

ELKO COUNTY

CHIEF FINANCIAL OFFICER

cminor@elkocountynv.net

DEPUTY COMPTROLLER

Susan Paprocki

spaprocki@elkocountynv.net

ACCOUNTING

Jacey Molyneux

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Lindsay Crump

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Naomi Driggs

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PAYROLL

Victoria Vanich

vvanich@elkocountynv.net



**ADMINISTRATION/
FISCAL AFFAIRS**
540 COURT STREET
ELKO, NEVADA 89801
Telephone (775)753-7073
Fax (775)753-8535

November 30, 2021

Department of Taxation
Capitol Complex
Carson City, Nevada 89710-0003

Dear Ms. Gransbery:

Pursuant to the provisions of NRS 354.624, we are requesting a 60-day extension of time to conclude the annual audit of Elko County for the year ended June 30, 2021. The auditing firm of Eide Bailly is starting fieldwork and expect to be completed in January 2022. Due to various closures and delays related to COVID and staff medical issues related to Eide Bailly, and the problems associated with the Dev Net system being converted back to ADS, it has caused delays in the completion of the audit. Therefore, we are unable to have the audit completed by November 30, 2021. Accordingly, we are requesting an extension until January 31, 2022 to receive the report from the auditing firm of Eide Bailly. The audit report will be presented to the Commission in February 2022 and will be transmitted to the Department of Taxation immediately thereafter.

If you have any questions feel free to contact me at your convenience. A favorable response is appreciated.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Cash A. Minor', is written over a light blue horizontal line.

Cash A. Minor
Assistant County Manager/CFO
Elko County, NV

Cc: Teri Gage, Eide Bailly



STATE OF NEVADA
DEPARTMENT OF TAXATION

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

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

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

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE
4600 Kietzka Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

December 1, 2021

Mr. Cash A. Minor, Assistant County Manager/CFO
Elko County
540 Court Street
Elko, NV 89801

Re: Request for Extension of Annual Audit Report-FY 2021
Elko County and Central Dispatch Administrative Authority

Dear Mr. Minor:

The Department of Taxation is in receipt of your request for an extension of the filing requirements for the annual audit report. It is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist, and where due care and adequate planning by both the entity and the auditor make the five-month statutory audit preparation period insufficient.

Pursuant to your letter dated November 30, 2021 and the Department's policy on granting extensions, Elko County and Central Dispatch Administrative Authority are hereby granted extensions until February 15th 2022 for the submission to their governing body the audit report for the fiscal year ending June 30, 2021.

The extension is contingent on the submission of two copies of the audit report to the Department of Taxation no later than February 18, 2022.

Should you have any questions, do not hesitate to contact me at (775) 684-2077 or by e-mail at kgransbery@tax.state.nv.us.

Sincerely,

Keri Gransbery, Budget Analyst
Local Government Finance
Department of Taxation

cc: Ms. Teri Gage, CPA, CGMA
Eide Bailly
975 5th Street
Elko, NV 89801

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cminor@elkocountynv.net

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tcornwall@elkocountynv.net

PAYROLL

Victoria Vanich

vvanich@elkocountynv.net



**ADMINISTRATION/
FISCAL AFFAIRS**
540 COURT STREET
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Fax (775)753-8535

February 17, 2022

Department of Taxation
Capitol Complex
Carson City, Nevada 89710-0003

Attention: Kerri Gransbery, Budget Analyst

Dear Ms. Gransbery:

Pursuant to the provisions of NRS 354.624(1) (c), we are requesting an additional extension of time to conclude the annual audit of Elko County for the year ended June 30, 2021. Due to the problems associated with Dev Net additional testing was required for tax revenues. Also, Elko County needed to recreate current year additions to fixed assets related to a updating error that occurred during the year. The auditing firm of Eide Bailly is currently in the process of completing their field work for the audit report and expect to be done by March 21, 2022. Therefore, we were unable to have the audit completed by February 15, 2022. Accordingly, we are requesting an extension until March 21, 2022, to receive the report from the auditing firm of Eide Bailly. The audit report will be presented to the Board of County Commissioners at a special meeting by March 31, 2022, meeting and will be transmitted to the Department of Taxation immediately thereafter.

A draft financial statement will be sent to Department of Taxation as soon as completed.

If you have any questions, feel free to contact me at your convenience. A favorable response is appreciated.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'Cash A. Minor', is written over a horizontal line.

CASH A. MINOR

Assistant County Manager/CFO
Elko County



STATE OF NEVADA
DEPARTMENT OF TAXATION

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Fax: (775) 688-1303

February 25, 2022

Mr. Cash A. Minor, Assistant County Manager/CFO
Elko County
540 Court Street
Elko, NV 89801

Re: Request for 2nd Extension of Annual Audit Report-FY 2021
Elko County

Dear Mr. Minor:

The Department of Taxation is in receipt of your request for an extension of the filing requirements for the annual audit report. It is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist, and where due care and adequate planning by both the entity and the auditor make the five-month statutory audit preparation period insufficient.

Pursuant to your letter dated February 17, 2022 and the Department's policy on granting extensions, Elko County is hereby granted an extension of until March 22, 2022 for the submission to their governing body the audit report for the fiscal year ending June 30, 2021.

The extension is contingent on the submission of two copies of the audit report to the Department of Taxation no later than March 28th. Please be prepared to speak concerning the audit as well as any violations at the Committee of Local Government Finance meeting on March 29th, 2022. A separate notice will be sent inviting you to appear at this meeting.

Should you have any questions, do not hesitate to contact me at (775) 684-2077 or by e-mail at kgransbery@tax.state.nv.us.

Sincerely,

Keri Gransbery, Budget Analyst
Local Government Finance
Department of Taxation

cc: Ms. Teri Gage, CPA, CGMA
Eide Bailly
975 5th Street
Elko, NV 89801

**ESMERALDA
COUNTY**



OFFICE OF AUDITOR & RECORDER
ESMERALDA COUNTY, NEVADA

Vera Boyer
Auditor & Recorder
esmarvb6@yahoo.com
www.accessesmeralda.com

P.O. Box 458
Goldfield, NV 89013-0458
Phone: (775) 485-6337
Fax: (775) 485-6338

November 15, 2021

Keri Gransberry
Local Government Finance
1550 College Parkway #114
Carson City, Nv 89706

Re: Audit of Esmeralda County, Nevada

Dear Mrs. Gransberry,

As provided in NRS 354.624(1). Esmeralda County, Nevada, including the Unincorporated Towns of Goldfield and Silver Peak, request an extension for the timely filing of the annual financial audit for the year ending June 30, 2021. The following information is provided as required by Nevada Administrative Code 354.735.

Reason for Extension:

The County has encountered problems in the completion of its audit for the year ended June 30, 2021. The County implemented a new software system that includes bank reconciliation. The County has been working with the software provider to correct problems with the bank reconciliation software, however, the reconciliation problems have not been solved as of the present date. Additional time is needed to resolve the reconciliation problem and complete the audit.

Date of Extension:

We request a one-month extension for completion and filing of our annual financial audit with the Department of Taxation by extending the filing date to January 31, 2022. We anticipate our audit will be complete by January 15, 2022, and will be presented in a County Commissioners meeting in January 2022. This anticipated completion date is dependent on resolution of the noted unresolved problems. We are working with our auditor, Daniel C. McArthur Ltd. CPA, to complete the audit.

We will keep you informed of the status.

Sincerely,


Vera Boyer
Esmeralda County Auditor/Recorder



STATE OF NEVADA
DEPARTMENT OF TAXATION

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Reno, Nevada 89502
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Fax: (775) 688-1303

November 24, 2021

Ms. Vera Boyer, Deputy Auditor/Recorder
Esmeralda County
P.O. Box 458
Goldfield, NV 89013

Re: Request for Extension of Annual Audit Report-FY 2021
Esmeralda County, Goldfield and Silver Peak

Dear Ms. Boyer:

The Department of Taxation is in receipt of your request for an extension of the filing requirements for the annual audit report. It is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist, and where due care and adequate planning by both the entity and the auditor make the five-month statutory audit preparation period insufficient.

Pursuant to your letter dated November 15, 2021 and the Department's policy on granting extensions, Esmeralda County, Goldfield and Silver Peak are hereby granted an extension of 30 days until December 30, 2021 for the submission to its governing body the audit report for the fiscal year ending June 30, 2021.

The extension is contingent on the submission of two copies of the audit report to the Department of Taxation no later than January 30, 2022.

Should you have any questions, do not hesitate to contact me at (775) 684-2077 or by e-mail at kgransbery@tax.state.nv.us.

Sincerely,

A handwritten signature in blue ink that reads "Keri Gransbery".

Keri Gransbery, Budget Analyst
Local Government Finance
Department of Taxation

cc: Daniel C McArthur, LTD.
501 S Rancho Dr. Ste. S-30
Las Vegas, NV 89106



OFFICE OF AUDITOR & RECORDER
ESMERALDA COUNTY, NEVADA

Vera Boyer
Auditor & Recorder
esmarvb6@yahoo.com
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Goldfield, NV 89013-0458
Phone: (775) 485-6337
Fax: (775) 485-6338

January 10, 2022

Keri Gransberry
Local Government Finance
1550 College Parkway #114
Carson City, Nv 89706

Re: Audit of Esmeralda County, Nevada

Dear Ms. Gransberry,

We previously requested an extension for the completion and filing of our annual financial audit with the Department of Taxation by extending the filing date to January 31, 2022. We anticipated our audit would be completed by January 15, 2022 and be presented at the County Commissioners meeting January 20, 2022.

As we indicated in our request for an extension, the County has encountered problems with implementation of the new financial software system that includes bank reconciliation. The County has been working with the software provider to correct problems with the software and have made progress in resolving the problems. However, we have not fully resolved the problems at this time. We are continuing to work with the software company and our independent auditor to resolve the issues. Although we anticipated a resolution to the problems by January 15, 2022, as noted in our original extension request, there are a few remaining issues on which we are still working. We are requesting an additional 30 days to resolve the remaining issues and to complete our audit for the year ending June 30, 2021.

