

RECEIVED

APR 16 2020

State of Nevada
Department of Taxation

Verdi Television District

PO Box 221

Verdi, NV 89439

775-440-1235

775-345-0202

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937

Verdi Television District _____ herewith submits the FINAL BUDGET for the
fiscal year ending June 30, 2021

This budget contains _____ funds, including Debt Service, requiring property tax revenues totaling \$ _____

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits,
the tax rate will be increased by an amount not to exceed _____ If the final computation requires, the tax rate will be
lowered.

This budget contains 1 governmental fund types with estimated expenditures of \$ 296,500 and
_____ proprietary funds with estimated expenses of \$ _____

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local
Government Budget and Finance Act).

CERTIFICATION

I Barbara Ting
(Print Name)
Secretary-Bookkeeper
(Title)

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed: Barbara Ting

Dated: April 13, 2020

APPROVED BY THE GOVERNING BOARD

Drew K. Croconi
Michelle J. Zimm
Bruce R. Combs
Michelle J. Zimm
Michelle J. Zimm
Michelle J. Zimm
Michelle J. Zimm
Michelle J. Zimm
Michelle J. Zimm

SCHEDULED PUBLIC HEARING:

(Must be held from May 18, 2020 to May 31, 2020 this year)

Date and Time: April 13, 2020- 6 pm

Publication Date: 6-Apr-20

Place: Zoom Meeting https://usfj280779423

VERDI TELEVISION DISTRICT

NOTICE OF FINAL BUDGET MEETING

The public is invited to join the scheduled Zoom meeting
Meeting agenda available by emailing verditvdistrict@sbcglobal.net

Topic: Verdi TV District Meeting

Time: Apr 13, 2020 06:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://zoom.us/j/280779423>

Meeting ID: 280 779 423

**PROOF OF
PUBLICATION**

**STATE OF WISCONSIN SS.
COUNTY OF BROWN**

VERDI TV DISTRICT
PO BOX 221

VERDI NV 89439

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the date: 04/08/2020 - 04/08/2020, for exact publication dates please see last line of Proof of Publication below.

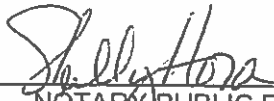
**VERDI TELEVISION
DISTRICT
NOTICE OF FINAL BUDGET
MEETING**
The public is invited to join the
scheduled Zoom meeting
Meeting agenda available by
emailing
verditvdistrict@sbcglobal.net
Topic: Verdi TV District Meeting
Time: Apr 13, 2020 06:00 PM
Pacific Time (US and Canada)
Join Zoom Meeting
<https://zoom.us/j/280779423>
Meeting ID: 280 779 423
No. 4143108 April 8, 2020

04/08/2020



Legal Clerk

Subscribed and sworn before me this
8th of April 2020.



NOTARY PUBLIC RESIDING
AT STATE OF WISCONSIN
COUNTY OF BROWN

Notary Expires: 8-25-23

**SHELLY HORA
Notary Public
State of Wisconsin**

Ad#.0004143108
P O : 4/13 Meeting
of Affidavits 1

This is not an invoice

VERDI TELEVISION DISTRICT
P. O. BOX 221
VERDI, NEVADA 89439

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/19	ESTIMATED CURRENT YEAR ENDING 06/30/20	BUDGET YEAR ENDING 06/30/21
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL			

POPULATION (AS OF JULY 1)	3,000	3,000	3,000
SOURCE OF POPULATION ESTIMATE*	Verdi Post Office	Verdi Post Office	Verdi Post Office
Assessed Valuation (Secured and Unsecured Only)	703,970,264	773,376,618	870,094,332
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	703,970,264	773,376,618	870,094,332
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0	0	0

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

Verdi Television District
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.0167	870,094,332	145,306	0	0	0	0
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXXXX		
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L							
N. Debt							
O. TOTAL M AND N	0.0167	870,094,332	145,306	0	0	0	0

Verdi Television District

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE	600	600		600
Total Operating Revenue	600	600		600
OPERATING EXPENSE Bookkeeping & Professional	36,000	36,000		36,000
Donation	5,000	5,000		5,000
Equipment Rental	1,600	1,000		1,000
Insurance	4,672	4,600		4,600
Legal & Accounting	2,250	2,400		2,400
Office Expense & Advertising	269	300		300
Office Rent	6,328	6,500		6,500
Repairs & Maintenance	44,922	55,000		55,000
Special Equipment				150,000
Utilities	5,463	11,500		5,500
Depreciation/Amortization	28,650	30,000		30,000
Total Operating Expense	135,154	152,300		298,500
Operating Income or (Loss)	-134,553	-151,700		-295,900
NONOPERATING REVENUES				
Interest Earned				
Property Taxes				
Subsidies				
Consolidated Tax	63,893	63,893		63,893
AB104 Fairshare	48,869	60,000		65,000
Other income tax refund	1,272			
Total Nonoperating Revenues	114,034	123,893		128,893
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	114,304	123,893		128,893
Net Income before Operating Transfers				
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	-20,520	-27,807		-167,007

Verdi Television District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND _____

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
	600	600		600
Cash paid for goods & services	✓ 106,504	152,300		296,500
a. Net cash provided by (or used for) operating activities	-105,904	-151,700		-295,900
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Purchase of fixed assets	11,956			
b. Net cash provided by (or used for) noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities				
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Tax revenue	112,762	123,893		128,893
Sales Tax refund	1,272			
d. Net cash provided by (or used in) investing activities				
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-3,826	-27,807		-167,007
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	751,556	747,730		719,923
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	747,730	719,923		552,916

Verdi Television District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND _____

