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DEPARTMENT OF TAXATION

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EXECUTIVE ORDER 2023-003

Date: May 1, 2023

To: Governor Lombardo

From: Shellie Hughes, Executive Director

Re: Executive Order 2023-003 – Regulations
Committee on Local Government Finance
Informational Report (Cover Memo)

Dear Governor Lombardo,

The Committee on Local Government Finance (“Committee”) and the Department of Taxation have undertaken a comprehensive review of all regulations within the Nevada Administrative Code (“NAC”) under the Committee’s jurisdiction in accordance with Executive Order No. 2023-003. The Executive Order requires the Committee to freeze the issuance of new regulations, conduct a comprehensive review of existing regulations, and prepare a report to the Governor’s Office by May 1, 2023.

Specifically, the Executive Order requires the Committee to recommend at least 10 regulations for removal and any amendments to other regulations under its jurisdiction that can be streamlined, clarified, reduced or otherwise improved to emphasize the economic potential of the State. In accordance with the Executive Order, the Committee considered whether the regulations are outdated, result in unintended consequences, create conflicts, or impose an unnecessary burden on citizens, businesses, or government entities.

The Committee has jurisdiction over various provisions within the following 3 Chapters of the NAC:

- 1) 350 Municipal Obligations
- 2) 354 Local Financial Administration
- 3) 361 Property Tax

The Department developed a comprehensive spreadsheet that identifies every regulation within each chapter under the Committee’s jurisdiction. This spreadsheet was provided to Department staff and public stakeholders to recommend provisions for amendment or repeal under the Executive Order.

The Department’s subject-matter experts reviewed the regulations within these chapters to make recommendations to the Committee whether the provisions of NAC were necessary to maintain or whether they could be amended (streamlined or clarified) to carry out the Governor’s intent in this Executive Order. The Department also provided these spreadsheets to the public and interested stakeholders before hosting a public workshop on April 7, 2023, to obtain feedback for any recommended amendments or repeals of these regulations.

Various stakeholders provided the Department with written and/or public comment for the amendment and repeal of various sections of NAC during the workshop.

The Committee also held a public hearing on April 14, 2023, to review the Department's and public stakeholders' recommendations. The Committee evaluated each provision recommended for amendment and repeal, and it accepted public comment on each recommendation. The Committee took formal action to make the recommendations to the Governor as outlined in this Report. Each section recommended for amendment or removal includes the required citations, draft language, explanations, stakeholder presence and comment/testimony, and the estimated impact of these changes on the agency and businesses affected.

You may note that the Committee has only recommended 8 regulations for removal. After its comprehensive review of the provisions within Chapters 350, 354 and 361 of NAC, including feedback from local government stakeholders, the Committee determined that there were not very many regulations within its jurisdiction and found it was necessary to maintain the existing provisions that were not otherwise identified for repeal. However, the Committee made every effort to amend other provisions to streamline and clarify its existing provisions.

The Report contains 2 Sections:

Section 1: Proposed Regulations for Amendment

- Exhibit List – Citations to NAC proposed for amendment
 - o Including Requests for Exemptions
- Proposed Language Modifications
- Explanation of Proposed Change
- Information regarding Public Workshop/Hearing
- Estimated Impact on businesses, persons, and agency if the change occurs

Section 2: Proposed Regulations for Removal (Repeal)

- Exhibit List – Citations to NAC proposed for repeal (in descending order of priority)
 - o Including Requests for Exemptions
- Proposed Language Modifications
- Explanation of Proposed Change
- Information regarding Public Workshop/Hearing
- Estimated Impact on businesses, persons, and agency if the change occurs

Informational Report – Executive Order 2023-003

Name of department, agency, board, or commission: **Nevada Department of Taxation – Committee on Local Government Finance**

Address: **1550 College Parkway Suite 115**

City: **Carson City**

Zip: **89706**

Telephone: **775-684-2096**

Name of Director: **Shellie Hughes**

Director Email: shughes@tax.state.nv.us

Section 1 - Comprehensive Review of Regulations / Section 3 – Mandatory Meeting and Report

The above-named department, agency, board, or commission conducted a comprehensive review of the regulations subject to its enforcement that can be streamlined, clarified, reduced, or otherwise improved to ensure those regulations provide for the general welfare of the State without unnecessarily inhibiting economic growth. The regulations identified for Section 1 of Executive Order 2023-03 are listed below with the information as required on page 1 of the instruction sheet on the following pages of the report:

Regulation/ Information as required on page 1	Page number
1. NAC 354.010 Eligible districts; authorized exemptions; petition for exemption.	Exhibit 354.1-A (Page No. 3-4)
2. NAC 354.559 Contents and form; deadlines for submission; forwarding of final budget.	Exhibit 354.2-A (Page No. 5-7)

Section 2 – Regulation for Removal / Section 3 – Mandatory Meeting and Report

The above-named department, agency, board or commission conducted a comprehensive review of the regulations subject to its enforcement and identified the following ten (10) or more regulations recommended for removal. The regulations identified for Section 2 of Executive Order 2023-03, ranked in descending order of priority, are listed below with the information as required on page 1 of the instruction sheet on the following pages of the report:

