

# ANNUAL REPORT

Fiscal Year 2018  
(2017-2018)



State of Nevada  
Department of Taxation

Steve Sisolak  
Governor  
State of Nevada

January  
2019

William D. Anderson  
Director  
Department of Taxation



STATE OF NEVADA  
DEPARTMENT OF TAXATION

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JAMES DEVOLLD  
Chair, Nevada Tax Commission  
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January 8, 2019

The Honorable Steve Sisolak  
Governor of Nevada  
Executive Chambers  
Carson City, NV 89701

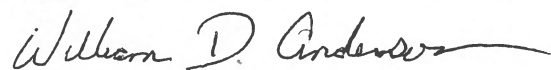
Dear Governor Sisolak:

Pursuant to NRS 360.100, the Department of Taxation submits herewith the Annual Report for Fiscal Year 2018, which ended June 30, 2018. During 2017-2018, gross revenues and distributions changed by the following amounts:

Revenues	2016-17	2017-18	Increase/ (Decrease)	Percentage Change
Sales and Use Tax	1,095,853,068	1,148,256,329	52,403,261	4.78%
Local School Support Tax	1,414,022,988	1,478,932,761	64,909,773	4.59%
City/County Relief Tax	1,221,853,018	1,290,742,235	68,889,217	5.64%
Local Options Tax	636,174,188	734,690,403	98,516,215	15.49%
Intoxicating Beverage Tax	48,830,269	49,174,854	344,585	0.71%
Cigarette Tax	191,314,413	170,123,732	-21,190,681	-11.08%
Other Tobacco Products	14,693,540	16,496,006	1,802,466	12.27%
Estate Tax	271,757	19,557	-252,200	-92.80%
Lodging Tax	203,082,002	204,579,868	1,497,866	0.74%
Net Proceeds of Mineral Tax	53,910,364	155,938,531	102,028,167	189.26%
Centrally Assessed Property Tax	108,459,700	110,909,514	2,449,814	2.26%
Business Tax	281	0	-281	-100.00%
Insurance Premium Tax	348,928,247	381,540,491	32,612,244	9.35%
Tire Tax	1,981,400	2,017,921	36,521	1.84%
Government Service Fee	62,785,756	66,199,896	3,414,140	5.44%
Bank Excise Tax	2,785,199	2,745,343	-39,856	-1.43%
Business License Fee	214,599	176,605	-37,994	-17.70%
Live Entertainment Tax	26,977,758	24,544,887	-2,432,871	-9.02%
Modified Business Tax	575,411,679	581,975,518	6,563,839	1.14%
Real Property Transfer Tax	119,838,118	147,574,926	27,736,808	23.15%
Transportation Connection Tax	23,101,058	21,773,229	-1,327,829	-5.75%
Commerce Tax	197,827,208	201,926,513	4,099,305	2.07%
Medical Marijuana Tax	3,714,180	92,765	-3,621,415	-97.50%
Wholesale Marijuana Tax	0	27,270,582	27,270,582	100.00%
Retail Marijuana Tax	0	42,509,283	42,509,283	100.00%
Marijuana Fees	0	11,412,514	11,412,514	100.00%
<b>Total</b>	<b>6,352,030,790</b>	<b>6,871,624,265</b>	<b>519,593,475</b>	<b>8.18%</b>

<b>Distributions</b>	<b>2016-17</b>	<b>2017-18 (Decrease)</b>	<b>Increase/ Decrease</b>	<b>Percentage Change</b>
State General Fund	2,709,710,413	2,847,989,772	138,279,359	5.10%
State Distributive School Fund	151,815,785	176,221,977	24,406,192	16.08%
Local Governments	3,274,357,548	3,578,551,364	304,193,816	9.29%
Other Distributions	207,796,372	257,144,139	49,347,767	23.75%
Estate Tax Reserve, Endowments and Trust Funds	271,757	19,557	-252,200	-92.80%
State Debt Service Fund	8,078,915	11,697,455	3,618,540	44.79%
<b>Total</b>	<b>6,352,030,790</b>	<b>6,871,624,265</b>	<b>519,593,475</b>	<b>8.18%</b>

Sincerely,



William D. Anderson  
Executive Director

**I. DEPARTMENT OF TAXATION**

MISSION STATEMENT----- 1

KEY PERFORMANCE MEASURES----- 2

TOTAL DEPARTMENT TAX REVENUES AND DISTRIBUTIONS----- 3

STATUTORY AUTHORITY; BOARDS AND COMMISSIONS----- 4

DEPARTMENT ADMINISTRATION, ORGANIZATION AND FUNCTION----- 6

ORGANIZATIONAL CHART----- 8

DEPARTMENT FINANCIAL STATEMENT----- 9

**II. SALES, USE AND MODIFIED BUSINESS TAXES**

CERTIFIED POPULATION----- 11

COMPONENTS OF SALES AND USE TAX RATES----- 12

    LOCAL SALES AND USE TAX RATES MAP----- 13

TAXABLE SALES COMPARISON----- 14

SALES AND USE TAX REVENUE----- 15

LOCAL SCHOOL SUPPORT TAX REVENUE----- 17

BASIC CITY/COUNTY RELIEF TAX REVENUE----- 19

SUPPLEMENTAL CITY/COUNTY RELIEF TAX REVENUE----- 21

LOCAL OPTION SALES AND USE TAX REVENUE----- 25

STAR BOND REVENUE----- 28

CONSOLIDATED TAX REVENUE----- 29

BUSINESS LICENSE FEE REVENUE----- 33

MODIFIED BUSINESS TAX REVENUE----- 34

**III. EXCISE TAXES**

LIVE ENTERTAINMENT TAX REVENUE----- 36

BANK EXCISE TAX REVENUE----- 37

INSURANCE PREMIUM TAX REVENUE----- 38

CIGARETTE AND OTHER TOBACCO PRODUCTS TAX REVENUE----- 40

    TRANSFER OF CIGARETTE TAX REVENUE----- 44

Excise Taxes (continued)

LIQUOR TAX REVENUE-----	45
TRANSFER OF LIQUOR TAX REVENUE-----	49
ALCOHOLIC BEVERAGE GROWTH-----	50
LODGING TAX REVENUE-----	52
ESTATE TAX REVENUE-----	53
DISTRIBUTION OF ESTATE TAX REVENUE-----	54
TIRE TAX REVENUE-----	55
GOVERNMENT SERVICES FEE REVENUE-----	56
RETAIL MARIJUANA TAX REVENUE-----	58
WHOLESALE MARIJUANA TAX REVENUE-----	59
MARIJUANA FEE REVENUE-----	61
TRANSPORTATION CONNECTION TAX REVENUE-----	63
COMMERCE TAX REVENUE-----	64

**IV. LOCAL GOVERNMENT SERVICES**

LOCAL GOVERNMENT SERVICES OVERVIEW-----	65
CERTIFICATION OF APPRAISERS-----	67
STATE BOARD OF EQUALIZATION-----	68
ASSESSED VALUATIONS-----	70
REAL PROPERTY TRANSFER TAX REVENUE-----	72
NET PROCEEDS OF MINERALS REVENUE-----	74
MINING PROPERTIES-----	77
PROPERTY TAXES - CENTRALLY ASSESSED PROPERTIES-----	75
LOCAL GOVERNMENT FINANCE-----	82

**V. ADDITIONAL INFORMATION**

CONTACTS-----	84
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Department of Taxation  
**Tax Commission**  
James DeVold, Chair  
William D. Anderson, Executive Director

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**Mission**

Provide fair, efficient and effective administration of tax programs for the State of Nevada in accordance with applicable statutes, regulations and policies. Serve the taxpayers, state and local government entities, and enable and recognize Department employees.

**Philosophy**

Dedicated to the highest standards of professionalism and ethical conduct. Committed to consistent, impartial and courteous service and treatment. Providing resources, training and support to the men and women of the Department. Fostering initiative, creativity and effective performance.

**Goals**

1. Ensure the stable administration of tax statutes.
  2. Improve compliance through education, information and enforcement.
  3. Cooperate with other agencies and entities to better serve taxpayers.
  4. Provide improved and more efficient service.
  5. Assure the fair and equitable treatment of taxpayers.
  6. Enhance workforce proficiency through training and communication.
  7. Improve tax administration through new technology.
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**Please visit our website at <https://tax.nv.gov>  
or one of our offices at the following locations:**

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**Henderson Field Office**

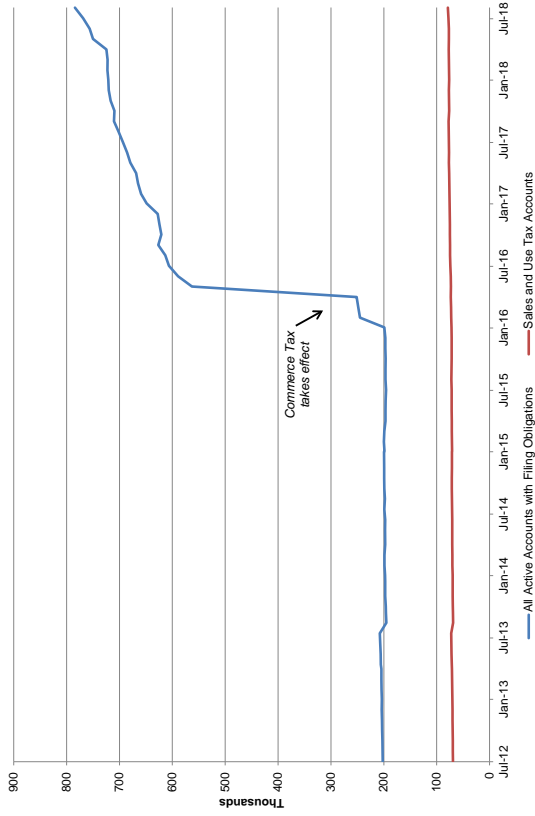
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**Reno District Office**

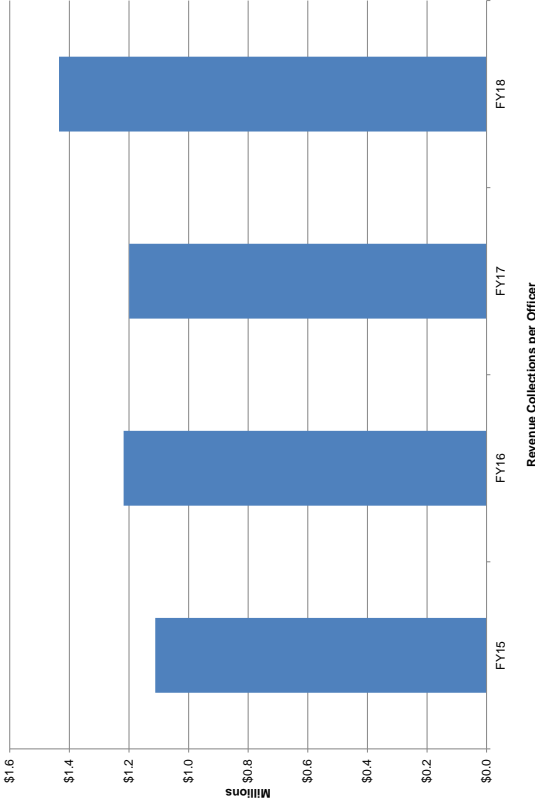
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# KEY PERFORMANCE MEASURES

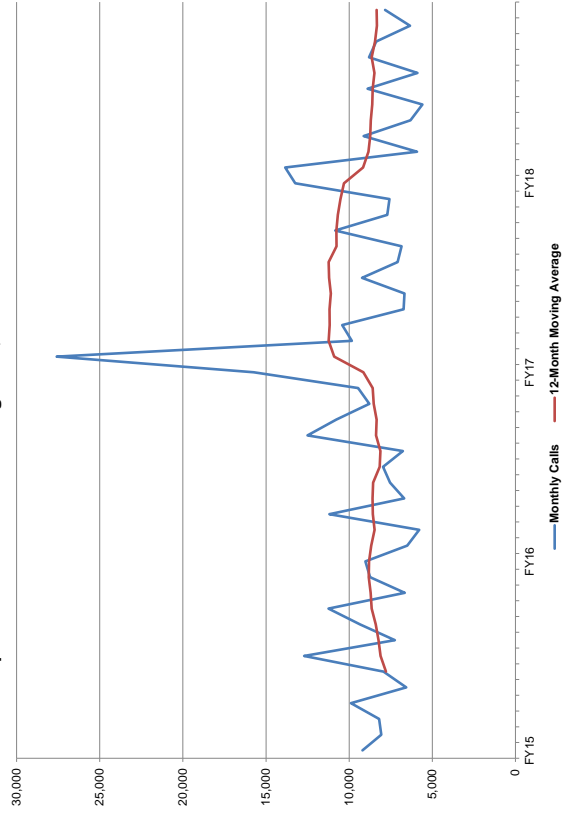
The total number of taxpayer accounts with filing obligation more than doubled in FY16; up 12.3 percent in FY18



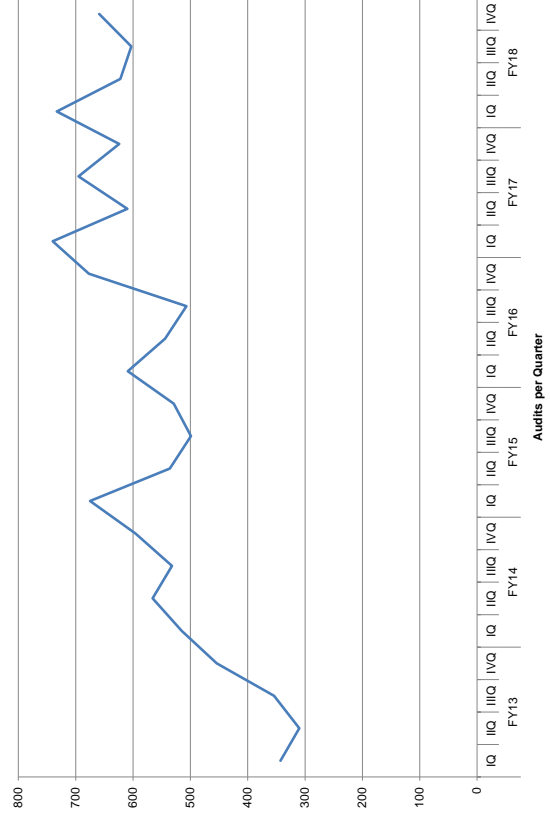
Average revenue collections per Revenue Officer are increasing; up almost 20 percent in FY18



The Department received an average of 8,400 calls each month in FY18

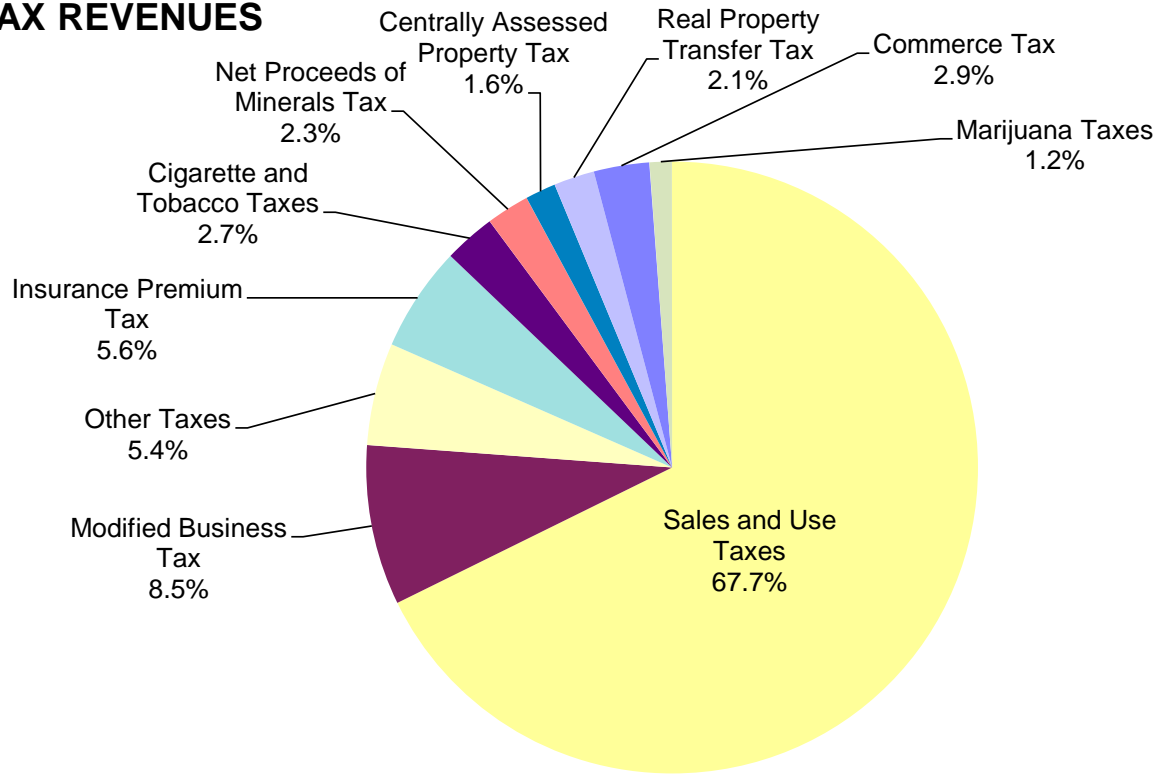


Average of 650 audits each quarter and total billings of \$42.36M in FY18

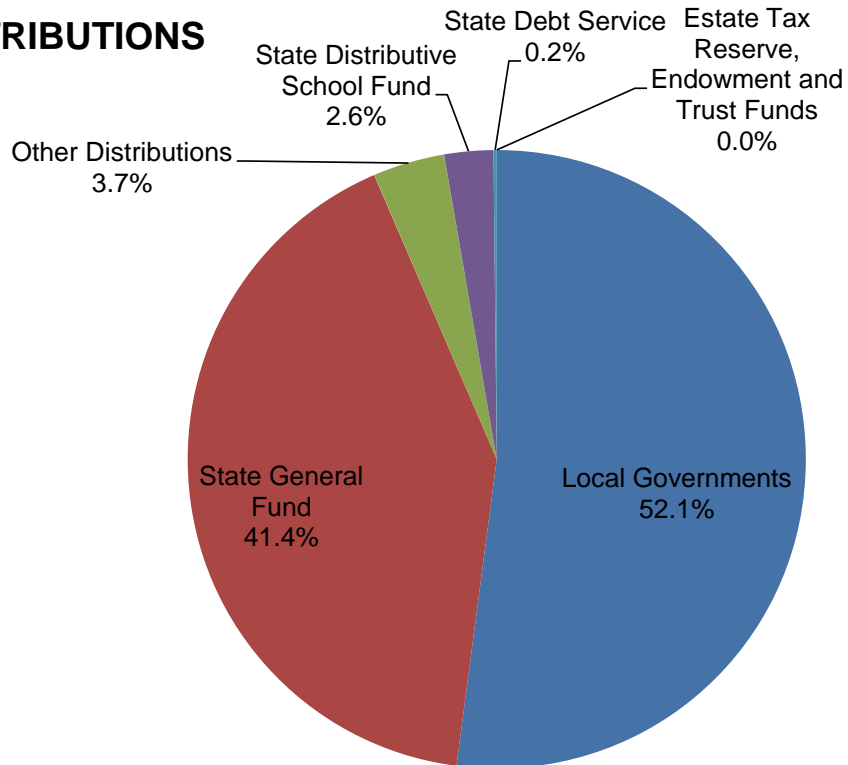


# TOTAL DEPARTMENT TAX REVENUES AND TAX DISTRIBUTIONS

## TAX REVENUES



## TAX DISTRIBUTIONS





# DEPARTMENT OF TAXATION

Established April 1913 as the Nevada Tax Commission.

Statutory authority: Chapter 748 of the 1975 Statutes established the Department of Taxation and provided for its organization, powers, duties and functions. The Department is responsible for administering applicable sections of the following statutes:

## NRS TITLE/DESCRIPTION

Tourism Improvements	271A
Local Finance Administration	354
General Provisions (includes Consolidated Tax)	360
Business License Fee	360.760-360.796
Sales and Use Tax Administration	360B
Property Tax, Taxes on Agricultural Property and Open Space	361, 361A
Taxes on Patented Mines and Proceeds of Minerals	362
Excise Tax on Banks	363A.120
Business Tax: Financial Institutions and Mining, Business Tax	363A, 363B
Commerce Tax	363C
Tax on Rental of Transient Lodging	364.125
Tax on Live Entertainment	368A
Intoxicating Liquor: Licenses and Taxes	369
Tobacco: Licenses and Taxes; Supervision of Manufacturers and Wholesale Dealers	370
State Sales and Use Taxes	372
Tax on Controlled Substances (Wholesale and Retail Marijuana Tax)	372A
Local School Support Taxes	374
Taxes on Transfers of Real Property	375
Tax on Estates	375A
Generation-Skipping Transfer Tax	375B
Taxes for Development of Open-Space Land	376A
City-County Relief Tax	377
Taxes for Miscellaneous Special Purposes	377A
Tax for Infrastructure	377B
Tax on Residential Construction	387.329 -387.332
Fee for Purchase of New Tire	444A.090
Medical Use of Marijuana	453A
Regulation and Taxation of Marijuana	453D
Short-Term Auto Lease Fee	482.313
Control of Floods - Taxation	543.600
Fees and Taxes (Insurance Premium Tax)	680B
Motor Carriers (Transportation Connection Tax)	706

## BOARDS AND COMMISSIONS

**Nevada Tax Commission** members are appointed by the Governor as established by Nevada Revised Statute 360.010. The Commission is the head of the Department and exercises general supervision and control over its activities. The Chief Administrative Officer of the Department is the Executive Director, who is also appointed by the Governor. Actions by the Department may be appealed to the Commission as provided by law. The Commission may review all decisions of the Department and may reverse, affirm or modify them.

### **Governor Brian Sandoval, Ex Officio Member**

James DeVolld, Chair  
Ann Bersi, Ph.D. Member  
Francine J. Lipman, Member

George Kelesis, Member  
Anthony Wren, Member  
Sharon R. Rigby, Member

Randy J. Brown, Member  
Craig Witt, Member

Boards and Commissions (continued)

**The State Board of Equalization** members are appointed by the Governor per NRS 361. The Board hears and acts on appeals from the actions of the various county boards of equalization or from valuations set by the Nevada Tax Commission. The Board of Equalization convenes on the 4th Monday in March and shall conclude the business of equalization in cases having a substantial effect on tax revenues on or before April 10. Additional cases not having substantial effect on tax revenues may be heard at meetings prior to November 1.

Dennis K. Meservy, Chairman  
Glenn Trowbridge, Member

Benjamin Q. Johnson, Member  
Al Plank, Member

Robert Schiffmacher, Member

**The Committee on Local Government Finance** is composed of 11 members appointed as follows: three persons appointed by the Nevada League of Cities; three persons appointed by the Nevada Association of Counties; three persons appointed by the Nevada School Trustees Association; and two persons appointed by the Nevada State Board of Accountancy. The purpose of this Committee is to advise the Department regarding regulations, procedures and forms for compliance with NRS 354.570 through 354.626 (Local Government Budget Act).

Marvin Leavitt, Chairman  
Jeff Cronk, Member  
Gina Rackley, Member  
Jim McIntosh, Member

Beth Kohn-Cole, Member  
Marty Johnson, Member  
Tom Ciesynski, Member  
Christine Vuletich, Member

Jessica Colvin, Member  
Mary Walker, Member  
Paul Johnson, Member

**The Appraiser Certification Board** is composed of six members, three of whom are qualified appraisers chosen by the majority vote of the Association of County Assessors and three are appointed by the Nevada Tax Commission per NRS 361. The Board advises the Department on matters pertaining to certification and continuing education of appraisers.

Sorin Popa, Chair  
Jeff Payson, Member

Chris Sarman, Member  
Shannon Silva, Member

Janna Seddon, Member  
Kelson Powell, Member

**The Mining Oversight and Accountability Commission** was created by Senate Bill 493 of the 2011 Session of the Nevada Legislature. The Commission is comprised of seven members who are appointed by the Governor per NRS 514A. The Commission has oversight of compliance with Nevada law relating to the activities of each state agency, board, bureau, commission, department or division with respect to the taxation, operation, safety and environmental regulation of mines and mining in Nevada. The Department of Taxation serves as staff to the Commission.

Vacant Seat, Chairman  
Melissa Clary, Member  
Vacant Seat

Vacant Seat

Vacant Seat  
Vacant Seat

## DEPARTMENT OF TAXATION ADMINISTRATION

**William D. Anderson**  
**Executive Director**

Shellie Hughes  
Chief Deputy  
Executive Director

Kile Porter  
Deputy Executive Director  
Administrative Services

Kannaiah Vadlakunta  
Deputy Executive Director  
Information Technology

Jeff Mitchell  
Deputy Executive Director  
Local Government Services

Jorge Pupo  
Deputy Executive Director  
Marijuana Enforcement

Paulina Oliver  
Deputy Executive Director  
Compliance

Jeff Hardcastle  
Nevada State Demographer

## DEPARTMENT ORGANIZATION AND FUNCTIONS

The Department maintains four office locations. The headquarters is located in Carson City, with district offices in Henderson, Las Vegas and Reno. For fiscal year 2017-18, the Department's staff consisted of 417 full-time equivalent (FTE) positions statewide with a budget of \$75,366,051.

The Department of Taxation has six major divisions/sections: the Executive Division; the Administrative Services Division; Information Technology Division; Local Government Services Division; Marijuana Enforcement Division; and the Compliance Division which consists of both the Revenue/Collection and Audit Sections. The Department acts as staff to the Nevada Tax Commission, State Board of Equalization and Committee on Local Government Finance. In addition, the Department is also responsible for annually developing the official estimates of population of the State and the various counties, cities, towns and townships. These estimates, after certification by the Governor, are used to distribute certain revenues to counties, cities and towns and to determine the appropriate number of justices of the peace.

**Executive** is comprised of the Director, who also acts as the secretary to the Nevada Tax Commission and the State Board of Equalization; Deputy Directors; Administrative Law Judges; Executive Review section; Internal Audit; and Communication. Staff administers taxpayer petitions and taxpayer hearings, performs internal audit functions, and conducts media and public relations.

**Administrative Services** is responsible for providing centralized support for all administrative, financial and fiscal activities of the Department. Sections include: Budget, Tax Distributions and Statistics, Demography, Revenue Accounting/ Processing/Cancellations, Document Management and Support Services/Mailroom. More than \$6.8 billion in revenue passes through this Division annually for distribution to the State General Fund, other state agencies, cities, counties and school districts.

**State Demographer** is responsible for producing annual determination of population of towns, townships, cities, and counties, which is certified by the Governor by March 1 of each year and used for revenue distributions, including the Consolidated Tax Distribution to counties, cities, and towns. The demographer is also responsible for producing age, sex, race, and Hispanic origin estimates and projections; 5-year population projections; and 20-year population projections. The demographer works with the U.S. Census Bureau in conducting the decennial census.

**Information Technology** is responsible for the operation, maintenance and ongoing enhancements to the Unified Taxation System (UTS), which includes Tax Administration System (TAS), online tax filing service - Nevada Tax Center and the Discover Tax data warehouse utilized by Compliance Division staff, streamlined sales tax, and other UTS-dependent software. In addition to the UTS, IT supports the official website for Taxation, MSA Tobacco system, the Department's Intranet site, statewide LAN/WAN and desktop applications. IT is also responsible for supporting the Marijuana Enforcement Division's Agent Portal for both Intranet and Internet.

Department Organization and Function (continued)

**Local Government Services** is responsible for appraising all centrally assessed property, establishing guidelines for the county assessors, conducting the ratio study, ensuring statewide compliance with assessment standards established by the Tax Commission and administering the Net Proceeds of Minerals Tax and the Real Property Transfer Tax. The Local Government Finance Section reviews local government budgets and audits, prepares the ad valorem tax rates for certification, advises local governments on Budget Act compliance and financial management matters, and reviews entities' annual audits and plans to prevent the re-occurrence of violations as reported.

**Marijuana Enforcement** is responsible for regulating marijuana establishments. In accordance with statutes and adopted regulations, staff in this section review applications for licensure, issue and track licenses, identify violations of the statutes and regulations, impose penalties, review and approve advertisements, and perform other duties to ensure a strictly regulated marijuana industry. Staff perform facility and vehicle inspections to ensure compliance with security, testing, labeling, packaging, and other regulatory requirements.

**Compliance – Revenue/Collection** section collects taxes from delinquent accounts; provides oversight and collection of Sales and Use Taxes, the Modified Business Tax, the Business License Fee, Insurance Premium Tax, Cigarette Tax, Other Tobacco Tax, Liquor Tax, Lodging Tax, Live Entertainment Tax, Bank Excise Tax, Estate Tax, Short-term Auto Lease Fee, etc. It collects taxes on vehicles, vessels and aircraft based and licensed in Nevada and performs discovery work in the field for unregistered businesses and liquor and cigarette contraband. In addition, staff in this section actively collect accounts receivable; answer questions on taxability; conduct hearings; monitor accounts for compliance with statutes and reporting requirements; and provides general taxpayer education.

Revenue officers also investigate possible tax evasion scenarios and they follow up on tips from the public. When working on a delinquent account the revenue officer may do skip tracing to locate individuals and, as the need arises, they may issue tax deficiency notices, set up payment plans, file liens and withholds and may close a business as a measure of last resort. This includes seizure of assets and subsequent sales of these assets to meet tax obligations. This section also contains the Taxpayer Service staff which answer questions by phone, correspondence and in person about registration, the taxability of transactions, and reporting requirements. The staff conducts monthly workshops, called “Ask the Advisor” workshops and provides general taxpayer education through publications and informational pamphlets.

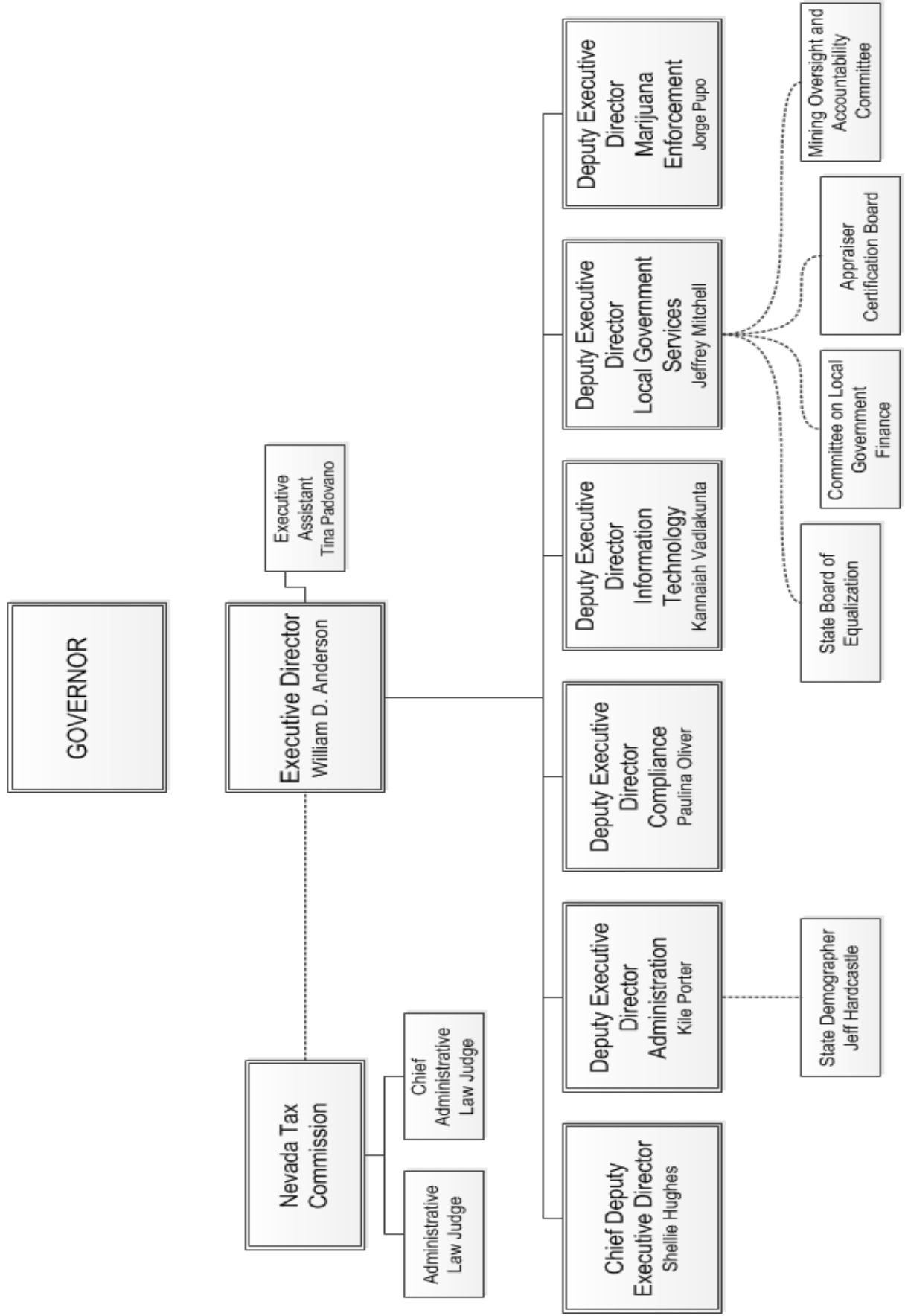
**Compliance - Audit** section administers a comprehensive audit program to ensure taxpayer compliance. This section is responsible for ensuring financial compliance with laws relating to all of the above named taxes. Auditors also verify the accuracy of taxpayer credit or refund requests. The Audit section also uses discovery programs based on comparisons of information from other taxing authorities. Audit staff conduct taxpayer workshops on technical issues and record keeping as well as on preparing for an audit.

