

**MEETING NOTICE AND AGENDA**  
**COMMITTEE ON LOCAL GOVERNMENT FINANCE**

**Date and Time of Meeting:** November 9, 2021, 10:00 a.m.

**Place of Meeting:** Nevada Department of Taxation  
1550 E. College Parkway, Suite 115  
Large Conference Room  
Carson City, Nevada

**Video Conference To:** Nevada Department of Taxation  
Grant Sawyer Office Building  
555 E. Washington Ave  
1st Floor Conference Room  
Las Vegas, NV 89101

Zoom Option:

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/89484559439>

Or One tap mobile : US: +13462487799, 89484559439# or +16699009128, 89484559439#

Or Telephone: Dial (for higher quality, dial a number based on your current location): US: +1 346 248 7799 or +1 669 900 9128 or +1 253 215 8782 or +1 312 626 6799 or +1 646 558 8656 or +1 301 715 8592

Webinar ID: 894 8455 9439

Action may be taken on the items indicated in **BOLD**:

1. ROLL CALL AND OPENING REMARKS
2. PUBLIC COMMENT (See Note 2)

In consideration of others, who may also wish to provide public comment, please avoid repetition, and limit your comments to no more than five (5) minutes.

**3. FINANCIAL CONDITION REPORTS BY THE DEPARTMENT; CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDER**

**(a) For Possible Action: Discussion and Consideration of Esmeralda County Financial Condition**

**1. Report by the Department regarding Esmeralda County on the Following Matters:**

- a) Update from the County regarding progress of recurring audit violations and status of current year audit

**(b) For Possible Action: Discussion and Consideration of Verdi TV District on the following matters:**

**1. Report by the Department regarding Verdi TV District regarding failure to conduct a Board Meeting to approve a final budget as required in accordance with NRS 354.598**

- a) by default, their prior budget will become the budget for the ensuing fiscal year
- b) The governing body may not reconsider the budget without the express approval of the Department of Taxation

**(c) For Possible Action: Discussion and Consideration of Walker River Irrigation District Proposed Formation of Local Improvement District related to the Colony Canal**

- a) Discussion by the Department regarding need to prepare a “report of the district engineer” or describe the “method of financing” contemplated as required by NRS 539.430

4. **For Discussion and Possible Action to form subcommittee to address SB 439 which changes ending fund balance for school districts from 16.6% to 12%**
5. **For Discussion and Possible action; hearing of appeal of advisory opinion to Mr. Neal Jones according to NAC 354.942**
6. BRIEFING TO AND FROM THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF
  - (a) Discussion and update on the funding models for the School Districts
  - (b) Review and Discussion of Indebtedness Report
7. **REVIEW AND APPROVAL OF MINUTES**
  - (a) **For Possible Action: CLGF Committee Meeting – August 19, 2021**
8. **FOR POSSIBLE ACTION: SCHEDULE DATE AND REVIEW AGENDA TOPICS FOR THE NEXT MEETING**
9. PUBLIC COMMENT (See Note 2)

In consideration of others, who may also wish to provide public comment, please avoid repetition, and limit your comments to no more than five (5) minutes.
10. **FOR POSSIBLE ACTION: ADJOURNMENT**

NOTE 1: Items on this agenda may be taken in a different order than listed. Items may be combined for consideration by the Committee on Local Government Finance. Items may be pulled or removed from the agenda at any time.

NOTE 2: Public comment may be made on any issue and any discussion of those items; provided that comment will be limited to areas relevant to and within the authority of the Committee on Local Government Finance. No action will be taken on any items raised in the public comment period. At the discretion of the Chairman, public comment may be received prior to action on individual agenda items. Public Comment may not be limited based on viewpoint. Prior to the commencement and conclusion of a contested case or a quasi judicial proceeding that may affect the due process rights of an individual, the committee may refuse to consider public comment. See NRS 233B.126.

NOTE 3: We are pleased to make accommodations for members of the public who are disabled. Please notify the Department of Taxation in writing, at 1550 College Parkway, Carson City, Nevada, 89706 or call (775) 684-2180 prior to the meeting.

NOTE 4: Materials and files for items on this agenda are maintained in the offices of the Department of Taxation located in Carson City, Nevada. Requests for copies of materials and files for items on this agenda may be made to:

Jeff Mitchell, Deputy Director  
Department of Taxation  
1550 College Parkway, Suite 115  
Carson City, NV 89706

Persons who wish to continue to receive notice of meetings must renew the request every six months after the first request is made because "[a] request for notice lapses 6 months after it is made." NRS 241.020(3)(c).

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Notice of this meeting was posted in the following Carson City, Nevada location: Department of Taxation 1550 College Parkway and Nevada State Library, 100 Stewart Street

Notice of this meeting was emailed for posting to the following locations: Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno; Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson; Department of Taxation, 555 E. Washington Street; Las Vegas; Clark County Office, 500 South Grand Central Parkway, Las Vegas. Notice of this meeting was also posted on the Internet through the Department of Taxation website at [www.tax.nv.gov](http://www.tax.nv.gov), on the Legislative website at [www.leg.state.nv.us](http://www.leg.state.nv.us), and on the Department of Administration website at <https://notice.nv.gov/>.