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), each (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 81st Session; February 1, 2021 to May 31, 2021

1. Activity:	_____	-0-
2. Funding Source:	_____	N/A
3. Transportation	\$ _____	-0-
4. Lodging and meals	\$ _____	-0-
5. Salaries and Wages	\$ _____	-0-
6. Compensation to lobbyists	\$ _____	-0-
7. Entertainment	\$ _____	-0-
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$ _____	-0-
Total	\$ _____	<u>-0-</u>

Entity: VERDI TELEVISION DISTRICT

Budget Year 2020-2021

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2020 - 2021

Local Government: Verdi Television District
Contact: Barbara Ting
E-mail Address: verditvdistrict@sbcglobal.net
Daytime Telephone: 775-440-1235

0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2020-21	Proposed Expenditure FY 2021-22	Reason or need for contract:
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2020 - 2021

Local Government: VERDI TELEVISION DISTRICT

Contact: BARBARA TINE

E-mail Address: VERDITV.DISTRICT@SBCGLOBAL.NET

Daytime Telephone: 775-440-1835

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2020-21	Proposed Expenditure FY 2021-22	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.nv.gov>

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) 688-1295
Fax: (775) 688-1303

STEVE SISOLAK
Governor
JAMES DEVOLLD
Chair, Nevada Tax Commission
MELANIE YOUNG
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

March 16, 2021

Ms. Barbara Ting
Verdi Television District
P.O. Box 221
Verdi, NV 89439

Re: Exempt Status

Dear Ms. Ting:

The Resolution filed by your district for exemption from certain filings pursuant to NRS 354.475 has been reviewed by the Department of Taxation and is hereby granted exemption from the following:

1. Filing a tentative budget for Fiscal Year 2021-22.
2. Filing an audit report for Fiscal Year 2020-21.
3. All publishing requirements of the Local Government Budget and Finance Act, except the annual publication of a notice of budget adoption and filing.
4. Maintaining accounting records on an accrual or modified accrual basis.

The above exemption is conditioned on the district's proposed expenditures for fiscal year ending June 30, 2021 not exceeding \$300,000. In the event that the actual expenditures for Fiscal Year **2021** exceed \$300,000, statutory filing requirements shall apply.

With this exemption, this District is required to:

- a. File an annual fiscal report and quarterly status reports in accordance with NRS 354.6015.
- b. File the **Annual Budget on or before April 15, 2021** pursuant to NRS 354.475.
- c. Provide notice and hold a public hearing for the budget. The date for your **public hearing must be prior to the adoption of the annual budget, pursuant to NAC 354.050.**
- d. File a Statement of Revenues, Expenditures and Changes in Fund Balance, as well as a Balance Sheet for governmental fund types; or a Statement of Revenues, Expenses and Changes in Net Assets and a Balance Sheet for an enterprise fund on or before **January 1st** of each year, pursuant to NAC 354.040 and NAC 354.559, 2 (f).

There will be no exception for items a through d. Failure to comply with any of these four items will cause the exemption to be rescinded.

This exemption applies only to Fiscal Year 2021-2022 documents. A new petition must be filed for Fiscal Year 2022-2023.

If you have any questions, please call me at (775) 684-2065 or e-mail at kgrahmann@tax.state.nv.us.

Sincerely,

Kellie Grahmann, Budget Analyst
Local Government Finance

Kellie Grahmann

From: Barbara Ting <barbting@sbcglobal.net>
Sent: Wednesday, August 25, 2021 4:23 PM
To: Kellie Grahmann
Subject: 4th quarter QES
Attachments: 4th Quarter Quarterly Economic Survey.pdf

Due 8/14

Follow Up Flag: Follow up
Flag Status: Completed

Attached is the 4th quarter QES.

Kellie Grahmann

From: Barbara Ting <barbting@sbcglobal.net>
Sent: Thursday, September 9, 2021 10:06 AM **DUE 8/1**
To: Kellie Grahmann
Subject: Re: Indebtedness Report
Attachments: Indebtedness report 9-21.pdf

Kellie,
Attached is the indebtedness report.
Barbara

On Thursday, September 9, 2021, 09:44:19 AM PDT, Kellie Grahmann <kgrahmann@tax.state.nv.us> wrote:

Hi Barbara,

Here are the forms for the Indebtedness Report and the Capital Improvement Plan. If you have no debt then just mark the box on the second page and email it back to me.

Kellie J. Grahmann

Nevada Department of Taxation

Local Government & Finance

1550 College Parkway #115

Carson City, NV 89706

kgrahmann@tax.state.nv.us

775-684-2065 Office

Kellie Grahmann

From: Verdi TV District <verditvdistrict@gmail.com>
Sent: Tuesday, October 5, 2021 4:58 PM
To: Kellie Grahmann
Subject: Re: Final Budget / Exempt Status

Kellie,

Thank you very much for this information. Our new mailing address is Verdi TV District PO Box 214 Verdi, NV 89439.

Warm regards,

Michelle
775-846-1178

On Tue, Oct 5, 2021 at 2:22 PM Kellie Grahmann <kgrahmann@tax.state.nv.us> wrote:

Hi Michelle,

I have attached the Exemption letters that went out and were approved for this Fiscal year, I also sent the complete package that includes the procedures, documentation requirements, some sample resolutions and the statutes and Regulations

I also attached the budget for FY22, I copied it from last year.

I sent this years calendar so you can get an idea of what is due when during the year.

If you need help with anything else or have other questions please do not hesitate to contact me. If I do not answer my office phone feel free to call my cell because I am probably working from home.

