



State of Nevada  
DEPARTMENT OF TAXATION  
**ANNUAL REPORT**  
Fiscal 2011 - 2012



STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

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) 687-9999  
Fax: (775) 688-1303

BRIAN SANDOVAL  
Governor

ROBERT R. BARENGO  
Chair, Nevada Tax Commission  
CHRISTOPHER G. NIELSEN  
Executive Director

LAS VEGAS OFFICE

Grant Sawyer Office Building, Suite 1300  
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

January 15, 2013

The Honorable Brian Sandoval  
Governor of Nevada  
Executive Chambers  
Carson City, Nevada 89710

Dear Governor Sandoval:

Pursuant to the provisions of NRS 360.100, the Department of Taxation submits herewith the Annual Report for the fiscal year ending June 30, 2012. During 2011-12, gross revenues and distributions changed in the following amounts.

Revenues	2010 - 2011	2011 - 2012	Increase/ (Decrease)	Percent Change
Sales and Use Taxes	\$ 798,436,167	\$ 845,677,857	\$ 47,241,691	5.92%
Local School Support Tax	1,030,787,113	1,107,716,114	76,929,001	7.46%
City/County Relief Tax	893,197,185	946,496,048	53,298,864	5.97%
Local Option Taxes	419,684,048	444,505,505	24,821,457	5.91%
Intoxicating Beverage Taxes	43,826,696	45,210,902	1,384,206	3.16%
Cigarette Tax and Fees	98,251,831	94,837,966	(3,413,864)	-3.47%
Other Tobacco Products	10,039,228	8,274,310	(1,764,918)	-17.58%
Estate Tax	116,964	29,239	(87,725)	-75.00%
Lodging Tax	128,203,856	143,767,397	15,563,541	12.14%
Net Proceeds of Minerals Tax	242,605,014	253,311,919	10,706,905	4.41%
Centrally Assessed Property Tax	79,314,307	84,648,651	5,334,345	6.73%
Business Tax	13,710	597	(13,114)	-95.65%
Insurance Premium Tax	227,943,702	230,099,206	2,155,504	0.95%
Tire Tax	1,747,248	1,693,257	(53,991)	-3.09%
Government Services Fee	51,039,985	52,509,571	1,469,585	2.88%
Bank Excise Tax	3,074,089	3,047,528	(26,560)	-0.86%
Business License Fee	335,542	258,045	(77,497)	-23.10%
Live Entertainment Tax	12,099,287	11,644,191	(455,096)	-3.76%
Modified Business Tax	381,940,643	369,785,934	(12,154,709)	-3.18%
Real Property Transfer Tax	51,552,368	48,373,678	(3,178,690)	-6.17%
<b>Total</b>	<b>\$ 4,474,208,984</b>	<b>\$ 4,691,887,917</b>	<b>\$ 217,678,933</b>	<b>4.87%</b>

Distributions	2010 - 2011	2011 - 2012	Increase/ (Decrease)	Percent Change
State General Fund	\$ 1,901,408,712	\$ 1,835,497,264	\$ (65,911,448)	-3.47%
State Distributive School Fund	99,617,980	89,463,708	(10,154,271)	-10.19%
Local Governments	2,437,051,401	2,606,151,627	169,100,225	6.94%
Other Distributions	23,175,974	147,157,296	123,981,322	534.96%
Estate Tax Reserve, Endowment and Trust Funds	116,964	29,239	(87,725)	-75.00%
State Debt Service Fund	12,837,953	13,588,784	750,830	5.85%
<b>Total</b>	<b>\$ 4,474,208,984</b>	<b>\$ 4,691,887,917</b>	<b>\$ 217,678,933</b>	<b>4.87%</b>

Sincerely,

Christopher Nielsen  
Executive Director

# TABLE OF CONTENTS

## I. DEPARTMENT OF TAXATION

MISSION STATEMENT-----	3
ORGANIZATIONAL CHARTS-----	4
TOTAL DEPARTMENT TAX REVENUES AND DISTRIBUTIONS-----	6
STATUTORY AUTHORITY; BOARDS AND COMMISSIONS-----	7
DEPARTMENT ADMINISTRATION, ORGANIZATION AND FUNCTION-----	9
DEPARTMENT FINANCIAL STATEMENT-----	11

## II. SALES, USE AND MODIFIED BUSINESS TAXES

COMPONENTS OF SALES AND USE TAX RATES-----	12
CERTIFIED POPULATION-----	15
SALES AND USE TAX REVENUE-----	16
LOCAL SCHOOL SUPPORT TAX REVENUE-----	18
BASIC CITY/COUNTY RELIEF TAX REVENUE-----	20
SUPPLEMENTAL CITY/COUNTY RELIEF TAX REVENUE-----	22
LOCAL OPTION SALES AND USE TAX REVENUE-----	26
STAR BOND REVENUE-----	29
TAXABLE SALES COMPARISON-----	30
CONSOLIDATED TAX-----	31
BUSINESS LICENSE FEE-----	35
MODIFIED BUSINESS TAX-----	36

## III. EXCISE TAXES

LIVE ENTERTAINMENT TAX-----	38
BANK EXCISE TAX-----	39
INSURANCE PREMIUM TAX-----	40
CIGARETTE AND OTHER TOBACCO PRODUCTS TAX REVENUE-----	42
TRANSFER OF CIGARETTE TAX REVENUE-----	46

## TABLE OF CONTENTS

LIQUOR TAX REVENUE-----	47
TRANSFER OF LIQUOR TAX REVENUE-----	51
ALCOHOLIC BEVERAGE GROWTH-----	52
LODGING TAX-----	54
ESTATE TAX-----	55
DISTRIBUTION OF ESTATE TAX REVENUE-----	56
TIRE TAX-----	57
GOVERNMENT SERVICES FEE-----	58
<b>IV. LOCAL GOVERNMENT SERVICES</b>	<b>60</b>
CERTIFICATION OF APPRAISERS-----	62
STATE BOARD OF EQUALIZATION-----	63
ASSESSED VALUATIONS-----	65
REAL PROPERTY TRANSFER TAX-----	67
NET PROCEEDS OF MINERALS-----	69
MINING PROPERTIES-----	72
PROPERTY TAXES - CENTRALLY ASSESSED PROPERTIES-----	73
LOCAL GOVERNMENT FINANCE-----	77



Department of Taxation  
*Tax Commission*  
Robert R. Barengo - Chairman  
Christopher G. Nielsen – Executive Director



---

## ***Mission***

Provide fair, efficient and effective administration of tax programs for the State of Nevada in accordance with applicable statutes, regulations and policies. Serve the taxpayers, State and local government entities, and enable and recognize Department employees.

## ***Philosophy***

Dedicated to the highest standards of professionalism and ethical conduct; committed to consistent, impartial and courteous service and treatment. Providing resources, training and support to the men and women of the Department, and fostering initiative, creativity and effective performance.

## ***Goals***

1. Ensure the stable administration of tax statutes.
2. Improve compliance through education, information and enforcement.
3. Cooperate with other agencies and entities to better serve taxpayers.
4. Provide improved and more efficient service.
5. Assure the fair and equitable treatment of taxpayers.
6. Enhance workforce proficiency through training and communication.
7. Improve tax administration through new technology.

---

**Please visit our Web Site at <http://www.tax.state.nv.us/>  
or one of our offices at the following locations**

Main Office:

1550 College Parkway, Suite 100  
Carson City, NV 89706

Mailing:

1550 College Parkway, Suite 115  
Carson City, NV 89706

Phone: (775) 684-2000  
Fax: (775) 684-2020  
In-State Toll Free: (800) 992-0900

Las Vegas District Office:

Grant Sawyer Office Building  
555 E. Washington Ave, Suite 1300  
Las Vegas, NV 89101  
Phone: (702) 486-2300  
Fax: (702) 486-2373

Henderson Field Office:

2550 Paseo Verde Pkwy, Suite 180  
Henderson, NV 89074  
Phone: (702) 486-2300  
Fax: (702) 486-3377

Reno District Office:

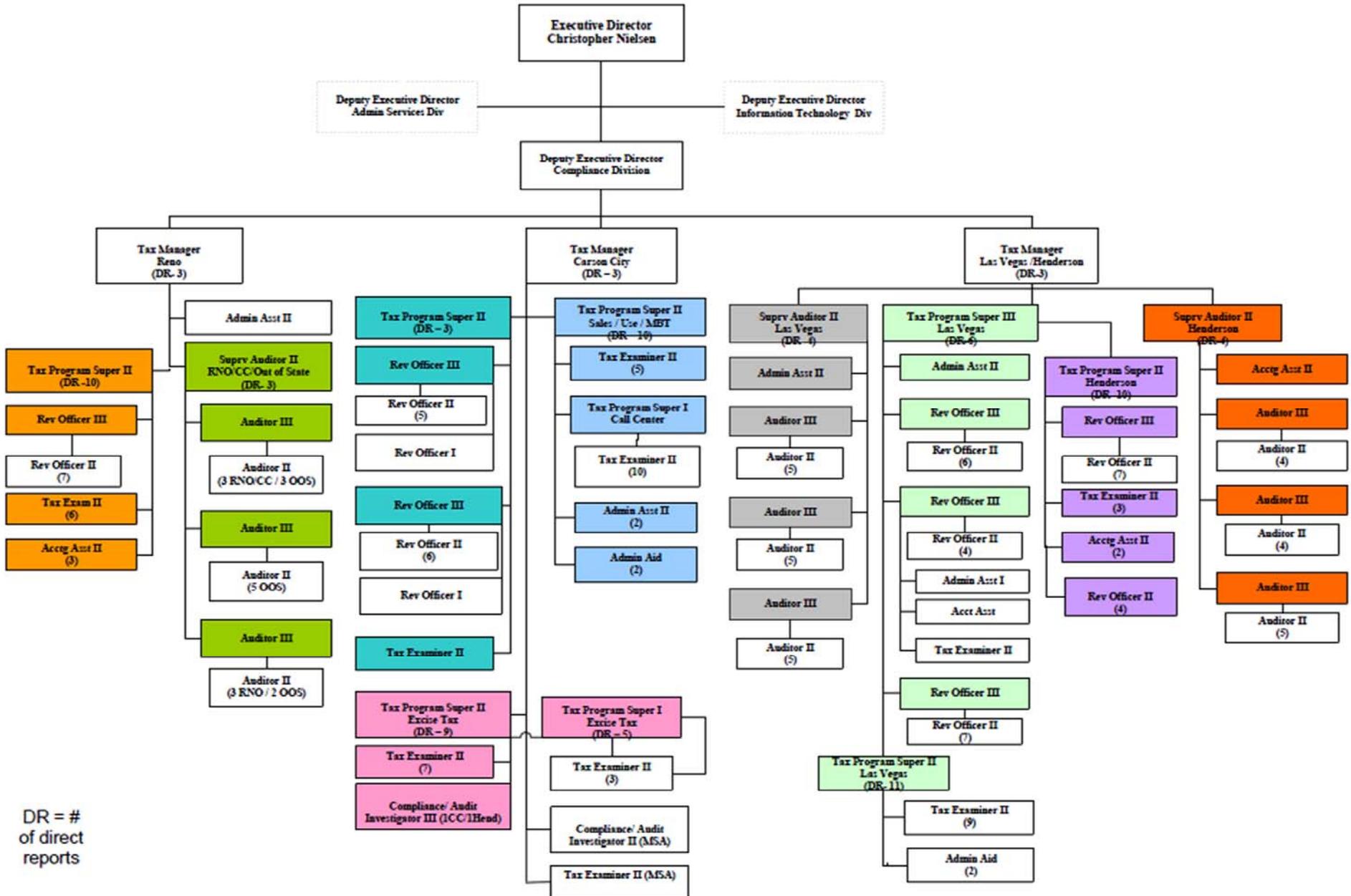
Kietzke Plaza  
4600 Kietzke Lane  
Building L, Suite 235  
Reno, NV 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303



# DEPARTMENT OF TAXATION

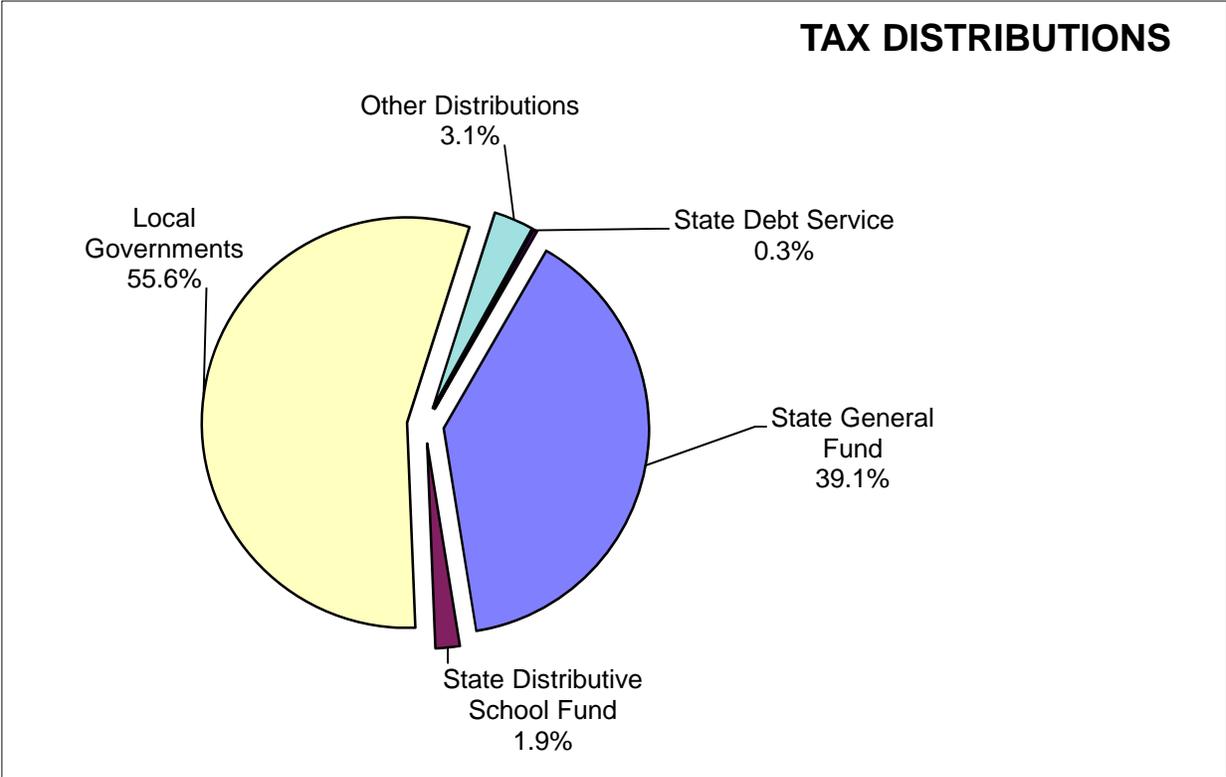
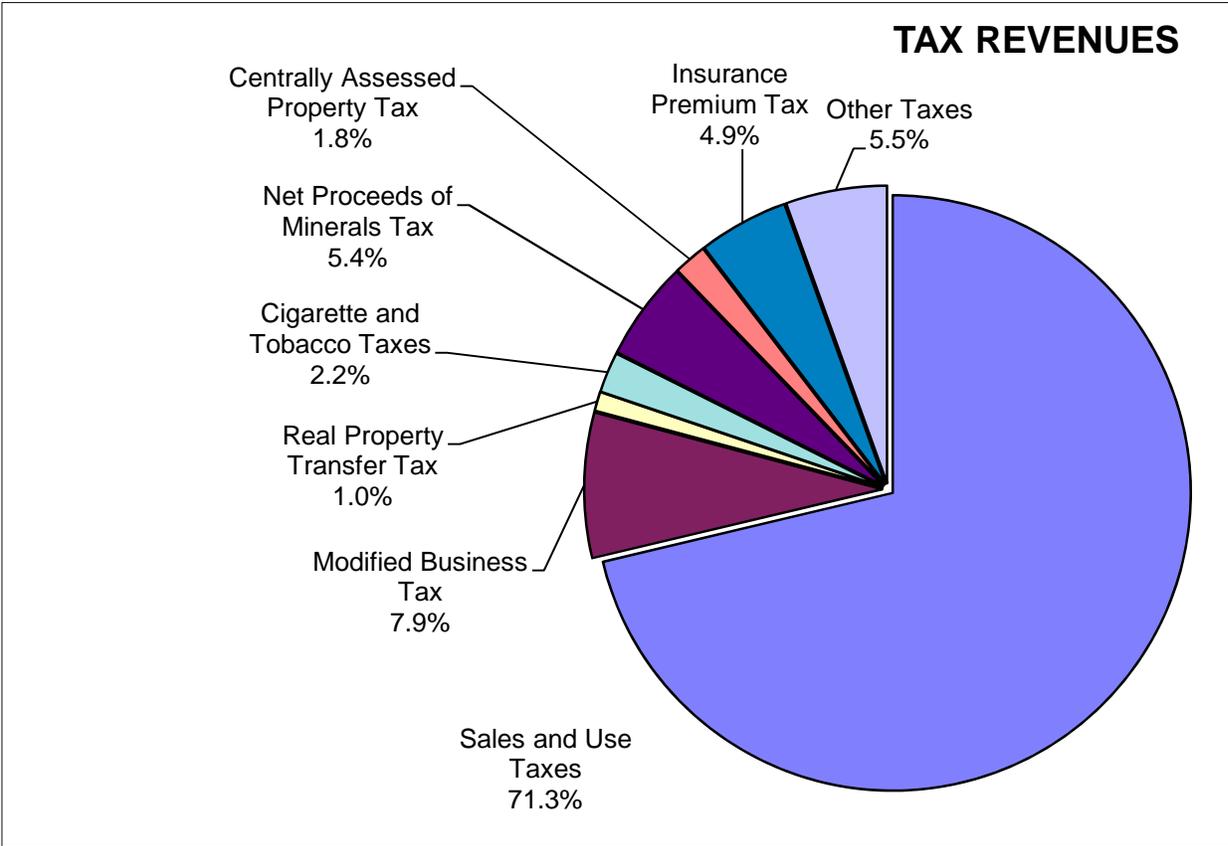
## Compliance Division

June 30, 2012



DR = #  
of direct reports

# TOTAL DEPARTMENT TAX REVENUES AND DISTRIBUTIONS



# DEPARTMENT OF TAXATION

Established April 1913 as the Nevada Tax Commission.

Statutory authority: Chapter 748 of the 1975 Statutes established the Department of Taxation and provided for its organization, powers, duties and functions. The Department is responsible for administering the following laws:

<u>NAME OF LAW</u>	<u>NRS CHAPTER</u>
Tourism Improvement District Law	271A
Local Government Budget and Finance Act	354
General Provisions (includes Consolidated Tax)	360
Business License Fee	360.760-360.796
Simplified Sales and Use Tax Administration Act	360B
Property Tax, Taxes on Agricultural Property and Open Space	361, 361A
Taxes on Patented Mines and Proceeds of Minerals	362
Excise Tax on Banks	363A.120
Taxes on Financial Institutions, Business Tax	363A, 363B
Tax on Rental of Transient Lodging	364.125
Business Tax (repealed)	364A
Live Entertainment Tax	368A
Intoxicating Liquor Licenses and Taxes	369
Tobacco Licenses and Taxes	370
State Sales and Use Taxes	372
Local School Support Taxes	374
Real Property Transfer Tax	375
Tax on Estates	375A
Generation Skipping Transfer Tax	375B
Taxes for Development of Open-Space Land	376A
City-County Relief Tax	377
Taxes for Miscellaneous Special Purposes	377A
Tax for Infrastructure	377B
Residential School Construction Tax	387.329 -387.332
Programs for Recycling (Tire Tax)	444A.090
Short Term Auto Lease Fee	482.313
Control of Floods - Taxation	543.600
Insurance Premium Tax	680B

## BOARDS AND COMMISSIONS

**Nevada Tax Commission** members are appointed by the Governor. The Commission is the head of the Department and exercises general supervision and control over its activities. The Chief Administrative Officer of the Department is the Executive Director, who is also appointed by the Governor. Actions by the Department may be appealed to the Commission as provided by law. The Commission may review all decisions of the Department and may reverse, affirm or modify them.

### **Governor Brian Sandoval, Ex Officio Member**

Robert Barengo, Chairman  
Robert Johnson, Member  
Ann Bersi, Ph.D., Member

George Kelesis, Member  
Joan Lambert, Member  
John Marvel, Member

David Turner, Member  
Craig Witt, Member

**Boards and Commissions (continued)**

**The State Board of Equalization** members are appointed by the Governor. The Board hears and acts on appeals from the actions of the various county boards of equalization or from valuations set by the Nevada Tax Commission. The Board of Equalization convenes on the 4th Monday in March and shall conclude the business of equalization in cases having a substantial effect on tax revenues on or before April 10. Additional cases not having substantial effect on tax revenues may be heard at meetings prior to November 1.

Anthony (Tony) Wren, Chairman Aileen Martin, Member	Dennis K. Meservy, Member Vacant	Anthony Marnell III, Member
--	-------------------------------------	-----------------------------

**The Committee on Local Government Finance** is composed of 11 members appointed as follows: three persons appointed by the Nevada League of Cities; three persons appointed by the Nevada Association of Counties; three persons appointed by the Nevada School Trustees Association; and two persons appointed by the Nevada State Board of Accountancy. The purpose of this Committee is to advise the Department regarding regulations, procedures and forms for compliance with NRS 354.570 through 354.626 (Local Government Budget Act).

Marvin Leavitt, Chairman Michael R. Alastuey, Vice-Chairman Alan Kalt, Member Jeff Weiler, Member	Beth Kohn-Cole, Member Marty Johnson, Member Andrew Clinger, Member Mark Vincent, Member	John Sherman, Member Mary Walker, Member Deborah Cunningham, Member
--	---	---

**The Property Appraiser Certification Board** is composed of six members, three of whom are qualified appraisers chosen by the majority vote of the Association of County Assessors and three are appointed by the Nevada Tax Commission. The Board advises the Department on matters pertaining to certification and continuing education of appraisers.

Jeff Payson, Chairman Shannon Silva, Vice-Chairman	Dorothy Fowler, Member Norma Green, Member	Bruce Bartolowits, Member Janet Kelley, Member
---	---	---

**The Mining Oversight and Accountability Commission** was created by Senate Bill 493 of the 2011 Session of the Nevada Legislature. The Commission is comprised of seven members who are appointed by the Governor. The Commission has oversight of compliance with Nevada law relating to the activities of each state agency, board, bureau, commission, department or division with respect to the taxation, operation, safety and environmental regulation of mines and mining in Nevada. The Department of Taxation serves as staff to the Commission.

John Restrepo, Chairman Senator Greg Brower, Member Robert E. Campbell, Member	Kyle Davis, Vice Chairman Dennis Neilander, Member Senator Steven Horsford, Member	Roger Bremner, Member
--	--	-----------------------

## DEPARTMENT OF TAXATION ADMINISTRATION

**Christopher Nielsen**  
Executive Director

Vincent Cherpeski  
Deputy Executive Director  
Information Technology

Sumiko Maser  
Deputy Executive Director  
Administrative Services

Deonne Contine  
Deputy Executive Director  
Compliance

## DEPARTMENT ORGANIZATION AND FUNCTION

The Department maintains four office locations. The headquarters is located in Carson City, with district offices in Henderson, Las Vegas and Reno. For fiscal year 2011-12, the Department's staff consisted of 329 full-time equivalent (FTE) positions statewide with a budget of \$26,420,571.

The Department of Taxation has five major divisions/sections: the Executive Division; the Administrative Services/Fiscal Division; Information Technology Division; Local Government Services Division; and the Compliance Division which consists of both the Revenue/Collection and Audit Sections. The Department acts as staff to the Nevada Tax Commission, State Board of Equalization and Committee on Local Government Finance. In addition, the Department is also responsible for annually developing the official estimates of population of the State and the various counties, cities, towns and townships. These estimates, after certification by the Governor, are used to distribute certain revenues to counties, cities and towns and to determine the appropriate number of justices of the peace.

**Executive** is comprised of the Director, who also acts as the secretary to the Nevada Tax Commission and the State Board of Equalization; Deputy Directors; Administrative Law Judges; Executive Review section; Internal Audit. Staff administers taxpayer petitions and taxpayer hearings; and performs internal audit functions.

**Administrative Services/Fiscal** is responsible for providing centralized support for all administrative, financial and fiscal activities of the Department. Sections include: Budget, Tax Distributions and Statistics, Revenue Accounting/ Processing/ Cancellations, and Support Services/Mailroom. Over \$4 billion in revenue passes through this Division annually for distribution to the State General Fund, other State agencies, cities, counties and school districts

**Information Technology** is responsible for the operation, maintenance and on-going enhancements to the Unified Taxation System (UTS) which includes the taxpayer facing web portal, Nevada Tax and the Discover Tax data warehouse utilized by Compliance Division staff. In addition to the UTS, support is also provided for the official website for Taxation, the Department's Intranet, statewide LAN/WAN and desktop applications.

**Local Government Services** is responsible for appraising all centrally assessed property, establishing guidelines for the county assessors, conducting the ratio study, ensuring statewide compliance with assessment standards established by the Tax Commission and administering the Net Proceeds of Minerals tax and the Real Property Transfer tax. The Local Government Finance Section reviews local government budgets and audits, prepares the ad valorem tax rates for certification, advises local governments on budget act compliance and financial management matters, and reviews entities' annual audits and plans to prevent the re-occurrence of violations as reported.

**Compliance – Revenue/Collection** section collects taxes from delinquent accounts; provides oversight and collection of Sales and Use Taxes, the Modified Business Tax, the Business License Fee, Insurance Premium Tax, Cigarette Tax, Other Tobacco Tax, Liquor Tax, Lodging Tax, Live Entertainment Tax, Bank Excise Tax, Estate Tax, Short-term Auto Lease Fee, etc. It collects taxes on vehicles, vessels and aircraft based and licensed in Nevada; and performing discovery work in the field for unregistered businesses, and liquor and cigarette contraband. In addition, staff in this section actively collect accounts receivable; answer questions on taxability; conduct hearings; monitor accounts for compliance with statutes and reporting requirements; and provide general taxpayer education.

**Department Organization and Function (continued)**

Compliance staff also conducts investigations to ensure businesses are registered, anonymous tips regarding tax evasion are followed-up, individuals are located through skip tracing, etc. As the need arises, this section may issue tax deficiency notices, approve payment plans, file liens and withholds; and it may close a business as a measure of last resort which includes seizure of assets and subsequent sales of these assets to meet tax obligations. This section also holds taxpayer educational workshops for the public and oversees the Voluntary Disclosure program.

**Compliance - Audit** section administers a comprehensive audit program to ensure taxpayer compliance. This section is responsible for ensuring financial compliance with laws relating to all of the above named taxes. This section verifies the accuracy of taxpayer credit or refund requests and also administers discovery programs based on a comparison of information from other taxing authorities. Audit staff also assist with taxpayer information and education including proper reporting and record keeping requirements, and conduct taxpayer workshops.

The audit staff conducted 950 sales and use tax audits during Fiscal Year 2011-12. The total net collections from audit billings during this period was \$12,742,042. Audits billed may be collected in succeeding fiscal years, set up on payment plans, or may ultimately be reduced through negotiated settlement agreements approved by the Nevada Tax Commission. In addition, based on a 2003 legislative change, audits and other procedures for enforcement must be applied as uniformly as possible, not only among taxpayers subject to a particular tax but also among different taxes, and must consider a weighting of indicators of non-compliance.

The following is a comparison of statistics describing Revenue and Audit sales and use tax activity for the last six fiscal years.

