



STATE OF NEVADA  
DEPARTMENT OF TAXATION

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**FY2022-2023 BUDGET FORMS PACKAGE**

Enclosed is the **2022 Calendar of Events, Budget Instructions, Budget Forms, and the Department's Tentative Budget Review Checklist.** Please make note of the following critical information:

**BUDGET DUE DATES:**

Tentative budget: April 15, 2022  
Budget Hearings: May 16, 2022 to May 31, 2022  
Final budget:  
Non-School Districts June 1, 2022  
School Districts June 8, 2022

**You should rely on the March 25<sup>th</sup> 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, 2022 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. **Be aware, however, the preliminary revenue projection report in Section A will not provide an indication of the revenue to be expected after abatements.** Sections B, C, and D should be used as they have been in prior years.

***Exemption from Budget Reporting***

Pursuant to NRS 354.475 any special district with budgeted annual total expenditures / expenses for Fiscal Year 2021-2022 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 2022-2023 and an audit for fiscal year 2021-2022 as required by NRS 354.624. (See March 1<sup>st</sup> on Calendar of Events.)

***Lobbying Expense Report***

The Lobbying Expense Estimate **(Schedule 30) is required for the FY2022-2023 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.

We will also send the final revenue projection report on March 15, 2022. This also will be in the same format as in prior years, but again, Section A has limited value. On March 25, 2022, 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.

**LOCAL GOVERNMENT FINANCE SECTION**

**2022 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 or e-mail 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**  
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**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](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 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.



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LOCAL GOVERNMENT FINANCE  
2022  
CALENDAR OF EVENTS

- NOTES:
- (1) Pursuant to NRS 238.100 (3), if a filing date falls on a Saturday, Sunday or holiday, the filing may be performed on the next business day and be deemed timely.
  - (2) "Postmarked date is deemed filing date." (NRS 238.100)
  - (3) ONLY Tentative, final, amended and revised final budget documents and audit reports are to be filed in duplicate. (NAC 354.725)

*Items in italics are those required of the Department of Taxation*  
**Bold items are those required of local government entities**

Statutory and Other Due Dates:

- 1<sup>st</sup> Wk of Jan *Department of Taxation sends budget forms package for FY2022-2023 to all local government entities.*
- January 1 **Special Exempt Districts to submit financial statements for the immediate preceding fiscal year (NAC 354.559).**
- January 15 **For those school districts whose Residential Construction Tax will end at 6/30/2022, please begin the process of renewing the tax, if so desired, for approval by the Nevada Tax Commission before June 30, 2021 (NRS 387.332).**
- January 31 **Assessed valuation furnished to the Department of Taxation by Assessor on Segregation of Property Report.**  
*Department of Taxation, Centrally Assessed Property section of DLGS provides projections to redevelopment districts and files segregation report.*
- February 1 **Last day to submit a copy of the Annual report concerning capital improvements owned, leased or operated by local government to Department of Taxation and the Director of the Legislative Counsel Bureau. NRS 354.5947. (The required information is provided in the annual audit; therefore, a separate report is deemed not necessary.)**  
*Department of Taxation sends reminder of the March deadline for segregation report submission.*
- February 14 **Last day for the Quarterly Economic Survey for the 2<sup>nd</sup> quarter of FY2021-22 to be submitted. Counties and cities must post quarterly financial information on their websites pursuant to the requirements of NRS 244.225; 268.030; 354.210.**