Regulation/Information as required on page 1	Page number
1. NAC 354.555 Fulfillment of requirements of submitting tentative budget and transmitting final budget.	Exhibit 354.1-R (Page No. 10-11)
2. NAC 354.566 Definitions.	Exhibit 354.2-R (Page No. 12-13)
3. NAC 354.567 “Central assessment roll” defined.	Exhibit 354.3-R (Page No. 14-15)
4. NAC 354.569 “Property tax receipts” defined.	Exhibit 354.4-R (Page No. 16-17)
5. NAC 354.571 Preliminary summary reports: Filing by tax receiver in each county.	Exhibit 354.5-R (Page No. 18-19)
6. NAC 354.573 Preliminary summary reports: Contents.	Exhibit 354.6-R (Page No. 20-22)
7. NAC 354.575 Report by county school district of corresponding receipts and deductions; reconciliation of differences between reports.	Exhibit 354.7-R (Page No. 23-24)
8. NAC 354.577 Final summary reports: Filing by tax receiver in each county; contents.	Exhibit 354.8-R (Page No. 25-26)

Section 1 - Comprehensive Review of Regulations
Proposed Amendments (“A”)

List of Regulations and Corresponding Exhibits

Committee on Local Government Finance

1. Exhibit 354.1-A

NAC 354.010 – Amend - Update to reflect that total expenditures by a special district of less than \$300,000 will qualify for certain filing and record exemptions, as amended in NRS 354.475 during 2017 Legislative Session.

2. Exhibit 354.2-A

NAC 354.559 – Amend - This quarterly survey report provides the Committee with information concerning the economic conditions affecting local governments, including an agency’s fund balance and cash, major economic developments, and certain other items. School districts do not have the types of enterprise funds or internal service funds that the Committee/Department would otherwise want to be informed of as part of a budget augmentation on a quarterly survey report pursuant to NRS 354.598005. Accordingly, this regulation amends NAC 354.599(2)(d) to exempts school districts from filing this report.

Informational Report – Executive Order 2023-003

Section 1 - Comprehensive Review of Regulations

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION

EXEMPTION OF SPECIAL DISTRICTS FROM CERTAIN REQUIREMENTS

- 1. The citation of the regulation with clear indication of the proposed modification in blue italics and matters to be omitted in red and bracketed.**

NAC 354.010 Eligible districts; authorized exemptions; petition for exemption. (NRS 354.107, 354.475, 354.594)

1. Any special district with annual total expenditures of less than \$~~[200,000]~~ *300,000* during a current fiscal year and annual total expenditures of less than \$~~[200,000]~~ *300,000* budgeted for the succeeding fiscal year may petition the Department for exemption from all or any one of the following:

(a) Filing of a tentative budget.

(b) Filing of independent audit reports.

(c) Publishing requirements of the Local Government Budget and Finance Act, [NRS 354.470](#) to [354.626](#), inclusive, other than the annual publication of a notice of budget adoption and filing.

(d) Maintaining accounting records on an accrual or modified accrual basis.

2. The petition must be in the form of an ordinance or resolution adopted by the governing body of the district.

3. No district will be granted an exemption if it is:

(a) In noncompliance with any law or regulation at the time the petition is made; or

(b) In default in payments due for the redemption of any bond or for any other outstanding indebtedness.

[Tax Comm'n, Local Gov't Reg. No. 14 § 1, eff. 9-7-73; A 2-7-76; No. 14 § 4, eff. 9-7-73] — (NAC A 1-10-84; 1-16-92; A by Com. on Local Gov't Finance by R201-01, 4-5-2002)

- 2. A clear and concise explanation on why such change should occur.**

Amend - Update to reflect that total expenditures by a special district of less than \$300,000 will qualify for certain filing and record exemptions, as amended in NRS 354.475 during 2017 Legislative Session.

- 3. Information for each public meeting held to discuss the proposed regulation change, as mandated by Section 3 of Executive Order 2023-003, which must include:**

- a. The date of the meeting(s) and the number of persons who attended (not including Department staff or Committee Members):**

Workshop – 4/7/23 (5 people attended)

Hearing – 4/14/23 (16 people attended)

Exhibit 354.1-A

- b. Information for each person who provided public oral or written comment or testimony on the regulation:**

There was no public comment, either made orally or in writing for this regulation.

- 4. The estimated impact on any business, person, or agency if the change is to occur, which must include:**
 - a. The adverse and beneficial effects;**
 - b. The positive or negative economic impact; and**
 - c. Cost savings to the state or agency.**

The amendment to this regulation presents no foreseeable or anticipated impact on any business, person, or agency if this change is to occur.

Informational Report – Executive Order 2023-003

Section 1 - Comprehensive Review of Regulations

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION

FISCAL REPORTS

1. **The citation of the regulation with clear indication of the proposed modification in blue italics and matters to be omitted in red and bracketed.**

NAC 354.559 Contents and form; deadlines for submission; forwarding of final budget. (*NRS 354.107, 354.594, 354.6015*)

1. The fiscal report that the governing body of a local government is required to submit electronically to the Department pursuant to *NRS 354.6015*:

- (a) Includes the information listed in paragraph (b) of subsection 2 of *NRS 354.6015*;
- (b) Must be submitted to the Department in the form of the documentation set forth in subsection 2; and
- (c) Must be submitted to the Department on or before the dates and times set forth in subsection 2.

