



STATE OF NEVADA
DEPARTMENT OF TAXATION

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May 19, 2016

To Whom It May Concern:

Re: Governmental Services Tax Distributions

In coordination with the notice you recently received from the Department of Motor Vehicles regarding the Governmental Services Tax ("GST"), the Department of Taxation is releasing revised figures for Consolidated Tax Distribution ("CTX"). There was an error in the calculation of the GST for the months of April 2013 – March 2016 which resulted in over distribution of funds to local governments. Since GST is one component of CTX, the Department has recalculated the figures for the time frame in which the error occurred. The revised figures are informational, as the Department will not be seeking reimbursement of these additional funds.

Budget revenue projections based on historical prior years' CTX distributions should be revised to reflect the actual lower corrected distribution figure provided in the attachment to this letter. The attachment shows the actual distribution that occurred with the GST error in each fiscal year. It also shows how the distributions should have occurred absent the GST error and the differences which were inadvertently distributed to each local government.

If you have any questions in relation to Governmental Services Tax, please contact Cindy St. Hilaire at the Department of Motor Vehicles, (775) 684-4507.

If you have any questions regarding Consolidated Tax distribution, please contact Michael Pelham at (775) 684-2024, or through email at mpelham@tax.state.nv.us.

If you have any questions regarding budget revenue projections, please call Kelly Langley with the Local Government Finance Section, Division of Local Government Services, (775)-684-2073.

We appreciate your understanding for any inconvenience.

Sincerely,

A handwritten signature in blue ink that reads "Deonne E. Contine".

Deonne E. Contine
Executive Director

**Actual Amount of Basic Governmental Services Tax (BGST) Overdistributed to Local Governments
By County by Fiscal Year under the NRS 360.680 and 360.690 (Second Tier of the CTAX Distribution)**

Overdistribution Period for Each Fiscal Year Shown in this Table: FY 2013 (April 2013 - June 2013); FY 2014 (July 2013 - June 2014);
FY 2015 (July 2014 - June 2015); and FY 2016 (July 2015 - February 2016)^(1.)

	FY 2013 (Apr-Jun)	FY 2014 (Jul-Jun)	FY 2015 (Jul-Jun)	FY 2016 (Jul-Feb)	Total
CARSON CITY					
Carson City	\$7,747.25	\$69,917.01	\$109,432.94	\$90,558.09	\$277,655.29
SPECIAL DISTRICTS					
Carson-Truckee Water Conservancy	\$10.03	\$89.97	\$140.98	\$116.63	\$357.61
Sierra Forest Fire Protection	\$169.29	\$0.00	\$0.00	\$0.00	\$169.29
Total Carson City	\$7,926.57	\$70,006.98	\$109,573.92	\$90,674.72	\$278,182.19
CHURCHILL COUNTY					
LOCAL GOVERNMENTS					
Churchill County	\$2,129.63	\$17,481.09	\$26,647.67	\$20,112.82	\$66,371.21
Fallon	\$526.86	\$4,970.82	\$7,885.89	\$5,935.88	\$19,319.45
SPECIAL DISTRICTS					
Carson-Truckee Water Conservancy	\$3.20	\$26.54	\$39.88	\$30.10	\$99.72
Churchill Mosquito Abatement GID	\$106.52	\$883.17	\$1,327.51	\$1,001.67	\$3,318.87
Total Churchill County	\$2,766.21	\$23,361.62	\$35,900.95	\$27,080.47	\$89,109.25
CLARK COUNTY					
ENTERPRISE DISTRICT					
Kyle Canyon Water District	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL GOVERNMENTS					
Clark County	\$49,643.74	\$525,424.98	\$923,973.33	\$770,405.02	\$2,269,447.07
Boulder City	\$1,571.37	\$13,459.01	\$17,180.64	\$18,304.57	\$50,515.59
Henderson	\$13,920.84	\$160,067.06	\$262,417.36	\$222,005.96	\$658,411.22
Las Vegas	\$39,400.75	\$355,309.43	\$614,894.32	\$509,364.72	\$1,518,969.22
Mesquite	\$1,287.35	\$4,213.37	\$6,173.27	\$24,379.42	\$36,053.41
North Las Vegas	\$6,735.16	\$94,408.56	\$160,023.93	\$84,057.02	\$345,224.67
Bunkerville	\$93.44	\$0.00	\$118.75	\$1,705.36	\$1,917.55
Enterprise	\$576.38	\$11,440.01	\$20,282.46	\$5,705.52	\$38,004.37
Laughlin	\$1,028.26	\$7,500.18	\$15,730.80	\$14,631.01	\$38,890.25
Moapa Valley	\$130.45	\$0.00	\$462.10	\$2,192.08	\$2,784.63
Paradise	\$10,885.83	\$89,448.84	\$170,774.16	\$206,337.16	\$477,445.99
Searchlight	\$67.87	\$0.00	\$0.00	\$1,133.26	\$1,201.13
Spring Valley	\$2,885.49	\$39,171.03	\$70,058.03	\$47,752.36	\$159,866.91
Summerlin	\$24.91	\$148.98	\$249.46	\$167.38	\$590.73
Sunrise Manor	\$1,396.10	\$17,073.68	\$32,934.20	\$11,877.08	\$63,281.06
Whitney	\$112.99	\$1,790.17	\$3,241.38	\$610.21	\$5,754.75
Winchester	\$2,281.37	\$0.00	-\$0.01	\$36,182.10	\$38,463.46
SPECIAL DISTRICTS					
Boulder Library District	\$94.94	\$823.24	\$1,369.86	\$1,191.21	\$3,479.25
Clark County Fire Protection	\$7,232.43	\$65,297.11	\$108,653.00	\$128,727.73	\$309,910.27
Henderson Library District	\$322.16	\$2,949.95	\$4,908.66	\$5,382.60	\$13,563.37
Las Vegas/Clark Co Library District	\$2,966.43	\$26,974.59	\$44,885.15	\$52,363.52	\$127,189.69
Moapa Fire Protection	\$120.69	\$1,133.95	\$1,886.91	\$2,886.70	\$6,028.25
Mt Charleston Fire Protection	\$23.40	\$216.11	\$359.58	\$550.12	\$1,149.21
Total Clark County	\$142,802.35	\$1,416,850.25	\$2,460,577.34	\$2,147,912.11	\$6,168,142.05