<u>FISCAL YEAR</u>	<u>NUMBER OF AUDITS</u>	<u>NET COLLECTIONS FROM AUDIT BILLINGS</u>	
2006-07	1,994	19,303,760	
2007-08	1,346	13,422,434	
2008-09	1,397	16,180,051	
2009-10	1,254	14,977,785	
2010-11	1,066	16,168,554	
2011-12	950	12,742,042	

<u>FISCAL YEAR</u>	<u>GROSS SALES AND USE TAXES</u>	<u>COLLECTIONS AS % OF GROSS TAX</u>	<u>AUDIT COVERAGE</u>
2006-07	3,740,336,053	0.52%	2.08%
2007-08	3,585,817,879	0.37%	1.45%
2008-09	3,122,729,836	0.52%	1.51%
2009-10	2,968,104,048	0.50%	1.35%
2010-11	3,142,104,568	0.51%	1.24%
2011-12	3,344,395,525	0.38%	1.17%

# Department Financial Statement

## REVENUES AND EXPENDITURES JULY 1, 2011 - JUNE 30, 2012

REVENUES	WORK PROGRAM FUNDS	REVENUES / EXPENDITURES	WORK PROGRAM LESS ACTUAL
General Fund Appropriations	\$ 25,682,810	\$ 25,682,810	\$ -
General Fund, SB 493, Section 16 (MOAC)	17,050	17,050	-
Audit Fees	41,347	23,002	18,345
Cigarette Tax Administration	467,923	467,923	-
Short Term Auto Lease Fee	2,715	9,726	(7,011)
Administrative Fee Bad Check Charge	40,083	41,887	(1,804)
Justice Court/Township Fees	123,720	106,193	17,527
Miscellaneous Revenue	29,206	43,716	(14,510)
Student Fees Reimbursement	7,436	-	7,436
Environmental Protection Transfer	8,281	8,523	(242)
<b>Total Available Funds</b>	<b>\$ 26,420,571</b>	<b>\$ 26,400,830</b>	<b>\$ 19,741</b>

### EXPENDITURES

Salaries	\$ 20,093,436	\$ 19,512,157	\$ 581,279
Out-of-state Travel	4,586	\$ 4,430	\$ 156
In-state Travel	150,134	\$ 133,323	\$ 16,811
Operating	2,456,224	\$ 2,419,808	\$ 36,416
Equipment	64,572	\$ 57,296	\$ 7,276
Compliance Audit Investigation	6,113	\$ 5,008	\$ 1,105
Out-of-state Audit	50,121	\$ 36,912	\$ 13,209
MSA Travel	2,572	\$ 2,017	\$ 555
E Payment Fees	16,376	\$ 15,954	\$ 422
Lockbox Program	1,371,307	\$ 1,249,268	\$ 122,039
Mining Oversight and Accountability Commission	17,050	\$ 2,653	\$ 14,397
Demographer	186,186	\$ 186,135	\$ 51
Cigarette Stamps	201,596	\$ 111,356	\$ 90,240
Information Services	1,705,574	\$ 1,598,943	\$ 106,631
Training	23,234	\$ 22,947	\$ 287
County Assessor/Appraiser Training	7,436	\$ -	\$ 7,436
HR Cost Allocation	60,815	\$ 60,815	\$ -
Purchasing Assessment	3,239	\$ 3,239	\$ -
<b>Total Expenditures</b>	<b>\$ 26,420,571</b>	<b>\$ 25,422,261</b>	<b>\$ 998,310</b>
Reverted to General Fund, June 30, 2012		\$ 978,569	\$ (978,569)
<b>Available Funds Accounted for</b>	<b>\$ 26,420,571</b>	<b>\$ 26,400,830</b>	<b>\$ 19,741</b>

### REVERSIONS AND BALANCE FORWARD

General Fund - FY End Reversion	\$ 978,569
Balance Forward to FY 2013	\$ -
<b>Total Reversion</b>	<b>\$ 978,569</b>

## COMPONENTS OF SALES AND USE TAX RATES

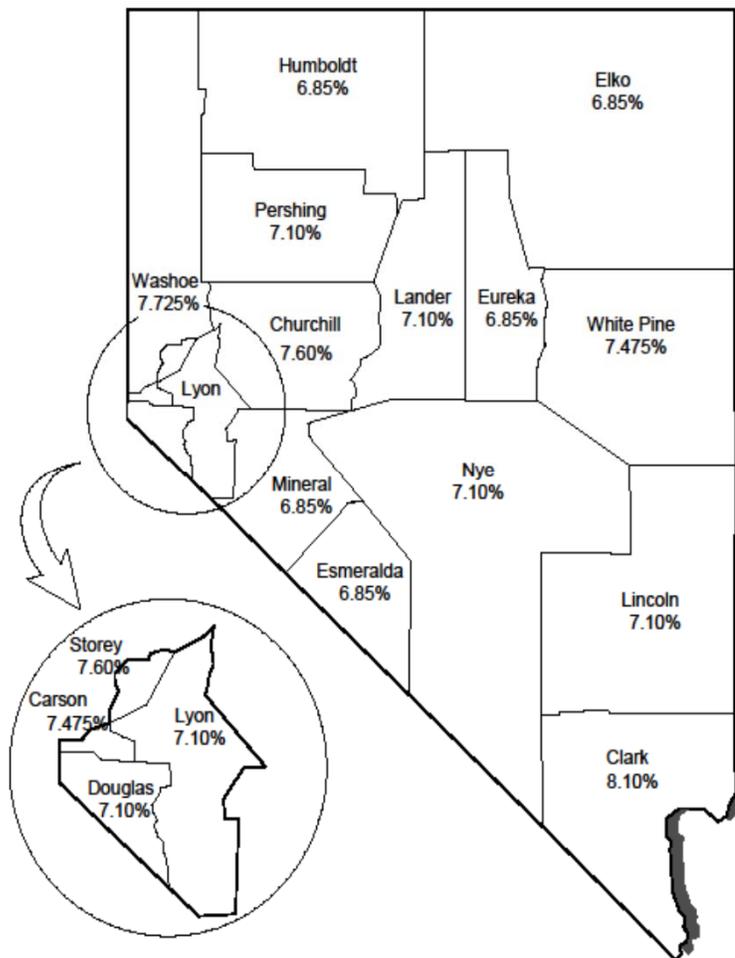
<u>NRS CHAPTER</u>	<u>TAX RATE</u>	<u>DESCRIPTION</u>	<u>DISTRIBUTION</u>	<u>COUNTY IMPOSED</u>
<b>Minimum Statewide Tax Rate:</b>				
372	2.00%	Sales Tax	To the State General Fund	ALL
374	2.60%	Local School Support Tax	<u>In-State Business Returns:</u> Tax is distributed to the school district in which the business is located. <u>Out-of-State Business Returns:</u> Tax is distributed to the State Distributive Schools Fund.	ALL
377	0.50%	Basic City-County Relief Tax	<u>In-State Business Returns:</u> Tax is distributed to the county where the sale was made. <u>Out-of-State Business Returns:</u> Tax is distributed to counties and cities based on a population formula.	ALL
	1.75%	Supplemental City-County Relief Tax	Tax is distributed to all qualifying local governments according to statutory formula.	ALL
	<hr/> 6.85%	MINIMUM STATEWIDE TAX RATE		
<b>Option Taxes:</b>				
374A	0.125%	Extraordinary maintenance, repair or improvement of schools.	Tax is distributed to the county where the sale was made.	White Pine
377A	0.25%	Promotion of Tourism - limited to counties with population of 400,000 or less. Operation & maintenance of a county swimming pool - limited to counties with population of less than 15,000. (voter approval)	Tax is distributed to the county where the sale was made.	Storey
377A	0.50% max	Public Mass Transportation; Construction of Roads; Improvements to Air Quality (voter approval)	Tax is distributed to the county where the sale was made.	Carson City, Churchill, Nye, and White Pine 0.25%; Washoe 0.375%, Clark 0.5%
543	0.25%	Control of Floods - limited to counties with population of 400,000 or more. (voter approval)	Tax is distributed to the county where the sale was made.	Clark
376A	0.25%	Open Space - limited to counties with population between 100,000 & 400,000. (voter approval)	Tax is distributed to the county where the sale was made.	
354	0.25%	Severe Financial Emergency - determined by Department of Taxation. (Nevada Tax Commission approval)	Tax is distributed to the county where the sale was made.	White Pine 7/1/06 - 6/30/08

<u>NRS CHAPTER</u>	<u>TAX RATE</u>	<u>DESCRIPTION</u>	<u>DISTRIBUTION</u>	<u>COUNTY IMPOSED</u>
377B	0.25%	Infrastructure - limited to counties with population less than 100,000 or greater than 400,000. (county commission approval)	Tax is distributed to the county where the sale was made.	Churchill, Clark, Lander, Lincoln, Lyon, Pershing, Storey, White Pine
377B	0.125%	Infrastructure - limited to counties with population between 100,000 & 400,000. (county commission approval)	Tax is distributed to the county where the sale was made.	Carson, Washoe
<b>Special and Local Acts:</b>				
377.057 Reviser's Notes	0.25%	Local Government Tax Act - Washoe & Churchill counties. (county commission approval)	Tax is distributed to the county where the sale was made. Intracounty distributions to local governments are made according to a statutory formula.	Churchill, Washoe
477	0.25%	Tricounty Railway Commission - Carson City, Lyon & Storey counties. (voter approval) Effective 7/01 - name changed to NV Commission for Restoration of the V & T Railway - Douglas & Washoe counties' representatives added to board.	Tax is distributed to the county where the sale was made.	Storey
506	0.125%	Washoe Railroad Grade Project. (county commission approval)	Tax is distributed to the county where the sale was made.	Washoe
14	1.00%	Elko County Hospital Tax. (voter approval)	Tax is distributed to the county where the sale was made.	Elko vote failed 5/6/1997
16 CC ORD 21.07.020	0.25%	Carson City Open Space Tax - Amendment to Carson City Charter. (voter approval)	Tax is distributed to the county where the sale was made.	Carson City
AB174 DO ORD 99-877	0.25%	Douglas County Sales and Use Tax Act. (voter approval)	Tax is distributed to the county where the sale was made.	Douglas
SB208	0.25%	This bill amended the language in NRS 377A to provide for the voter approved override to fund the operations & maintenance of a swimming pool.	Tax is distributed to the county where the sale was made. Effective 10/01/06 collection is suspended until pool is built.	White Pine; Collection is suspended effective 10/1/2006
SB273	0.25%	This bill amended the language of NRS 377A to provide for the voter approved override to fund improvements to air quality.	Tax is distributed to the county where the sale was made.	
AB418	0.25%	Clark County Sales & Use Tax Act of 2005	Tax is distributed to the county where the sale was made.	Clark
SB74	0.25%	This bill amended the language of NRS 377B to provide funds for judicial and/or public safety infrastructure projects.	Tax is distributed to the county where the sale was made.	

**LOCAL SALES AND USE TAX RATES AS OF 6/30/12**

COUNTY RATE	COUNTY	RATE	PROVISION	USE OF PROCEEDS	DATE IMPOSED
	Carson City	0.250	377A	Public Roads	1/1/1987
	Carson City	0.250	By Ordinance	Open Space	7/1/1997
7.475	Carson City	0.125	377B	V&T Railroad Bonds	4/1/2006
	Churchill	0.250	377A	Public Roads	11/1/1986
	Churchill	0.250	377.057	Local Government Tax Act	10/1/1991
7.600	Churchill	0.250	377B	Infrastructure	10/1/2005
	Clark	0.250	543	Flood Control	3/1/1987
	Clark	0.250	377A	Regional Transportation	7/1/1991
	Clark	0.250	377B	Southern NV Water Authority	4/1/1999
	Clark	0.250	377A	Regional Transportation ¼% increase	10/1/2003
8.100	Clark	0.250	AB418	Police Support	10/1/2005
7.100	Douglas	0.250	AB174	Miscellaneous Facilities & Services	7/1/1999
7.100	Lander	0.250	377B	Water Treatment	4/1/2004
7.100	Lincoln	0.250	377B	School / Public Utilities	1/1/2001
7.100	Lyon	0.250	377B	Infrastructure/Public Safety	10/1/2008
7.100	Nye	0.250	377A	Public Roads	5/1/1986
7.100	Pershing	0.250	377B	Infrastructure/Public Safety	10/1/2008
	Storey	0.250	377A	Tourism	8/1/1985
	Storey	0.250	477	V & T Railroad Commission	1/1/1996
7.600	Storey	0.250	377B	School / Public Utilities	1/1/2001
	Washoe	0.125	377A	Regional Transportation	11/1/1982
	Washoe	0.250	377.057	Local Government Tax Act	10/1/1991
	Washoe	0.125	377B	Flood/Public Safety	4/1/1999
	Washoe	0.125	506	Railroad Grade Project	4/1/1999
7.725	Washoe	0.250	377A	Regional Transportation ¼% increase	7/1/2003
	White Pine	0.250	377A	Public Roads	11/1/1986
	White Pine	0.125	374A	School Capital Improvement	4/1/2000
7.475	White Pine	0.250	377B	Infrastructure/Public Safety	10/1/2007

6.85 % Statewide rate applies to all other counties not listed.

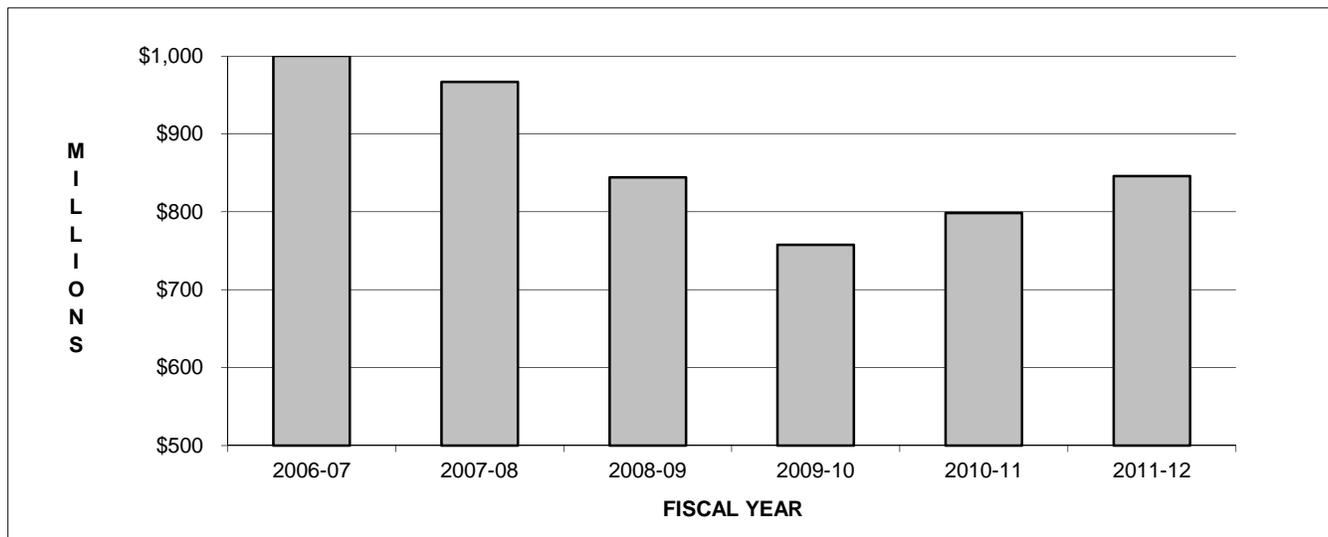


# CERTIFIED POPULATION

Census population pursuant to NRS 360.285. The following population figures were used, as directed by specific statute, for allocation of tax revenue in fiscal year 2011-12.

<b>CARSON CITY</b>	55,850	<b>HUMBOLDT COUNTY</b>	18,364
		Winnemucca	7,961
<b>CHURCHILL COUNTY</b>	26,360	<b>LANDER COUNTY</b>	5,992
Fallon	8,903	Austin	312
<b>CLARK COUNTY</b>	1,968,831	Battle Mountain	2,922
Boulder City	15,359	Kingston	328
Henderson	267,270	<b>LINCOLN COUNTY</b>	4,631
Las Vegas	586,536	Caliente	1,144
Mesquite	20,440	Alamo	503
North Las Vegas	217,482	Panaca	626
Bunkerville	1,255	Pioche	839
Enterprise	165,285	<b>LYON COUNTY</b>	52,334
Indian Springs	1,356	Fernley	18,434
Laughlin	7,867	Yerington	3,034
Moapa	1,060	<b>MINERAL COUNTY</b>	4,471
Moapa Valley	7,496	<b>NYE COUNTY</b>	45,459
Mt. Charleston	1,068	Amargosa	1,492
Paradise	185,304	Beatty	924
Searchlight	743	Gabbs	304
Spring Valley	176,712	Manhattan	133
Summerlin	29,667	Pahrump	37,796
Sunrise Manor	175,206	Round Mountain	806
Whitney	37,603	Tonopah	2,488
Winchester	35,142	<b>PERSHING COUNTY</b>	7,133
<b>DOUGLAS COUNTY</b>	49,242	Lovelock	2,274
Gardnerville	4,983	<b>STOREY COUNTY</b>	4,234
Genoa	244	<b>WASHOE COUNTY</b>	417,379
Minden	3,213	Reno	217,282
<b>ELKO COUNTY</b>	52,097	Sparks	92,331
Carlin	2,370	<b>WHITE PINE COUNTY</b>	9,503
Elko	18,842	Ely	4,235
Wells	1,531	Lund	162
West Wendover	4,999	McGill	1,108
Jackpot	1,197	Ruth	399
Montello	169	<b>TOTAL STATEWIDE POPULATION</b>	<b>2,724,634</b>
Mountain City	122		
<b>ESMERALDA COUNTY</b>	1,145		
Goldfield	400		
Silver Peak	129		
<b>EUREKA COUNTY</b>	1,609		
Crescent Valley	296		
Eureka	499		

## SALES AND USE TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2006-07	\$ 1,000,145,956	\$ 70,577	\$ 1,000,216,533	1.54%
2007-08	966,572,915	97,721	966,670,636	-3.35%
2008-09	844,003,992	79,858	844,083,850	-12.68%
2009-10	757,528,878	65,768	757,594,646	-10.25%
2010-11	798,359,457	76,710	798,436,167	5.39%
2011-12	845,610,765	67,093	845,677,857	5.92%

### LEGAL CITATION

Chapter 372 Nevada Revised Statutes.

### RATE

2 percent on all taxable sales and taxable items of use.

### CURRENT DISTRIBUTION OF REVENUE

State General Fund.

### HISTORY

#### ORIGINALLY ENACTED

1955 session of State Legislature. Approved by referendum in 1956.

#### RATE

2 percent since inception. Referendum to raise to 3 percent defeated in 1963 by 2 to 1 margin.

#### REMOVAL OF SALES TAX FROM FOOD

On June 5, 1979, the voters, by special election, amended the Sales and Use Tax Act to provide for exemption of certain foods from taxation (effective July 1, 1979).

#### DISTRIBUTION

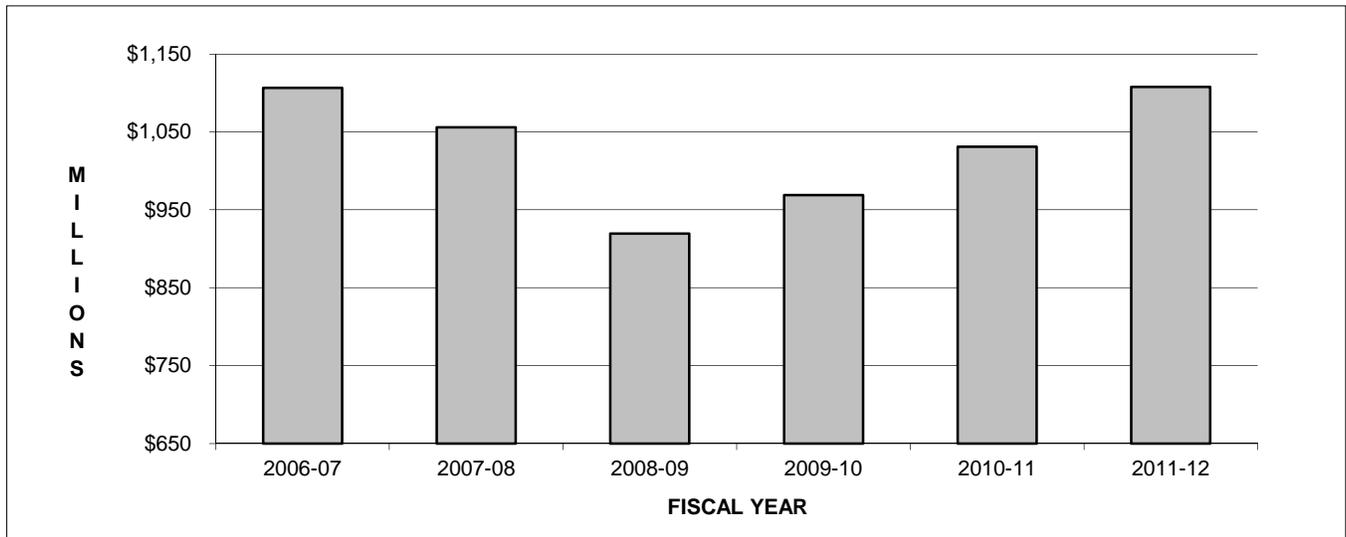
State General Fund since inception.

Sales and Use Tax Revenue (continued)

STATE 2% SALES AND USE TAX COLLECTION BY COUNTY  
FISCAL YEAR 2011-12

<b>COUNTY</b>	<b>TAXES AND FEES</b>	<b>% OF TOTAL</b>
Carson City	\$14,953,849	1.77%
Churchill	5,544,930	0.66%
Clark	615,486,655	72.78%
Douglas	11,116,363	1.31%
Elko	30,149,633	3.57%
Esmeralda	409,350	0.05%
Eureka	7,333,121	0.87%
Humboldt	14,799,582	1.75%
Lander	7,814,412	0.92%
Lincoln	652,899	0.08%
Lyon	6,953,243	0.82%
Mineral	1,156,896	0.14%
Nye	9,758,644	1.15%
Pershing	1,848,473	0.22%
Storey	1,536,312	0.18%
Washoe	107,371,633	12.70%
White Pine	6,053,168	0.72%
Out of State	2,392	0.00%
STAR Bonds Transfers	2,736,302	0.32%
<b>TOTAL</b>	<b>\$ 845,677,857</b>	<b>100.00%</b>

# LOCAL SCHOOL SUPPORT TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2006-07	\$ 1,106,289,125	\$ 70,622	\$ 1,106,359,747	1.56%
2007-08	1,055,801,660	98,261	1,055,899,921	-4.56%
2008-09	919,541,400	79,860	919,621,260	-12.91%
2009-10	968,909,475	65,766	968,975,242	5.37%
2010-11	1,030,710,402	76,712	1,030,787,113	6.38%
2011-12	1,107,649,021	67,093	1,107,716,114	7.46%

**LEGAL CITATION**

Chapter 374 Nevada Revised Statutes.

**RATE**

2.60 percent on all taxable sales and taxable items of use.

**CURRENT DISTRIBUTION OF REVENUE**

99.25 percent of in-state collections returned to county of origin for distribution to school districts; .75 percent to State General Fund. 99.25 percent of out-of-state collections and other fees to State Distributive School Fund; .75 percent to State General Fund.

**HISTORY**

**ORIGINALLY ENACTED**

1967 session of State Legislature. Held constitutional by Nevada Supreme Court, June 1967; effective July 1, 1967. Amended 1981 session of State Legislature, effective May 1, 1981. Amended 1991 session of State Legislature, effective October 1, 1991.

**RATE**

July 1, 1967 to April 30, 1981 - 1 percent on all taxable sales and taxable items of use.

May 1, 1981 - 1.50 percent on all taxable sales and taxable items of use.

October 1, 1991 - 2.25 percent on all taxable sales and taxable items of use.

July 1, 2009 - 2.60 percent on all taxable sales and taxable items of use.

Local School Support Tax Revenue (continued)

DISTRIBUTION

July 1, 1967 to April 30, 1981 - 99 percent of in-state collections returned to county of origin for distribution to school districts. 1 percent to State General Fund. All out-of-state collections and other fees to State Distributive School Fund.

May 1, 1981 - State General Fund Commission reduced to .50 percent.

October 1, 1991 - State General Fund Commission increased to include collections on out-of-state sales.

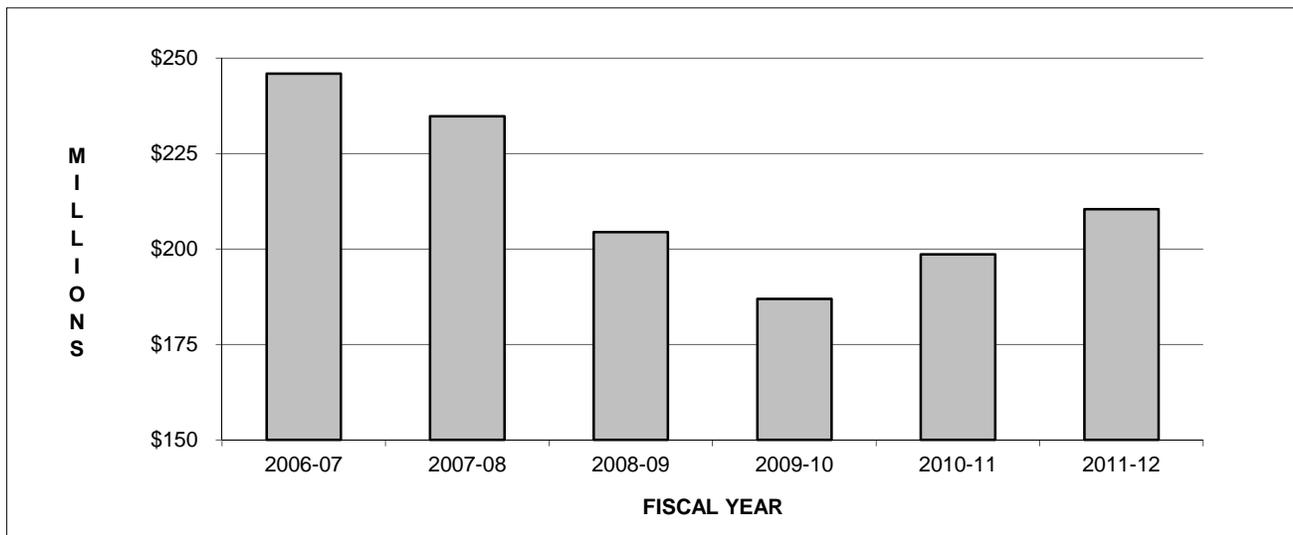
July 1, 1993 - State General Fund Commission increased from .50 percent to 1 percent on in-state and out-of-state collections.

July 1, 1999 - State General Fund Commission decreased from 1 percent to .75 percent on in-state and out-of-state collections.

LOCAL SCHOOL SUPPORT TAX DISTRIBUTION  
FISCAL YEAR 2011-12

COUNTY	TAX	% OF TOTAL
Carson City	\$ 16,463,239	1.49%
Churchill	6,526,125	0.59%
Clark	750,527,063	67.75%
Douglas	12,449,738	1.12%
Elko	41,933,139	3.79%
Esmeralda	195,479	0.02%
Eureka	1,673,148	0.15%
Humboldt	10,985,267	0.99%
Lander	1,888,377	0.17%
Lincoln	396,169	0.04%
Lyon	7,605,335	0.69%
Mineral	556,256	0.05%
Nye	7,956,103	0.72%
Pershing	577,112	0.05%
Storey	1,001,358	0.09%
Washoe	139,461,236	12.59%
White Pine	6,604,909	0.60%
<b>Total County School District Distribution</b>	<b>\$ 1,006,800,053</b>	<b>90.89%</b>
STAR Bonds Transfers	3,143,280	0.28%
State General Fund	8,309,073	0.75%
State Distributive School Fund	89,463,708	8.08%
<b>TOTAL</b>	<b>\$ 1,107,716,114</b>	<b>100.00%</b>

# BASIC CITY/COUNTY RELIEF TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2006-07	\$ 245,814,672	\$ 70,622	\$ 245,885,294	1.54%
2007-08	234,637,420	98,261	234,735,681	-4.53%
2008-09	204,317,649	79,860	204,397,509	-12.92%
2009-10	186,830,759	65,771	186,896,530	-8.56%
2010-11	198,464,101	76,710	198,540,811	6.23%
2011-12	210,305,882	67,089	210,372,971	5.96%

**LEGAL CITATION**

Chapter 377 Nevada Revised Statutes.

**RATE**

1/2 of 1 percent of all taxable sales and taxable items of use.

**CURRENT DISTRIBUTION OF REVENUE**

98.25 percent of in-state collections returned to county of origin for distribution to eligible local governments through the Consolidated Tax Program; 1.75 percent to State General Fund; 98.25 percent out-of-state collections prorated amongst counties, on the basis of population ratio, for distribution to local governments through the Consolidated Tax Program; 1.75 percent to State General Fund.

HISTORY

**ORIGINALLY ENACTED**

1969 session of State Legislature as the City/County Relief Tax, effective July 1, 1969. Levy effected by county ordinance.

Collected in Clark and Washoe Counties as of July 1, 1969; Lyon County, January 1, 1971; Douglas, Elko, Humboldt, Lincoln, Mineral Counties, May 1, 1971; Nye County, June 1, 1972; Pershing County, July 1, 1972; Churchill County, July 1, 1973; Carson City, April 1, 1976; Storey County, July 1, 1976; Lander County, July 1, 1979; White Pine County, July 1, 1980; Esmeralda and Eureka Counties, May 1, 1981.