We anticipate the remaining issues to be resolved by February 10, 2022, and the audit report to be presented to the County Commission on February 17, 2022. If we can complete the audit prior to these dates, we will do so. We will keep you informed of our progress with weekly updates on our status.

We appreciate your consideration of this request.

Sincerely,

A handwritten signature in blue ink that reads "Vera Boyer".
Vera Boyer
Esmeralda County Auditor/Recorder

A handwritten signature in blue ink that reads "La Cinda Elgan".
La Cinda Elgan
Esmeralda County Clerk/Treasurer



STATE OF NEVADA
DEPARTMENT OF TAXATION

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STEVE SISOLAK
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Fax: (775) 688-1303

January 10, 2022

Ms. Vera Boyer, Deputy Auditor/Recorder
Esmeralda County
P.O. Box 458
Goldfield, NV 89013

Re: Request for 2nd Extension of Annual Audit Report-FY 2021
Esmeralda County, Goldfield and Silver Peak

Dear Ms. Boyer:

The Department of Taxation is in receipt of your second request for an extension of the filing requirements for the annual audit report for Esmeralda County, Goldfield and Silver Peak. It is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist, and where due care and adequate planning by both the entity and the auditor make the five-month statutory audit preparation period insufficient.

Pursuant to your letter dated January 10, 2022 and the Department's policy on granting extensions, the above mentioned entities are hereby granted extensions until February 17, 2022 for the submission to their governing body the audit report for the fiscal year ending June 30, 2021.

The extension is contingent on the submission of two copies of the audit report to the Department of Taxation no later than February 22, 2022. There will be no further extensions.

Should you have any questions, do not hesitate to contact me at (775) 684-2077 or by e-mail at kgransbery@tax.state.nv.us.

Sincerely,

Keri Gransbery, Budget Analyst
Local Government Finance
Department of Taxation

cc: Daniel C McArthur, LTD.
501 S Rancho Dr. Ste. S-30
Las Vegas, NV 89106



OFFICE OF AUDITOR & RECORDER
ESMERALDA COUNTY, NEVADA

Vera Boyer
Auditor & Recorder
esmarvb6@yahoo.com
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P.O. Box 458
Goldfield, NV 89013-0458
Phone: (775) 485-6337
Fax: (775) 485-6338

February 24, 2022

Keri Gransberry
Local Government Finance
1550 College Parkway #114
Carson City, Nv 89706

Re: Audit of Esmeralda County, Nevada

Dear Ms. Gransberry,

We previously requested extensions for the completion and filing of our annual financial audit with the Department of Taxation by extending the filing date to February 17, 2022. We anticipated our audit would be completed by February 10, 2022 and be presented at the County Commissioners meeting February 17, 2022.

As indicated in our requests for extensions, the County encountered problems with implementation of the new financial software system that includes bank reconciliation. The County has continued to work with the software provider to correct problems with the software and has made progress in resolving the problems. Although we anticipated a resolution to the problems by February 10, 2022, there were remaining issues with reconciling items related to completion of the bank reconciliation. The financial statement will be provided to the County Commission by March 3, 2022 and accepted by the County Commission on March 15, 2022. We request an additional extension to March 16, 2022 to provide copies of the audit report to the Department of Taxation.

We appreciate your consideration of this request.

Sincerely,

A handwritten signature in blue ink that reads "Vera Boyer".

Vera Boyer
Esmeralda County Auditor/Recorder

A handwritten signature in blue ink that reads "La Cinda Elgan".

La Cinda Elgan
Esmeralda County Clerk/Treasurer

NOTICE OF PUBLIC MEETING OF THE ESMERALDA COUNTY BOARD OF COMMISSIONERS COUNTY AUDIT REVIEW WORKSHOP

March 03, 2022
11:00 A.M.
Esmeralda County Courthouse
Commission Chambers
403 E. Crook Ave., 2nd Floor
Goldfield, Nevada

1. **CALL TO ORDER AND ROLL CALL.**
2. **PUBLIC COMMENT.** (Discussion only. Action may not be taken on any matter brought up under this agenda item. It must be placed on an agenda, at a later meeting for action.)
3. **DISCUSSION ONLY** – Discussion regarding 2020-2021 Fiscal Year Audit for Esmeralda County, Goldfield Town and Silver Peak Town. (Dan McArthur)
4. **PUBLIC COMMENT.** (Discussion only. Action may not be taken on any matter brought up under this agenda item. It must be placed on an agenda, at a later meeting for action.)
5. ***ADJOURNMENT:**

NOTE: For those who cannot attend the workshop in person, the following GoToMeeting is available:

Esmeralda County 2020-2021 Audit Review Workshop
Thu, Mar 3, 2022 11:00 AM - 5:00 PM (PST)

Please join my meeting from your computer, tablet or smartphone.
<https://meet.goto.com/915107237>

You can also dial in using your phone.
United States: [+1 \(571\) 317-3112](tel:+15713173112)

Access Code: 915-107-237

Get the app now and be ready when your first meeting starts: <https://meet.goto.com/install>

NOTE: The asterisk "*" denotes action agenda items.

NOTE: In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any

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program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, American Sign Language, etc.) should contact the responsible Agency or USDA's Target Center at (202)720-2600 (voice and TTY) or contact USDA through the Federal Relay Services at (800)877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

- (1) Mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410
- (2) Fax: (202) 690-7442; or
- (3) Email: program.intake@usda.gov.

The Audit Review Workshop of the Esmeralda County Board of Commissioners will be held on Thursday, March 03, 2022, beginning at 11:00 am. Please note that minutes are not taken for workshops.

In accordance with NRS 241.020 this agenda was posted at the following locations: Commission Chambers, Esmeralda County Courthouse foyer and Goldfield Post Office. In addition, notices were mailed for posting to the following locations: In Goldfield: Goldfield Library. In Silver Peak: Silver Post Office and Silver Peak Library. In Fish Lake Valley: Dyer Post Office and Fish Lake Valley Library. Notice of this meeting was posted on the internet through the Esmeralda County Website at accessesmeralda.com

Agenda items may be taken out of order.

Reasonable effort will be made to assist and accommodate physically handicapped persons attending the meeting. Please contact Maureen Glennen at 775-485-3406, at least 48 hours prior to the meeting so that arrangements may be made.

Requests to receive the agenda must be made in writing to the Esmeralda County Clerk/Treasurer, PO Box 547, Goldfield, Nevada 89013. A form is available upon request.

If you have any questions regarding this agenda or future agendas, please do not hesitate to contact the Esmeralda County Clerk/Treasurer at 775-485-6309.

I Michelle Garcia, Esmeralda County Deputy Clerk, hereby certify that in accordance with NRS 241.020 I posted or caused to be posted, this agenda to the above locations on February 24, 2022.



Michelle Garcia
Esmeralda County Deputy Clerk/Treasurer

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STATE OF NEVADA
DEPARTMENT OF TAXATION

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February 25, 2022

Ms. Vera Boyer, Deputy Auditor/Recorder
Esmeralda County
P.O. Box 458
Goldfield, NV 89013

Re: Request for 3rd Extension of Annual Audit Report-FY 2021
Esmeralda County, Goldfield and Silver Peak

Dear Ms. Boyer:

The Department of Taxation is in receipt of your third request for an extension of the filing requirements for the annual audit report for Esmeralda County, Goldfield and Silver Peak. It is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist, and where due care and adequate planning by both the entity and the auditor make the five-month statutory audit preparation period insufficient.

Pursuant to your letter dated February 24, 2022 and the Department's policy on granting extensions, the above mentioned entities are hereby granted extensions until March 3, 2022 for the submission to their governing body the audit report for the fiscal year ending June 30, 2021.

The extension is contingent on the submission of two copies of the audit report to the Department of Taxation no later than March 16, 2022. Please be prepared to speak concerning the audit as well as any violations at the Committee of Local Government Finance meeting on March 29th, 2022. A separate notice will be sent inviting you to appear at this meeting.

Should you have any questions, do not hesitate to contact me at (775) 684-2077 or by e-mail at kgransbery@tax.state.nv.us.

Sincerely,

Keri Gransbery, Budget Analyst
Local Government Finance
Department of Taxation

cc: Daniel C McArthur, LTD.
501 S Rancho Dr. Ste. S-30
Las Vegas, NV 89106

5.(b) 2022-23
FINAL TAX CAP
FACTORS (NRS
361.4722)

Nevada Department of Taxation
Division of Local Government Services

FINAL NRS 361.4722 TAX CAP FACTORS FISCAL 2022-23

Tax cap may be no higher than:

3.00%

8.00%

COUNTY	MOVING AVERAGE GROWTH RATE	2 X 4.7%	3.00%	8.00%	RESIDENTIAL CAP FACTOR	GENERAL CAP FACTOR
		CPI CHANGE	RESIDENTIAL CAP	GENERAL CAP		
CARSON CITY	5.7%	9.4%	3.0%	8.0%	1.030	1.080
CHURCHILL	4.1%	9.4%	3.0%	8.0%	1.030	1.080
CLARK	8.8%	9.4%	3.0%	8.0%	1.030	1.080
DOUGLAS	5.0%	9.4%	3.0%	8.0%	1.030	1.080
ELKO	3.0%	9.4%	3.0%	8.0%	1.030	1.080
ESMERALDA	1.6%	9.4%	3.0%	8.0%	1.030	1.080
EUREKA	1.7%	9.4%	3.0%	8.0%	1.030	1.080
HUMBOLDT	3.0%	9.4%	3.0%	8.0%	1.030	1.080
LANDER	-1.3%	9.4%	3.0%	8.0%	1.030	1.080
LINCOLN	3.3%	9.4%	3.0%	8.0%	1.030	1.080
LYON	9.2%	9.4%	3.0%	8.0%	1.030	1.080
MINERAL	5.5%	9.4%	3.0%	8.0%	1.030	1.080
NYE	3.8%	9.4%	3.0%	8.0%	1.030	1.080
PERSHING	4.4%	9.4%	3.0%	8.0%	1.030	1.080
STOREY	23.3%	9.4%	3.0%	8.0%	1.030	1.080
WASHOE	6.5%	9.4%	3.0%	8.0%	1.030	1.080
WHITE PINE	8.8%	9.4%	3.0%	8.0%	1.030	1.080
STATEWIDE	7.7%	9.4%	3.0%	8.0%	1.030	1.080

Note (1) : The General Tax Cap is calculated by taking the greater of the moving average growth rate or twice the CPI, up to a maximum of 8%. See NRS 361.4722(1)(b).