The audit staff conducted 2,617 audits during Fiscal Year 2017-18; 1,430 sales and use tax audits, 1,112 modified business tax audits and 75 excise tax audits. The total net collections from audit billings during this period was \$23,513,091. Audits billed may be collected in succeeding fiscal years, or set up on payment plans.

The following is a comparison of Revenue and Audit statistics and Sales and Use Tax activity for the last six fiscal years:

<u>FISCAL YEAR</u>	<u>NUMBER OF AUDITS</u>	<u>NET COLLECTIONS FROM AUDIT BILLINGS</u>	<u>GROSS SALES AND USE TAXES</u>	<u>COLLECTIONS AS % OF GROSS TAX</u>	<u>AUDIT COVERAGE</u>
2012-13	767	14,983,531	3,535,753,246	0.42%	0.92%
2013-14	1,198	21,791,869	3,685,074,611	0.59%	1.45%
2014-15	1,176	15,087,713	3,951,996,561	0.38%	1.41%
2015-16	1,279	18,674,649	4,128,903,167	0.45%	1.75%
2016-17	1,491	20,974,223	4,401,613,872	0.48%	1.67%
2017-18	1,430	23,513,091	4,674,908,574	0.50%	1.57%

# ORGANIZATIONAL CHART



# DEPARTMENT FINANCIAL STATEMENT

## DEPARTMENT OF TAXATION ADMINISTRATION ACCOUNT REVENUES AND EXPENDITURES JULY 1, 2017 - JUNE 30, 2018

REVENUES	REVENUES / EXPENDITURES	WORK PROGRAM AUTHORITY	WORK PROGRAM LESS ACTUAL
Carry Forward from State Fiscal Year 2017	\$ -	\$ -	\$ -
General Fund Appropriation	32,081,420	32,081,420	-
Retail Marijuana Application Fees	-	-	-
Retail Marijuana License Fees	-	-	-
Audit Fees	22,299	37,248	14,949
Cigarette Tax Administration Fee	472,183	472,183	-
Short Term Auto Lease Fee	13,019	10,945	(2,074)
Administrative Fee Bad Check Charge	80,844	48,087	(32,757)
Justice Court/Township Fees	83,276	88,744	5,468
Miscellaneous Revenue	2,341	35,855	33,514
Interim Finance Committee Contingency Allocation	-	-	-
Transfer from Dept. of Environmental Protection	10,090	9,149	(941)
Master Settlement Agreement Reimbursement	143,039	192,072	49,033
<b>Total Revenues</b>	<b>\$ 32,908,511</b>	<b>\$ 32,975,703</b>	<b>\$ 67,192</b>
<b>EXPENDITURES</b>			
Personnel Services	\$ 26,216,831	\$ 26,765,636	\$ 548,805
Out-of-State Travel	7,151	7,538	387
In-State Travel	148,748	192,371	43,623
Operating	2,150,490	2,378,665	228,175
Equipment	-	-	-
Compliance Audit Investigation	4,869	5,091	222
Out-of-State Audit	34,593	53,648	19,055
Master Settlement Agreement	29,160	29,545	385
E Payment Fees	-	-	-
Lockbox Program	463,835	671,230	207,395
Mining Oversight and Accountability Commission	-	818	818
Demographer	35,140	36,863	1,724
Cigarette Stamps	197,004	209,478	12,474
Information Services	1,431,127	1,449,552	18,425
Training	15,381	15,979	598
County Assessor/Appraiser Training	-	-	-
Human Resources Cost Allocation	162,808	162,808	-
Purchasing Assessment	6,679	6,679	-
AG Cost Allocation	989,802	989,802	-
<b>Total Expenditures</b>	<b>\$ 31,893,618</b>	<b>\$ 32,975,703</b>	<b>\$ 1,082,085</b>
Total Reversion, June 30, 2018	1,014,893		
<b>BALANCE FORWARDS and REVERSIONS</b>			
Balance Forward to Budget Account 2630	-		
Balance Forward to Budget Account 4207	-		
Reversion to General Fund	1,014,893		
<b>Total Reversion</b>	<b>\$ 1,014,893</b>		

# DEPARTMENT FINANCIAL STATEMENT

DEPARTMENT OF TAXATION MARIJUANA REGULATION AND CONTROL ACCOUNT  
 REVENUES AND EXPENDITURES  
 JULY 1, 2017 - JUNE 30, 2018

REVENUES	REVENUES / EXPENDITURES	WORK PROGRAM AUTHORITY	WORK PROGRAM LESS ACTUAL
Carry Forward from State Fiscal Year 2017	\$ 8,380,999	\$ 8,380,999	\$ -
General Fund Appropriation	-	-	-
Excise Tax -Medical Marijuana	92,765	92,765	(0)
Excise Tax - Wholesale Marijuana	27,270,582	28,843,800	1,573,218
Application Fees	745,000	1,200,000	455,000
License Fee	1,636,896	2,365,000	728,104
Agent Card Registration Fee	1,187,150	1,010,225	(176,925)
Administrative Fee Bad Check Charge	800	475	(325)
Time and Effort Assessment	400,969	361,834	(39,135)
Civil Penalties	151,500	135,250	(16,250)
<b>Total Revenues</b>	<b>\$ 39,866,661</b>	<b>\$ 42,390,348</b>	<b>\$ 2,523,687</b>
<b>EXPENDITURES</b>			
Personnel Services	\$ 1,875,160	\$ 2,269,176	\$ 394,016
Out-of-State Travel	6,765	9,250	2,485
In-State Travel	38,671	46,681	8,010
Operating	273,653	540,261	266,608
Equipment	145,283	215,572	70,289
Building Security	27,566	29,000	1,434
Local Government Grants	5,000,000	5,000,000	-
Dispensaries and Establishment	425,204	426,872	1,668
Transfer to Retail Marijuana Holding Account	1,090,000	1,090,000	-
Information Services	326,942	501,520	174,578
Transfer to the Health Division	186,437	350,000	163,563
Transfer to the Distributive School Account	27,518,741	29,378,637	1,859,896
Human Resources Cost Allocation	6,837	6,837	-
Reserve	-	2,357,453	2,357,453
Purchasing Assessment	111	111	-
Statewide Cost Allocation Plan	11,680	11,680	-
AG Cost Allocation Plan	58,877	58,877	-
Reserve for Reversion to Gen Fund for FY 17 Corr	98,421	98,421	0
<b>Total Expenditures</b>	<b>\$ 37,090,348</b>	<b>\$ 42,390,348</b>	<b>\$ 5,300,000</b>
Carry Forward to State Fiscal Year 2019	2,776,313		
<b>BALANCE FORWARDS and REVERSIONS</b>			
Balance Forward to Budget Account 2630	-		
Balance Forward to Budget Account 4207	2,776,313		
Reversion to General Fund	-		
<b>Balance Forward to Fiscal Year 2019</b>	<b>\$ 2,776,313</b>		

## CERTIFIED POPULATION

2016 Governor Certified Population, developed by the Nevada State Demographer pursuant to NRS 360.283 and 360.285. The following population figures were used, as directed by specific statute, for allocation of tax revenue in fiscal year 2017-18.

### COUNTIES

Cities	
Towns	
<b>CARSON CITY</b>	55,182
<b>CHURCHILL COUNTY</b>	25,266
Fallon	8,874
<b>CLARK COUNTY</b>	2,166,181
Boulder City	16,298
Henderson	294,359
Las Vegas	629,649
Mesquite	19,991
North Las Vegas	240,708
Bunkerville	1,096
Enterprise	188,503
Indian Springs	1,259
Laughlin	9,380
Moapa	1,370
Moapa Valley	6,967
Mt. Charleston	665
Paradise	191,705
Searchlight	356
Spring Valley	211,232
Summerlin	30,013
Sunrise Manor	209,932
Whitney	44,110
Winchester	32,972
<b>DOUGLAS COUNTY</b>	48,235
Gardnerville	5,780
Genoa	213
Minden	3,110
<b>ELKO COUNTY</b>	53,997
Carlin	2,684
Elko	20,704
Wells	1,388
West Wendover	4,474
Jackpot	897
Montello	62
Mountain City	95
<b>ESMERALDA COUNTY</b>	964
Goldfield	260
Silver Peak	123
<b>EUREKA COUNTY</b>	1,959
Crescent Valley	372
Eureka	732

### COUNTIES

Cities	
Towns	
<b>HUMBOLDT COUNTY</b>	16,853
Winnemucca	7,772
<b>LANDER COUNTY</b>	6,257
Austin	166
Battle Mountain	3,559
Kingston	136
<b>LINCOLN COUNTY</b>	5,057
Caliente	1,031
Alamo	660
Panaca	798
Pioche	773
<b>LYON COUNTY</b>	53,644
Fernley	19,042
Yerington	3,162
<b>MINERAL COUNTY</b>	4,578
Hawthorne	2,868
Luning	123
Mina	173
Walker Lake	403
<b>NYE COUNTY</b>	45,737
Amargosa	1,390
Beatty	950
Gabbs	226
Manhattan	130
Pahrump	38,238
Round Mountain	799
Tonopah	2,291
<b>PERSHING COUNTY</b>	6,693
Lovelock	1,915
Imlay	208
<b>STOREY COUNTY</b>	4,043
Gold City	204
Virginia City	845
<b>WASHOE COUNTY</b>	448,316
Reno	242,158
Sparks	95,726
<b>WHITE PINE COUNTY</b>	10,413
Ely	4,065
Lund	202
McGill	1,166
Ruth	437

**TOTAL STATEWIDE POPULATION** 2,953,375



## COMPONENTS OF SALES AND USE TAX RATES

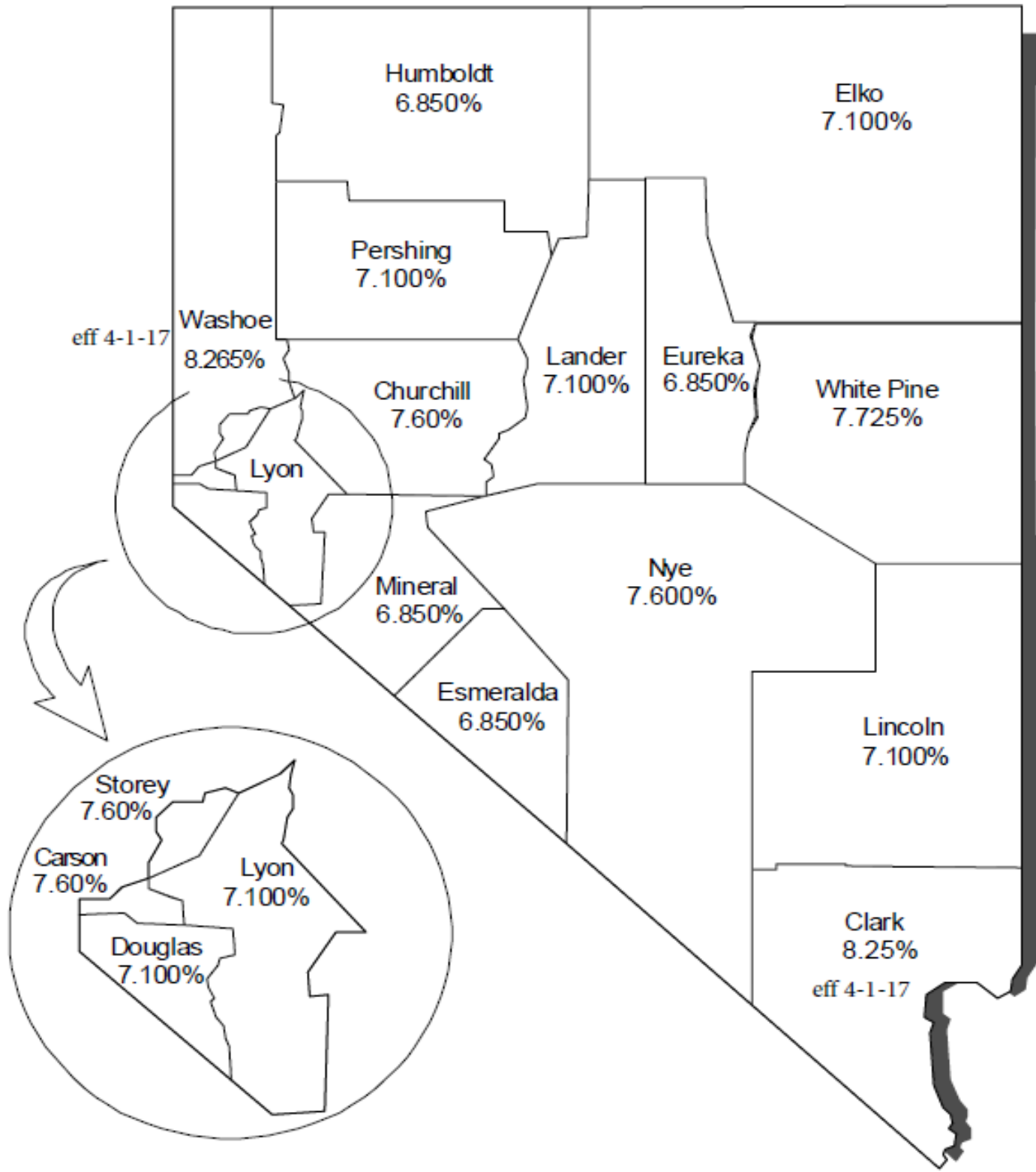
### Components of 6.85% Minimum Statewide Tax Rate:

RATE	NRS PROVISION	DESCRIPTION	DISTRIBUTION
2.00	372	Sales Tax	To the State General Fund. <u>In-State Business Returns:</u> Tax is distributed to the school district in which the business is located. <u>Out-of-State Business Returns:</u> Tax is distributed to the State Distributive Schools Fund.
2.60	374	Local School Support Tax	<u>In-State Business Returns:</u> Tax is distributed to the county where the sale was made. <u>Out-of-State Business Returns:</u> Tax is distributed to counties and cities based on a population formula.
0.50	377	Basic City-County Relief Tax	Tax is distributed to all qualifying local governments according to statutory formula.
1.75	377	Supplemental City-County Relief Tax	

### Local Sales and Use Tax Rates as of 06/30/2018:

COUNTY	RATE	COUNTY	RATE	PROVISION	USE OF PROCEEDS	DATE IMPOSED
		Carson City	0.250	377A	Public Roads	1/1/1987
		Carson City	0.250	By Ordinance	Open Space	7/1/1997
		Carson City	0.125	377B	V&T Railroad Bonds	4/1/2006
7.600		Carson City	0.125	377B	Infrastructure	10/1/2014
		Churchill	0.250	377A	Public Roads	11/1/1986
		Churchill	0.250	377.057	Local Government Tax Act	10/1/1991
7.600		Churchill	0.250	377B	Infrastructure	10/1/2005
		Clark	0.250	543	Flood Control	3/1/1987
		Clark	0.250	377A	Regional Transportation	7/1/1991
		Clark	0.250	377B	Southern NV Water Authority	4/1/1999
		Clark	0.250	377A	Regional Transportation ¼% increase	10/1/2003
		Clark	0.300	AB418	Police Support	1/1/2016
8.250		Clark	0.100	AB1	Police Officers	4/1/2017
7.100		Douglas	0.250	AB174	Miscellaneous Facilities & Services	7/1/1999
7.100		Elko	0.250	377B	Infrastructure	7/1/2016
7.100		Lander	0.250	377B	Water Treatment	4/1/2004
7.100		Lincoln	0.250	377B	School / Public Utilities	1/1/2001
7.100		Lyon	0.250	377B	Infrastructure/Public Safety	10/1/2008
		Nye	0.250	377A	Public Roads	5/1/1986
7.600		Nye	0.500	AB461	Public Safety	4/1/2014
7.100		Pershing	0.250	377B	Infrastructure/Public Safety	10/1/2008
		Storey	0.250	377A	Tourism	8/1/1985
		Storey	0.250	477	V & T Railroad Commission	1/1/1996
7.600		Storey	0.250	377B	School / Public Utilities	1/1/2001
		Washoe	0.125	377A	Regional Transportation	11/1/1982
		Washoe	0.250	377.057	Local Government Tax Act	10/1/1991
		Washoe	0.125	377B	Flood/Public Safety	4/1/1999
		Washoe	0.125	506	Railroad Grade Project	4/1/1999
		Washoe	0.250	377A	Regional Transportation ¼% increase	7/1/2003
8.265		Washoe	0.540	WC1	School Facilities	4/1/2017
		White Pine	0.250	377A	Public Roads	11/1/1986
		White Pine	0.125	374A	School Capital Improvement	4/1/2000
		White Pine	0.250	377B	Infrastructure/Public Safety	10/1/2007
7.725		White Pine	0.250	377A	Swimming Pool Maintenance	7/1/2012

Minimum statewide rate applies to all other counties not listed.



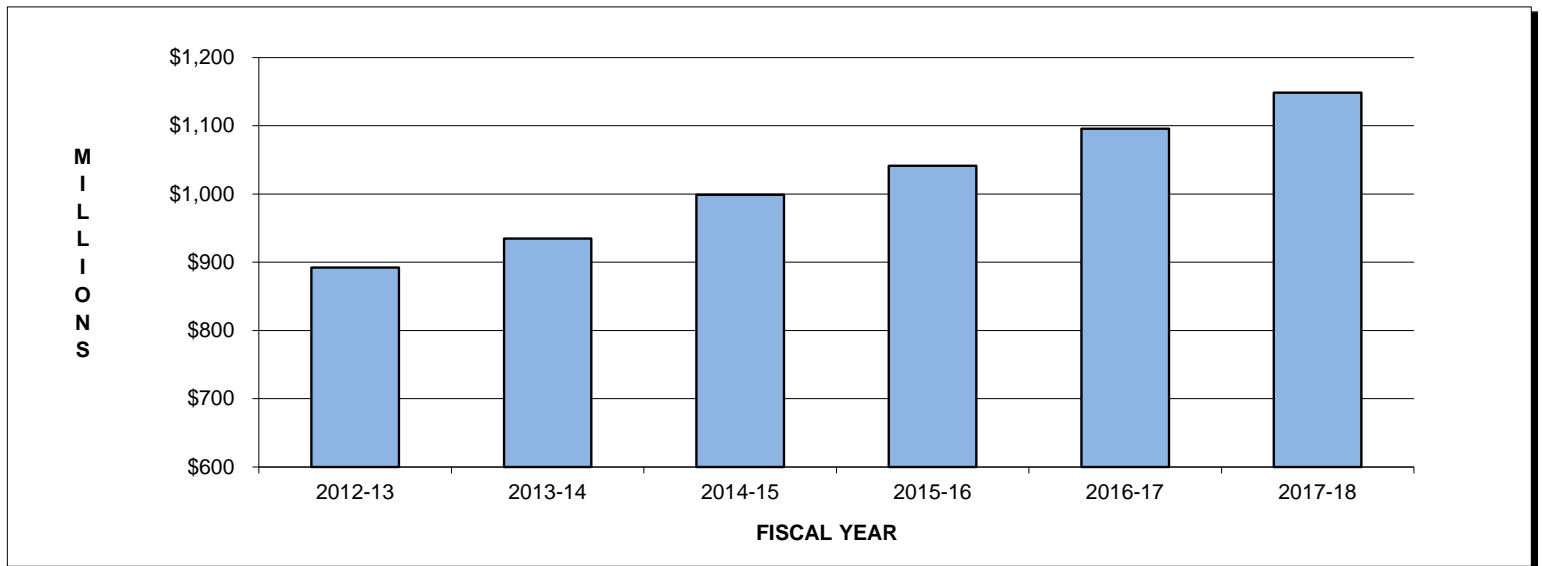
## TAXABLE SALES COMPARISON

### Taxable Sales Comparison by County

County	Fiscal Year 2016-17	Fiscal Year 2017-18	% Change
Carson City	\$ 1,055,090,538	\$ 1,144,376,853	8.5%
Churchill	309,285,004	354,371,180	14.6%
Clark	40,888,477,460	42,569,371,984	4.1%
Douglas	709,589,648	780,078,815	9.9%
Elko	1,450,175,094	1,495,115,958	3.1%
Esmeralda	14,460,742	13,726,094	-5.1%
Eureka	292,066,538	314,094,816	7.5%
Humboldt	449,981,237	507,810,555	12.9%
Lander	283,334,400	309,919,553	9.4%
Lincoln	30,638,637	31,001,563	1.2%
Lyon	456,071,375	490,414,813	7.5%
Mineral	73,194,872	48,852,769	-33.3%
Nye	583,442,735	672,275,312	15.2%
Pershing	113,424,010	118,013,814	4.0%
Storey	1,609,711,143	1,275,451,338	-20.8%
Washoe	7,989,009,111	8,531,252,745	6.8%
White Pine	239,788,986	291,695,358	21.6%
STATE TOTAL	<u>\$ 56,547,741,530</u>	<u>\$ 58,947,823,520</u>	4.2%

The above comparisons for Fiscal Year 2016-17 and Fiscal Year 2017-18 on Taxable Sales are based on figures provided on Sales and Use Tax returns by registered permit holders in and out of the State of Nevada. Large increases or decreases may be due to audits, deficiency determinations, etc., performed on taxpayers doing business in a county.

## SALES AND USE TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2012-13	\$ 892,146,937	\$ 73,112	\$ 892,220,049	5.50%
2013-14	934,883,717	77,319	934,961,036	4.79%
2014-15	998,637,766	81,418	998,719,184	6.82%
2015-16	1,041,484,760	80,719	1,041,565,479	4.29%
2016-17	1,095,777,430	75,638	1,095,853,068	5.21%
2017-18	1,148,248,111	75,503	1,148,323,614	4.79%

**LEGAL CITATION**

Chapter 372 Nevada Revised Statutes.

**RATE**

2 percent on all taxable sales and taxable items of use.

**CURRENT DISTRIBUTION OF REVENUE**

State General Fund.

**HISTORY**

**ORIGINALLY ENACTED**

1955 session of State Legislature. Approved by referendum in 1956.

**RATE**

2 percent since inception. Referendum to raise to 3 percent defeated in 1963 by 2 to 1 margin.

**REMOVAL OF SALES TAX FROM FOOD**

On June 5, 1979, the voters, by special election, amended the Sales and Use Tax Act to provide for exemption of certain foods from taxation (effective July 1, 1979).

**DISTRIBUTION**

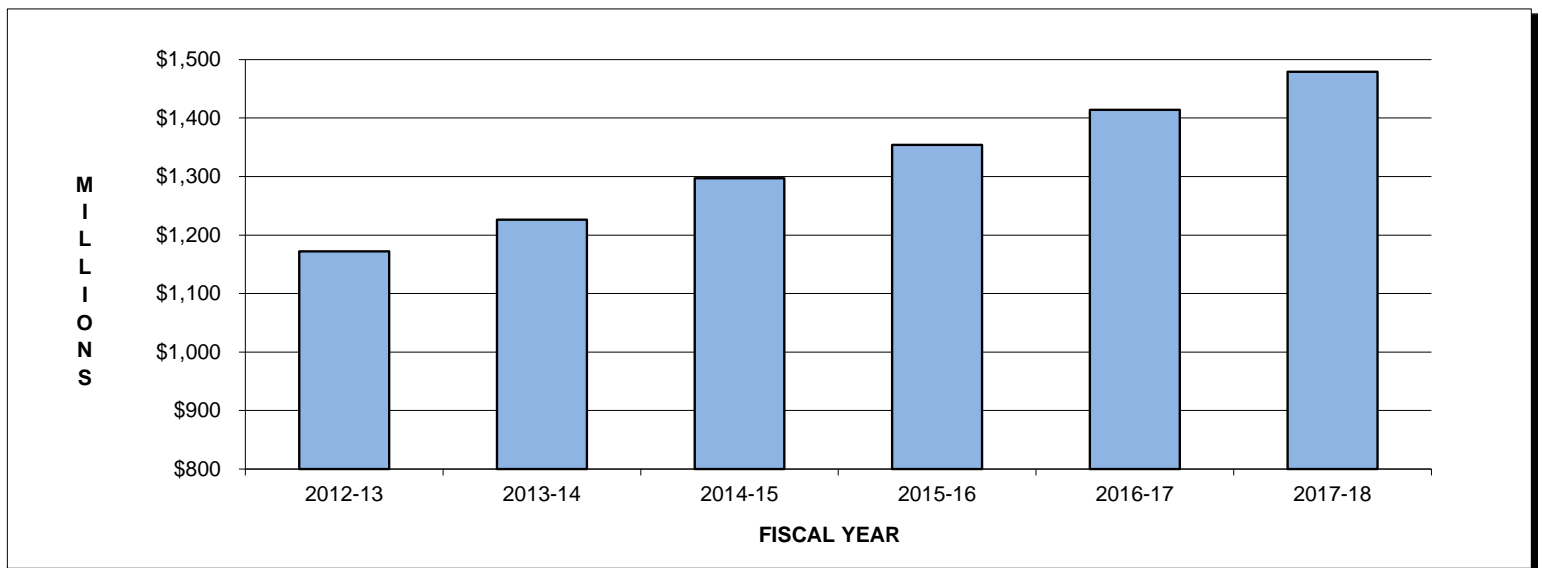
State General Fund since inception.

## Sales and Use Tax Revenue (continued)

STATE 2% SALES AND USE TAX COLLECTION BY COUNTY  
FISCAL YEAR 2017-18

<b>COUNTY</b>	<b>TAXES AND FEES</b>	<b>% OF TOTAL</b>
Carson City	\$ 22,765,277	1.98%
Churchill	6,741,782	0.59%
Clark	847,930,002	73.84%
Douglas	15,585,272	1.36%
Elko	29,988,777	2.61%
Esmeralda	274,521	0.02%
Eureka	6,215,937	0.54%
Humboldt	9,620,547	0.84%
Lander	5,530,514	0.48%
Lincoln	628,750	0.05%
Lyon	9,829,612	0.86%
Mineral	946,036	0.08%
Nye	13,848,207	1.21%
Pershing	2,394,921	0.21%
Storey	3,836,780	0.33%
Washoe	159,510,410	13.89%
White Pine	5,844,874	0.51%
Out of State	1,307,546	0.11%
STAR Bonds Transfers	5,523,848	0.48%
<b>TOTAL</b>	<b>\$ 1,148,323,614</b>	<b>100.00%</b>

## LOCAL SCHOOL SUPPORT TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2012-13	\$ 1,172,121,826	\$ 73,112	\$ 1,172,194,938	5.82%
2013-14	1,225,878,560	77,322	1,225,955,882	4.59%
2014-15	1,296,737,955	81,416	1,296,819,371	5.78%
2015-16	1,353,951,301	80,719	1,354,032,020	4.41%
2016-17	1,413,947,350	75,638	1,414,022,988	4.43%
2017-18	1,478,933,892	75,503	1,479,009,396	4.60%

### LEGAL CITATION

Chapter 374 Nevada Revised Statutes.

### RATE

2.60 percent on all taxable sales and taxable items of use.

### CURRENT DISTRIBUTION OF REVENUE

99.25 percent of in-state collections returned to county of origin (location of the business) for distribution to school districts; .75 percent to State General Fund. 99.25 percent of out-of-state collections and other fees to State Distributive School Fund; .75 percent to State General Fund.

### HISTORY

#### ORIGINALLY ENACTED

1967 session of State Legislature. Held constitutional by Nevada Supreme

#### RATE

July 1, 1967 to April 30, 1981 - 1 percent on all taxable sales and taxable items of use.

May 1, 1981 - 1.50 percent on all taxable sales and taxable items of use.

October 1, 1991 - 2.25 percent on all taxable sales and taxable items of use.

July 1, 2009 - 2.60 percent on all taxable sales and taxable items of use.

Local School Support Tax Revenue (continued)

DISTRIBUTION

July 1, 1967 to April 30, 1981 - 99 percent of in-state collections returned to county of origin (location of the business) for distribution to school districts. 1 percent to State General Fund. All out-of-state collections and other fees to State Distributive School Fund.

May 1, 1981 - State General Fund Commission reduced to .50 percent.

October 1, 1991 - State General Fund Commission increased to include collections on out-of-state sales.

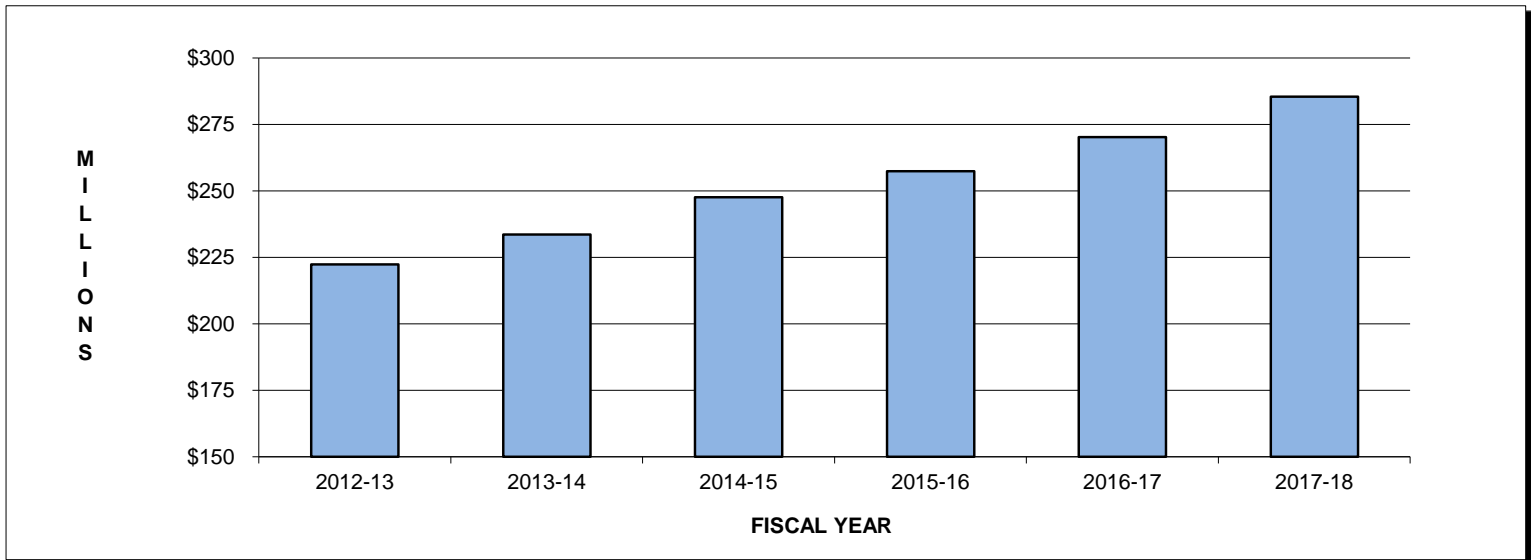
July 1, 1993 - State General Fund Commission increased from .50 percent to 1 percent on in-state and out-of-state collections.

July 1, 1999 - State General Fund Commission decreased from 1 percent to .75 percent on in-state and out-of-state collections.

LOCAL SCHOOL SUPPORT TAX DISTRIBUTION  
FISCAL YEAR 2017-18

COUNTY	TAX	% OF TOTAL
Churchill	\$ 6,165,422	0.42%
Clark	998,300,029	67.50%
Douglas	15,133,002	1.02%
Elko	40,259,180	2.72%
Esmeralda	82,779	0.01%
Eureka	586,859	0.04%
Humboldt	10,167,895	0.69%
Lander	1,286,889	0.09%
Lincoln	454,173	0.03%
Lyon	11,081,822	0.75%
Mineral	474,347	0.03%
Nye	10,436,024	0.71%
Carson City	25,194,894	1.70%
Pershing	867,877	0.06%
Storey	1,469,191	0.10%
Washoe	189,132,166	12.79%
White Pine	2,864,134	0.19%
<b>Total County School District Distribution</b>	<b>\$ 1,313,956,683</b>	<b>88.84%</b>
STAR Bonds Transfers	5,257,481	0.36%
State General Fund	11,091,996	0.75%
State Distributive School Fund	148,703,236	10.05%
<b>TOTAL</b>	<b>\$ 1,479,009,396</b>	<b>100.00%</b>

## BASIC CITY/COUNTY RELIEF TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2012-13	\$ 222,386,664	\$ 73,125	\$ 222,459,788	5.75%
2013-14	233,566,082	77,041	233,643,123	5.03%
2014-15	247,618,213	81,422	247,699,635	6.02%
2015-16	257,408,578	80,722	257,489,300	3.95%
2016-17	270,257,051	75,625	270,332,677	4.99%
2017-18	285,461,919	75,490	285,537,409	5.62%

### LEGAL CITATION

Chapter 377 Nevada Revised Statutes.

### RATE

0.5 percent of all taxable sales and taxable items of use.

### CURRENT DISTRIBUTION OF REVENUE

98.25 percent of in-state collections allocated to the county where the sale is made for distribution to eligible local governments through the Consolidated Tax Program; 1.75 percent to State General Fund; 98.25 percent out-of-state collections prorated amongst counties, on the basis of population ratio, for distribution to local governments through the Consolidated Tax Program; 1.75 percent to State General Fund.

### HISTORY

#### ORIGINALLY ENACTED

1969 session of State Legislature as the City/County Relief Tax, effective July 1, 1969. Levy effected by county ordinance.

Collected in Clark and Washoe Counties as of July 1, 1969; Lyon County, January 1, 1971; Douglas, Elko, Humboldt, Lincoln, Mineral Counties, May 1, 1971; Nye County, June 1, 1972; Pershing County, July 1, 1972; Churchill County, July 1, 1973; Carson City, April 1, 1976; Storey County, July 1, 1976; Lander County, July 1, 1979; White Pine County, July 1, 1980; Esmeralda and Eureka Counties, May 1, 1981.

1969 levied for city/county support. 99 percent of in-state collections returned to county where the sale is made; 1 percent to State General Fund; 100 percent out-of-state collections prorated amongst counties levying the tax; combined collections distributed as follows: if no cities within county, 100 percent to county; if one city within county, to county and city, on basis of population ratio; if two or more cities within county, to cities only on basis of population ratio.