1969 levied for city/county support. 99 percent of in-state collections returned to county of origin; 1 percent to State General Fund; 100 percent out-of-state collections prorated amongst counties levying the tax; combined collections distributed as follows: if no cities within county, 100 percent to county; if one city within county, to county and city, on basis of population ratio; if two or more cities within county, to cities only on basis of population ratio.

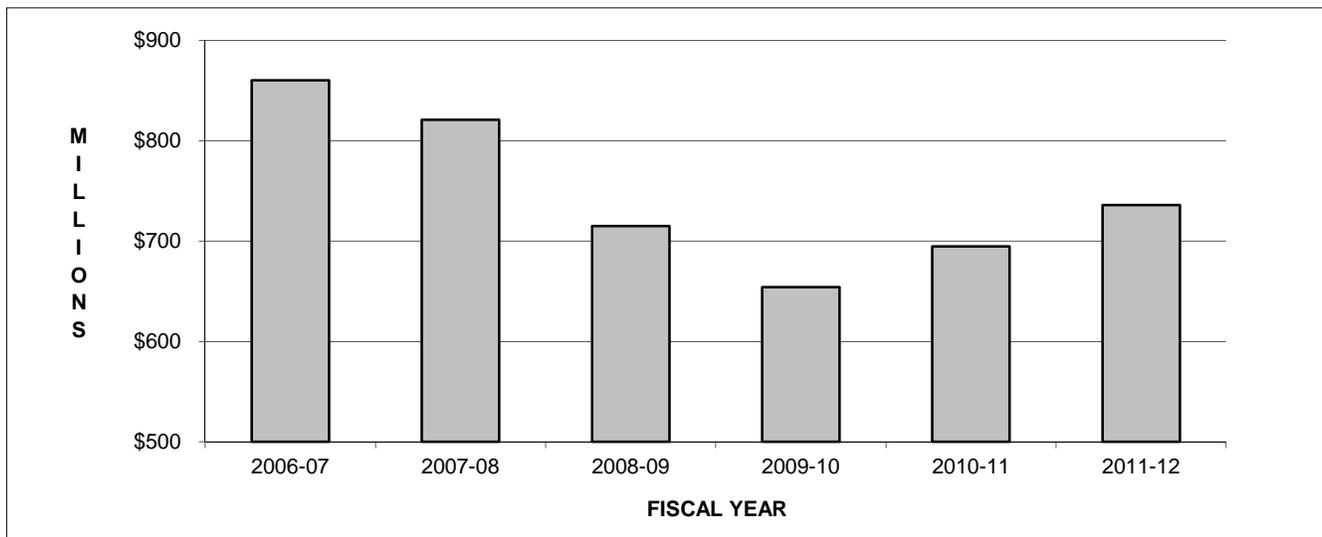
Basic City/County Relief Tax Revenue (continued)

AMENDMENTS	1981	1981 session of State Legislature; name changed to Basic City/County Relief Tax effective May 1, 1981 and levy required by State Statute. May 1, 1981 General Fund Commission reduced to .50 percent.
	1991	Effective October 1, 1991, .50 percent General Fund Commission was imposed on out-of-state collections.
	1993	Effective July 1, 1993 General Fund Commission increased to 1 percent on in-state and out-of-state collections.
	1997	The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.
	1999	Effective July 1, 1999 General Fund Commission decreased to .75 percent on in-state and out-of-state collections.
	2009	Effective July 1, 2009 General Fund Commission increased to 1.75 percent on in-state and out-of-state collections.

BASIC CITY/COUNTY RELIEF TAX TRANSFER  
TO CONSOLIDATED TAX  
FISCAL YEAR 2011-12

COUNTY	TAX	% OF TOTAL
Carson City	\$ 3,803,804	1.81%
Churchill	1,224,759	0.58%
Clark	152,542,321	72.51%
Douglas	2,860,561	1.36%
Elko	6,722,961	3.20%
Esmeralda	100,340	0.05%
Eureka	1,514,759	0.72%
Humboldt	3,027,360	1.44%
Lander	1,618,897	0.77%
Lincoln	144,834	0.07%
Lyon	1,710,524	0.81%
Mineral	302,443	0.14%
Nye	2,422,481	1.15%
Pershing	419,618	0.20%
Storey	341,411	0.16%
Washoe	26,013,590	12.37%
White Pine	1,224,830	0.58%
Total County Transfers	\$ 205,995,494	97.92%
STAR Bonds Transfers	695,307	0.33%
State General Fund	3,682,170	1.75%
<b>Total</b>	\$ 210,372,971	100.00%

## SUPPLEMENTAL CITY/COUNTY RELIEF TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2006-07	\$ 860,350,985	1.55%
2007-08	821,054,034	-4.57%
2008-09	714,904,236	-12.93%
2009-10	654,046,992	-8.51%
2010-11	694,656,373	6.21%
2011-12	736,123,077	5.97%

### LEGAL CITATION

Chapter 377, Nevada Revised Statutes.  
Chapter 354, Nevada Revised Statutes.

### RATE

1.75 percent of all taxable sales and taxable items of use.

### CURRENT DISTRIBUTION OF REVENUE

98.25 percent of total collections returned to local governments through Consolidated Tax Program based on distribution formula; 1.75 percent to State General Fund.

### HISTORY

#### ORIGINALLY ENACTED

1981 session of State Legislature; effective May 1, 1981.

#### AMENDMENTS

1983

Fire districts organized pursuant to Chapter 473 of Nevada Revised Statutes to be included in the distribution. Shifted authority to grant reserve fund distributions from the Interim Legislative Committee on Local Government Finance to the Nevada Tax Commission.

Supplemental City/County Relief Tax Revenue (continued)

AMENDMENTS (continued)	1985	Changed distribution of excess supplemental city/county relief tax receipts. When all entities within a county have received the maximum supplemental city/county relief tax allowable, excess is then deposited in the Reserve Fund. Shifted authority to grant Reserve Fund distributions from the Nevada Tax Commission to the Interim Finance Committee. Established the following maximum Reserve Fund amounts: 1.) \$10,000,000 for distribution to local governments in the event actual receipts in any one year are less than the estimated receipts for that year. 2.) \$2,500,000 for emergency distributions to local governments if unforeseen or uncontrollable conditions, existing or imminent, substantially impair the financial capacity of a local government to provide the basic services for which it was created. 3.) Any amount in excess of \$12,500,000 in the fund, at the beginning of the year, must be distributed to local governments in the following fiscal year.
	1987	Eliminated redevelopment districts from the distribution of supplemental city/county relief tax.
	1989	Removed the limitations on the amount of supplemental city/county relief tax a local government may receive in any one fiscal year. Eliminated the Reserve Fund and created the Emergency Fund of the supplemental city/county relief tax. The amount of the fund was set at \$2,500,000. Created the Redistribution Fund for the supplemental city/county relief tax and provided specific dollar allocations to the Town of Laughlin, Clark County, Churchill County and Elko County.
	1991	Changed distribution of supplemental city/county relief tax at the county level. First a group of selected counties receive a guaranteed distribution from the total collections. The remaining funds are allocated to a second group of counties based on the percentage of county collections to the total collections for the group. Adjustments to ease the impact of the legislation to certain counties are made to the distribution formula. Counties in the guaranteed group will be moved into the point-of-origin group if their collections outpace their distribution by 10 percent in a fiscal year. Intracounty distributions were not amended by the Legislature. The Local Government Tax Act of 1991 authorized certain counties that were negatively impacted by the rebasing of the distribution formula to impose certain taxes to make up the revenue loss.
	1993	The Local Government Tax Act of 1993 authorized certain counties that were negatively impacted by additional rebasing of the distribution formula to impose certain taxes to make up the revenue loss. These additional taxes, if imposed, are to be levied from October 1, 1993 through September 30, 1994.  Effective July 1, 1993 General Fund Commission increased to 1 percent on in-state and out-of-state collections.
	1997	The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.
	1999	Effective July 1, 1999 General Fund Commission decreased to .75 percent on in-state and out-of-state collections.
	2009	Effective July 1, 2009 General Fund Commission increased to 1.75 percent on in-state and out-of-state collections.

SUPPLEMENTAL CITY/COUNTY RELIEF TAX TRANSFER  
TO CONSOLIDATED TAX  
FISCAL YEAR 2011-12

<b>COUNTY</b>	<b>TAX</b>	<b>% OF TOTAL</b>
Carson City	\$ 13,125,328	1.78%
Churchill	4,034,285	0.55%
Clark	532,239,199	72.30%
Douglas	12,722,012	1.73%
Elko	24,259,382	3.30%
Esmeralda	887,728	0.12%
Eureka	5,706,516	0.78%
Humboldt	11,062,486	1.50%
Lander	2,224,255	0.30%
Lincoln	1,072,353	0.15%
Lyon	9,455,549	1.28%
Mineral	1,422,487	0.19%
Nye	8,118,110	1.10%
Pershing	1,685,958	0.23%
Storey	1,402,319	0.19%
Washoe	88,978,050	12.09%
White Pine	2,448,373	0.33%
Total County Transfers	\$ 720,844,388	97.92%
STAR Bonds Transfers	2,394,264	0.33%
State General Fund	12,884,425	1.75%
<b>TOTAL</b>	<b>\$ 736,123,077</b>	<b>100.00%</b>

**SEVERE FINANCIAL EMERGENCY FUND**

Fund Balance - June 30, 2012 \$ 506,579.92

Supplemental City/County Relief Tax (continued)

LOCAL GOVERNMENT TAX ACTS OF 1991 AND 1993  
SPECIAL FUND COLLECTIONS AND DISTRIBUTIONS  
FISCAL YEAR 2011-12

**COLLECTIONS**

**CHURCHILL COUNTY**

Sales and Use Tax	\$	628,541
Government Services Tax		595,928
Real Property Transfer Tax		13,390
Property Tax		151,655
Interest		168
<b>TOTAL</b>	<b>\$</b>	<b><u>1,389,682</u></b>

**WASHOE COUNTY**

Sales and Use Tax	\$	13,465,639
Government Services Tax		230
Gaming License Fee		137,953
Real Property Transfer Tax		483,236
Property Tax		3,248,981
Interest		3,328
<b>TOTAL</b>	<b>\$</b>	<b><u>17,339,367</u></b>

**DISTRIBUTIONS**

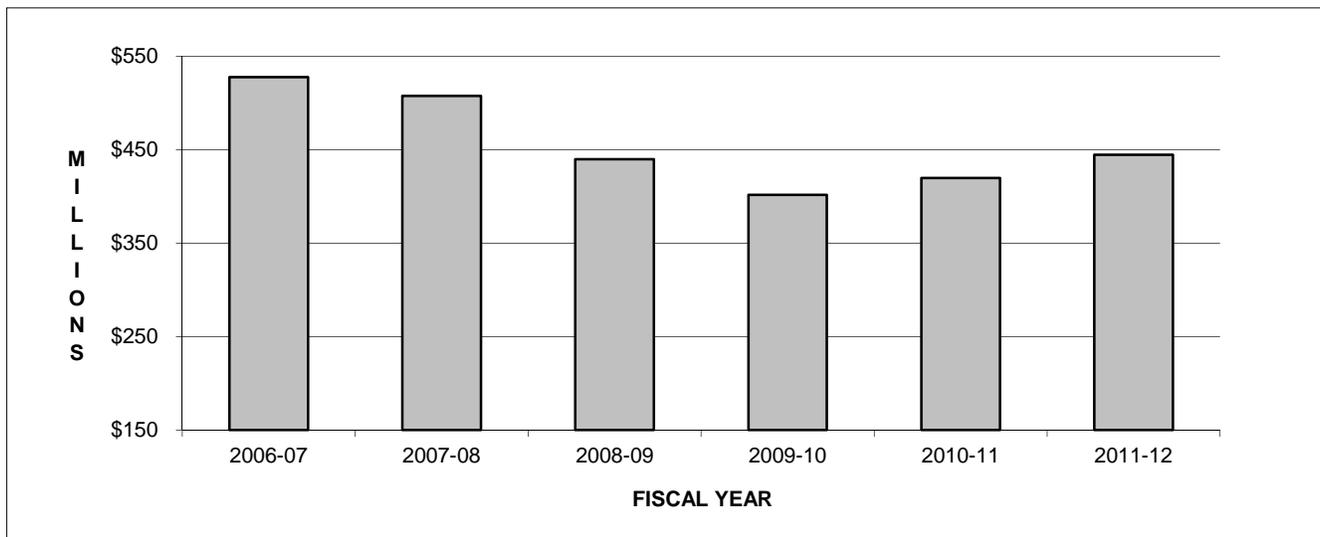
**CHURCHILL COUNTY**

Fallon	\$	1,085,571
Other		225,001
		79,110
<b>TOTAL</b>	<b>\$</b>	<b><u>1,389,682</u></b>

**WASHOE COUNTY**

Reno	\$	11,546,526
Sparks		2,667,357
Other		1,336,914
		1,788,570
<b>TOTAL</b>	<b>\$</b>	<b><u>17,339,367</u></b>

## LOCAL OPTION SALES AND USE TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2006-07	\$ 527,523,494	5.69%
2007-08	507,457,607	-3.80%
2008-09	439,722,982	-13.35%
2009-10	401,635,601	-8.66%
2010-11	419,684,048	4.49%
2011-12	444,505,505	5.91%

### LEGAL CITATION

Chapters 374A, 377A, 377B and 543 Nevada Revised Statutes.

### RATE

.125 or .25 percent of all taxable sales and taxable items of use in a county.

### CURRENT DISTRIBUTION OF REVENUE

NRS 374A provides for a county to impose a tax up to one-eighth of one percent for the cost of extraordinary maintenance, repair or improvement of school facilities within the county. Per NRS 377A.020, the board of county commissioners may impose a tax of .25 percent for mass transit or the construction of public roads; or counties with population of less than 400,000 may impose a .25 percent tax for the promotion of tourism. NRS 377B.100 provides that a county, under certain population requirements, may impose up to .25 percent tax for infrastructure; NRS 543.600 provides that a county whose population is 400,000 or more may impose a .25 percent tax for the purpose of flood control. 98.25 percent of collection returned to county of origin; 1.75 percent to State General Fund. Special Acts of the Legislature have provided for certain counties to impose additional option taxes for specific local purposes.

### HISTORY

### ORIGINALLY ENACTED

1981 session of State Legislature. Washoe County enacted ordinance effective November 1, 1982; Storey County effective August 1, 1985; Nye County effective May 1, 1986; Churchill and White Pine Counties effective November 1, 1986; Carson City effective January 1, 1988; and Clark County effective March 1, 1988.

Local Option Sales and Use Tax (continued)

AMENDMENTS

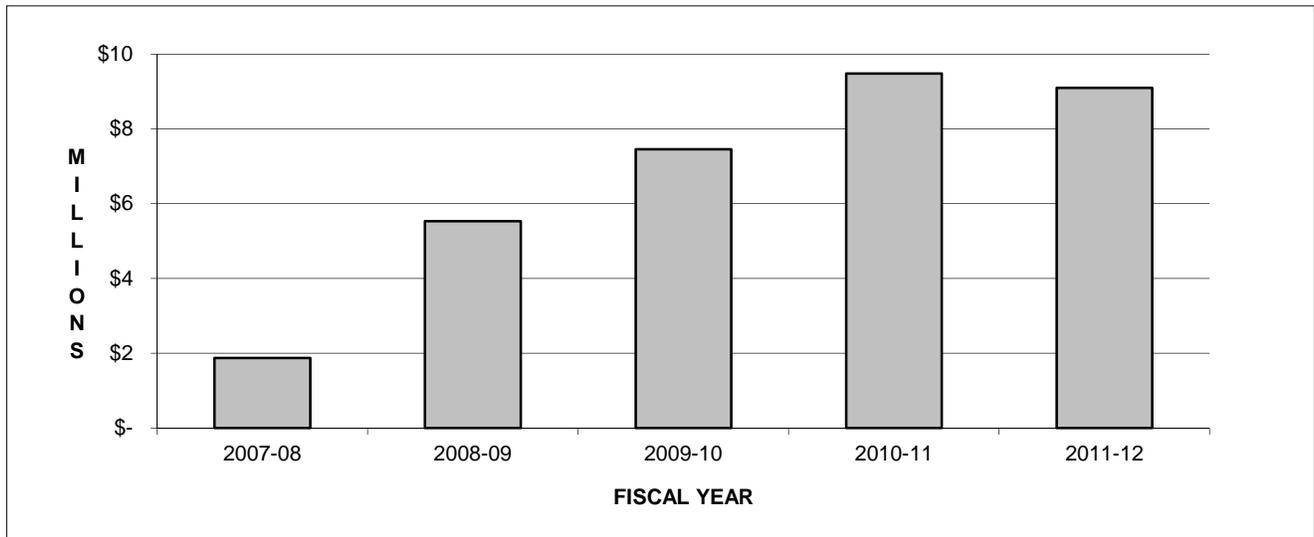
- 1985 Amended NRS 377A.020 by adding that the tax may be used for the construction of public roads, and NRS 543.600 stipulates for the purpose of flood control.
- 1989 Amended NRS 543.600 by increasing the population limitation from 250,000 to 400,000 or more in a county that may consider imposing a tax for flood control.
- 1991 Implemented the Local Government Tax Act of 1991, AB 104 authorizing certain counties that were negatively impacted by the change to the Supplemental County/City Relief Tax distribution formula to impose by county ordinance an additional  $\frac{1}{4}$  of 1 percent sales and use tax.
- 1993 Implemented the Local Government Tax Act of 1993, SB 506 authorizing certain additional counties that were negatively impacted by additional changes to the Supplemental City/County Relief Tax distribution formula to impose by county ordinance  $\frac{1}{4}$  of 1 percent sales and use tax from October 1, 1993 through September 30, 1994.
- Effective July 1, 1993 General Fund Commission increased to 1 percent on in-state and out-of-state collections.
- 1995 Allowed the Tri-County Railway Commission to impose  $\frac{1}{4}$  of 1 percent sales and use tax in a county upon approval of the voters.
- 1997 Ratified Carson City voter approval imposition of  $\frac{1}{4}$  of 1 percent sales and use tax for open space. Added chapter 377B, tax for infrastructure to Nevada Revised Statutes.
- 1999 Added Chapter 374A,  $\frac{1}{8}$  of 1 percent tax for extraordinary maintenance, repair or improvement of school facilities.
- Effective July 1, 1999 General Fund Commission decreased to .75 percent on in-state and out-of-state collections.
- 2003 Added NRS 377A.062 that the tax for miscellaneous purposes may be used to support the operation and maintenance of a county swimming pool.
- 2005 Passed the Clark County Sales and Use Tax Act of 2005. The revenues are to be used to employ and equip additional police officers.
- Amended Chapter 377B to allow the tax for infrastructure to be used for the construction or renovation of facilities having cultural or historical value. Also allows the tax to be used for the maintenance and operation of wastewater treatment facilities.
- 2007 Amended Chapter 377B to allow the tax for infrastructure to be used for judicial and/or public safety infrastructure projects.
- 2009 Effective July 1, 2009 General Fund Commission increased to 1.75 percent on in-state and out-of-state collections.

Local Option Sales and Use Tax (continued)

LOCAL OPTION SALES AND USE TAX DISTRIBUTION  
FISCAL YEAR 2011-12

COUNTY	PROVISION	USE OF PROCEEDS	DATE IMPOSED	AMOUNT
<b><u>Option Taxes</u></b>				
Carson City	377A	Public Roads	1/1/1987	\$ 1,836,611
Carson City	377B	V&T Railroad Bonds	4/1/2006	918,270
Churchill	377A	Public Roads	11/1/1986	629,123
Churchill	377B	Infrastructure	10/1/2005	629,512
Clark	377A	Regional Transportation	7/1/1991	} 150,425,325
Clark	377A	Regional Transportation ¼% increase	10/1/2003	
Clark	377B	So NV Water Authority	4/1/1999	75,221,529
Clark	543	Flood Control	3/1/1987	75,222,225
Lander	377B	Water Treatment	4/1/2004	958,566
Lincoln	377B	School / Public Utilities	1/1/2001	77,179
Lyon	377B	Infrastructure	10/1/2008	848,691
Nye	377A	Public Roads	5/1/1986	1,197,714
Pershing	377B	Infrastructure	10/1/2008	226,129
Storey	377A	Tourism	8/1/1985	172,189
Storey	377B	School / Public Utilities	1/1/2001	172,190
Washoe	377A	Regional Transportation	11/1/1982	} 20,198,777
Washoe	377A	Regional Transportation ¼% increase	7/1/2003	
Washoe	377B	Flood/Public Safety	4/1/1999	6,733,105
White Pine	374A	School Cap Improvement	4/1/2000	371,687
White Pine	377A	Public Roads	11/1/1986	743,380
White Pine	377A	Swimming Pool	10/1/2003	172
White Pine	354	Operating/Severe Fin. Emergency	7/1/2006	188
White Pine	377B	Infrastructure/Public Safety	10/1/2007	743,169
<b><u>Special Acts</u></b>				
Churchill		Local Government Tax Act	10/1/1991	628,541
Clark		Police Support	10/1/2005	75,200,820
Storey		Tricounty Railway Commission	1/1/1996	172,189
Washoe		Railroad Grade Project	4/1/1999	6,733,005
Washoe		Local Government Tax Act	10/1/1991	13,465,639
<b><u>Miscellaneous Amendments</u></b>				
Carson City		Open Space	7/1/1997	1,836,591
Douglas		Misc Facilities & Services	7/1/1999	1,364,143
Total to Counties				\$ 436,726,659
State General Fund				7,778,846
<b>TOTAL</b>				<b>\$ 444,505,505</b>

# STAR BOND REVENUE



FISCAL YEAR	TOTAL REVENUE	% CHANGE FROM PRIOR YEAR
2007-08	\$ 1,875,095	N/A
2008-09	5,529,823	194.91%
2009-10	7,453,708	34.79%
2010-11	9,476,247	27.13%
2011-12	9,096,674	-4.01%

**LEGAL CITATION**

Chapter 271A, Nevada Revised Statutes.

**CURRENT DISTRIBUTION OF REVENUE**

Up to 75 percent of the Sales and Use Tax generated in a Tourism Improvement District may be pledged toward the repayment of the bonds. The pledge does not include Local Option Sales and Use Taxes, or any amount above 2.25 percent of the Local School Support Tax rate. 1.75 percent commission to the State General Fund for Sales and Use Tax and City-County Relief Tax; 0.75 percent commission to the State General Fund for Local School Support Tax.

HISTORY

**ORIGINALLY ENACTED**

2005 session of State Legislature. Became effective July 1, 2005.

The statute provides the means for municipalities to create Tourism Improvement Districts. The taxable sales generated in these districts may be pledged toward the payment of bonds issued by the municipality to finance projects in the districts.

**AMENDMENTS**

2009

Effective July 1, 2009 General Fund Commission increased to 1.75 percent on in-state and out-of-state collections for Sales and Use Tax and City-County Relief Tax.

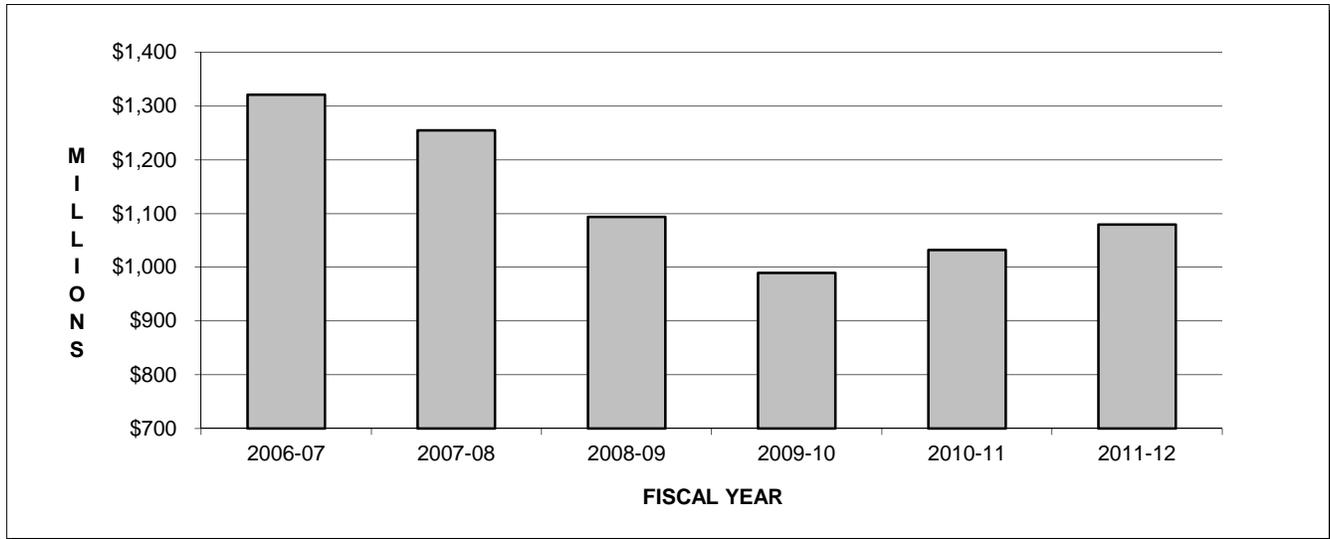
# TAXABLE SALES COMPARISON

## Taxable Sales Comparison by County

County	Fiscal Year 2010-11	Fiscal Year 2011-12	% Change
Carson City	\$ 735,161,302	\$ 756,078,488	2.8%
Churchill	249,111,479	320,188,210	28.5%
Clark	29,046,719,719	31,080,880,557	7.0%
Douglas	532,983,978	557,659,542	4.6%
Elko	1,477,347,293	1,545,690,948	4.6%
Esmeralda	11,832,367	20,399,262	72.4%
Eureka	304,275,576	367,340,406	20.7%
Humboldt	748,152,924	740,656,235	-1.0%
Lander	249,320,897	443,458,254	77.9%
Lincoln	33,115,780	50,416,805	52.2%
Lyon	300,843,244	346,511,052	15.2%
Mineral	42,181,462	57,696,197	36.8%
Nye	466,835,801	498,129,424	6.7%
Pershing	78,095,750	106,443,254	36.3%
Storey	61,863,278	70,858,913	14.5%
Washoe	5,282,935,192	5,522,605,351	4.5%
White Pine	314,234,535	469,737,233	49.5%
STATE TOTAL	\$ 39,935,010,577	\$ 42,954,750,131	7.6%

The above comparisons for Fiscal Year 2010-11 and Fiscal Year 2011-12 on Taxable Sales are based on figures provided on Sales and Use Tax returns by registered permit holders in and out of the State of Nevada. Large increases or decreases may be due to audits, deficiency determinations, etc., performed on taxpayers doing business in a county.

# CONSOLIDATED TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2006-07	\$ 1,321,356,387	0.30%
2007-08	1,254,856,253	-5.03%
2008-09	1,093,819,175	-12.83%
2009-10	989,505,534	-9.54%
2010-11	1,031,977,833	4.29%
2011-12	1,079,514,363	4.61%

**LEGAL CITATION**

Chapter 360, Nevada Revised Statutes.

**CURRENT DISTRIBUTION OF REVENUE**

Per NRS 360.600 through NRS 360.740; Revenues from the Supplemental City-County Relief Tax (SCCRT), Basic City-County Relief Tax (BCCRT), Cigarette Tax, Liquor Tax, Motor Vehicle Privilege Tax (MVPT) and Real Property Transfer Tax (RPTT) are pooled at the county level for distribution to the local governments under a single formula.

For counties, cities, towns and special districts, the lesser of prior year total distribution or prior year base is increased by the change in CPI over the prior calendar year to create the ensuing year base allocation. To the extent that there is revenue (from the six sources) in excess of what is necessary to allocate the base amount to the various local governments, the excess revenue will be distributed using a formula that incorporates population and growth statistics. "Enterprise" districts (user-fee based entities) initial base distribution is the amount that will be distributed for all subsequent fiscal years.

HISTORY

**ORIGINALLY ENACTED**

1997 session of State Legislature created the Local Government Tax Distribution Fund.

A base amount of revenue was initially established under the 1997 legislation. For counties, cities, towns and special districts, the total distribution is increased by the change in CPI over the prior calendar year to create the ensuing year base allocation.

Consolidated Tax (continued)

AMENDMENTS

2001

For counties, cities, towns and special districts, the lesser of prior year total distribution or prior year base is increased by the change in CPI over the prior calendar year to create the ensuing year base allocation.