Thank you,

Kellie J. Grahmann

Nevada Department of Taxation

Local Government & Finance

Kellie Grahmann

From: Verdi TV District <verditvdistrict@gmail.com>
Sent: Thursday, October 14, 2021 9:07 PM
To: Kellie Grahmann
Subject: Quarterly Economic Survey Verdi TV District

Hello Kellie,

Would you direct me to where I can find the fillable quarterly economic survey, please?

Thank you,

--

Michelle Zunino, Secretary
Verdi Television District
P.O. Box 214
Verdi, NV 89439-0214
verditvdistrict@gmail.com
Cell: 775-846-1178

CHAPTER.....

AN ACT relating to education; revising provisions relating to the Education Gift Fund; revising the sources of revenue for the State Education Fund; revising the method for determining the amount of and distributing money to support the operation of the public schools in this State; revising the method for providing additional money to support pupils with disabilities; transferring responsibility for apportioning money relating to the National School Lunch Program from the Superintendent of Public Instruction to the Director of the State Department of Agriculture; eliminating requirements for the Department of Education to prepare and submit certain reports; eliminating certain accounts; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law declares that “the proper objective of state financial aid to public education is to ensure each Nevada child a reasonably equal educational opportunity” and, beginning with the 2021-2023 biennium, replaces the Nevada Plan with the Pupil-Centered Funding Plan as the formula for distribution of state financial aid to the public schools in this State to accomplish that objective. (NRS 387.121) Existing law creates the State Education Fund for the purpose of supporting the operation of the public schools in this State and identifies the sources of revenue for the Fund. (NRS 387.1212) **Sections 2, 31, 32, 33 and 34** of this bill include the proceeds of certain additional sources of revenue in the State Education Fund. **Section 2** additionally: (1) excludes the interest and income earned on the direct legislative appropriation to the State Education Fund from being credited to the Fund; and (2) eliminates the authorization for the Superintendent of Public Instruction to create one or more accounts in the Fund as necessary to segregate money required to be administered separately by federal law. **Section 14** of this bill makes conforming changes relating to the elimination of the authority of the Superintendent of Public Instruction to create such accounts.

Existing law establishes the Education Stabilization Account and authorizes the Interim Finance Committee to direct the State Controller to transfer money from the Education Stabilization Account to the State Education Fund if the Committee finds that the collection of revenue in any fiscal year will result in the State Education Fund receiving 97 percent or less of the money authorized for expenditure from the State Education Fund. (NRS 387.1213) **Section 3** of this bill: (1) additionally allows the Department of Education to submit a request to the Interim Finance Committee to approve a transfer from the Education Stabilization Account to the State Education Fund if the actual enrollment growth exceeds the projected enrollment growth by an amount that makes such a transfer necessary; and (2) requires the transfer, up to the maximum amount established by existing law, of any remaining balance in the State Education Fund to the Education Stabilization Account at the end of each biennium, rather than at the end of each fiscal year.

Existing law requires the Legislature to appropriate money from the State Education Fund, less the money in the Education Stabilization Account, to fund, in an amount determined sufficient by the Legislature: (1) the operation of the State



Board of Education, the Superintendent of Public Instruction and the Department of Education; (2) the food service, transportation and similar services of the school districts; (3) the operation of each school district for all pupils generally through adjusted base per pupil funding for each pupil enrolled in the school district; (4) the operation of each charter school and university school for profoundly gifted pupils for all pupils generally through a statewide base per pupil funding amount for each pupil enrolled in such a school, with an adjustment for certain schools; and (5) the additional educational needs of English learners, at-risk pupils, pupils with disabilities and gifted and talented pupils through additional weighted funding for each such pupil. (NRS 387.1214) **Section 4** eliminates the requirement to fund the operation of the State Board of Education, the Superintendent of Public Instruction and the Department of Education from the State Education Fund. **Section 4** also eliminates the requirement to provide funding for the additional educational needs of pupils with disabilities through additional weighted funding for each such pupil from the State Education Fund. **Sections 4, 6, 8, 13, 22, 23 and 36** of this bill instead require the establishment of a statewide multiplier for the support of pupils with disabilities in a manner generally consistent with the Nevada Plan and funded using the Account for Special Education Services in the State General Fund. **Sections 7, 10 and 11** of this bill make conforming changes to reflect the elimination of the requirement to fund the operation of the State Board of Education, the Superintendent of Public Instruction and the Department of Education from the State Education Fund.

Existing law establishes certain factors which are applied to the statewide base per pupil funding amount to create the adjusted base per pupil funding for each school district and certain charter schools and university schools for profoundly gifted pupils. (NRS 387.1215-387.1218) **Section 39** of this bill repeats the adjustment for each necessarily small school in a school district. **Section 5** of this bill revises the adjustment for small school districts to instead be an adjustment for the increased cost per pupil to a school district to operate public schools in which relatively fewer pupils are enrolled. **Sections 13 and 15** of this bill make conforming changes to reflect the changes to the adjustment factors.

Existing law requires any amount by which the actual ending fund balance of a county school district fund exceeds 16.6 percent of the total actual expenditures for the fund to be transferred to the Education Stabilization Account. (NRS 387.1213) If a county school district fund exceeded 16.6 percent of the total budgeted expenditures for the fund for the fiscal year which ended on June 30, 2020, existing law allows a school district to maintain not more than such an excess in succeeding fiscal years until the school district has an ending fund balance of 16.6 percent or less. (Section 77 of Senate Bill No. 543, chapter 624, Statutes of Nevada 2019, at page 4252) **Section 3** of this bill revises this requirement to apply to an excess of the total budgeted expenditures for a county school district fund rather than the total actual expenditures.