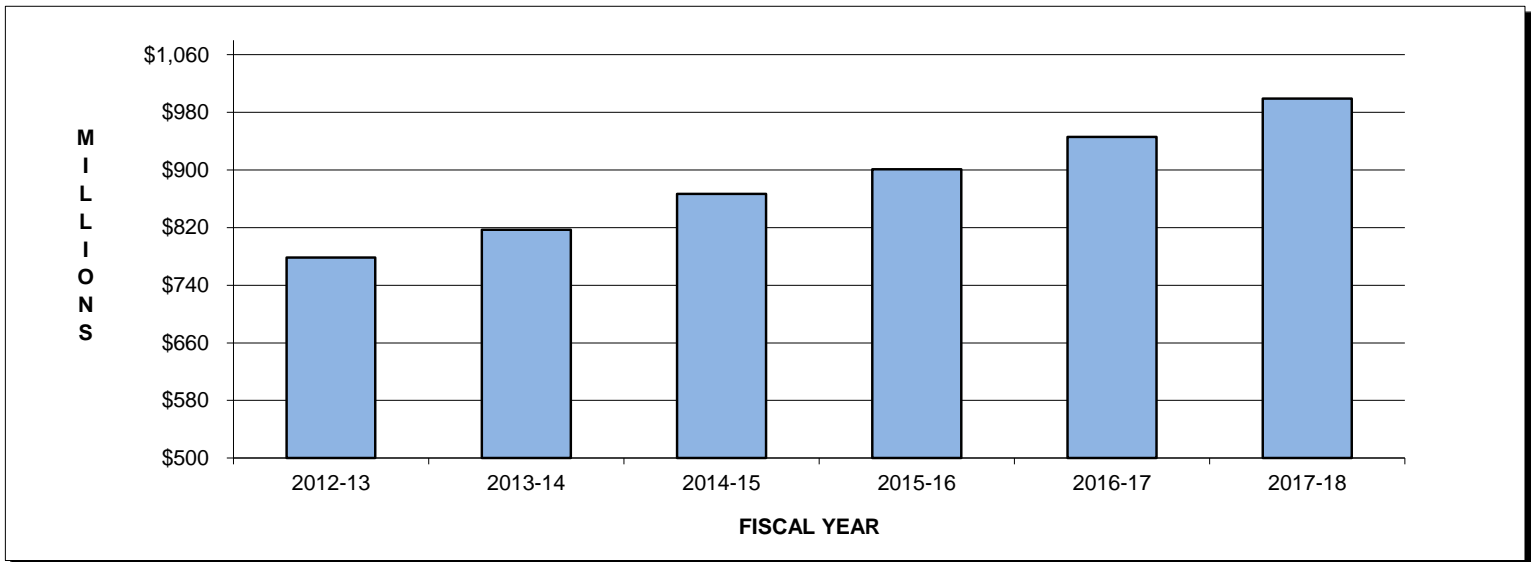
Basic City/County Relief Tax Revenue (continued)

AMENDMENTS	1981	1981 session of State Legislature; name changed to Basic City/County Relief Tax effective May 1, 1981 and levy required by State Statute. May 1, 1981 General Fund Commission reduced to .50 percent.
	1991	Effective October 1, 1991, .50 percent General Fund Commission was imposed on out-of-state collections.
	1993	Effective July 1, 1993 General Fund Commission increased to 1 percent on in-state and out-of-state collections.
	1997	The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.
	1999	Effective July 1, 1999 General Fund Commission decreased to .75 percent on in-state and out-of-state collections.
	2009	Effective July 1, 2009 General Fund Commission increased to 1.75 percent on in-state and out-of-state collections.

BASIC CITY/COUNTY RELIEF TAX TRANSFER  
TO CONSOLIDATED TAX  
FISCAL YEAR 2017-18

COUNTY	TAX	% OF TOTAL
Carson City	\$ 5,765,153	2.02%
Churchill	1,684,903	0.59%
Clark	207,497,058	72.67%
Douglas	3,813,243	1.34%
Elko	6,905,142	2.42%
Esmeralda	63,666	0.02%
Eureka	1,174,063	0.41%
Humboldt	2,183,787	0.76%
Lander	1,127,761	0.39%
Lincoln	165,332	0.06%
Lyon	2,631,818	0.92%
Mineral	249,491	0.09%
Nye	3,588,243	1.26%
Pershing	536,659	0.19%
Storey	683,343	0.24%
Washoe	39,608,077	13.87%
White Pine	1,391,775	0.49%
Total County Transfers		
	\$ 279,069,515	97.73%
STAR Bonds Transfers		
	4,996,610	0.52%
State General Fund		
	1,471,284	1.75%
<b>Total</b>		
	<b>\$ 285,537,409</b>	<b>100.00%</b>

## SUPPLEMENTAL CITY/COUNTY RELIEF TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2012-13	\$ 778,573,683	5.77%
2013-14	817,186,047	4.96%
2014-15	866,660,923	6.05%
2015-16	900,834,703	3.94%
2016-17	945,756,811	4.99%
2017-18	998,975,870	5.63%

**LEGAL CITATION**

Chapters 354 and 377, Nevada Revised Statutes.

**RATE**

1.75 percent of all taxable sales and taxable items of use.

**CURRENT DISTRIBUTION OF REVENUE**

98.25 percent of total collections returned to local governments through Consolidated Tax Program based on distribution formula; 1.75 percent to State General Fund.

**HISTORY**

**ORIGINALLY ENACTED**

1981 session of State Legislature; effective May 1, 1981.

**AMENDMENTS**

1983

Fire districts organized pursuant to Chapter 473 of Nevada Revised Statutes to be included in the distribution. Shifted authority to grant reserve fund distributions from the Interim Legislative Committee on Local Government Finance to the Nevada Tax Commission.

1985

Changed distribution of excess supplemental city/county relief tax receipts. When all entities within a county have received the maximum supplemental city/county relief tax allowable, excess is then deposited in the Reserve Fund. Shifted authority to grant Reserve Fund distributions from the Nevada Tax Commission to the Interim Finance Committee. Established the following maximum Reserve Fund amounts: 1.) \$10,000,000 for distribution to local governments in the event actual receipts in any one year are less than the estimated receipts for that year. 2.) \$2,500,000 for emergency distributions to local governments if unforeseen or uncontrollable conditions, existing or imminent, substantially impair the financial capacity of a local government to provide the basic services for which it was created. 3.) Any amount in excess of \$12,500,000 in the fund, at the beginning of the year, must be distributed to local governments in the following fiscal year.

Supplemental City/County Relief Tax Revenue (continued)

AMENDMENTS (continued)	1987	Eliminated redevelopment districts from the distribution of supplemental city/county relief tax.
	1989	Removed the limitations on the amount of supplemental city/county relief tax a local government may receive in any one fiscal year. Eliminated the Reserve Fund and created the Emergency Fund of the supplemental city/county relief tax. The amount of the fund was set at \$2,500,000. Created the Redistribution Fund for the supplemental city/county relief tax and provided specific dollar allocations to the Town of Laughlin, Clark County, Churchill County and Elko County.
	1991	Changed distribution of supplemental city/county relief tax at the county level. First a group of selected counties receive a guaranteed distribution from the total collections. The remaining funds are allocated to a second group of counties based on the percentage of county collections to the total collections for the group. Adjustments to ease the impact of the legislation to certain counties are made to the distribution formula. Counties in the guaranteed group will be moved into the point-of-origin group if their collections outpace their distribution by 10 percent in a fiscal year. Intracounty distributions were not amended by the Legislature. The Local Government Tax Act of 1991 authorized certain counties that were negatively impacted by the rebasing of the distribution formula to impose certain taxes to make up the revenue loss.
	1993	The Local Government Tax Act of 1993 authorized certain counties that were negatively impacted by additional rebasing of the distribution formula to impose certain taxes to make up the revenue loss. These additional taxes, if imposed, are to be levied from October 1, 1993 through September 30, 1994.  Effective July 1, 1993 General Fund Commission increased to 1 percent on in-state and out-of-state collections.
	1997	The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.
	1999	Effective July 1, 1999 General Fund Commission decreased to .75 percent on in-state and out-of-state collections.
	2009	Effective July 1, 2009 General Fund Commission increased to 1.75 percent on in-state and out-of-state collections.

Supplemental City/County Relief Tax Revenue (continued)

SUPPLEMENTAL CITY/COUNTY RELIEF TAX TRANSFER  
TO CONSOLIDATED TAX  
FISCAL YEAR 2017-18

<b>COUNTY</b>	<b>TAX</b>	<b>% OF TOTAL</b>
Carson City	\$ 20,349,251	2.04%
Churchill	5,589,032	0.56%
Clark	724,846,115	72.56%
Douglas	14,591,045	1.46%
Elko	24,821,146	2.48%
Esmeralda	1,119,222	0.11%
Eureka	4,486,256	0.45%
Humboldt	7,858,188	0.79%
Lander	2,666,225	0.27%
Lincoln	1,135,871	0.11%
Lyon	10,905,471	1.09%
Mineral	1,528,195	0.15%
Nye	12,226,424	1.22%
Pershing	1,868,622	0.19%
Storey	2,509,370	0.25%
Washoe	137,319,593	13.75%
White Pine	2,841,429	0.28%
<b>Total County Transfers</b>	<b>\$ 976,661,455</b>	<b>97.77%</b>
STAR Bonds Transfers	4,833,368	0.48%
State General Fund	17,481,048	1.75%
<b>TOTAL</b>	<b>\$ 998,975,870</b>	<b>100.00%</b>

**SEVERE FINANCIAL EMERGENCY FUND**

Fund Balance - June 30, 2018 \$ 524,257

Supplemental City/County Relief Tax Revenue (continued)

LOCAL GOVERNMENT TAX ACTS OF 1991 AND 1993  
 SPECIAL FUND COLLECTIONS AND DISTRIBUTIONS  
 FISCAL YEAR 2017-18

**COLLECTIONS**

**CHURCHILL COUNTY**

Sales and Use Tax	\$	802,568
Government Services Tax		742,453
Real Property Transfer Tax		30,478
Property Tax		152,967
Interest		1,619
<b>TOTAL</b>	<b>\$</b>	<b><u>1,730,084</u></b>

**WASHOE COUNTY**

Sales and Use Tax	\$	20,424,033
Government Services Tax		65
Gaming License Fee		1,219,398
Real Property Transfer Tax		1,383,334
Property Tax		3,875,439
Interest		21,713
<b>TOTAL</b>	<b>\$</b>	<b><u>26,923,983</u></b>

**DISTRIBUTIONS**

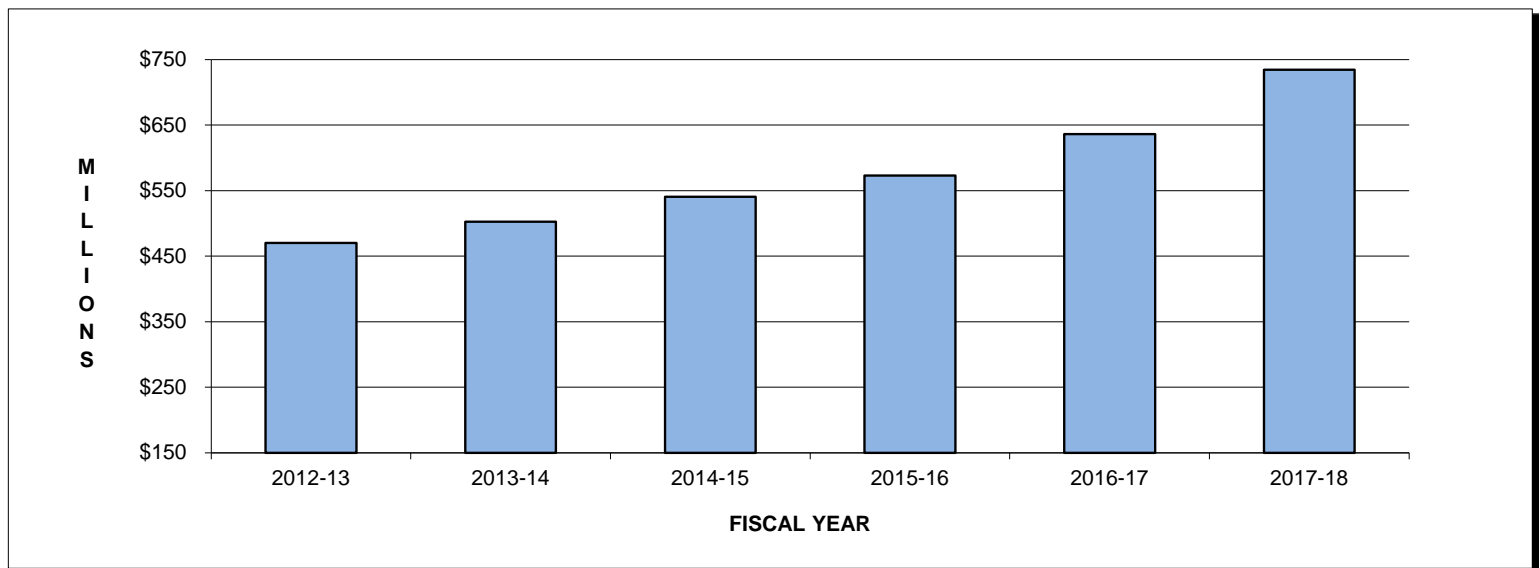
**CHURCHILL COUNTY**

	\$	1,342,935
Fallon		289,283
Other		97,866
<b>TOTAL</b>	<b>\$</b>	<b><u>1,730,084</u></b>

**WASHOE COUNTY**

	\$	17,892,214
Reno		4,185,682
Sparks		2,027,634
Other		2,818,453
<b>TOTAL</b>	<b>\$</b>	<b><u>26,923,983</u></b>

## LOCAL OPTION SALES AND USE TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2012-13	\$ 470,304,788	5.80%
2013-14	502,729,113	6.89%
2014-15	540,660,708	7.55%
2015-16	573,065,363	5.99%
2016-17	636,174,188	11.01%
2017-18	734,690,403	15.49%

### LEGAL CITATION

Chapters 374A, 377A, 377B and 543 Nevada Revised Statutes.

### RATE

0.125, 0.25, or 0.50 percent of all taxable sales and taxable items of use in a county.

### CURRENT DISTRIBUTION OF REVENUE

NRS 374A provides for a county to impose a tax up to one-eighth of one percent for the cost of extraordinary maintenance, repair or improvement of school facilities within the county. Per NRS 377A.020, the board of county commissioners may impose a tax of 0.25 percent for mass transit or the construction of public roads; or counties with population of less than 400,000 may impose a 0.25 percent tax for the promotion of tourism. NRS 377B.100 provides that a county, under certain population requirements, may impose up to 0.25 percent tax for infrastructure; NRS 543.600 provides that a county whose population is 400,000 or more may impose a 0.25 percent tax for the purpose of flood control. 98.25 percent of collections are returned to the county of origin; 1.75 percent to State General Fund. Special Acts of the Legislature have provided for certain counties to impose additional option taxes for specific local purposes.

### HISTORY

### ORIGINALLY ENACTED

1981 session of State Legislature. Washoe County enacted ordinance effective November 1, 1982; Storey County effective August 1, 1985; Nye County effective May 1, 1986; Churchill and White Pine Counties effective November 1, 1986; Carson City effective January 1, 1988; and Clark County effective March 1, 1988.

Local Option Sales and Use Tax Revenue (continued)

AMENDMENTS	1985	Amended NRS 377A.020 by adding that the tax may be used for the construction of public roads, and NRS 543.600 stipulates for the purpose of flood control.
	1989	Amended NRS 543.600 by increasing the population limitation from 250,000 to 400,000 or more in a county that may consider imposing a tax for flood control.
	1991	Implemented the Local Government Tax Act of 1991, AB 104 authorizing certain counties that were negatively impacted by the change to the Supplemental County/City Relief Tax distribution formula to impose by county ordinance an additional $\frac{1}{4}$ of 1 percent sales and use tax.
	1993	Implemented the Local Government Tax Act of 1993, SB 506 authorizing certain additional counties that were negatively impacted by additional changes to the Supplemental City/County Relief Tax distribution formula to impose by county ordinance $\frac{1}{4}$ of 1 percent sales and use tax from October 1, 1993 through September 30, 1994.  Effective July 1, 1993 General Fund Commission increased to 1 percent on in-state and out-of-state collections.
	1995	Allowed the Tri-County Railway Commission to impose $\frac{1}{4}$ of 1 percent sales and use tax in a county upon approval of the voters.
	1997	Ratified Carson City voter approval imposition of $\frac{1}{4}$ of 1 percent sales and use tax for open space. Added chapter 377B, tax for infrastructure to Nevada Revised Statutes.
	1999	Added Chapter 374A, $\frac{1}{8}$ of 1 percent tax for extraordinary maintenance, repair or improvement of school facilities.  Effective July 1, 1999 General Fund Commission decreased to .75 percent on in-state and out-of-state collections.
	2003	Added NRS 377A.062 that the tax for miscellaneous purposes may be used to support the operation and maintenance of a county swimming pool.
	2005	Passed the Clark County Sales and Use Tax Act of 2005. The revenues are to be used to employ and equip additional police officers.  Amended Chapter 377B to allow the tax for infrastructure to be used for the construction or renovation of facilities having cultural or historical value. Also allows the tax to be used for the maintenance and operation of wastewater treatment facilities.
	2007	Amended Chapter 377B to allow the tax for infrastructure to be used for judicial and/or public safety infrastructure projects.
	2009	Effective July 1, 2009 General Fund Commission increased to 1.75 percent on in-state and out-of-state collections.

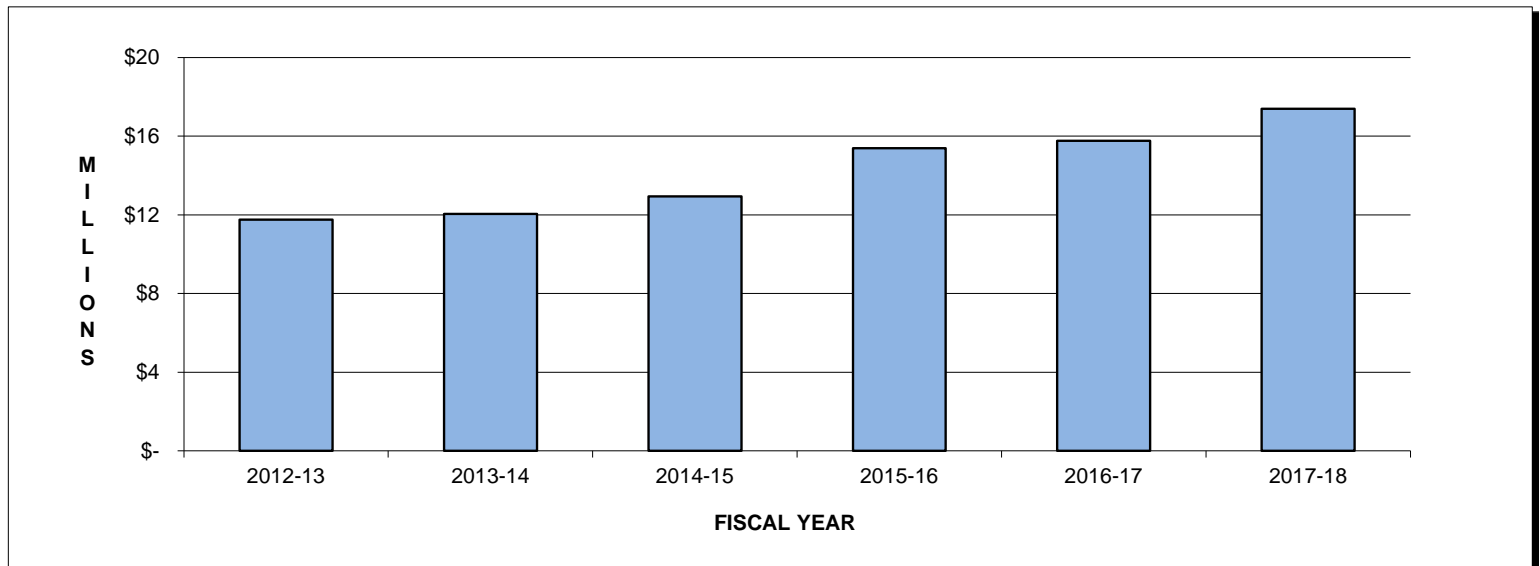
Local Option Sales and Use Tax (continued)

LOCAL OPTION SALES AND USE TAX DISTRIBUTION  
FISCAL YEAR 2017-18

COUNTY	PROVISION	USE OF PROCEEDS	DATE IMPOSED	AMOUNT
<b>Option Taxes</b>				
Carson City	377A	Public Roads	1/1/1987	\$ 2,794,217
Carson City	377B	V&T Railroad Bonds	4/1/2006	1,397,104
Carson City	377B	Infrastructure	10/1/2014	1,396,757
Churchill	377A	Public Roads	11/1/1986	801,947
Churchill	377B	Infrastructure	10/1/2005	801,968
Clark	377A	Regional Transportation	7/1/1991	} 206,850,486
Clark	377A	Regional Transportation ¼% increase	10/1/2003	
Clark	377B	So NV Water Authority	4/1/1999	103,422,250
Clark	543	Flood Control	3/1/1987	103,428,054
Elko	377B	Infrastructure	7/1/2016	3,670,948
Lander	377B	Water Treatment	4/1/2004	679,709
Lincoln	377B	School / Public Utilities	1/1/2001	77,238
Lyon	377B	Infrastructure	10/1/2008	1,205,832
Nye	AB461	Public Safety	4/1/2014	3,475,912
Nye	377A	Public Roads	5/1/1986	1,753,827
Pershing	377B	Infrastructure	10/1/2008	294,070
Storey	377A	Tourism	8/1/1985	399,399
Storey	377B	School / Public Utilities	1/1/2001	399,399
Washoe	377A	Regional Transportation	11/1/1982	} 30,635,841
Washoe	377A	Regional Transportation ¼% increase	7/1/2003	
Washoe	377B	Flood/Public Safety	4/1/1999	10,212,011
White Pine	374A	School Cap Improvement	4/1/2000	358,376
White Pine	377A	Public Roads	11/1/1986	716,747
White Pine	377A	Swimming Pool	10/1/2003	716,673
White Pine	354	Operating/Severe Fin. Emergency	7/1/2006	34
White Pine	377B	Infrastructure/Public Safety	10/1/2007	716,746
<b>Special Acts</b>				
Churchill		Local Government Tax Act	10/1/1991	802,568
Clark		Police Support	10/1/2005	124,091,132
Clark		Police Officers	4/1/2017	41,254,376
Storey		Tricounty Railway Commission	1/1/1996	399,399
Washoe		Railroad Grade Project	4/1/1999	10,211,963
Washoe		Local Government Tax Act	10/1/1991	20,424,033
Washoe		School Facilities	4/1/2017	43,781,973
<b>Miscellaneous Amendments</b>				
Carson City		Open Space	7/1/1997	2,794,219
Douglas		Misc Facilities & Services	7/1/1999	1,868,110
Total to Counties				\$ 721,833,321
State General Fund				12,857,082
<b>TOTAL</b>				<b>\$ 734,690,403</b>



## STAR BOND REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2012-13	\$ 11,764,387	29.33%
2013-14	12,055,545	2.47%
2014-15	12,940,923	7.34%
2015-16	15,386,091	18.89%
2016-17	15,760,343	2.43%
2017-18	17,389,966	10.34%

### LEGAL CITATION

Chapter 271A Nevada Revised Statutes.

### CURRENT DISTRIBUTION OF REVENUE

Up to 75 percent of the Sales and Use Tax generated in a Tourism Improvement District may be pledged toward the repayment of the bonds. The pledge does not include Local Option Sales and Use Taxes, or any amount above 2.25 percent of the Local School Support Tax rate. 1.75 percent commission to the State General Fund for Sales and Use Tax and City-County Relief Tax; 0.75 percent commission to the State General Fund for Local School Support Tax.

### HISTORY

#### ORIGINALLY ENACTED

2005 session of State Legislature. Became effective July 1, 2005.

The statute provides the means for municipalities to create Tourism Improvement Districts. The taxable sales generated in these districts may be pledged toward the payment of bonds issued by the municipality to finance projects in the districts.

#### AMENDMENTS

2009

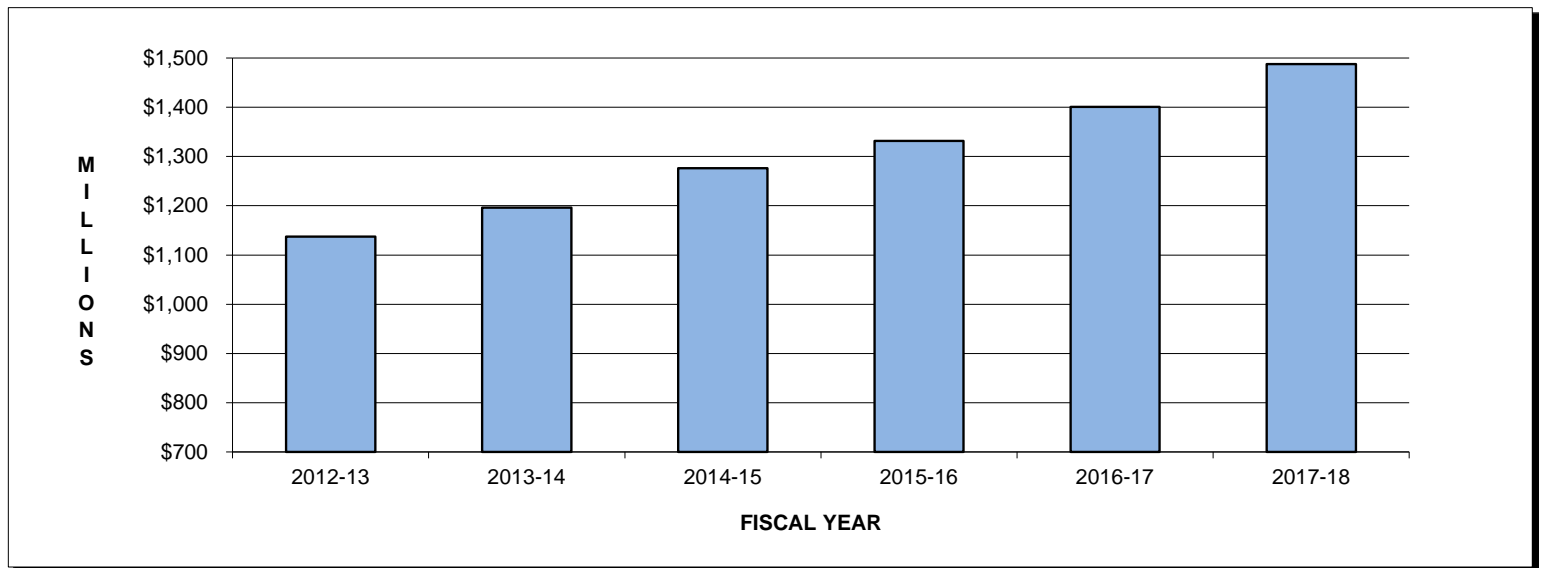
Effective July 1, 2009 General Fund Commission increased to 1.75 percent on in-state and out-of-state collections for Sales and Use Tax and City-County Relief Tax.

2013

Senate Bill 406 exempts the Local School Support Tax from being pledged for any Tourism Improvement Districts created or revised after July 1, 2013. It also revises the requirements for contractors and subcontractors operating within the district.

# CONSOLIDATED TAX REVENUE

## Local Government Tax Distribution



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2012-13	\$ 1,137,222,344	5.35%
2013-14	1,196,313,869	5.20%
2014-15	1,276,094,188	6.67%
2015-16	1,331,454,282	4.34%
2016-17	1,400,961,200	5.22%
2017-18	1,488,077,654	6.22%

**LEGAL CITATION**

Chapter 360 Nevada Revised Statutes.

**CURRENT DISTRIBUTION OF REVENUE**

Per NRS 360.600 through NRS 360.740; Revenues from the Supplemental City-County Relief Tax (SCCRT), Basic City-County Relief Tax (BCCRT), Cigarette Tax, Liquor Tax, Government Services Tax (GST) and Real Property Transfer Tax (RPTT) are pooled at the county level for distribution to the local governments under a single formula.

For counties, cities, towns and special districts, the lesser of prior year total distribution or prior year base is increased by the change in Consumer Price Index (CPI) over the prior calendar year to create the ensuing year base allocation. To the extent that there is revenue (from the six sources) in excess of what is necessary to allocate the base amount to the various local governments, the excess revenue will be distributed using a formula that incorporates population and growth statistics. "Enterprise" districts (user-fee based entities) initial base distribution is the amount that will be distributed for all subsequent fiscal years.

**HISTORY**

**ORIGINALLY ENACTED**

1997 session of State Legislature created the Local Government Tax Distribution Fund.

A base amount of revenue was initially established under the 1997 legislation. For counties, cities, towns and special districts, the total distribution is increased by the change in CPI over the prior calendar year to create the ensuing year base allocation.

Consolidated Tax (continued)

AMENDMENTS

- |      |   |
|------|---|
| 2001 | <p>For counties, cities, towns and special districts, the lesser of prior year total distribution or prior year base is increased by the change in CPI over the prior calendar year to create the ensuing year base allocation.</p> <p>"One Plus" component of excess distribution to be phased out over the next 4 years.</p> <p>The City of Henderson received a one time base increase of \$4,000,000.</p>   |
| 2005 | <p>SB 38 provides an additional method for calculating the excess amount of the base monthly amount to be allocated to local governments in which: (1) the average amount of the assessed valuation of taxable property attributable to the net proceeds of minerals over the preceding 5 fiscal years is at least \$50 million; (2) the average percentage of change in the population over the preceding 5 fiscal years is a negative figure; or (3) both. The bill applied retroactively to January 1, 2005, but did not affect money previously distributed to local governments.</p> |

CONSOLIDATED TAX  
SUMMARY OF THE REVENUE TRANSFERRED BY COUNTY  
FISCAL YEAR 2017-18

COUNTY	BCCRT	SCCRT	CIGARETTE	LIQUOR	RPTT	GST	TOTAL
CARSON CITY	\$ 5,765,153	\$ 20,349,251	\$ 167,913	\$ 71,327	\$ 596,097	\$ 2,675,878	\$ 29,625,620
CHURCHILL	1,684,903	5,589,032	76,881	32,658	167,627	1,321,744	8,872,846
CLARK	207,497,058	724,846,115	6,591,449	2,799,966	32,724,147	121,124,121	1,095,582,857
DOUGLAS	3,813,243	14,591,045	146,774	62,348	1,024,138	2,905,260	22,542,807
ELKO	6,905,142	24,821,146	164,307	69,796	379,288	4,557,646	36,897,325
ESMERALDA	63,666	1,119,222	2,933	1,246	12,564	195,340	1,394,971
EUREKA	1,174,063	4,486,256	5,960	2,532	21,394	326,222	6,016,427
HUMBOLDT	2,183,787	7,858,188	51,281	21,784	91,007	1,675,777	11,881,824
LANDER	1,127,761	2,666,225	19,038	8,087	27,418	802,499	4,651,029
LINCOLN	165,332	1,135,871	15,387	6,536	21,319	449,888	1,794,333
LYON	2,631,818	10,905,471	163,232	69,339	714,016	3,252,517	17,736,392
MINERAL	249,491	1,528,195	13,929	5,917	11,691	448,818	2,258,042
NYE	3,588,243	12,226,424	139,171	59,118	401,647	2,643,469	19,058,073
PERSHING	536,659	1,868,622	20,365	8,651	39,765	641,709	3,115,771
STOREY	683,343	2,509,370	12,303	5,226	309,210	375,551	3,895,003
WASHOE	39,608,077	137,319,593	1,364,177	579,486	7,608,338	30,987,344	217,467,015
WHITE PINE	1,391,775	2,841,429	31,687	13,460	34,860	974,108	5,287,319
<b>TOTAL</b>	<b>\$ 279,069,515</b>	<b>\$ 976,661,455</b>	<b>\$ 8,986,790</b>	<b>\$ 3,817,477</b>	<b>\$ 44,184,526</b>	<b>\$ 175,357,892</b>	<b>\$ 1,488,077,654</b>

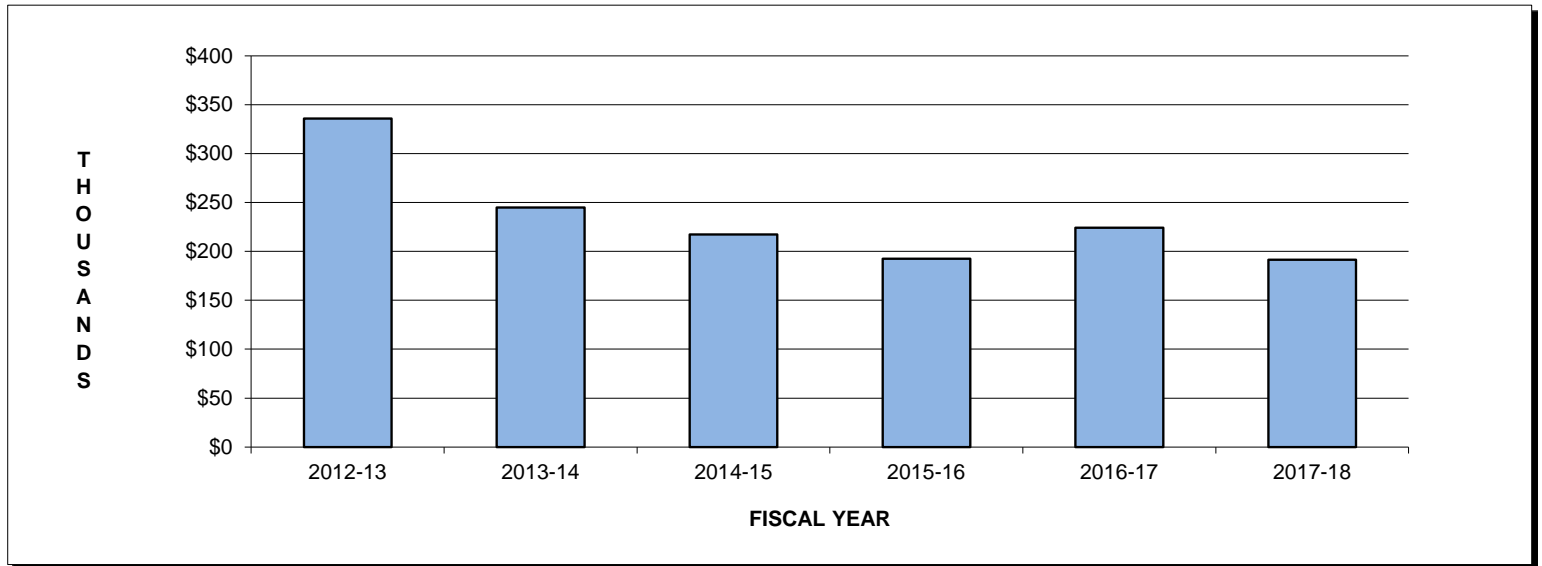
BCCRT, SCCRT, Cigarette and Liquor taxes: Revenue for each county is transferred monthly to the Consolidated Tax Account by the Department of Taxation.