"One Plus" component of excess distribution to be phased out over the next 4 years.

The City of Henderson received a one time base increase of \$4,000,000.

2005

SB 38 provides an additional method for calculating the excess amount of the base monthly amount to be allocated to local governments in which: (1) the average amount of the assessed valuation of taxable property attributable to the net proceeds of minerals over the preceding 5 fiscal years is at least \$50 million; (2) the average percentage of change in the population over the preceding 5 fiscal years is a negative figure; or (3) both. The bill applied retroactively to January 1, 2005, but did not affect money previously distributed to local governments.

CONSOLIDATED TAX  
SUMMARY OF THE REVENUE TRANSFERRED BY COUNTY  
FISCAL YEAR 2011-12

COUNTY	BCCRT	SCCRT	CIGARETTE	LIQUOR	RPTT	GST	TOTAL
CARSON CITY	\$ 3,803,804	\$ 13,125,328	\$ 233,781	\$ 71,502	\$ 225,080	\$ 1,830,086	\$ 19,289,581
CHURCHILL	1,224,759	4,034,285	109,371	33,400	73,642	1,021,414	6,496,871
CLARK	152,542,321	532,239,199	8,234,897	2,518,325	16,202,829	80,569,474	792,307,045
DOUGLAS	2,860,561	12,722,012	204,827	62,579	443,713	1,974,550	18,268,241
ELKO	6,722,961	24,259,382	216,292	66,059	280,147	3,757,524	35,302,364
ESMERALDA	100,340	887,728	4,556	1,381	4,388	136,310	1,134,702
EUREKA	1,514,759	5,706,516	7,012	2,159	33,790	259,852	7,524,087
HUMBOLDT	3,027,360	11,062,486	75,920	23,170	110,039	1,346,891	15,645,866
LANDER	1,618,897	2,224,255	25,062	7,664	24,135	629,489	4,529,503
LINCOLN	144,834	1,072,353	19,848	6,095	16,708	367,255	1,627,094
LYON	1,710,524	9,455,549	218,995	66,977	265,668	2,110,335	13,828,047
MINERAL	302,443	1,422,487	18,797	5,754	11,008	330,322	2,090,810
NYE	2,422,481	8,118,110	189,466	57,905	186,548	2,077,156	13,051,666
PERSHING	419,618	1,685,958	29,629	9,050	28,757	465,271	2,638,283
STOREY	341,411	1,402,319	17,630	5,387	86,218	254,293	2,107,258
WASHOE	26,013,590	88,978,050	1,748,991	535,033	2,657,797	19,219,614	139,153,075
WHITE PINE	1,224,830	2,448,373	40,116	12,287	23,127	771,135	4,519,868
<b>TOTAL</b>	<b>\$ 205,995,494</b>	<b>\$ 720,844,388</b>	<b>\$ 11,395,190</b>	<b>\$ 3,484,729</b>	<b>\$ 20,673,594</b>	<b>\$ 117,120,968</b>	<b>\$ 1,079,514,363</b>

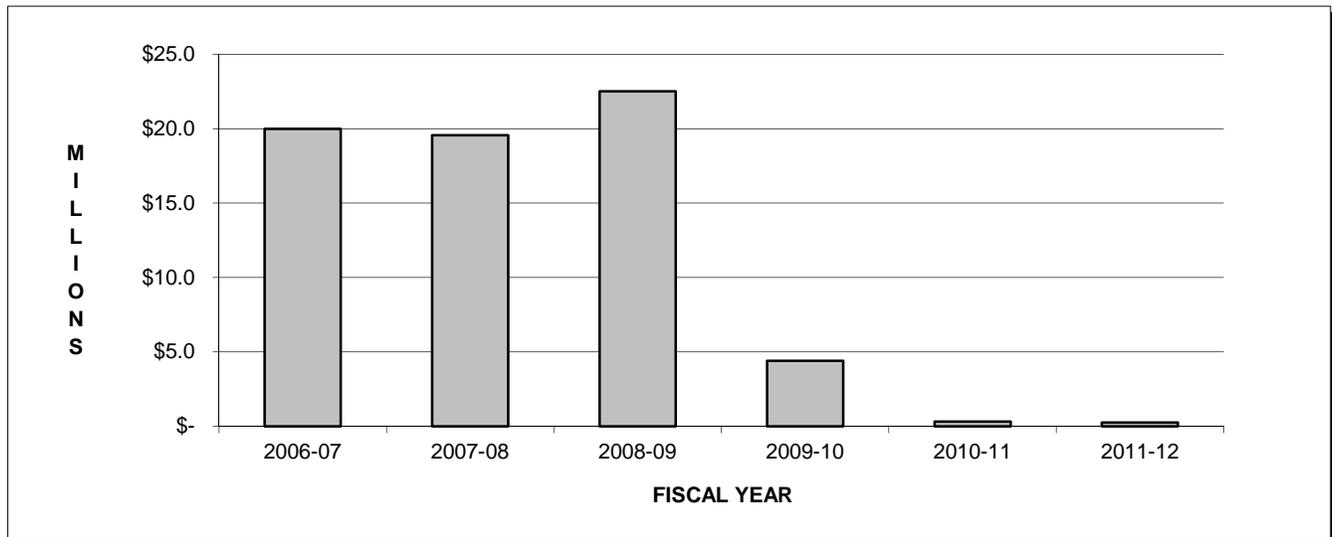
BCCRT, SCCRT, Cigarette and Liquor taxes: Revenue for each county is transferred monthly to the Consolidated Tax Account by the Department of Taxation.

RPTT: Each county treasurer deposits to the Consolidated Tax Account, at least quarterly the revenue collected within the county.

GST: Revenue for each county is transferred monthly to the Consolidated Tax Account by the Department of Motor Vehicles.



## BUSINESS LICENSE FEE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2006-07	\$ 19,997,653	-8.67%
2007-08	19,566,390	-2.16%
2008-09	22,516,702	15.08%
2009-10	4,417,943	-80.38%
2010-11	335,542	-92.41%
2011-12	258,045	-23.10%

### LEGAL CITATION

Chapter 360.760 - 360.796

### IMPOSITION AND RATE

Business License Fee is \$200 annually, effective July 1, 2009. This is a fee imposed on persons doing business in Nevada.

### CURRENT DISTRIBUTION OF REVENUE

State General Fund.

### HISTORY

#### ORIGINALLY ENACTED

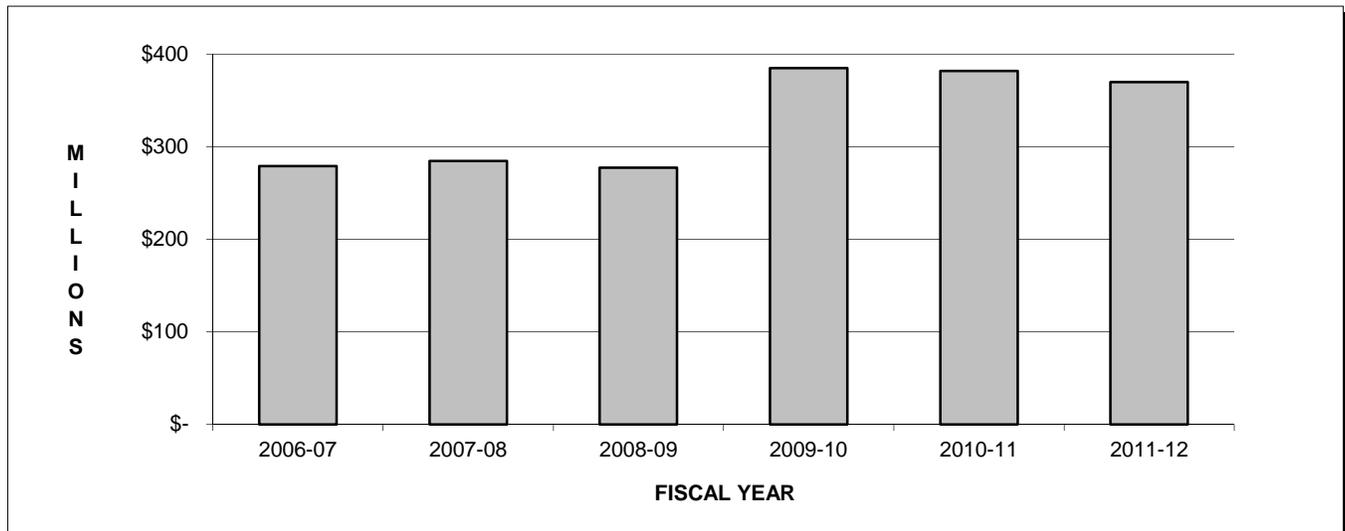
2003 Legislative Session, effective October 1, 2003. This is a license fee imposed on a person for the privilege of conducting business in this state. This business license replaces the business license requirement in 364A, which was repealed September 30, 2003.

#### AMENDMENTS

Amended effective July 1, 2005 by the 22nd Special Session of the Nevada Legislature to include a fee for Exhibition Facilities. If paid annually, the fee is \$5,000. If paid quarterly, the fee is equal to the total number of businesses taking part in each exhibition at the facility who do not have a state business license, multiplied by the number of days on which the exhibition is held, multiplied by \$1.25.

Amended effective October 1, 2009 by Assembly Bill 146 of the 75th Session of the Nevada Legislature. Assembly Bill 146 transferred the administration of the Business License fee from the Department of Taxation to the Nevada Secretary of State. The administration of the Exhibition Facilities fee remains with the Department of Taxation.

## MODIFIED BUSINESS TAX



FISCAL YEAR	GENERAL BUSINESS	FINANCIAL INSTITUTIONS	ECONOMIC DEVELOPMENT	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2006-07	\$ 257,432,283	\$ 21,520,319	\$ -	\$ 278,952,602	9.29%
2007-08	263,902,120	20,698,298	-	284,600,418	2.02%
2008-09	253,118,727	24,397,566	-	277,516,293	-2.49%
2009-10	363,411,521	21,698,267	9,921	385,119,708	38.77%
2010-11	361,355,326	20,545,331	39,986	381,940,643	-0.83%
2011-12	348,943,337	20,717,296	138,697	369,799,330	-3.18%

### LEGAL CITATION

Chapter 363A, 363B

### IMPOSITION AND RATE

Tax is imposed on businesses and financial institutions. For businesses other than financial institutions the tax rate is 1.17 percent after health care deductions if the sum of all wages exceeds \$62,500 for the calendar quarter. The tax rate for financial institutions is 2% of the gross wages paid by the employer during the calendar quarter. There is an allowable deduction from the gross wages for amounts paid by the employer for qualified health insurance or a qualified health benefit plan. The tax is due on or before the last day of the month immediately following the calendar quarter.

### CURRENT DISTRIBUTION OF REVENUE

Tax collected is distributed to the State General Fund. 50% of the tax paid by an entity which was directly recruited/assisted in locating to Nevada by a qualifying economic development agency is distributed back to that agency for a period of 10 years pursuant to NRS 363B.105.

### HISTORY

### ORIGINALLY ENACTED

2003 Special Session of the State Legislature, effective July 1, 2003. This tax replaces the Business Tax under NRS 364A which was repealed September 30, 2003.

Modified Business Tax (continued)

AMENDMENTS

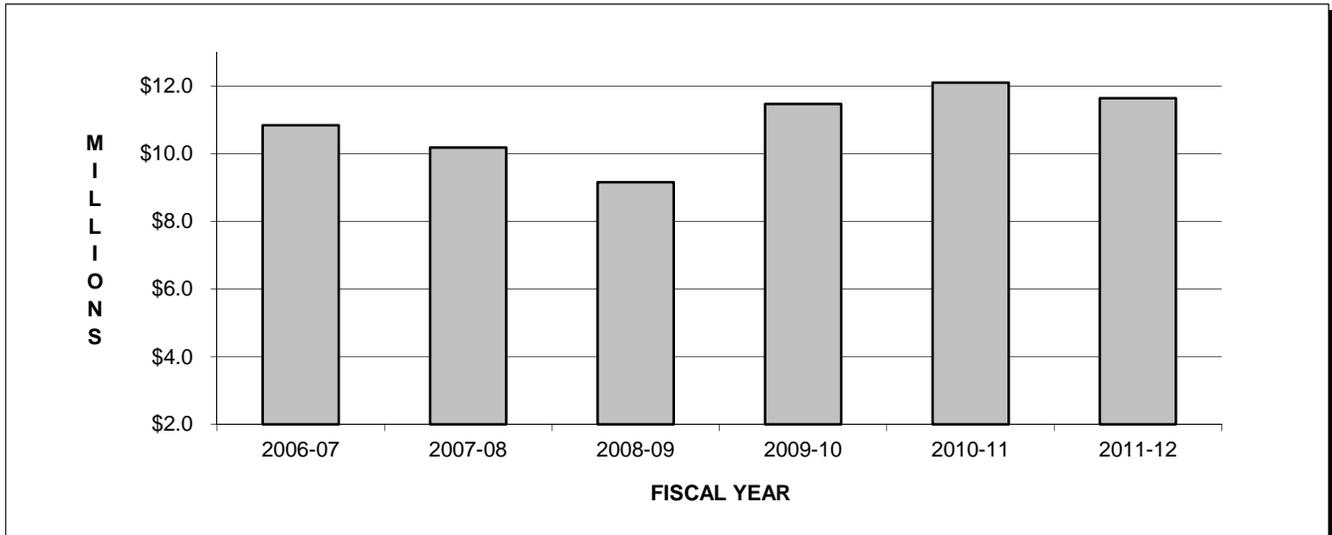
The 2003 Special Session of the State Legislature set the initial tax rate of 0.7 percent for general businesses, effective July 1, 2003 through June 30, 2004. The rate decreased to 0.65 percent effective July 1, 2004 through June 30, 2005. The rate for general businesses decreased to 0.63 percent effective July 1, 2005.

Senate Bill 429 of the 2009 Session of the State Legislature changed the tax to a two-tiered rate for General Businesses. The rate on the first \$62,500 of taxable wages is 0.5%; wages above \$62,500 are taxed at 1.17%. The rate for Financial Institutions was not changed.

Assembly Bill 317 of the 2009 Session of the State Legislature provides for a 50% distribution of Modified Business Tax paid by a business for a period of 10 years to a redevelopment agency that is responsible for locating a business in the state between July 1, 2009 and June 30, 2011.

Assembly Bill 561 of the 2011 Session of the State Legislature changed the rate to 1.17% on taxable wages paid above \$62,500 in a calendar quarter. There is no tax on wages paid which are less than \$62,500 in a calendar quarter. The new rate applies from July 1, 2011 through June 30, 2013.

## LIVE ENTERTAINMENT TAX



FISCAL YEAR	LESS THAN 7500 SEATS	7500 SEATS OR GREATER	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2006-07	\$ 7,950,521	\$ 2,887,905	\$ 10,838,426	24.74%
2007-08	8,978,713	1,203,250	10,181,963	-6.06%
2008-09	8,226,115	936,154	9,162,269	-10.01%
2009-10	10,442,433	1,033,086	11,475,519	25.25%
2010-11	11,088,275	1,011,012	12,099,287	5.44%
2011-12	10,576,990	1,067,201	11,644,191	-3.76%

### LEGAL CITATION

Chapter 368A

### IMPOSITION AND RATE

A tax imposed on any facility with 200 or more seats where live entertainment is provided and admission is charged. The Department of Taxation is only responsible for collecting this tax from non-gaming facilities. For facilities seating more than 200 and less than 7500, the rate is 10 percent of the admission charge plus 10 percent of any amount paid for food, refreshments and merchandise purchased at the facility. For facilities seating more than 7,500 the rate of tax is 5 percent of the admission charge.

CURRENT DISTRIBUTION OF REVENUE State General Fund.

### HISTORY

#### ORIGINALLY ENACTED

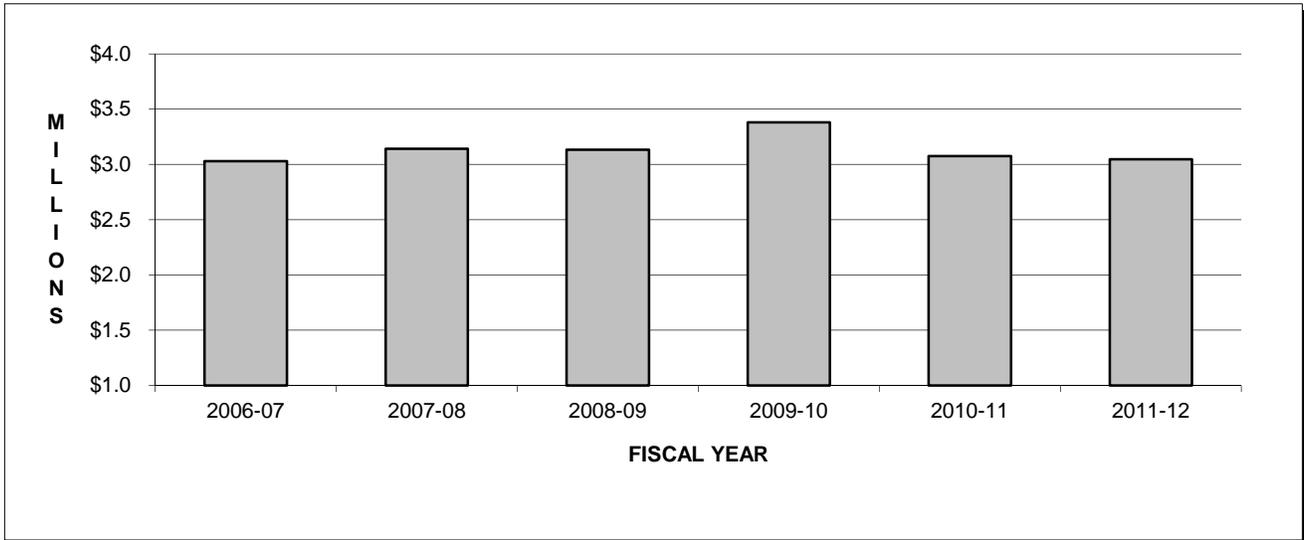
2003 Session of the State Legislature, effective January 1, 2004.

#### AMENDMENTS

Amended by the 2005 Session of the State Legislature to reduce the minimum occupancy to 200 seats, and to exempt NASCAR Nextel Cup races from the tax effective July 1, 2007.

Amended by the 2007 Session of the State Legislature to exempt minor league baseball games from the tax.

# BANK EXCISE TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR FISCAL YEAR
2006-07	\$ 3,029,997	7.48%
2007-08	3,142,650	3.72%
2008-09	3,131,495	-0.35%
2009-10	3,378,900	7.90%
2010-11	3,074,089	-9.02%
2011-12	3,047,528	-0.86%

**LEGAL CITATION**

Chapter 363A.120 Nevada Revised Statutes.

**IMPOSITION AND RATE**

A tax imposed on each bank at the rate of \$1,750 for each branch office in excess of one maintained by the bank in any county in this State on the first day of each calendar quarter. Each bank that maintains more than one branch office in any county in this State on the first day of a calendar quarter shall make quarterly tax payments due on or before the last day of the first month of that calendar quarter.

**CURRENT DISTRIBUTION OF REVENUE** State General Fund.

HISTORY

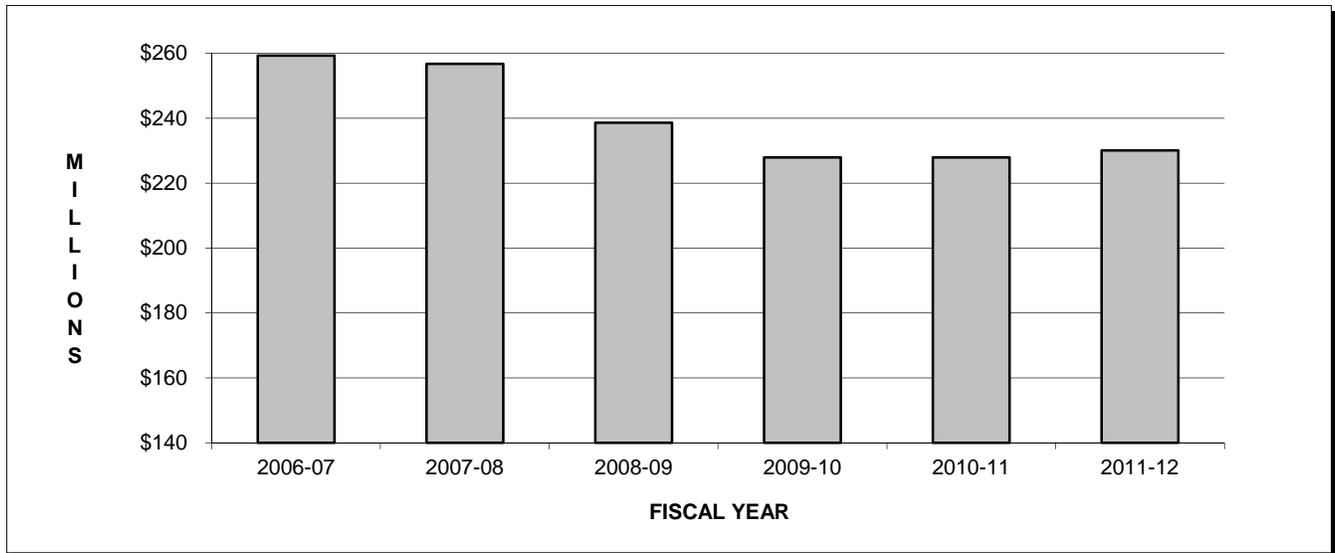
**ORIGINALLY ENACTED**

2003 Session of the State Legislature, effective January 1, 2004.

**AMENDMENTS**

2005 Special Session of the State Legislature amended the language to impose the tax on the number of branch offices in each county in excess of one branch per county.

# INSURANCE PREMIUM TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2006-07	\$ 259,329,517	8.81%
2007-08	256,813,689	-0.97%
2008-09	238,622,626	-7.08%
2009-10	227,959,135	-4.47%
2010-11	227,943,702	-0.01%
2011-12*	230,099,206	0.95%

\* Total Collections include \$429,957.86 in out-of-statute credits transferred to the State General Fund

**LEGAL CITATION**

Chapter 680B Nevada Revised Statutes.

**IMPOSITION AND RATE**

A tax imposed for the privilege of transacting business in this State. Each insurer shall pay a tax upon his net direct premiums and net direct considerations written, at the rate of 3.5 percent. The premium tax is due on March 15 of each year on premiums written in the prior calendar year. Insurers required to pay a tax of at least \$2,000 the preceding calendar year must pay quarterly tax payments based on actual net direct premiums and net direct considerations written for the current reporting quarter. An insurer is entitled to a "Home Office Credit" of 50 percent of the aggregate amount of tax due and full credit for ad valorem taxes paid by the insurer during the preceding calendar year if the insurer maintains a home office or regional home office in Nevada. Other stipulations apply. These credits cannot exceed 80 percent of the tax otherwise due.

**CURRENT DISTRIBUTION OF REVENUE**

State General Fund.

**HISTORY**

**ORIGINALLY ENACTED**

1933 session of the State legislature.

**AMENDMENTS**

1993 session of the State Legislature transferred the function of tax collection to the Department of Taxation from the Department of Insurance effective July 1, 1993 per AB 782.

Insurance Premium Tax (continued)

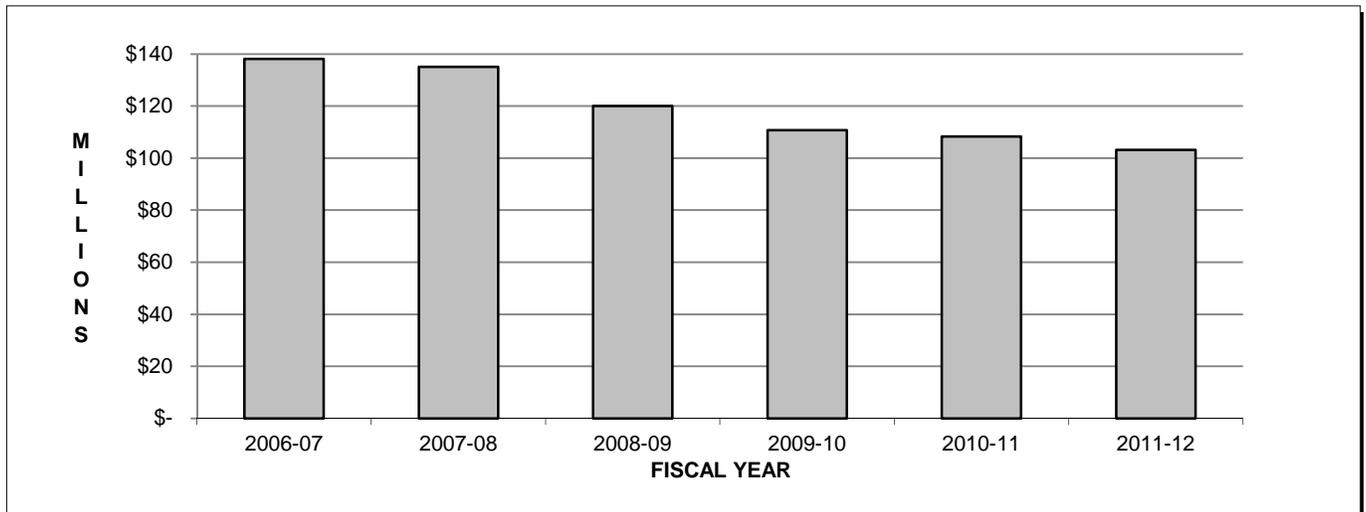
1995 Session of the State Legislature passed legislation requiring private insurers who are writing industrial insurance in this State to pay premium tax on those policies. The legislation also provided for a credit against premium taxes on industrial insurance policies in an amount equal to the assessment paid by the insurer to the Division of Industrial Relations, effective July 1, 1999.

1997 Session of the State Legislature changed the due date of the annual return from March 1<sup>st</sup> to March 15<sup>th</sup> and requires insurers to report premium taxes based on actual premiums written instead of estimated, effective January 1, 1998.

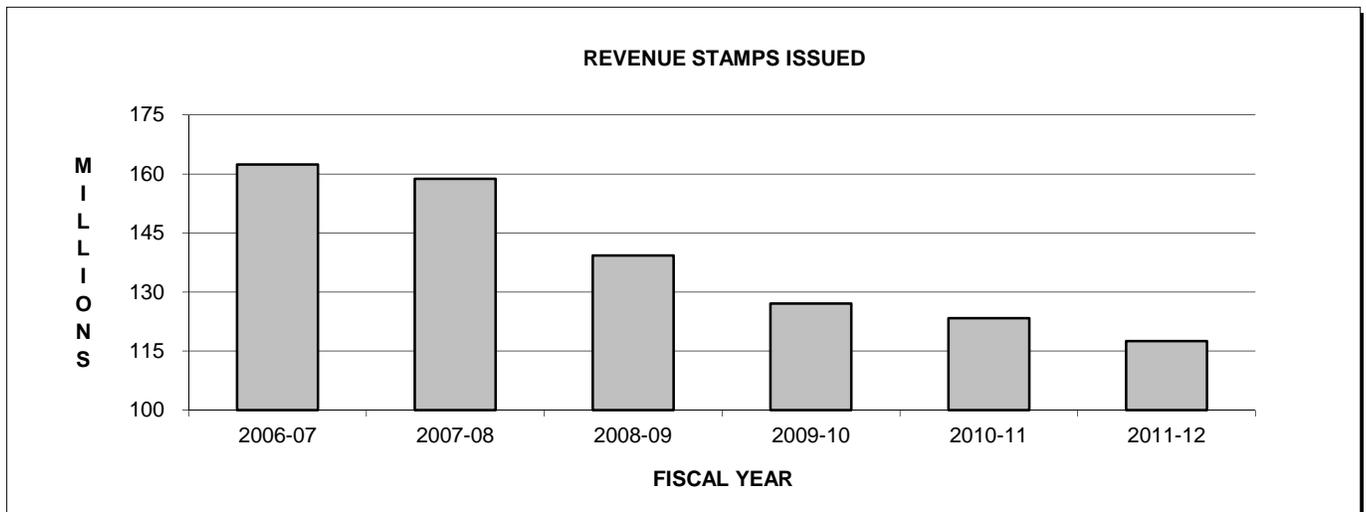
1999 Session of the State Legislature requires insurers to provide statements to insureds if the portion of premium is attributable to the general premium tax, fees or assessments, effective July 1, 2000.

2005 Session of the State Legislature lowered the tax rate for Risk Retention Groups from 3.5 percent to 2 percent, effective June 17, 2005.