2. The fiscal report described in subsection 1 consists of the following documentation:

(a) Except for a local government that has been exempted from the requirement of filing its tentative budget pursuant to the provisions of *NRS 354.475* and *NAC 354.010 to 354.040*, inclusive, the tentative budget that is required to be submitted to the Department pursuant to *NRS 354.596*. The tentative budget must be submitted to the Department on or before 5 p.m. on April 15 of each year.

(b) A copy of the final budget that is required to be submitted to the Nevada Tax Commission pursuant to *NRS 354.598*. Except as otherwise provided in this paragraph, the copy of the final budget must be submitted to the Department on or before 5 p.m. on June 1 of each year. The copy of the final budget of:

(1) A school district must be submitted to the Department on or before 5 p.m. on June 8 of each year; and

(2) A local government that has been exempted from the requirement of filing its tentative budget pursuant to the provisions of *NRS 354.475* and *NAC 354.010 to 354.040*, inclusive, must be submitted to the Department on or before 5 p.m. on April 15 of each year.

(c) If the local government is augmenting a budget pursuant to *NRS 354.598005*, the information concerning the budget augmentation that the governing body of the local government is authorized to file with the Department pursuant to that section. That information must be submitted to the Department within 30 days after the adjournment of the legislative session if the governing body files the information as authorized pursuant to subsection 6 or 7 of *NRS 354.598005*.

(d) *Except for school districts, [F]* the responses of the local government to the quarterly survey prescribed by the Committee concerning the economic conditions affecting the local government. The responses must be submitted to the Department not later than 45 days after the end of each quarter of a fiscal year.

(e) Except for a local government that has been exempted from the requirement of filing its audit reports pursuant to the provisions of *NRS 354.475* and *NAC 354.010 to 354.040*, inclusive, the actual revenue and the actual expenditures for the fiscal year immediately preceding the fiscal year in which the information is submitted. The information relating to the actual revenue and actual expenditures must be submitted to the Department on or before January 1 of each year.

(f) If the local government has been exempted from the requirement of filing its audit reports pursuant to the provisions of *NRS 354.475* and *NAC 354.010 to 354.040*, inclusive, the statement of revenues,

Exhibit 354.2-A

expenditures and changes in fund balance that is required to be submitted to the Department pursuant to [NAC 354.040](#). The statement must be submitted to the Department on or before January 1 of each year.

3. For the purpose of submitting the information required to be included in the fiscal report pursuant to paragraph (a), (b) or (e) of subsection 2, the governing body of a local government shall report information relating to:

(a) A special revenue fund, capital project fund or debt service fund of the local government separately from information relating to any other special revenue fund, capital project fund or debt service fund of the local government if any of the revenue in the special revenue fund, capital project fund or debt service fund was received from property taxes or the Local Government Tax Distribution Account;

(b) The expenditures or expenses of the local government by the governmental function to which the expenditure or expense was charged for the general fund of the local government and for each special revenue fund, capital project fund, debt service fund and proprietary fund of the local government;

(c) The total expenditures or expenses of the local government charged against each fund listed in the fiscal report in at least the following categories:

- (1) Salaries and wages;
- (2) Benefits;
- (3) Services and supplies; and
- (4) Capital outlay; and

(d) Revenue in categories, including, without limitation, property taxes, other taxes, business licenses, other licenses and permits, Local Government Tax Distribution Account, intergovernmental resources, charges for services, and fines and forfeitures.

4. Upon receipt of a final budget, the Department shall forward a copy of the final budget to the Nevada Tax Commission.

(Added to NAC by Com. on Local Gov't Finance by R201-01, 4-5-2002, eff. 7-1-2002)

2. A clear and concise explanation on why such change should occur.

Amend - This quarterly survey report provides the Committee with information concerning the economic conditions affecting local governments, including an agency's fund balance and cash, major economic developments, and certain other items. School districts do not have the types of enterprise funds or internal service funds that the Committee/Department would otherwise want to be informed of as part of a budget augmentation on a quarterly survey report pursuant to NRS 354.598005. Accordingly, this regulation amends NAC 354.599(2)(d) to exempts school districts from filing this report.

3. Information for each public meeting held to discuss the proposed regulation change, as mandated by Section 3 of Executive Order 2023-003, which must include:

a. The date of the meeting(s) and the number of persons who attended (not including Department staff or Committee Members):

Workshop – 4/7/23 (5 people attended)

Hearing – 4/14/23 (16 people attended)

b. Information for each person who provided public oral or written comment or testimony on the regulation:

Exhibit 354.2-A

i. Name of person:

Mark Mathers, Chief Financial Officer

ii. Name of entity or organization represented and address (if applicable):

Washoe County School District
425 East Ninth Street
Reno, NV 89520-3425

iii. Contact telephone number:

775-348-0200

iv. Electronic mail address:

mark.mathers@washoeschools.net

b. A summary of each person's public oral or written comment or testimony.

Please see # 2 above

4. The estimated impact on any business, person, or agency if the change is to occur, which must include:

- a. The adverse and beneficial effects;**
- b. The positive or negative economic impact; and**
- c. Cost savings to the state or agency.**

The amendment to this regulation presents no foreseeable or anticipated impact on any business, person, or agency if this change is to occur.