Real Property Transfer Tax (RPTT): Each county treasurer deposits to the Consolidated Tax Account, at least quarterly the revenue collected within the county.

Government Services Tax (GST): Revenue for each county is transferred monthly to the Consolidated Tax Account by the Department of Motor Vehicles.



## BUSINESS LICENSE FEE REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2012-13	\$ 335,780	30.24%
2013-14	244,905	-27.06%
2014-15	217,271	-11.28%
2015-16	192,525	-11.39%
2016-17	224,305	16.51%
2017-18	191,556	-14.60%

\* Note: Fiscal year 2011-12 total collections has been adjusted due to additional information received.

LEGAL CITATION Chapter 360.760 - 360.796, Nevada Revised Statutes.

IMPOSITION AND RATE Business License Fee is \$200 annually, effective July 1, 2009. This is a fee imposed on persons doing business in Nevada.

CURRENT DISTRIBUTION OF REVENUE State General Fund.

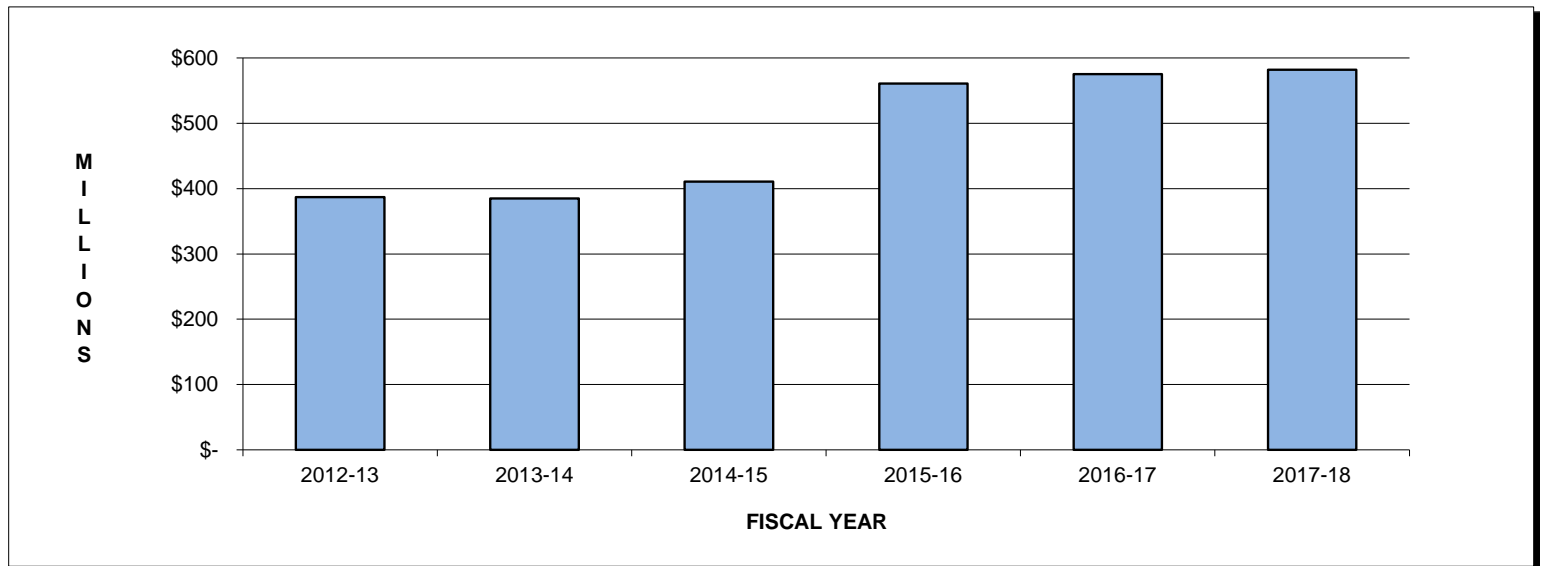
### HISTORY

ORIGINALLY ENACTED 2003 Legislative Session, effective October 1, 2003. This is a license fee imposed on a person for the privilege of conducting business in this state. This business license replaces the business license requirement in 364A, which was repealed September 30, 2003.

AMENDMENTS 2005 Amended effective July 1, 2005 by the 22nd Special Session of the Nevada Legislature to include a fee for Exhibition Facilities. If paid annually, the fee is \$5,000. If paid quarterly, the fee is equal to the total number of businesses taking part in each exhibition at the facility who do not have a state business license, multiplied by the number of days on which the exhibition is held, multiplied by \$1.25.

2009 Amended effective October 1, 2009 by Assembly Bill 146 of the 75th Session of the Nevada Legislature. Assembly Bill 146 transferred the administration of the Business License fee from the Department of Taxation to the Nevada Secretary of State. The administration of the Exhibition Facilities fee remains with the Department of Taxation.

## MODIFIED BUSINESS TAX REVENUE



FISCAL YEAR	GENERAL BUSINESS	FINANCIAL INSTITUTIONS	MINING	ECONOMIC DEVELOPMENT	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2012-13	\$ 363,242,006	\$ 23,368,075	-	\$ 120,895	\$ 386,730,976	4.58%
2013-14	361,095,880	23,789,898	-	135,167	385,020,945	-0.44%
2014-15	386,213,334	24,144,270	-	145,552	410,503,156	6.62%
2015-16	511,574,457	27,043,782	\$ 21,938,368	164,140	560,720,746	36.59%
2016-17	525,711,142	27,418,060	22,103,717	170,282	575,403,201	2.62%
2017-18	531,001,790	28,404,810	22,437,129	140,267	581,983,996	1.14%

### LEGAL CITATION

Chapter 363A, 363B, Nevada Revised Statutes.

### IMPOSITION AND RATE

Tax is imposed on general businesses, financial institutions, and any entity subject to Net Proceeds of Minerals. For general businesses the tax rate is 1.475 percent after health care deductions if the sum of all wages exceeds \$50,000 for the calendar quarter. The tax rate for financial institutions and entities subject to Net Proceeds of Minerals is 2 percent of the gross wages paid by the employer during the calendar quarter. There is an allowable deduction from the gross wages for amounts paid by the employer for qualified health insurance or a qualified health benefit plan. The tax is due on or before the last day of the month immediately following the calendar quarter.

### CURRENT DISTRIBUTION OF REVENUE

Tax collected is distributed to the State General Fund. 50 percent of the tax paid by an entity which was directly recruited/assisted in locating to Nevada by a qualifying economic development agency is distributed back to that agency for a period of 10 years pursuant to NRS 363B.105.

### HISTORY

### ORIGINALLY ENACTED

2003 Special Session of the State Legislature, effective July 1, 2003. This tax replaces the Business Tax under NRS 364A which was repealed September 30, 2003.

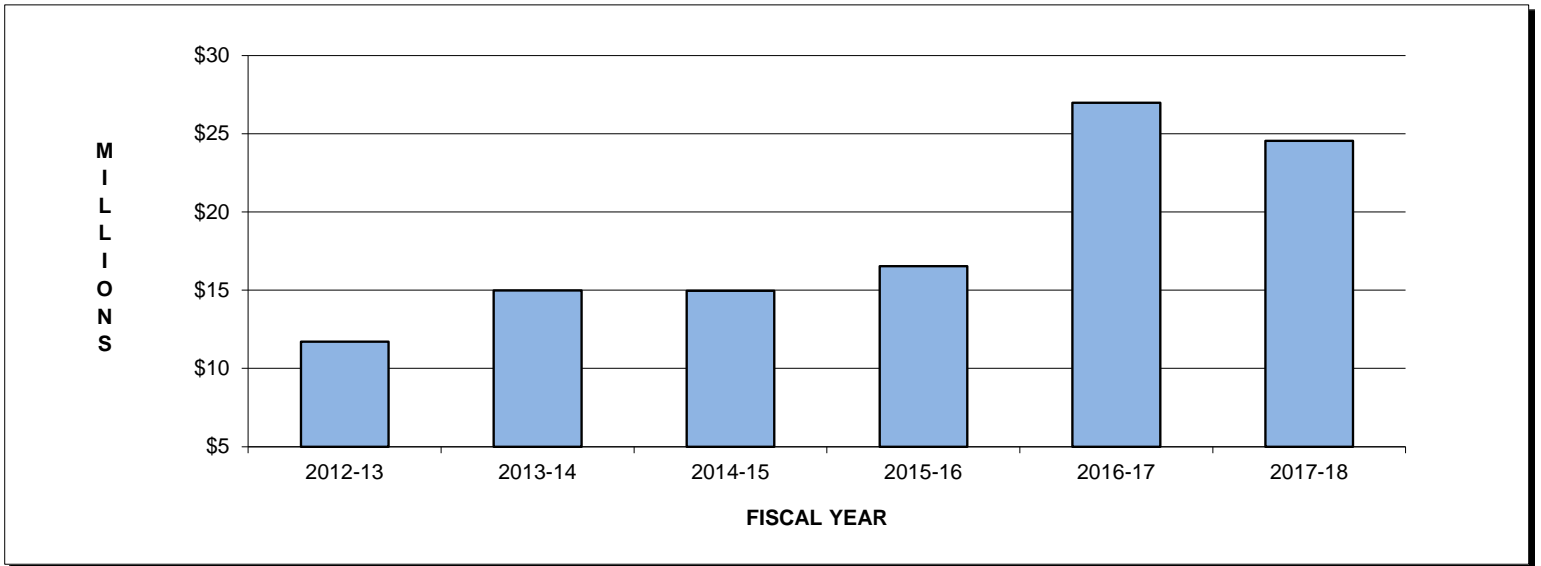
Modified Business Tax (continued)

AMENDMENTS

- 2003 The 2003 Special Session of the State Legislature set the initial tax rate of 0.7 percent for general businesses, effective July 1, 2003 through June 30, 2004. The rate decreased to 0.65 percent effective July 1, 2004 through June 30, 2005. The rate for general businesses decreased to 0.63 percent effective July 1, 2005.
- 2009 Senate Bill 429 of the 2009 Session of the State Legislature changed the tax to a two-tiered rate for General Businesses. The rate on the first \$62,500 of taxable wages is 0.5 percent; wages above \$62,500 are taxed at 1.17 percent. The rate for Financial Institutions was not changed.
- 2009 Assembly Bill 317 of the 2009 Session of the State Legislature provides for a 50 percent distribution of Modified Business Tax paid by a business for a period of 10 years to a redevelopment agency that is responsible for locating a business in the state between July 1, 2009 and June 30, 2011.
- 2011 Assembly Bill 561 of the 2011 Session of the State Legislature changed the rate to 1.17 percent on taxable wages paid above \$62,500 in a calendar quarter. There is no tax on wages paid which are less than \$62,500 in a calendar quarter. The new rate applies from July 1, 2011 through June 30, 2013.
- 2013 Senate Bill 475 of the 2013 Session of the State Legislature became effective July 1, 2013. The changes under this bill extend the 0% rate on Tier 1 of the MBT to June 30, 2015. Additionally, the Tier 1 threshold is increased from \$62,500 to \$85,000. If the sum of all taxable wages, after health care deductions, paid by the employer does not exceed \$85,000 for the calendar quarter, the amount of tax is 0% of the sum of those wages. If the sum of all the wages paid by the employer exceeds \$85,000 for the calendar quarter, the tax is 1.17 percent of the amount of the wages that exceeds \$85,000.
- 2015 Senate Bill 283 of the 2015 Session of the State Legislature became effective July 1, 2015. The changes under this bill bring the rate to 1.475 percent from 1.17 percent. Additionally, the new threshold is decreased from \$85,000 to \$50,000 per quarter. If the sum of all taxable wages, after health care deductions, paid by the employer does not exceed \$50,000 for the calendar quarter, the amount of tax is \$0. If the sum of all the wages paid by the employer exceeds \$50,000 for the calendar quarter, the tax is 1.475% of the amount of wages that exceeds the \$50,000.



## LIVE ENTERTAINMENT TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2012-13	\$ 11,706,670	0.54%
2013-14	14,979,978	27.96%
2014-15	14,965,649	-0.10%
2015-16	16,536,346	10.50%
2016-17	26,977,758	63.14%
2017-18	24,544,887	-9.02%

### LEGAL CITATION

Chapter 368A, Nevada Revised Statutes.

### IMPOSITION AND RATE

Amended by the 2015 Session of the State Legislature to eliminate the two tiers based on occupancy. The two tiered tax rates were also eliminated, along with the tax on the sale of food, beverage, and merchandise. The implementation of a revised tax rate of 9 percent on admissions only for all venues with occupancy of 200 or more. There is also an implementation of a 9 percent tax on escort service charges.

### CURRENT DISTRIBUTION OF REVENUE

State General Fund.

### HISTORY

#### ORIGINALLY ENACTED

2003 Session of the State Legislature, effective January 1, 2004.

#### AMENDMENTS

2005

Amended by the 2005 Session of the State Legislature to reduce the minimum occupancy to 200 seats, and to exempt NASCAR Nextel Cup races from the tax effective July 1, 2007.

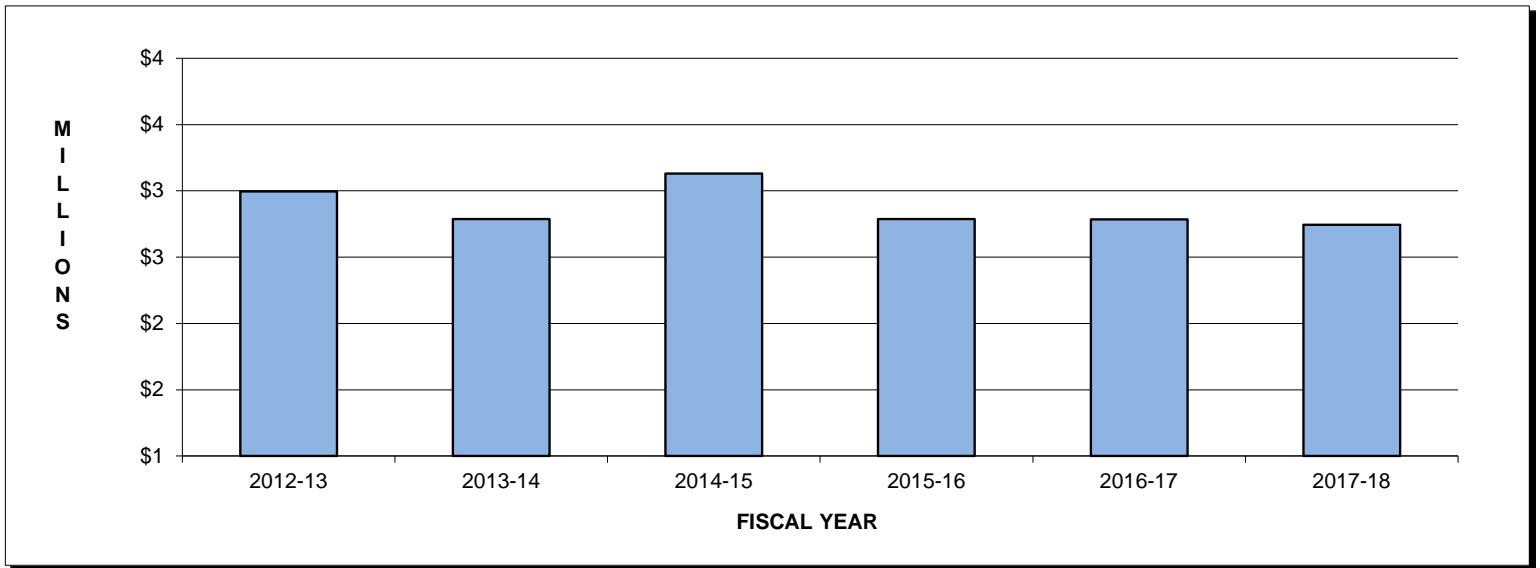
2007

Amended by the 2007 Session of the State Legislature to exempt minor league baseball games from the tax.

2015

Amended by the 2015 Session of the State Legislature to eliminate the two tiers based on occupancy. The two tiered tax rates were also eliminated, along with the tax on the sale of food, beverage, and merchandise.

## BANK EXCISE TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2012-13	\$ 2,996,521	-1.67%
2013-14	2,788,166	-6.95%
2014-15	3,129,940	12.26%
2015-16	2,786,429	-10.98%
2016-17	2,785,200	-0.04%
2017-18	2,745,343	-1.43%

**LEGAL CITATION**

Chapter 363A.120 Nevada Revised Statutes.

**IMPOSITION AND RATE**

A tax imposed on each bank at the rate of \$1,750 for each branch office in excess of one maintained by the bank in any county in this State on the first day of each calendar quarter. Each bank that maintains more than one branch office in any county in this State on the first day of a calendar quarter shall make quarterly tax payments due on or before the last day of the first month of that calendar quarter.

**CURRENT DISTRIBUTION OF REVENUE**

State General Fund.

**HISTORY**

**ORIGINALLY ENACTED**

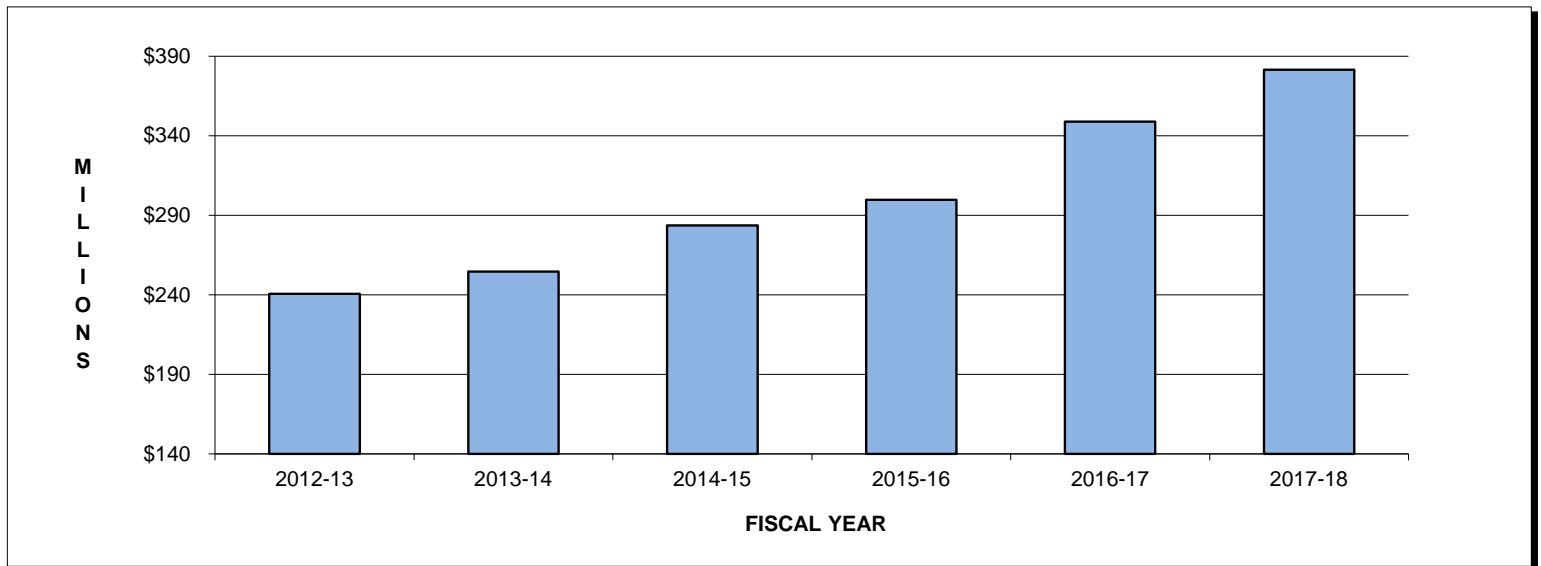
2003 Session of the State Legislature, effective January 1, 2004.

**AMENDMENTS**

2005

2005 Special Session of the State Legislature amended the language to impose the tax on the number of branch offices in each county in excess of one branch per county.

# INSURANCE PREMIUM TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2012-13	\$ 240,559,705	4.55%
2013-14	254,634,481	5.85%
2014-15	283,672,417	11.40%
2015-16	299,700,063	5.65%
2016-17	348,927,587	16.43%
2017-18	381,540,406	9.35%

**LEGAL CITATION**

Chapter 680B Nevada Revised Statutes.

**IMPOSITION AND RATE**

A tax imposed for the privilege of transacting business in this State. Each insurer shall pay a tax upon his net direct premiums and net direct considerations written, at the rate of 3.5 percent. The premium tax is due on March 15 of each year on premiums written in the prior calendar year. Insurers required to pay a tax of at least \$2,000 the preceding calendar year must pay quarterly tax payments based on actual net direct premiums and net direct considerations written for the current reporting quarter. An insurer is entitled to a "Home Office Credit" of 50 percent of the aggregate amount of tax due and full credit for ad valorem taxes paid by the insurer during the preceding calendar year if the insurer maintains a home office or regional home office in Nevada. The total aggregate amount of credits that may be applied by all insurers is capped at \$5,000,000 and is allocated to each insurer on a pro rata basis by determining the percentage of the total amount calculated for all insurers that is allocable to each insurer.

**CURRENT DISTRIBUTION OF REVENUE**

State General Fund.

HISTORY

**ORIGINALLY ENACTED**

1933 session of the State legislature.

**AMENDMENTS**

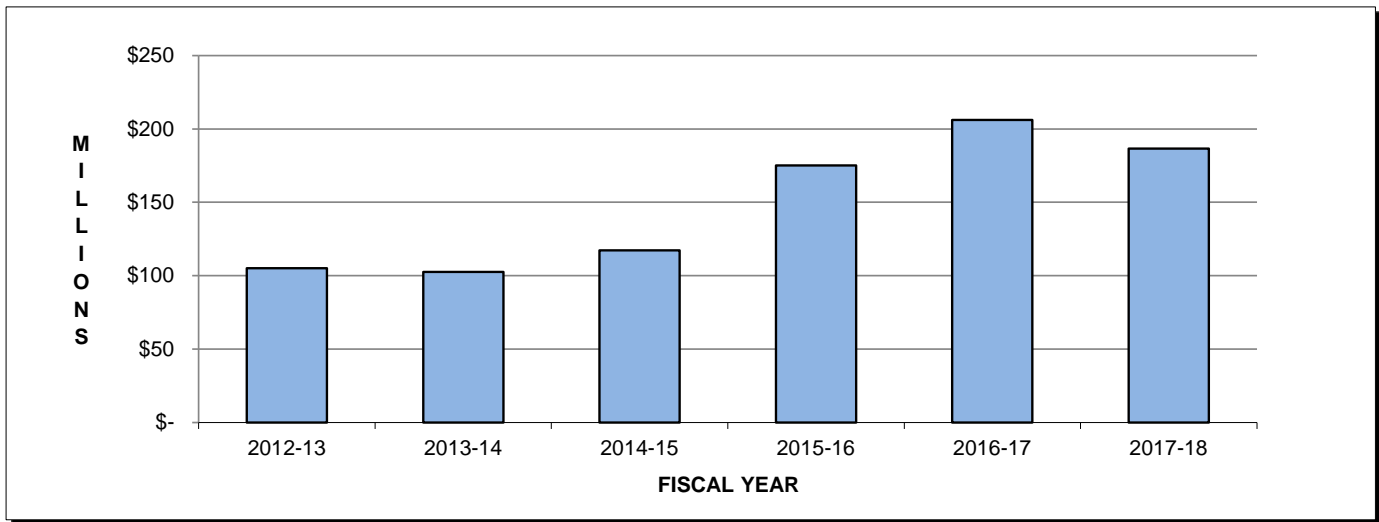
1993

1993 session of the State Legislature transferred the function of tax collection to the Department of Taxation from the Department of Insurance effective July 1, 1993 per AB 782.

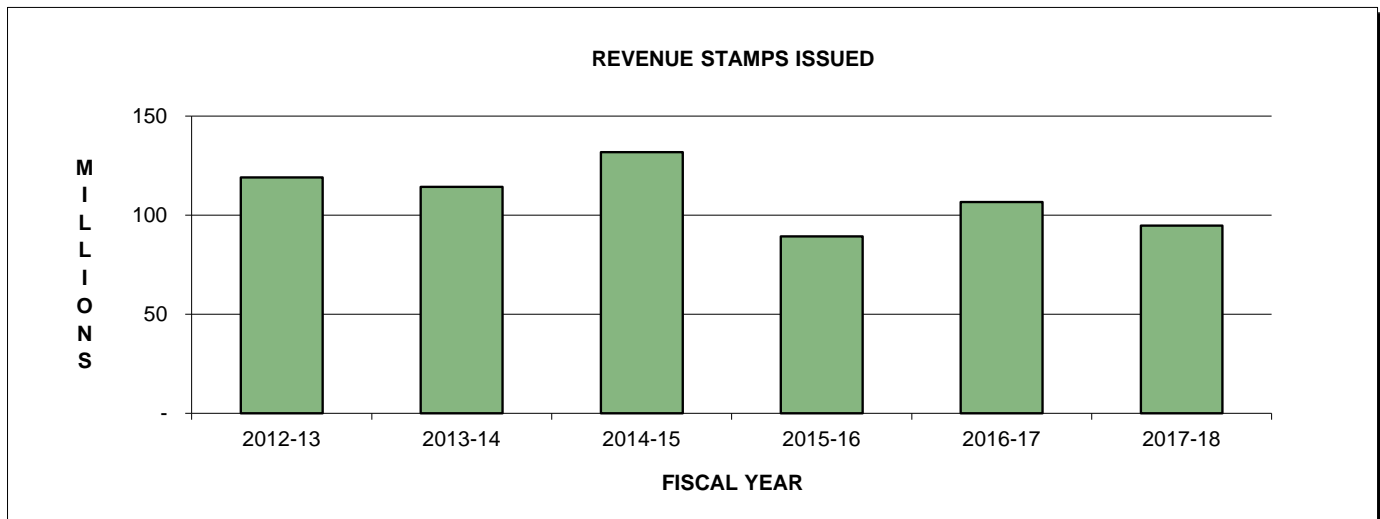
Insurance Premium Tax (continued)

AMENDMENTS	1995	1995 Session of the State Legislature passed legislation requiring private insurers who are writing industrial insurance in this State to pay premium tax on those policies. The legislation also provided for a credit against premium taxes on industrial insurance policies in an amount equal to the assessment paid by the insurer to the Division of Industrial Relations, effective July 1, 1999.
	1997	1997 Session of the State Legislature changed the due date of the annual return from March 1 <sup>st</sup> to March 15 <sup>th</sup> and requires insurers to report premium taxes based on actual premiums written instead of estimated, effective January 1, 1998.
	1999	1999 Session of the State Legislature requires insurers to provide statements to insureds if the portion of premium is attributable to the general premium tax, fees or assessments, effective July 1, 2000.
	2005	2005 Session of the State Legislature lowered the tax rate for Risk Retention Groups from 3.5 percent to 2 percent, effective June 17, 2005.
	2013	2013 Session of the State Legislature changed the amount of credits that may be applied by all insurers to not exceed \$5 million and must be allocated to each insurer on a pro rata basis by determining the percentage of the total amount calculated for all insurers

## CIGARETTE AND OTHER TOBACCO PRODUCTS TAX REVENUE



FISCAL YEAR	STAMP REVENUE	OTHER TOBACCO PRODUCTS	LICENSES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2012-13	\$ 94,877,145	\$ 10,348,437	\$ 9,900	\$ 105,235,482	2.06%
2013-14	91,004,623	11,620,286	9,717	102,634,626	-2.47%
2014-15	105,914,305	11,458,040	9,863	117,382,207	14.37%
2015-16	161,946,389	13,131,919	10,070	175,088,378	49.16%
2016-17	191,304,626	14,693,540	9,788	206,007,953	17.66%
2017-18	170,112,494	16,496,006	11,238	186,619,738	-9.41%



FISCAL YEAR	# OF REVENUE STAMPS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	# OF REVENUE STAMPS	% CHANGE FROM PRIOR YEAR
1991-92	136,605,900	-4.73%	1998-99	174,196,800	-2.56%
2013-14	114,233,400	-4.06%	2016-17	106,665,600	19.47%
2014-15	131,808,000	15.38%	2017-18	94,796,400	-11.13%

NOTE: The tax represents stamps paid for, penalty and interest, and Use Tax paid by manufacturers on gift or

Cigarette and Other Tobacco Products Tax Revenue (continued)

LEGAL CITATION	Chapter 370 and Chapter 370A Nevada Revised Statutes.
RATE	Cigarettes - 90 mills per cigarette. Other Tobacco Products - 30 percent of manufacturers wholesale price.
CURRENT DISTRIBUTION OF REVENUE	5 mills per cigarette for distribution to eligible local governments (less administrative fee determined by legislative appropriation) through the Consolidated Tax distribution.  85 mills per cigarette to the State General Fund. Other Tobacco Products revenue to the State General Fund.

HISTORY

ORIGINALLY ENACTED	1947 session of State Legislature.
RATE	1947 - 1949, 2 cents; 1949 - 1961, 3 cents; 1961 - 1969, 7 cents; 1969 to June 30, 1983, 10 cents; July 1, 1983 to June 30, 1985, 15 cents per package; July 1, 1985 to June 30, 1987, 7.5 mills per cigarette; July 1, 1987 to June 30, 1989, 10 mills per cigarette; July 1, 1989, 17.5 mills per cigarette; July 22, 2003, 40 mills per cigarette.
AMENDMENTS	1947 Wholesalers' discount 10 percent for stamping; 5 percent for administration; remainder to State General Fund.  1949 Wholesalers' discount reduced to 7 percent; revenue distribution, 87.5 percent to State General Fund; 12.5 percent to counties.  1953 Effective date of Use Tax on cigarettes.  1955 Wholesalers' discount for stamping reduced to 5 percent.  1960 Refunds allowed for tax paid on stale cigarettes.  1961 Wholesalers' stamping discount, 4 percent; revenue distribution, 66 percent to State General Fund; 28.5 percent to cities and counties based on population; 5.5 percent to counties based on sales.  1965 Revenue distribution changed - 30 percent to State General Fund; 64.5 percent to cities and counties based on population; 5.5 percent to counties based on county sales.  1967 Revenue distribution changed - 100 percent local.  No cities - 100 percent to county.  One city - based on population - county and city.  Two or more cities - to cities based on population.  1969 Administrative costs reimbursed in amount determined by legislative appropriation each biennium.

Cigarette and Other Tobacco Products Tax Revenue (continued)

AMENDMENTS (continued)

1980 June 10, 1980 - Supreme Court decision of Washington vs. Coleville Indian Reservation determined that State cigarette tax could not be applied to on-reservation transactions. Effective July 16, 1980 cigarettes sold to and by eligible Indian smoke shops required tribal cigarette stamps or metered impressions on packages sold. In 1980 the Department of Taxation furnished 13,091,470 tribal stamps. In more recent years the Department has furnished the following number of tribal stamps:

FY 2012-13	22,935,000	FY 2013-14	17,580,000
FY 2014-15	20,115,000	FY 2015-16	16,185,000
FY 2016-17	15,780,000	FY 2017-18	16,830,000

1983 The 1983 session of the State Legislature enacted an additional 5 cent per pack tax for distribution to the State General Fund. In addition, all products made from tobacco, other than cigarettes, are taxed at 30 percent of the manufacturers wholesale price for distribution to the State General Fund.

1985 The 1985 session of the State Legislature enacted a tax base change; to 7.5 mills per cigarette but not less than 15 cents per package.

1987 The 1987 session of the State Legislature enacted a tax rate change; to 10 mills per cigarette but not less than 20 cents per package.

1989 The 1989 session of the State Legislature enacted a tax rate change; to 17.5 mills per cigarette.

Wholesalers' discount for stamping reduced from 4 percent to 3 percent.

1991

1997 Monthly reports required from wholesale and retail dealers of other tobacco products.

Other tobacco products displayed or exhibited at trade show exempt from excise tax.

The 1997 Legislature created the Consolidated Tax Program. Beginning FY 1998-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.

1999 The 1999 Legislature enacted Assembly Bill 667, which is Nevada's model legislation for the Tobacco Master Settlement Agreement. Effective May 24, 1999, all manufacturers of tobacco products sold in Nevada are required to participate in the Tobacco Settlement Agreement or to place money in escrow.

2001 Senate Bill 381, effective July 1, 2001, revised the definition of wholesale dealer and wholesale price for Other Tobacco Products. SB 381 changed the payment of tax to after the sale or distribution of Other Tobacco Products.

