

LOCAL GOVERNMENT
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: February 22, 2017

Agency Submitting: Local Government

Items of Revenue or Expense, or Both	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Effect on Future Biennia
Total	0	0	0	0

Explanation

(Use Additional Sheets of Attachments, if required)

See attached.

Name Michael Nakamoto

Title Deputy Fiscal Analyst

The following responses from local governments were compiled by the Fiscal Analysis Division. The Fiscal Analysis Division can neither verify nor comment on the figures provided by the individual local governments.

Local Government Responses
S.B. 179 / BDR 32 - 805

City/County: Carson City Approved by: Nancy Paulson, CFO Comment: The personal property taxes paid by current businesses related to airplanes in Carson City that have operated in the state for more than 10 years is approximately \$200,000. The abatement would be a loss in personal property tax revenue to the City. In addition, any sales tax abatement would also be a loss in revenue to the City.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: Churchill County Approved by: Eleanor Lockwood, County Manager Comment: BDR 32-805 would not currently create a fiscal impact to Churchill County.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Clark County Approved by: David Dobrzynski, Asst. Director of Finance Comment: This bill would extend to businesses in this state that have operated continuously for at least 10 years the partial abatement of certain personal property taxes or sales and use taxes for certain businesses related to airplanes. Fiscal impact of this specific partial abatement of taxes legislation is undeterminable.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: Esmeralda County Approved by: Ruth P. Lee, Assessor Comment: Any tax abatement has an impact to taxes in the County.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: **Humboldt County**

Approved by: Gina Rackley, Comptroller

Comment: This bill will have a financial impact should any business take advantage of it. As I understand it, to determine the impact would require knowing a businesses' intention to own, operate, manufacture, service, maintain, test, repair, overhaul or assemble an aircraft or any component of an aircraft and the value related to each, which we have no way of knowing.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: **Lincoln County**

Approved by: Denice Brown, Administrative Assistant

Comment: The County feels that this could have a significant impact upon the county, as in loss of revenue.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: **Washoe County**

Approved by: Lisa Gianoli, Lobbyist

Comment: The estimated maximum impact on tax revenue for the upcoming year would be a reduction in tax dollars billed by Washoe County of approximately \$338,000. Assuming minimal additions and deletions of aircraft on the unsecured roll each year, the impact would be similar each year going forward.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	(\$338,000)	(\$338,000)	(\$338,000)

City/County: **White Pine County**

Approved by: Elizabeth Frances, Finance Director

Comment: The County currently has no businesses that own, operate or perform work on aircraft. The only impact may be related to potential future tax revenues.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: City of Henderson Approved by: Mike Cathcart, Business Operations Manager Comment: The fiscal impact of this legislation cannot be determined due to not knowing the amount of participation in the program.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: City of Las Vegas Approved by: Michelle Thackston, Administrative Assistant Comment: No Impact				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: City of Reno Approved by: Tillery Williams , Management Analyst Comment: Any allowed abatements would have a negative impact on City sales or property tax revenue. Unable to quantify at this time, but would presume it would be relatively immaterial.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: City of Sparks Approved by: Jeff Cronk, Financial Services Director Comment: No Impact				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District : Churchill County School District Approved by: Phyllis Dowd, Director of Business Services Comment: The District does not have enough information to calculate the decrease in revenues that this language may cause.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District : **Clark County School District**

Approved by: Dillon Kay, Assistant Budget Director

Comment: If approved this would have an impact on CCSD's property tax revenue. At this time it would be difficult to gauge the potential abatement amounts thus the overall impact from the loss on property tax revenue.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

School District : **Douglas County School District**

Approved by: Twhite, Superintendent

Comment: The impact is difficult to determine but would definately affect our ad valorem taxes which are already highly abated.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

School District : **Lyon County School District**

Approved by: Shawn Heusser, Director of Finance

Comment: No Impact

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District : **Lincoln County School District**

Approved by: Pam Teel, Superintendent

Comment: Could have an revenue loss to our county

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District : **Nye County School District**

Approved by: Kelly Wood, Executive Secretary

Comment: There would be no fiscal impact to Nye County School District.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District : Pershing County School District Approved by: Russell D. Fecht, Superintendent Comment: Anytime we have tax abatement there could be fiscal impact. We just cannot determine the exact amount at this time.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District : Washoe County School District Approved by: Lindsay E. Anderson, Director of Government Affairs Comment: Without being able to predict the extent to which this abatement will be utilized, Washoe County School District cannot forecast it's impact.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District : White Pine School District Approved by: Paul Johnson, CFO Comment: Any expansion of tax abatement programs reduce revenues and may adversely affect local governments especially when it comes to property taxes. Expansion of the tax base is what typically funds capital improvements including school construction. It is possible that by constricting growth of the tax base, local governments may not be able to provide the necessary public facilities, improvements and/or schools necessary to keep pace with growth.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

The following cities/counties/school districts did not provide a response: Elko County, Douglas County, Eureka County, Lander County, Lyon County, Mineral County, Nye County, Storey County, Pershing County, Boulder City, City of Elko, City of Mesquite, City of North Las Vegas, Carson City School District, Elko County School District, Eureka County School District, Esmeralda County School District, Humboldt County School District, Lander County School District, Mineral County School District, and Storey County School District.