Note (2): The Residential Tax Cap is 3% unless the General Tax Cap is less than 3%. If the General Tax Cap is less than 3%, then the Residential Tax Cap must equal the General Tax Cap. See NRS 361.4723(2)(b).

Note (3): The Consumer Price Index (CPI) used is All Urban Consumers, Series ID CUUR0000SA0, Not Seasonally Adjusted, U.S. City Average All Items, Annual Average. Source: Bureau of Labor Statistics. This year, the CPI annual average for 2022 is 4.7%. Twice the CPI is therefore 9.4%

Note (4): The Moving Average Growth Rate is based on data from the Statistical Analysis of the Roll from 2013-14 through 2020-21 published by the Department of Taxation; the October 2021 Segregation Report for the 2021-22 Secured and Unsecured Rolls; and the March 2022 Projected Segregation Report for 2022-23 Secured and Unsecured Rolls reported by County Assessors.

NEVADA DEPARTMENT OF TAXATION
 NRS 361.4722 TAX CAP FACTORS
 ANNUAL CPI GROWTH

YEAR	ANNUAL CPI	PRICE RELATIVE	CHANGE
2008	215.303		
2009	214.537	0.996	-0.4%
2010	218.056	1.016	1.6%
2011	224.939	1.032	3.2%
2012	229.594	1.021	2.1%
2013	232.957	1.015	1.5%
2014	236.736	1.016	1.6%
2015	237.017	1.001	0.1%
2016	240.007	1.013	1.3%
2017	245.120	1.021	2.1%
2018	251.107	1.024	2.4%
2019	255.658	1.018	1.8%
2020	258.811	1.012	1.2%
2021	270.970	1.047	4.7%

Updated CPI 2/2/2022 for Final

[CPI SOURCE](#) **ALL URBAN CONSUMERS**

Series Id: CUUR0000SA0

Not Seasonally Adjusted

Area: US city average

Item: All items

Base Period: 1982-84=100

NEVADA DEPARTMENT OF TAXATION

NRS 361.4722 TAX CAP FACTORS

FINAL TEN-YEAR AVERAGE ASSESSED VALUE GROWTH

YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
CARSON CITY	7.2%		5.8%	6.6%		5.5%	7.2%		5.7%
2022-23	2,089,853,068	1.075	7.5%	104,042,064	1.040	4.0%	2,193,895,133	1.073	7.3%
2021-22	1,944,174,797	1.116	11.6%	100,052,799	0.973	-2.7%	2,044,227,595	1.108	10.8%
2020-21	1,742,529,792	1.040	4.0%	102,851,739	1.157	15.7%	1,845,381,531	1.046	4.6%
2019-20	1,675,871,083	1.068	6.8%	88,900,763	1.021	2.1%	1,764,771,846	1.065	6.5%
2018-19	1,569,221,307	1.041	4.1%	87,074,125	1.029	2.9%	1,656,295,432	1.041	4.1%
2017-18	1,506,861,799	1.051	5.1%	84,607,213	1.047	4.7%	1,591,469,012	1.050	5.0%
2016-17	1,434,421,183	1.061	6.1%	80,833,359	1.080	8.0%	1,515,254,542	1.062	6.2%
2015-16	1,351,486,422	1.066	6.6%	74,853,594	1.104	10.4%	1,426,340,016	1.068	6.8%
2014-15	1,267,689,397	1.000	0.0%	67,821,046	1.040	4.0%	1,335,510,443	1.002	0.2%
2013-14	1,267,849,036			65,187,870			1,333,036,906		
CHURCHILL	6.1%		5.1%	1.5%		2.0%	4.8%		4.1%
2022-23	745,325,206	1.079	7.9%	217,266,848	0.902	-9.8%	962,592,054	1.033	3.3%
2021-22	690,859,501	1.034	3.4%	240,790,327	1.143	14.3%	931,649,828	1.060	6.0%
2020-21	668,343,170	1.033	3.3%	210,629,003	1.044	4.4%	878,972,173	1.036	3.6%
2019-20	646,974,132	1.047	4.7%	201,793,851	0.962	-3.8%	848,767,983	1.025	2.5%
2018-19	618,048,935	1.030	3.0%	209,744,050	1.132	13.2%	827,792,985	1.054	5.4%
2017-18	600,115,497	1.011	1.1%	185,344,045	1.027	2.7%	785,459,542	1.015	1.5%
2016-17	593,808,316	0.972	-2.8%	180,420,343	1.056	5.6%	774,228,659	0.990	-1.0%
2015-16	610,882,105	1.181	18.1%	170,879,793	0.813	-18.7%	781,761,898	1.074	7.4%
2014-15	517,441,076	1.072	7.2%	210,240,373	1.102	10.2%	727,681,449	1.081	8.1%
2013-14	482,565,483			190,749,839			673,315,322		

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YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
CLARK	12.8%		8.9%	10.4%		8.2%	12.6%		8.8%
2022-23	112,494,103,609	1.109	10.9%	9,640,895,716	1.357	35.7%	122,134,999,325	1.125	12.5%
2021-22	101,443,190,303	1.041	4.1%	7,106,054,986	0.895	-10.5%	108,549,245,289	1.030	3.0%
2020-21	97,488,045,111	1.075	7.5%	7,942,551,129	1.059	5.9%	105,430,596,240	1.074	7.4%
2019-20	90,708,745,219	1.100	10.0%	7,502,297,397	1.112	11.2%	98,211,042,616	1.101	10.1%
2018-19	82,472,767,822	1.074	7.4%	6,745,619,522	1.055	5.5%	89,218,387,344	1.073	7.3%
2017-18	76,771,114,845	1.068	6.8%	6,396,146,755	1.070	7.0%	83,167,261,600	1.068	6.8%
2016-17	71,907,267,179	1.070	7.0%	5,977,534,899	1.120	12.0%	77,884,802,078	1.074	7.4%
2015-16	67,176,512,888	1.120	12.0%	5,337,501,218	1.015	1.5%	72,514,014,106	1.111	11.1%
2014-15	59,983,541,614	1.147	14.7%	5,258,657,852	1.057	5.7%	65,242,199,466	1.139	13.9%
2013-14	52,301,429,431			4,975,959,754			57,277,389,185		
DOUGLAS	6.1%		5.0%	4.9%		5.0%	6.1%		5.0%
2022-23	3,962,203,676	1.080	8.0%	103,209,681	0.971	-2.9%	4,065,413,357	1.077	7.7%
2021-22	3,669,090,368	1.036	3.6%	106,331,485	0.984	-1.6%	3,775,421,853	1.034	3.4%
2020-21	3,542,480,769	1.067	6.7%	108,022,376	1.143	14.3%	3,650,503,145	1.069	6.9%
2019-20	3,319,498,592	1.086	8.6%	94,518,293	1.122	12.2%	3,414,016,885	1.087	8.7%
2018-19	3,056,976,694	1.037	3.7%	84,222,949	1.070	7.0%	3,141,199,643	1.038	3.8%
2017-18	2,948,292,526	1.025	2.5%	78,729,770	1.277	27.7%	3,027,022,296	1.030	3.0%
2016-17	2,876,939,794	1.067	6.7%	61,636,321	1.084	8.4%	2,938,576,115	1.068	6.8%
2015-16	2,695,193,185	1.021	2.1%	56,874,430	0.778	-22.2%	2,752,067,615	1.014	1.4%
2014-15	2,640,533,280	1.032	3.2%	73,146,913	1.023	2.3%	2,713,680,193	1.032	3.2%
2013-14	2,558,776,607			71,496,782			2,630,273,389		

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YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
ELKO	3.4%		3.1%	0.6%		14.3%	2.7%		3.0%
2022-23	1,874,819,522	1.036	3.6%	510,794,568	0.709	-29.1%	2,385,614,090	0.943	-5.7%
2021-22	1,810,031,414	0.997	-0.3%	720,047,033	0.864	-13.6%	2,530,078,447	0.955	-4.5%
2020-21	1,816,200,118	1.064	6.4%	833,667,491	2.187	118.7%	2,649,867,609	1.269	26.9%
2019-20	1,706,438,434	1.001	0.1%	381,146,246	0.895	-10.5%	2,087,584,680	0.980	-2.0%
2018-19	1,705,073,775	1.034	3.4%	425,758,569	0.784	-21.6%	2,130,832,344	0.972	-2.8%
2017-18	1,649,631,094	0.998	-0.2%	542,824,474	2.558	155.8%	2,192,455,568	1.176	17.6%
2016-17	1,652,457,290	1.058	5.8%	212,168,067	0.777	-22.3%	1,864,625,357	1.016	1.6%
2015-16	1,561,668,541	1.054	5.4%	272,947,972	0.670	-33.0%	1,834,616,513	0.971	-2.9%
2014-15	1,481,559,769	1.033	3.3%	407,389,017	0.844	-15.6%	1,888,948,786	0.985	-1.5%
2013-14	1,434,323,643			482,754,692			1,917,078,334		
ESMERALDA	3.2%		3.0%	-2.1%		2.5%	0.8%		1.6%
2022-23	67,574,003	1.032	3.2%	34,385,145	1.035	3.5%	101,959,148	1.033	3.3%
2021-22	65,462,715	1.020	2.0%	33,214,945	1.438	43.8%	98,677,660	1.130	13.0%
2020-21	64,201,149	0.974	-2.6%	23,103,996	0.885	-11.5%	87,305,145	0.949	-5.1%
2019-20	65,895,558	1.009	0.9%	26,098,659	0.487	-51.3%	91,994,217	0.774	-22.6%
2018-19	65,298,306	0.976	-2.4%	53,553,146	1.311	31.1%	118,851,452	1.103	10.3%
2017-18	66,894,266	0.970	-3.0%	40,849,338	1.206	20.6%	107,743,604	1.048	4.8%
2016-17	68,958,268	1.193	19.3%	33,872,141	1.270	27.0%	102,830,409	1.217	21.7%
2015-16	57,818,966	1.061	6.1%	26,667,141	0.854	-14.6%	84,486,107	0.986	-1.4%
2014-15	54,517,641	1.037	3.7%	31,208,947	0.739	-26.1%	85,726,588	0.904	-9.6%
2013-14	52,561,934			42,229,425			94,791,359		