**Actual Amount of Basic Governmental Services Tax (BGST) Overdistributed to Local Governments
By County by Fiscal Year under the NRS 360.680 and 360.690 (Second Tier of the CTAX Distribution)**

Overdistribution Period for Each Fiscal Year Shown in this Table: FY 2013 (April 2013 - June 2013); FY 2014 (July 2013 - June 2014);
FY 2015 (July 2014 - June 2015); and FY 2016 (July 2015 - February 2016)^(1.)

	FY 2013 (Apr-Jun)	FY 2014 (Jul-Jun)	FY 2015 (Jul-Jun)	FY 2016 (Jul-Feb)	Total
<u>DOUGLAS COUNTY</u>					
ENTERPRISE DISTRICTS					
Douglas County Sewer Improvement GID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Elk Point Sanitation GID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Minden/Gardnerville Sanitation GID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tahoe Douglas Sewer Improvement GID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL GOVERNMENTS					
Douglas County	\$3,974.13	\$43,407.29	\$70,243.73	\$55,354.29	\$172,979.44
Gardnerville	\$80.29	\$1,062.08	\$1,726.42	\$1,299.90	\$4,168.69
Genoa	\$4.23	\$42.77	\$67.75	\$53.90	\$168.65
Minden	\$126.41	\$1,358.78	\$2,201.90	\$1,727.12	\$5,414.21
SPECIAL DISTRICTS					
Carson-Truckee Water Conservancy	\$7.57	\$96.22	\$155.55	\$121.48	\$380.82
Cave Rock GID	\$4.06	\$75.98	\$122.39	\$93.76	\$296.19
Douglas Mosquito Protection GID	\$44.93	\$523.78	\$847.75	\$660.00	\$2,076.46
East Fork Fire Protection	\$444.24	\$6,818.15	\$10,926.85	\$8,493.73	\$26,682.97
Gardnerville Ranchos GID	\$281.62	\$2,977.09	\$4,876.60	\$3,788.80	\$11,924.11
Indian Hills GID	\$101.77	\$1,050.98	\$1,696.43	\$1,327.23	\$4,176.41
Kingsbury GID	\$148.61	\$2,169.67	\$3,504.77	\$2,723.84	\$8,546.89
Lakeridge GID	\$3.16	\$72.58	\$116.30	\$90.12	\$282.16
Logan Creek GID	\$1.64	\$31.26	\$50.42	\$38.64	\$121.96
Marla Bay GID	\$15.63	\$217.73	\$351.16	\$276.65	\$861.17
Oliver Park GID	\$5.88	\$78.09	\$125.88	\$98.08	\$307.93
Round Hill GID	\$89.51	\$1,648.61	\$2,657.07	\$2,056.18	\$6,451.37
Skyland GID	\$23.39	\$305.54	\$492.20	\$387.78	\$1,208.91
Tahoe Douglas Fire Protection	\$1,097.08	\$16,813.52	\$27,126.08	\$21,238.24	\$66,274.92
Topaz Ranch GID	\$36.60	\$242.96	\$391.20	\$318.27	\$989.03
Zephyr Cove GID	\$8.17	\$114.23	\$183.75	\$143.53	\$449.68
Zephyr Heights GID	\$20.12	\$365.46	\$589.46	\$458.33	\$1,433.37
Zephyr Knolls GID	\$0.83	\$13.28	\$21.41	\$16.79	\$52.31
<u>Total Douglas County</u>	\$6,519.87	\$79,486.07	\$128,475.07	\$100,766.66	\$315,247.67
<u>ELKO COUNTY</u>					
ENTERPRISE DISTRICT					
Elko Convention/Visitors Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Elko Television District	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL GOVERNMENTS					
Elko County	\$2,899.79	\$28,116.00	\$46,352.43	\$35,481.11	\$112,849.33
Carlin	\$363.20	\$3,389.45	\$5,616.28	\$4,317.06	\$13,685.99
Elko City	\$2,590.83	\$24,711.21	\$40,760.27	\$31,336.28	\$99,398.59
Wells	\$224.91	\$2,119.08	\$3,442.75	\$2,676.38	\$8,463.12
West Wendover	\$506.67	\$4,677.27	\$7,586.54	\$5,941.04	\$18,711.52
Jackpot	\$258.00	\$2,428.72	\$3,915.43	\$3,087.99	\$9,690.14
Montello	\$1.64	\$15.06	\$24.25	\$19.21	\$60.16
Mountain City	\$1.60	\$13.18	\$21.07	\$16.41	\$52.26
<u>Total Elko County</u>	\$6,846.64	\$65,469.97	\$107,719.02	\$82,875.48	\$262,911.11