Senate Bill 527, effective July 1, 2001, provides for an exemption for duty-free sales enterprises and persons importing cigarettes for personal use. SB 527 also requires cigarette revenue stamps designed to identify the dealer who affixes the stamp.

Cigarette and Other Tobacco Products Tax Revenue (continued)

AMENDMENTS (continued)

- 2003 Senate Bill 8, effective July 22, 2003, enacted a tax rate change on cigarettes to 40 mills per cigarette.
- Assembly Bill 4, effective August 1, 2003, changed the cigarette wholesalers' discount rate for stamping from 3 percent to 0.5 percent. AB4 also changed the other tobacco products wholesalers' collection allowance from 2 percent to 0.5 percent if the taxes are paid timely.
- 2005 Assembly Bill 436, effective October 1, 2005, requires the Department to maintain a listing of tobacco products that may be sold in the state of Nevada on the Department's internet website by January 1, 2006; prohibits a person from affixing a stamp to a package of cigarettes of a manufacturer of tobacco products or brand family which is not included in the directory; and prohibits the sale, offer or possession for sale, cigarettes of a manufacturer of tobacco products or brand family not included in the directory.
- Assembly Bill 464, effective June 10, 2005, adds new licensing requirements for manufacturers and retailers of tobacco products; adds licensing and reporting requirements for anyone selling tobacco products into Nevada; prohibits a person, other than a wholesale dealer, from receiving unstamped cigarette packages; and provides various felony charges for certain violations of the tobacco tax laws.
- 2008 Senate Bill 2 of the 25th Special Session temporarily changed the cigarette wholesalers' discount rate for stamping from 0.5 percent to 0.25 percent. Senate Bill 2 also temporarily changed the other tobacco products wholesalers' collection allowance from 0.5 percent to 0.25 percent for the period beginning on January 1, 2009 and ending on June 30, 2009.
- 2009 Assembly Bill 552 of the 2009 Legislative Session removed the sunset date of June 30, 2009 for the collection allowance and discount rate of 0.25 percent.
- 2015 Senate Bill 483 of the 2015 Legislative Session increased the General Fund portion of sales tax from 40 mills to 90 mills per pack.

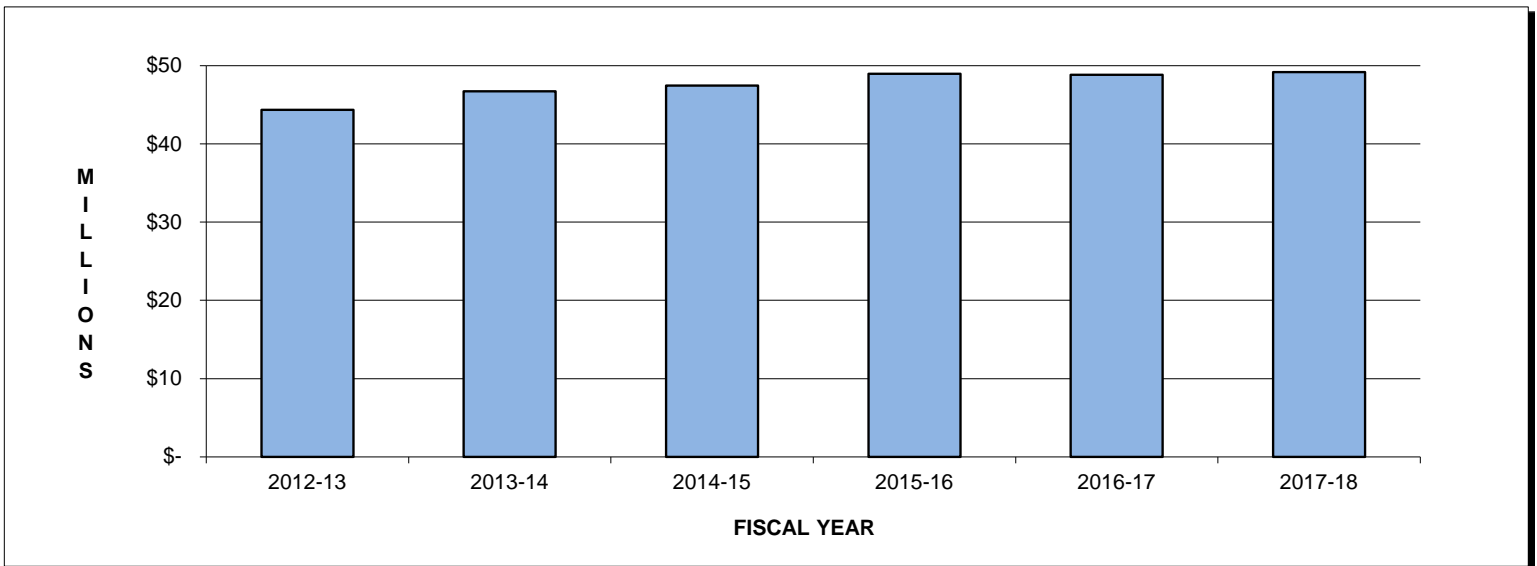


Cigarette and Other Tobacco Products Tax Revenue (continued)

TRANSFER OF CIGARETTE TAX REVENUE  
TO CONSOLIDATED TAX  
FISCAL YEAR 2017-18

<b>COUNTY</b>	<b>TAX</b>	<b>% OF TOTAL</b>
Carson City	\$ 167,913	0.09%
Churchill	76,881	0.04%
Clark	6,591,449	3.53%
Douglas	146,774	0.08%
Elko	164,307	0.09%
Esmeralda	2,933	0.00%
Eureka	5,960	0.00%
Humboldt	51,281	0.03%
Lander	19,038	0.01%
Lincoln	15,387	0.01%
Lyon	163,232	0.09%
Mineral	13,929	0.01%
Nye	139,171	0.07%
Pershing	20,365	0.01%
Storey	12,303	0.01%
Washoe	1,364,177	0.73%
White Pine	31,687	0.02%
<b>TOTAL COUNTY TRANSFER</b>	<b>\$ 8,986,790</b>	<b>4.82%</b>
Administrative Fees	\$ 472,183	0.25%
State General Fund	160,664,759	86.09%
Other Tobacco Products	16,496,006	8.84%
<b>TOTAL</b>	<b>\$ 186,619,738</b>	<b>100.00%</b>

# LIQUOR TAX REVENUE



FISCAL YEAR	TAX	LICENSES AND FINES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2012-13	\$ 44,106,113	\$ 227,207	\$ 44,333,320	-1.94%
2013-14	46,502,331	198,350	46,700,681	5.34%
2014-15	47,244,106	207,775	47,451,881	1.61%
2015-16	48,737,828	214,800	48,952,628	3.16%
2016-17	48,610,512	219,756	48,830,269	-0.25%
2017-18	48,944,973	229,881	49,174,854	0.71%

## LEGAL CITATION

Chapters 369 and 597 Nevada Revised Statutes.

## RATES

Over 22 percent alcohol content by volume	\$3.60 per gallon
Over 14 percent up to 22 percent by volume	\$1.30 per gallon
0.5 up to 14 percent by volume	\$0.75 per gallon
Beer	\$0.16 per gallon

## LICENSE FEES

Importer of wine, beer, and liquor	\$500
Importer of beer	\$150
Wholesaler of wine, beer and liquor	\$250
Wholesaler of beer	\$75
Brew Pub	\$75
Brewer	\$75
Winemaker	\$75
Certificate of Compliance	\$50

## FINES

First offense	\$500
Second offense	\$1,000
Third and subsequent offenses	\$2,000

Liquor Tax Revenue (continued)

CURRENT DISTRIBUTION OF REVENUE

50 cents per gallon of collections on over 22 percent alcohol content allocated for distribution to eligible local governments through the Consolidated Tax distribution. The portion of tax on liquor containing over 22 percent alcohol which exceeds \$3.45 per wine gallon is transferred to the liquor program account in the State General Fund. Fifty percent of Liquor Awareness Fines go to Aid for Victims of Domestic Violence and the other fifty percent go to community juvenile justice programs. All remaining revenues go to the State General Fund.

HISTORY

ORIGINALLY ENACTED

1935 as a Stamp Tax.

RATES

- 1935 Case beer, 24 bottles, 6 cents per case; 36 bottles, 9 cents per case; keg beer, 2 cents per gallon. Wines up to 14 percent alcohol content, 2 1/2 cents per quart; 14 percent up to 22 percent alcohol content, 5 cents per quart. All alcoholic beverages over 22 percent alcohol content, up to 4 ounces, 1 cent; up to 8 ounces, 2 cents; up to 16 ounces, 5 cents; up to 32 ounces, 10 cents.
- 1945 Beer, 3 cents per gallon; liquor, 8 percent up to 14 percent alcohol content, 15 cents per gallon; over 14 percent up to 22 percent alcohol content, 25 cents per gallon; over 22 percent alcohol content, 60 cents per gallon.
- 1947 Beer, 3 cents per gallon; liquor, up to 14 percent alcohol content, 15 cents per gallon; over 14 percent to 22 percent alcohol content, 30 cents per gallon; over 22 percent alcohol content, 80 cents per gallon.
- 1961 Beer, 6 cents per gallon; liquor, up to 14 percent alcohol content, 30 cents per gallon; over 14 percent up to 22 percent alcohol content, 50 cents per gallon; over 22 percent alcohol content, \$1.40 per gallon.
- 1969 Over 22 percent alcohol increased to \$1.90 per gallon.
- 1981 Over 22 percent alcohol increased to \$2.05 per gallon.
- 1983 Beer, 9 cents per gallon; liquor, up to 14 percent alcohol content, 40 cents per gallon; over 14 percent up to 22 percent alcohol content, 75 cents per gallon; over 22 percent alcohol content, \$2.05 per gallon.

DISTRIBUTION

- 1935 3 percent for administration, \$100,000 to School Fund; \$24,000 to University Contingent Fund; balance to State Emergency Employment Bond Interest and Redemption Fund.
- 1937 5 percent maximum for administration; balance as follows: 50 percent to School Fund; 15 percent to University Contingent Fund; 35 percent to State Emergency Employment Bond Interest and Redemption Fund.
- 1939 5 percent maximum for administration; balance as follows: 50 percent to School Fund; 40 percent to University Contingent Fund; 10 percent to Consolidated Bond Interest and Redemption Fund.
- 1943 5 percent maximum for administration; balance to General Fund.

Liquor Tax Revenue (continued)

- 1949 All revenue to General Fund, administration costs appropriated.
- 1969 All revenues to General Fund except 5/19 of that collected on liquor over 22 percent which is allocated accordingly:
  - No cities - 100 percent to county.
  - One city - based on population ratio of county and city.
  - Two or more cities - to cities based on population.
- 1981 Additional 15 cent tax on over 22 percent alcohol allocated to the Account for Alcohol and Drug Abuse in the Department of Human Resources Gift Fund.

AMENDMENTS

- 1945 Changed from Stamp Tax to Excise Tax.
- 1955 Allowed 2 percent tax discount to importer.
- 1961 Allowed 3 percent tax discount to importer.
- 1969 Raised rate for over 22 percent alcohol content from \$1.40 to \$1.90 and allocated 50 cents of that rate to counties and cities.
- 1981 Raised rate for over 22 percent alcohol content from \$1.90 to \$2.05 allocating 50 cents of that rate to counties and cities and 15 cents to the Account for Alcohol and Drug Abuse in the Department of Human Resources Gift Fund.
- 1983 Raised rates for beer to 9 cents per gallon; liquor up to 14 percent alcohol content, 40 cents per gallon; over 14 percent up to 22 percent alcohol content, 75 cents per gallon. Over 22 percent alcohol content remained at \$2.05 per gallon.
- 1995 An applicant for a certificate of compliance must pay a \$50 fee. This fee is renewable on or before July 1st of each year.
- 1997 The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.
- 1999 Senate Bill 428, effective June 7, 1999 increased the amount of wine a Nevada resident may import from one gallon per month to twelve cases per year for personal or household use. Other alcoholic beverages remain at one gallon per month.
- 2001 Assembly Bill 12, effective June 15, 2001, authorized the transfer of liquor (not including beer), between affiliated retailers that hold non-restricted gaming licenses.

Liquor Tax Revenue (continued)

- 2003
- Assembly Bill 437, effective July 1, 2003, changed the definition of supplier and authorized the transfer of liquor including beer, between affiliated retailers that hold non-restricted gaming licenses.
- Assembly Bill 4, effective August 1, 2003, changed the early payment discount rate from 3 percent to 0.5 percent.
- Senate Bill 373, effective October 1, 2003, changed the reporting requirements for shipments of liquor into Nevada by a common or contract carrier.
- Raised rates for beer to 16 cents per gallon; liquor up to 14 percent alcohol content, 75 cents per gallon; over 14 percent up to 22 percent alcohol content, \$1.30 per gallon and over 22 percent alcohol content to \$3.60 per gallon.
- 2005
- Assembly Bill 221, effective June 10, 2005, adds rectifiers to the definition of a supplier.
- Senate Bill 233, effective June 10, 2005, creates licensing requirements for Instructional Wine Making Facilities; limits the amount of wine produced per person to 60 gallons in a 12 month period; wine produced on the premises can only be used for household or personal use; and exempts Instructional Wine Making Facilities from the liquor excise tax.
- Senate Bill 457, effective June 17, 2005, revised provisions governing the storage and transfer of liquor between certain retail liquor stores; authorizes a wholesale dealer, supplier, retailer or retail liquor dealer to bring a civil action for certain violations relating to intoxicating liquor; requires sellers, servers and security personnel employed at an establishment where alcoholic beverages are sold to complete alcohol awareness training; and requires the Department of Taxation to impose administrative fines upon the owners or operators of certain establishments for violations relating to alcohol awareness training cards.
- 2008
- Senate Bill 2 of the 25th Special Session temporarily reduced the early payment discount rate from 0.5 percent to 0.25 percent for the period beginning on January 1, 2009 and ending on June 30, 2009.
- 2009
- Assembly Bill 432 of the 2009 Legislative Session provides that fines collected from establishments for alcohol awareness training violations are to be distributed 50 percent to Aid to Victims of Domestic Violence and 50 percent to community juvenile justice programs.
- Assembly Bill 552 removed the sunset date of June 30, 2009 for the discount rate.

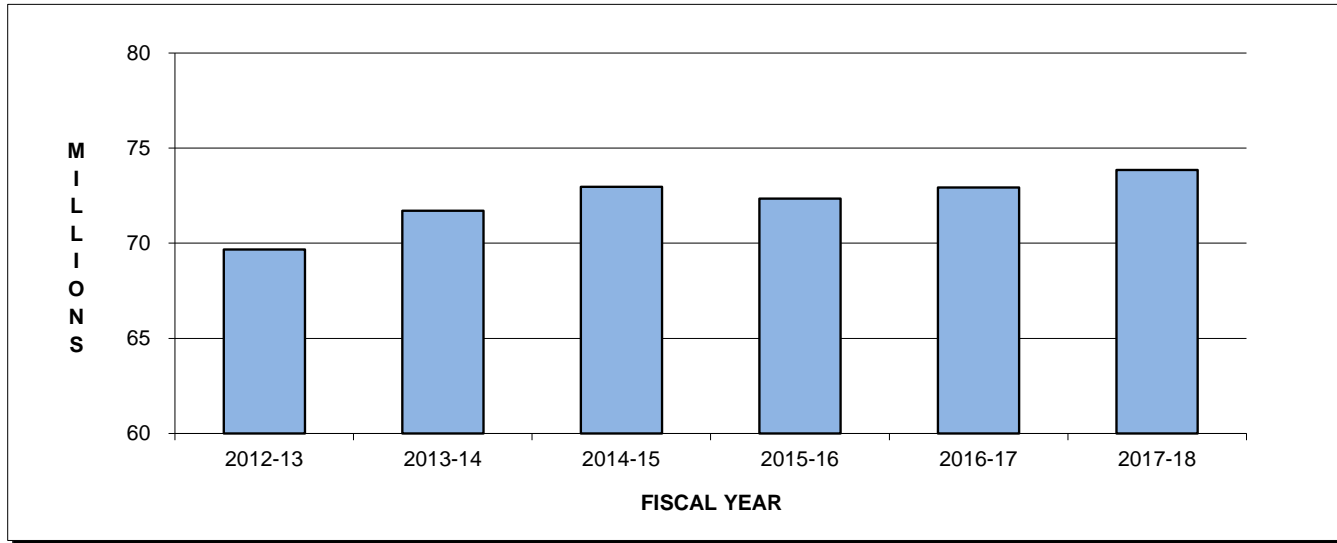
Liquor Tax Revenue (continued)

TRANSFER OF LIQUOR TAX REVENUE  
TO CONSOLIDATED TAX  
FISCAL YEAR 2017-18

<b>COUNTY</b>	<b>TAX</b>	<b>% OF TOTAL</b>
Carson City	\$ 71,327	0.15%
Churchill	32,658	0.07%
Clark	2,799,966	5.69%
Douglas	62,348	0.13%
Elko	69,796	0.14%
Esmeralda	1,246	0.00%
Eureka	2,532	0.01%
Humboldt	21,784	0.04%
Lander	8,087	0.02%
Lincoln	6,536	0.01%
Lyon	69,339	0.14%
Mineral	5,917	0.01%
Nye	59,118	0.12%
Pershing	8,651	0.02%
Storey	5,226	0.01%
Washoe	579,486	1.18%
White Pine	13,460	0.03%
<b>TOTAL COUNTY TRANSFER</b>	<b>\$ 3,817,477</b>	<b>7.76%</b>
Liquor Program Account	1,145,243	2.33%
State General Fund	44,194,634	89.87%
Alcoholic Beverage Awareness Program Fine		
Victims of Domestic Violence	8,750	0.02%
Community Juvenile Justice Program	8,750	0.02%
<b>TOTAL</b>	<b>\$ 49,174,854</b>	<b>100.00%</b>

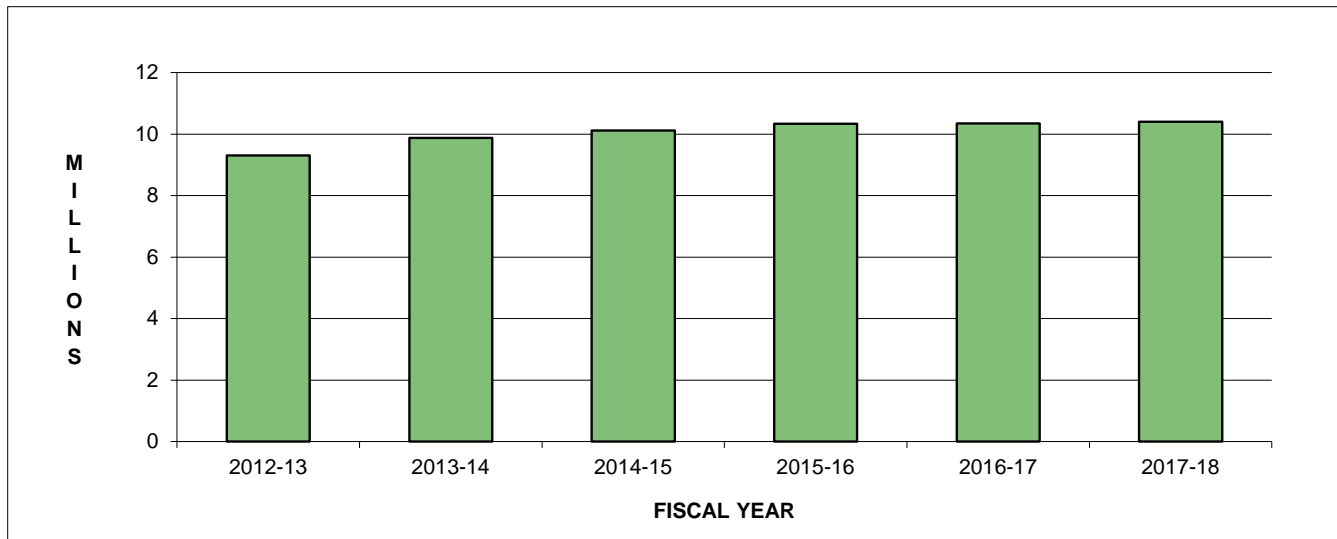
# ALCOHOLIC BEVERAGE GROWTH

## BEER - GALLONS



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
2012-13	69,667,527	-1.97%	2015-16	72,340,606	-0.86%
2013-14	71,710,388	2.93%	2016-17	72,923,338	0.81%
2014-15	72,967,647	1.75%	2017-18	73,850,960	1.27%

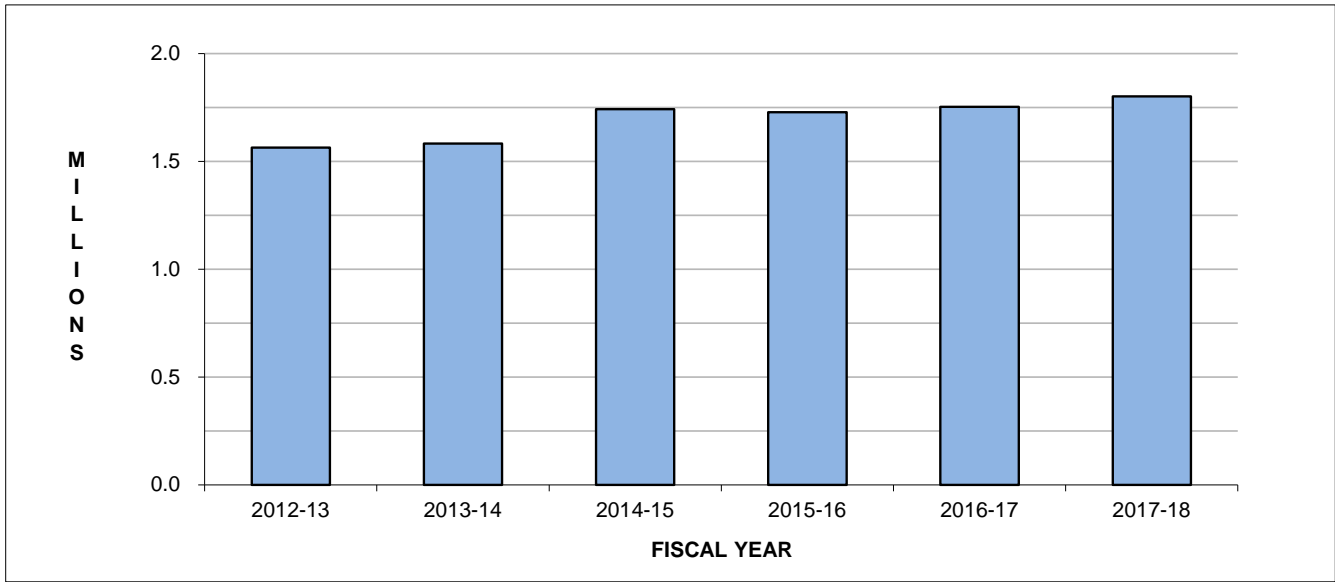
## ALCOHOLIC BEVERAGES 0.50% TO 14% ALCOHOL CONTENT BY VOLUME - GALLONS



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
2012-13	9,304,461	0.04%	2015-16	10,334,207	2.20%
2013-14	9,877,949	6.16%	2016-17	10,345,879	0.11%
2014-15	10,112,114	2.37%	2017-18	10,405,489	0.58%

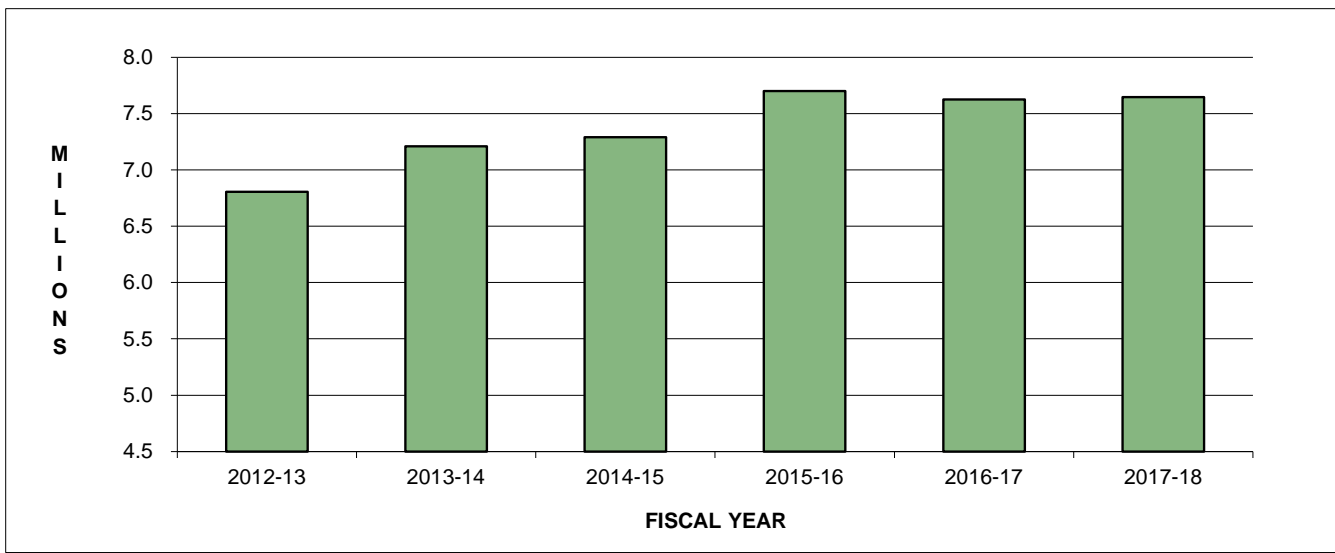
Alcohol Beverage Growth (continued)

**ALCOHOLIC BEVERAGES OVER 14% UP TO 22% ALCOHOL CONTENT BY VOLUME - GALLONS**



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
2012-13	1,563,835	-1.02%	2015-16	1,727,184	-0.87%
2013-14	1,583,207	1.24%	2016-17	1,753,107	1.50%
2014-15	1,742,336	10.05%	2017-18	1,800,661	2.71%

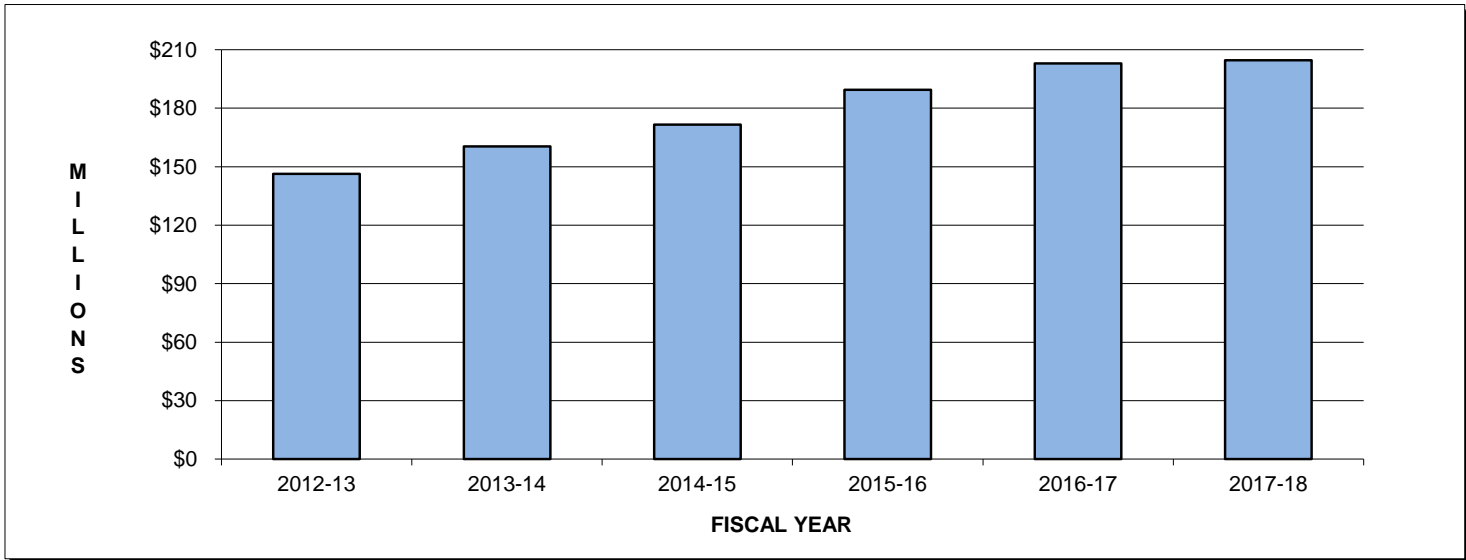
**ALCOHOLIC BEVERAGES OVER 22% ALCOHOL CONTENT BY VOLUME - GALLONS**



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
2012-13	6,804,994	-2.59%	2015-16	7,698,594	5.62%
2013-14	7,208,111	5.92%	2016-17	7,625,726	-0.95%
2014-15	7,288,991	1.12%	2017-18	7,644,794	0.25%



# LODGING TAX REVENUE



FISCAL YEAR	TOURISM	GENERAL FUND	SCHOOL SUPPORT FUND	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2012-13	\$ 17,645,471	\$ -	\$ 128,724,715	\$ 146,370,186	1.81%
2013-14	19,279,041	-	141,118,366	160,397,406	9.58%
2014-15	20,461,307	-	151,112,157	171,573,464	6.97%
2015-16	22,458,107	-	167,015,992	189,474,099	10.43%
2016-17	24,236,383	-	178,845,620	203,082,002	7.18%
2017-18	24,629,235	-	179,950,633	204,579,868	0.74%

**LEGAL CITATION**

Chapter 244.3354, Nevada Revised Statutes.

**IMPOSITION AND RATE**

Tax on revenues from rental of transient lodging is imposed at the rate of at least 1 percent of the gross receipts. 3/8 of the first 1 percent of the gross receipts from the rental of transient lodging is paid to the Department of Taxation by the county fair and recreation boards or by the board of county commissioners in each county imposing a room tax. The county retains 5/8 of the first 1 percent for local promotion of tourism.

In counties with populations greater than 300,000, an additional tax of up to 3 percent on the rental of transient lodging is remitted to the Department of Taxation for distribution to the State Supplemental School Support Fund.

**CURRENT DISTRIBUTION OF REVENUE**

Proceeds of the tax are deposited by the Department with the State Treasurer for credit to the fund for the promotion of tourism and to the State Supplemental School Support Fund.

**HISTORY**

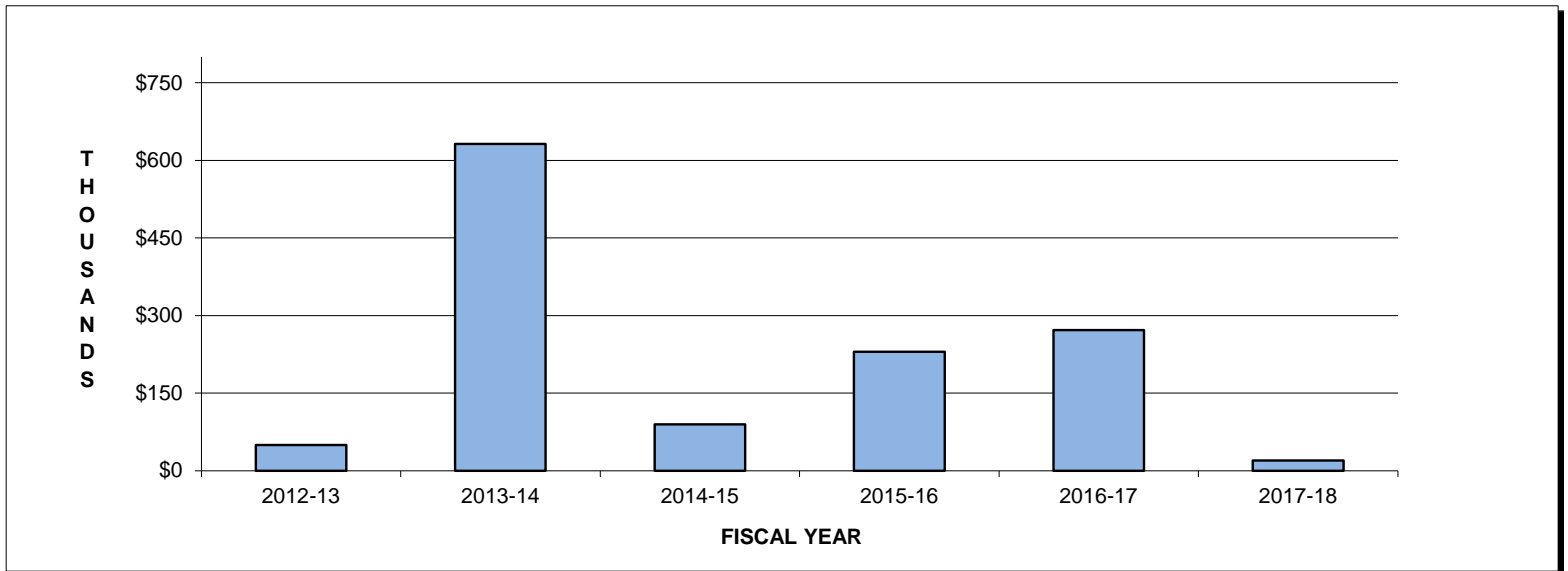
**ORIGINALLY ENACTED**

1983 session of State Legislature, effective May 9, 1983.

**AMENDMENTS**

Initiative Petition 1 (IP 1) of the 2009 Session of the State Legislature imposed an additional 3 percent tax in counties with populations greater than 300,000 for remittance to the State General Fund. If the lodging tax rate on July 31, 2008 was under 10 percent, an additional lodging tax rate of 3 percent will be imposed. If the lodging tax rate exceeded 10 percent on July 31, 2008, the tax imposed is at a rate equal to the difference between 13 percent and the sum of the rates of the existing taxes. Any increase in the rate of an existing tax after July 31, 2008 does not reduce the rate of the tax imposed under IP 1. As of July 1, 2011 the additional percentage imposed by IP 1 is deposited into the State Supplement School Support Fund.