## CIGARETTE AND OTHER TOBACCO PRODUCTS TAX REVENUE



FISCAL YEAR	STAMP REVENUE	OTHER TOBACCO PRODUCTS	LICENSES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2006-07	\$ 129,238,713	\$ 8,841,781	\$ 11,588	\$ 138,092,082	-0.83%
2007-08	126,192,329	8,840,580	11,940	135,044,849	-2.21%
2008-09	110,842,179	9,140,387	12,150	119,994,716	-11.14%
2009-10	101,200,980	9,574,952	10,688	110,786,619	-7.67%
2010-11	98,241,257	10,039,228	10,574	108,291,059	-2.25%
2011-12	94,828,403	8,274,310	9,563	103,112,276	-4.78%



FISCAL YEAR	# OF REVENUE STAMPS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	# OF REVENUE STAMPS	% CHANGE FROM PRIOR YEAR
2006-07	162,454,182	-1.75%	2009-10	127,043,100	-8.80%
2007-08	158,767,200	-2.27%	2010-11	123,332,700	-2.92%
2008-09	139,306,800	-12.26%	2011-12	117,511,200	-4.72%

NOTE: The tax represents stamps paid for, penalty and interest, and Use Tax paid by manufacturers on gift or sample cigarettes. Revenue stamps represent the number of paid stamps, issued by the Department.

Cigarette and Other Tobacco Products Tax Revenue (continued)

LEGAL CITATION	Chapter 370 Nevada Revised Statutes.
RATE	Cigarettes - 40 mills per cigarette. Other Tobacco Products - 30 percent of manufacturers wholesale price.
CURRENT DISTRIBUTION OF REVENUE	5 mills per cigarette for distribution to eligible local governments (less administrative fee determined by legislative appropriation) through the Consolidated Tax distribution.  35 mills per cigarette to the State General Fund. Other Tobacco Products revenue to the State General Fund.

HISTORY

ORIGINALLY ENACTED	1947 session of State Legislature.
RATE	1947 - 1949, 2 cents; 1949 - 1961, 3 cents; 1961 - 1969, 7 cents; 1969 to June 30, 1983, 10 cents; July 1, 1983 to June 30, 1985, 15 cents per package; July 1, 1985 to June 30, 1987, 7.5 mills per cigarette; July 1, 1987 to June 30, 1989, 10 mills per cigarette; July 1, 1989, 17.5 mills per cigarette; July 22, 2003, 40 mills per cigarette.
AMENDMENTS	1947 Wholesalers' discount 10 percent for stamping; 5 percent for administration; remainder to State General Fund.  1949 Wholesalers' discount reduced to 7 percent; revenue distribution, 87.5 percent to State General Fund; 12.5 percent to counties.  1953 Effective date of Use Tax on cigarettes.  1955 Wholesalers' discount for stamping reduced to 5 percent.  1960 Refunds allowed for tax paid on stale cigarettes.  1961 Wholesalers' stamping discount, 4 percent; revenue distribution, 66 percent to State General Fund; 28.5 percent to cities and counties based on population; 5.5 percent to counties based on sales.  1965 Revenue distribution changed - 30 percent to State General Fund; 64.5 percent to cities and counties based on population; 5.5 percent to counties based on county sales.  1967 Revenue distribution changed - 100 percent local.  No cities - 100 percent to county.  One city - based on population - county and city.  Two or more cities - to cities based on population.  1969 Administrative costs reimbursed in amount determined by legislative appropriation each biennium.

Cigarette and Other Tobacco Products Tax Revenue (continued)

AMENDMENTS (continued)

1980 June 10, 1980 - Supreme Court decision of Washington vs. Coleville Indian Reservation determined that State cigarette tax could not be applied to on-reservation transactions. Effective July 16, 1980 cigarettes sold to and by eligible Indian smoke shops required tribal cigarette stamps or metered impressions on packages sold. In 1980 the Department of Taxation furnished 13,091,470 tribal stamps. In more recent years the Department has furnished the following number of tribal stamps:

FY 2006-07	22,395,000	FY 2009-10	28,035,000
FY 2007-08	25,560,000	FY 2010-11	27,315,000
FY 2008-09	30,892,500	FY 2011-12	25,440,000

1983 The 1983 session of the State Legislature enacted an additional 5 cent per pack tax for distribution to the State General Fund. In addition, all products made from tobacco, other than cigarettes, are taxed at 30 percent of the manufacturers wholesale price for distribution to the State General Fund.

1985 The 1985 session of the State Legislature enacted a tax base change; to 7.5 mills per cigarette but not less than 15 cents per package.

1987 The 1987 session of the State Legislature enacted a tax rate change; to 10 mills per cigarette but not less than 20 cents per package.

1989 The 1989 session of the State Legislature enacted a tax rate change; to 17.5 mills per cigarette.

1991 Wholesalers' discount for stamping reduced from 4 percent to 3 percent.

1997 Monthly reports required from wholesale and retail dealers of other tobacco products.

Other tobacco products displayed or exhibited at trade show exempt from excise tax.

The 1997 Legislature created the Consolidated Tax Program. Beginning FY 1998-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.

1999 The 1999 Legislature enacted Assembly Bill 667, which is Nevada's model legislation for the Tobacco Master Settlement Agreement. Effective May 24, 1999, all manufacturers of tobacco products sold in Nevada are required to participate in the Tobacco Settlement Agreement or to place money in escrow.

2001 Senate Bill 381, effective July 1, 2001, revised the definition of wholesale dealer and wholesale price for Other Tobacco Products. SB 381 changed the payment of tax to after the sale or distribution of Other Tobacco Products.

Senate Bill 527, effective July 1, 2001, provides for an exemption for duty-free sales enterprises and persons importing cigarettes for personal use. SB 527 also requires cigarette revenue stamps designed to identify the dealer who affixes the stamp.

Cigarette and Other Tobacco Products Tax Revenue (continued)

2003 Senate Bill 8, effective July 22, 2003, enacted a tax rate change on cigarettes to 40 mills per cigarette.

Assembly Bill 4, effective August 1, 2003, changed the cigarette wholesalers' discount rate for stamping from 3 percent to 0.5 percent. AB4 also changed the other tobacco products wholesalers' collection allowance from 2 percent to 0.5 percent if the taxes are paid timely.

2005 Assembly Bill 436, effective October 1, 2005, requires the Department to maintain a listing of tobacco products that may be sold in the state of Nevada on the Department's internet website by January 1, 2006; prohibits a person from affixing a stamp to a package of cigarettes of a manufacturer of tobacco products or brand family which is not included in the directory; and prohibits the sale, offer or possession for sale, cigarettes of a manufacturer of tobacco products or brand family not included in the directory.

Assembly Bill 464, effective June 10, 2005, adds new licensing requirements for manufacturers and retailers of tobacco products; adds licensing and reporting requirements for anyone selling tobacco products into Nevada; prohibits a person, other than a wholesale dealer, from receiving unstamped cigarette packages; and provides various felony charges for certain violations of the tobacco tax laws.

2008 Senate Bill 2 of the 25th Special Session temporarily changed the cigarette wholesalers' discount rate for stamping from 0.5 percent to 0.25 percent. Senate Bill 2 also temporarily changed the other tobacco products wholesalers' collection allowance from 0.5 percent to 0.25 percent for the period beginning on January 1, 2009 and ending on June 30, 2009.

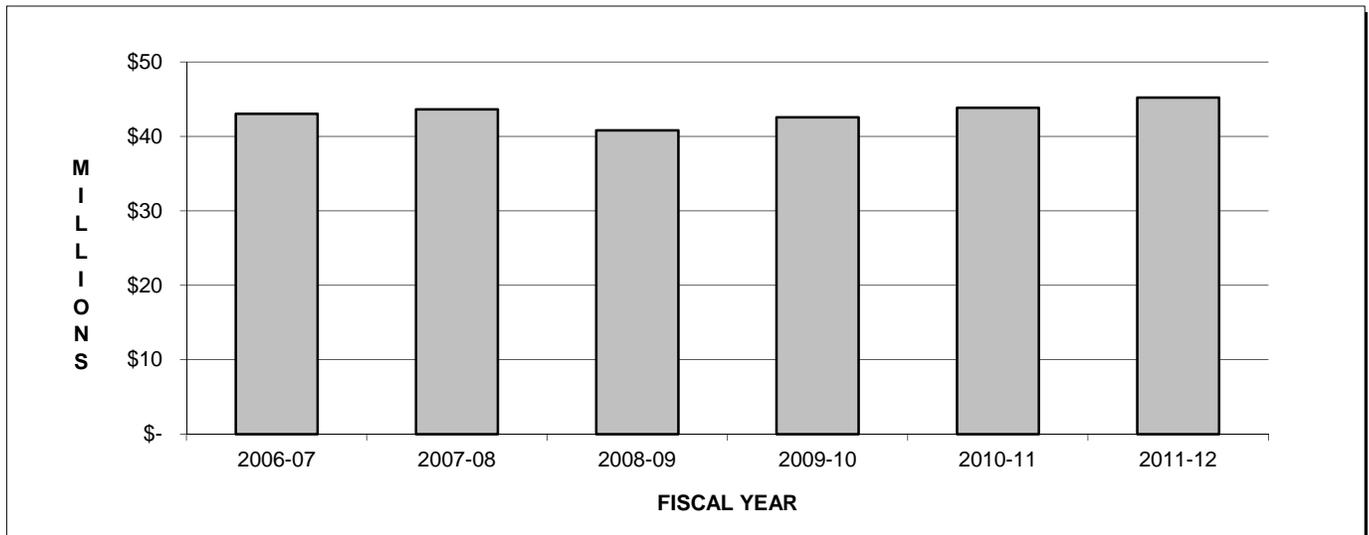
2009 Assembly Bill 552 of the 2009 Legislative Session removed the sunset date of June 30, 2009 for the collection allowance and discount rate of 0.25 percent.

Cigarette and Other Tobacco Products Tax Revenue (continued)

TRANSFER OF CIGARETTE TAX REVENUE  
TO CONSOLIDATED TAX  
FISCAL YEAR 2011-12

COUNTY	TAX	% OF TOTAL
Carson City	\$ 233,781	0.23%
Churchill	109,371	0.11%
Clark	8,234,897	7.99%
Douglas	204,827	0.20%
Elko	216,292	0.21%
Esmeralda	4,556	0.00%
Eureka	7,012	0.01%
Humboldt	75,920	0.07%
Lander	25,062	0.02%
Lincoln	19,848	0.02%
Lyon	218,995	0.21%
Mineral	18,797	0.02%
Nye	189,466	0.18%
Pershing	29,629	0.03%
Storey	17,630	0.02%
Washoe	1,748,991	1.70%
White Pine	40,116	0.04%
<b>TOTAL COUNTY TRANSFER</b>	<b>\$ 11,395,190</b>	<b>11.05%</b>
Administrative Fees	467,923	0.45%
State General Fund	82,974,853	80.47%
Other Tobacco Products	8,274,310	8.02%
<b>TOTAL</b>	<b>\$ 103,112,276</b>	<b>100.00%</b>

# LIQUOR TAX REVENUE



FISCAL YEAR	TAX	LICENSES AND FINES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2006-07	\$ 42,894,216	\$ 139,636	\$ 43,033,852	4.17%
2007-08	43,469,484	151,031	43,620,515	1.36%
2008-09	40,670,524	151,681	40,822,205	-6.42%
2009-10	42,396,078	175,813	42,571,891	4.29%
2010-11	43,621,305	205,392	43,826,696	2.95%
2011-12	45,025,273	185,629	45,210,902	3.16%

## LEGAL CITATION

Chapters 369 and 597 Nevada Revised Statutes.

## RATES

Over 22 percent alcohol content by volume	\$3.60 per gallon
Over 14 percent up to 22 percent by volume	\$1.30 per gallon
0.5 up to 14 percent by volume	\$0.75 per gallon
Beer	\$0.16 per gallon

## LICENSE FEES

Importer of wine, beer, and liquor	\$500
Importer of beer	\$150
Wholesaler of wine, beer and liquor	\$250
Wholesaler of beer	\$75
Brew Pub	\$75
Brewer	\$75
Winemaker	\$75
Certificate of Compliance	\$50

## FINES

First offense	\$500
Second offense	\$1,000
Third and subsequent offenses	\$2,000

## CURRENT DISTRIBUTION OF REVENUE

50 cents per gallon of collections on over 22 percent alcohol content allocated for distribution to eligible local governments through the Consolidated Tax distribution. The portion of tax on liquor containing over 22 percent alcohol which exceeds \$3.45 per wine gallon is transferred to the liquor program account in the State General Fund. Fifty percent of Liquor Awareness Fines go to Aid for Victims of Domestic Violence and the other fifty percent go to community juvenile justice programs. All remaining revenues go to the State General Fund.

Liquor Tax Revenue (continued)

HISTORY

ORIGINALLY ENACTED

1935 as a Stamp Tax.

RATES

- 1935 Case beer, 24 bottles, 6 cents per case; 36 bottles, 9 cents per case; keg beer, 2 cents per gallon. Wines up to 14 percent alcohol content, 2 1/2 cents per quart; 14 percent up to 22 percent alcohol content, 5 cents per quart. All alcoholic beverages over 22 percent alcohol content, up to 4 ounces, 1 cent; up to 8 ounces, 2 cents; up to 16 ounces, 5 cents; up to 32 ounces, 10 cents.
- 1945 Beer, 3 cents per gallon; liquor, 8 percent up to 14 percent alcohol content, 15 cents per gallon; over 14 percent up to 22 percent alcohol content, 25 cents per gallon; over 22 percent alcohol content, 60 cents per gallon.
- 1947 Beer, 3 cents per gallon; liquor, up to 14 percent alcohol content, 15 cents per gallon; over 14 percent to 22 percent alcohol content, 30 cents per gallon; over 22 percent alcohol content, 80 cents per gallon.
- 1961 Beer, 6 cents per gallon; liquor, up to 14 percent alcohol content, 30 cents per gallon; over 14 percent up to 22 percent alcohol content, 50 cents per gallon; over 22 percent alcohol content, \$1.40 per gallon.
- 1969 Over 22 percent alcohol increased to \$1.90 per gallon.
- 1981 Over 22 percent alcohol increased to \$2.05 per gallon.
- 1983 Beer, 9 cents per gallon; liquor, up to 14 percent alcohol content, 40 cents per gallon; over 14 percent up to 22 percent alcohol content, 75 cents per gallon; over 22 percent alcohol content, \$2.05 per gallon.

DISTRIBUTION

- 1935 3 percent for administration, \$100,000 to School Fund; \$24,000 to University Contingent Fund; balance to State Emergency Employment Bond Interest and Redemption Fund.
- 1937 5 percent maximum for administration; balance as follows: 50 percent to School Fund; 15 percent to University Contingent Fund; 35 percent to State Emergency Employment Bond Interest and Redemption Fund.
- 1939 5 percent maximum for administration; balance as follows: 50 percent to School Fund; 40 percent to University Contingent Fund; 10 percent to Consolidated Bond Interest and Redemption Fund.
- 1943 5 percent maximum for administration; balance to General Fund.
- 1949 All revenue to General Fund, administration costs appropriated.
- 1969 All revenues to General Fund except 5/19 of that collected on liquor over 22 percent which is allocated accordingly:  
  - No cities - 100 percent to county.
  - One city - based on population ratio of county and city.
  - Two or more cities - to cities based on population.

Liquor Tax Revenue (continued)

DISTRIBUTION (continued)	1981	Additional 15 cent tax on over 22 percent alcohol allocated to the Account for Alcohol and Drug Abuse in the Department of Human Resources Gift Fund.
AMENDMENTS	1945	Changed from Stamp Tax to Excise Tax.
	1955	Allowed 2 percent tax discount to importer.
	1961	Allowed 3 percent tax discount to importer.
	1969	Raised rate for over 22 percent alcohol content from \$1.40 to \$1.90 and allocated 50 cents of that rate to counties and cities.
	1981	Raised rate for over 22 percent alcohol content from \$1.90 to \$2.05 allocating 50 cents of that rate to counties and cities and 15 cents to the Account for Alcohol and Drug Abuse in the Department of Human Resources Gift Fund.
	1983	Raised rates for beer to 9 cents per gallon; liquor up to 14 percent alcohol content, 40 cents per gallon; over 14 percent up to 22 percent alcohol content, 75 cents per gallon. Over 22 percent alcohol content remained at \$2.05 per gallon.
	1995	An applicant for a certificate of compliance must pay a \$50 fee. This fee is renewable on or before July 1st of each year.
	1997	The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.
	1999	Senate Bill 428, effective June 7, 1999 increased the amount of wine a Nevada resident may import from one gallon per month to twelve cases per year for personal or household use. Other alcoholic beverages remain at one gallon per month.
	2001	Assembly Bill 12, effective June 15, 2001, authorized the transfer of liquor (not including beer), between affiliated retailers that hold non-restricted gaming licenses.
	2003	Assembly Bill 437, effective July 1, 2003, changed the definition of supplier and authorized the transfer of liquor including beer, between affiliated retailers that hold non-restricted gaming licenses.  Assembly Bill 4, effective August 1, 2003, changed the early payment discount rate from 3 percent to 0.5 percent.  Senate Bill 373, effective October 1, 2003, changed the reporting requirements for shipments of liquor into Nevada by a common or contract carrier.  Raised rates for beer to 16 cents per gallon; liquor up to 14 percent alcohol content, 75 cents per gallon; over 14 percent up to 22 percent alcohol content, \$1.30 per gallon and over 22 percent alcohol content to \$3.60 per gallon.

Liquor Tax Revenue (continued)

- 2005      Assembly Bill 221, effective June 10, 2005, adds rectifiers to the definition of a supplier.
- Senate Bill 233, effective June 10, 2005, creates licensing requirements for Instructional Wine Making Facilities; limits the amount of wine produced per person to 60 gallons in a 12 month period; wine produced on the premises can only be used for household or personal use; and exempts Instructional Wine Making Facilities from the liquor excise tax.
- Senate Bill 457, effective June 17, 2005, revised provisions governing the storage and transfer of liquor between certain retail liquor stores; authorizes a wholesale dealer, supplier, retailer or retail liquor dealer to bring a civil action for certain violations relating to intoxicating liquor; requires sellers, servers and security personnel employed at an establishment where alcoholic beverages are sold to complete alcohol awareness training; and requires the Department of Taxation to impose administrative fines upon the owners or operators of certain establishments for violations relating to alcohol awareness training cards.
- 2008      Senate Bill 2 of the 25th Special Session temporarily reduced the early payment discount rate from 0.5 percent to 0.25 percent for the period beginning on January 1, 2009 and ending on June 30, 2009.
- 2009      Assembly Bill 432 of the 2009 Legislative Session provides that fines collected from establishments for alcohol awareness training violations are to be distributed 50% to Aid to Victims of Domestic Violence and 50% to community juvenile justice programs.
- Assembly Bill 552 removed the sunset date of June 30, 2009 for the discount rate.

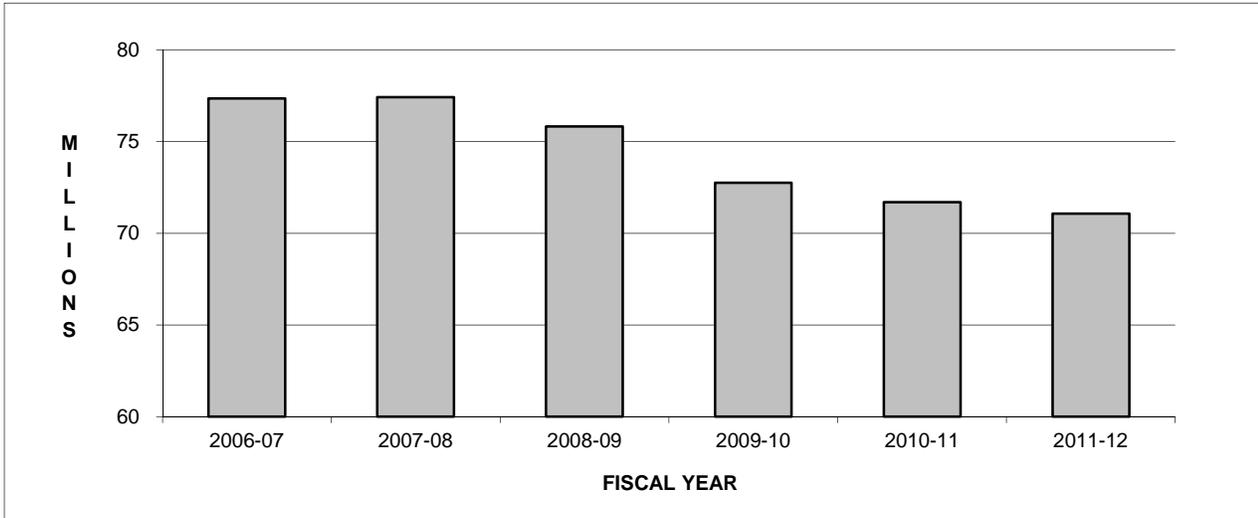
Liquor Tax Revenue (continued)

TRANSFER OF LIQUOR TAX REVENUE  
TO CONSOLIDATED TAX  
FISCAL YEAR 2011-12

<b>COUNTY</b>	<b>TAX</b>	<b>% OF TOTAL</b>
Carson City	\$ 71,502	0.16%
Churchill	33,400	0.07%
Clark	2,518,325	5.57%
Douglas	62,579	0.14%
Elko	66,059	0.15%
Esmeralda	1,381	0.00%
Eureka	2,159	0.00%
Humboldt	23,170	0.05%
Lander	7,664	0.02%
Lincoln	6,095	0.01%
Lyon	66,977	0.15%
Mineral	5,754	0.01%
Nye	57,905	0.13%
Pershing	9,050	0.02%
Storey	5,387	0.01%
Washoe	535,033	1.18%
White Pine	12,287	0.03%
<b>TOTAL COUNTY TRANSFER</b>	<b>\$ 3,484,729</b>	<b>7.71%</b>
Liquor Program Account	1,045,419	2.31%
State General Fund	40,649,951	89.91%
Alcoholic Beverage Awareness Program Fine		
Victims of Domestic Violence	15,402	0.03%
Community Juvenile Justice Program	15,402	0.03%
<b>TOTAL</b>	<b>\$ 45,210,902</b>	<b>100.00%</b>

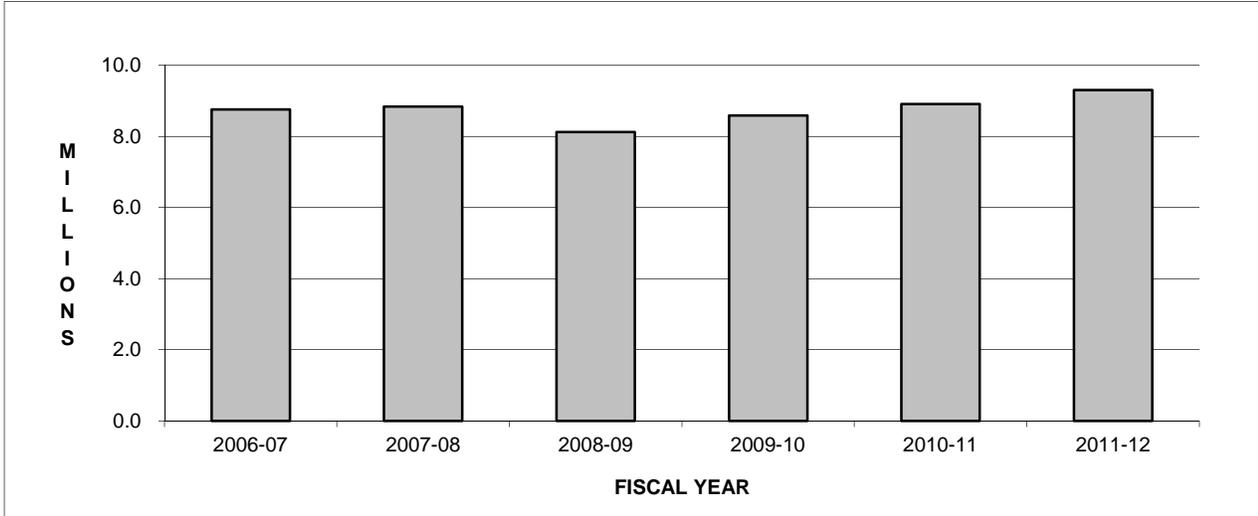
# ALCOHOLIC BEVERAGE GROWTH

## BEER - GALLONS



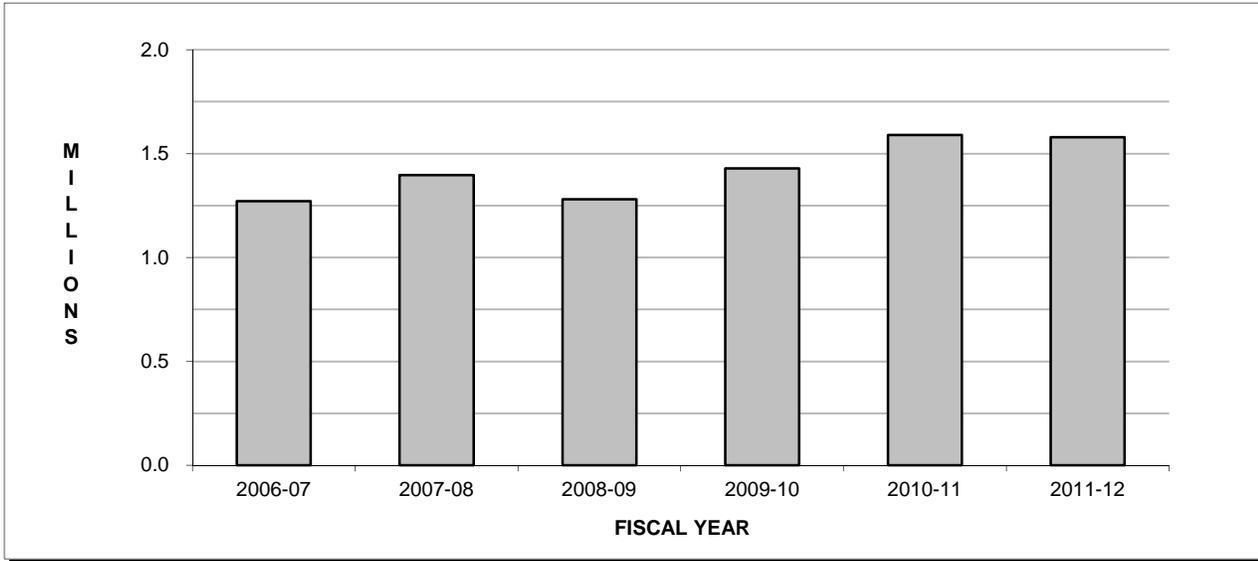
FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
2006-07	77,348,980	2.15%	2009-10	72,748,860	-4.05%
2007-08	77,423,904	0.10%	2010-11	71,685,996	-1.46%
2008-09	75,818,448	-2.07%	2011-12	71,066,573	-0.86%

## ALCOHOLIC BEVERAGES 0.50% TO 14% ALCOHOL CONTENT BY VOLUME - GALLONS



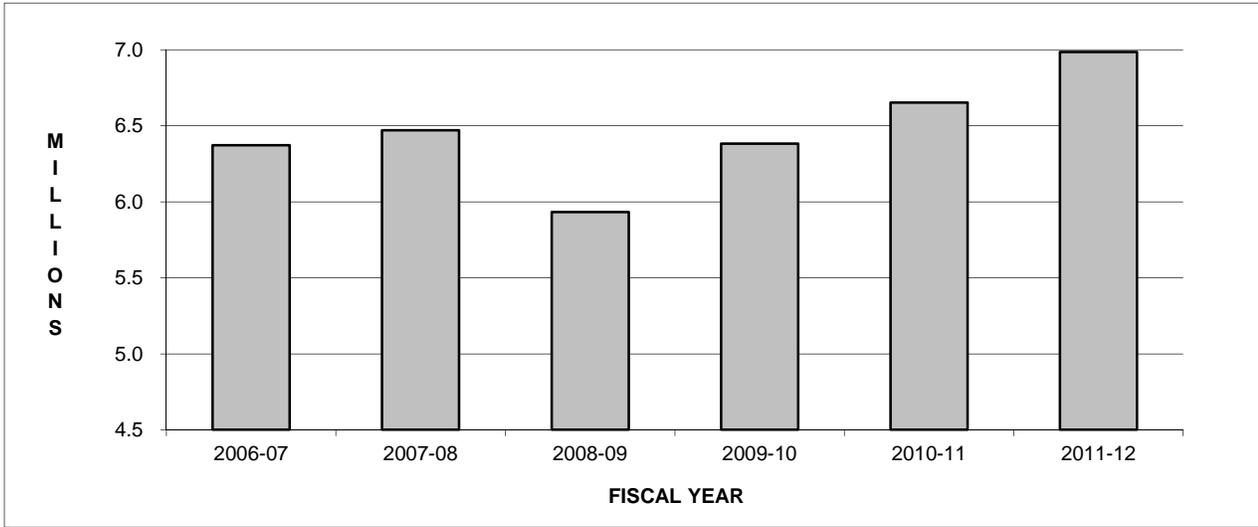
FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
2006-07	8,761,174	2.88%	2009-10	8,591,790	5.82%
2007-08	8,834,557	0.84%	2010-11	8,908,047	3.68%
2008-09	8,119,233	-8.10%	2011-12	9,301,086	4.41%