Section 2 – Regulation for Removal
Proposed Repeal (“R”)

List of Regulations and Corresponding Exhibits

Committee on Local Government Finance

1. Exhibit 354.1-R

NAC 354.555 – Repeal - The fiscal report is required by NRS 354.6015, and the local governments also file the tentative and final budgets. This existing section authorizes a local government not to file a tentative and final budget if it has submitted a fiscal report. However, the tentative and final budgets have more relevant information for the Department than the fiscal report. This section should be repealed to eliminate any interpretation that filing a fiscal report otherwise satisfies the requirement to file a tentative and final budget.

2. Exhibit 354.2-R

NAC 354.566 - Repeal - This section for definitions can be repealed since NAC 354.566-354.577 are being repealed.

3. Exhibit 354.3-R

NAC 354.567 - Repeal - This definition can be repealed since NAC 354.566-354.577 are being repealed.

4. Exhibit 354.4-R

NAC 354.569 - Repeal - This definition can be repealed since NAC 354.566-354.577 are being repealed.

5. Exhibit 354.5-R

NAC 354.571 - Repeal - The report under this section compares a county treasurer’s collections of school district property taxes to what the school district is reporting it has received. Under the old Nevada Plan, this report was used in the true-up of Distributive School Account (DSA) revenues for school districts.

With the implementation of a new funding formula for school districts in Nevada, effective July 1, 2021, all property taxes revenues generated by the 75-cent school district operating rate are now remitted by county treasurers to the State to be deposited to the State Education Fund. Therefore, the State – not school districts – knows exactly how much was collected for this tax. Moreover, there is no longer a true-up process based on property taxes received, so there is no longer a reason for this report.

6. Exhibit 354.6-R

NAC 354.573 - Repeal - The report under this section compares a county treasurer’s collections of school district property taxes to what the school district is reporting it has received. Under the old Nevada Plan, this report was used in the true-up of Distributive School Account (DSA) revenues for school districts.

With the implementation of a new funding formula for school districts in Nevada, effective July 1, 2021, all property taxes revenues generated by the 75-cent school district operating rate are now remitted by county treasurers to the State to be deposited to the State Education Fund. Therefore, the State – not school districts – knows exactly how much was collected for this tax. Moreover, there is no longer a true-up process based on property taxes received, so there is no longer a reason for this report.

7. Exhibit 354.7-R

NAC 354.575 - Repeal - The report under this section compares a county treasurer’s collections of school district property taxes to what the school district is reporting it has received. Under the old Nevada Plan, this report was used in the true-up of Distributive School Account (DSA) revenues for school districts.

With the implementation of a new funding formula for school districts in Nevada, effective July 1, 2021, all property taxes revenues generated by the 75-cent school district operating rate are now remitted by county treasurers to the State to be deposited to the State Education Fund. Therefore, the State – not school districts – knows exactly how much was collected for this tax. Moreover, there is no longer a true-up process based on property taxes received, so there is no longer a reason for this report.

8. Exhibit 354.8-R

NAC 354.577 - Repeal - The report under this section compares a county treasurer’s collections of school district property taxes to what the school district is reporting it has received. Under the old Nevada Plan, this report was used in the true-up of Distributive School Account (DSA) revenues for school districts.

With the implementation of a new funding formula for school districts in Nevada, effective July 1, 2021, all property taxes revenues generated by the 75-cent school district operating rate are now remitted by county treasurers to the State to be deposited to the State Education Fund. Therefore, the State – not school districts – knows exactly how much was collected for this tax. Moreover, there is no longer a true-up process based on property taxes received, so there is no longer a reason for this report.

Exhibit 354.1-R

Informational Report – Executive Order 2023-003

Section 2 – Regulation for Removal

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION

FISCAL REPORTS

1. The citation of the regulation with matters to be omitted in red and bracketed.

~~[NAC 354.555 – Fulfillment of requirements of submitting tentative budget and transmitting final budget. (NRS 354.107, 354.594, 354.596, 354.598) – If the governing body of a local government submits a fiscal report of the local government to the Department pursuant to NRS 354.6015 and NAC 354.557 and 354.559, the local government shall be deemed to have fulfilled the requirement of:
— 1. Submitting a tentative budget to the Department pursuant to NRS 354.596; and
— 2. Transmitting a final budget to the Nevada Tax Commission pursuant to NRS 354.598.
— (Added to NAC by Com. on Local Gov't Finance by R201-01, 4-5-2002, eff. 7-1-2002)]~~

2. A clear and concise explanation of the need for the elimination of the regulation.

This section is not practical. The fiscal report is required by NRS 354.6015, and the local governments also file the tentative and final budgets. The tentative and final budgets have more relevant information for the Department than the fiscal report.

3. Information for each public meeting held to discuss the proposed regulation elimination, as mandated by Section 3 of Executive Order 2023-003, which must include:
 - a. The date of the meeting(s) and the number of persons who attended (not including Department staff or Committee Members):

Workshop – 4/7/23 (5 people attended)

Hearing – 4/14/23 (16 people attended)

- b. Information for each person who provided public oral or written comment or testimony on the regulation:

There was no public comment, either made orally or in writing for this regulation.

4. The estimated impact on any business, person, or agency if the change is to occur, which must include:
 - a. The adverse and beneficial effects;

Exhibit 354.1-R

- b. The positive or negative economic impact; and**
- c. Cost savings to the state or agency.**

The repeal of this regulation presents no foreseeable or anticipated impact on any business, person, or agency if this change is to occur.