**Actual Amount of Basic Governmental Services Tax (BGST) Overdistributed to Local Governments
By County by Fiscal Year under the NRS 360.680 and 360.690 (Second Tier of the CTAX Distribution)**

Overdistribution Period for Each Fiscal Year Shown in this Table: FY 2013 (April 2013 - June 2013); FY 2014 (July 2013 - June 2014);
FY 2015 (July 2014 - June 2015); and FY 2016 (July 2015 - February 2016)^(1.)

	FY 2013 (Apr-Jun)	FY 2014 (Jul-Jun)	FY 2015 (Jul-Jun)	FY 2016 (Jul-Feb)	Total
<u>ESMERALDA COUNTY</u>					
LOCAL GOVERNMENTS					
Esmeralda County	\$134.71	\$779.49	\$1,214.85	\$815.79	\$2,944.84
Goldfield	\$3.75	\$16.18	\$25.36	\$17.34	\$62.63
Silver Peak	-\$4.32	\$14.83	\$22.61	\$15.11	\$48.23
Total Esmeralda County	\$134.14	\$810.50	\$1,262.82	\$848.24	\$3,055.70
<u>EUREKA COUNTY</u>					
ENTERPRISE DISTRICT					
Eureka Television District	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL GOVERNMENTS					
Eureka County	\$207.58	\$1,827.86	\$2,416.37	\$2,197.45	\$6,649.26
Crescent Valley	\$0.05	\$0.47	\$0.62	\$0.55	\$1.69
Eureka	\$0.13	\$1.19	\$1.54	\$1.41	\$4.27
SPECIAL DISTRICTS					
Diamond Valley Rodent	\$0.19	\$1.72	\$2.33	\$2.11	\$6.35
Diamond Valley Weed	\$0.19	\$1.72	\$2.33	\$2.11	\$6.35
Total Eureka County	\$208.14	\$1,832.96	\$2,423.19	\$2,203.63	\$6,667.92
<u>HUMBOLDT COUNTY</u>					
LOCAL GOVERNMENTS					
Humboldt County	\$1,425.30	\$13,786.96	\$22,287.58	\$16,707.00	\$54,206.84
Winnemucca	\$544.49	\$5,064.13	\$8,291.99	\$6,236.92	\$20,137.53
SPECIAL DISTRICTS					
Golconda Fire Protection	\$53.93	\$500.64	\$817.03	\$614.02	\$1,985.62
Humboldt Fire Protection	\$4.60	\$41.26	\$67.72	\$50.92	\$164.50
Humboldt Hospital District	\$152.22	\$1,472.49	\$2,376.29	\$1,780.45	\$5,781.45
Mcdernit Fire Protection	\$0.49	\$4.58	\$7.53	\$5.69	\$18.29
Orovada Community Services GID	\$4.91	\$49.93	\$79.78	\$59.60	\$194.22
Orovada Fire Protection	\$6.14	\$62.37	\$99.62	\$74.41	\$242.54
Paradise Fire Protection	\$4.85	\$50.67	\$80.33	\$59.90	\$195.75
Pueblo Fire Protection	\$1.43	\$17.09	\$24.95	\$18.15	\$61.62
Winnemucca Rural Fire Protection	\$25.09	\$234.15	\$385.02	\$289.88	\$934.14
Total Humboldt County	\$2,223.45	\$21,284.27	\$34,517.84	\$25,896.94	\$83,922.50
<u>LANDER COUNTY</u>					
ENTERPRISE DISTRICT					
Lander Co Sewer Improvement District #2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL GOVERNMENTS					
Lander County	\$653.87	\$5,672.58	\$10,054.73	\$7,078.00	\$23,459.18
Austin	\$2.36	\$20.33	\$40.76	\$30.47	\$93.92
Battle Mountain	\$39.58	\$336.32	\$613.62	\$438.22	\$1,427.74
Kingston	\$3.12	\$25.44	\$53.32	\$40.60	\$122.48
SPECIAL DISTRICTS					
Lander Hospital District	\$126.36	\$1,092.25	\$1,954.74	\$1,383.27	\$4,556.62
Total Lander County	\$825.29	\$7,146.92	\$12,717.17	\$8,970.56	\$29,659.94

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By County by Fiscal Year under the NRS 360.680 and 360.690 (Second Tier of the CTAX Distribution)**

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FY 2015 (July 2014 - June 2015); and FY 2016 (July 2015 - February 2016)^(1.)