Existing law authorizes the State Board of Education to accept gifts of money and requires such gifts to be deposited in the Education Gift Fund. (NRS 385.083) **Section 1** of this bill requires the interest and income earned on the money in the Education Gift Fund to be credited to the Fund and requires the balance in the Fund at the end of a fiscal year to be carried forward to the next fiscal year.

Existing law requires the Superintendent of Public Instruction to apportion certain money designated for the National School Lunch Program to those school districts that participate in the Program. (NRS 387.124) **Section 9** of this bill transfers that duty to the Director of the State Department of Agriculture. **Sections 10, 12, 17, 24 and 26** of this bill make conforming changes relating to this transfer.



Existing law establishes certain reporting requirements for the Department of Education and for each school district and public school relating to educational expenditures. (NRS 387.12468) **Section 16** of this bill: (1) eliminates such requirements for the Department of Education; and (2) requires such a report by a public school to be posted on an appropriate Internet website.

Existing law requires the Department of Education, in consultation with the Budget Division of the Office of Finance and the Fiscal Analysis Division of the Legislative Counsel Bureau, to establish a recommended minimum expenditure on textbooks, instructional supplies, instructional software and instructional hardware for public schools. (NRS 387.206) **Section 18** of this bill revises provisions relating to the timing of such recommendations. **Section 19** of this bill requires a certain report published by the Department relating to such expenditures to be published on the Internet website maintained by the Department.

Existing law establishes certain requirements relating to the submission of budgets and expenditures by school districts. (NRS 387.303) **Section 20** of this bill transfers responsibility to prescribe the format for a compilation of reports of such information from the Director of the Department of Administration to the Director of the Office of Finance. **Section 20** additionally eliminates the authority of the Superintendent of Public Instruction to make certain adjustments when preparing the biennial budget request for the State Education Fund.

Existing law excludes a budgeted ending fund balance of not more than 16.6 percent of the total budgeted expenditures for a county school district fund from being considered for collective bargaining purposes. (NRS 354.6241) **Section 32.5** of this bill reduces the portion of a budgeted ending fund balance of a county school district fund which is not subject to collective bargaining from 16.6 percent to 12 percent.

Existing law establishes certain accounts relating to education, including the Educational Trust Account, the Bullying Prevention Account, the Account for Instruction in Financial Literacy, the Account for Computer Education and Technology, the Grant Fund for Incentives for Licensed Educational Personnel and the Great Teaching and Leading Fund. (NRS 120A.610, 388.1325, 388.895, 391.369, 391A.400, 391A.500) **Sections 31 and 39** of this bill eliminate these accounts. **Sections 21, 25 and 27-30** of this bill make conforming changes relating to the elimination of such accounts. **Section 38** of this bill provides for the reversion or transfer of money in such accounts that has not been committed for expenditure before July 1, 2021.

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. NRS 385.083 is hereby amended to read as follows:
385.083 Except as otherwise provided in NRS 385.091:

1. All gifts of money which the State Board is authorized to accept must be deposited in a special revenue fund in the State Treasury designated as the Education Gift Fund and reported pursuant to subsection 4. *The interest and income earned on the sum of the money in the Education Gift Fund must be credited to the Fund. Any money remaining in the Education Gift Fund at*



the end of the fiscal year must be carried forward to the next fiscal year.

2. The money available in the Education Gift Fund must be used only for the purpose specified by the donor, within the scope of the State Board's powers and duties.

3. If all or part of the money accepted by the State Board from a donor is not expended before the end of any fiscal year, the remaining balance of the amount donated must remain in the Education Gift Fund until needed for the purpose specified by the donor.

4. Except as otherwise provided in subsection 5, the State Board shall record each gift of money deposited in the Education Gift Fund pursuant to this section and prepare a report which includes, for each such gift:

(a) The amount of the gift;

(b) Except as otherwise provided in subsection 6, the name of the donor of the gift;

(c) Any instructions provided by the donor concerning the use of the gift; and

(d) Information concerning any connection between the donor and the State Board or the administration of the system of public education in this State, including, without limitation:

(1) Any contract between the donor and the State Board;

(2) Any contract between the donor and the State Public Charter School Authority;

(3) Any bid by the donor for a contract with the State Board;

(4) Any bid by the donor for a contract with the State Public Charter School Authority;

(5) If the donor is a lobbyist as defined in NRS 218H.080, a statement of whether the donor lobbies on issues of interest to the State Board or relating to the system of public education in this State; and

(6) Any service by the donor on a committee to form a charter school created pursuant to NRS 388A.240.

5. This section does not apply to any gift of money:

(a) In an amount less than \$100,000, unless the cumulative total by the same donor within a 12-month period is equal to or more than \$100,000; or

(b) That is intended for a public broadcasting service.

6. A donor may remain anonymous for purposes of the report prepared pursuant to subsection 4, unless the donor is required to provide information pursuant to paragraph (d) of subsection 4.



7. The State Board may submit a form to each donor that requires the donor to provide the information required for inclusion in the report prepared pursuant to subsection 4. If the State Board uses such a form, the State Board may rely upon the information provided by the donor on the form for purposes of the report required of the State Board pursuant to subsection 4 and the State Board is not otherwise required to verify the contents of the information provided by the donor on the form.

8. The State Board shall include the report prepared pursuant to subsection 4 on the agenda of the next regular meeting of the State Board held pursuant to NRS 385.040 and review all transactions involving a gift listed on the report that have taken place since the previous meeting of the State Board.

9. On or before February 1 of each year, the State Board shall transmit each report prepared pursuant to subsection 4 in the immediately preceding year:

(a) In odd-numbered years, to the Director of the Legislative Counsel Bureau for transmittal to the next regular session of the Legislature; and

(b) In even-numbered years, to the Legislative Committee on Education.

