



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.nv.gov>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937

Phone: (775) 684-2000 Fax: (775) 684-2020

Cal Center (866) 962-3707

LAS VEGAS OFFICE

700 E. Warm Springs Rd.
Second Floor

Las Vegas, Nevada 89101

Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE

4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502

Phone: (775) 687-9999
Fax: (775) 688-1303

STEVE SISOLAK
Governor
JAMES C. DEVOLLD
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

NEVADA TAX COMMISSION
AMENDED NOTICE OF HEARING

February 3, 2022

To: All County Assessors

Date and Time: March 7, 2022 - 9:00 a.m.

**Notice was Amended to reflect correct years for the Assessor's Handbook*

In compliance with the Governor's Emergency Directive #006 (dated March 22, 2020) and Emergency Directive #026 (dated June 29, 2020), the meeting may be conducted by electronic communications. You may participate by using Zoom or by telephone:

To participate using Zoom:

Go to: <https://zoom.us/>

Press Join a Meeting.

When prompted to provide the Meeting ID, please enter: 849 2461 5430#

To dial in by telephone, dial: US: +1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592 or +1 312 626 6799

When prompted to provide a Meeting ID, please enter: 849 2461 5430#

Please connect by Zoom or by telephone between 8:15 a.m. and 8:45 a.m. on the date of the meeting. You may also attend at the following physical location:

Nevada Department of Taxation
1550 E. College Parkway
Carson City, Nevada

If you need assistance connecting to Zoom, or have any other questions, please contact Tina Padovano at (775) 684-2096. If you would like to watch the meeting, and will not be testifying, please watch live on YouTube at: <https://www.youtube.com/channel/UCwZMw0CLJAiXH1XFjYde18Q/feed>.

Legal Authority and Jurisdiction of the Nevada Tax Commission: NRS 361.128(2)(a); and NRS 361.068(2).

The Nevada Department of Taxation will present to the Nevada Tax Commission for its review, approval, or adoption the following:

Approval of 2023-2024 Assessor's Handbook of Rural Building Costs including Alternative Costs, as authorized under NAC 361.128(a)

Determination of the amount of personal property to be exempted; that amount that is less than the cost of collecting the taxes, as authorized under NRS 361.068(2)

If you have any questions, please call at 775-684-2095.


Jeffrey Mitchell, Deputy Executive Director

NEVADA TAX COMMISSION

March 7, 2022

TOPIC: Determination of the amount of personal property to be exempted; that amount that is less than the cost of collecting the taxes.

AUTHORITY: Nevada Revised Statute 361.068 (2), allows the Nevada Tax Commission to exempt from taxation that personal property for which the annual taxes would be less than the cost of collecting those taxes. If such an exemption is provided, the Nevada Tax Commission shall annually determine the average cost of collecting property taxes in this state. This average cost must be used in determining the applicability of the exemption.

EXPLANATION: The Division of Local Government Services of the Department of Taxation conducted a survey of county assessors and treasurers to determine the cost of collecting property taxes in this state during the 2021-2022 fiscal year. The results of the survey are as follows:

- The cost to collect an individual tax bill in all the counties ranges from \$1.70 to \$17.32.
- The mean total cost of an individual tax bill is \$6.55, up from the prior year of \$6.22.
- The median total cost of an individual tax bill is \$6.92, up from the prior year of \$6.68.
- Array:

=< \$10.00 (12):

\$10.00 > < \$19.99 (5):

Carson City	\$ 8.33	Eureka	\$ 5.99	Lincoln	\$ 14.44
Churchill	\$ 9.48	Humboldt	\$ 4.03	Lyon	\$ 13.03
Clark	\$ 6.49	Lander	\$ 7.86	Nye	\$ 12.15
Douglas	\$ 1.70	Mineral	\$ 3.59	Pershing	\$ 17.32
Elko	\$ 6.00	Storey	\$ 6.92	White Pine	\$ 16.08
Esmeralda	\$ 4.74	Washoe	\$ 3.21		

- Percent of tax bills exempted compared to number of accounts in previous year, using \$10.00 level of exemption:

Carson City	14%	Eureka	17%	Nye	10%
Churchill	17%	Humboldt	8%	Pershing	9%
Clark	7%	Lander	7%	Storey	22%
Douglas	12%	Lincoln	3%	Washoe	11%
Elko	13%	Lyon	10%	White Pine	10%
Esmeralda	18%	Mineral	10%	Centrally-Assessed Carlines	39%

- Total dollar amount exempted in FY 21-22 \$67,538 from counties; \$256 from Centrally-Assessed carlines.

RECOMMENDATION:

Based on the survey and the resulting median and mean costs, the Department recommends that personal property bills of \$10.00 or less be exempted from taxation by authority of NRS 361.068 (2). This amount will eliminate most personal property billings that are not cost effective. By statute, the billing cost is reviewed annually, and adjustments made as needed.