## ESTATE TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2012-13	\$ 49,573	69.55%	2015-16	\$ 229,739	156.46%
2013-14	631,606	1174.08%	2016-17	271,757	18.29%
2014-15	89,580	-85.82%	2017-18	19,557	-92.80%

*The credit allowable against the federal estate tax for the payment of State death taxes is being phased out by the Internal Revenue Service and will no longer apply on deaths occurring after December 31, 2004. Nevada estate tax is based solely on this credit.*

### LEGAL CITATION

Chapter 375A, Nevada Revised Statutes.

### HISTORY

#### ORIGINALLY ENACTED

1987 session of State Legislature, effective March 13, 1987.

#### IMPOSITION

A tax imposed on the transfer of the taxable estate of a decedent who has property located in Nevada at the time of death in the amount of the maximum credit allowable against the federal estate tax for the payment of State death taxes.

#### CURRENT DISTRIBUTION OF REVENUE

The money in the estate tax account may only be disbursed as authorized by the Legislature. The legislatively approved distribution of estate tax receipts is as follows:

Transfer of an amount to the Department to reimburse the cost to administer the tax.

5 percent of the tax receipts held for reserve, to refund any overpayments of the tax.

50 percent of the remaining proceeds of the tax to the University and Community College System Endowment Fund.

50 percent of the remaining proceeds of the tax to the Department of Education to the fund for class-size reduction.

Estate Tax (continued)

DISTRIBUTION OF ESTATE TAX REVENUE  
FISCAL YEAR 2017-18

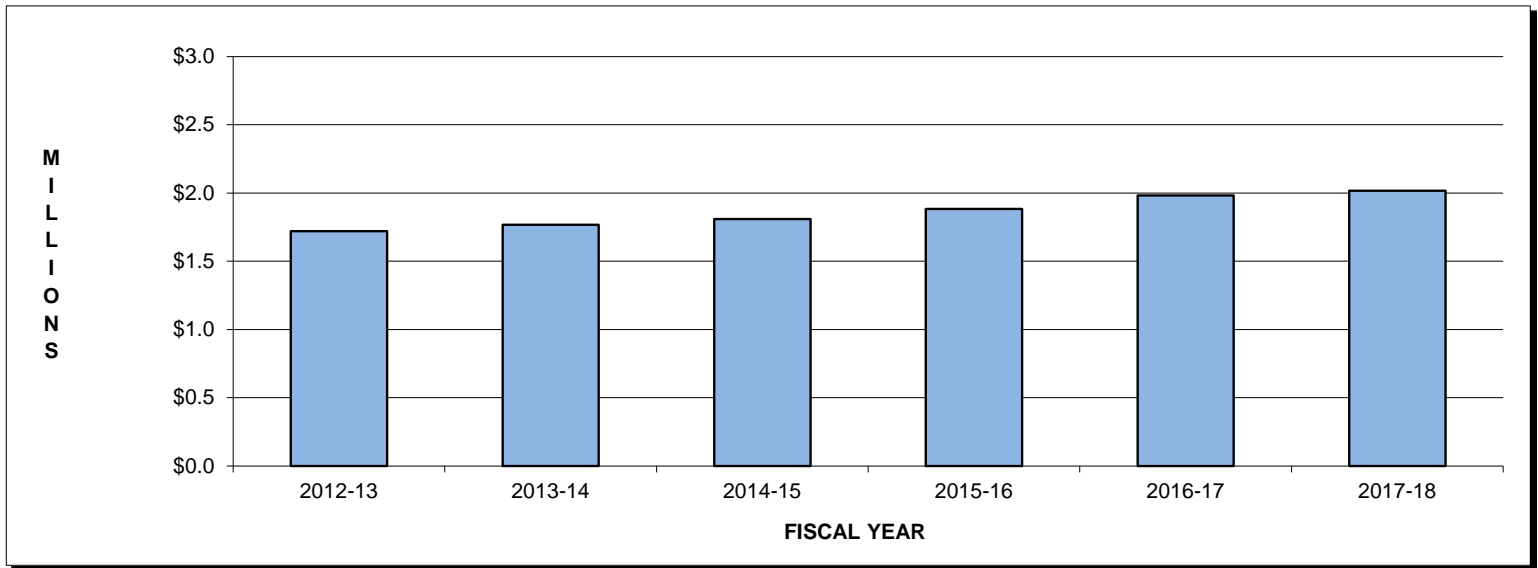
Department of Taxation administrative costs	\$	-
Reserve for refunds		19,557
Department of Education: Trust Fund for the Education of Pupils		-
University of Nevada System Endowment Fund		-
<b>TOTAL</b>	<b>\$</b>	<b>19,557</b>

**ESTATE TAX RESERVE FOR REFUNDS**

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Beginning balance brought forward July 1, 2017	\$	1,374,439
Estate tax receipts - Reserve for refunds Fiscal Year 2018		19,557
Balance available	\$	1,393,996
Less: Refunds issued Fiscal Year 2018		-
<b>Ending Balance at June 30, 2018</b>	<b>\$</b>	<b>1,393,996</b>

# TIRE TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2012-13	\$ 1,719,514	1.55%
2013-14	1,768,460	2.85%
2014-15	1,809,948	2.35%
2015-16	1,883,747	4.08%
2016-17	1,981,400	5.18%
2017-18	2,017,921	1.84%

**LEGAL CITATION**

Chapter 444A Nevada Revised Statutes.

**IMPOSITION AND RATE**

A tax imposed on the retail sale of a new tire at the rate of \$1.00 per tire. The tax is collected from the purchaser by the seller at the time of sale in addition to applicable sales taxes; 95 percent of the tax is remitted to the Department; 5 percent is retained by the seller to cover their related administrative costs.

**CURRENT DISTRIBUTION OF REVENUE**

The revenue collected by the Department is deposited for credit to the solid waste management account in the State General Fund. The State Controller distributes quarterly as follows: 0.5 percent, Department of Taxation; 44.5 percent State Department of Conservation and Natural Resources; 30 percent Clark County District Board of Health; and 25 percent Washoe County District Board of Health.

**HISTORY**

**ORIGINALLY ENACTED**

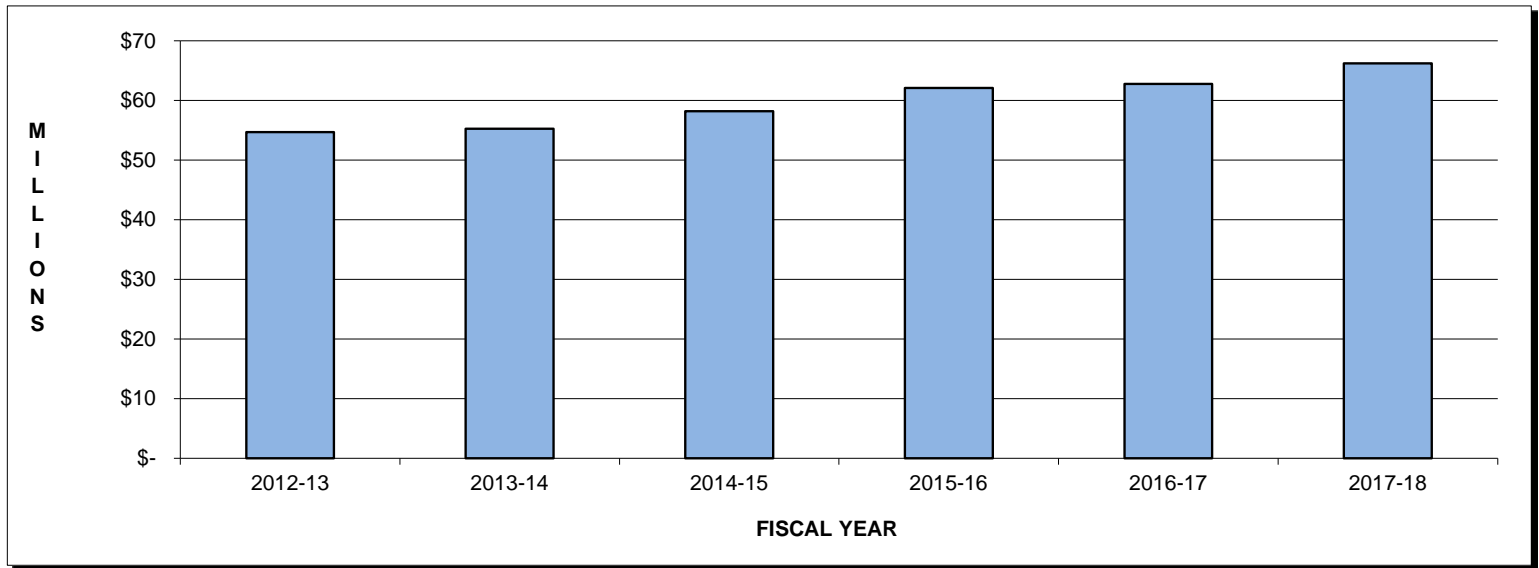
1991 Session of the State Legislature.

**AMENDMENT**

1993

1993 Session of the State Legislature, per Senate Bill 197 and Assembly Bill 386; transferred the function of tax collection to the Department of Taxation from the Department of Conservation and Natural Resources and provided for the change to the current distribution.

## GOVERNMENTAL SERVICES FEE REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2012-13	\$ 54,694,426	4.16%
2013-14	55,251,487	1.02%
2014-15	58,203,717	5.34%
2015-16	62,079,848	6.66%
2016-17	62,785,756	1.14%
2017-18	66,199,684	5.44%

### LEGAL CITATION

Chapter 244A and Chapter 482 Nevada Revised Statutes.

### IMPOSITION AND RATE

A fee imposed on the short-term lease of passenger vehicles. The fee is 10 percent of lease charges. Fees are due on a quarterly basis.

Effective April 1, 2004, Washoe County imposed a fee at the rate of 2 percent of lease charges with 0.25 percent of that amount going to the Department of Taxation for Collection allowance.

Effective July 1, 2005 Clark County imposed a fee at the rate of 2 percent of lease charges with 0.10 percent of that amount going to the Department of Taxation for Collection allowance.

### CURRENT DISTRIBUTION OF REVENUE

State General Fund, State Highway Fund, Washoe County and Clark County.

### HISTORY

### ORIGINALLY ENACTED

1993 Session of the State Legislature, effective July 9, 1993.

### AMENDMENTS

1997

Assembly Bill 388, effective July 1, 1997 effectively transferred the responsibility for the collection of the short-term lease fees from the Department of Motor Vehicles and Public Safety to the Department of Taxation.

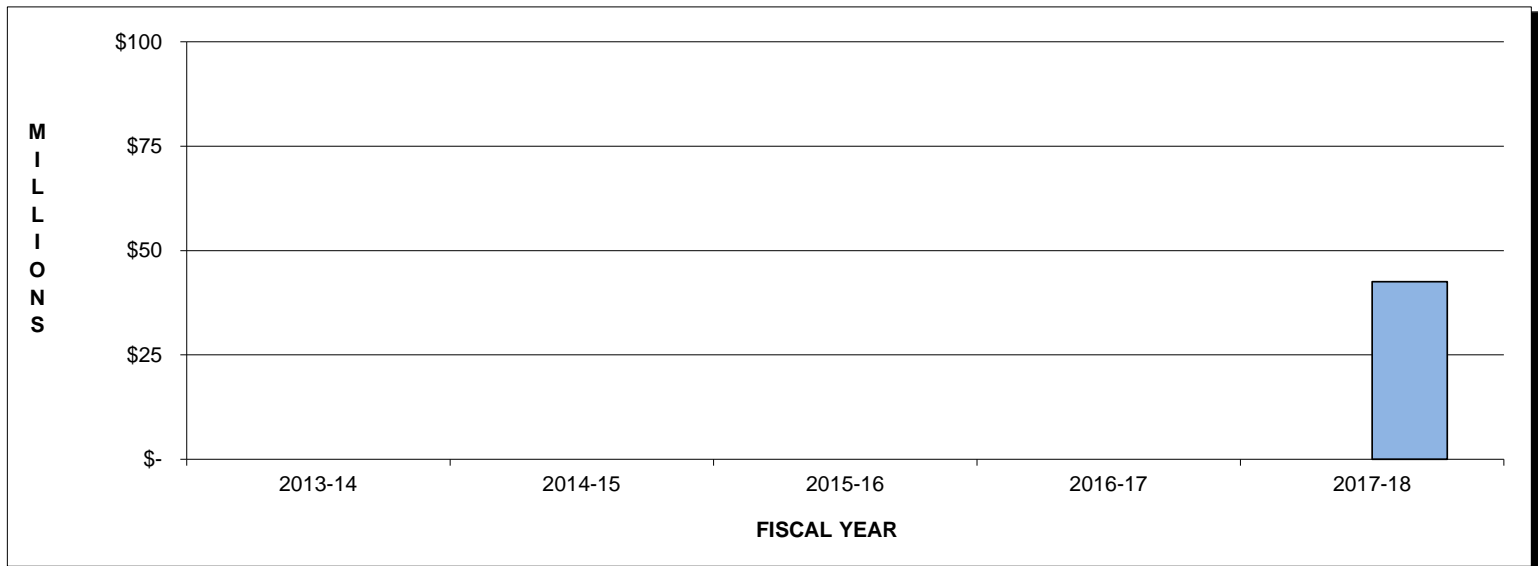
Governmental Services Fee Revenue (continued)

AMENDMENTS (continued)	2001	Assembly Bill 460, effective January 1, 2002 changed Short Term Lessor Fee to Government Services Fee. The filing of returns was changed from annual to quarterly reporting. The credit previously allowed for vehicle licensing fees and tax was removed, and a Recovery Surcharge Fee of up to 3.5 percent of lease amount was added to allow lessors to recover the cost of fees and taxes.
	2003	Senate Bill 497 effective June 10, 2003, authorized the county commissioners of a county whose population is 100,000 or more, but less than 400,000 (Washoe County only) to impose a fee of up to 2 percent of the lease of certain passenger cars by a short-term lessor. The bill also increased the recovery surcharge from 3.5 percent to an amount not to exceed 4 percent of the total amount for which the passenger car was leased.  Assembly Bill 16, effective July 1, 2003, authorizes the county commissioners of a county whose population is 400,000 or more (Clark County only) to impose a fee of up to 2 percent on the lease of certain passenger cars by a short-term lessor.
	2007	Assembly Bill 595 effective October 1, 2007, requires one-quarter of the Short- Term Lessor Recovery Surcharge to be allocated to the Highway Construction Fund.
	2008 25th Special Session	Senate Bill 2 was effective from January 1, 2009 through June 30, 2009. It required an additional one-quarter of the Short-Term Lessor Recovery Surcharge to be allocated to the General Fund.
	2009	Senate Bill 234, effective October 1, 2009 changes the Governmental Services Fee from 6 percent to 10 percent, with one tenth of this amount or 1% being allocated to the State Highway Fund.
	2011	Assembly Bill 561, effective July 1, 2011 eliminates the distribution to the State Highway Fund.

**DISTRIBUTION OF GOVERNMENT SERVICES FEE**

<b><u>FISCAL YEAR</u></b>	<b><u>HIGHWAY FUND</u></b>	<b><u>GENERAL FUND</u></b>	<b><u>WASHOE COUNTY</u></b>	<b><u>CLARK COUNTY</u></b>	<b><u>COLLECTION ALLOWANCE</u></b>	<b><u>TOTAL COLLECTIONS</u></b>
2012-13	\$ (17,742)	\$ 45,753,454	\$ 1,196,251	\$ 7,751,662	\$ 10,802	\$ 54,694,426
2013-14	721	46,151,227	1,141,625	7,947,098	10,816	55,251,487
2014-15	947	48,755,385	1,225,141	8,211,900	11,291	58,204,664
2015-16	438	51,914,723	1,263,887	8,889,148	12,066	62,080,261
2016-17	607	52,468,570	1,446,681	8,858,012	12,493	62,786,363
2017-18	212	55,601,611	1,609,867	8,975,187	13,019	66,199,896

## RETAIL MARIJUANA TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	\$ 42,509,283	Not Applicable

**LEGAL CITATION**

Chapter 372A.290(2), Nevada Revised Statutes.

**IMPOSITION AND RATE**

An excise tax on the retail sale of marijuana or marijuana products by a retail marijuana store in Nevada, at a rate of 10 percent of the sales price of the marijuana or marijuana product.

**CURRENT DISTRIBUTION OF REVENUE**

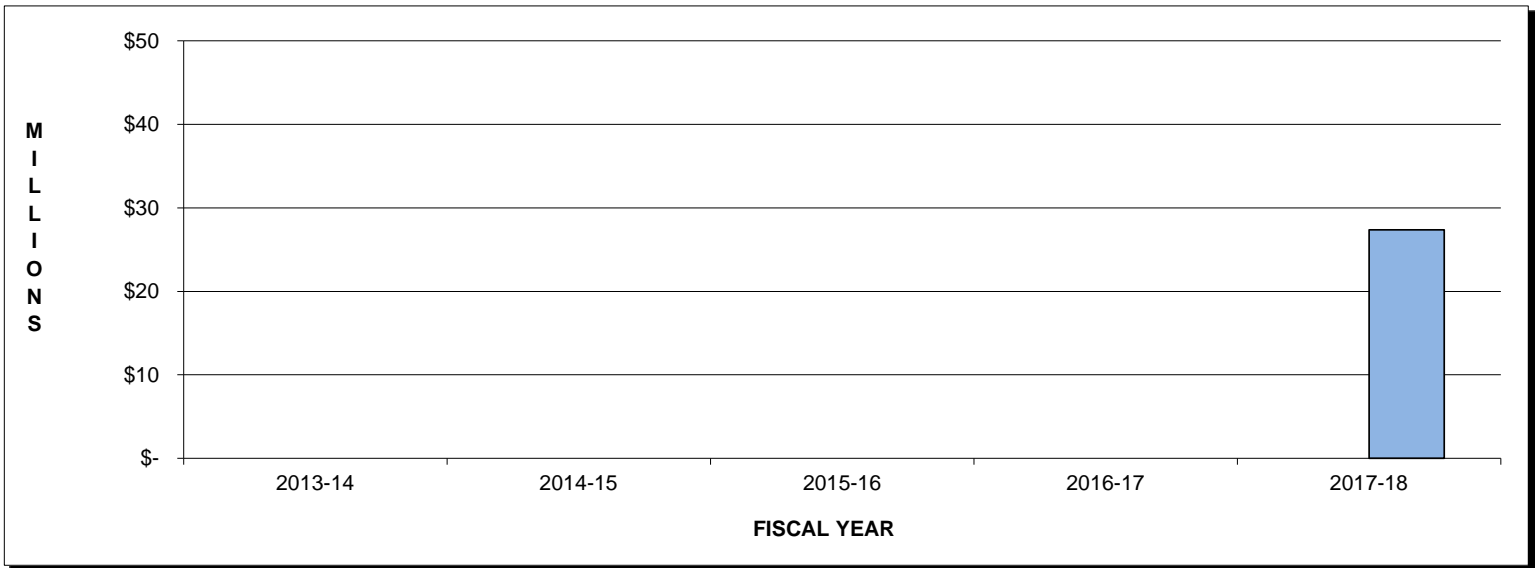
Deposited to the Account to Stabilize the Operation of the State Government (a.k.a the Rainy Day Fund) in the State General Fund.

**HISTORY**

**ORIGINALLY ENACTED**

2017 Session of State Legislature, effective July 1, 2017.

# WHOLESALE MARIJUANA TAX REVENUE



FISCAL YEAR	WHOLESALE MARIJUANA TAX	MEDICAL MARIJUANA TAX (LATE PAYMENTS)	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	\$ 27,270,582	\$ 92,765	\$ 27,363,347	Not Applicable

**LEGAL CITATION**

Chapters 453D.500 and 372A.290(1), Nevada Revised Statutes.

**IMPOSITION AND RATE**

An excise tax at the rate of 15 percent of the Fair Market Value at Wholesale of marijuana. The tax is the obligation of the cultivation facility and is levied on the first transfer of marijuana only. Additionally, any Medical Marijuana Tax revenue received in fiscal year 2018 as late payments for tax obligations in prior fiscal years were combined with and distributed as Wholesale Marijuana Tax.

**CURRENT DISTRIBUTION OF REVENUE**

Revenues collected from the tax are first distributed to the Department to pay the costs of carrying out the provisions of chapters 453A and 453D of NRS and to local governments in the amount of \$5 million per year to pay their costs. Any remaining money is distributed to the State Distributive School Account.

**HISTORY**

**ORIGINALLY ENACTED**

Medical Marijuana Tax was established by the 2013 Session of the State Legislature and became effective April 1, 2014. The rate was 2 percent and the tax was levied on each transfer by a medical marijuana cultivator, product manufacturer, and dispensary. Seventy-five percent of the proceeds of the tax were distributed to the State Distributive School Account and 25 percent to pay the costs of the Division of Public and Behavioral Health in carrying out the provisions of NRS 453A.

**AMENDMENTS**

2016

Wholesale Marijuana Tax for adult-use marijuana established by initiative petition, Ballot Question no. 2, codified as NRS 453D.

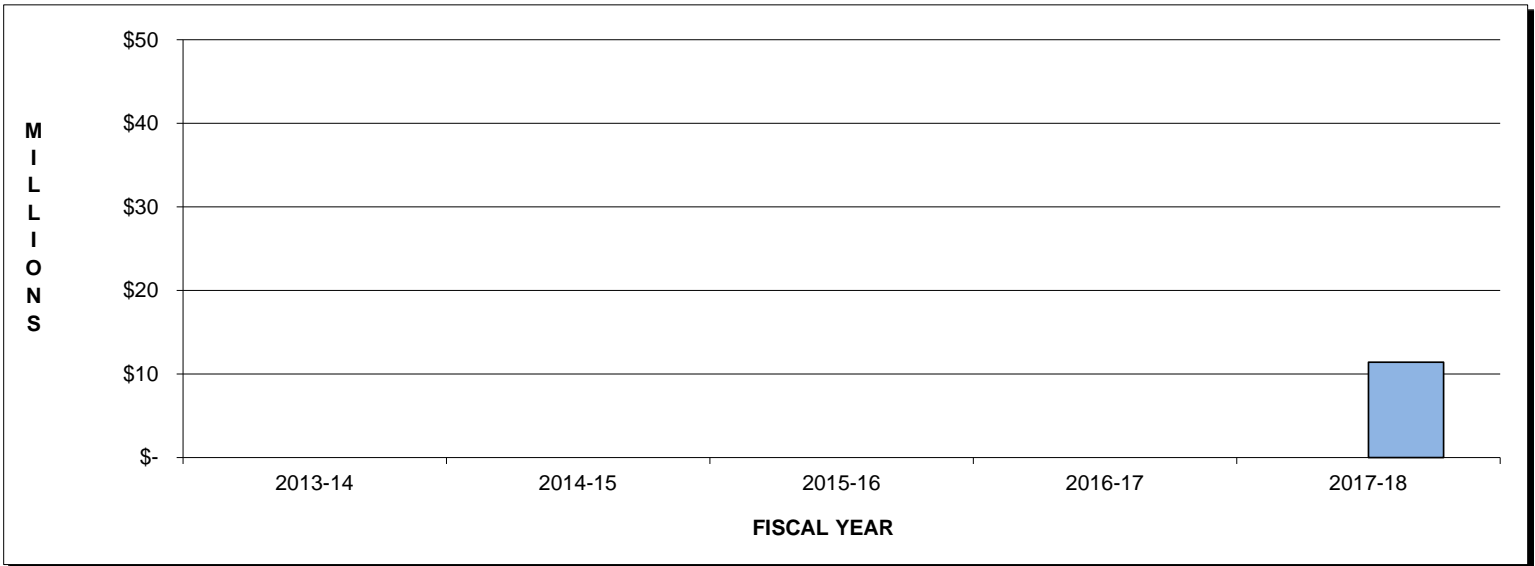


Wholesale Marijuana Tax (continued)

2017

SB 487 of the 2017 session of the State Legislature eliminated the Medical Marijuana Tax on transfers by medical product manufacturers and dispensaries and changed the rate from 2 to 15 percent on medical cultivators to align with the Wholesale Marijuana Tax established by Ballot Question 2. SB 487 also changed the distribution to align with the Wholesale Marijuana Tax to first fund the costs of the Department (which took over the medical marijuana program on July 1, 2017) and local governments and distribute any remaining revenue to the State Distributive School Account.

# MARIJUANA FEE REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2017-18	\$ 11,412,514*	Not Applicable

LEGAL CITATION Chapters 453D and 453A, Nevada Revised Statutes.

RECREATIONAL LICENSE FEES		INITIAL	ANNUAL RENEWAL
Application	\$	5,000	N/A
Cultivation		30,000	\$ 10,000
Production		10,000	3,300
Laboratory		15,000	5,000
Retail Stores		20,000	6,600
Distribution		15,000	5,000

MEDICAL LICENSE FEES		INITIAL	ANNUAL RENEWAL
Application	\$	5,000	N/A
Cultivation		3,000	\$ 1,000
Production		3,000	1,000
Laboratory		5,000	3,000
Dispensary		30,000	5,000

TIME AND EFFORT FEES \$111 per hour

CIVIL PENALTIES Variable depending on severity and number of violations.

AGENT CARD APPLICATION		INITIAL	ANNUAL RENEWAL
	\$	75	\$ 75

CURRENT DISTRIBUTION OF REVENUE Fees and penalties are first expended to pay the costs of the Department in carrying out the provisions of chapters 453A and 453D of NRS. Adult-use marijuana application and license fees also contribute to the annual \$5 million distribution to local governments for their costs in carrying out those provisions. Any remaining money goes to the State Distributive School Account in the State General Fund.

Marijuana Fee Revenue (continued)

HISTORY

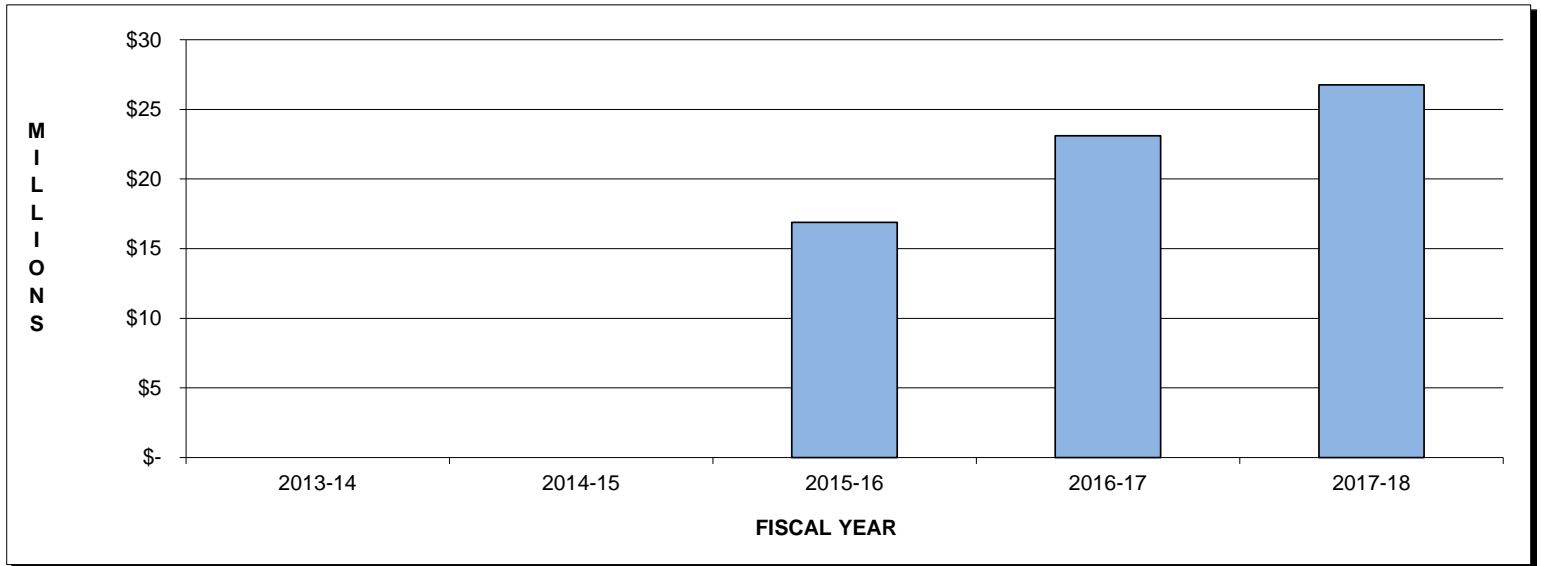
ORIGINALLY ENACTED

Medical marijuana fees and revenue distribution established in the 2013 Session of the State Legislature

Adult-use marijuana fees and distribution added to NRS by 2016 initiative petition, Ballot Question No. 2.

*\*\$8,060,000 was collected in BA 2361 in FY17 and balance-forwarded to BA 4207 in FY18*

## TRANSPORTATION CONNECTION TAX REVENUE



FISCAL YEAR	HIGHWAY FUND	GENERAL FUND	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2015-16	\$ 5,000,000	\$ 11,898,532	\$ 16,898,532	Not Applicable
2016-17	0	23,101,058	23,101,058	36.70%
2017-18	5,000,000	21,773,329	26,773,329	15.90%

**LEGAL CITATION**

Chapter 706A and Chapter 372B, Nevada Revised Statutes.

**IMPOSITION AND RATE**

The Transportation Connection Tax law imposes an excise tax on the transportation of a passenger by a transportation network company, common motor carrier of passengers or taxicab at the rate of 3 percent of the total fare charged for the transportation.

**CURRENT DISTRIBUTION OF REVENUE**

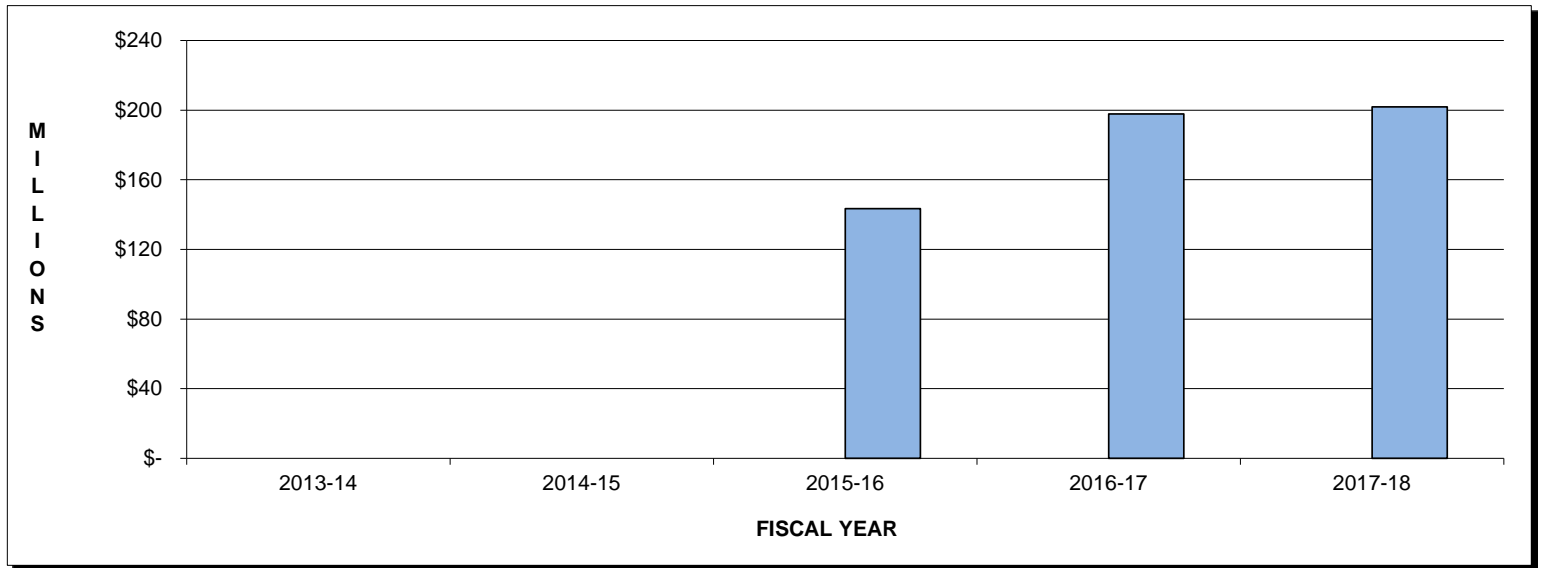
The first \$5 million every biennium is distributed to the Highway Fund. The remaining distributions are to the General Fund.

**HISTORY**

**ORIGINALLY ENACTED**

2015 Session of State Legislature, effective September 1, 2015

# COMMERCE TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2015-16	\$ 143,507,593	Not Applicable
2016-17	197,827,208	37.85%
2017-18	201,926,513	2.07%

**LEGAL CITATION**

Chapter 363C Nevada Revised Statutes.

**IMPOSITION AND RATE**

The Commerce tax is imposed on each business entity engaged in business in this State whose Nevada gross revenue in a fiscal year exceeds \$4,000,000 at a rate that is based on the industry in which the business entity is primarily engaged.

**CURRENT DISTRIBUTION OF REVENUE**

State General Fund

**HISTORY**

**ORIGINALLY ENACTED**

2015 Session of State Legislature, effective July 1, 2015

## **LOCAL GOVERNMENT SERVICES DIVISION**

The Local Government Services Division (LGS) is responsible for administering and overseeing various property tax and real property transfer tax programs as well as providing oversight to the financial administration of local governments. LGS consists of five (5) sections as follows, plus a Publications and Education Section not described:

### **Centrally Assessed Properties Section**

Under the authority of NRS 361.320, the Centrally Assessed Properties Section is responsible for the valuation, assessment, collection and distribution of ad valorem ("according to value") taxes related to property of an interstate or inter-county nature. Approximately 422 interstate or inter-county properties owned by airlines, railroads, telecommunications, electric power, gas pipeline, private carlines and water companies are valued by the Centrally Assessed Properties Section.