	FY 2013 (Apr-Jun)	FY 2014 (Jul-Jun)	FY 2015 (Jul-Jun)	FY 2016 (Jul-Feb)	Total
<u>LINCOLN COUNTY</u>					
LOCAL GOVERNMENTS					
Lincoln County	\$380.93	\$3,910.77	\$6,173.09	\$4,706.84	\$15,171.63
Caliente	\$42.74	\$438.87	\$664.25	\$508.98	\$1,654.84
Alamo	\$6.48	\$66.60	\$102.14	\$78.15	\$253.37
Panaca	\$11.76	\$120.67	\$184.84	\$141.42	\$458.69
Pioche	\$15.67	\$160.86	\$242.84	\$186.13	\$605.50
SPECIAL DISTRICTS					
Lincoln County Hospital District	\$40.17	\$412.40	\$644.23	\$491.83	\$1,588.63
Pahranagat Valley Fire Protection	\$15.14	\$155.29	\$234.99	\$180.08	\$585.50
Pioche Fire Protection	\$8.58	\$88.14	\$132.50	\$101.63	\$330.85
<u>Total Lincoln County</u>	\$521.47	\$5,353.60	\$8,378.88	\$6,395.06	\$20,649.01
<u>LYON COUNTY</u>					
ENTERPRISE DISTRICTS					
Stagecoach GID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Willowcreek GID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL GOVERNMENTS					
Lyon County	\$5,948.66	\$62,837.26	\$105,583.68	\$83,463.14	\$257,832.74
Fernley	\$61.67	\$655.77	\$1,143.81	\$702.85	\$2,564.10
Yerington	\$179.07	\$1,937.97	\$3,043.10	\$2,491.93	\$7,652.07
SPECIAL DISTRICTS					
Carson-Truckee Water Conservancy	\$4.26	\$45.07	\$74.10	\$59.47	\$182.90
Central Lyon Fire Protection	\$229.37	\$2,402.38	\$3,931.52	\$3,155.48	\$9,718.75
Mason Valley Fire Protection	\$34.89	\$375.70	\$609.21	\$487.47	\$1,507.27
Mason Valley Mosquito Abatement	\$30.58	\$330.85	\$531.33	\$427.79	\$1,320.55
North Lyon Fire Protection	\$63.58	\$683.88	\$1,197.25	\$922.24	\$2,866.95
Silver Springs Stagecoach Hospital	\$38.00	\$385.93	\$616.12	\$504.35	\$1,544.40
Smith Valley Fire Protection	\$24.32	\$258.51	\$415.43	\$335.55	\$1,033.81
South Lyon Hospital District	\$124.69	\$1,351.50	\$2,189.74	\$1,754.70	\$5,420.63
<u>Total Lyon County</u>	\$6,739.09	\$71,264.82	\$119,335.29	\$94,304.97	\$291,644.17

**Actual Amount of Basic Governmental Services Tax (BGST) Overdistributed to Local Governments
By County by Fiscal Year under the NRS 360.680 and 360.690 (Second Tier of the CTAX Distribution)**

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FY 2015 (July 2014 - June 2015); and FY 2016 (July 2015 - February 2016)^(1.)