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YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
EUREKA	0.6%		2.0%	-0.4%		5.4%	0.0%		1.7%
2022-23	672,783,496	0.886	-11.4%	1,022,325,034	0.898	-10.2%	1,695,108,530	0.893	-10.7%
2021-22	759,648,535	1.121	12.1%	1,138,623,432	0.886	-11.4%	1,898,271,967	0.967	-3.3%
2020-21	677,451,224	1.019	1.9%	1,285,206,888	1.492	49.2%	1,962,658,112	1.286	28.6%
2019-20	664,765,531	0.882	-11.8%	861,400,928	1.631	63.1%	1,526,166,459	1.190	19.0%
2018-19	754,102,529	0.943	-5.7%	528,125,995	1.020	2.0%	1,282,228,524	0.973	-2.7%
2017-18	799,988,395	0.818	-18.2%	517,648,643	0.608	-39.2%	1,317,637,038	0.720	-28.0%
2016-17	977,687,717	1.072	7.2%	852,007,833	1.463	46.3%	1,829,695,550	1.224	22.4%
2015-16	912,292,207	1.444	44.4%	582,205,837	0.784	-21.6%	1,494,498,044	1.087	8.7%
2014-15	631,909,351	0.992	-0.8%	742,770,670	0.700	-30.0%	1,374,680,021	0.810	-19.0%
2013-14	636,859,239			1,060,549,175			1,697,408,414		
HUMBOLDT	4.1%		4.0%	-0.2%		12.8%	1.8%		3.0%
2022-23	958,840,000	1.152	15.2%	781,458,759	0.740	-26.0%	1,740,298,759	0.921	-7.9%
2021-22	832,399,800	0.956	-4.4%	1,056,721,263	1.266	26.6%	1,889,121,063	1.108	10.8%
2020-21	870,486,414	1.046	4.6%	834,576,921	1.249	24.9%	1,705,063,335	1.137	13.7%
2019-20	832,266,547	0.945	-5.5%	667,979,290	1.341	34.1%	1,500,245,837	1.088	8.8%
2018-19	881,116,026	1.003	0.3%	498,019,078	0.818	-18.2%	1,379,135,104	0.927	-7.3%
2017-18	878,702,958	0.931	-6.9%	609,196,775	1.098	9.8%	1,487,899,733	0.993	-0.7%
2016-17	943,791,295	1.057	5.7%	554,855,325	2.415	141.5%	1,498,646,620	1.335	33.5%
2015-16	893,114,011	1.048	4.8%	229,712,151	0.318	-68.2%	1,122,826,162	0.713	-28.7%
2014-15	851,993,339	1.218	21.8%	722,611,423	0.906	-9.4%	1,574,604,761	1.052	5.2%
2013-14	699,395,676			797,790,066			1,497,185,743		

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YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
LANDER	4.3%		4.9%	-4.5%		-0.1%	-3.6%		-1.3%
2022-23	301,836,473	0.969	-3.1%	1,098,757,231	0.884	-11.6%	1,400,593,704	0.901	-9.9%
2021-22	311,386,968	0.992	-0.8%	1,242,736,369	0.930	-7.0%	1,554,123,337	0.942	-5.8%
2020-21	313,805,626	1.068	6.8%	1,335,705,843	1.179	17.9%	1,649,511,469	1.157	15.7%
2019-20	293,731,690	0.991	-0.9%	1,132,511,310	0.830	-17.0%	1,426,243,000	0.859	-14.1%
2018-19	296,411,595	1.076	7.6%	1,364,480,412	0.796	-20.4%	1,660,892,007	0.835	-16.5%
2017-18	275,545,552	0.773	-22.7%	1,713,239,056	1.810	81.0%	1,988,784,608	1.526	52.6%
2016-17	356,554,179	0.981	-1.9%	946,717,181	1.321	32.1%	1,303,271,360	1.207	20.7%
2015-16	363,559,303	1.359	35.9%	716,422,881	0.659	-34.1%	1,079,982,184	0.798	-20.2%
2014-15	267,611,581	1.230	23.0%	1,086,422,751	0.586	-41.4%	1,354,034,332	0.654	-34.6%
2013-14	217,578,368			1,853,304,803			2,070,883,172		
LINCOLN	3.4%		3.3%	-7.3%		26.7%	2.2%		3.3%
2022-23	296,440,434	0.997	-0.3%	9,565,103	1.780	78.0%	306,005,537	1.010	1.0%
2021-22	297,459,311	1.043	4.3%	5,373,369	0.795	-20.5%	302,832,680	1.038	3.8%
2020-21	285,128,130	1.029	2.9%	6,755,855	1.354	35.4%	291,883,985	1.034	3.4%
2019-20	277,215,030	1.002	0.2%	4,988,191	0.527	-47.3%	282,203,221	0.987	-1.3%
2018-19	276,577,767	1.016	1.6%	9,465,054	1.678	67.8%	286,042,821	1.030	3.0%
2017-18	272,095,302	0.969	-3.1%	5,640,986	0.848	-15.2%	277,736,288	0.966	-3.4%
2016-17	280,715,058	0.924	-7.6%	6,653,379	0.641	-35.9%	287,368,437	0.915	-8.5%
2015-16	303,688,634	1.095	9.5%	10,377,052	0.101	-89.9%	314,065,686	0.828	-17.2%
2014-15	277,270,238	1.223	22.3%	102,241,101	3.675	267.5%	379,511,339	1.491	49.1%
2013-14	226,687,808			27,818,615			254,506,423		

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YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
LYON	14.2%		9.6%	6.3%		8.3%	13.4%		9.2%
2022-23	2,561,332,686	1.109	10.9%	213,512,045	1.545	54.5%	2,774,844,731	1.134	13.4%
2021-22	2,309,606,515	1.044	4.4%	138,225,128	0.957	-4.3%	2,447,831,643	1.039	3.9%
2020-21	2,211,605,840	1.124	12.4%	144,365,204	1.027	2.7%	2,355,971,044	1.118	11.8%
2019-20	1,967,514,082	1.130	13.0%	140,597,333	1.276	27.6%	2,108,111,415	1.139	13.9%
2018-19	1,741,212,183	1.098	9.8%	110,219,671	0.966	-3.4%	1,851,431,854	1.089	8.9%
2017-18	1,585,663,291	1.073	7.3%	114,103,555	1.018	1.8%	1,699,766,846	1.069	6.9%
2016-17	1,478,249,585	1.075	7.5%	112,113,222	1.319	31.9%	1,590,362,807	1.089	8.9%
2015-16	1,374,813,507	1.085	8.5%	84,970,235	1.032	3.2%	1,459,783,742	1.082	8.2%
2014-15	1,266,884,762	1.128	12.8%	82,302,039	0.605	-39.5%	1,349,186,801	1.072	7.2%
2013-14	1,122,957,020			136,014,285			1,258,971,305		
MINERAL	9.0%		7.2%	0.1%		50.3%	4.1%		5.5%
2022-23	155,392,474	1.044	4.4%	106,068,905	0.988	-1.2%	261,461,379	1.021	2.1%
2021-22	148,787,871	0.943	-5.7%	107,307,509	0.990	-1.0%	256,095,380	0.962	-3.8%
2020-21	157,728,648	1.075	7.5%	108,348,824	6.917	591.7%	266,077,472	1.638	63.8%
2019-20	146,785,008	1.123	12.3%	15,665,118	0.566	-43.4%	162,450,126	1.026	2.6%
2018-19	130,677,092	1.008	0.8%	27,672,416	1.198	19.8%	158,349,508	1.037	3.7%
2017-18	129,629,407	0.948	-5.2%	23,099,665	0.725	-27.5%	152,729,072	0.906	-9.4%
2016-17	136,724,644	1.180	18.0%	31,868,436	1.088	8.8%	168,593,080	1.161	16.1%
2015-16	115,904,936	1.109	10.9%	29,296,550	0.587	-41.3%	145,201,486	0.940	-6.0%
2014-15	104,530,094	1.217	21.7%	49,879,511	0.472	-52.8%	154,409,605	0.806	-19.4%
2013-14	85,923,592			105,576,121			191,499,713		