Exhibit 354.2-R

Informational Report – Executive Order 2023-003

Section 2 – Regulation for Removal

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION
REPORTS REGARDING RECEIPT AND DISTRIBUTION OF PROPERTY TAXES

1. The citation of the regulation with matters to be omitted in red and bracketed.

~~[NAC 354.566 – Definitions. (NRS 354.107, 354.594) – As used in NAC 354.566 to 354.577, inclusive, unless the context otherwise requires, the words and terms defined in NAC 354.567 and 354.569 have the meanings ascribed to them in those sections. – (Added to NAC by Com. on Local Gov’t Finance by R117-09, eff. 6-30-2010)]~~

2. A clear and concise explanation of the need for the elimination of the regulation.

This section for definitions can be repealed since NAC 354.566-354.577 are being repealed.

3. Information for each public meeting held to discuss the proposed regulation elimination, as mandated by Section 3 of Executive Order 2023-003, which must include:

- a. The date of the meeting(s) and the number of persons who attended (not including Department staff or Committee Members):

Workshop – 4/7/23 (5 people attended)
Hearing – 4/14/23 (16 people attended)

- b. Information for each person who provided public oral or written comment or testimony on the regulation:

- i. Name of person:

Mark Mathers, Chief Financial Officer

- ii. Name of entity or organization represented and address (if applicable):

Washoe County School District
425 East Ninth Street
Reno, NV 89520-3425

- iii. Contact telephone number:

775-348-0200

Exhibit 354.2-R

iv. Electronic mail address:

mark.mathers@washoeschools.net

c. A summary of each person's public oral or written comment or testimony.

Please see # 2 above

4. The estimated impact on any business, person, or agency if the change is to occur, which must include:

- a. The adverse and beneficial effects;**
- b. The positive or negative economic impact; and**
- c. Cost savings to the state or agency.**

The repeal of this regulation presents no foreseeable or anticipated impact on any business, person, or agency if this change is to occur.

Exhibit 354.3-R

Informational Report – Executive Order 2023-003

Section 2 – Regulation for Removal

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION
REPORTS REGARDING RECEIPT AND DISTRIBUTION OF PROPERTY TAXES

1. The citation of the regulation with matters to be omitted in red and bracketed.

~~[NAC 354.567 – “Central assessment roll” defined. (NRS 354.107, 354.594) – “Central assessment roll” means the central assessment roll described in NRS 361.3205. – (Added to NAC by Com. on Local Gov’t Finance by R117 09, eff. 6-30-2010)]~~

2. A clear and concise explanation of the need for the elimination of the regulation.

This definition can be repealed since NAC 354.566-354.577 are being repealed.

3. Information for each public meeting held to discuss the proposed regulation elimination, as mandated by Section 3 of Executive Order 2023-003, which must include:
 - a. The date of the meeting(s) and the number of persons who attended (not including Department staff or Committee Members):

Workshop – 4/7/23 (5 people attended)
Hearing – 4/14/23 (16 people attended)

- b. Information for each person who provided public oral or written comment or testimony on the regulation:

- i. Name of person;

Mark Mathers, Chief Financial Officer

- ii. Name of entity or organization represented and address (if applicable):

Washoe County School District
425 East Ninth Street
Reno, NV 89520-3425

- iii. Contact telephone number:

775-348-0200

- iv. Electronic mail address:

Exhibit 354.3-R

mark.mathers@washoeschools.net

- c. **A summary of each person's public oral or written comment or testimony.**

Please see # 2 above

- 4. **The estimated impact on any business, person, or agency if the change is to occur, which must include:**
 - a. **The adverse and beneficial effects;**
 - b. **The positive or negative economic impact; and**
 - c. **Cost savings to the state or agency.**

The repeal of this regulation presents no foreseeable or anticipated impact on any business, person, or agency if this change is to occur.

Exhibit 354.4-R

Informational Report – Executive Order 2023-003

Section 2 – Regulation for Removal

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION
REPORTS REGARDING RECEIPT AND DISTRIBUTION OF PROPERTY TAXES

1. The citation of the regulation with matters to be omitted in red and bracketed.

~~[NAC 354.569 – “Property tax receipts” defined. (NRS 354.107, 354.594) – “Property tax receipts” means receipts from ad valorem property taxes, including, without limitation, any receipts from:~~

- ~~— 1. Taxes on real and personal property which are paid pursuant to NRS 361.483;~~
- ~~— 2. Deferred taxes on real property previously held for agricultural or open-space use which are assessed pursuant to NRS 361A.280;~~
- ~~— 3. Taxes on any property that is not on the secured tax roll which are assessed pursuant to NRS 361.505, 361.767, 361.769 or 361.770;~~
- ~~— 4. Taxes on any property that is valued by the Nevada Tax Commission pursuant to NRS 361.320 which are collected pursuant to NRS 361.3205; and~~
- ~~— 5. Taxes on the net proceeds of minerals which are appropriated to a county pursuant to NRS 362.170, except that the term does not include any franchise fees, payments for oil or gas leases, fees for hunting or fishing, or payments by the Federal Government in lieu of taxes.~~

~~— (Added to NAC by Com. on Local Gov’t Finance by R117-09, eff. 6-30-2010)]~~

2. A clear and concise explanation of the need for the elimination of the regulation.

This definition can be repealed since NAC 354.566-354.577 are being repealed.