	FY 2013 (Apr-Jun)	FY 2014 (Jul-Jun)	FY 2015 (Jul-Jun)	FY 2016 (Jul-Feb)	Total
<u>MINERAL COUNTY</u>					
LOCAL GOVERNMENTS					
Mineral County	\$309.69	\$3,134.10	\$4,236.70	\$3,400.74	\$11,081.24
SPECIAL DISTRICTS					
Mineral County Hospital District	\$18.09	\$179.33	\$242.95	\$195.63	\$636.00
<u>Total Mineral County</u>	\$327.78	\$3,313.43	\$4,479.65	\$3,596.37	\$11,717.24
<u>NYE COUNTY</u>					
LOCAL GOVERNMENTS					
Nye County	\$4,727.84	\$49,575.12	\$81,952.07	\$66,490.08	\$202,745.11
Amargosa	\$53.15	\$515.38	\$853.76	\$716.87	\$2,139.16
Beatty	\$175.10	\$1,738.76	\$2,909.43	\$2,232.32	\$7,055.61
Gabbs	\$46.94	\$432.29	\$716.31	\$578.03	\$1,773.57
Manhattan	\$2.71	\$23.56	\$39.42	\$29.99	\$95.68
Pahrump	\$295.37	\$3,118.92	\$5,016.58	\$4,471.31	\$12,902.18
Round Mountain	\$120.94	\$1,176.88	\$2,023.62	\$1,473.11	\$4,794.55
Tonopah	\$138.73	\$1,508.39	\$2,532.44	\$1,850.89	\$6,030.45
SPECIAL DISTRICTS					
Amargosa Library District	\$4.26	\$41.33	\$69.52	\$57.57	\$172.68
Beatty Library District	\$2.95	\$29.41	\$49.98	\$37.61	\$119.95
Pahrump Library District	\$39.94	\$424.42	\$684.59	\$609.95	\$1,758.90
Pahrump Swim Pool GID	\$23.35	\$248.26	\$400.46	\$356.80	\$1,028.87
Smoky Valley Library District	\$12.15	\$116.90	\$201.11	\$146.85	\$477.01
Tonopah Library District	\$1.13	\$11.96	\$23.27	\$7.91	\$44.27
<u>Total Nye County</u>	\$5,644.56	\$58,961.59	\$97,472.56	\$79,059.29	\$241,138.00
<u>PERSHING COUNTY</u>					
LOCAL GOVERNMENTS					
Pershing County	\$218.18	\$2,476.68	\$3,698.09	\$3,084.59	\$9,477.53
Lovelock	\$41.04	\$447.78	\$713.14	\$570.57	\$1,772.53
SPECIAL DISTRICTS					
Pershing County Hospital District	\$28.42	\$322.84	\$481.44	\$404.31	\$1,237.01
<u>Total Pershing County</u>	\$287.64	\$3,247.30	\$4,892.67	\$4,059.47	\$12,487.07
<u>STOREY COUNTY</u>					
LOCAL GOVERNMENTS					
Storey County	\$944.66	\$9,324.20	\$15,643.37	\$12,304.76	\$38,216.99
SPECIAL DISTRICTS					
Carson-Truckee Water Conservancy	\$0.34	\$2.95	\$5.17	\$3.88	\$12.34
<u>Total Storey County</u>	\$945.00	\$9,327.15	\$15,648.54	\$12,308.64	\$38,229.33

**Actual Amount of Basic Governmental Services Tax (BGST) Overdistributed to Local Governments
By County by Fiscal Year under the NRS 360.680 and 360.690 (Second Tier of the CTAX Distribution)**

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FY 2015 (July 2014 - June 2015); and FY 2016 (July 2015 - February 2016)^(1.)

	FY 2013 (Apr-Jun)	FY 2014 (Jul-Jun)	FY 2015 (Jul-Jun)	FY 2016 (Jul-Feb)	Total
WASHOE COUNTY					
ENTERPRISE DISTRICTS					
Sun Valley Water And Sanitation GID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Verdi Television GID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lemmon Valley Underground Water Basin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL GOVERNMENTS					
Washoe County	\$26,774.86	\$262,300.87	\$469,950.22	\$346,511.45	\$1,105,537.40
Reno	\$16,596.34	\$172,024.65	\$77,502.20	\$216,558.74	\$482,681.93
Sparks	\$5,882.96	\$56,338.31	\$244,278.81	\$72,335.12	\$378,835.20
SPECIAL DISTRICTS					
Carson-Truckee Water Conservancy	\$50.81	\$413.58	\$966.62	\$539.75	\$1,970.76
Incline Village GID	\$422.83	\$2,842.98	\$6,644.52	\$3,826.71	\$13,737.04
North Lake Tahoe Fire Protection	\$1,164.18	\$7,848.38	\$18,342.97	\$10,588.26	\$37,943.79
Palomino Valley GID	\$8.73	\$454.07	-\$2,510.19	-\$2,356.18	-\$4,403.57
Sierra Forest Fire Protection	\$464.79	\$3,234.03	\$7,558.47	\$4,118.91	\$15,376.20
Truckee Meadows Fire Protection	\$1,302.68	\$14,038.48	\$36,381.81	\$25,017.01	\$76,739.98
Total Washoe County	\$52,668.18	\$519,495.35	\$859,115.43	\$677,139.77	\$2,108,418.73
WHITE PINE COUNTY					
LOCAL GOVERNMENTS					
White Pine County	\$441.36	\$5,562.28	\$8,917.44	\$6,452.21	\$21,373.29
Ely	\$185.62	\$2,339.37	\$3,750.46	\$2,713.65	\$8,989.10
Lund	\$2.32	\$29.21	\$46.80	\$33.86	\$112.19
Mcgill	\$13.75	\$173.34	\$277.91	\$201.12	\$666.12
Ruth	\$6.66	\$84.02	\$134.70	\$97.47	\$322.85
SPECIAL DISTRICTS					
White Pine Hospital District	\$52.07	\$656.26	\$1,052.11	\$761.27	\$2,521.71
Total White Pine County	\$701.78	\$8,844.48	\$14,179.42	\$10,259.58	\$33,985.26
TOTAL - STATEWIDE	\$238,088.16	\$2,366,057.25	\$4,016,669.77	\$3,374,351.96	\$9,995,167.14

NOTE:

(1.) The numbers shown for FY 2016 reflect the GST over distribution amount for the period July 2015 through February 2016 as the Department of Taxation will not do the Consolidated Tax Distribution Account (CTAX) allocations for March until the end of May. The numbers shown for FY 2016 do not reflect the total amount of GST over distributed by the Department of Motor Vehicles for March 2016. The Department of Taxation will update the over distribution numbers for each local government entity after the March allocation is completed and this table will be updated.