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YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
NYE	9.9%		7.6%	-5.6%		-3.9%	3.9%		3.8%
2022-23	1,803,757,251	1.076	7.6%	298,138,631	0.529	-47.1%	2,101,895,882	0.939	-6.1%
2021-22	1,675,588,301	1.039	3.9%	563,540,666	1.105	10.5%	2,239,128,967	1.054	5.4%
2020-21	1,613,380,467	0.952	-4.8%	510,035,561	1.056	5.6%	2,123,416,028	0.975	-2.5%
2019-20	1,694,339,592	1.099	9.9%	483,204,245	0.814	-18.6%	2,177,543,837	1.020	2.0%
2018-19	1,541,419,156	1.194	19.4%	593,873,421	0.923	-7.7%	2,135,292,577	1.104	10.4%
2017-18	1,290,790,583	1.034	3.4%	643,412,359	1.347	34.7%	1,934,202,942	1.120	12.0%
2016-17	1,248,497,906	1.165	16.5%	477,760,670	1.050	5.0%	1,726,258,576	1.131	13.1%
2015-16	1,071,246,070	1.098	9.8%	455,172,841	1.187	18.7%	1,526,418,911	1.123	12.3%
2014-15	975,359,046	1.025	2.5%	383,454,215	0.637	-36.3%	1,358,813,261	0.875	-12.5%
2013-14	951,851,374			601,649,706			1,553,501,080		
PERSHING	4.3%		3.8%	4.8%		7.5%	4.5%		4.4%
2022-23	227,373,596	1.082	8.2%	174,067,796	1.205	20.5%	401,441,392	1.133	13.3%
2021-22	210,051,639	1.013	1.3%	144,400,164	1.159	15.9%	354,451,803	1.068	6.8%
2020-21	207,312,449	1.035	3.5%	124,611,362	0.711	-28.9%	331,923,811	0.884	-11.6%
2019-20	200,277,888	0.992	-0.8%	175,378,649	1.025	2.5%	375,656,537	1.007	0.7%
2018-19	201,819,323	1.090	9.0%	171,138,669	1.104	10.4%	372,957,992	1.096	9.6%
2017-18	185,225,137	1.001	0.1%	154,969,890	1.759	75.9%	340,195,027	1.246	24.6%
2016-17	185,002,360	1.034	3.4%	88,086,957	1.024	2.4%	273,089,317	1.031	3.1%
2015-16	178,835,973	1.022	2.2%	86,028,651	0.762	-23.8%	264,864,624	0.920	-8.0%
2014-15	174,917,764	1.070	7.0%	112,831,989	0.930	-7.0%	287,749,753	1.010	1.0%
2013-14	163,494,998			121,324,842			284,819,840		

NEVADA DEPARTMENT OF TAXATION

NRS 361.4722 TAX CAP FACTORS

FINAL TEN-YEAR AVERAGE ASSESSED VALUE GROWTH

YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
STOREY	13.7%		9.6%	170.8%		65.8%	46.6%		23.3%
2022-23	891,976,264	1.021	2.1%	1,731,566,526	1.213	21.3%	2,623,542,790	1.140	14.0%
2021-22	873,756,954	1.121	12.1%	1,427,991,435	1.116	11.6%	2,301,748,389	1.118	11.8%
2020-21	779,368,057	1.052	5.2%	1,279,336,688	1.847	84.7%	2,058,704,745	1.436	43.6%
2019-20	741,093,597	1.068	6.8%	692,775,306	0.695	-30.5%	1,433,868,903	0.848	-15.2%
2018-19	694,073,074	1.045	4.5%	996,313,873	1.533	53.3%	1,690,386,947	1.286	28.6%
2017-18	664,439,070	1.208	20.8%	650,054,256	5.368	436.8%	1,314,493,326	1.958	95.8%
2016-17	550,190,029	1.239	23.9%	121,106,695	1.158	15.8%	671,296,724	1.224	22.4%
2015-16	443,891,384	1.104	10.4%	104,609,467	0.925	-7.5%	548,500,851	1.065	6.5%
2014-15	401,993,862	1.006	0.6%	113,142,680	1.069	6.9%	515,136,542	1.019	1.9%
2013-14	399,643,619			105,791,010			505,434,629		
WASHOE	8.4%		6.5%	8.0%		6.7%	8.4%		6.5%
2022-23	20,904,033,780	1.007	0.7%	1,252,621,996	0.992	-0.8%	22,156,655,776	1.006	0.6%
2021-22	20,754,703,192	1.048	4.8%	1,263,186,505	1.274	27.4%	22,017,889,697	1.059	5.9%
2020-21	19,798,414,694	1.094	9.4%	991,632,168	0.977	-2.3%	20,790,046,862	1.088	8.8%
2019-20	18,100,890,535	1.108	10.8%	1,014,487,716	1.066	6.6%	19,115,378,251	1.105	10.5%
2018-19	16,341,063,786	1.054	5.4%	951,275,139	0.991	-3.9%	17,292,338,925	1.049	4.9%
2017-18	15,502,311,287	1.041	4.1%	989,593,680	1.194	19.4%	16,491,904,967	1.049	4.9%
2016-17	14,895,878,407	1.070	7.0%	828,642,314	1.142	14.2%	15,724,520,721	1.073	7.3%
2015-16	13,926,014,002	1.076	7.6%	725,607,047	1.024	2.4%	14,651,621,049	1.073	7.3%
2014-15	12,947,985,158	1.087	8.7%	708,693,572	0.973	-2.7%	13,656,678,729	1.081	8.1%
2013-14	11,910,031,788			728,313,658			12,638,345,446		

NEVADA DEPARTMENT OF TAXATION
NRS 361.4722 TAX CAP FACTORS

FINAL TEN-YEAR AVERAGE ASSESSED VALUE GROWTH

YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
WHITE PINE	2.6%		2.6%	17.6%		53.9%	7.5%		8.8%
2022-23	371,778,236	1.058	5.8%	371,909,348	0.638	-36.2%	743,687,584	0.796	-20.4%
2021-22	351,534,025	1.038	3.8%	583,150,003	1.708	70.8%	934,684,028	1.374	37.4%
2020-21	338,672,526	1.015	1.5%	341,363,167	1.427	42.7%	680,035,693	1.187	18.7%
2019-20	333,652,277	1.040	4.0%	239,181,480	0.655	-34.5%	572,833,757	0.835	-16.5%
2018-19	320,779,792	1.079	7.9%	365,057,528	1.272	27.2%	685,837,320	1.174	17.4%
2017-18	297,183,472	0.884	-11.6%	287,016,979	5.547	454.7%	584,200,451	1.505	50.5%
2016-17	336,332,583	0.950	-5.0%	51,744,776	0.399	-60.1%	388,077,359	0.802	-19.8%
2015-16	354,110,048	1.134	13.4%	129,744,327	1.659	65.9%	483,854,375	1.239	23.9%
2014-15	312,348,683	1.039	3.9%	78,193,868	0.544	-45.6%	390,542,551	0.879	-12.1%
2013-14	300,535,713			143,863,967			444,399,680		
STATEWIDE	11.2%		8.1%	5.9%		5.8%	10.5%		7.7%
2022-23	150,379,423,775	1.089	8.9%	17,670,585,397	1.106	10.6%	168,050,009,172	1.090	9.0%
2021-22	138,147,732,208	1.042	4.2%	15,977,747,418	0.987	-1.3%	154,125,479,626	1.036	3.6%
2020-21	132,575,154,184	1.075	7.5%	16,182,764,215	1.285	28.5%	148,757,918,399	1.094	9.4%
2019-20	123,375,954,795	1.095	9.5%	12,590,413,465	0.952	-4.8%	135,966,368,260	1.080	8.0%
2018-19	112,666,639,162	1.069	6.9%	13,221,613,617	1.014	1.4%	125,888,252,779	1.063	6.3%
2017-18	105,424,484,481	1.055	5.5%	13,036,477,439	1.228	22.8%	118,460,961,920	1.072	7.2%
2016-17	99,923,475,793	1.070	7.0%	10,618,021,918	1.168	16.8%	110,541,497,711	1.079	7.9%
2015-16	93,391,032,182	1.110	11.0%	9,093,871,187	0.889	-11.1%	102,484,903,369	1.086	8.6%
2014-15	84,158,086,654	1.125	12.5%	10,231,007,966	0.889	-11.1%	94,389,094,620	1.093	9.3%
2013-14	74,812,465,329			11,510,374,610			86,322,839,939		

NEVADA DEPARTMENT OF TAXATION
 NRS 361.4722 TAX CAP FACTORS
FINAL TEN-YEAR AVERAGE ASSESSED VALUE GROWTH

YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
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SOURCES:	2013-14 TO 2020-21 ALL	DOT STATISTICAL ANALYSIS OF TAX ROLL				FINAL
	2020-21 SECURED	DOT SEGREGATION REPORT				OCT 2021
	2019-20 UNSECURED	DOT SEGREGATION REPORT				OCT 2021
	2021-22 SECURED	DOT SEGREGATION REPORT				MAR 2022
	2020-21 UNSECURED	DOT SEGREGATION REPORT				MAR 2022
						PROJECTIONS
						PROJECTIONS