In addition, the real and personal property associated with mines is valued by the Centrally Assessed Properties Section pursuant to NRS 362.100(1)(b). Approximately 183 secured and unsecured mining property valuations are then transmitted to county assessors for property tax assessment and collection.

Centrally Assessed Properties is also responsible for the administration of the Net Proceeds of Minerals Tax under the authority granted in NRS 362.100. Every person extracting any mineral is required to file a statement showing the gross yield, royalties paid and claimed net proceeds from each geographically separate operation where a mineral is extracted. The Centrally Assessed Properties Section reviews the reported information and computes taxes due. There are approximately 121 net proceeds operators currently reporting to Taxation as well as 385 royalty reporters.

The Centrally Assessed Properties Section also collects and distributes the Net Proceeds of Minerals Tax and the property tax from interstate or inter-county properties to the counties.

### **Local Government Finance Section**

The Local Government Finance Section provides oversight of the financial administration of approximately 265 Nevada local governments. Statutory authority for this function is found in NRS Chapters 350 - Municipal Obligations, and 354 - Local Financial Administration. The local government finance staff reviews and approves the budgets of all local governments within the state and monitors budgetary and financial information throughout the fiscal year. In addition to these duties, the section provides ad valorem (property) tax revenue rate regulation, provides oversight of local government debt management and evaluates financing proposals submitted by local governments.

When the Nevada Tax Commission (NTC) declares a local entity in severe financial difficulty, the Local Government Finance Section also provides management oversight and, in extreme cases, provides financial administration.

### **Locally Assessed Properties Section**

The Locally Assessed Properties Section oversees and monitors the quality of assessments performed by county assessors. Staff appraisers conduct appraisal ratio studies to determine the ratio of the assessed value of property to the taxable value of the property in each county of the State every third year (NRS 361.333). In addition to reporting on the assessment level and uniformity within each county, the Locally Assessed Properties Section conducts performance audits and reviews assessment policies, procedures and methods used within each county to ensure proper methods and procedures are developed and maintained. The staff analyzes and publishes improvement factors to be applied to non-reappraised properties, the level of exemption for personal property tax bills, and prepares special studies requested by the Nevada Tax Commission.

This section establishes, for assessment purposes, the valuation of: agricultural land (NRS 361a.140); mobile homes (NRS 361.325); and personal property (NRS 361.227). The Department provides guidance in the implementation of the property tax abatement program adopted by the Nevada State Legislature in 2005.

In addition, this section assists county assessors in valuing property upon request or upon the direction of the NTC (NRS 360.215 (8)). If the NTC finds property in a county to be assessed outside the guidelines of the ratio studies, it may call upon the section to implement a reappraisal program (NRS 361.333 (5c)). This section also provides training to Assessors through classes and webinars.

## **Audit Section**

Pursuant to NRS 362.200, the Audit Section conducts financial audits of taxpayers reporting net proceeds of minerals. In addition, audits of the records of county recorders and county treasurers may be conducted to ensure the real property transfer tax is collected fairly and equitably with all claims for exemption in compliance with NRS 375.090. The audit consists of on-site inspections, individual interviews with the recorder and treasurer of the subject county, and review of deeds, declarations of value, other corporate, estate planning, and title documents, to determine whether the transfer of real property was a taxable event.

In addition, under the authority of NRS 375, the Audit Section provides oversight, compliance, and audit services to the offices of county recorders. The Section monitors appeals of the real property transfer tax in local jurisdictions and reviews district attorney opinions for congruity and compliance with NRS 375 and NAC 375. In addition, the section discovers, researches, and distributes information to the county recorders with regard to applying exemptions and requirements for supporting documentation, and monitors all remittances submitted pursuant to NRS 375.023 and NRS 375.070, and reconciles the remittances to county recorder reports.

The Section designs, plans, and conducts performance audits of county officials with regard to the administration of the property tax, including a variety of topics such as the methodology used to establish value for taxable property, the application of exemptions and abatements, and the collection and distribution of the property tax.

## **Boards and Commissions**

**The Appraiser Certification Board (ACB)** is an appointed board established to advise the Department of Taxation on matters pertaining to certification and continuing education of all appraisers certified for tax purposes. The staff tracks and maintains a database of all County Appraisers' continuing education credits.

**The Committee on Local Government Finance (CLGF)** is an eleven member appointed board authorized by NRS 354 to advise the Department of Taxation on matters affecting local governments and their finances. The staff prepares and delivers reports on the financial condition of local governments, and drafts regulations on local government finance topics for adoption by CLGF.

**The Mining Oversight and Accountability Commission (MOAC)** The staff arranges meetings for the Commission to review compliance issues of various state agencies with regard to the mining industry and prepares reports regarding the net proceeds of minerals tax. The MOAC was created by Senate Bill 493 of the 2011 Session of the Nevada Legislature.

**The Nevada Tax Commission (NTC)** The staff prepares a variety of publications regarding property tax assessment which must be approved by the Commission. In addition, staff maintains case files from appeals of abatement determinations by County Assessors and also prepares case files and makes recommendations for appeals of decisions of penalty and interest waivers by County Treasurers and Assessors. Staff also drafts regulations clarifying statutes in NRS Chapters 360, 361, 361A, 362 and 375.

**The State Board of Equalization (SBE)** hears and determines all appeals from action of county boards of equalization. The SBE also hears and determines direct appeals from valuations of the Nevada Tax Commission. The staff prepares all hearing notices, case files and decision letters.

## CERTIFICATION OF PROPERTY TAX APPRAISERS

All persons who are employees of or independent contractors for the State or any of its political subdivisions and who perform the duties of an appraiser for tax purposes must hold a valid appraiser certificate issued by the Department of Taxation.

The Department issues an appraiser certificate to any person who has successfully passed the appropriate certification exam. Persons holding a professional designation may be able to waive taking certain portions of the exam.

Each person who holds an appraiser certificate must complete 36 contact hours of appropriate training in each succeeding fiscal year following certification. The 36 hour training requirement is waived for persons who either have accumulated 180 contact hours or hold a professional designation. These persons must complete 36 contact hours during every three year period thereafter.

Newly employed appraisers are issued a temporary certificate which expires two years following the employee's date of hire or upon successful completion of the appraiser certification exam, whichever occurs first. The temporary certificate is not renewable.

<b>NUMBER OF CERTIFIED APPRAISERS - JUNE 2018</b>				
<b>JURISDICTIONS</b>	<b>REAL PROPERTY</b>	<b>PERSONAL PROPERTY</b>	<b>REAL AND PERSONAL PROPERTY</b>	<b>TEMPORARY CERTIFICATIONS</b>
Department of Taxation	3	2	14	
Carson City		1	5	
Churchill		1	4	
Clark	1	49		
Douglas			6	
Elko	2	1	6	
Esmeralda	1		1	
Eureka	2	1		
Humboldt	1	1	2	
Lander		1	2	
Lincoln			3	
Lyon	1	2	4	
Mineral		1		1
Nye	2	2	2	
Pershing	1		1	
Storey		1	2	
Washoe		1	27	
White Pine			4	
Independent Contractors		2	1	1
<b>TOTAL</b>	<b>14</b>	<b>66</b>	<b>84</b>	<b>2</b>



**STATE BOARD OF EQUALIZATION**  
**2017-18 SUMMARY OF TRANSACTIONS\* - SECURED PROPERTY VALUATIONS**

The State Board of Equalization hears and determines appeals from action of county boards of equalization. The State Board also hears and determines direct appeals from valuations of the Nevada Tax Commission, agricultural conversion, exemptions and other types of appeals. Local Government Services is responsible for coordinating meetings of the State Board of Equalization.

Other responsibilities of the State Board of Equalization include equalizing property valuations in the State, by reviewing the tax rolls of the various counties as equalized by the county boards of equalization. If necessary, the State Board adjusts the valuations thereon in order to equalize property tax values.

COUNTY	TOTAL	SECURED 2017-18										Changes		
		Taxpayer Petition Granted	Taxpayer Petition Denied	Assessor Petition Granted	Assessor Petition Denied	Equalization Order	Heard No Jurisdiction	Not Heard Withdrawn	Contin- uances	Decisions by State Board of Equalization	Net Increase	Net Decrease		
CC	4	2	1	-	-	-	-	1	-	-	-	-	-	94,540
CH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CL	28	-	14	1	-	-	7	6	-	-	-	-	125,305	8,750
DO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LI	1	1	-	-	-	-	-	-	-	-	-	-	-	1,699,725
LY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MI	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST	1	-	1	-	-	-	-	-	-	-	-	-	-	-
WA	18	9	1	-	-	-	1	7	-	-	-	-	-	6,916,626
WP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>52</b>	<b>12</b>	<b>17</b>	<b>1</b>	<b>8</b>	<b>14</b>	<b>8</b>	<b>15</b>	<b>1</b>	<b>125,305</b>	<b>8,719,641</b>	<b>125,305</b>	<b>8,719,641</b>	
<i>Centrally Assessed Unitary</i>	5	1	3	-	-	-	-	1	-	-	-	-	-	1,482,000
<i>Cases continued from prior years</i>	1	-	-	-	-	-	-	-	1	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>58</b>	<b>13</b>	<b>20</b>	<b>1</b>	<b>8</b>	<b>15</b>	<b>1</b>	<b>15</b>	<b>1</b>	<b>125,305</b>	<b>10,201,641</b>	<b>125,305</b>	<b>10,201,641</b>	
<b>NET IMPACT OF ALL DECISIONS</b>												<b>(10,076,336)</b>		

\* Note: The principal difference between Secured and Unsecured tax rolls is related to the levy of the tax. Pursuant to NRS 361.450, every tax levied is a perpetual lien against the property assessed until the tax and any penalty charges and interest which may accrue are paid. The lien attaches on July 1 each year, upon all [real] property within the county.

**STATE BOARD OF EQUALIZATION**  
**2017-18 SUMMARY OF TRANSACTIONS\* - UNSECURED PROPERTY VALUATIONS**

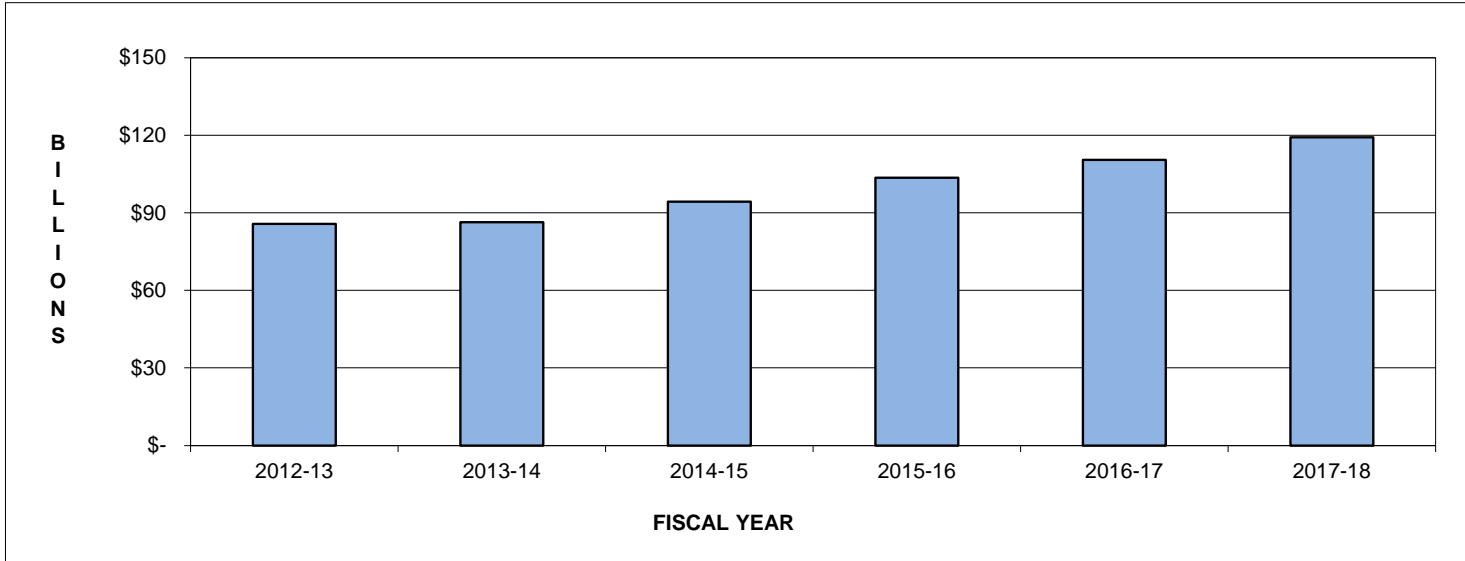
COUNTY	TOTAL	No Changes							Changes				Net Increase	Net Decrease
		Heard No Jurisdiction	Not Heard Withdrawn	Continuances	Taxpayer Petition Denied	Assessor Petition Denied	Taxpayer Petition Granted	Assessor Petition Granted	Equalization Order					
CC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CL	5	2	2	-	1	-	-	-	-	-	-	-	29,557,371	-
DO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EL	1	-	-	-	1	-	-	-	-	-	-	-	357,208	-
ES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LI	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MI	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>6</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,914,579</b>	<b>-</b>
<i>Centrally Assessed</i>														
<i>Unitary</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Dept - Mines</i>	1	-	-	-	-	-	-	-	-	-	1	-	-	702,583
<i>Net Proceeds of Mines</i>	3	-	-	-	-	-	-	-	-	-	3	-	-	34,484,283
<i>Cases continued from prior years</i>	1	-	-	-	-	-	-	-	-	-	-	1	-	41,083
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>11</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>4</b>	<b>1</b>	<b>29,914,579</b>	<b>35,227,949</b>

**NET IMPACT OF ALL DECISIONS (5,313,370)**

\* Note: The principal difference between Secured and Unsecured tax rolls is related to the levy of the tax. Pursuant to NRS 361.450, every tax levied is a perpetual lien against the property assessed until the tax and any penalty charges and interest which may accrue are paid. The lien attaches on July 1 each year, upon all [real] property within the county.

# ASSESSED VALUATIONS

TOTAL NET ASSESSED VALUATION STATEWIDE



FISCAL YEAR	VALUATION	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	VALUATION	% CHANGE FROM PRIOR YEAR
2012-13	\$ 85,763,087,988	-3.4%	2015-16*	\$ 102,484,903,369	8.6%
2013-14*	\$ 86,322,839,939	0.7%	2016-17	\$ 110,541,490,277	7.9%
2014-15	\$ 94,342,292,351	9.3%	2017-18	\$ 119,262,888,722	7.9%

Assessed values shown are net of exemptions.

\*numbers vary from last annual report due to corrections made after reporting time frame.

## RATIO STUDY

Under NRS 361.333, the Nevada Tax Commission is obligated to equalize property under its jurisdiction. Equalization is the process by which the Commission ensures "that all property subject to taxation within the county has been assessed as required by law." There are two types of information which the Commission considers to determine whether property has been assessed equitably. The first type of information comes from a ratio study, which is a statistical analysis designed to study the level and uniformity of the assessments. The second type of information comes from a performance audit which is designed to fulfill the requirements of NRS 361.333(1)(b)(2). The performance audit examines the work practices of the assessor to determine whether all property is being assessed in a correct and timely manner.

In addition, the State Board of Equalization is required to equalize property valuations in the state pursuant to NRS 361.395. The State Board also uses the information on county tax rolls and the Department's ratio study to determine if inter-county equalization is necessary (see page 63 for information regarding the amount of valuation increases or decreases as a result of equalization orders).

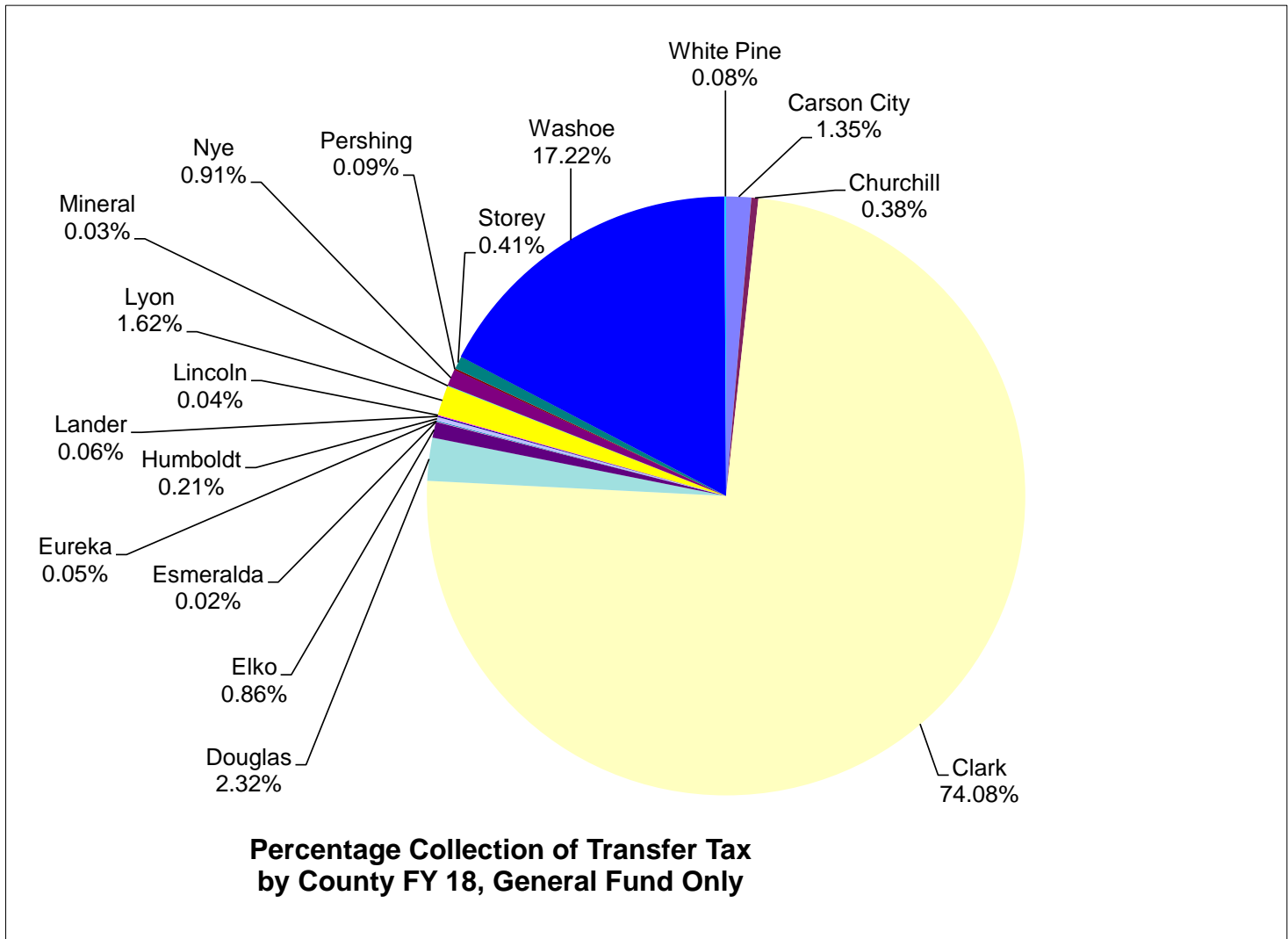
<b>ASSESSED VALUATION BY PROPERTY CLASSES BEFORE EXEMPTIONS</b>				
	<b>2016-17 VALUATION</b>	<b>PERCENT OF TOTAL VALUATION</b>	<b>2017-18 VALUATION</b>	<b>PERCENT OF TOTAL VALUATION</b>
SECURED VACANT	\$28,358,918,378	19.201%	\$32,280,490,733	20.318%
SECURED SINGLE FAMILY RES	61,267,918,403	41.482%	65,048,196,406	40.943%
SECURED MULTIFAMILY	4,804,876,641	3.253%	5,038,875,068	3.172%
SECURED COMMERCIAL	26,870,091,633	18.192%	28,849,488,480	18.158%
SECURED INDUSTRIAL	4,256,668,118	2.882%	4,735,980,591	2.981%
SECURED RURAL	364,302,960	0.247%	376,439,066	0.237%
SECURED COMMUNICATION, TRANSPORTATION AND UTILITIES	1,604,091,406	1.086%	1,608,996,772	1.013%
SECURED MINES	1,334,647,457	0.904%	1,193,182,798	0.751%
SECURED SPECIAL PURPOSE OR USE CENTRALLY ASSESSED PUBLIC UTILITIES - SECURED	5,118,044,228	3.465%	5,064,616,811	3.188%
UNSECURED LAND/IMPROVEMENTS	1,231,207,230	0.834%	1,249,533,280	0.786%
SECURED PERS PROPERTY GEOTHERMAL	624,953,577	0.423%	157,403,308	0.099%
NET PROCEEDS OF MINES	337,604,414	0.229%	337,604,414	0.212%
LOCALLY ASSESSED MINING & MILL	2,507,356,433	1.698%	2,942,356,548	1.852%
PRIVATE CAR LINES	7,680,734,353	5.200%	8,524,388,567	5.365%
CENTRAL ASSESSED PUBLIC UTILITIES - UNSECURED	397,630,534	0.269%	501,492,066	0.316%
	4,557,639	0.003%	4,377,136	0.003%
	177,563,598	0.120%	130,882,100	0.082%
<b>TOTAL</b>	<b>\$ 147,698,772,848</b>	<b>100.000%</b>	<b>\$ 158,876,057,056</b>	<b>100.000%</b>

+ Based upon agricultural use assessment according to NRS 361A.

<b>ASSESSED VALUATION BY COUNTIES AFTER EXEMPTIONS</b>				
<b>COUNTY</b>	<b>FISCAL YEAR 2016-17</b>	<b>FISCAL YEAR 2017-18</b>	<b>CHANGE</b>	<b>PERCENT CHANGE</b>
CARSON CITY	\$1,515,186,478	\$1,591,469,012	\$ 76,282,534	5.03%
CHURCHILL	774,228,659	785,455,348	11,226,689	1.45%
CLARK	77,884,802,078	83,173,454,054	5,288,651,976	6.79%
DOUGLAS	2,938,576,115	3,027,044,288	88,468,173	3.01%
ELKO	1,864,625,356	2,241,848,670	377,223,314	20.23%
ESMERALDA	102,830,408	113,962,847	11,132,439	10.83%
EUREKA	1,829,695,549	1,703,414,668	(126,280,881)	-6.90%
HUMBOLDT	1,498,707,251	1,617,471,894	118,764,643	7.92%
LANDER	1,303,271,359	2,059,974,119	756,702,760	58.06%
LINCOLN	287,368,438	278,104,816	(9,263,622)	-3.22%
LYON	1,590,362,808	1,700,420,961	110,058,153	6.92%
MINERAL	168,593,080	152,716,510	(15,876,570)	-9.42%
NYE	1,726,258,576	2,029,299,256	303,040,680	17.55%
PERSHING	273,089,317	340,614,398	67,525,081	24.73%
STOREY	671,296,725	1,314,786,354	643,489,629	95.86%
WASHOE	15,724,520,722	16,521,726,925	797,206,203	5.07%
WHITE PINE	388,077,359	611,124,602	223,047,243	57.47%
<b>TOTAL</b>	<b>\$ 110,541,490,278</b>	<b>\$ 119,262,888,722</b>	<b>\$ 8,721,398,444</b>	<b>7.89%</b>

The above totals may not reflect final State Board of Equalization changes for either fiscal year.

# REAL PROPERTY TRANSFER TAX



**LEGAL CITATION**

Chapter 375.023 - 375.026 Nevada Revised Statutes.

**IMPOSITION AND RATE**

\$1.95 on each \$500 of value, or fraction thereof, on transfer of real property, except in Churchill and Washoe counties which impose \$2.05 and Clark county which imposes \$2.55 on each \$500 of value, or fraction thereof.

**CURRENT DISTRIBUTION OF REVENUE**

\$1.30 to the State General Fund, \$0.55 to Consolidated Tax, and \$0.10 to the Account for Low Income Housing. In addition to this, Churchill and Washoe counties distribute an additional \$0.10 for the Local Government Tax Act and Clark county distributes an additional \$.60 for the School District.

**HISTORY**

**ORIGINALLY ENACTED**

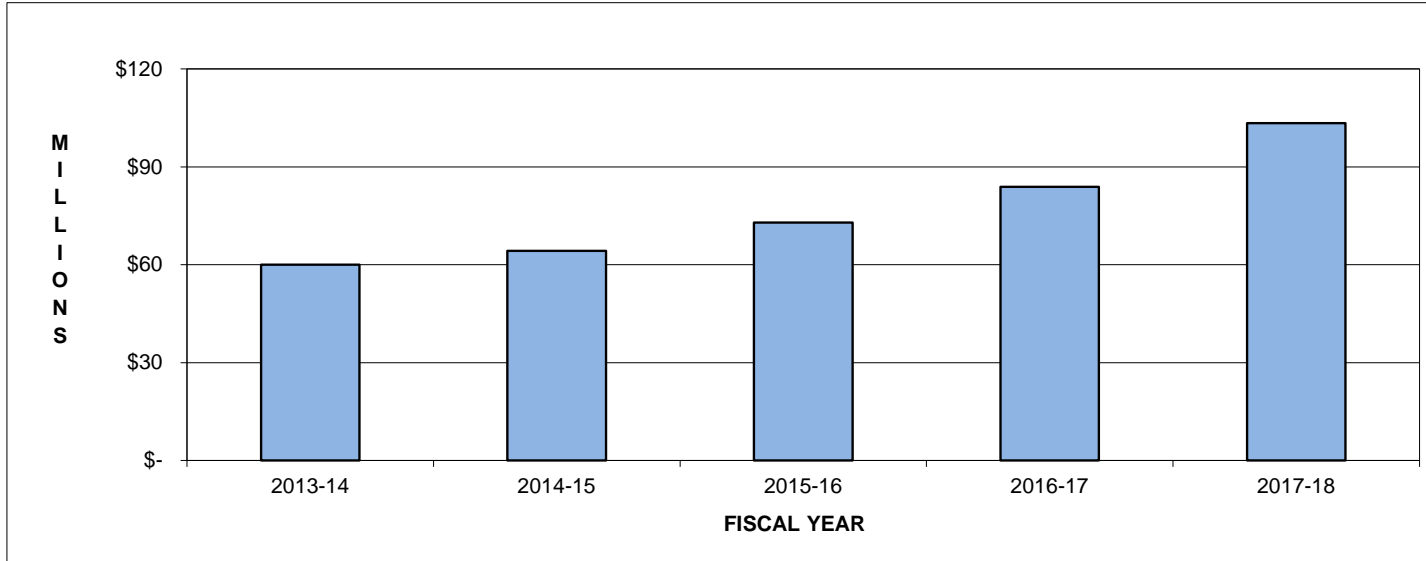
Added to NRS in 1967.

**REVISED TO INCLUDE STATE GENERAL FUND**

2003 Special Session of State Legislature, effective October 1, 2003.

Real Property Transfer Tax General Fund Revenue

REVENUE GENERATED BY REAL PROPERTY TRANSFER TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2003-04*	\$ 88,027,661	N/A
2013-14	60,046,652	9.20%
2014-15	64,214,342	6.94%
2015-16	72,937,591	13.58%
2016-17	83,908,935	15.04%
2017-18	103,385,321	23.21%

General Fund Collected for Each Quarter  
FISCAL YEAR 17-18

	July - Sept 17 1st Quarter General Fund	Oct - Dec 17 2nd Quarter General Fund	Jan - Mar 18 3rd Quarter General Fund	April - June 18 4th Quarter General Fund
Carson City	\$ 330,558.23	\$ 344,353.58	\$ 321,982.95	\$ 397,972.57
Churchill	94,090.00	74,768.27	97,873.78	125,515.96
Clark	20,209,090.74	17,613,504.56	16,791,466.64	21,969,838.51
Douglas	570,216.92	568,447.66	580,031.60	677,786.97
Elko	180,097.64	270,004.88	172,981.81	264,448.89
Esmeralda	3,151.86	283.14	899.12	13,258.69
Eureka	14,689.82	11,963.96	7,589.45	15,819.82
Humboldt	61,353.88	46,563.68	45,929.18	59,110.64
Lander	16,808.22	18,346.17	15,447.86	13,555.98
Lincoln	19,629.31	8,531.52	11,662.79	6,606.18
Lyon	340,616.08	433,071.61	387,802.64	508,702.77
Mineral	7,151.86	5,346.20	7,232.94	7,625.48
Nye	221,884.86	193,205.40	203,955.71	320,807.60
Pershing	14,805.62	19,543.16	41,576.34	17,126.04
Storey	140,041.04	55,026.97	436,085.80	92,397.58
Washoe	4,747,157.25	4,280,398.32	3,846,728.52	4,929,226.74
White Pine	22,180.15	22,732.28	14,514.79	22,144.14
<b>TOTAL FOR QUARTER</b>	<b>\$ 26,993,523</b>	<b>\$ 23,966,091</b>	<b>\$ 22,983,762</b>	<b>\$ 29,441,945</b>
<b>CUMULATIVE BY QUARTER</b>	<b>\$ 26,993,523</b>	<b>\$ 50,959,615</b>	<b>\$ 73,943,377</b>	<b>\$ 103,385,321</b>

# NET PROCEEDS OF MINERALS

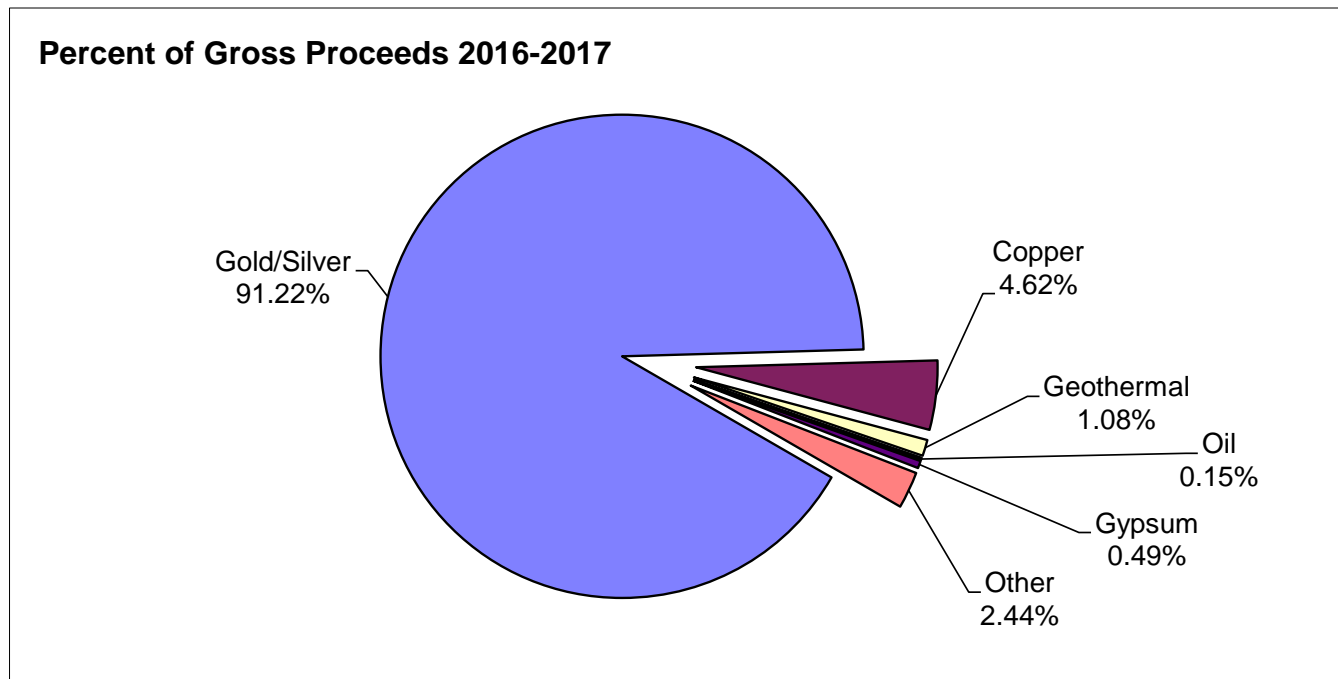
The Nevada Department of Taxation determines the tax on the net proceeds of minerals pursuant to NRS Chapter 362. Producers annually report the gross yield of each separate extractive operation as well as expenses related to the extraction, processing, transportation, and marketing of the mineral. Royalty recipients report only the amount of royalties received. The Department calculates the net proceeds by deducting allowable expenses from the gross yield.

The tax rate on the net proceeds of each operation depends on the ratio of the net proceeds to the gross proceeds as provided in NRS 362.140. The maximum tax rate is five percent, applied to net proceeds in excess of \$4,000,000 annually and to all royalties. Taxpayers are required to estimate current year taxes. The Department certifies and bills the net proceeds tax due each year on April 20th, with final payment due by May 10th.