BRIAN SANDOVAL
Governor
JOAN LAMBERT
Chair, Nevada Tax Commission
DEONNE E. CONTINE
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

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May 31, 2016

To Whom it May Concern:

RE: Consolidated Tax Distribution Projections
FY 16/17 based on recent change in GST

In coordination with the notice you recently received from the department of Motor Vehicles regarding the revised Governmental Services Tax ("GST"), the Department of Taxation has revisited the CTX projections previously provided in the Final Revenue Projections for the 2016-2017 fiscal year, to determine the impact on the CTX projections from this change in GST.

For your information we have attached the "CTX Revenue Summary by County" reflecting the revised CTX Revenue Projections based on the information provided earlier this month. The impact on the CTX Revenue Projections is approximately 0.32% in total for the State and well below 1% for any of the counties. The County percentage depends on the allocation between the County CTX, School Operating and School Debt as reflected on the attached pages C-3 through C-6.

Because the impact of this change is minimal assuming Final Budget Projections were used, there will be no need to change the Tentative or Final Budgets. If the County elected to use different numbers in their budget than what was provided in the Final Revenue Projections, you will need to review and determine if any budget action is necessary.

The School Districts may choose to amend their budgets in December should it be necessary based on the original projections. This will allow you time to see how closely the actual monthly information is to the projections used in the FY 16/17 Budget prior to making any changes.

If you have any questions regarding the budget revenue projections, please call your budget analyst, or Kelly Langley with the Local Government Finance Section, Division of Local Government Services, (775) 684-2073.

Sincerely,

A handwritten signature in blue ink that reads "Terry Rubald".

Terry Rubald
Deputy Executive Director

CONSOLIDATED TAX DISTRIBUTION
 REVENUE SUMMARY BY COUNTY
 REFLECTS REVISED GST 5/19/16

COUNTY	BCCRT	SCCRT	CIGARETTE	LIQUOR	RPTT	GST	REVISED	ORIGINAL	% OF CHANGE
							CTX REVENUE TOTAL	CTX REVENUE TOTAL	
CARSON CITY	5,107,588	17,513,615	209,336	71,000	357,443	2,267,372	25,526,354	25,650,498	-0.48%
CHURCHILL	1,330,093	4,374,791	96,912	32,870	97,517	1,248,887	7,181,070	7,221,271	-0.56%
CLARK	195,638,217	683,149,041	8,170,678	2,771,241	24,748,293	106,815,588	1,021,293,059	1,024,028,039	-0.27%
DOUGLAS	3,420,203	14,400,952	186,001	63,086	749,102	2,579,950	21,399,294	21,546,907	-0.69%
ELKO	7,009,807	24,869,184	206,550	70,056	301,999	4,537,303	36,994,900	37,115,726	-0.33%
ESMERALDA	60,877	1,076,796	3,559	1,207	1,611	179,951	1,324,001	1,325,420	-0.11%
EUREKA	974,678	3,807,274	7,181	2,435	8,392	337,057	5,137,016	5,139,642	-0.05%
HUMBOLDT	2,210,910	8,925,121	65,790	22,314	78,949	1,652,340	12,955,424	12,993,651	-0.29%
LANDER	1,168,750	2,627,859	24,095	8,172	20,747	765,635	4,615,257	4,629,211	-0.30%
LINCOLN	154,221	1,128,199	19,626	6,657	17,147	422,684	1,748,534	1,757,680	-0.52%
LYON	2,169,224	10,692,687	205,493	69,697	439,614	2,663,694	16,240,409	16,373,249	-0.81%
MINERAL	225,302	1,495,884	17,506	5,938	8,419	394,190	2,147,239	2,152,036	-0.22%
NYE	2,833,335	9,408,677	177,620	60,243	243,990	2,270,490	14,994,355	15,096,998	-0.68%
PERSHING	337,199	1,860,251	26,036	8,831	31,344	629,479	2,893,139	2,898,785	-0.19%
STOREY	471,122	1,633,418	15,368	5,212	93,087	332,053	2,550,261	2,567,907	-0.69%
WASHOE	36,775,343	126,340,045	1,704,626	578,156	5,658,882	25,305,131	196,362,184	197,305,261	-0.48%
WHITE PINE	1,170,158	2,784,350	39,867	13,521	30,936	884,756	4,923,588	4,938,333	-0.30%
TOTAL	261,057,028	916,088,142	11,176,244	3,790,636	32,887,471	153,286,561	1,378,286,083	1,382,740,614	-0.32%