**ALCOHOLIC BEVERAGES OVER 14% UP TO 22% ALCOHOL CONTENT BY VOLUME - GALLONS**



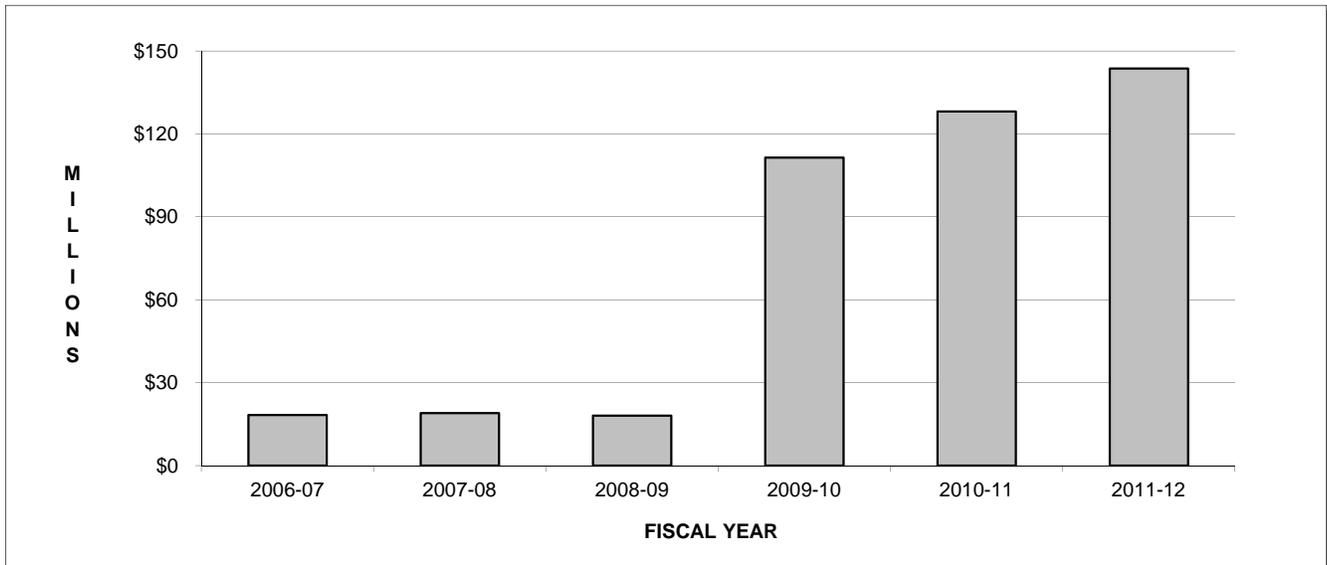
FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
2006-07	1,271,165	5.23%	2009-10	1,429,308	11.57%
2007-08	1,397,638	9.95%	2010-11	1,589,900	11.24%
2008-09	1,281,127	-8.34%	2011-12	1,579,879	-0.63%

**ALCOHOLIC BEVERAGES OVER 22% ALCOHOL CONTENT BY VOLUME - GALLONS**



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
2006-07	6,373,631	5.29%	2009-10	6,383,442	7.59%
2007-08	6,471,719	1.54%	2010-11	6,652,696	4.22%
2008-09	5,933,128	-8.32%	2011-12	6,985,790	5.01%

# LODGING TAX



FISCAL YEAR	TOURISM	GENERAL FUND	SCHOOL SUPPORT FUND	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2006-07	\$ 18,363,565	\$ -	\$ -	\$ 18,363,565	6.27%
2007-08	19,076,477	-	-	19,076,477	3.88%
2008-09	18,163,309	-	-	18,163,309	-4.79%
2009-10	13,842,014	97,671,733	-	111,513,747	513.95%
2010-11	15,636,505	112,567,350	-	128,203,856	14.97%
2011-12	17,318,898	-	126,448,499	143,767,397	12.14%

**LEGAL CITATION**

Chapter 244.3354 Nevada Revised Statutes.

**IMPOSITION AND RATE**

Tax on revenues from rental of transient lodging is imposed at the rate of at least 1 percent of the gross receipts. 3/8 of the first 1 percent of the gross receipts from the rental of transient lodging is paid to the Department of Taxation by the county fair and recreation boards or by the board of county commissioners in each county imposing a room tax. The county retains 5/8 of the first 1 percent for local promotion of tourism.

In counties with populations greater than 300,000, an additional tax of up to 3 percent on the rental of transient lodging is remitted to the Department of Taxation for distribution to the State Supplemental School Support Fund.

**CURRENT DISTRIBUTION OF REVENUE**

Proceeds of the tax are deposited by the Department with the State Treasurer for credit to the fund for the promotion of tourism and to the State Supplemental School Support Fund.

**HISTORY**

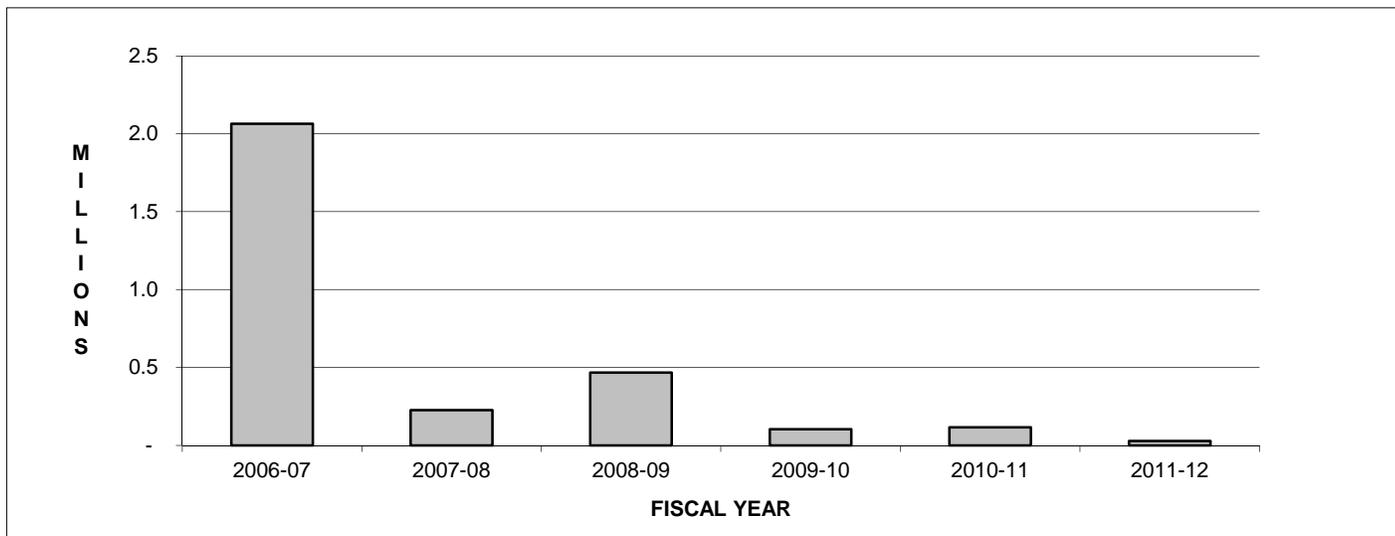
**ORIGINALLY ENACTED**

1983 session of State Legislature, effective May 9, 1983.

**AMENDMENTS**

Initiative Petition 1 of the 2009 Session of the State Legislature imposed an additional 3 percent tax in counties with populations greater than 300,000 for remittance to the State General Fund. If the lodging tax rate on July 31, 2008 was under 10 percent, an additional lodging tax rate of 3 percent will be imposed. If the lodging tax rate exceeded 10 percent on July 31, 2008, the tax imposed is at a rate equal to the difference between 13 percent and the sum of the rates of the existing taxes. Any increase in the rate of an existing tax after July 31, 2008 does not reduce the rate of the tax imposed under IP 1. As of July 1, 2011 the additional percentage imposed by IP 1 is deposited into the State Supplement School Support Fund.

# ESTATE TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2006-07	\$ 2,063,308	-69.64%	2009-10	\$ 103,739	-77.79%
2007-08	227,497	-88.97%	2010-11	116,964	12.75%
2008-09	466,994	105.27%	2011-12	29,239	-75.00%

The credit allowable against the federal estate tax for the payment of State death taxes is being phased out by the Internal Revenue Service and will no longer apply on deaths occurring after December 31, 2004. Nevada estate tax is based solely on this credit.

## LEGAL CITATION

Chapter 375A Nevada Revised Statutes.

## HISTORY

## ORIGINALLY ENACTED

1987 session of State Legislature, effective March 13, 1987.

## IMPOSITION

A tax imposed on the transfer of the taxable estate of a decedent who has property located in Nevada at the time of death in the amount of the maximum credit allowable against the federal estate tax for the payment of State death taxes.

## CURRENT DISTRIBUTION OF REVENUE

The money in the estate tax account may only be disbursed as authorized by the Legislature. The legislatively approved distribution of estate tax receipts is as follows:

1. Transfer of an amount to the Department to reimburse the cost to administer the tax.
2. Five percent of the tax receipts held for reserve, to refund any overpayments of the tax.
3. Fifty percent of the remaining proceeds of the tax to the University and Community College System Endowment Fund.
4. Fifty percent of the remaining proceeds of the tax to the Department of Education to the fund for class-size reduction.

Estate Tax (continued)

DISTRIBUTION OF ESTATE TAX REVENUE  
FISCAL YEAR 2011-12

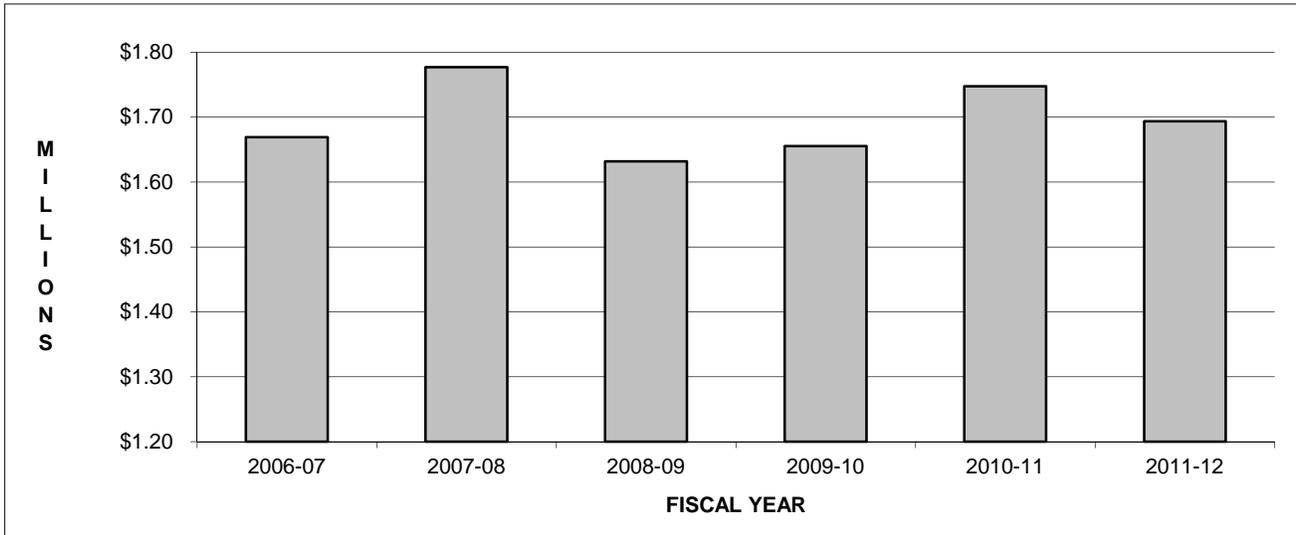
Department of Taxation administrative costs	\$	-
Reserve for refunds		29,239
Department of Education: Trust Fund for the Education of Pupils		-
University of Nevada System Endowment Fund		-
<b>TOTAL</b>	<b>\$</b>	<b><u>29,239</u></b>

**ESTATE TAX RESERVE FOR REFUNDS**

---

Beginning balance brought forward July 1, 2011	\$	321,752
Estate tax receipts - Reserve for refunds Fiscal Year 2012		29,239
Balance available	\$	<u>350,991</u>
Less: Refunds issued Fiscal Year 2012		251,272
<b>Ending Balance at June 30, 2012</b>	<b>\$</b>	<b><u>99,719</u></b>

# TIRE TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2006-07	\$ 1,669,148	-2.64%
2007-08	1,776,653	6.44%
2008-09	1,631,512	-8.17%
2009-10	1,655,033	1.44%
2010-11	1,747,248	5.57%
2011-12	1,693,257	-3.09%

**LEGAL CITATION**

Chapter 444A Nevada Revised Statutes.

**IMPOSITION AND RATE**

A tax imposed on the retail sale of a new tire at the rate of \$1.00 per tire. The tax is collected from the purchaser by the seller at the time of sale in addition to applicable sales taxes; 95 percent of the tax is remitted to the Department; 5 percent is retained by the seller to cover their related administrative costs.

**CURRENT DISTRIBUTION OF REVENUE**

The revenue collected by the Department is deposited for credit to the solid waste management account in the State General Fund. The State Controller distributes quarterly as follows: 0.5 percent, Department of Taxation; 44.5 percent State Department of Conservation and Natural Resources; 30 percent Clark County District Board of Health; and 25 percent Washoe County District Board of Health.

**HISTORY**

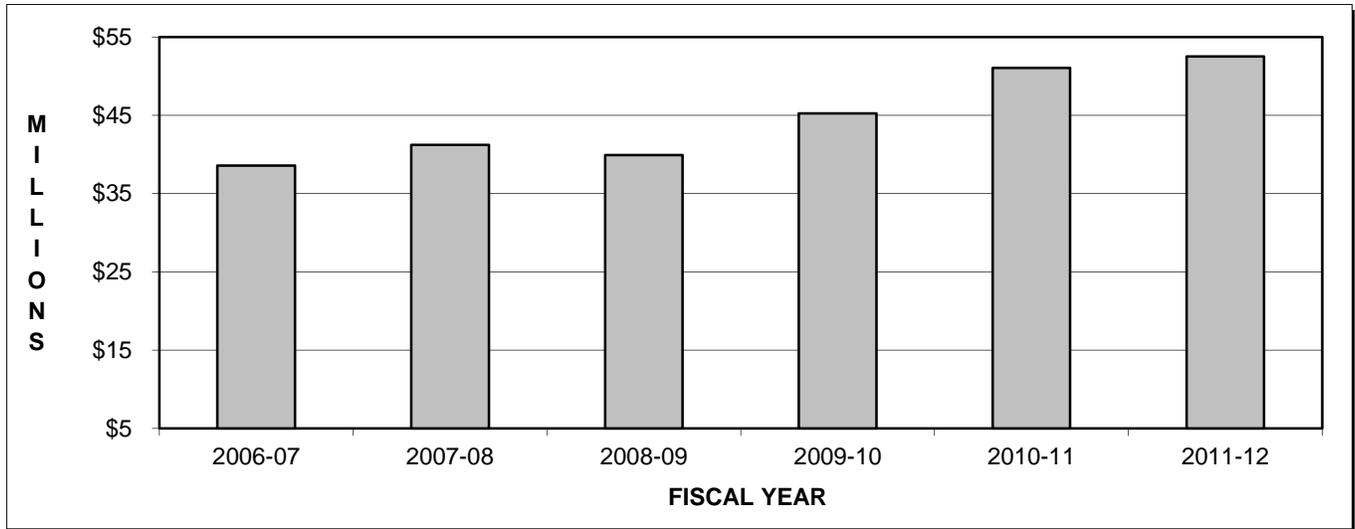
**ORIGINALLY ENACTED**

1991 Session of the State Legislature.

**AMENDMENT**

1993 Session of the State Legislature, per Senate Bill 197 and Assembly Bill 386; transferred the function of tax collection to the Department of Taxation from the Department of Conservation and Natural Resources and provided for the change to the current distribution.

# GOVERNMENT SERVICES FEE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
2006-07	\$ 38,563,347	9.99%
2007-08	41,204,834	6.85%
2008-09	39,927,181	-3.10%
2009-10	45,258,487	13.35%
2010-11	51,039,985	12.77%
2011-12	52,509,571	2.88%

**LEGAL CITATION**

Chapter 244A and Chapter 482 Nevada Revised Statutes.

**IMPOSITION AND RATE**

A fee imposed on the short-term lease of passenger vehicles. The fee is 10 percent of lease charges. Fees are due on a quarterly basis.

Effective April 1, 2004 Washoe County imposed a fee at the rate of 2 percent of lease charges with 0.25 percent of that amount going to the Department of Taxation for Collection allowance.

Effective July 1, 2005 Clark County imposed a fee at the rate of 2 percent of lease charges with 0.10 percent of that amount going to the Department of Taxation for Collection allowance.

**CURRENT DISTRIBUTION OF REVENUE**

State General Fund, State Highway Fund, Washoe County and Clark County.

HISTORY

**ORIGINALLY ENACTED**

1993 Session of the State Legislature, effective July 9, 1993.

**AMENDMENTS**

1997 Session of the State Legislature passed Assembly Bill 388, effective July 1, 1997. AB 388 effectively transferred the responsibility for the collection of the short-term lease fees from the Department of Motor Vehicles and Public Safety to the Department of Taxation.

2001 Session of the State Legislature passed Assembly Bill 460, effective January 1, 2002. AB 460 changed Short Term Lessor Fee to Government Services Fee. The filing of returns was changed from annual to quarterly reporting. The credit previously allowed for vehicle licensing fees and tax was removed, and a Recovery Surcharge Fee of up to 3.5% of lease amount was added to allow lessors to recover the cost of fees and taxes.

Government Services Fee (continued)

2003 Session of the State Legislature passed Senate Bill 497 effective June 10, 2003, authorizing the county commissioners of a county whose population is 100,000 or more, but less than 400,000 (Washoe County only) to impose a fee of up to 2% of the lease of certain passenger cars by a short-term lessor. The bill also increased the recovery surcharge from 3.5% to an amount not to exceed 4% of the total amount for which the passenger car was leased.

Assembly Bill 16, effective July 1, 2003, authorizes the county commissioners of a county whose population is 400,000 or more (Clark County only) to impose a fee of up to 2% on the lease of certain passenger cars by a short-term lessor.

Assembly Bill 595 effective October 1, 2007, requires one-quarter of the Short- Term Lessor Recovery Surcharge to be allocated to the Highway Construction Fund.

Senate Bill 2 of the 25th Special Session was effective from January 1, 2009 through June 30, 2009. It requires an additional one-quarter of the Short-Term Lessor Recovery Surcharge to be allocated to the General Fund.

2009 Session of the State Legislature passed Senate Bill 234, effective October 1, 2009. SB 234 changes the Governmental Services Fee from 6% to 10%, with one tenth of this amount or 1% being allocated to the State Highway Fund.

2011 Session of the State Legislature passed Assembly Bill 561, effective July 1, 2011. AB 561 eliminates the distribution to the State Highway Fund.

**DISTRIBUTION OF GOVERNMENT SERVICES FEE**

<b><u>FISCAL YEAR</u></b>	<b><u>HIGHWAY FUND</u></b>	<b><u>GENERAL FUND</u></b>	<b><u>WASHOE COUNTY</u></b>	<b><u>CLARK COUNTY</u></b>	<b><u>COLLECTION ALLOWANCE</u></b>	<b><u>TOTAL COLLECTIONS</u></b>
2006-07	-	\$ 29,806,850	\$ 1,367,665	7,378,019	\$ 10,813	38,563,347
2007-08	2,862,860	29,792,195	1,112,154	7,427,403	10,222	41,204,834
2008-09	3,425,965	27,519,622	1,535,546	7,434,745	11,303	39,927,181
2009-10	3,890,026	33,579,292	1,147,437	6,632,218	9,515	45,258,487
2010-11	4,264,784	38,600,630	1,256,238	6,908,270	10,064	51,039,985
2011-12	17,424	44,499,016	1,152,133	6,831,272	9,726	52,509,571

## **LOCAL GOVERNMENT SERVICES DIVISION**

The Local Government Services Division (LGS) is responsible for administering and overseeing various property tax programs and providing oversight to the financial administration of local governments. LGS consists of five (5) sections as follows:

### **Centrally Assessed Properties**

Under the authority of NRS 361.320, the Centrally Assessed Properties Section is responsible for the valuation, assessment, collection and distribution of ad valorem ("according to value") taxes related to property of an interstate or inter-county nature. Approximately 314 interstate or inter-county properties owned by airlines, railroads, telecommunications, electric power, gas pipeline, private carlines and water companies are valued by the Centrally Assessed Properties Section.

In addition, the real and personal property associated with mines is valued by the Centrally Assessed Properties Section pursuant to NRS 362.100(1)(b). Approximately 43 secured mining property valuations and 118 unsecured mining property valuations are then transmitted to county assessors for property tax assessment and collection.

Centrally Assessed Properties is also responsible for the administration of the Net Proceeds of Minerals Tax under the authority granted in NRS 362.100. Every person extracting any mineral is required to file a statement showing the gross yield, royalties paid and claimed net proceeds from each geographically separate operation where a mineral is extracted. The Centrally Assessed Properties Section reviews the reported information and computes taxes due. There are approximately 71 net proceeds operators, 115 Operating Mines and 187 royalty recipients currently reporting to Taxation.

The Centrally Assessed properties Section also collects and distributes the Net Proceeds of Minerals Tax and the property tax from interstate or inter-county properties to the counties.

### **Local Government Finance**

The Local Government Finance Section provides oversight of the financial administration of approximately 265 Nevada local governments. Statutory authority for this function is found in NRS Chapters 350 - Municipal Obligations, and 354 - Local Financial Administration. The local government finance staff reviews and approves the budgets of all local governments within the state and monitors budgetary and financial information throughout the fiscal year. In addition to these duties, the section provides ad valorem (property) tax revenue rate regulation, provides oversight of local government debt management and evaluates financing proposals submitted by local governments.

When the Nevada Tax Commission (NTC) declares a local entity in severe financial difficulty, the Local Government Finance Section also provides management oversight and, in extreme cases, provides financial administration. No local governments are currently designated as in severe financial emergency.

### **Locally Assessed Properties**

The Locally Assessed Properties Section oversees and monitors the quality of assessments performed by county assessors. Staff appraisers conduct appraisal ratio studies to determine the ratio of the assessed value of property to the taxable value of the property in each county of the State every third year (NRS 361.333). In addition to reporting on the assessment level and uniformity within each county, the Locally Assessed Properties Section conducts performance audits and reviews assessment policies, procedures and methods used within each county to ensure proper methods and procedures are developed and maintained. The staff analyzes and publishes improvement factors to be applied to non-reappraised properties, the level of exemption for personal property tax bills, and prepares special studies requested by the Nevada Tax Commission.

This section establishes, for assessment purposes, the valuation of: agricultural land (NRS 361a.140); mobile homes (NRS 361.325); and personal property (NRS 361.227). The Department provides guidance in the implementation of the property tax abatement program adopted by the Nevada State Legislature in 2005.

In addition, this section assists county assessors in valuing property upon request or upon the direction of the NTC (NRS 360.215 (8)). If the NTC finds property in a county to be assessed outside the guidelines of the ratio studies, it may call upon the section to implement a reappraisal program (NRS 361.333 (5c)). This section also provides training to Assessors through classes and webinars.

## **Real Property Transfer Tax (RPPT)**

Under the authority of NRS 375, the Real Property Transfer Tax is administered by the Real Property Transfer Tax Section, providing oversight, compliance, and audit services to the offices of county recorders.

The section monitors appeals of the real property transfer tax in local jurisdictions and reviews district attorney opinions for congruity and compliance with NRS 375 and NAC 375. In addition, the section discovers, researches, and distributes information to the county recorders with regard to applying exemptions and requirements for supporting documentation.

The section audits all counties to insure the tax is collected fairly and equitably with all claims for exemption in compliance with statute pursuant to NRS 375.090. The audit consists of on-site inspections, individual interviews with the recorder and treasurer of the subject county, and review of deeds, declarations of value, other corporate, estate planning, and title documents, to determine whether the transfer of real property was a taxable event.

Based on the results of the on-site inspections, interviews, and questionnaire responses, the staff makes recommendations, if any, on issues relating to the collection and distribution of the tax. Any adjustments, with regard to the under or over payment of taxes, are brought to the Recorder's attention for correction. The Department follows up to ensure corrections are accomplished.

The Real Property Transfer Tax Section also monitors all statutory NRS 375.023 and NRS 375.070 remittances, and reconciles the remittances to the mandated NAC 375.400 reporting from the county recorder reports.

## **Boards and Commissions**

**The State Board of Equalization (SBE)** hears and determines all appeals from action of county boards of equalization. The SBE also hears and determines direct appeals from valuations of the Nevada Tax Commission. The staff prepares all hearing notices, case files and decision letters.

**The Appraiser Certification Board (ACB)** is an appointed board established to advise the Department of Taxation on matters pertaining to certification and continuing education of all appraisers certified for tax purposes. The staff tracks and maintains a database of all County Appraisers' continuing education credits.

**The Committee on Local Government Finance (CLGF)** is an eleven member appointed board set by NRS 354 to advise the Department of Taxation on matters affecting local governments and their finances. The staff prepares and delivers reports on the financial condition of local governments, and drafts regulations on local government finance topics for adoption by CLGF.

**The Nevada Tax Commission (NTC)** The staff prepares and maintains case files from appeals of abatement determinations by County Assessors. Staff also prepares case files for appeals of decisions of penalty and interest waivers by County Treasurers and Assessors. Staff also drafts regulations clarifying statutes in NRS Chapters 360, 361, 361A, 362 and 375.

**The Mining Oversight and Accountability Commission (MOAC)** The staff arranges meetings for the Commission to review compliance issues of various state agencies with regard to the mining industry and prepares reports regarding the net proceeds of minerals tax. The MOAC was created by Senate Bill 493 of the 2011 Session of the Nevada Legislature.

## CERTIFICATION OF PROPERTY TAX APPRAISERS

All persons who are employees of or independent contractors for the State or any of its political subdivisions and who perform the duties of an appraiser for tax purposes must hold a valid appraiser certificate issued by the Department of Taxation.

The Department issues an appraiser certificate to any person who has successfully passed the appropriate certification exam. Persons holding a professional designation may be able to waive taking certain portions of the exam.

Each person who holds an appraiser certificate must complete 36 contact hours of appropriate training in each succeeding fiscal year following certification. The 36 hour training requirement is waived for persons who either have accumulated 180 contact hours or hold a professional designation. These

Newly employed appraisers are issued a temporary certificate which expires two years following the employee's date of hire or upon successful completion of the appraiser certification exam, whichever occurs first. The temporary certificate is not renewable.

<b>NUMBER OF CERTIFIED APPRAISERS - JUNE 2012</b>				
<b>JURISDICTIONS</b>	<b>REAL PROPERTY</b>	<b>PERSONAL PROPERTY</b>	<b>REAL AND PERSONAL PROPERTY</b>	<b>TEMPORARY CERTIFICATIONS</b>
Department of Taxation	1	1	12	1
Carson City	0	1	5	0
Churchill	2	3	0	1
Clark	2	1	51	0
Douglas	0	0	5	1
Elko	1	1	5	1
Esmeralda	0	0	1	1
Eureka	2	1	0	1
Humboldt	3	1	0	1
Lander	0	1	2	0
Lincoln	0	0	4	0
Lyon	3	0	4	0
Mineral	0	0	2	1
Nye	1	1	3	1
Pershing	0	1	1	0
Storey	0	0	2	0
Washoe	3	1	24	0
White Pine	2	1	1	1
Independent Contractors	0	0	0	0
<b>TOTAL</b>	<b>20</b>	<b>14</b>	<b>122</b>	<b>10</b>

## STATE BOARD OF EQUALIZATION

### 2011-12 SUMMARY OF TRANSACTIONS\* - SECURED PROPERTY VALUATIONS

The State Board of Equalization hears and determines appeals from action of county boards of equalization. The State Board also hears and determines direct appeals from valuations of the Nevada Tax Commission, agricultural conversion, exemptions and other types of appeals. The Division of Assessment Standards is responsible for coordinating meetings of the State Board of Equalization.