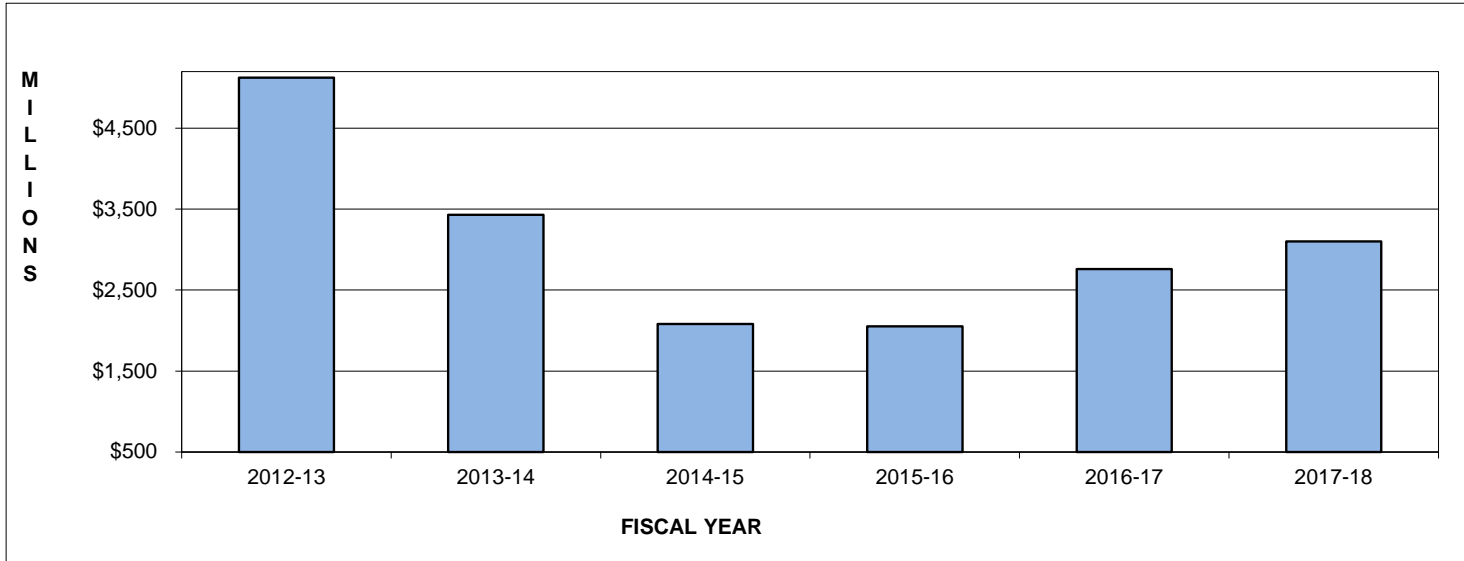
## Percent of Total Gross Proceeds by Mineral Type

Mineral Type	Percent of Total Gross Proceeds 2014-15	Percent of Total Gross Proceeds 2015-16	Percent of Total Gross Proceeds 2016-17	Percent of Total Gross Proceeds 2017-18
Gold/Silver	90.83%	90.30%	91.39%	91.22%
Copper	4.04%	5.00%	4.52%	4.62%
Geothermal	0.80%	0.94%	1.29%	1.08%
Oil	0.37%	0.18%	0.14%	0.15%
Gypsum	0.46%	0.53%	0.49%	0.49%
Other	3.50%	3.05%	2.17%	2.44%
	100.00%	100.00%	100.00%	100.00%

Other includes: Building Stone, Clay, Copper, Dolomite, Feldspar, Gemstones, Salt, and other miscellaneous minerals.



## ACTUAL NET PROCEEDS OF MINERALS ASSESSED VALUATIONS



FISCAL YEAR	ACTUAL ASSESSED VALUATION*	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	ACTUAL ASSESSED VALUATION*	% CHANGE FROM PRIOR YEAR
2012-13	\$ 5,126,731,918	10.28%	2015-16	\$ 2,051,175,348	-1.54%
2013-14	3,431,989,291	-33.06%	2016-17	2,759,094,689	34.51%
2014-15	2,083,161,166	-39.30%	2017-18	3,102,177,308	12.43%

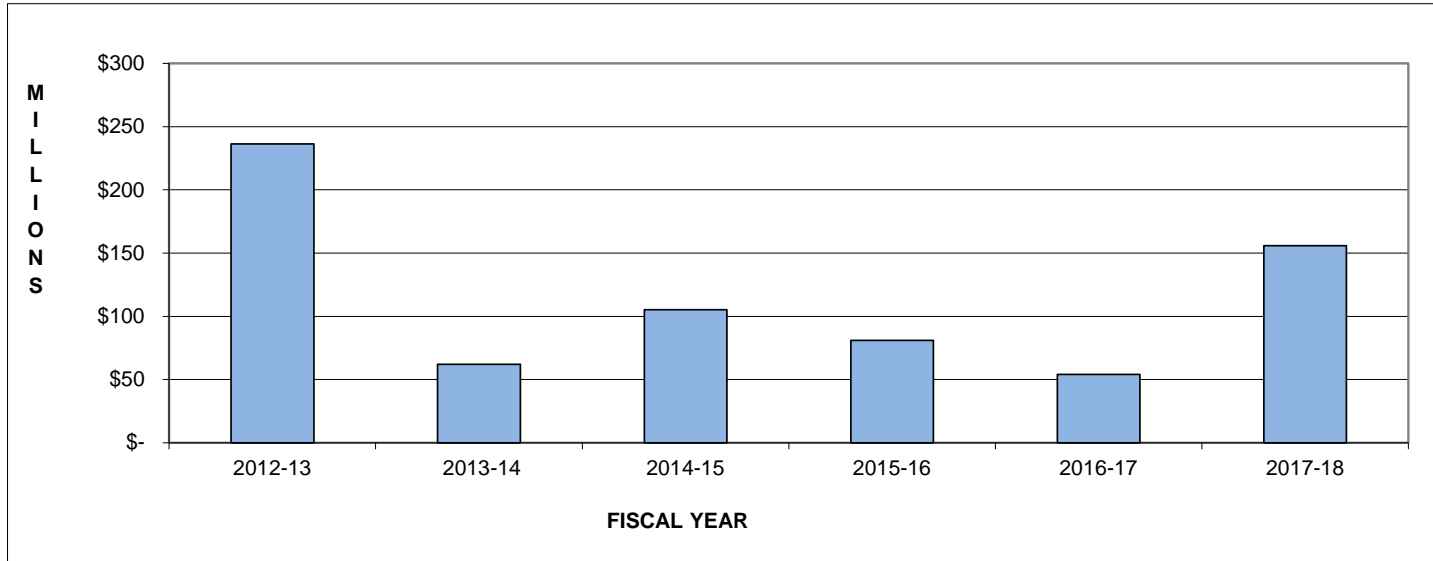
\* Based on actual calendar year reports to the Department.

COUNTY	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Carson City	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Churchill	18,956,522	18,440,054	24,794,397	16,736,897	22,856,524	24,239,893
Clark	3,270,918	6,117,336	9,022,773	11,854,088	19,194,584	11,152,239
Douglas	10,524	5,600	0	0	0	0
Elko	210,332,896	160,338,052	106,068,900	113,598,205	268,891,594	370,558,877
Esmeralda	21,627,690	28,129,417	13,940,206	12,165,465	19,318,090	26,361,164
Eureka	1,773,550,579	884,790,192	660,206,148	577,429,126	723,145,100	337,706,513
Humboldt	601,452,083	475,362,596	387,007,813	390,911,096	530,588,705	435,706,803
Lander	1,848,451,694	1,486,623,934	676,524,669	650,670,413	859,877,669	1,353,714,849
Lincoln	227,691	253,721	224,246	148,201	2,408	2,131
Lyon	1,757,889	4,003,748	3,332,672	4,645,134	5,038,179	3,022,115
Mineral	26,803,053	74,676,703	8,149,792	9,124,214	10,322,533	4,699,713
Nye	319,397,939	164,686,457	116,132,852	147,413,904	167,917,613	276,480,078
Pershing	70,194,783	58,693,817	44,438,192	52,509,608	33,608,359	45,038,283
Storey	927,736	1,417,403	7,412,265	3,871,536	985,302	927,293
Washoe	1,625,729	4,742,762	5,093,789	3,707,380	4,512,090	2,589,726
White Pine	228,144,192	63,707,500	20,812,452	56,390,081	92,835,940	209,977,631
<b>TOTAL</b>	<b>\$ 5,126,731,917</b>	<b>\$ 3,431,989,291</b>	<b>\$ 2,083,161,166</b>	<b>\$ 2,051,175,348</b>	<b>\$ 2,759,094,689</b>	<b>\$ 3,102,177,308</b>

\*\*Adjustments for County and State Board of Equalization pending decisions, and pending or unresolved audits are not reflected.



## NET PROCEEDS OF MINERALS TAX REVENUE COLLECTION AND DISTRIBUTION



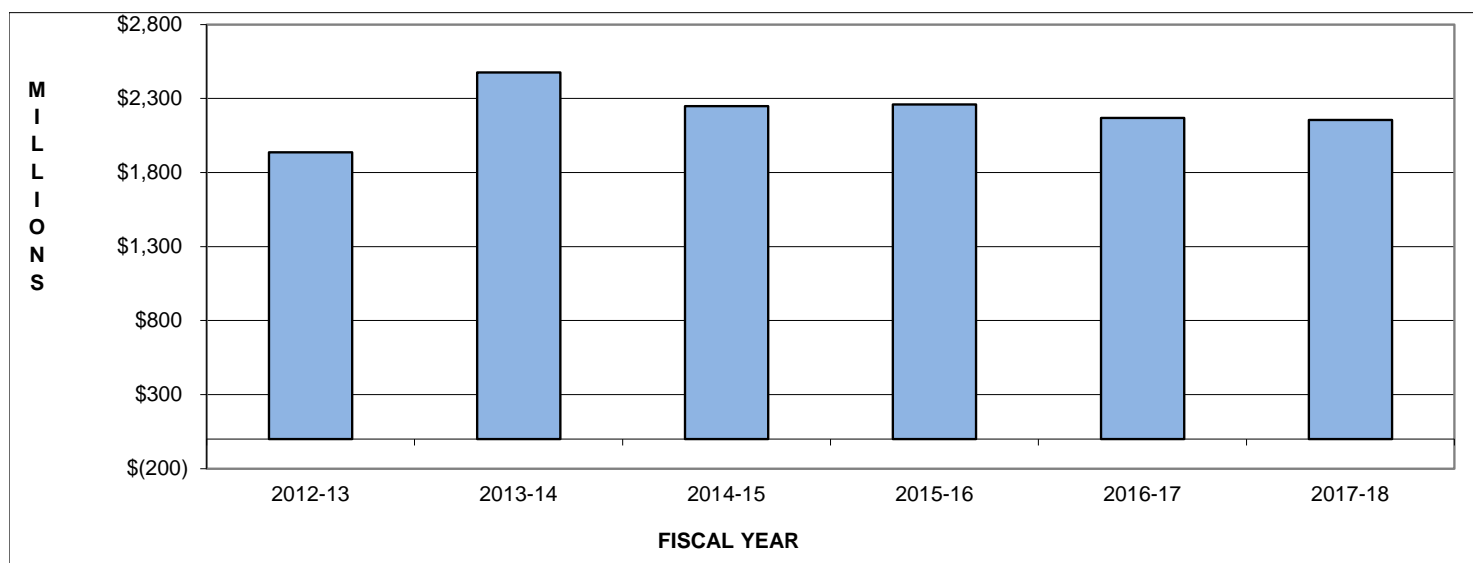
FISCAL YEAR	TAX REVENUE	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TAX REVENUE	% CHANGE FROM PRIOR YEAR
2012-13	\$ 236,267,004	-6.73%	2015-16	\$ 80,904,679	-23.11%
2013-14	62,120,899	-73.71%	2016-17	53,910,364	-33.37%
2014-15	105,222,752	69.38%	2017-18	155,938,531	189.26%

\*Distribution of \$155,938,531 in actual Net Proceeds for Fiscal Year 2017-18 as a result of SB 2 is detailed below.

### NET PROCEEDS OF MINERALS TAX DISTRIBUTION FISCAL YEAR 2016-2017

COUNTY	Prior Year Billings	2017-18 Billings	2017-18 Projections	TOTAL DISTRIBUTION
Carson City	\$ -	\$ -	\$ -	\$ -
Churchill	-	592,352	-	592,352
Clark	2,189	254,350	-	256,539
Douglas	-	-	-	-
Elko	288,700	8,587,311	-	8,876,011
Esmeralda	-	749,840	-	749,840
Eureka	508,709	6,002,386	-	6,511,095
Humboldt	691,052	9,131,514	-	9,822,567
Lander	117	42,805,909	-	42,806,026
Lincoln	-	52	-	52
Lyon	-	91,003	-	91,003
Mineral	3,507	145,676	-	149,182
Nye	1,164	9,422,593	-	9,423,756
Pershing	-	1,098,002	-	1,098,002
Storey	-	6,444	-	6,444
Washoe	-	69,445	-	69,445
White Pine	-	6,614,966	-	6,614,966
<b>TOTAL COUNTY DISTRIBUTION</b>	<b>\$ 1,495,438</b>	<b>\$ 85,571,844</b>	<b>\$ -</b>	<b>\$ 87,067,282</b>
State Debt Service Fund	131,643	5,217,411	-	5,349,054
State General Fund	2,114,976	61,407,220	-	63,522,196
State General Fund (Penalties & Interest)	-	-	-	-
Postage	-	-	-	-
<b>TOTAL</b>	<b>\$ 3,742,056</b>	<b>\$ 152,196,476</b>	<b>\$ -</b>	<b>\$ 155,938,531</b>

## MINING PROPERTIES - ASSESSED VALUATIONS



FISCAL YEAR	ASSESSED VALUATION	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	ASSESSED VALUATION	% CHANGE FROM PRIOR YEAR
2012-13	\$ 1,935,884,041	26.66%	2015-16	\$ 2,259,222,128	0.47%
2013-14	\$ 2,476,438,589	27.92%	2016-17	2,169,338,249	-3.98%
2014-15	\$ 2,248,729,206	-9.20%	2017-18	2,156,243,400	-0.60%

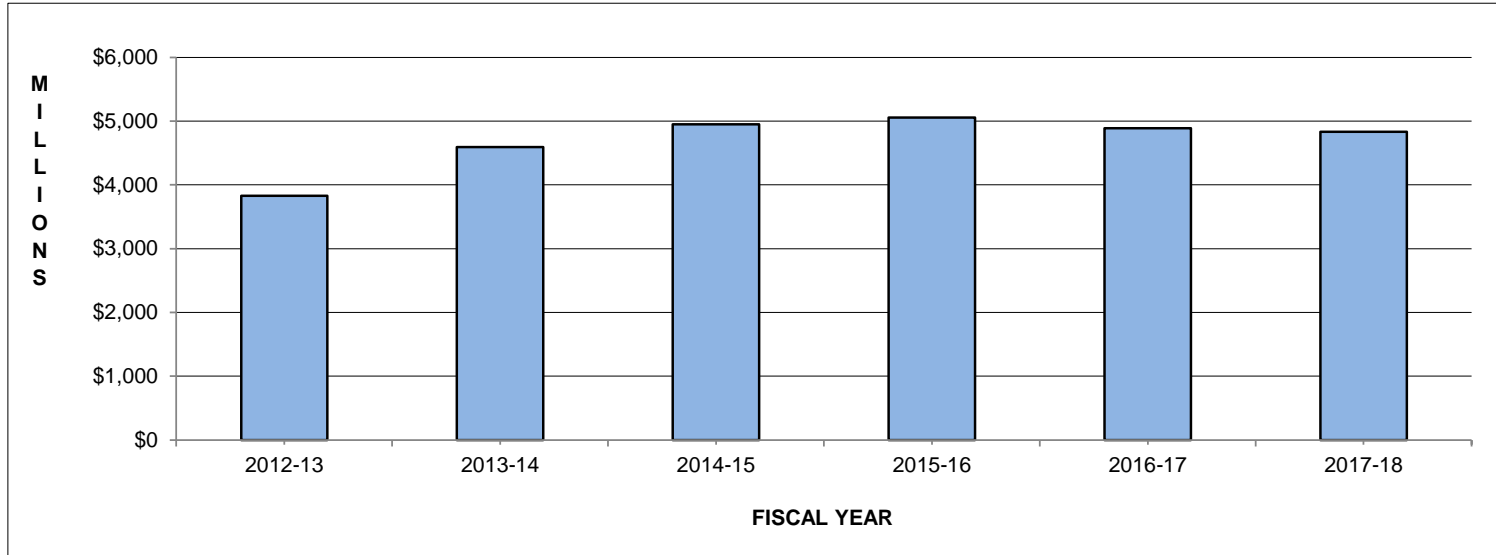
The secured, unsecured, and supplemental assessments form the values for the fiscal years above.

The Department of Taxation is required to appraise all mining improvements and personal property in accordance with NRS 362.100(1b). The appraisals shown here are transmitted to the County Assessors who then apply adjustments, abatements, tax caps or land values.

COUNTY	FISCAL YEAR 2016-17		FISCAL YEAR 2017-18	
	NUMBER OF APPRAISALS	ASSESSED VALUATION*	NUMBER OF APPRAISALS	ASSESSED VALUATION*
Carson City	0	\$ -	0	\$ -
Churchill	13	\$ 126,378,583	14	\$ 126,706,439
Clark	7	\$ 16,789,009	14	\$ 16,422,341
Douglas	0	\$ -	0	\$ -
Elko	30	\$ 202,167,712	33	\$ 198,988,158
Esmeralda	9	\$ 17,363,439	11	\$ 17,573,410
Eureka	19	\$ 612,273,167	21	\$ 637,195,763
Humboldt	20	\$ 267,691,579	22	\$ 258,041,577
Lander	20	\$ 452,656,972	20	\$ 452,239,180
Lincoln	2	\$ 188,420	2	\$ 236,621
Lyon	8	\$ 20,464,193	11	\$ 16,487,674
Mineral	5	\$ 13,013,704	4	\$ 12,716,387
Nye	30	\$ 166,586,450	32	\$ 170,070,074
Pershing	13	\$ 92,612,195	14	\$ 92,222,861
Storey	3	\$ 9,390,269	3	\$ 9,390,269
Washoe	5	\$ 43,744,038	3	\$ 41,854,268
White Pine	7	\$ 128,018,518	8	\$ 106,098,378
<b>TOTAL</b>	<b>191</b>	<b>\$ 2,169,338,249</b>	<b>212</b>	<b>\$ 2,156,243,400</b>

\*May include adjustments for County and State Boards of Equalization through 2018.

**2017 - 2018 TAX YEAR  
INTERSTATE AND INTERCOUNTY VALUATIONS  
(ASSESSED VALUE)**



ASSESSMENT YEAR	VALUATION	% CHANGE FROM PRIOR YEAR	ASSESSMENT YEAR	VALUATION	% CHANGE FROM PRIOR YEAR
2012-13	\$ 3,828,961,280	-0.70%	2015-16	\$ 5,054,343,597	2.10%
2013-14	4,592,189,915	19.93%	2016-17	4,887,343,868	-3.30%
2014-15	4,950,451,427	7.80%	2017-18	4,835,462,047	-1.06%

**CENTRALLY ASSESSED UNITARY AND CONSTRUCTION WORK IN PROGRESS  
TAX DISTRIBUTION  
FISCAL YEAR 2017-18**

COUNTY	SECURED UTILITIES & 6-Mo CWIP	PRIVATE CARLINES	UNSECURED 12-Mo CWIP and PET	TOTAL TAX
Carson City	\$ 1,100,205	\$ -	\$ 54,965	\$ 1,155,170
Churchill	2,066,326	6,687	114,610	\$ 2,187,623
Clark	49,759,081	14,656	1,850,520	\$ 51,624,257
Douglas	1,237,013	-	42,068	\$ 1,279,081
Elko	9,348,786	28,050	140,195	\$ 9,517,032
Esmeralda	897,312	-	28,083	\$ 925,395
Eureka	667,782	3,704	12,752	\$ 684,239
Humboldt	6,488,214	13,017	50,189	\$ 6,551,420
Lander	1,752,971	5,627	53,155	\$ 1,811,754
Lincoln	2,166,938	11,762	19,565	\$ 2,198,265
Lyon	2,991,524	5,210	156,078	\$ 3,152,812
Mineral	1,649,252	-	30,671	\$ 1,679,923
Nye	2,838,764	-	243,873	\$ 3,082,637
Pershing	2,207,893	10,888	53,640	\$ 2,272,422
Storey	3,191,179	1,300	101,716	\$ 3,294,194
Washoe	11,660,825	15,161	305,207	\$ 11,981,193
White Pine	798,099	-	22,729	\$ 820,829
<b>Total County Distribution</b>	\$ 100,822,164	\$ 116,064	\$ 3,280,018	\$ 104,218,246
State Debt Service Fund	6,149,242	7,541	191,618	6,348,401
State General Fund - P&I	-	-	-	-
Postage	-	-	-	-
NV Dept of Energy Fund	338,609	-	4,257	342,866
<b>TOTAL</b>	\$ 107,310,015	\$ 123,605	\$ 3,475,892	\$ 110,909,513

**2017-2018 Tax Year**  
**Secured Tax Roll Summary**  
**Assessed Values - Centrally Assessed Properties**

	Airlines		Electrics		Gas/Pipelines		Railroads		Communications		Total
	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	By County
Carson City	\$ 149,028	\$ 63	\$ 18,225,012	\$ 342,747	\$ 22,091,364	\$ 417,692	\$ -	\$ -	\$ 1,093,940	\$ -	\$ 42,319,846
Churchill	8,773,253	28	41,147,060	656,204	16,372,061	450,864	18,878,093	1,064	562,775	-	86,841,402
Clark	266,229,901	463,720	1,907,485,440	22,813,022	311,433,358	3,513,786	44,023,709	2,510	21,606,294	2,208,491	2,579,780,231
Douglas	840,771	146	34,638,047	651,417	6,449,481	121,943	-	-	11,561,262	-	54,263,067
Elko	4,225,219	42,604	55,506,354	944,340	231,794,515	178,397	85,292,806	4,776	19,849,564	8,361	397,846,936
Esmeralda	23,005,603	15,953	14,197,944	475,271	-	-	-	-	166,956	-	37,861,727
Eureka	4,316,511	7,467	26,374,555	372,689	3,572,878	26,951	16,465,191	920	99,837	-	51,236,999
Humboldt	4,423,237	85,651	66,664,438	1,082,799	189,022,607	203,948	46,358,612	2,594	3,114,709	47,886	311,006,481
Lander	6,551,338	73,040	33,538,589	622,520	1,935,401	36,594	13,287,680	743	1,019,213	-	57,065,118
Lincoln	8,381,432	144,645	58,916,735	391,489	22,360,901	8,702	32,265,226	1,839	3,375,257	34,772	125,880,998
Lyon	6,150,500	12,941	67,844,590	1,217,443	19,425,972	434,395	12,621,753	716	2,405,157	-	110,113,467
Mineral	11,954,968	29,665	54,839,673	4,001,715	751,237	14,204	-	-	21,593	-	71,613,055
Nye	50,789,103	220,254	79,849,700	3,104,478	762,507	14,417	-	-	1,159,613	737	135,900,809
Pershing	2,899,773	51,582	34,508,458	667,585	13,689,962	258,843	27,930,773	1,562	1,261,305	-	81,269,843
Storey	2,253,751	2,146	85,743,209	1,612,520	4,925,631	190,369	2,978,398	167	17,458	-	97,723,649
Washoe	38,406,744	14,622	161,918,555	3,146,566	144,420,124	1,428,396	39,216,755	2,209	9,871,788	93,485	398,519,244
White Pine	5,540,576	41,274	60,689,639	470,896	-	-	-	-	12,286	68	66,754,739
<b>Total</b>	<b>\$ 444,891,709</b>	<b>\$ 1,205,800</b>	<b>\$ 2,802,087,999</b>	<b>\$ 42,573,700</b>	<b>\$ 989,008,000</b>	<b>\$ 7,299,500</b>	<b>\$ 339,318,996</b>	<b>\$ 19,100</b>	<b>\$ 77,199,007</b>	<b>\$ 2,393,800</b>	<b>\$ 4,705,997,611</b>

**2017-2018 TAX YEAR  
UNSECURED TAX ROLL SUMMARY  
ASSESSED VALUES CENTRALLY ASSESSED PROPERTIES**

	Unsecured Airlines	Private Carlines	Property Escaping Taxation	Twelve Month CWIP*					Total 12 Mo CWIP
				Airlines	Electrics	Gas/Pipeline	Railroad	Communication	
Carson City	\$ 88,587	\$ -	\$ -	\$ 4,588	\$ 641,856	\$ 879,898	\$ -	\$ -	\$ 1,526,343
Churchill	2,769	242,709	-	184	3,755,407	471,984	3,104	-	4,230,680
Clark	16,143,465	553,965	-	1,078,390	48,676,058	7,533,592	7,319	869,801	58,165,160
Douglas	109	-	-	228	1,219,898	256,882	-	-	1,477,008
Elko	3,474,766	1,111,308	-	91,519	1,655,384	385,381	13,928	68,767	2,214,978
Esmeralda	-	-	-	24,913	960,633	-	-	-	985,545
Eureka	6,645	215,461	-	12,000	685,141	56,775	2,682	-	756,599
Humboldt	51,644	604,968	-	134,686	1,477,282	437,651	7,564	198,288	2,255,470
Lander	310,288	173,588	-	114,794	1,162,788	77,087	2,167	-	1,356,835
Lincoln	554	406,004	-	225,909	557,141	43,710	5,364	23,403	855,526
Lyon	1,661	160,202	-	20,294	4,059,710	688,211	2,089	-	4,770,304
Mineral	11,075	-	-	46,890	817,735	29,922	-	-	894,547
Nye	3,565,304	-	-	344,575	6,387,308	30,371	-	496	6,762,749
Pershing	3,322	364,651	-	80,721	1,197,129	545,271	4,556	-	1,827,676
Storey	-	38,867	-	3,351	3,019,742	67,421	486	-	3,091,000
Washoe	1,268,965	505,413	-	24,612	5,457,748	2,676,946	6,441	6,654	8,172,400
White Pine	11,846	-	-	65,047	737,841	-	-	592	803,480
<b>Total</b>	<b>\$ 24,941,000</b>	<b>\$ 4,377,136</b>	<b>\$ -</b>	<b>\$ 2,272,700</b>	<b>\$ 82,468,800</b>	<b>\$ 14,181,100</b>	<b>\$ 55,700</b>	<b>\$ 1,168,000</b>	<b>\$ 100,146,300</b>

\*CWIP = Construction Work in Progress

Pursuant to NRS 361.321, construction work-in-progress (CWIP) must be included on the central assessment roll.

**2016-2017 TAX YEAR  
CENTRALLY ASSESSED UTILITIES TAX ROLL SUMMARY**

	Secured Unitary Assessments	Secured 6 Mo. CWIP * Assessments	Unsecured Airline Assessments	Unsecured Carline Assessments	Unsecured PET ** Assessments	Unsecured 12 Mo. CWIP* Assessments	Combined Number of Assessments	Secured Total Value Assessments	Unsecured Total Value Assessments	Combined Total Value Assessments
Carson City	12	3	2		0	4	21	\$ 42,319,846	\$ 1,614,930	\$ 43,934,776
Churchill	24	7	1	235	0	9	276	\$ 86,841,402	\$ 4,476,158	\$ 91,317,560
Clark	52	14	9	221	0	21	317	\$ 2,579,780,231	\$ 74,862,590	\$ 2,654,642,821
Douglas	10	3	1		0	3	17	\$ 54,263,067	\$ 1,477,117	\$ 55,740,184
Elko	26	12	2	235	0	15	290	\$ 397,846,936	\$ 6,801,052	\$ 404,647,988
Esmeralda	10	3	0		0	3	16	\$ 37,861,727	\$ 985,545	\$ 38,847,272
Eureka	17	7	1	235	0	8	268	\$ 51,236,999	\$ 978,705	\$ 52,215,704
Humboldt	18	8	2	235	0	10	273	\$ 311,006,481	\$ 2,912,082	\$ 313,918,563
Lander	19	6	2	235	0	7	269	\$ 57,065,118	\$ 1,840,711	\$ 58,905,829
Lincoln	19	7	1	221	0	8	256	\$ 125,880,998	\$ 1,262,083	\$ 127,143,081
Lyon	25	7	1	235	0	9	277	\$ 110,113,467	\$ 4,932,168	\$ 115,045,635
Mineral	17	8	1		0	8	34	\$ 71,613,055	\$ 905,621	\$ 72,518,676
Nye	21	8	3		0	9	41	\$ 135,900,809	\$ 10,328,053	\$ 146,228,862
Pershing	18	6	1	235	0	8	268	\$ 81,269,843	\$ 2,195,650	\$ 83,465,493
Storey	18	6	0	235	0	7	266	\$ 97,723,649	\$ 3,129,867	\$ 100,853,516
Washoe	40	11	5	235	0	13	304	\$ 398,519,244	\$ 9,946,778	\$ 408,466,022
White Pine	12	5	2		0	6	25	\$ 66,754,739	\$ 815,326	\$ 67,570,065
<b>Total</b>	<b>358</b>	<b>121</b>	<b>34</b>	<b>2,557</b>	<b>0</b>	<b>148</b>	<b>3,218</b>	<b>4,705,997,611</b>	<b>129,464,436</b>	<b>4,835,462,047</b>

\* Construction Work in Progress

\*\* Property Escaping Taxation

## LOCAL GOVERNMENT FINANCE SECTION

The purpose of the Local Government Finance section is to oversee the financial administration of Nevada's counties, cities, schools and special districts. For the Fiscal Year ended June 30, 2018, this consisted of overseeing the financial activities of 17 counties, 18 incorporated cities, 48 unincorporated towns, 17 school districts, 158 special districts including 3 multi-county districts.

The major areas of responsibility of the section are contained within the provisions of the Local Government Budget & Finance Act (NRS 354.470 to 354.626, inclusive). The areas include overseeing the revenue limitations, indebtedness, budgets and audits of local governments. The section's functional responsibilities within each area include the following:

### REVENUE LIMITATIONS

#### Taxes

Establish and monitor the maximum allowed revenue a local government may receive from property taxes.

Compile, calculate and prepare proforma projections of revenue a local government may receive from property taxes.

Calculate and prepare property tax rates to be certified by the Nevada Tax Commission.

Prepare and publish the Property Tax Rates Publication for Nevada Local Governments.

#### Fees for Licenses and Permits

Prescribe guidelines for calculating fee increases for business licenses and building permits.

Monitor for compliance the adoption or increase of fees for business licenses and building permits.

### INDEBTEDNESS

#### Medium Term Obligations

Review and approve or disapprove medium term financing requests including lease/purchase obligations. The approval or disapproval is based upon the probable ability of the local government to repay the debt.

#### Annual Indebtedness Report

Analyze, for reasonableness, the annual indebtedness information submitted by the local governments.

Compile, prepare and publish the Annual Local Government Indebtedness Report.

### BUDGETS

Examine, review, and approve local government budgets based on compliance or noncompliance with statutes and regulations. The examination procedures include but are not limited to the following:

1. Review in detail the form, classification and content of the local governments' estimated resources and expenditures/expenses;
2. Review and verify reported actual prior year resources and expenditures/expenses with the amounts contained in the local governments' audited financial statements.

The examination and approval process applies to tentative, final, amended and augmented budgets.

Prepare and provide local governments with a written certificate of compliance or a written notice of lack of compliance regarding their submitted budget documents.

Local Government Finance Section (continued)

AUDITS

Review annual independent audits of local governments to determine whether the audits comply with regulations adopted pursuant to NRS 354.594.

Refer to the State Board of Accountancy audits which do not adhere to regulations adopted pursuant to NRS 354.594.

Identify all statute and regulation violations reported within each audit.

Evaluate and monitor each local government's plan to correct the identified statute and regulation violations.

In addition, the Local Government Finance Division determines and advises local government officers of regulations, procedures and report forms for compliance with the Local Government Budget and Finance Act. The Division makes such determinations after hearing the advice and recommendations of the Committee on Local Government Finance.

LOCAL GOVERNMENT

BUDGETED (ESTIMATED) EXPENDITURES-EXPENSES\*

FISCAL YEAR 2017-2018						
COUNTY	SCHOOL	CITIES	TOWNS	DISTRICTS	TOTAL	
Carson City	\$ 150,901,883	\$ 110,729,061	\$ -	\$ -	\$ 4,844,363	\$ 266,475,307
Churchill	73,116,856	42,255,970	33,189,925	-	1,094,370	149,657,121
Clark	6,613,381,946	4,155,831,091	2,744,929,775	13,211,229	2,525,795,704	16,053,149,745
Douglas	106,869,078	86,396,604	-	8,699,241	72,997,005	274,961,928
Elko	71,334,846	173,346,292	80,093,082	4,237,414	9,535,275	338,546,909
Esmeralda	9,663,199	2,901,713	-	895,263	-	13,460,175
Eureka	22,741,605	15,725,362	-	1,280,950	593,600	40,341,517
Humboldt	40,137,365	41,933,436	14,376,818	-	64,499,466	160,947,085
Lander	52,565,784	15,518,545	-	3,212,435	16,085,269	87,382,033
Lincoln	18,292,798	15,998,718	3,006,104	1,403,443	12,679,036	51,380,099
Lyon	68,310,798	93,201,816	28,637,775	-	25,782,589	215,932,978
Mineral	7,174,838	8,540,890	-	514,659	13,090,903	29,321,290
Nye	67,380,423	75,088,152	-	30,836,338	6,414,038	179,718,951
Pershing	17,503,368	13,985,789	3,549,595	79,193	13,050,346	48,168,291
Storey	38,131,685	8,434,922	-	-	9,390,959	55,957,566
Washoe	582,905,975	855,071,728	719,520,927	-	615,250,481	2,772,749,111
White Pine	31,303,676	17,046,488	6,937,072	263,080	32,166,720	87,717,036
Multicounty Districts	-	-	-	-	5,362,969	5,362,969
<b>TOTALS</b>	<b>\$ 7,971,716,123</b>	<b>\$ 5,732,006,577</b>	<b>\$ 3,634,241,073</b>	<b>\$ 64,633,245</b>	<b>\$ 3,428,633,093</b>	<b>\$ 20,831,230,111</b>

\* Source: Final budgets filed June 1, 2017



## **ADDITIONAL INFORMATION**

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