



STATE OF NEVADA  
DEPARTMENT OF TAXATION

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**FY2023-2024 BUDGET FORMS PACKAGE**

Enclosed is the **2023 Calendar of Events, Budget Instructions, Budget Forms**, and the **Department's Tentative Budget Review Checklist**. Please make note of the following critical information:

**BUDGET FORMS TRAINING: (10AM-NOON)**  
**(See email for additional Microsoft Teams details)**  
**SCHOOLS: January 11, 2023**  
**NON-SCHOOLS: January 18, 2023**

**BUDGET DUE DATES:**

Tentative budget: April 17, 2023  
Budget Hearings: May 15, 2023 to  
May 31, 2023  
Final budget:  
Non-School Districts June 1, 2023  
School Districts June 8, 2023

You should rely on the **March 25<sup>th</sup> Pro-forma 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.**

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, 2023, 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, 2023. This also will be in the same format as in prior years, but again, Section A has limited value. On March 25, 2023, 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.

**Lobbying Expense Report**

The Lobbying Expense Estimate (**Schedule 30 - is NOT required for the FY2023-2024 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 2023 Legislative session. Forms for reporting actual lobbying expenditures will be sent toward the close of the legislative session.

**School Districts**

Note the Schedule B-1 is requesting has some additional information. This information is used for additional reports. Provide the Property Tax base, total Employee Information, school enrollment and the State Education Funding.

**LOCAL GOVERNMENT FINANCE SECTION**

**2023 COUNTY ASSIGNMENTS**

Please work with the analyst assigned to your jurisdiction. The appropriate budget 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!!

**Kelly Langley, Tax Manager**  
**(775) 684-2073**  
[klangley@tax.state.nv.us](mailto:klangley@tax.state.nv.us)

**Clark (Team w/Kellie Grahmann)**

**Kellie Grahmann, Budget Analyst II**  
**(775) 684-2065**  
[kgrahmann@tax.state.nv.us](mailto:kgrahmann@tax.state.nv.us)

**Churchill**  
**Clark (Team w/Kelly Langley)**  
**Washoe**

**Keri Gransbery, Budget Analyst II**  
**775) 684-2077**  
[kgransbery@tax.state.nv.us](mailto:kgransbery@tax.state.nv.us)

**Elko**  
**Esmeralda**  
**Humboldt**  
**Lander**  
**Mineral**

**Evelyn Barragan, Budget Analyst II**  
**(775) 684-2027**  
[barragan@tax.state.nv.us](mailto:barragan@tax.state.nv.us)

**Lyon**  
**Nye**  
**Storey**  
**White Pine**  
**Multi-County Districts**

**Ande Thorpe, Budget Analyst II**  
**(775) 684-2092**  
[tthorpe@tax.state.nv.us](mailto:tthorpe@tax.state.nv.us)

**Carson City**  
**Douglas**  
**Eureka**  
**Lincoln**  
**Pershing**

**Administrative Assistant IV**  
**Chali Spurlock**  
**(775) 684-2066**  
[cspurlock@tax.state.nv.us](mailto: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 budget analysts or Chali Spurlock.

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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.