3. Information for each public meeting held to discuss the proposed regulation elimination, as mandated by Section 3 of Executive Order 2023-003, which must include:

a. The date of the meeting(s) and the number of persons who attended (not including Department staff or Committee Members):

Workshop – 4/7/23 (5 people attended)
Hearing – 4/14/23 (16 people attended)

b. Information for each person who provided public oral or written comment or testimony on the regulation:

i. Name of person:

Mark Mathers, Chief Financial Officer

Exhibit 354.4-R

ii. Name of entity or organization represented and address (if applicable):

Washoe County School District
425 East Ninth Street
Reno, NV 89520-3425

iii. Contact telephone number:

775-348-0200

iv. Electronic mail address:

mark.mathers@washoeschools.net

c. A summary of each person's public oral or written comment or testimony.

Please see # 2 above

4. The estimated impact on any business, person, or agency if the change is to occur, which must include:

- a. The adverse and beneficial effects;**
- b. The positive or negative economic impact; and**
- c. Cost savings to the state or agency.**

The repeal of this regulation presents no foreseeable or anticipated impact on any business, person, or agency if this change is to occur.

Informational Report – Executive Order 2023-003

Section 2 – Regulation for Removal

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION
REPORTS REGARDING RECEIPT AND DISTRIBUTION OF PROPERTY TAXES

1. The citation of the regulation with matters to be omitted in red and bracketed.

~~[NAC 354.571 – Preliminary summary reports: Filing by tax receiver in each county. (NRS 354.107, 354.594) – On or before August 1 of each fiscal year, the tax receiver of each county shall file with the Department, the Department of Education and the county school district a preliminary summary report of the total amount of property tax receipts for the immediately preceding fiscal year that were received by the county before July 1 of the current fiscal year. Except as otherwise provided in NAC 354.577, the report must not duplicate any amounts previously reported pursuant to NAC 354.566 to 354.577, inclusive, during the immediately preceding fiscal year. —(Added to NAC by Com. on Local Gov’t Finance by R117-09, eff. 6-30-2010)]~~

2. A clear and concise explanation of the need for the elimination of the regulation.

The report under this section compares a county treasurer’s collections of school district property taxes to what the school district is reporting it has received. Under the old Nevada Plan, this report was used in the true-up of Distributive School Account (DSA) revenues for school districts.

With the implementation of a new funding formula for school districts in Nevada, effective July 1, 2021, all property taxes revenues generated by the 75-cent school district operating rate are now remitted by county treasurers to the State to be deposited to the State Education Fund. Therefore, the State – not school districts – knows exactly how much was collected for this tax. Moreover, there is no longer a true-up process based on property taxes received, so there is no longer a reason for this report.

3. Information for each public meeting held to discuss the proposed regulation elimination, as mandated by Section 3 of Executive Order 2023-003, which must include:

a. The date of the meeting(s) and the number of persons who attended (not including Department staff or Committee Members):

Workshop – 4/7/23 (5 people attended)

Hearing – 4/14/23 (16 people attended)

b. Information for each person who provided public oral or written comment or testimony on the regulation:

i. Name of person:

Exhibit 354.5-R

Mark Mathers, Chief Financial Officer

ii. Name of entity or organization represented and address (if applicable):

Washoe County School District
425 East Ninth Street
Reno, NV 89520-3425

iii. Contact telephone number:

775-348-0200

iv. Electronic mail address:

mark.mathers@washoeschools.net

c. A summary of each person's public oral or written comment or testimony.

Please see # 2 above

4. The estimated impact on any business, person, or agency if the change is to occur, which must include:

- a. The adverse and beneficial effects;**
- b. The positive or negative economic impact; and**
- c. Cost savings to the state or agency.**

The repeal of this regulation presents no foreseeable or anticipated impact on any business, person, or agency if this change is to occur.

Exhibit 354.6-R

Informational Report – Executive Order 2023-003

Section 2 – Regulation for Removal

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION

REPORTS REGARDING RECEIPT AND DISTRIBUTION OF PROPERTY TAXES

1. The citation of the regulation with matters to be omitted in red and bracketed.

~~[NAC 354.573—Preliminary summary reports: Contents. (NRS 354.107, 354.594)—The preliminary summary report required by NAC 354.571 must include:~~