NEVADA DEPARTMENT OF TAXATION
 NRS 361.4722 TAX CAP
 2022-23 DATA SOURCES

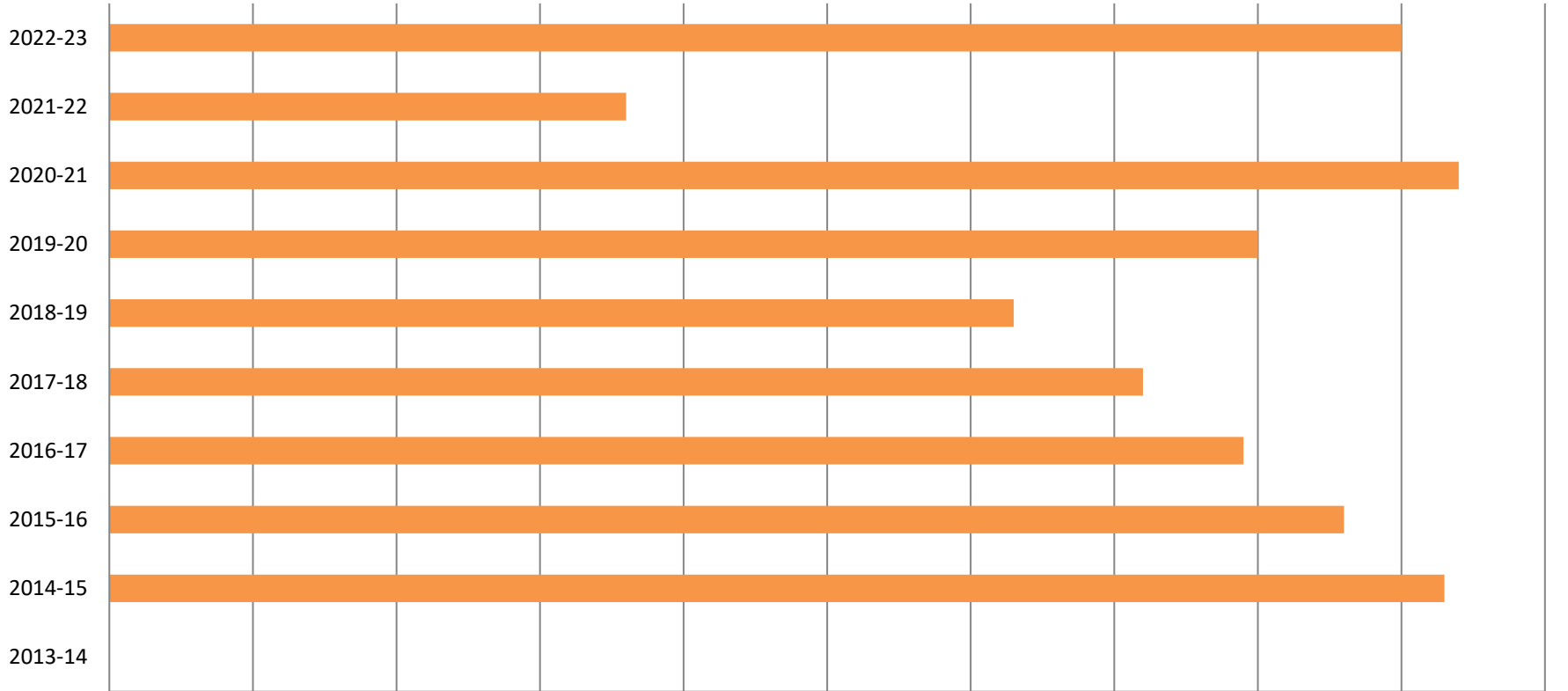
SECURED

2022-23	=SUM('[2022 MAR Segregation.xlsx]CC!\$J\$8,[2022 MAR Segregation.xlsx]CC!\$N\$8,[2022 MAR Segregation.xlsx]CC!\$O\$8,[2022 MAR Segregation.xlsx]CC!\$Q\$8)	2022-23 (F) TOTAL SECURED + (I) SECURED REDEV + (J) UNITARY REDEV + 6 MO CWIP
2021-22	=SUM('[2021 OCT Segregation.xlsx]CC!\$J\$8,[2021 OCT Segregation.xlsx]CC!\$N\$8,[2021 OCT Segregation.xlsx]CC!\$O\$8,[2021 OCT Segregation.xlsx]CC!\$Q\$8)	2021-22 (F) TOTAL SECURED + (I) SECURED REDEV + (J) UNITARY REDEV + 6 MO CWIP
2020-21	=S:\Div - DOAS\Locally Assessed\SAR\2020\SAR 20-21.xlsx]CC report!\$B\$30	TOTAL SECURED 2020-21
2019-20	=S:\Div - DOAS\Locally Assessed\SAR\2019\SAR 19-20 rev.xls]CC report!\$B\$30	TOTAL SECURED 2019-20

UNSECURED

2022-23	='[2022 MAR Segregation.xlsx]CC!\$Q\$108+'[[2022 MAR Segregation.xlsx] CC!\$D\$8+'[[2022 MAR Segregation.xlsx]CC!\$E\$8+'[[2022 MAR Segregation.xlsx]CC!\$F\$8+'[[2022 MAR Segregation.xlsx]CC!\$M\$8+'[[2022 MAR Segregation.xlsx]CC!\$R\$8+'[[2022 MAR Segregation.xlsx] CC!\$P\$8	2022-23 Ma + (A) SUPP REAL + (B) NEW PI & MH + (C) OTHER NEW + UNSEC REDEV + 12 MO CWIP + NET PROCEEDS
2021-22	='[2021 OCT Segregation.xlsx]CC!\$Q\$108+'[[2021 OCT Segregation.xlsx] CC!\$D\$8+'[[2021 OCT Segregation.xlsx]CC!\$E\$8+'[[2021 OCT Segregation.xlsx]CC!\$F\$8+'[[2021 OCT Segregation.xlsx]CC!\$M\$8+'[[2021 OCT Segregation.xlsx]CC!\$R\$8+'[[2021 OCT Segregation.xlsx] CC!\$P\$8	2021-22 Ma + (A) SUPP REAL + (B) NEW PI & MH + (C) OTHER NEW + UNSEC REDEV + 12 MO CWIP + NET PROCEEDS
2020-21	=S:\Div - DOAS\Locally Assessed\SAR\2020\SAR 20-21.xls]CC report!\$D\$30	TOTAL UNSECURED 2020-21
2019-20	=S:\Div - DOAS\Locally Assessed\SAR\2019\SAR 19-20.xls]CC report!\$D\$30	TOTAL UNSECURED 2019-20

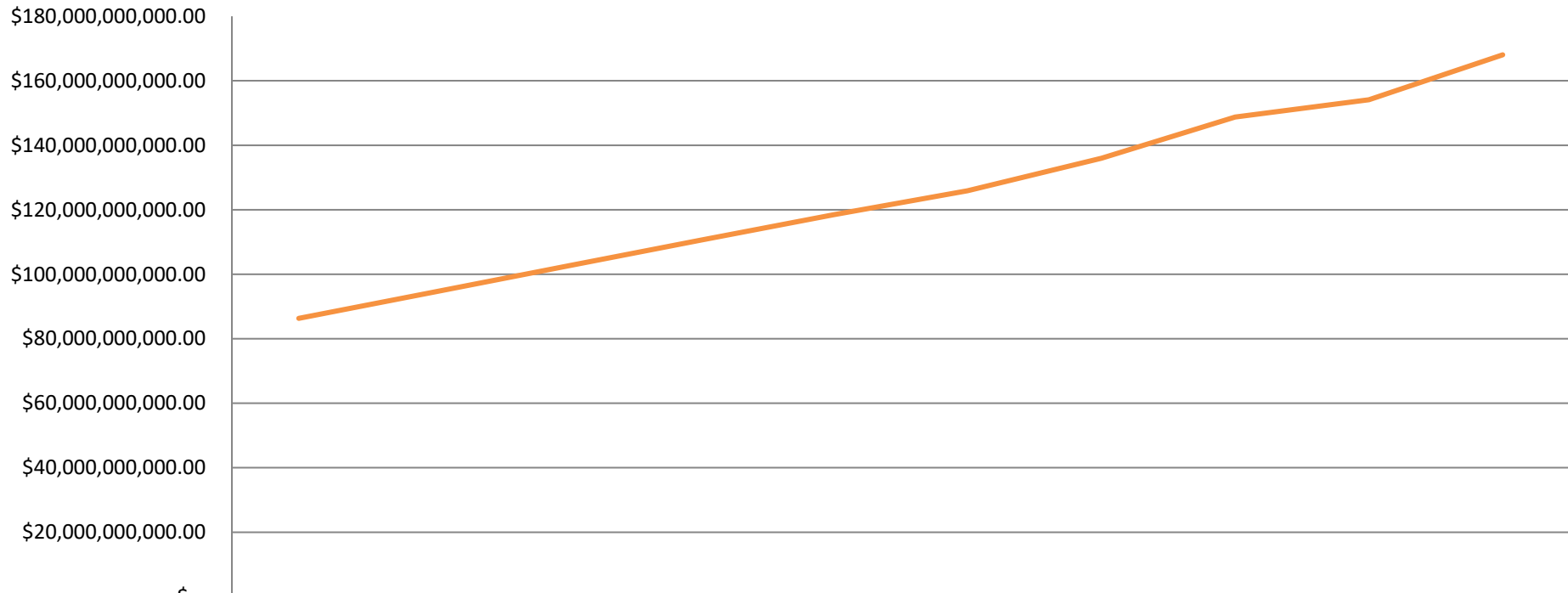
STATEWIDE ASSESSMENT GROWTH RATE YEAR TO YEAR



0% 1% 2% 3% 4% 5% 6% 7% 8% 9% 10%

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Series1	0%	9%	9%	8%	7%	6%	8%	9%	4%	9%

ASSESSED VALUATION YEAR TO YEAR



	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Series1	\$86,322,83	\$94,389,09	\$102,484,9	\$110,541,4	\$118,460,9	\$125,888,2	\$135,966,3	\$148,757,9	\$154,125,4	\$168,050,0

MINUTES
NOVEMBER 9, 2021
MEETING

DRAFT
Minutes of the Meeting
COMMITTEE ON LOCAL GOVERNMENT FINANCE
November 9, 2021, 10:00 a.m.

The meeting was held at the Department of Taxation, 1550 College Parkway, Carson City, Nevada with teleconference to the Department of Taxation, 2550 Paseo Verde Parkway, Henderson, Nevada as well as via zoom.

COMMITTEE MEMBERS PRESENT:

Marvin Leavitt
Mary Walker
Paul Johnson
Jim McIntosh
Gina Rackley
Felicia O'Carroll
Jeff Cronk
Jessica Colvin
Christine Vuletich
Marty Johnson

COUNSEL TO COMMITTEE:

Rost Olsen

**DEPT OF TAXATION STAFF
PRESENT:**

Jeffrey Mitchell
Cheryl Erskine
Kelly Langley
Ande Thorpe
Kellie Grahmann
Keri Gransbery
Evelyn Barragan
Christina Griffith
Chali Spurlock
Matt Tomich

MEMBERS OF THE PUBLIC PRESENT:

Name	Representing
Dan McArthur	Daniel C McArthur, Ltd
Janice Berard	Herself
Neal Jones	Himself
Ruth Lee	Esmeralda County
Vera Boyer	Esmeralda County
Cindy Elgin	Esmeralda County Treasurer
Michelle Zunino	Verdi Television District
Hud Horton	Verdi Television District
Alan Kalt	Himself
Dillon Kay	Clark County School District
Leonardo Benavides	Clark County School District
Diane Bartholomew	Clark County School District
Steve Osburn	Clark County School District
Amanda Evans	NACO
Steve Maiello	Himself
Savannah Rucker	Nye County

ITEM 1. ROLL CALL AND OPENING REMARKS

Member Ciesynski was absent, all other members were present.

