BDR 22-823
AB 462

LOCAL GOVERNMENT
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: April 3, 2025

Agency Submitting: Local Government

Items of Revenue or Expense, or Both	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2026-27	Effect on Future Biennia
Total	0	0	0	0

Explanation (Use Additional Sheets of Attachments, if required)

See attached.

Name Michael Nakamoto

Title Chief Principal 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
AB462 / BDR 22 - 823

School District: **Carson City School District**
Approved by: Spencer Winward, Chief Financial and Operations Officer
Comment: Sections regarding Inland Port and Industrial Park Authority: This legislation affects tax revenues that may be available to the State Education Fund could affect revenues to the District. This affect cannot be determined

Section 25: Carson City School District already has program very similar to a Teach Academy College Pathway and doesn't see any likely additional expenditures to continue to the program as written in the proposed language. For section 24, depending on the requirements of the State Seal of Teacher training there may be additional costs associated on it depending on if our current program doesn't match the requirements of the seal, once established.

We cannot determine the fiscal impact of the Career Pathways Program until that is developed and known.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	$0	$0	$0	$0

School District: **Churchill County School District**
Approved by: Christi Fielding, Comptroller
Comment:

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	$0	$0	$0	$0

School District: **Elko County School District**
Approved by: Cassandra Stahlke, CFO
Comment: Expenses would included any unfunded professional development from the creation of the State Seal of Teacher Training. Additional expenses include dual credit registration fees.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Has Impact	$0	$270,000	$320,000	$650,000

School District: **Lincoln County School District**
Approved by: Pam Teel, Superintendent
Comment: Will impact with required courses for pathways and with an employee to manage the requirements. Cannot determine amount for a small school district

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	$0	$0	$0	$0

School District: **Lyon County School District**
Approved by: Kyle Rodriguez, Chief Financial Officer
Comment: The financial impact cannot be quantified, but adding a new program at each school and potential board hearings, if necessary, could have a substantial negative fiscal impact.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	$0	$0	$0	$0

School District: **Nye County School District**
Approved by: Alma Wright, Executive Secretary
Comment: Unable to determine fiscal impact amount.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Has Impact	$0	$0	$0	$0

School District: **Pershing County School District**
Approved by: Dennis Holmes, Superintendent
Comment: Cannot be determined.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	$0	$0	$0	$0

School District: **White Pine County School District**
Approved by: Paul Johnson, CFO
Comment: This bill could reduce the amount of property taxes that flow through the State Education Fund to school districts and local debt service funds by potentially reducing its property tax revenue due to tax increment financing (TIF) for industrial parks. This impact cannot be determined without further details. Schools will be required to expand career exploration opportunities in middle schools, designate full-time career program coordinators at high schools, and offer more dual-credit courses for future teachers. This would require the addition of approximately two certified educators to coordinate the programs at each high school. Middle schools and junior high schools feeding into high schools with career pathways programs would have to offer career exploration opportunities. This will require new curriculum development, staff training, partnerships with industries, and instructional staff. We anticipate two additional teachers would have to be added to staff. The cost for the additional positions would be approximately $420,000 including benefits ($104, 915 per educator x 4 positions). Instructional materials will also be required at an estimated cost of $100 per student or approximately $59,000 in the first year and approximately half in subsequent years.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Has Impact	$0	$478,660	$449,160	$924,820

City/County: **Carson City**
Approved by: Sheri Russell-Benabou, Chief Financial Officer
Comment:

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	$0	$0	$0	$0

City/County: **Churchill County**
Approved by: Alexa Robinson, Executive Assistant
Comment:

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	$0	$0	$0	$0

City/County: **Clark County**

Approved by: Chris Wardlaw, Budget Manager

Comment: Bill would allow for any County or City to establish an ordinance creating tax increment zones for "Industry Parks" - hubs for industrial, distribution, and wholesales facilities. Unable to determine if the County would utilize such a mechanism, but the fiscal impact that comes with a tax increment zone is a loss of P-Tax collections within the zone above the baseline assessed value.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	$0	$0	$0	$0