- ~~—1. The total amount of the property tax receipts of the county classified by type, including:~~
 - ~~—(a) The total amount of taxes collected for the immediately preceding fiscal year attributable to property on the secured tax roll;~~
 - ~~—(b) The total amount of taxes collected for the immediately preceding fiscal year attributable to property on the unsecured tax roll;~~
 - ~~—(c) The total amount of taxes collected for the immediately preceding fiscal year attributable to property on the central assessment roll;~~
 - ~~—(d) The total amount of taxes on the net proceeds of minerals collected for the immediately preceding calendar year which was distributed to the county pursuant to NRS 362.170;~~
 - ~~—(e) The total amount of taxes on the net proceeds of minerals collected for the current calendar year which was distributed to the county pursuant to NRS 362.170;~~
 - ~~—(f) The total amount collected for delinquent taxes attributable to all the fiscal years ending on or before June 30, 2005;~~
 - ~~—(g) The total amount collected for delinquent taxes attributable to all the fiscal years beginning on or after July 1, 2005, and before the commencement of the current fiscal year;~~
 - ~~—(h) The total of all the amounts described in paragraphs (a) to (g), inclusive;~~
 - ~~—(i) The total amount of the pertinent commission paid into the county treasury pursuant to NRS 361.530; and~~
 - ~~—(j) The result obtained by subtracting the sum described in paragraph (i) from the sum described in paragraph (h).~~
- ~~—2. The portions of the property tax receipts of the county distributed for the operation of public schools, using a tax rate of 75 cents on each \$100 of assessed valuation of taxable property, including:~~
 - ~~—(a) The portion of the total amount of taxes collected for the immediately preceding fiscal year attributable to property on the secured tax roll which was distributed to the county school district;~~
 - ~~—(b) The portion of the total amount of taxes collected for the immediately preceding fiscal year attributable to property on the unsecured tax roll which was distributed to the county school district;~~
 - ~~—(c) The portion of the total amount of taxes collected for the immediately preceding fiscal year attributable to property on the central assessment roll which was distributed to the county school district;~~
 - ~~—(d) The portion of the total amount of taxes on the net proceeds of minerals distributed to the county during the immediately preceding fiscal year pursuant to NRS 362.170 which is available to the county school district for use in the current fiscal year pursuant to subsection 2 of NRS 387.195;~~
 - ~~—(e) The portion of the total amount of taxes on the net proceeds of minerals collected for the immediately preceding calendar year which was distributed to the county pursuant to NRS 362.170 and subsequently distributed to the county school district;~~
 - ~~—(f) The portion of the total amount of taxes on the net proceeds of minerals collected for the current calendar year which was distributed to the county pursuant to NRS 362.170 and subsequently distributed to the county school district;~~

Exhibit 354.6-R

- ~~—(g) The portion of the total amount collected for delinquent taxes attributable to all the fiscal years ending on or before June 30, 2005, which was distributed to the county school district;~~
- ~~—(h) The portion of the total amount collected for delinquent taxes attributable to all the fiscal years beginning on or after July 1, 2005, and before the commencement of the current fiscal year which was distributed to the county school district;~~
- ~~—(i) The total of all the amounts described in paragraphs (a) to (h), inclusive;~~
- ~~—(j) The total amount of the pertinent commission paid into the county treasury pursuant to NRS 361.530;~~
- ~~and~~
- ~~—(k) The result obtained by subtracting the sum described in paragraph (j) from the sum described in paragraph (i).~~
- ~~—(Added to NAC by Com. on Local Gov't Finance by R117-09, eff. 6-30-2010)]~~

2. A clear and concise explanation of the need for the elimination of the regulation.

The report under this section compares a county treasurer's collections of school district property taxes to what the school district is reporting it has received. Under the old Nevada Plan, this report was used in the true-up of Distributive School Account (DSA) revenues for school districts.

With the implementation of a new funding formula for school districts in Nevada, effective July 1, 2021, all property taxes revenues generated by the 75-cent school district operating rate are now remitted by county treasurers to the State to be deposited to the State Education Fund. Therefore, the State – not school districts – knows exactly how much was collected for this tax. Moreover, there is no longer a true-up process based on property taxes received, so there is no longer a reason for this report.

3. Information for each public meeting held to discuss the proposed regulation elimination, as mandated by Section 3 of Executive Order 2023-003, which must include:

a. The date of the meeting(s) and the number of persons who attended (not including Department staff or Committee Members):

Workshop – 4/7/23 (5 people attended)
Hearing – 4/14/23 (16 people attended)

b. Information for each person who provided public oral or written comment or testimony on the regulation:

i. Name of person:

Mark Mathers, Chief Financial Officer

ii. Name of entity or organization represented and address (if applicable):

Washoe County School District
425 East Ninth Street
Reno, NV 89520-3425

iii. Contact telephone number:

Exhibit 354.6-R

775-348-0200

iv. Electronic mail address:

mark.mathers@washoeschools.net

c. A summary of each person's public oral or written comment or testimony.

Please see # 2 above

4. The estimated impact on any business, person, or agency if the change is to occur, which must include:

- a. The adverse and beneficial effects;**
- b. The positive or negative economic impact; and**
- c. Cost savings to the state or agency.**

The repeal of this regulation presents no foreseeable or anticipated impact on any business, person, or agency if this change is to occur.

Informational Report – Executive Order 2023-003

Section 2 – Regulation for Removal

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION
REPORTS REGARDING RECEIPT AND DISTRIBUTION OF PROPERTY TAXES

1. The citation of the regulation with matters to be omitted in red and bracketed.

~~[NAC 354.575 – Report by county school district of corresponding receipts and deductions; reconciliation of differences between reports. (NRS 354.107, 354.594)]~~

~~—1. On or before August 10 of each fiscal year, a county school district shall provide to the Department, the Department of Education and the tax receiver of the county a report of all the receipts and deductions of the county school district for the immediately preceding fiscal year which pertain to the amounts included in the preliminary summary report filed pursuant to NAC 354.571. If the total amounts reported by the county school district pursuant to this subsection differ from the corresponding amounts included in the preliminary summary report by more than 3 percent in any category, representatives of the school district and the tax receiver must jointly determine the reasons for that difference.~~

~~—2. On or before August 15 of each fiscal year, the tax receiver of each county shall:~~

~~—(a) Make any adjustments necessary to reconcile the amounts contained in the preliminary summary report filed pursuant to NAC 354.571 for the immediately preceding fiscal year with the amounts contained in the report filed by the county school district pursuant to subsection 1;~~

~~—(b) Include in the preliminary summary report an explanation of the reasons for any differences of greater than 3 percent determined pursuant to subsection 1; and~~

~~—(c) Submit a copy of the preliminary summary report, as revised pursuant to this subsection, to the Department, the Department of Education and the county school district.~~

~~—(Added to NAC by Com. on Local Gov't Finance by R117-09, eff. 6-30-2010)]~~

2. A clear and concise explanation of the need for the elimination of the regulation.

The report under this section compares a county treasurer's collections of school district property taxes to what the school district is reporting it has received. Under the old Nevada Plan, this report was used in the true-up of Distributive School Account (DSA) revenues for school districts.