Sec. 2. NRS 387.1212 is hereby amended to read as follows:

387.1212 1. The State Education Fund is hereby created as a special revenue fund to be administered by the Superintendent of Public Instruction for the purpose of supporting the operation of the public schools in this State. The interest and income earned on the money in the Fund, *excluding the direct legislative appropriation from the State General Fund required by subsection 3, must*, after deducting any applicable charges, ~~must~~ be credited to the Fund.

2. Money which must be deposited for credit to the State Education Fund includes, without limitation:

(a) All money derived from interest on the State Permanent School Fund, as provided in NRS 387.030;

(b) The proceeds of the tax imposed pursuant to NRS 244.33561 and any applicable penalty or interest, less any amount retained by the county treasurer for the actual cost of collecting and administering the tax;

(c) The proceeds of the tax imposed pursuant to subsection 1 of NRS 387.195;

(d) *The money identified in subsection 8 of NRS 120A.610;*

(e) The portion of the money in each special account created pursuant to subsection 1 of NRS 179.1187 which is identified in paragraph (d) of subsection 2 of NRS 179.1187;



~~(e)~~ (f) *The money identified in paragraph (d) of subsection 6 of NRS 278C.250;*

(g) The money identified in subsection 1 of NRS 328.450;

~~(f)~~ (h) The money identified in subsection 1 of NRS 328.460;

~~(g)~~ (i) The money identified in paragraph (a) of subsection 2 of NRS 360.850;

~~(h)~~ (j) The money identified in paragraph (a) of subsection 2 of NRS 360.855;

~~(i)~~ (k) The money required to be paid over to the State Treasurer for deposit to the credit of the State Education Fund pursuant to subsection 4 of NRS 362.170;

~~(j)~~ (l) The portion of the proceeds of the tax imposed pursuant to subsection 1 of NRS 372A.290 identified in paragraph (b) of subsection 4 of NRS 372A.290;

~~(k)~~ (m) The proceeds of the tax imposed pursuant to subsection 3 of NRS 372A.290;

~~(l)~~ (n) The proceeds of the fees, taxes, interest and penalties imposed pursuant to chapter 374 of NRS, as transferred pursuant to subsection 3 of NRS 374.785;

~~(m)~~ (o) *The money identified in subsection 5 of NRS 445B.640;*

(p) The money identified in paragraph (b) of subsection 3 of NRS 678B.390;

~~(n)~~ (q) The portion of the proceeds of the excise tax imposed pursuant to subsection 1 of NRS 463.385 identified in paragraph (c) of subsection 5 of NRS 463.385;

~~(o)~~ (r) The money required to be distributed to the State Education Fund pursuant to subsection 3 of NRS 482.181;

~~(p)~~ (s) *The portion of the proceeds of the fee imposed pursuant to NRS 488.075 identified in subsection 2 of NRS 488.075;*

(t) The portion of the net profits of the grantee of a franchise, right or privilege identified in NRS 709.110;

~~(q)~~ (u) The portion of the net profits of the grantee of a franchise identified in NRS 709.230;

~~(r)~~ (v) The portion of the net profits of the grantee of a franchise identified in NRS 709.270; and

~~(s)~~ (w) The direct legislative appropriation from the State General Fund required by subsection 3.

3. In addition to money from any other source provided by law, support for the State Education Fund must be provided by direct legislative appropriation from the State General Fund in an amount determined by the Legislature to be sufficient to fund the operation



of the public schools in this State for kindergarten through grade 12 for the next ensuing biennium for the population reasonably estimated for that biennium. Money in the State Education Fund does not revert to the State General Fund at the end of a fiscal year, and the balance in the State Education Fund must be carried forward to the next fiscal year.

4. Money in the Fund must be paid out on claims as other claims against the State are paid.

~~{5. The Superintendent of Public Instruction may create one or more accounts in the State Education Fund for the purpose of administering any money received from the Federal Government for the support of education and any State money required to be administered separately to satisfy any requirement imposed by the Federal Government. The money in any such account must not be considered when calculating the statewide base per pupil funding amount or appropriating money from the State Education Fund pursuant to NRS 387.1214. The interest and income earned on the money in any such account, after deducting any applicable charges, must be credited to the account.}~~

Sec. 3. NRS 387.1213 is hereby amended to read as follows:

387.1213 1. The Education Stabilization Account is hereby created in the State Education Fund. Except as otherwise provided in subsections 3 and 4, each year after the close of the previous fiscal year and before the issuance of the State Controller's annual report, each county school district shall transfer from the county school district fund to the Education Stabilization Account any amount by which the ~~{actual}~~ *budgeted* ending fund balance of the county school district fund exceeds 16.6 percent of the total ~~{actual}~~ *budgeted* expenditures for the fund. The interest and income earned on the money in the Account, after deducting any applicable charges, must be credited to the Account.

2. Money transferred pursuant to subsection 1 to the Education Stabilization Account is a continuing appropriation solely for the purpose of authorizing the expenditure of the transferred money for the purposes set forth in this section.

3. The balance in the Education Stabilization Account must not exceed 15 percent of the total of all appropriations and authorizations from the State Education Fund, excluding the Education Stabilization Account, ~~{for any account created pursuant to subsection 5 of NRS 387.1212.}~~ for the immediately preceding fiscal year. Any money transferred to the Education Stabilization Account which exceeds this amount must instead be transferred to the State Education Fund.