Chairman Leavitt announced Item 3c would be pulled.

ITEM 2. PUBLIC COMMENT

There was no public comment.

ITEM 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

Kelly Langley, with the Department of Taxation (the Department), noted that Keri Gransbery was the Budget Analyst for Esmeralda County (the County) and was available if needed. She also announced Vera Boyer and Ruth Lee, with the County, were available on the phone.

Ms. Boyer stated the audit is on track and noted they still have some bank recon issues. She mentioned Dan McArthur could speak on where they are at on the audit. Mr. McArthur explained there was one area that shows

a potential problem relating to the bank recon. Those issues area significant dollar amount. They have been in communication with the Treasurer concerning the issues they are having with the Tyler software. One other is from the prior year was getting the OPEB report completed. They do have a current report now and do not see any problem with it. He went over concerns from prior years as well as some NRS issues from the prior year. Until the bank account is reconciled, they are not prepared to comment on any budget violations. There will still be a comment on this as the bank recon issue continued into this year. Reports are going to the commissioners monthly as required. Their concern is rectifying the bank reconciliation issue.

Chairman Leavitt asked if the concerns are mainly due to the software or the staff. Mr. McArthur stated it appears to be a software issue and a training issue with the staff. It appears to be a software issue. They have looked into the software and have noticed issues with it.

Chairman Leavitt noted the Committee had concerns about training in the past and asked if that has been resolved as it relates to the software. Mr. McArthur noted the training continues. He knows the County Auditor is signed up and taking classes. Two other individuals have certificates for training they have completed. He thinks the training should continue. Chairman Leavitt agrees.

Ms. Langley noted the Department has not received extension requests from the county and noted they will need to submit that if they expect delays. Mr. McArthur noted the county is optimistic this will be completed, but he will still need to do the audit, he will discuss that with them. He does not believe the OPEB report will be an issue. Ms. Langley stated her concern is with the bank reconciliations and the Tyler software, other reports were late but she believes they were due to DevNet. He agreed DevNet is another issue and some reports are inconsistent. He added that DevNet is meeting with the treasurer this week and she could address that.

Chairman Leavitt asked the County to comment. Ms. Boyer noted she had Cindy Elgin, with the Esmeralda County Treasurers office with her. She added DevNet seems responsive to their concerns. She missed the last Treasurer's meeting as she was sick. She is optimistic with the Tyler system. Training has been sporadic. She will address the training with Tyler. She knows that her books do not match the Tyler reports.

Member Colvin stated her question was going to be if they had mitigating controls, and it sounds like they do. Chairman Leavitt agrees. He added several entities have had issues with cash reconciliation and understands part of it is a software problem. Member Paul Johnson noted White Pine County had similar problems and are still a little delayed. It has afflicted more than Esmeralda County. Chairman Leavitt added Nye County had that problem also. He stressed to the County to ask for an extension if they are unsure if their audit will be on time.

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**

Ms. Langley introduced Verdi Television District (the district). She noted Kellie Grahmann, with the Department, could explain the situation. She also stated Michelle Zunino with Verdi Television was on the phone.

Ms. Grahmann stated the Department did not receive a budget for this fiscal year and was told by the district that the Board did not approve one. The budget for FY21 is now being used for FY22. She read the applicable statute. They have previously been compliant on all documentation. She added that the district had personnel changes and are working to get back on track. Ms. Langley suggested Ms. Zunino speak on the matter.

Ms. Zunino introduced Hud Horton. She noted she was able to find that the budget was approved at the April 13, 2021 meeting, it was posted locally in Verdi but was not posted in the paper. They would like to continue with their exempt status.

Ms. Langley stated the Department has not received the proof of publication or the budget and asked if they were going to provide it. She also asked for the minutes of the April meeting.

Mr. Horton and Ms. Zunino noted they do have the minutes. Ms. Zunino reiterated that it was not posted in a paper and clarified that the board adopted last year's budget.

Ms. Langley stated, per statute, since the Department did not receive a budget from the local government, they reverted to using the prior years budget and it sounds like that is what the board authorizes so there should not be a problem. Ms. Zunino confirmed by reading the approval from the minutes of the April meeting. She stated she is trying to find the pieces and put them together. Ms. Langley asked her to confirm they will be able to provide these things on time in the future. Ms. Zunino confirmed she is trying to do that and offered to produce anything they need that she has now.

Ms. Langley noted the budget analyst will need the transcript from that meeting as well as a copy of the budget even though the Department used the prior year to be sure it wasn't different. Ms. Zunino asked if the budget analyst wants the minutes as well, Kelly confirmed they do. Mr. Horton asked if he needs to sign the budget on his end. Ms. Langley confirmed. Ms. Zunino asked for clarification if he needed to sign the request for exemption. Ms. Langley responded that package has not been sent, but will be in the next week.

Chairman Leavitt noted even if they desire to use the same budget, there is an advantage to having a new document. Balances can not remain the same. In the future, they request a new document. The county agreed, and asked if that needs to be done now, or if that can just be done in the future. Ms. Langley stated they need the document approved at the meeting.

Member Walker asked when the board approved the prior year if someone went back and did a new form or not. The county responded no one did. Member Walker stated they need to do that, with all new forms and signatures, including the beginning and ending fund balances.

Ms. Langley noted Kellie Grahmann is a good resource for preparing those. Member Walker added it would be helpful for their audit also.

Chairman Leavitt asked if they understood what is expected, they confirmed. Member O'Carroll asked if they had an audit or if they were requesting an exemption. Ms. Zunino apologized for not having that information. Ms. Langley clarified the exemption is to filing a tentative budget, as well as other things, but not the final audit. Member O'Carroll asked if they were exempt from filing an audit in 2021, they would not have those balances. Ms. Langley responded that they did file the annual audit. She asked Ms. Zunino if they planned to do the same this year. Ms. Zunino responded yes if that is what they need to do.

Member O'Carroll asked if they know who the auditor is. Ms. Zunino did not. She clarified she has been searching for everything and is trying to get everything together.

Ms. Langley noted the audit received for 2020 showed Knott, Pikero & Associates as the auditor.

Chairman Leavitt asked Ms. Zunino to keep the Department apprised on what they are doing to keep from having future problems. Ms. Zunino assured him and noted she will reach out to the Department.

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

- 1. 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**

Item pulled from the Agenda.

ITEM 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%

Jeffrey Mitchell, with the Department, explained the Department is asking the committee for a subcommittee to look at the regulations and make sure they are up to date. SB543 passed in 2019 which changed the ending fund balance available for negotiations. The Committee looked at the regulations and changed the percentage to meet the regulation. SB439 passed in 2021. He read the legislative digest. He noted he would like a subcommittee formed to address the change previously made in the regulation and anything else they may need to address regarding the regulation.

Chairman Leavitt agreed. He would like Paul Johnson, Jim McIntosh, and Tom Ciesynski. Ms. Langley noted Member Ciesynski expressed an interest even though he is not present today. Member McIntosh stated he would be honored.

ITEM 5. For Discussion and Possible action; hearing of appeal of advisory opinion to Mr. Neal Jones according to NAC 354.942

Rost Olsen, Deputy Attorney General, asked how the Committee wanted to conduct the hearing. He suggested asking the appellant to go first and then he would respond. Chairman Leavitt agreed, but asked him to give an overview of the issue first.

Mr. Olsen summarized the request for an advisory opinion, regarding the town of Belmont, received from Neal Jones. He noted the Department issued an advisory opinion stating most of the issues were outside the scope of the advisory opinion process. One issue the Department could address, was whether Belmont is a legitimate governmental entity for the purpose of NRS 354 and 360, and the opinion concluded that Belmont is an unincorporated town and political subdivision of Nye County. Therefore, it is a tax exempt entity that can also hold property. He noted Mr. Jones appealed the opinion and explained the actions the Committee can take at the end of the hearing.

Mr. Jones asked that his written statement be included in the minutes of the meeting. He read from his statement which has been made a part and attached to these minutes.

Chairman Leavitt asked if the Committee Members had questions, they did not. He asked Mr. Olsen to respond. Mr. Olsen noted it appears that Mr. Jones is attempting to get the Committee to get governmental entities to abide by the laws of the state. Mr. Olsen clarified the Committee is not a court of law, or a judicatory body. He referred to the regulation for advisory opinions NAC 354.941 subsection 1. He stressed it states within the jurisdiction of the committee. The Committee can opine, but it is subject to the interpretation of a court. He thinks Mr. Jones is seeking relief the Committee can not provide. He reiterated the options the Committee has in this matter.

Chairman Leavitt asked if Mr. Olsen had a recommendation for the Committee. Mr. Olsen recommended either upholding the advisory opinion or wholly rescinding it. He thinks it would be fair to leave the opinion in place. He would advise to rescind and deny the request based on it being outside the Committee's jurisdiction, or leave the it in place.

Ms. Langley noted Savannah Rucker, with Nye County, was also on the phone. She has spoken to Ms. Rucker on how Belmont gets funding. Chairman Leavitt asked Ms. Rucker to comment.

Ms. Rucker stated Lorena Dellinger, Assistant County Manager, was also available. Belmont has no tax rate, it is an advisory board. Minimal services, with costs absorbed into Nye County's General fund. She discussed with the advisory board if they had needs outside the services currently provided and the answer was no.

Chairman Leavitt confirmed Belmont does not levy or receive a tax for services beyond what the county provides. Essentially a town in name, but financially it is part of the entire county. He was not sure what interest the Committee has in determining if they are a town.