Other responsibilities of the State Board of Equalization include equalizing property valuations in the State, by reviewing the tax rolls of the various counties as equalized by the county boards of equalization. If necessary, the State Board adjusts the valuations thereon in order to equalize property tax values.

SECURED 2011-12											
COUNTY	TOTAL	Taxpayer Petition Granted	Taxpayer Petition Denied	Assessor Petition Granted	Assessor Petition Denied	Equalization Order	No Changes		Changes		
							Heard No Jurisdiction	Not Heard Withdrawn	Decisions by State Board of Equalization	Net Increase	Net Decrease
CC	9	-	-	-	7	-	2	-	-	-	46,844
CH	1	-	-	-	-	-	1	-	-	-	1,489
CL	209	27	36	15	59	11	34	26	1	64,356,643	26,095,851
DO	4	-	-	1	2	-	1	-	-	-	4,620
EL	-	-	-	-	-	-	-	-	-	-	-
ES	-	-	-	-	-	-	-	-	-	-	-
EU	-	-	-	-	-	-	-	-	-	-	-
HU	-	-	-	-	-	-	-	-	-	-	-
LA	-	-	-	-	-	-	-	-	-	-	-
LI	2	-	1	-	1	-	-	-	-	-	-
LY	9	4	-	-	-	-	5	-	-	-	701,754
MI	-	-	-	-	-	-	-	-	-	-	-
NY	7	1	-	-	1	-	5	-	-	-	51,730
PE	-	-	-	-	-	-	-	-	-	-	-
ST	4	-	-	-	3	-	1	-	-	-	7,233
WA	98	1	23	3	42	-	29	-	-	-	24,539,029
WP	-	-	-	-	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>343</b>	<b>33</b>	<b>60</b>	<b>19</b>	<b>115</b>	<b>11</b>	<b>78</b>	<b>26</b>	<b>1</b>	<b>64,356,643</b>	<b>51,448,550</b>
<i>Centrally Assessed Unitary</i>	2	-	2	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>345</b>	<b>33</b>	<b>62</b>	<b>19</b>	<b>115</b>	<b>11</b>	<b>78</b>	<b>26</b>	<b>1</b>	<b>64,356,643</b>	<b>51,448,550</b>

**NET IMPACT of All Decisions 12,908,093**

\* Note: The principal difference between Secured and Unsecured tax rolls is related to the levy of the tax.

Pursuant to NRS 361.450, every tax levied is a perpetual lien against the property assessed until the tax and any penalty charges and interest which may accrue are paid. The lien attaches on July 1 each year, upon all [real] property within the county.

**STATE BOARD OF EQUALIZATION  
2011-12 SUMMARY OF TRANSACTIONS\* - UNSECURED PROPERTY VALUATIONS**

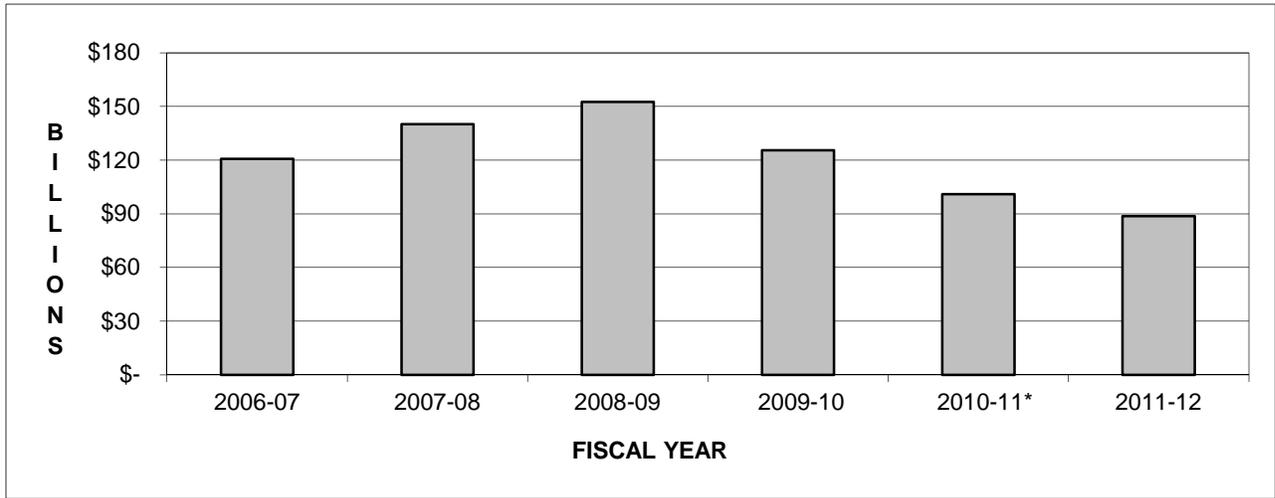
COUNTY	TOTAL	No Changes					Changes					
		Heard No Jurisdiction	Not Heard Withdrawn	Continuances	Taxpayer Petition Denied	Assessor Petition Denied	Taxpayer Petition Granted	Assessor Petition Granted	Equalization Order	Net Increase	Net Decrease	
CC	-	-	-	-	-	-	-	-	-	-	-	-
CH	1	-	-	-	-	-	1	-	-	-	-	907,130
CL	40	2	6	17	-	1	14	-	-	-	-	71,738,002
DO	-	-	-	-	-	-	-	-	-	-	-	-
EL	-	-	-	-	-	-	-	-	-	-	-	-
ES	-	-	-	-	-	-	-	-	-	-	-	-
EU	-	-	-	-	-	-	-	-	-	-	-	-
HU	-	-	-	-	-	-	-	-	-	-	-	-
LA	-	-	-	-	-	-	-	-	-	-	-	-
LI	-	-	-	-	-	-	-	-	-	-	-	-
LY	-	-	-	-	-	-	-	-	-	-	-	-
MI	-	-	-	-	-	-	-	-	-	-	-	-
NY	-	-	-	-	-	-	-	-	-	-	-	-
PE	-	-	-	-	-	-	-	-	-	-	-	-
ST	-	-	-	-	-	-	-	-	-	-	-	-
WA	12	2	5	-	1	-	3	1	-	-	686,709	897,197
WP	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>53</b>	<b>4</b>	<b>11</b>	<b>17</b>	<b>1</b>	<b>1</b>	<b>18</b>	<b>1</b>			<b>686,709</b>	<b>73,542,329</b>
<i>Centrally Assessed Unitary</i>	-	-	-	-	-	-	-	-	-	-	-	-
	1	-	-	-	-	-	1	-	-	-	-	33,600
<i>Dept - Mines Net Proceeds of Mines</i>	3	-	-	-	-	-	3	-	-	-	1,061,323	4,253,357
	12	-	-	-	-	-	12	-	-	-	-	96,063,249
<i>Cases continued from prior years</i>	14	-	-	-	-	-	14	-	-	-	-	58,273,477
<b>GRAND TOTAL</b>	<b>83</b>	<b>4</b>	<b>11</b>	<b>17</b>	<b>1</b>	<b>1</b>	<b>48</b>	<b>1</b>			<b>1,748,032</b>	<b>232,166,012</b>

**NET IMPACT of All Decisions (230,417,980)**

\* Note: The principal difference between Secured and Unsecured tax rolls is related to the levy of the tax. Pursuant to NRS 361.450, every tax levied is a perpetual lien against the property assessed until the tax and any penalty charges and interest which may accrue are paid. The lien attaches on July 1 each year, upon all [real] property within the county.

# ASSESSED VALUATIONS

## TOTAL NET ASSESSED VALUATION STATEWIDE



FISCAL YEAR	VALUATION	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	VALUATION	% CHANGE FROM PRIOR YEAR
2006-07	\$ 120,714,693,368	33.7%	2009-10	\$ 125,545,791,522	-17.7%
2007-08	140,146,163,395	16.1%	2010-11*	100,905,585,402	-19.6%
2008-09	152,562,720,542	8.9%	2011-12	88,774,844,097	-12.0%

\* Fiscal Year 2010-11 Valuation has been corrected from the previous Annual Report.

### RATIO STUDY

Under NRS 361.333, the Nevada Tax Commission is obligated to equalize property under its jurisdiction. Equalization is the process by which the Commission ensures "that all property subject to taxation within the county has been assessed as required by law." There are two types of information which the Commission considers to determine whether property has been assessed equitably. The first type of information comes from a ratio study, which is a statistical analysis designed to study the level and uniformity of the assessments. The second type of information comes from a performance audit which is designed to fulfill the requirements of NRS 361.333(1)(b)(2). The performance audit examines the work practices of the assessor to determine whether all property is being assessed in a correct and timely manner.

In addition, the State Board of Equalization is required to equalize property valuations in the state pursuant to NRS 361.395. The State Board also uses the information on county tax rolls and the Department's ratio study to determine if inter-county equalization is necessary (see page 63 for information regarding the amount of valuation increases or decreases as a result of equalization orders).

**ASSESSED VALUATION BY PROPERTY CLASSES BEFORE EXEMPTIONS**

	<b>2010-11** VALUATION</b>	<b>PERCENT OF TOTAL VALUATION</b>	<b>2011-12 VALUATION</b>	<b>PERCENT OF TOTAL VALUATION</b>
* RURAL LANDS	\$ 122,311,774	0.107%	\$ 121,735,029	0.118%
RURAL LANDS - IMPROVEMENTS	159,893,493	0.140%	158,531,227	0.154%
FARM EQUIPMENT & MACHINERY	37,048,474	0.033%	31,425,275	0.030%
URBAN PROPERTY - LAND	44,642,572,016	39.222%	32,028,066,516	31.035%
URBAN PROPERTY-IMPROVEMENTS	57,646,443,965	50.648%	57,709,169,716	55.920%
OTHER PERSONAL PROPERTY	1,443,608,347	1.268%	1,379,842,516	1.337%
PUBLIC UTILITIES	4,016,995,038	3.529%	4,869,189,278	4.718%
AIRPLANES	302,966,477	0.266%	215,946,946	0.209%
BILLBOARDS	33,153,422	0.029%	33,892,738	0.033%
OPEN SPACE	140,392,905	0.123%	67,691,025	0.066%
MILL & MINE IMPROVEMENTS	1,234,142,515	1.084%	1,201,542,413	1.164%
MINING EQUIPMENT & MACHINERY	769,203,442	0.676%	730,964,958	0.708%
MOBILE HOMES	214,757,546	0.189%	191,363,250	0.185%
NET PROCEEDS OF MINES	2,952,679,608	2.594%	4,364,454,971	4.229%
PATENTED MINE CLAIMS	98,216,351	0.086%	94,838,603	0.092%
OIL & GAS LEASES	4,447,756	0.004%	1,672,436	0.002%
<b>TOTAL</b>	<b>\$ 113,818,833,129</b>	<b>100.000%</b>	<b>\$ 103,200,326,897</b>	<b>100.000%</b>

\*Based upon agricultural use assessment according to NRS 361A.

**ASSESSED VALUATION BY COUNTIES AFTER EXEMPTIONS**

<b>COUNTY</b>	<b>FISCAL YEAR 2010-11**</b>	<b>FISCAL YEAR 2011-12</b>	<b>CHANGE</b>	<b>PERCENT CHANGE</b>
CARSON CITY	\$ 1,795,268,996	\$ 1,561,480,355	\$ (233,788,641)	-13.02%
CHURCHILL	1,014,003,725	732,377,954	(281,625,771)	-27.77%
CLARK	66,355,261,305	59,248,759,936	(7,106,501,368)	-10.71%
DOUGLAS	3,050,287,784	2,836,572,309	(213,715,475)	-7.01%
ELKO	1,857,549,431	1,732,966,344	(124,583,087)	-6.71%
ESMERALDA	66,983,829	55,757,084	(11,226,745)	-16.76%
EUREKA **	3,173,321,030	1,887,851,810	(1,285,469,220)	-40.51%
HUMBOLDT	1,749,459,377	1,279,559,873	(469,899,504)	-26.86%
LANDER	2,184,492,296	2,241,508,488	57,016,192	2.61%
LINCOLN	202,490,428	209,099,416	6,608,988	3.26%
LYON	1,343,786,812	1,324,583,109	(19,203,703)	-1.43%
MINERAL	132,843,574	142,498,861	9,655,287	7.27%
NYE **	2,174,674,634	1,298,823,769	(875,850,865)	-40.28%
PERSHING	381,788,045	243,280,571	(138,507,475)	-36.28%
STOREY	541,229,379	528,476,467	(12,752,912)	-2.36%
WASHOE	14,055,647,237	12,979,680,397	(1,075,966,840)	-7.66%
WHITE PINE	826,497,520	471,567,354	(354,930,166)	-42.94%
<b>TOTAL</b>	<b>\$ 100,905,585,402</b>	<b>\$ 88,774,844,097</b>	<b>\$ (12,130,741,305)</b>	<b>-12.02%</b>

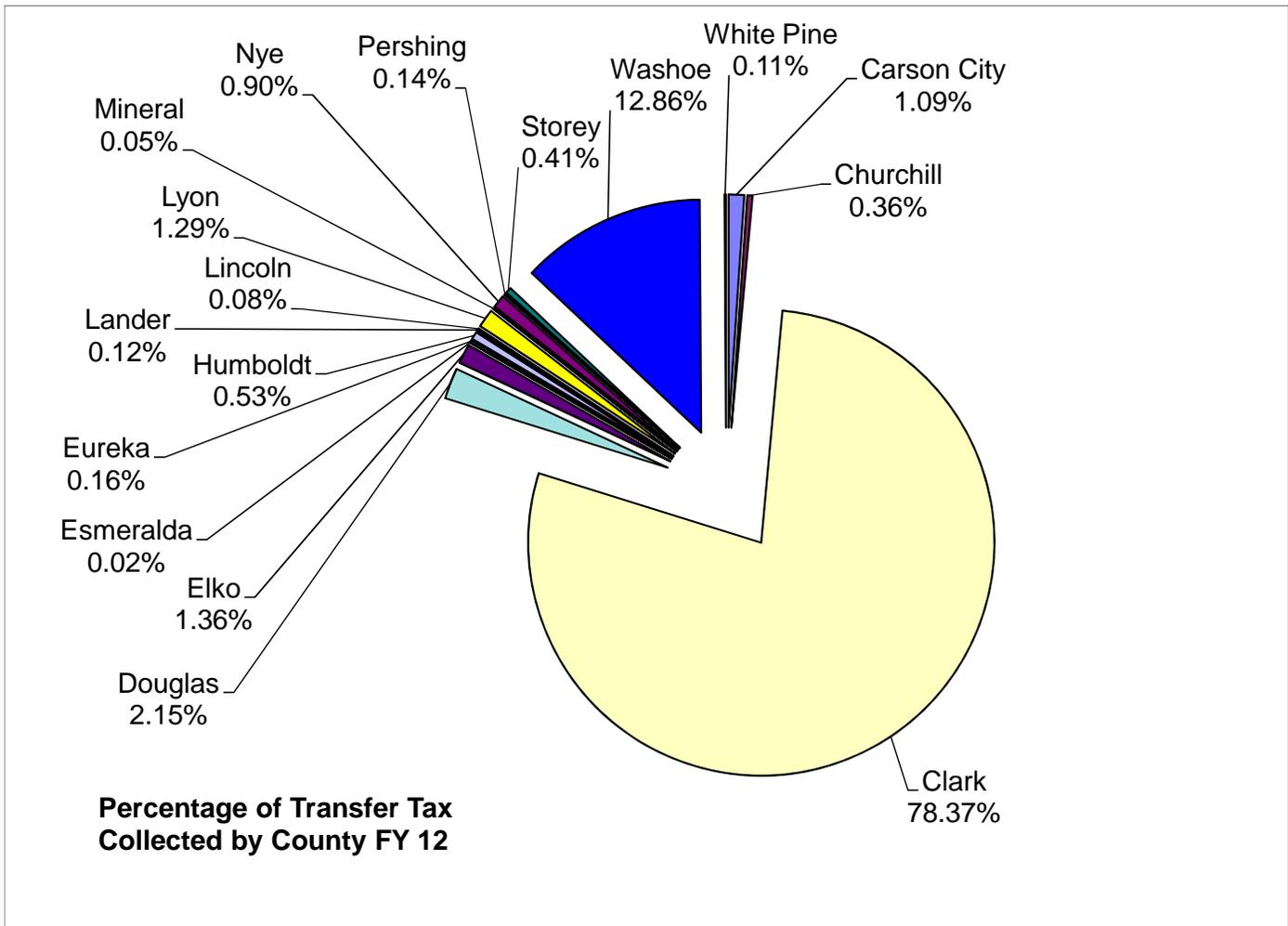
The above totals may not reflect final State Board of Equalization changes for either fiscal year.

\*\*Fiscal Year 2010-11 data has been adjusted to reflect updated information.

Lower assessed values reflect across-the-board reductions by assessors for decline in market values, particularly for urban land.

Higher assessed values reflect large increases in Net Proceeds for mining counties.

# REAL PROPERTY TRANSFER TAX



**LEGAL CITATION**

Chapter 375.023 - 375.026 Nevada Revised Statutes.

**IMPOSITION AND RATE**

\$1.95 on each \$500 of value, or fraction thereof, on transfer of real property, except in Churchill and Washoe counties which impose \$2.05 and Clark county which imposes \$2.55 on each \$500 of value, or fraction thereof.

**CURRENT DISTRIBUTION OF REVENUE**

\$1.30 to the State General Fund, \$0.55 to Consolidated Tax, and \$0.10 to the Account for Low Income Housing. In addition to this, Churchill and Washoe counties distribute an additional \$0.10 for the Local Government Tax Act and Clark county distributes an additional \$.60 for the School District.

**HISTORY**

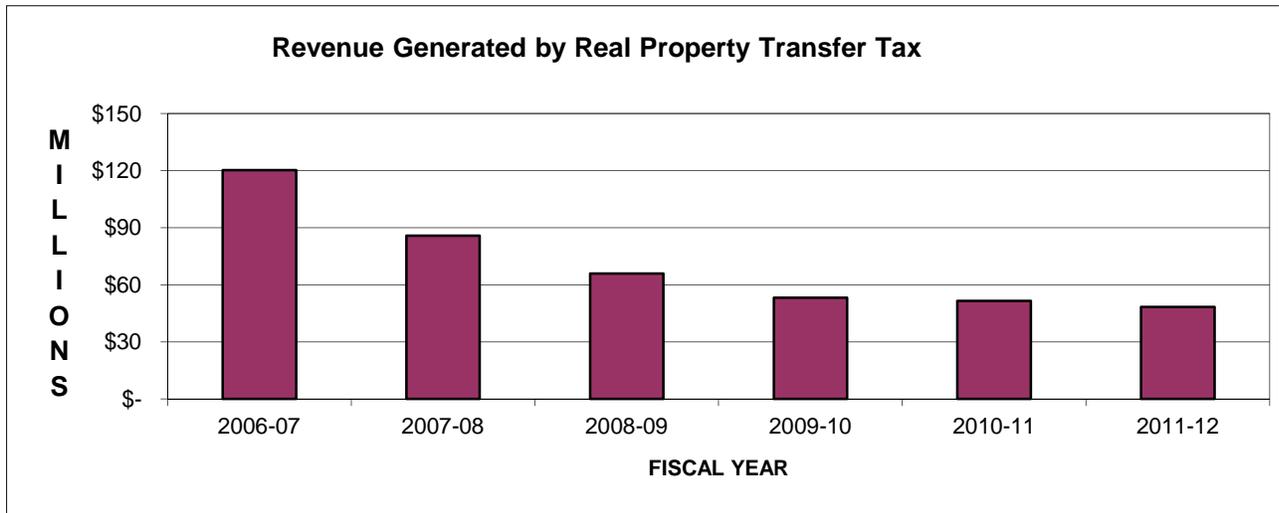
**ORIGINALLY ENACTED**

Added to NRS in 1967.

**REVISED TO INCLUDE STATE GENERAL FUND**

2003 Special Session of State Legislature, effective October 1, 2003.

**Real Property Transfer Tax (continued)**



Fiscal Year	Collections	% Change from Prior Year
2006-07	\$ 120,374,961	-26.98%
2007-08	85,882,799	-28.65%
2008-09	65,922,452	-23.24%
2009-10	53,315,435	-19.12%
2010-11	51,552,368	-3.31%
2011-12	48,373,678	-6.17%

**General Fund Collected for Each Quarter  
FISCAL YEAR 2012**

	July - Sept 11 <u>1st Quarter</u> General Fund	Oct - Dec 11 <u>2nd Quarter</u> General Fund	Jan - Mar 12 <u>3rd Quarter</u> General Fund	April - June 12 <u>4th Quarter</u> General Fund
Carson City	\$ 218,914	\$ 101,237	\$ 90,333	\$ 116,205
Churchill	46,717	55,867	33,010	36,727
Clark	10,690,170	9,701,020	8,074,965	9,445,935
Douglas	291,093	250,628	227,662	268,907
Elko	127,446	185,131	120,648	222,319
Esmeralda	4,996	1,113	427	3,731
Eureka	38,513	25,921	8,725	5,910
Humboldt	112,305	39,429	46,036	59,722
Lander	10,395	15,459	11,489	19,133
Lincoln	3,583	23,486	7,015	5,013
Lyon	162,118	155,162	150,664	153,719
Mineral	4,803	6,743	6,752	7,461
Nye	99,013	103,932	121,908	111,669
Pershing	15,970	5,840	15,349	30,131
Storey	94,022	15,288	21,374	71,066
Washoe	1,619,846	1,656,865	1,378,514	1,564,018
White Pine	12,241	21,024	10,861	9,991
<b>TOTAL FOR QUARTER</b>	<b>\$ 13,552,145</b>	<b>\$ 12,364,146</b>	<b>\$ 10,325,733</b>	<b>\$ 12,131,655</b>
<b>CUMULATIVE BY QUARTER</b>	<b>\$ 13,552,145</b>	<b>\$ 25,916,291</b>	<b>\$ 36,242,023</b>	<b>\$ 48,373,678</b>

# NET PROCEEDS OF MINERALS

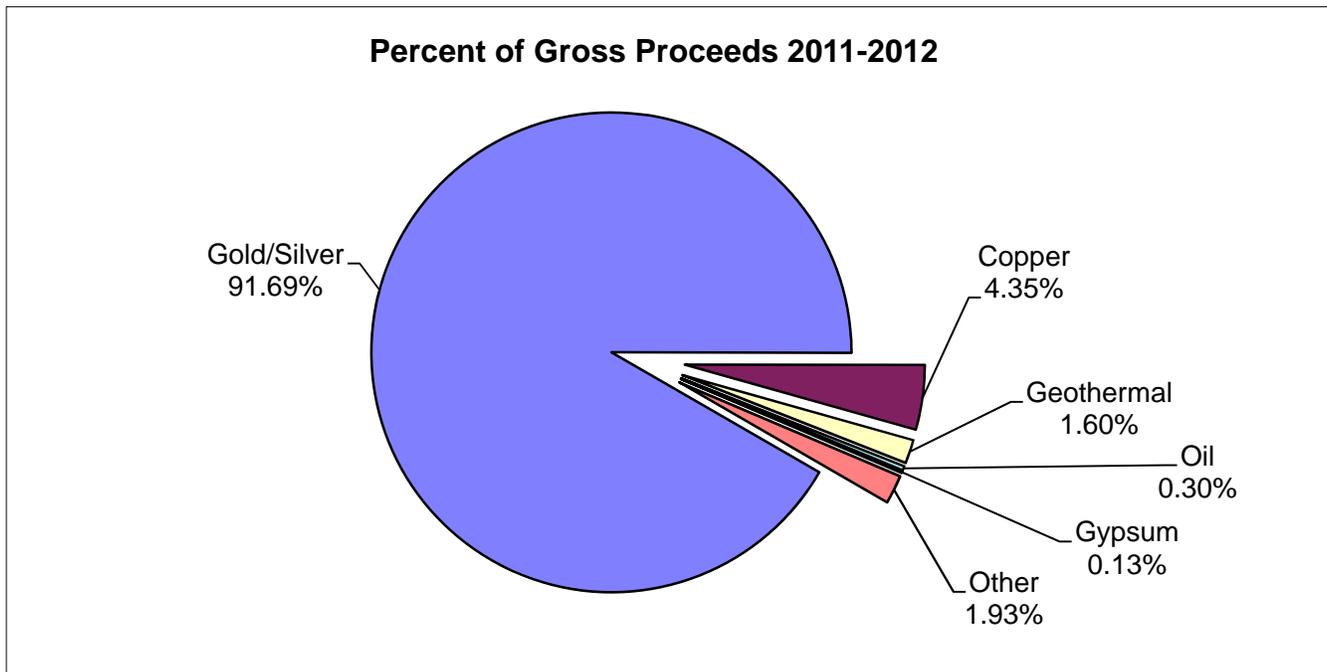
The Nevada Department of Taxation determines the tax on the net proceeds of minerals pursuant to NRS Chapter 362. Producers annually report the gross yield of each separate extractive operation as well as expenses related to the extraction, processing, transportation, and marketing of the mineral. Royalty recipients report only the amount of royalties received. The Department calculates the net proceeds by deducting allowable expenses from the gross yield.

The tax rate on the net proceeds of each operation depends on the ratio of the net proceeds to the gross proceeds as provided in NRS 362.140. The maximum tax rate is five percent, applied to net proceeds in excess of \$4,000,000 annually and to all royalties. Taxpayers are required to estimate current year taxes and pre-pay based on those estimates. The Department certifies and bills the net proceeds tax due each year on April 20th, with final payment due by May 10th.

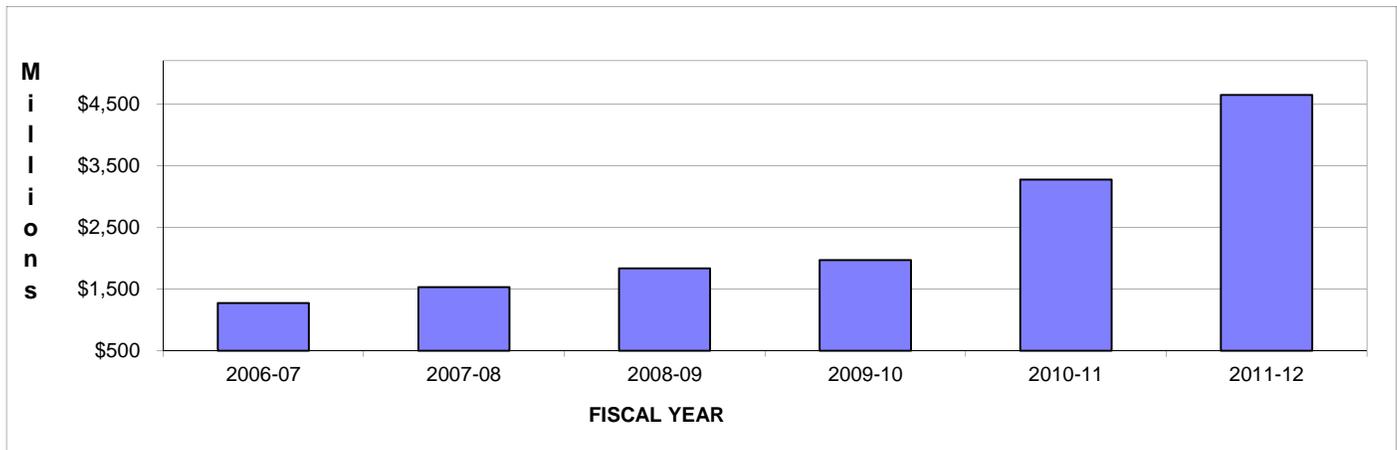
## Percent of Total Gross Proceeds by Mineral Type

Mineral Type	Percent of Total Gross Proceeds 2008-2009	Percent of Total Gross Proceeds 2009-2010	Percent of Total Gross Proceeds 2010-2011	Percent of Total Gross Proceeds 2011-2012
Gold/Silver	87.46%	87.80%	88.11%	91.69%
Copper	7.19%	7.60%	6.48%	4.35%
Geothermal	1.67%	1.91%	1.93%	1.60%
Oil	0.59%	0.38%	0.35%	0.30%
Gypsum	0.25%	0.21%	0.16%	0.13%
Other	2.84%	2.10%	2.97%	1.93%
	100.00%	100.00%	100.00%	100.00%

Other includes: Building Stone, Clay, Copper, Dolomite, Feldspar, Gemstones, Salt, and other miscellaneous minerals.