4. If the Interim Finance Committee finds that ~~the~~ :

(a) *Upon submission of a request from the Department, the actual enrollment growth for a fiscal year exceeds the projected enrollment growth by an amount that the Interim Finance Committee determines would make a transfer of money to the State Education Fund necessary to fund the excess enrollment; or*

(b) *The collection of revenue in any fiscal year will result in the State Education Fund receiving 97 percent or less of the money authorized for expenditure from the State Education Fund,*

↳ *the Committee shall by resolution establish an amount of money to transfer from the Education Stabilization Account to the State Education Fund and direct the State Controller to transfer that amount to the State Education Fund. The State Controller shall thereupon make the transfer.*

5. The balance remaining in the State Education Fund, excluding the balance remaining in the Education Stabilization Account, ~~for any account created pursuant to subsection 5 of NRS 387.1212,~~ that has not been committed for expenditure on or before June 30 of ~~each~~ *an odd-numbered* fiscal year must be transferred to the Education Stabilization Account to the extent that such a transfer would not cause the balance in the Education Stabilization Account to exceed the limit established in subsection 3.

Sec. 4. NRS 387.1214 is hereby amended to read as follows:

387.1214 1. After a direct legislative appropriation is made to the State Education Fund from the State General Fund pursuant to NRS 387.1212, the Legislature shall determine the statewide base per pupil funding amount for each fiscal year of the biennium, which is the amount of money expressed on a per pupil basis for the projected enrollment of the public schools in this State, determined to be sufficient by the Legislature to fund the costs of all public schools in this State to operate and provide general education to all pupils for any purpose for which specific funding is not appropriated pursuant to paragraph ~~(a), (b)~~ (a) or ~~(e)~~ (d) of subsection 2 ~~or NRS 387.122.~~ It is the intent of the Legislature that the statewide base per pupil funding amount for any fiscal year, to the extent practicable, be not less than the statewide base per pupil funding amount for the immediately preceding fiscal year, adjusted by inflation, unless the amount of money contained in the State Education Fund, excluding the Education Stabilization Account, ~~for any account created pursuant to subsection 5 of NRS 387.1212,~~ decreases from the preceding fiscal year. If the amount of money contained in the State Education Fund, excluding the Education Stabilization Account, ~~for any account created pursuant~~



~~to subsection 5 of NRS 387.1212,]~~ decreases from the preceding fiscal year, it is the intent of the Legislature that a proportional reduction be made in both the statewide base per pupil funding amount and the weighted funding appropriated pursuant to paragraph ~~{(e)}~~ (d) of subsection 2.

2. After a direct legislative appropriation is made to the State Education Fund from the State General Fund pursuant to NRS 387.1212, the money in the State Education Fund, excluding any amount of money in the Education Stabilization Account, ~~[or in any account established pursuant to subsection 5 of NRS 387.1212,]~~ must be appropriated as established by law for each fiscal year of the biennium for the following purposes:

~~(a) [To the Department, an amount of money determined to be sufficient by the Legislature, when combined with any other resources available for this purpose, to fund the operation of the State Board, the Superintendent of Public Instruction and the Department, including, without limitation, the statewide administration and oversight of the public schools and any educational programs administered by this State.~~

~~—(b)]~~ To each school district, an amount of money determined to be sufficient by the Legislature, when combined with any other resources available for this purpose, to provide food services and transportation for pupils and any other similar service that the Legislature deems appropriate.

~~{(e)}~~ (b) To each school district, an amount of money determined to be sufficient by the Legislature, when combined with any other resources available for this purpose, to provide adjusted base per pupil funding for each pupil estimated to be enrolled in the school district.

~~{(d)}~~ (c) To each charter school or university school for profoundly gifted pupils, an amount of money determined to be sufficient by the Legislature, when combined with any other resources available for this purpose, to provide:

(1) The statewide base per pupil funding amount for each pupil estimated to be enrolled full-time in a program of distance education provided by the charter school or university school for profoundly gifted pupils; and

(2) Adjusted base per pupil funding for each pupil estimated to be enrolled in the charter school or university school for profoundly gifted pupils other than a pupil identified in subparagraph (1).

~~{(e)}~~ (d) To each school district, charter school or university school for profoundly gifted pupils, an amount of money determined



to be sufficient by the Legislature, when combined with any other resources available for this purpose, to provide additional weighted funding for each pupil estimated to be enrolled in the school district, charter school or university school for profoundly gifted pupils who is:

- (1) An English learner;
- (2) An at-risk pupil; *or*
- (3) ~~A pupil with a disability; or~~
- ~~(4)~~ A gifted and talented pupil.

3. The adjusted base per pupil funding appropriated pursuant to paragraph ~~(e)~~ (b) of subsection 2 for each school district must be determined by applying the cost adjustment factor established pursuant to NRS 387.1215 which applies to the school district ~~[, the adjustment for necessarily small schools established pursuant to NRS 387.1216 which applies to the school district]~~ and the ~~[small]~~ district equity adjustment established pursuant to NRS 387.1218 which applies to the school district to the statewide base per pupil funding amount.

4. The adjusted base per pupil funding appropriated pursuant to subparagraph (2) of paragraph ~~(d)~~ (c) of subsection 2 for each charter school or university school for profoundly gifted pupils must be determined by applying the cost adjustment factor established pursuant to NRS 387.1215 which applies to the charter school or university school to the statewide base per pupil funding amount.