Member O'Carroll asked if Nye County was transferring property to Belmont. Ms. Rucker deferred the question to Ms. Dellinger. Ms. Dellinger clarified the advisory board for Belmont was established under NRS 244.1945 as an advisory to the board of county commissioners. Commissioners approved a resolution to transfer property to the town of Belmont. They have a DA opinion that states it will be corrected to state transferred to the trustees of the area of Belmont since it is not a legal town. Member O'Carroll agreed that makes more sense.

Mr. Jones pointed out on page 222, the minutes of the Nye County Commissioners meeting Nov 10, 2020, Donna Motiff, secretary for the town of Belmont Advisory Board stated that Belmont purchased the lands with funds from a budget that Nye County gave them. He reiterated that Belmont is not a town. He stated the Committee has the authority to deal with this under the Local Government Budget and Finance Act because this entity that does not exist has acquired funds from Nye County to purchase land.

Chairman Leavitt asked the Committee what they want to do. He is almost to the opinion to rescind the opinion and stay out of it. He does not believe the Committee is in the position to say if it is a town or not.

Member Voletich agreed with the Chairman. The county has a general fund budget, she is not clear where the money came from to purchase the land but it sounds like they are working through it.

Member O'Carroll asked if the advisory opinion is theirs to rescind as it is from the Department of Taxation. Mr. Olsen stated it is. Under NAC 354.942 advisory opinions are issued by the Director, but if appealed is appealed to the Committee. This Committee acts as the appealable oversight to the opinion.

Mr. Jones commented to Mr. Olsen that 354.942 does not have rescinding in the list of things the committee can do with the opinion. Mr. Olsen explained that a reversal is a synonym of rescinding, clarifying it falls within that provision. Mr. Jones stated that the findings that Belmont was an unincorporated town and a local government, Ms. Dellinger stated it is not a town. The advisory opinion states it is both a town and a local government that would fall under the jurisdiction of the committee. He was curious how the Committee can say it doesn't have jurisdiction.

Mr. Olsen and Mr. Jones discussed his rights to public records and Mr. Olsen explained it is not a Committee issue.

Chairman Leavitt asked for a motion. Member Colvin motioned to rescind the advisory opinion. Member Cronk seconded the motion. Motion passed.

ITEM 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

Member Paul Johnson and Member McIntosh provided a presentation on the funding models for School Districts.

Member Paul Johnson discussed the background of the Nevada Plan and the issues with it. He explained the Pupil Centered Funding Plan (PCFP) became effective in this funding year. He reviewed the amended provisions for SB543.

Member McIntosh explained they moved to the pupil centered funding for equity, transparency, accountability, and flexibility.

Member Paul Johnson added the Legislative intent is to increase per-pupil funding each year by not less than inflation.

Member McIntosh added the PCFP enhances the Nevada Plan. The Commission on School Funding has now been created and there is enhanced reporting and accountability. He explained the State Education Fund and the benefits. Member Paul Johnson added that this allows all the money to go into one pot and is distributed from there. Member McIntosh explained how the funds will be allocated. He noted base funding no longer exists. Now there is a separate fund for accessing the education stabilization account (ESA). If a district has a budgeted EFB in excess of 16.6%, the total budgeted expenditures is transferred to ESA.

Ms. Langley asked if he was referring to the budgeted EFB in the general fund. Member McIntosh stated it was his opinion they were talking about the general fund. Member Paul Johnson stated there is not an answer to that yet but are trying to get that answered. He added the Department of Education is working on that with the Legislative Counsel Bureau. Member McIntosh added this is why having the Commission on School Funding has been helpful.

Member McIntosh continued explaining the funds will now be available to the school districts as an as needed basis.

Member Paul Johnson clarified this excludes federal funds. Member McIntosh went on explaining how the PCFP is simplified. Member McIntosh also explained the commission on school funding's role and added there is ongoing review to see if the PCFP working as they thought. He also went over some of the recommendations the commission has had. There is now a record of how decisions are mad.

Member Paul Johnson added that the commission helps make sure that this formula remains relevant.

Member McIntosh explained the enhanced reporting and accountability. He also went over the preliminary recommendations for funding and discussed optimal funding levels. He also discussed the financial targets. Member Paul Johnson added he would add a bullet for optimal.

Member McIntosh continued reviewing the national average targets. He stated school districts have never been adequately funded in Nevada, and the Nevada Plan never adequately funded school districts.

1:52:40

ITEM 7. REVIEW AND APPROVAL OF MINUTES

(a) For Possible Action: CLGF Committee Meeting – August 19, 2021

Member Vuletich noted a minor correction. She clarified that on page two of the minutes, regarding training, she had asked if they were a member of Government Finance Association, the minutes state Bookkeepers Association.

Member O'Carroll moved to approve the minutes, Member Vuletich seconded the motion.

ITEM 8. FOR POSSIBLE ACTION: SCHEDULE DATE AND REVIEW AGENDA TOPICS FOR THE NEXT MEETING

Chairman Leavitt noted they will want to discuss the results of the audit reports. Ms. Langley added the Walker River Irrigation District update since it was removed from this Agenda. Chairman Leavitt also added they will want Esmeralda County back again. Member Colvin stated she would like to have the caps for the budget for property tax. Ms. Langley noted the Department doesn't get that until February. Mr. Mitchell noted they would not have those before January 31st. Chairman Leavitt noted he was thinking to have the next meeting towards the middle to end of February, by then the audit reports should be in as well as the property taxes. Ms. Langley agreed and stated the Department should have good reports then.

Member O'Carroll asked the Department if they are seeing more request for extensions. Ms. Langley stated they are seeing less.

Chairman Leavitt noted he is curious if the software issues will go beyond just the one entity.

ITEM 9. PUBLIC COMMENT

There was no public comment.

ITEM 10. FOR POSSIBLE ACTION: ADJOURNMENT

Meeting was adjourned at 12:22 a.m.

STATEMENT FOR NOVEMBER 9, 2021 CLGF MEETING AGENGA ITEM # 5

I ask that this statement be included in the minutes of this meeting.

This hearing is being held in response to my appeal of the advisory opinion (21-013) related to the petition for an advisory opinion from the Committee regarding the absence of financial records of the *Town of Belmont* in Nye County and the rights of the citizens of this State to be apprised of the financial records of all local governments. To have our governments be held accountable to the citizens and responsible for their actions.

This shadow, phantom entity of Belmont has purchased properties with funds from an undocumented budget from Nye County and is considered to be a tax-exempt entity, even though there are no records that it legally exists.

This is not a request for new laws to be put in place to deal with these issues. This is asking for the existing laws of this State to be abided by and the rights of the citizens to be upheld.

It is not so much as what was done with the advisory opinion, but what was not done. That is to deal with the issues brought forward in the petition for an advisory opinion related to NRS 354. The advisory opinion provided in response to my petition did not address the actual issues of the petition but attempted to skirt these issues related to NRS 354.

The advisory opinion concluded that Belmont was an unincorporated town and a local government. Neither of these conclusions are true and accurate. The Department and I may not agree on these very important points, but that is what the appeal process is for.

The advisory opinion failed to address the fact that if these points were true then Belmont would be required to provide their financial records to the Department, of which the Department admits it has no records related to this entity.

The reality is:

- Belmont is not an unincorporated town.
- The Department has no documentation to show this unincorporated town exists.
- Nye County has no documentation to show this unincorporated town exists.
- No one has any documentation to show this unincorporated town exists.
- If the Department, Nye County and the Legislature have never provided for Belmont to be considered as an unincorporated town, how can the Department conclude that something was intended that has never been provided for?
- The Nevada Supreme Court has explained on numerous occasions that “the intent of the legislature is the controlling factor in statutory interpretation.”
- The Nevada Supreme Court has ruled, in May of this year, that arguments that “would require us to read language into the provision that it does not contain” is “a task we will not undertake.”
- The plain language of the statutes referenced is what is to be used in determining conformance with the statutes.
- The intent of the Legislature is what is written in the laws.

The advisory opinion stated that I did not provide “sufficient factual support” for my claims regarding Belmont’s lack of status as an unincorporated town, but my documentation, which is the only documentation, shows very clearly that Belmont does not conform to any of the requirements of being an unincorporated town.

The advisory opinion provided absolutely zero documentation or facts to substantiate the claims it made, because no documentation exists to substantiate the conclusions drawn.

I followed up with Nye County after the advisory opinion stated that Nye County had formed Belmont as an unincorporated town. Nye County states it has no records of ever forming Belmont as an unincorporated town. A copy of that documentation was attached to the appeal.

Why does the Department maintain that this entity exists when it doesn't, and if it did exist, doesn't require this entity to abide by the laws in which every other governmental entity must abide by?

I have also followed up on the statement made in the advisory opinion that Belmont is a "local government".

- NRS 234.250 mandates each "local government" as defined in NRS 354.474 record the official plat of the boundaries of that local government with the Department.
- This statute mandates that until a local government complies with this requirement it shall not levy or receive any taxes or assessments. So, failure to abide by this statute precludes an entity from meeting the definition of a "local government" in NRS 354.474.
- This statute applies to all local governments receiving or expending funds on behalf of the public, with no exceptions.
- Over five weeks ago I submitted a public records request to the Department for the records of the boundaries of Belmont that this "local government" is mandated to record with the Department.
- This public records request has yet to be properly answered even though the Department is mandated to respond within five days.

Why cannot the Department readily admit they have no records of this entity and that they cannot justify the conclusions that they have drawn in the advisory opinion?

Why does the Department maintain that this entity is a "local government" when it does not conform to the mandated requirements to be considered as one?

And if it did conform to those requirements, why doesn't the Department require it to abide by the laws that all other "local governments" are mandated to abide by?

Why do the citizens have to fight against the Department in order to have the government be accountable and responsible to the citizens?

Neither the Department nor the Committee has the authority to decide who must abide by the laws and who does not have to abide by the laws. The laws have been made for all of us to abide by, fairly and equally.

I am asking that the Committee uphold and abide by the laws of this State and protect the basic fundamental rights of the citizens instead of protecting this shadow, phantom entity.

I will be happy to attempt to answer any questions the Committee may have.

Respectfully,

Neal Jones
njones14791@gmail.com