GOVERNMENTAL SERVICES TAX

3/15/16

ENTITY	PROJECTED COUNTY DISTRIBUTION (1)	FY 2015-16 ASSESSED VALUE (2)	OPERATING TAX RATE (3)	DEBT TAX RATE (4)	TOTAL TAX RATE (5)	PROPERTY TAX AVAILABLE (6)	AVAILABLE PROPERTY TAX % TO TOTAL CO. % (7)	REVISED		ORIGINAL	
								PROJECTED REVENUE FISCAL YEAR FY 2016-17 (8)	PROJECTED REVENUE FISCAL YEAR FY 2016-17 (8)	PROJECTED REVENUE FISCAL YEAR FY 2016-17 (8)	DIFFERENCE % Change (8)
Carson City Consolidated Tax Schools - Operating Debt	\$4,650,456	1,373,408,853	1.5000	0.0000	1.5000	20,601,133	48.76%	2,267,372	2,301,516	(124,144)	-5.19%
		1,373,408,853		0.4300	0.4300	5,905,658	11.42%	530,946	1,953,547	(101,409)	-5.19%
						26,506,791	100.00%	4,650,456	4,905,080	(254,624)	-5.19%
Churchill Consolidated Tax Schools - Operating Debt	2,649,273	734,347,493	1.5000	0.0000	1.5000	11,015,212	47.14%	1,248,887	1,289,088	(40,201)	-3.12%
		734,347,493		0.5500	0.5500	4,038,911	14.18%	1,024,673	1,057,656	(32,983)	-3.12%
						15,054,124	100.00%	2,649,273	387,807	(12,094)	-3.12%
									2,734,551	(85,278)	-3.12%
Clark Consolidated Tax Schools - Operating Debt	194,011,174	69,266,468,466	1.5000	0.0000	1.5000	1,038,997,027	55.06%	106,815,589	109,550,570	(2,734,981)	-2.50%
		69,266,468,466		0.7023	0.7023	486,458,408	14.33%	59,389,447	60,910,096	(1,520,649)	-2.50%
						1,525,455,435	100.00%	27,806,139	28,518,107	(711,968)	-2.50%
									194,011,175	(4,967,598)	-2.50%
Douglas Consolidated Tax Schools - Operating Debt	6,605,982	2,727,497,704	1.5000	0.0000	1.5000	40,912,466	39.05%	2,579,950	2,727,563	(147,613)	-5.41%
		2,727,497,704		0.6200	0.6200	16,910,486	17.82%	2,848,608	3,011,592	(162,984)	-5.41%
						57,822,951	100.00%	1,177,425	1,244,791	(67,366)	-5.41%
									6,605,982	(377,964)	-5.41%
Elko Consolidated Tax School - Operating Debt	8,915,235	1,901,937,199	1.5000	0.0000	1.5000	28,529,058	50.89%	4,537,303	4,658,129	(120,826)	-2.59%
		1,901,937,199		0.0000	0.0000	0	49.11%	4,377,932	4,494,514	(116,582)	-2.59%
						28,529,058	100.00%	8,915,235	-	(237,408)	-2.59%

GOVERNMENTAL SERVICES TAX

3/15/16

ENTITY	PROJECTED COUNTY DISTRIBUTION (1)	FY 2015-16 ASSESSED VALUE (2)	OPERATING TAX RATE (3)	DEBT TAX RATE (4)	TOTAL TAX RATE (5)	PROPERTY TAX AVAILABLE (6)	AVAILABLE PROPERTY TAX % TO TOTAL CO. % (7)	REVISED		ORIGINAL		
								PROJECTED REVENUE FISCAL YEAR 2016-17 (8)	% Change			
Emeraldia Consolidated Tax Schools - Operating Debt	396,383	68,967,729	1.5000	0.0000	1.5000	1,034,516	45.40%	179,951	179,951	181,370	(1,419)	-0.78%
		68,967,729		0.0000	0.0000	0	0.00%	216,432	216,432	218,139	(1,707)	-0.78%
						1,034,516	100.00%	396,383	396,383	399,509	(3,126)	-0.78%
Eureka Consolidated Tax Schools - Operating Debt	677,837	1,530,900,503	1.5000	0.0000	1.5000	22,963,508	49.73%	337,057	337,057	339,683	(2,626)	-0.77%
		1,530,900,503		0.0000	0.0000	0	0.00%	340,780	340,780	343,435	(2,655)	-0.77%
						22,963,508	100.00%	677,837	677,837	683,118	(5,281)	-0.77%
Humboldt Consolidated Tax Schools - Operating Debt	3,320,985	1,443,913,248	1.5000	0.0000	1.5000	21,658,699	49.75%	1,652,340	1,652,340	1,690,567	(38,227)	-2.26%
		1,443,913,248		0.3200	0.3200	4,620,522	41.41%	1,375,257	1,375,257	1,407,073	(31,816)	-2.26%
						26,279,221	99.99%	3,320,985	3,320,985	3,397,816	(76,831)	-2.26%
Lander Consolidated Tax Schools - Operating Debt	1,272,951	1,168,524,947	1.5000	0.0000	1.5000	17,527,874	60.15%	765,635	765,635	779,588	(13,953)	-1.79%
		1,168,524,947		0.0000	0.0000	0	0.00%	507,316	507,316	516,562	(9,246)	-1.79%
						17,527,874	100.00%	1,272,951	1,272,951	1,296,150	(23,199)	-1.79%
Lincoln Consolidated Tax Schools - Operating Debt	860,079	340,585,201	1.5000	0.0000	1.5000	5,108,778	49.14%	422,684	422,684	431,830	(9,146)	-2.12%
		340,585,201		0.4500	0.4500	1,532,633	39.12%	336,458	336,458	343,738	(7,280)	-2.12%
						6,641,411	100.00%	860,079	860,079	878,689	(18,610)	-2.12%