5. The weighted funding appropriated pursuant to paragraph ~~(e)~~ (d) of subsection 2 must be established separately for each category of pupils identified in that paragraph and expressed as a multiplier to be applied to the statewide base per pupil funding amount determined pursuant to subsection 1. A pupil who belongs to more than one category of pupils *or for whom a school district, charter school or university school for profoundly gifted pupils is eligible to receive the statewide multiplier pursuant to NRS 387.122* must receive only the weighted funding for the single category to which the pupil belongs which has the largest multiplier ~~[]~~ *or the statewide multiplier, whichever is larger*. It is the intent of the Legislature that, to the extent practicable:

(a) The multiplier for each category of pupils for any fiscal year be not less than the multiplier for the immediately preceding fiscal year unless:

(1) The amount of money contained in the State Education Fund, excluding the Education Stabilization Account, ~~[, for any account created pursuant to subsection 5 of NRS 387.1212,]~~ decreases from the preceding fiscal year, in which event it is the



intent of the Legislature that a proportional reduction be made in both the statewide base per pupil funding amount and the weighted funding appropriated pursuant to paragraph ~~[(e)]~~ (d) of subsection 2; or

(2) The amount of money contained in the State Education Fund, excluding the Education Stabilization Account, ~~[for any account created pursuant to subsection 5 of NRS 387.1212,]~~ increases from the preceding fiscal year but in an amount which, after funding the appropriations required by paragraphs (a) ~~[(a), (d), inclusive,]~~, (b) and (c) of subsection 2, is insufficient to fund the multiplier for each category of pupils, in which event it is the intent of the Legislature that the remaining money in the State Education Fund be used to provide a multiplier for each category of pupils which is as close as practicable to the multiplier for the preceding fiscal year;

(b) The recommendations of the Commission for the multiplier for each category of pupils be considered and the multiplier for one category of pupils may be changed by an amount that is not proportional to the change in the multiplier for one or more other categories of pupils if the Legislature determines that a disproportionate need to serve the pupils in the affected category exists; and

(c) If the multipliers for all categories of pupils in a fiscal year are increased from the multipliers in the immediately preceding fiscal year, a proportional increase is considered for the statewide base per pupil funding amount.

6. For any money identified in subsection 4 of NRS 362.170 which is deposited to the credit of the State Education Fund:

(a) The amount of such money for the county from which the money was collected that does not exceed the total amount of money appropriated pursuant to subsection 2 to the county school district is deemed to be the first money appropriated pursuant to subsection 2 for that county school district.

(b) The amount of such money for the county from which the money was collected which exceeds the total amount of money appropriated pursuant to subsection 2 to the county school district must be transferred to the county school district and is hereby authorized for expenditure as a continuing appropriation for the purpose of mitigating the adverse effects of the cyclical nature of the industry of extracting and processing minerals on the ability of the county school district to offer its pupils a reasonably equal educational opportunity.



7. The weighted funding appropriated pursuant to paragraph ~~[(e)]~~ (d) of subsection 2:

(a) May not be used to settle or arbitrate disputes between a recognized organization representing employees of a school district or the governing body of a charter school and the school district or governing body or to settle any negotiations; and

(b) May not be used to adjust the district-wide schedules of salaries and benefits of the employees of a school district.

Sec. 5. NRS 387.1218 is hereby amended to read as follows:

387.1218 1. To account for the increased cost per pupil *to a school district* to operate ~~[a school district]~~ *public schools* in which relatively fewer pupils are enrolled, the Department shall establish by regulation a ~~[small]~~ district equity adjustment.

2. Not later than May 1 of each even-numbered year, the Department shall review and determine whether revisions are necessary to the method for calculating the ~~[small]~~ district equity adjustment. The Department shall present the review and any revisions at a meeting of the Legislative Committee on Education for consideration and recommendations by the Committee. After the meeting, the Department shall consider any recommendations of the Legislative Committee on Education, determine whether to include those recommendations and adopt by regulation any revision to the method. The Department shall submit any revision to the method to each school district, the Governor and the Director of the Legislative Counsel Bureau.

Sec. 6. NRS 387.122 is hereby amended to read as follows:

387.122 1. ~~For making the apportionments of the State Distributive School Account in the State General Fund required by the provisions of this title, the basic support guarantee per pupil for each school district is established by law for each school year. The formula for calculating the basic support guarantee may be expressed as an estimated weighted average per pupil, based on the total expenditures for public education in the immediately preceding even-numbered fiscal year, plus any legislative appropriations for the immediately succeeding biennium, minus those local funds not guaranteed by the State pursuant to NRS 387.163.~~

~~2. The estimated weighted average per pupil for the State must be calculated as a basic support guarantee for each school district through an equity allocation model that incorporates:~~

- ~~—(a) Factors relating to wealth in the school district;~~
- ~~—(b) Salary costs;~~
- ~~—(c) Transportation; and~~



~~—(d) Any other factor determined by the Superintendent of Public Instruction after consultation with the school districts and the State Public Charter School Authority.~~

~~—3. The basic~~ *In addition to the support provided from the State Education Fund pursuant to NRS 387.1214, the support* ~~[guarantee per pupil]~~ *provided for the public schools of this State* must include a statewide multiplier for pupils with disabilities. Except as otherwise provided in this section, the funding provided to each school district and charter school through the *statewide* multiplier for pupils with disabilities is limited to the actual number of pupils with disabilities enrolled in the school district or charter school, not to exceed 13 percent of total pupil enrollment for the school district or charter school.

~~[4.]~~ **2.** Except as otherwise provided in this subsection, if a school district or charter school has reported an enrollment of pupils with disabilities equal to more than 13 percent of total pupil enrollment, the school district or charter school must receive, for each such additional pupil, an amount of money equal to one-half of the statewide multiplier then in effect for pupils with disabilities. An apportionment made to a school district or charter school pursuant to this subsection is subject to change from year to year in accordance with the number of pupils with disabilities enrolled in the school district or charter school. If the money available for apportionment pursuant to this subsection is insufficient to make the apportionment otherwise required by this subsection, the Superintendent of Public Instruction shall proportionately reduce the amount so apportioned to each school district and charter school. The Department shall account separately for any money apportioned pursuant to this subsection.

