



Nevada Department of Taxation

Annual Survey

Cost of Collecting Taxes on Personal Property Assessments in FY 2015-16

The Department of Taxation annually collects information from County Assessors and County Treasurers with regard to the cost of collecting taxes on personal property accounts. The information will be used to develop the amount of exemption granted on personal property for Fiscal Year 2015-2016. The amount of exemption is approved annually by the Nevada Tax Commission pursuant to NRS 361.068(2). Please complete the following questions and return to the Department of Taxation, Division of Local Government Services, no later than **January 15, 2016** to Greg Worms at gworms@tax.state.nv.us.

Col. A	Column B	Column C
1	How many active personal property accounts appeared on the secured and unsecured tax rolls in your county between July 1, 2014 and June 30, 2015 ? (please do not include assessments made pursuant to NRS 361.770)	
2	Of the total listed on Line 1, how many personal property accounts appeared on the FY 2014-15 Unsecured Roll?	
3	Of the total accounts listed on Line 1, how many were exempted in FY 2014-15 because the calculated tax amount was less than the cost of collection as determined by the Tax Commission? (\$12.00)	
4	What was the total tax amount exempted in FY 2014-15 for the accounts listed on Line 3?	\$
5	How many FTE (full-time equivalent) employees were employed in your office during the period?	
6	How many FTEs perform the activities listed in Lines 8-13 during the period?	
7	How many man-hours were spent on the following activities FOR ALL PERSONAL PROPERTY ACCOUNTS (Secured and Unsecured Rolls), and what was the average or typical wage of the person(s) who did the work?	
		Title of Position(s) Performing Work
		Average or Typical Wage Per Hour
		Man-hours Worked
		Total Cost
8	Design, preparation, & ordering mailers (Forms & Envelopes)	\$
9	Printing and mailing bills	\$
10	Processing payments	\$
11	Preparing second and subsequent notices	\$
12	Preparing liens, judgments	\$
13	Other (please describe)	\$
14	Total	\$
15	What was the total amount expended for mailers for the accounts listed on Line 1?	\$
16	What was the total amount expended for printing mailers for the accounts listed in Line 1?	\$
17	What was the total amount expended for postage of the accounts listed in Line 1?	\$
18	Are there any other costs your office incurred associated with the cost of collecting taxes for personal property accounts? Please list those expenditures by name on the lines provided and the cost in Column C.	
19	(a)	\$
20	(b)	\$
21	Total Cost for All Personal Property Accounts (Lines 14+15+16+17+19+20)	\$

Name of Person Reporting this Information: _____

County to which this information pertains: _____

Phone Number: _____ Email Address: _____

Signature

Title

Date

Thank you for completing this survey. If you have any questions, please call the Division of Local Government Services at (775) 684-2100 and mention "Cost of Collecting Personal Property Tax Survey."