

REPORT OF PROPERTY TAX COLLECTIONS

Types of tax receipts to be included:

- Property tax on real property
- Deferred tax on real property previously held for agricultural use
- Property tax on personal property
- Property tax on centrally assessed property
- Net proceeds of mineral tax

Non property tax revenue that should not be included:

- Franchise fees
- Oil and gas lease payments
- Fish & Game fees
- Federal in lieu of taxes

GLOSSARY

PSOPT – Public School Operating Property Tax which carries a \$.7500 tax rate per \$100 of assessed value.

Secured Roll - Tax roll on real property

Unsecured Roll – Tax roll on mobile homes and personal property (example: equipment, machinery)

Centrally Assessed Property – Tax roll on unitary, airlines and carlines valuation. The Department of Taxation bills, collects and distributes proceeds to local governments.

Tax receipts identified as revenue from agricultural deferred property – Recapture of value on property previously tagged for agricultural use which has been changed to a higher and better use.

INSTRUCTIONS TO PROPERTY TAX COLLECTION FORM

- (1) Use Columns C and D to complete the initial report due August 1 for the treasurer and August 10 for the school district. Report all amounts received through June 30 for the 2013-14 year in column C. **(Be sure to include any amounts reported in column D and E of the prior year final report due 9/10/2013** which represents prior year revenue collected in July and/or August of the current year and posted as current year revenue). Report the amounts received in July of the current fiscal year but which are recognized as prior year revenue in column D, lines 10 - 12 and 26 - 28.
- (2) Net Proceeds of Minerals to be reported on Line (20) should equal the combined total of lines 21 and 22 on the prior year report.
- (3) On line (5) and line (21), report **all** amounts of Net Proceeds of Minerals tax revenue received from July 1 through June 30 of the immediately completed fiscal year distributed by the Department of Taxation based on the quarterly reports filed by mining operators, plus any delinquent payments from prior calendar years.
- (4) Use column E, lines 10 - 12 and lines 26 - 28 for the final report due September 10 to report prior year tax revenue received in July **(do not duplicate amounts already reported in the preliminary report)** and August of the current fiscal year but which are recognized as current fiscal year revenue. Add the amounts in Col. C reported on August 1 to the amounts in Col. F, and revise the total in column G.

REPORT OF PROPERTY TAX COLLECTIONS

COUNTY: _____
 DATE OF THIS REPORT: _____
 Type of Report: (Check One) Preliminary Due 8/1/14 _____ Final Due 9/10/14 _____

FISCAL YEAR 2014 (JULY 1, 2013 THROUGH JUNE 30, 2014)

PART I

A	B	C	D	E	F	G
Line No.	Total County Collection by Tax Receipt Type:	Total Taxes Collected Through 6-30 (See Instruction #1, 3)	Total Taxes Collected 7-1 to 7-31 and accrued to FY 2014 (See Instruction #1)	Total Taxes Collected 7-1 to 8-31 and accrued to FY 2015 (See Instruction #4)	Total Taxes Collected After 6-30 for FY 2013-14	Total Taxes Collected for the 2013-14 Year (C + F)
1	Secured Roll					-
2	Unsecured Roll					-
3	Centrally-assessed Roll					-
4	Net Proceeds of Minerals					
5	CY 2013 - Distributed by the Department of Taxation Thru May, 2014)					-
6	CY 2014 - Distributed by the Department of Taxation in June, 2014)					-
7	Sub-Total 2013-2014 Receipts By Roll Type (Lines 1 - 6)	-				-
8	Total Delinquent Tax Receipts for FY 2005 and Prior Years				-	-
9	Delinquent Tax Receipts for FY 2006 and Later Years					
10	Secured Roll				-	-
11	Unsecured Roll				-	-
12	Centrally-assessed Roll				-	-
13	Grand Total, All Receipts (Lines 7 - 12)	-	-	-	-	-
14	Commission to County General Fund (per NRS 361.530)				-	-
15	Grand Total, All Receipts less Commission (Line 13 minus line 14)	-	-	-	-	-

PART II

A	B	C	D	E	F	G
		TO BE REPORTED TO DEPT OF EDUCATION				
Line No.	Total Public School Operating Property Tax (75¢ Levy) Distribution by Tax Receipt Type:	Total Taxes Collected Through 6-30 (See Instruction #1, 2, 3)	Total Taxes Collected 7-1 to 7-31 and accrued to FY 2014 (See Instruction #1)	Total Taxes Collected 7-1 to 8-31 and accrued to FY 2015 (See Instruction #4)	Total Taxes Collected After 6-30 for FY 2013-14	Total Taxes Collected for the 2013-14 Year (C + F)
16	Secured roll distribution to school district					-
17	Unsecured roll distribution to school district					-
18	Centrally-assessed roll distribution to school district					-
19	Net Proceeds of Minerals distribution to school district:					
20	CY 2012, CY 2013 - Distributed thru May/June 2013					-
21	CY 2013 - Distributed by the Department of Taxation Thru May, 2014					-
22	CY 2014 - Distributed by the Department of Taxation in June, 2014					-
23	Sub-Total 2013-2014 Receipts By Roll Type (Lines 16 - 22)	-			-	-
24	Total Delinquent Tax Receipts for FY 2005 and Prior Years				-	-
25	Delinquent Tax Receipts for FY 2006 and Later Years					
26	Secured Roll				-	-
27	Unsecured Roll				-	-
28	Centrally-assessed Roll				-	-
29	Grand Total, All Receipts (Lines 23 - 28)	-	-	-	-	-
30	Commission to County General Fund (per NRS 361.530)				-	-
31	Grand Total, All Receipts less Commission (Line 29 minus line 30)	-	-	-	-	-

Reported By: _____ Title: _____ Phone: _____