

**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)

**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;

(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)

**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)