With the implementation of a new funding formula for school districts in Nevada, effective July 1, 2021, all property taxes revenues generated by the 75-cent school district operating rate are now remitted by county treasurers to the State to be deposited to the State Education Fund. Therefore, the State – not school districts – knows exactly how much was collected for this tax. Moreover, there is no longer a true-up process based on property taxes received, so there is no longer a reason for this report.

3. Information for each public meeting held to discuss the proposed regulation elimination, as mandated by Section 3 of Executive Order 2023-003, which must include:

Exhibit 354.7-R

- a. The date of the meeting(s) and the number of persons who attended (not including Department staff or Committee Members):**

Workshop – 4/7/23 (5 people attended)

Hearing – 4/14/23 (16 people attended)

- b. Information for each person who provided public oral or written comment or testimony on the regulation:**

- i. Name of person:**

Mark Mathers, Chief Financial Officer

- ii. Name of entity or organization represented and address (if applicable):**

Washoe County School District
425 East Ninth Street
Reno, NV 89520-3425

- iii. Contact telephone number:**

775-348-0200

- iv. Electronic mail address:**

mark.mathers@washoeschools.net

- c. A summary of each person’s public oral or written comment or testimony.**

Please see # 2 above

- 4. The estimated impact on any business, person, or agency if the change is to occur, which must include:**

- a. The adverse and beneficial effects;**
b. The positive or negative economic impact; and
c. Cost savings to the state or agency.

The repeal of this regulation presents no foreseeable or anticipated impact on any business, person, or agency if this change is to occur.

Exhibit 354.8-R

Informational Report – Executive Order 2023-003

Section 2 – Regulation for Removal

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION
REPORTS REGARDING RECEIPT AND DISTRIBUTION OF PROPERTY TAXES

1. The citation of the regulation with matters to be omitted in red and bracketed.

~~[NAC 354.577 – Final summary reports: Filing by tax receiver in each county; contents. (NRS 354.107, 354.594)~~

~~—1. On or before September 10 of each fiscal year, the tax receiver of each county shall file with the Department, the Department of Education and the county school district a final summary report of the total amount of property tax receipts for the immediately preceding fiscal year that were received by the county. The final summary report must include the information described in NAC 354.573 and the total amount of any property tax receipts for the immediately preceding fiscal year that were received by the county during July and August of the current fiscal year.~~

~~—2. The amounts reported pursuant to this section must not be duplicated in any preliminary summary report filed pursuant to NAC 354.571 during any subsequent fiscal year, except that the total amount of any property tax receipts for the immediately preceding fiscal year that were received by the county during July and August of the current fiscal year must be included in and accounted for in the preliminary summary report filed during the next fiscal year.~~

~~—(Added to NAC by Com. on Local Gov't Finance by R117-09, eff. 6-30-2010)]~~

2. A clear and concise explanation of the need for the elimination of the regulation.

The report under this section compares a county treasurer's collections of school district property taxes to what the school district is reporting it has received. Under the old Nevada Plan, this report was used in the true-up of Distributive School Account (DSA) revenues for school districts.

With the implementation of a new funding formula for school districts in Nevada, effective July 1, 2021, all property taxes revenues generated by the 75-cent school district operating rate are now remitted by county treasurers to the State to be deposited to the State Education Fund. Therefore, the State – not school districts – knows exactly how much was collected for this tax. Moreover, there is no longer a true-up process based on property taxes received, so there is no longer a reason for this report.

3. Information for each public meeting held to discuss the proposed regulation elimination, as mandated by Section 3 of Executive Order 2023-003, which must include:

a. The date of the meeting(s) and the number of persons who attended (not including Department staff or Committee Members):

Workshop – 4/7/23 (5 people attended)

Hearing – 4/14/23 (16 people attended)

Exhibit 354.8-R

b. Information for each person who provided public oral or written comment or testimony on the regulation:

i. Name of person:

Mark Mathers, Chief Financial Officer

ii. Name of entity or organization represented and address (if applicable):

Washoe County School District
425 East Ninth Street
Reno, NV 89520-3425

iii. Contact telephone number:

775-348-0200

iv. Electronic mail address:

mark.mathers@washoeschools.net

c. A summary of each person's public oral or written comment or testimony.

Please see # 2 above

4. The estimated impact on any business, person, or agency if the change is to occur, which must include:

- a. The adverse and beneficial effects;**
- b. The positive or negative economic impact; and**
- c. Cost savings to the state or agency.**

The repeal of this regulation presents no foreseeable or anticipated impact on any business, person, or agency if this change is to occur.