



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: http://tax.nv.gov

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

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-1295
Fax: (775) 688-1303

STEVE SISOLAK
Governor
JAMES DEVOLLD
Chair, Nevada Tax Commission
MELANIE YOUNG
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

FY2021-2022 BUDGET FORMS PACKAGE

Enclosed is the 2021 Calendar of Events, Budget Instructions, Budget Forms, and the Department's Tentative Budget Review Checklist. Please make note of the following critical information:

Please Note These forms have been modified to reflect the transition to the requirements of SB 543. Because of the reporting years we have highlighted what information will no longer be reported. This information is highlighted in GRAY as shown on the Enrollment Information & Basic Support Form, Schedule B-1 or B-1(Alt.) and Schedule BB-5. On Schedule AA or AA(Mod.) Please note that there is a revenue line added "State Education Funding" as shown highlighted in BLUE. Please contact your Analyst for assistance should you have questions.

BUDGET DUE DATES:

- Tentative budget: April 15, 2021
Budget Hearings: May 17, 2021 to May 31, 2021
Final budget:
Non-School Districts June 1, 2021
School Districts June 8, 2021

Pursuant to NRS 238.100(3), "if the required date for filing . . . is a Saturday, Sunday, or legal holiday, the filing is timely . . . if performed on the next day which is not a Saturday, Sunday, or legal holiday."

Budget Forms and Instructions

The Budget preparation package is being distributed electronically via e-mail.

Property Tax Revenue Projections

The preliminary revenue projection report on February 15, 2021 will be in the same format and use the same types of information as in previous years. The information contained in Section A will show maximum allowed tax rates for property taxes which may be used in the event your jurisdiction is considering an increase in the tax rate.

We will also send the final revenue projection report on March 15, 2021. This also will be in the same format as in prior years, but again, Section A has limited value. On March 25, 2021, we will send you the Pro Forma Ad Valorem Revenue Projections Report. This report will be based on information from county assessors and county treasurers and

will include the effects of abatements if any, and recapture to existing properties in your jurisdiction.

You should rely on the March 25th report for final property tax projections.

Tax Rate Reconciliation (Sch. S-3 with Net Proceeds)

This form has been modified to allow proper accounting of revenues from the Net Proceeds of Minerals tax, which is exempt from abatement. Its use is optional.

Exemption from Budget Reporting

Pursuant to NRS 354.475 any special district with budgeted annual total expenditures / expenses for Fiscal Year 2020-2021 of \$300,000 or more that anticipates its actual annual expenses for this current year to be less than \$300,000 may petition the Department for a conditional exemption from filing budget documents for FY 2021-2022 and an audit for fiscal year 2020-2021 as required by NRS 354.624. (See March 1st on Calendar of Events.)

Lobbying Expense Report

The Lobbying Expense Estimate (Schedule 30) is not required for the FY2021-2022 budget. Please keep in mind that a report of actual lobbying expense is mandatory if your entity spends more than \$6,000 for lobbying during the 2021 Legislative session. Forms for reporting actual lobbying expenditures will be sent toward the close of the legislative session.

School Districts

Note the section at the top of Schedule B-1 requesting Full Time Equivalent (FTE) employee information. **This is the only information you will need to report on this page.**

LOCAL GOVERNMENT FINANCE SECTION

2021 COUNTY ASSIGNMENTS

Please work with the analyst assigned to your jurisdiction. The appropriate analyst will handle all the budget and financial information for the local government entities within each of their assigned counties. The list of analysts and relative contact information is listed below. Do not hesitate to call your analyst as you work your way through the enclosed budget package. The Local Government Finance Section looks forward to serving you throughout the year!!

Supervisor – Kelly Langley
(775) 684-2073
klangley@tax.state.nv.us

Ande Thorpe
(775) 684-2092
tthorpe@tax.state.nv.us

Kellie Grahmann
(775) 684-2065
kgrahmann@tax.state.nv.us

Evelyn Barragan
(775) 684-2027
barragan@tax.state.nv.us

Keri Gransbery
(775) 684-2077
kgransbery@tax.state.nv.us

Clark

Carson City
Douglas
Eureka
Multi-County Districts

Churchill
Lincoln
Mineral
Pershing
Washoe

Lyon
Nye
Storey
White Pine

Elko
Esmeralda
Humboldt
Lander

Administrative Assistant IV
Chali Spurlock
(775) 684-2066
cspurlock@tax.state.nv.us

Please note that all report forms, instructions and most reports that we provide for the entities will be e-mailed by one of the analysts or Chali Spurlock.

Our goal is to provide you the highest quality service possible. To that end, please feel free to contact any team member in the event the analyst assigned to your entity is not available.