- February 15 *Department of Taxation to provide Preliminary Revenue Projections Package.*
- February 21 Last day for local government entities to notify Department of Taxation about proposed tax rate changes.**
- Department of Taxation sends reminder letter to county treasurers and Centrally Assessed Section to produce pro forma report with new tax rates.*
- March 1 Governor certifies population for distribution of Cigarette, Liquor, Basic City/County Relief Tax and Gasoline Tax. (NRS 370.260; 369.173; 377.055(3); and, 360.285).
- Special districts with total budgeted expenditures under \$300,000 must adopt AND submit a resolution requesting exemption from certain filings on or before this date. (NRS 354.475).**
- March 5 **County assessors file with the Department of Taxation the Segregation of Property report. (NRS 361.390 (2)).**
- March 10 **County assessors file corrected tax rolls, which reflect changes made by county boards of equalization, with the Department of Taxation. Pro forma projections due from county treasurers and Division's Centrally Assessed Properties.**
- March 15 *Department of Taxation provides Final Revenue Projections Package, specifically for Motor Vehicle Fuel tax & Consolidated tax for non-school entities; Local School Support tax & Governmental Services tax for school districts; for use in preparing the tentative budget document. The final estimates of net proceeds of minerals for calendar year 2022 are also included.*
- Net Proceeds & Royalty Estimates are due (NRS 362.115)*
- March 25 *Department of Taxation provides Final Abated Revenue Projections (pro-forma) Package for property taxes. (NRS 361.4535(2))*
- March 30 **Designation of auditor or auditing firm must be made no later than three months prior to the close of the fiscal year. The local government must notify the Department of Taxation of the designation. (NRS 354.624)**
- SINGLE AUDIT ACT**  
**OMB CIRCULAR NO. A-133 mandates non-federal entities that expend \$750,000 or more in a year in Federal awards shall have a single or program-specific audit conducted for that year.**
- April 1 *Department of Taxation will notify Special Districts of exempt status. (NAC 354.020).*
- April 15 **File tentative budget with the Department of Taxation (NRS 354.596).**
- File final budget with the Department of Taxation for special districts granted exempt status (NRS 354.475).**
- May 2 **Earliest date for notice of public hearing. "...notice of public hearing for tentative budget shall be published not more than 14 days or less than seven days prior to the date set for the hearing". (NRS 354.596)**

**REQUIRED PUBLIC HEARING DATE**

**NRS 354.596(4) The public hearing of the tentative budget must be held not sooner than the third Monday in May and not later than the last day in May. (May 16 - May 31 this year)**

**NOTE: The tentative budget hearing for any district whose budget IS administered by the Board of County Commissioners MAY be consolidated with the county budget hearing (NRS 354.596).**

- May 15 **Last day for the Quarterly Economic Survey for the 3<sup>rd</sup> quarter of FY2021-22 to be submitted. (May 16 this year)**
- Counties and cities must post quarterly financial information on their websites pursuant to the requirements of NRS 244.225; 268.030; 354.210.**
- June 1 **The final budget for all local governments EXCEPT SCHOOL DISTRICTS shall be adopted on or before this date and shall be filed with the Department of Taxation and the county clerk (NRS 354.598).**
- County treasurers/assessors submit billed abatement report for FY2021-22 unsecured roll to the Department.**
- June 8 **The final budget of all SCHOOL DISTRICTS shall be adopted on or before this date and filed with the Department of Taxation and the county clerk (NRS 354.598).**
- June 20 **Following the adoption of the final budgets, if the combined tax rate exceeds the statutory limitation, the chairman of the board of county commissioners shall convene a meeting no later than JUNE 20 for the purpose of bringing the rate within the statutory limitation. (NRS 361.455)**
- June 25 Nevada Tax Commission meets to certify tax rates for all entities. (NRS 361.455).
- In any year the Legislature increases the revenues or expenditures of any local government, and such increase was not anticipated and included in the final budget, the local government may amend the final budget within 30 days after the end of the session and file such amended budget with the Department of Taxation, increasing budgeted revenues and expenditures. (NRS 354.598)**
- July 1 **Local Governments must publish the annual fiscal report on or before July 1. (NRS 354.6015) and (NAC 354.561).**
- July 15 **Deadline for entities to submit request for waiver of MD & A requirements in annual audit report. (NAC 354.719(2))**
- Department to Estimate NPM and provide to Superintendent of Public Instruction*
- July 30 An entity affected by the tax rate adjustment (reference JUNE 20 above) must file its REVISED BUDGET with the Department no later than July 30. (NRS 361.455).
- August 1 **Indebtedness report MUST be filed with Department of Taxation on or before August 1. Municipalities with outstanding debt or proposed debt must file an updated written statement of the entity's debt management policy and a five-year capital improvement plan. Exempt districts are not required to file a capital improvement plan. (NRS 350.013) (NRS 354.5945)**
- County treasurer files preliminary property tax collection report with school district and Departments of Taxation and Education. (NAC 354.571)**
- August 5 **County treasurer to file county indigent report with Department of Taxation.**
- August 10 **School district submits to county treasurer and Departments of Taxation & Education a report of property tax receipts pertaining to the August 1 collection report. (NAC 354.575)**
- August 14 **Last day for the Quarterly Economic Survey for the 4<sup>th</sup> quarter of FY2021-22 to be submitted. (August 15 this year)**
- Counties and cities must post quarterly financial information on their websites pursuant to the requirements of NRS 244.225; 268.030; 354.210.**
- Last day to submit Proof of Publication for the annual summary fiscal report. (August 15 this year)**