GOVERNMENTAL SERVICES TAX

3/15/16

ENTITY	PROJECTED COUNTY DISTRIBUTION (1)	FY 2015-16 ASSESSED VALUE (2)	OPERATING TAX RATE (3)	DEBT TAX RATE (4)	TOTAL TAX RATE (5)	PROPERTY TAX AVAILABLE (6)	AVAILABLE PROPERTY TAX TO TOTAL CO. % (7)	REVISED	ORIGINAL	% Change	
								PROJECTED REVENUE FISCAL YEAR 2016-17 (8)	PROJECTED REVENUE FISCAL YEAR 2016-17 (8)		DIFFERENCE
Lyon Consolidated Tax Schools - Operating Debt	4,860,028	1,524,874,295 1,524,874,295	1.5000	0.0000 0.5867	1.5000 0.5867	22,873,114 8,946,437	54.80% 12.70%	2,663,694 1,578,809 617,525	2,796,534 1,657,546 648,321	(132,840) (78,737) (30,796)	-4.75% -4.75% -4.75%
Mineral Consolidated Tax Schools - Operating Debt	623,537	166,510,772 166,510,772	1.5000	0.0000 0.2810	1.5000 0.2810	2,497,662 467,895	63.22% 30.98%	394,190 193,161 36,186	398,987 195,511 36,626	(4,797) (2,350) (440)	-1.20% -1.20% -1.20%
Nye Consolidated Tax Schools - Operating Debt	4,480,391	1,471,597,293 1,471,597,293	1.5000	0.0000 0.5850	1.5000 0.5850	22,073,959 8,608,844	50.68% 35.48%	2,270,490 1,589,856 620,044	2,373,134 1,661,730 648,075	(102,644) (71,874) (28,031)	-4.33% -4.33% -4.33%
Pershing Consolidated Tax Schools - Operating Debt	1,405,187	253,552,819 253,552,819	1.5000	0.0000 0.4000	1.5000 0.4000	3,803,292 1,014,211	44.80% 43.58%	629,479 612,401 163,307	635,125 617,894 164,772	(5,646) (5,493) (1,465)	-0.89% -0.89% -0.89%
Storey Consolidated Tax Schools - Operating Debt	546,815	510,697,664 510,697,664	1.2500	0.0000 0.4200	1.2500 0.4200	6,383,721 2,144,930	60.73% 29.40%	332,054 160,750 54,012	349,699 169,293 56,882	(17,645) (8,543) (2,870)	-5.05% -5.05% -5.05%
		8,528,651	100.00%			8,528,651	100.00%	546,816	575,874	(29,058)	-5.05%

GOVERNMENTAL SERVICES TAX

3/15/16

ENTITY	PROJECTED COUNTY DISTRIBUTION (1)	FY 2015-16 ASSESSED VALUE (2)	OPERATING TAX RATE (3)	DEBT TAX RATE (4)	TOTAL TAX RATE (5)	PROPERTY TAX AVAILABLE (6)	AVAILABLE PROPERTY TAX % TO TOTAL CO. % (7)	REVISED	ORIGINAL	% Change	
								PROJECTED REVENUE FISCAL YEAR FY 2016-17 (8)	PROJECTED REVENUE FISCAL YEAR FY 2016-17 (8)		DIFFERENCE (8)
Washoe	43,550,574										
Consolidated Tax Schools - Operating Debt		14,342,710,925	1.5000	0.0000	1.5000	215,140,664	58.11%	25,305,131	26,248,208	(943,077)	-3.59%
						55,721,432	8.62%	14,492,011	15,032,103	(540,092)	-3.59%
						270,862,096	100.00%	3,753,431	3,893,315	(139,884)	-3.59%
								43,550,573	45,173,626	(1,623,053)	-3.59%
White Pine	1,606,461										
Consolidated Tax Schools - Operating Debt		442,009,737	1.5000	0.0000	1.5000	6,630,146	55.07%	884,756	899,501	(14,745)	-1.64%
						1,100,604	38.53%	618,958	629,273	(10,315)	-1.64%
						7,730,750	6.40%	102,747	104,459	(1,712)	-1.64%
							100.00%	1,606,461	1,633,233	(26,772)	-1.64%
State Total	\$280,433,348							280,433,348	288,627,263	(8,193,915)	

153,286,561

157,741,092

NOTES:
 OPERATING TAX RATE - FY 1980-81 TAX RATE
 DEBT TAX RATE - FY 1980-81 TAX RATE
 SCHOOL DEBT RATE - THE GREATER OF FY 1978-79 DEBT RATE OR CURRENT DEBT RATE