

Minutes of the Committee Meeting
COMMITTEE ON LOCAL GOVERNMENT FINANCE
October 17, 2023, 1:00 p.m.

The meeting was held at the Department of Taxation, 1550 College Parkway, Carson City as well as via zoom.

COMMITTEE MEMBERS PRESENT:

Marvin Leavitt
Jessica Colvin
Paul Johnson
Tom Ciesynski
Gina Rackley
Felicia O'Carroll
Jeff Cronk
Abigail Yacoben
Jim McIntosh
Mary Walker

MEMBERS OF THE PUBLIC PRESENT:

Name	Representing
Will Harty	N. Las Vegas
Beau Bennett Riggs	

COUNSEL TO COMMITTEE:

Kayla Dorame

**DEPT OF TAXATION STAFF
PRESENT:**

Kelly Langley
Kellie Grahmann
Evelyn Barragan
Patricia Olmstead
Christina Griffith
Chali Spurlock

ITEM 1. ROLL CALL AND OPENING REMARKS

Member Marty Johnson was absent. All other members were present.

Chairman Leavitt let the Committee know that he appreciates the service it has provided over the years.

ITEM 2. PUBLIC COMMENT

No public comment.

ITEM 3. FOR POSSIBLE ACTION: DISCUSSION AND CONSIDERATION OF THE CITY OF NORTH LAS VEGAS' FINANCIAL CONDITION:

(a) Update from the City of North Las Vegas regarding its proposed (SB78) 5-year PILT reduction plan

Will Harty, CFO for the City of North Las Vegas, spoke on the City's proposed 5-year PILT reduction plan. The City of North Las Vegas has presented this plan to its City Council.

Member Cronk questioned if the flat amount presented took away from the previous percentage. Mr. Harty stated that this amount fits in nicely with the previous percentages.

Member Yacoben asked Mr. Harty whether the plan would be in jeopardy if any of the overrides don't pass. He replied that the hardships would come after the five years, at which point the City would want to reassess.

Chairman Leavitt asked Mr. Harty where the City stands on staffing. Mr. Harty replied that the City has somewhat recovered from its previous financial hardships, and have staffed many positions. Staffing has increased even though the City has fewer funded positions than most agencies. The City is being careful to not get back in the situation it was in.

Member Ciesynski asked Mr. Harty the status of negotiations with the City's bargaining groups. Mr. Harty replied that the City approved a three-year contract through 2026. The City will be going into negotiations with its police union, as that contract will expire in 2024.

Chairman Leavitt suggested the Committee on Local Government Finance accept and approve the plan as proposed.

Member Colvin asked Mr. Harty if he foresees additional reductions in the next 5 years. Mr. Harty replied that it is likely, but too early to know.

Member Paul Johnson moved to approve the plan as submitted. Member Walker seconded the motion. Motion passed unanimously.

ITEM 4. FOR POSSIBLE ACTION: DISCUSSION AND RECOMMENDATION FROM THE SUBCOMMITTEE REGARDING THE COMMITTEE ON LOCAL GOVERNMENT FINANCE'S ("CLGF") REGULATORY RECOMMENDATIONS PROPOSAL TO ADOPT REGULATORY RECOMMENDATIONS PURSUANT TO EXECUTIVE ORDER 2023-003 AND NRS CHAPTER 233B PURSUANT TO SUBCOMMITTEE RECOMMENDATION.

Kelly Langley, Supervisor Local Government Services, explained that the Subcommittee upheld the recommendations of the Committee on Local Government Finance. Ms. Langley further explained the next steps of a workshop and adoption hearing.

Member McIntosh stated Ms. Langley accurately summarized the matter and the Subcommittee agrees with the Committee's recommendations.

Member Ciesynski moved to approve the regulatory recommendations as presented. Member O'Carroll seconded the motion. Motion passed unanimously.

ITEM 5. BRIEFING TO AND FROM THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF

Ms. Langley gave a brief overview of the Indebtedness Report.

Member Cronk thanked staff for its hard work.

Chairman Leavitt commented how well local governments have been controlling debt.

Member Colvin and Ms. Langley talked about assessed value and property tax. Chairman Leavitt agreed that it is interesting how the role of property taxes in the local entities' budgets have changed.

Member Ciesynski noted he is concerned with rural school districts being unable to make repairs.

ITEM 6. REVIEW AND APPROVAL OF MINUTES

(a) For Possible Action: CLGF Meeting – August 8, 2023

(b) For Possible Action: CLGF Subcommittee Meeting – September 18, 2023

Chairman Leavitt requested a motion to accept both sets of minutes as one item.

Member Yacoben moved to accept both the August and September meeting minutes. Member Cronk seconded the motion. Motion passed unanimously.

ITEM 7. FOR POSSIBLE ACTION: SCHEDULE DATE AND REVIEW AGENDA TOPICS FOR THE NEXT MEETING

Chairman Leavitt noted the regulation workshop should be done by the next meeting. He also added the audit reports should be received by then. He would like Esmeralda County to return next time to update the Committee.

Chairman Leavitt requested the next meeting for the end of January or beginning of February. Member Ciesynski requested that Nye County return to update the Committee at its next meeting, and Chairman Leavitt agreed.

ITEM 8. PUBLIC COMMENT

No public comment.

ITEM 9. FOR POSSIBLE ACTION: ADJOURNMENT

Meeting adjourned.