City/County: **Humboldt County**

Approved by: Weston Noyes, Deputy Comptroller

Comment: If this bill is enacted Humboldt County does not anticipate the creation of an industrial park which would require a tax increment.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	$0	$0	$0	$0

City/County: **Lincoln County**

Approved by: Denice Brown, Admin Asst

Comment:

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	$0	$0	$0	$0

City/County: **Lyon County**

Approved by: Josh Foli, Comptroller

Comment: We expect this to have a significant impact to Lyon County's revenues over time. This bill will cap the County's tax revenue on a qualifying industrial park to existing revenues prior to development while also requiring additional services due to the new development. Over time, this is a major fiscal impact to all local governments that provide services to the industrial park.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	$0	$0	$0	$0

City/County: **Pershing County**
Approved by: Karen Wesner, Administrative Assistant
Comment:

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	$0	$0	$0	$0

City/County: **Washoe County**
Approved by: Cadence Matijevich, Government Affairs Liaison
Comment: This bill expands the definition of a redevelopment area to include inland ports and industrial parks, which may result in the diversion of future tax revenue from traditional taxing entities into the redevelopment area fund. Specifically, the bill amends the Inland Port Authority Act to authorize the establishment of industrial parks and allows the creation of tax increment areas within these ports or parks. The direct fiscal impact on Washoe County is currently unclear, though it does appear that there is the potential for diversion of future tax revenues that would have otherwise been distributed to Washoe County if an inland port or industrial park that meets the criteria established in this bill were to be established within the County.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	$0	$0	$0	$0

City/County: **City of West Wendover**
Approved by: Chris Melville, City Manager
Comment:

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	$0	$0	$0	$0

City/County: **City of Sparks**
Approved by: Tiffany Pugh, Accounting Manager
Comment:

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	$0	$0	$0	$0

City/County: **City of Reno**

Approved by: Jason Gortari, Urban Economist

Comment: Sections 2–18 of this bill revises Nevada's inland port law to include industrial parks and authorize the use of tax increment financing (TIF) to support infrastructure development through local bonds. These provisions would likely affect property tax revenues by redirecting future growth in tax revenue away from the City's General Fund. Under the TIF structure, any incremental increase in property tax revenue generated within the designated district would be reinvested in that district rather than distributed to traditional taxing entities—except in cases where carve-outs are specified in property tax law. Due to uncertainties regarding the location and timing of district creation, the fiscal impact of this bill cannot be determined at this time.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	$0	$0	$0	$0

City/County: **City of Las Vegas**

Approved by: Rocio Martinez Saucedo, Grant Administrator

Comment:

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	$0	$0	$0	$0

City/County: **City of Henderson**

Approved by: Mike Cathcart, Business Operations Manager

Comment: No fiscal impact to the City of Henderson.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	$0	$0	$0	$0

City/County: **City of Elko**

Approved by: Annette Robinson , City Clerk

Comment: The City of Elko has reviewed the BDR and has determined that there is no fiscal impact.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	$0	$0	$0	$0

City/County: **City of Carlin** Approved by: Melinda Harris, City Clerk Comment:				
Impact	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**Future Biennia**
No Impact	$0	$0	$0	$0

The following school districts/cities/counties did not provide a response: Douglas County School District, Esmeralda County School District, Eureka County School District, Humboldt County School District, Lander County School District, Mineral County School District, Storey County School District, Washoe County School District, Douglas County, Elko County, Esmeralda County, Lander County, Mineral County, Nye County, Storey County, White Pine County, Eureka County, City of Yerington, City of Winnemucca, City of Wells, City of North Las Vegas, City of Mesquite, City of Lovelock, City of Fernley, City of Fallon, City of Ely, City of Caliente, and City of Boulder City.