## ACTUAL NET PROCEEDS OF MINERALS ASSESSED VALUATIONS



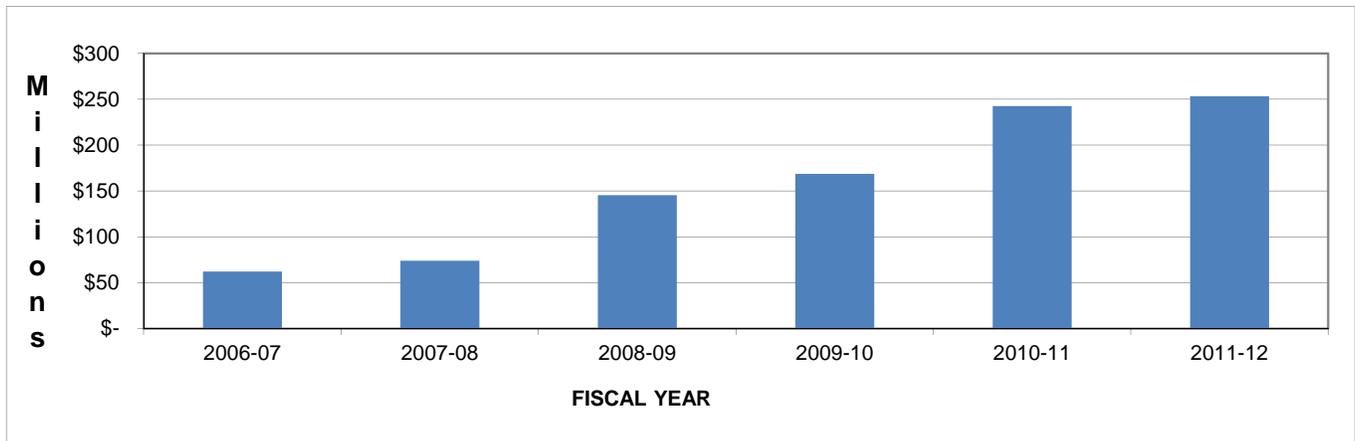
FISCAL YEAR	ACTUAL ASSESSED VALUATION*	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	ACTUAL ASSESSED VALUATION*	% CHANGE FROM PRIOR YEAR
2006-07	\$ 1,270,839,999	48.98%	2009-10	\$ 1,970,113,768	7.42%
2007-08	1,531,548,125	20.51%	2010-11	3,275,436,745	66.26%
2008-09	1,833,998,864	19.75%	2011-12	4,648,750,869	41.93%

\* Based on actual calendar year reports to the Department.

COUNTY	2007-08	2008-09	2009-10	2010-11	2011-12
Carson City	\$ -	\$ -	\$ -	\$ -	\$ -
Churchill	30,155,943	19,075,744	23,267,635	24,516,795	25,803,889
Clark	1,795,865	2,489,979	2,418,622	1,335,968	3,466,066
Douglas	7,264	19,648	171,090	14,674	5,110
Elko	68,097,906	143,840,923	176,633,225	281,040,688	354,600,652
Esmeralda	6,495,277	8,602,664	3,494,904	7,015,362	1,653,297
Eureka	568,268,997	898,248,335	874,988,162	1,073,760,797	1,427,152,981
Humboldt	268,529,167	247,962,200	256,085,689	312,887,705	498,889,143
Lander	96,274,458	55,436,162	214,492,689	1,078,703,432	1,910,412,698
Lincoln	47,720	159,986	117,531	65,331	162,949
Lyon	242,093	125,980	92,101	503,721	1,058,629
Mineral	3,429,199	5,024,457	10,825,648	19,172,111	24,652,787
Nye	193,586,148	198,471,385	187,251,591	209,039,727	281,861,442
Pershing	51,250,211	60,178,361	29,600,953	62,545,156	30,043,508
Storey	36,640	81,098	287,319	354,160	629,423
Washoe	4,259,749	2,871,292	8,523,225	2,452,716	11,474,884
White Pine	239,071,488	191,410,650	181,863,384	202,028,402	76,883,410
<b>TOTAL</b>	<b>\$ 1,531,548,125</b>	<b>\$ 1,833,998,864</b>	<b>\$ 1,970,113,768</b>	<b>\$ 3,275,436,745</b>	<b>\$ 4,648,750,869</b>

\*\*Adjustments for County and State Board of Equalization pending decisions, and pending or unresolved audits are not reflected.

## NET PROCEEDS OF MINERALS TAX REVENUE COLLECTION AND DISTRIBUTION



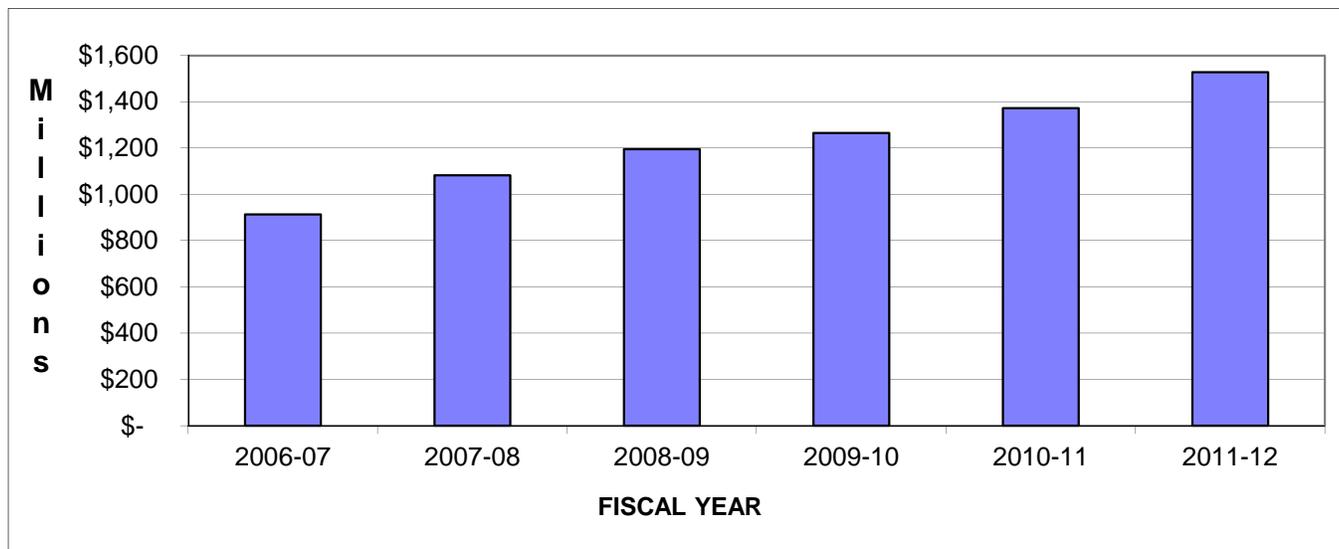
FISCAL YEAR	TAX REVENUE	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TAX REVENUE	% CHANGE FROM PRIOR YEAR
2006-07	\$ 62,178,511	39.65%	2009-10	\$ 168,695,319	15.98%
2007-08	74,129,804	19.22%	2010-11	242,605,014	43.81%
2008-09	145,449,950	96.21%	2011-12*	253,311,919	4.41%

\* Distribution of \$214,339,915 in projected Net Proceeds for Fiscal Year 2012-13 as a result of SB 2 is detailed below.

### NET PROCEEDS OF MINERALS TAX DISTRIBUTION FISCAL YEAR 2011-2012

COUNTY	Prior Year Billings	2011-2012 Billings	2012-2013 Projections	TOTAL DISTRIBUTION
Carson City	\$ -	\$ -	\$ -	\$ -
Churchill		55,688	441,439	497,127
Clark		40,350	69,752	110,102
Douglas		135		135
Elko	353,135	1,625,165	7,146,027	9,124,327
Esmeralda		18,142	147,347	165,489
Eureka		2,634,010	23,044,543	25,678,553
Humboldt		3,017,305	11,418,196	14,435,501
Lander		5,495,262	52,975,474	58,470,736
Lincoln		8,897	2,160	11,057
Lyon		28,808	1,117	29,924
Mineral		125,759	805,045	930,803
Nye		3,859,090	5,213,206	9,072,296
Pershing		969,494	948,488	1,917,981
Storey		22,541	124,015	146,557
Washoe		18,415	-	18,415
White Pine		-	3,638,804	3,638,804
<b>TOTAL COUNTY DISTRIBUTION</b>	<b>\$ 353,135</b>	<b>\$ 17,919,059</b>	<b>\$ 105,975,613</b>	<b>\$ 124,247,807</b>
State Debt Service Fund	25,247	1,307,937	7,316,069	8,649,254
State General Fund	364,184	19,002,441	101,048,233	120,414,858
State General Fund (Penalties & Interest)	-	-	-	-
Postage	-	-	-	-
<b>TOTAL</b>	<b>\$ 742,566</b>	<b>\$ 38,229,437</b>	<b>\$ 214,339,915</b>	<b>\$ 253,311,919</b>

## MINING PROPERTIES - ASSESSED VALUATIONS



FISCAL YEAR	ASSESSED VALUATION	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	ASSESSED VALUATION	% CHANGE FROM PRIOR YEAR
2006-07	\$ 913,819,390	15.93%	2009-10	\$ 1,266,017,380	5.85%
2007-08	1,083,034,360	18.52%	2010-11	1,372,671,888	8.42%
2008-09	1,196,060,430	10.44%	2011-12	1,528,393,060	11.34%

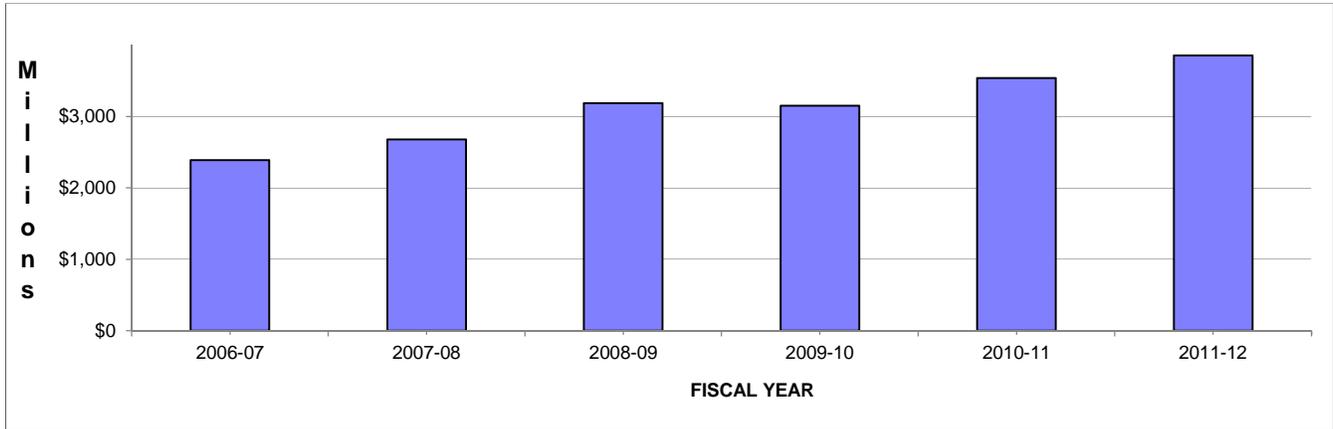
The secured, unsecured, and supplemental assessments form the values for the fiscal years above.

The Department of Taxation is required to appraise all mining improvements and personal property in accordance with NRS 362.100(1b). The appraisals shown here are transmitted to the County Assessors who then apply adjustments, abatements, tax caps or land values.

COUNTY	FISCAL YEAR 2010-11		FISCAL YEAR 2011-12	
	NUMBER OF APPRAISALS	ASSESSED VALUATION	NUMBER OF APPRAISALS	ASSESSED VALUATION*
Carson City	0	\$ -	0	\$ -
Churchill	11	182,818,496	11	140,993,674
Clark	8	11,240,052	6	15,011,969
Douglas	0	-	0	-
Elko	23	69,372,990	23	94,627,845
Esmeralda	10	5,315,720	9	9,266,494
Eureka	20	396,206,903	20	432,658,570
Humboldt	26	203,289,848	22	166,932,358
Lander	21	239,307,310	21	285,916,013
Lincoln	4	237,889	6	385,195
Lyon	8	9,477,896	7	10,648,569
Mineral	2	9,325,999	2	9,481,905
Nye	27	86,265,829	26	110,098,690
Pershing	12	46,435,954	11	65,904,180
Storey	2	4,860,789	2	5,063,269
Washoe	7	40,786,631	7	46,264,078
White Pine	6	67,729,582	7	135,140,251
<b>TOTAL</b>	<b>187</b>	<b>\$ 1,372,671,888</b>	<b>180</b>	<b>\$ 1,528,393,060</b>

\*May include adjustments for County and State Boards of Equalization through 2012.

**2011 - 2012 TAX YEAR  
INTERSTATE AND INTERCOUNTY VALUATIONS  
(ASSESSED VALUE)**



ASSESSMENT YEAR	VALUATION	% CHANGE FROM PRIOR YEAR	ASSESSMENT YEAR	VALUATION	% CHANGE FROM PRIOR YEAR
2006-07	\$ 2,387,226,864	5.01%	2009-10	\$ 3,153,422,376	-0.98%
2007-08	2,677,866,123	12.17%	2010-11	3,537,581,638	12.18%
2008-09	3,184,699,325	18.93%	2011-12	3,856,099,094	9.00%

**CENTRALLY ASSESSED UNITARY AND CONSTRUCTION WORK IN PROGRESS  
TAX DISTRIBUTION  
FISCAL YEAR 2011-12**

COUNTY	SECURED UTILITIES & 6-Mo CWIP	PRIVATE CARLINES	UNSECURED 12-Mo CWIP and PET	TOTAL TAX
Carson City	\$ 1,021,947	\$ -	\$ 31,673	\$ 1,053,620
Churchill	1,551,803	6,351	37,144	\$ 1,595,298
Clark	36,359,892	11,733	2,657,388	\$ 39,029,013
Douglas	941,318	-	22,259	\$ 963,577
Elko	2,939,616	27,066	3,141,023	\$ 6,107,704
Esmeralda	508,896	-	16,211	\$ 525,107
Eureka	473,010	3,932	10,889	\$ 487,831
Humboldt	2,255,354	13,297	2,344,823	\$ 4,613,475
Lander	1,405,976	6,018	34,608	\$ 1,446,601
Lincoln	1,368,345	9,234	515,938	\$ 1,893,517
Lyon	2,266,582	4,176	58,461	\$ 2,329,219
Mineral	633,372	-	17,800	\$ 651,172
Nye	2,013,805	-	315,357	\$ 2,329,161
Pershing	1,411,087	11,396	41,906	\$ 1,464,388
Storey	3,461,372	1,313	9,578	\$ 3,472,263
Washoe	9,282,690	10,351	1,311,557	\$ 10,604,599
White Pine	969,622	-	168,582	\$ 1,138,204
<b>Total County Distribution</b>	<b>\$ 68,864,687</b>	<b>\$ 104,866</b>	<b>\$ 10,735,197</b>	<b>\$ 79,704,750</b>
State Debt Service Fund	4,193,329	7,129	739,072	4,939,530
State General Fund - P&I	-	-	4,327	4,327
Postage	-	28	17	45
<b>TOTAL</b>	<b>\$ 73,058,016</b>	<b>\$ 112,023</b>	<b>\$ 11,478,612</b>	<b>\$ 84,648,651</b>

**2011 - 2012 Tax Year  
Secured Tax Roll Summary  
Assessed Values - Centrally Assessed Properties**

	Airlines		Electrics		Gas/Pipelines		Railroads		Communications		Total By County
	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	
Carson City	\$ 227,969	\$ -	\$ 17,184,604	\$ 386,352	\$ 18,505,892	\$ 139,806	\$ -	\$ -	\$ 8,336,808	\$ 188,217	\$ 44,969,648
Churchill	3,126,036	3,121	30,399,263	687,232	12,730,939	123,559	8,838,568	6,968	10,263,030	145,820	66,324,536
Clark	163,542,788	262,464	1,522,263,220	51,671,090	281,610,394	2,787,107	20,611,133	16,488	47,956,416	427,439	2,091,148,539
Douglas	83,736	-	33,215,147	746,757	4,120,457	31,129	-	-	11,316,412	-	49,513,638
Elko	3,373,529	2,359	57,129,514	904,668	6,368,898	48,115	40,152,784	31,370	27,231,967	294,661	135,537,865
Esmeralda	9,183,214	49,067	11,572,922	263,025	-	-	-	6,042	314,657	2,746	21,391,673
Eureka	1,601,852	6,200	18,035,017	354,709	840,748	6,352	7,756,760	17,036	5,418,216	99,877	34,136,767
Humboldt	5,446,727	2,811	74,347,920	971,145	10,306,593	77,863	21,829,596	4,952	6,800,895	202,875	119,991,377
Lander	5,496,331	1,780	32,788,374	736,402	1,597,531	12,069	6,347,451	12,082	7,020,937	118,765	54,131,722
Lincoln	4,485,600	3,187	10,842,344	361,872	18,953,151	334,663	15,103,653	4,785	4,652,720	165,580	54,907,555
Lyon	2,341,027	7,589	55,919,464	1,266,667	15,723,557	131,788	6,015,694	-	11,152,462	186,780	92,745,028
Mineral	4,043,229	16,399	19,037,702	433,003	864,072	6,528	-	-	414,985	10,566	24,826,484
Nye	20,693,547	54,214	46,567,923	1,080,875	521,242	3,938	-	10,262	7,793,496	171,380	76,896,877
Pershing	2,599,358	801	34,826,964	787,051	11,019,665	83,250	13,153,157	1,068	3,116,377	154,485	65,742,176
Storey	964,526	3,185	106,178,530	311,568	4,022,532	46,427	1,368,189	14,748	586,716	27,047	113,523,468
Washoe	26,050,823	41,989	146,307,807	3,303,749	82,768,329	408,309	18,731,015	-	61,947,498	1,367,946	340,927,465
White Pine	3,160,606	3,433	14,245,285	181,938	-	-	-	-	12,183,407	124,817	29,899,486
<b>Total</b>	<b>\$ 256,420,898</b>	<b>\$ 458,599</b>	<b>\$ 2,230,862,000</b>	<b>\$ 64,448,103</b>	<b>\$ 469,954,000</b>	<b>\$ 4,240,903</b>	<b>\$ 159,908,000</b>	<b>\$ 125,801</b>	<b>\$ 226,506,999</b>	<b>\$ 3,689,001</b>	<b>\$ 3,416,614,304</b>

**2011-2012 TAX YEAR  
UNSECURED TAX ROLL SUMMARY  
ASSESSED VALUES CENTRALLY ASSESSED PROPERTIES**

	Unsecured Airlines	Private Carlines	Property Escaping Taxation	Twelve Month CWIP*					Total 12 Mo CWIP
				Airlines	Electrics	Gas/Pipeline	Railroad	Communication	
Carson City	\$ 14,573	\$ -	\$ -	\$ 31,452	\$ 320,078	\$ 295,120	\$ -	\$ 422,969	\$ 1,069,619
Churchill	225,881	249,290	-	5,453	638,720	221,084	27,805	234,168	1,127,230
Clark	12,391,685	474,333	-	859,671	64,174,451	20,772,285	65,793	806,470	86,678,670
Douglas	-	-	-	331	618,660	65,710	-	97,820	782,521
Elko	1,484,183	1,159,590	-	124,162	1,027,831	129,165,480	125,181	569,294	131,011,948
Esmeralda	-	-	-	2,513	560,193	-	-	6,215	568,921
Eureka	119,013	252,474	-	641	349,663	13,408	24,110	164,277	552,099
Humboldt	12,067	659,987	-	4,000	1,119,351	108,765,222	67,982	414,951	110,371,506
Lander	213,737	195,135	-	3,286	610,427	25,476	19,759	211,409	870,357
Lincoln	-	369,222	-	616	10,069,479	7,710,742	48,213	404,750	18,233,800
Lyon	65,578	152,840	-	600	1,223,311	259,324	19,094	414,380	1,916,709
Mineral	-	-	-	929	471,202	13,780	-	24,114	510,025
Nye	1,428,297	-	-	3,342	8,959,392	8,312	-	390,261	9,361,307
Pershing	223,453	402,656	-	260	726,398	175,735	40,949	251,838	1,195,180
Storey	-	41,226	-	159	162,172	77,005	4,261	47,462	291,059
Washoe	395,871	387,441	-	747,681	3,150,452	41,952,917	58,852	3,281,036	49,190,938
White Pine	43,661	-	-	32,403	4,523,720	-	-	234,585	4,790,708
<b>Total</b>	<b>\$16,617,999</b>	<b>\$4,344,194</b>	<b>\$0</b>	<b>\$1,817,499</b>	<b>\$98,705,500</b>	<b>\$309,521,600</b>	<b>\$501,999</b>	<b>\$7,975,999</b>	<b>\$418,522,597</b>

\*CWIP = Construction Work in Progress

Pursuant to NRS 361.321, construction work-in-progress (CWIP) must be included on the central assessment roll.

**2011-2012 TAX YEAR  
CENTRALLY ASSESSED UTILITIES TAX ROLL SUMMARY**

	Secured Unitary Assessments	Secured 6 Mo. CWIP * Assessments	Unsecured Airline Assessments	Unsecured Carline Assessments	Unsecured PET ** Assessments	Unsecured 12 Mo. CWIP* Assessments	Combined Number of Assessments	Secured Total Value Assessments	Unsecured Total Value Assessments	Combined Total Value Assessments
Carson City	11	4	2	0	0	6	23	\$ 44,969,648	\$ 1,084,192	\$ 46,053,840
Churchill	26	12	1	167	0	14	220	66,324,536	1,602,401	67,926,937
Clark	67	25	12	109	0	31	244	2,091,148,539	99,544,688	2,190,693,227
Douglas	9	11		0	0	4	24	49,513,638	782,521	50,296,159
Elko	29	17	2	169	0	20	237	135,537,865	133,655,721	269,193,586
Esmeralda	9	4		0	0	5	18	21,391,673	568,921	21,960,594
Eureka	22	11	1	169	0	13	216	34,136,767	923,586	35,060,353
Humboldt	22	12	1	169	0	14	218	119,991,377	111,043,560	231,034,937
Lander	23	11	1	167	0	13	215	54,131,722	1,279,229	55,410,951
Lincoln	20	13	0	109	0	17	159	54,907,555	18,603,022	73,510,577
Lyon	23	12	1	162	0	15	213	92,745,028	2,135,127	94,880,155
Mineral	14	7	0	0	0	9	30	24,826,484	510,025	25,336,509
Nye	18	9	2	0	0	11	40	76,896,877	10,789,604	87,686,481
Pershing	23	12	1	169	0	13	218	65,742,176	1,821,289	67,563,465
Storey	20	10	0	162	0	11	203	113,523,468	332,285	113,855,753
Washoe	42	16	6	169	0	21	254	340,927,465	49,974,250	390,901,715
White Pine	15	7	2	0	0	10	34	29,899,486	4,834,369	34,733,855
<b>Total</b>	<b>393</b>	<b>193</b>	<b>32</b>	<b>1,721</b>	<b>0</b>	<b>227</b>	<b>2,566</b>	<b>3,416,614,304</b>	<b>439,484,790</b>	<b>3,856,099,094</b>

\* Construction Work in Progress

\*\* Property Escaping Taxation

## **LOCAL GOVERNMENT FINANCE SECTION**

The purpose of the Local Government Finance section is to oversee the financial administration of Nevada's counties, cities, schools and special districts. For the Fiscal Year ended June 30, 2012, this consisted of overseeing the financial activities of 17 counties, 18 incorporated cities, 48 unincorporated towns, 17 school districts, 153 special districts including 4 multi-county districts.

The major areas of responsibility of the section are contained within the provisions of the Local Government Budget & Finance Act (NRS 354.470 to 354.626, inclusive). The areas include overseeing the revenue limitations, indebtedness, budgets and audits of local governments. The section's functional responsibilities within each area include the following:

### REVENUE LIMITATIONS

#### Taxes

Establish and monitor the maximum allowed revenue a local government may receive from property taxes.

Compile, calculate and prepare proforma projections of revenue a local government may receive from property taxes.

Calculate and prepare property tax rates to be certified by the Nevada Tax Commission.

Prepare and publish the Property Tax Rates Publication for Nevada Local Governments.

#### Fees for Licenses and Permits

Prescribe guidelines for calculating fee increases for business licenses and building permits.

Monitor for compliance the adoption or increase of fees for business licenses and building permits.

### INDEBTEDNESS

#### Medium Term Obligations

Review and approve or disapprove medium term financing requests including lease/purchase obligations. The approval or disapproval is based upon the probable ability of the local government to repay the debt.

#### Annual Indebtedness Report

Analyze, for reasonableness, the annual indebtedness information submitted by the local governments.

Compile, prepare and publish the Annual Local Government Indebtedness Report.

### BUDGETS

Examine, review, and approve local government budgets based on compliance or noncompliance with statutes and regulations. The examination procedures include but are not limited to the following:

1. Review in detail the form, classification and content of the local governments' estimated resources and expenditures/expenses;
2. Review and verify reported actual prior year resources and expenditures/expenses with the amounts contained in the local governments' audited financial statements.

The examination and approval process applies to tentative, final, amended and augmented budgets.

Prepare and provide local governments with a written certificate of compliance or a written notice of lack of compliance regarding their submitted budget documents.

Local Government Finance Section (con't)

AUDITS

Review annual independent audits of local governments to determine whether the audits comply with regulations adopted pursuant to NRS 354.594.

Refer to the State Board of Accountancy audits which do not adhere to regulations adopted pursuant to NRS 354.594.

Identify all statute and regulation violations reported within each audit.

Evaluate and monitor each local government's plan to correct the identified statute and regulation violations.

In addition, the Local Government Finance Division determines and advises local government officers of regulations, procedures and report forms for compliance with the Local Government Budget and Finance Act. The Division makes such determinations after hearing the advice and recommendations of the Committee on Local Government Finance.

**LOCAL GOVERNMENT  
BUDGETED (ESTIMATED) EXPENDITURES-EXPENSES\*  
FISCAL YEAR 2011-12**

	COUNTY	SCHOOLS	CITIES	TOWNS	DISTRICTS	TOTAL
Carson City	\$ 119,682,619	\$ 87,942,236	\$ -	\$ -	\$ 5,492,774	\$ 213,117,629
Churchill	48,999,644	56,332,209	24,947,296	-	1,346,593	131,625,742
Clark	6,020,179,983	4,663,500,000	2,435,163,617	11,422,566	1,578,854,445	14,709,120,611
Douglas	79,135,781	76,167,091	-	5,677,891	61,133,830	222,114,593
Elko	56,559,319	117,436,710	76,898,017	3,046,289	7,982,334	261,922,669
Esmeralda	7,830,516	2,071,012	-	564,553	-	10,466,081
Eureka	36,139,069	19,591,900	-	814,250	867,200	57,412,419
Humboldt	29,349,643	36,320,520	10,908,066	-	42,253,200	118,831,429
Lander	41,868,397	14,213,968	-	2,807,725	11,413,569	70,303,659
Lincoln	14,054,057	13,738,054	2,971,347	1,278,121	9,158,889	41,200,468
Lyon	69,154,613	91,430,152	29,403,462	-	18,504,088	208,492,315
Mineral	10,071,669	7,848,684	-	2,197,877	13,540,617	33,658,847
Nye	108,293,611	75,360,043	-	24,272,626	3,105,756	211,032,036
Pershing	13,489,563	13,218,662	2,398,799	74,600	11,017,483	40,199,107
Storey	23,077,624	7,716,946	-	64,000	2,730,348	33,588,918
Washoe	589,115,415	633,517,432	444,690,879	-	490,232,353	2,157,556,079
White Pine	18,679,368	16,292,126	6,965,244	173,008	28,541,333	70,651,079
Multi-county district:	-	-	-	-	6,629,098	6,629,098
<b>TOTALS</b>	<b>\$7,285,680,891</b>	<b>\$5,932,697,745</b>	<b>\$3,034,346,727</b>	<b>\$52,393,506</b>	<b>\$2,292,803,910</b>	<b>\$18,597,922,779</b>

\* Source: Final budgets filed June 1, 2011