- August 15 **County treasurer submits reconciled property tax collection report to school district, Departments of Education & Taxation. (NAC 354.575)**
- September 1 **County treasurers submit billed abatement reports for FY2022-23 secured roll to the Department.**
- September 10 **County treasurer to submit final property tax collection report to school district and Departments of Taxation & Education. (NAC 354.577) (September 12 this year)**
- October 30 *Department of Taxation shall issue a report of the estimated population of each city, county & town in the state. (NRS 360.283) (October 31 this year)*
- October 31 **Each annual audit of a SCHOOL DISTRICT shall be concluded, and the audit report submitted to the governing body not later than four months following the close of the fiscal year. [NRS 354.624 (2)]**
- Within 30 days after the report is delivered to the local government, along with the recommendations to the governing body, it must be immediately thereafter filed as public record as provided in NRS 354.624(6).**
- Within 60 days after the delivery of the annual audit to the local government, the governing body shall advise the Department of Taxation as to specific action taken to prevent recurrence of each violation of law or regulation or to correct any continuing violation. This shall take the form of a board-adopted plan of corrective action. (NRS 354.6245(2))**
- Each county assessor shall forward a copy of the log of all changes to the value of the secured roll after it has been reopened to the Department of Taxation.**
- November 14 **Last day for the Quarterly Economic Survey for the 1<sup>st</sup> quarter of FY2022-23 to be submitted.**
- Counties and cities must post quarterly financial information on their websites pursuant to the requirements of NRS 244.225; 268.030; 354.210.**
- November 15 *Department of Taxation sends exempt district qualifying packets to qualifying entities (NRS 354.475).*
- November 30 **Annual audits for each local government, EXCEPT SCHOOL DISTRICTS, shall be concluded and the audit report submitted to the governing body not later than five months following the close of the fiscal year. Also, PLEASE SEE MARCH 30 for information regarding single audit reports. (NRS 354.624)**
- Within 30 days after the report is delivered to the local government, along with the recommendations to the governing body, it must be immediately thereafter filed as public record as provided in NRS 354.624(6).**
- Within 60 days after the delivery of the annual audit to the local government, the governing body shall advise the Department of Taxation as to specific action taken to prevent recurrence of each violation of law or regulation or to correct any continuing violation. This shall take the form of a board-adopted plan of corrective action. (NRS 354.6245 (2))**
- December 10 *Department of Taxation sends segregation report instructions to county assessors for FY2023-24. (December 12 this year)*
- December 14 **Local governments electing to petition the Department of Taxation to revise the population estimate must do so on or before this date. (NAC 360.390)**
- December 31 **Last day for school districts to file amended final budget for FY2022-23. (NRS 354.598005(9))**