~~[5.— Not later than May 1 of each even numbered year, the Superintendent of Public Instruction shall review and, if necessary, revise the factors used for the equity allocation model adopted for the previous biennium and present the review and any revisions at a meeting of the Legislative Committee on Education for consideration and recommendations by the Committee. After the meeting, the Superintendent of Public Instruction shall consider any recommendations of the Legislative Committee on Education and determine whether to include those recommendations in the equity allocation model. Not earlier than July 1 of each even numbered year, the Superintendent of Public Instruction shall adopt the equity allocation model. The Superintendent of Public Instruction shall submit the equity allocation model to the:~~

~~—(a) Governor for inclusion in the proposed executive budget.~~



~~—(b) Director of the Legislative Counsel Bureau for transmittal to the next regular session of the Legislature.~~

~~—6. The Department shall make available updated information regarding the equity allocation model on the Internet website maintained by the Department.]~~

Sec. 7. NRS 387.1223 is hereby amended to read as follows:

387.1223 1. On or before October 1, January 1, April 1 and July 1, each school district shall report to the Department, in the form prescribed by the Department, the average daily enrollment of pupils pursuant to this section for the immediately preceding quarter of the school year. If October 1, January 1, April 1 or July 1 falls on a Saturday, Sunday or legal holiday, the report may be submitted before 5 p.m. on the next business day.

2. Except as otherwise provided in subsection 3, the yearly apportionment from the State Education Fund for each school district must be computed by:

(a) Multiplying the adjusted base per pupil funding established for that school district for that school year by the sum of:

(1) The count of pupils enrolled in kindergarten and grades 1 to 12, inclusive, in a public school in the school district based on the average daily enrollment of those pupils during the quarter.

(2) The count of pupils not included under subparagraph (1) who are enrolled full-time in a program of distance education provided by that school district, based on the average daily enrollment of those pupils during the quarter.

(3) The count of pupils who reside in the county and are enrolled:

(I) In a public school of the school district and are concurrently enrolled part-time in a program of distance education provided by another school district or a charter school, based on the average daily enrollment of those pupils during the quarter.

(II) In a charter school and are concurrently enrolled part-time in a program of distance education provided by the school district, based on the average daily enrollment of those pupils during the quarter.

(4) The count of pupils not included under subparagraph (1), (2) or (3), who are receiving special education pursuant to the provisions of NRS 388.417 to 388.469, inclusive, and 388.5251 to 388.5267, inclusive, based on the average daily enrollment of those pupils during the quarter and excluding the count of pupils who have not attained the age of 5 years and who are receiving special education pursuant to NRS 388.435.



(5) Six-tenths the count of pupils who have not attained the age of 5 years and who are receiving special education pursuant to NRS 388.435, based on the average daily enrollment of those pupils during the quarter.

(6) The count of children detained in facilities for the detention of children, alternative programs and juvenile forestry camps receiving instruction pursuant to the provisions of NRS 388.550, 388.560 and 388.570, based on the average daily enrollment of those pupils during the quarter.

(7) The count of pupils who are enrolled in classes for at least one semester pursuant to subsection 1 of NRS 388A.471, subsection 1 of NRS 388A.474 or subsection 1 of NRS 392.074, based on the average daily enrollment of pupils during the quarter and expressed as a percentage of the total time services are provided to those pupils per school day in proportion to the total time services are provided during a school day to pupils who are counted pursuant to subparagraph (1).

(8) The count of pupils enrolled in a challenge school based on the average daily enrollment of those pupils calculated in the manner set forth in an agreement entered into pursuant to NRS 388D.330.

(b) Adding to the amount computed in paragraph (a) the amounts appropriated pursuant to paragraphs ~~[(b)]~~ (a) and ~~[(e)]~~ (d) of subsection 2 of NRS 387.1214.

3. Except as otherwise provided in subsection 4, if the enrollment of pupils in a school district or a charter school that is located within the school district based on the average daily enrollment of pupils during the quarter of the school year is less than or equal to 95 percent of the enrollment of pupils in the same school district or charter school based on the average daily enrollment of pupils during the same quarter of the immediately preceding school year, the enrollment of pupils during the same quarter of the immediately preceding school year must be used for purposes of making the monthly apportionments from the State Education Fund to that school district or charter school pursuant to NRS 387.124.

4. If the Department determines that a school district or charter school deliberately causes a decline in the enrollment of pupils in the school district or charter school to receive a higher apportionment pursuant to subsection 3, including, without limitation, by eliminating grades or moving into smaller facilities, the enrollment number from the current school year must be used



for purposes of apportioning money from the State Education Fund to that school district or charter school pursuant to NRS 387.124.

5. The Department shall prescribe a process for reconciling the quarterly reports submitted pursuant to subsection 1 to account for pupils who leave the school district or a public school during the school year.

6. Pupils who are excused from attendance at examinations or have completed their work in accordance with the rules of the board of trustees must be credited with attendance during that period.

7. Pupils who are incarcerated in a facility or institution operated by the Department of Corrections must not be counted for the purpose of computing the yearly apportionment pursuant to this section. The average daily attendance for such pupils must be reported to the Department of Education.

8. Pupils who are enrolled in courses which are approved by the Department as meeting the requirements for an adult to earn a high school diploma must not be counted for the purpose of computing the yearly apportionment pursuant to this section.

Sec. 8. NRS 387.1225 is hereby amended to read as follows:

387.1225 1. A hospital or other facility which is licensed by the Division of Public and Behavioral Health of the Department of Health and Human Services that provides residential treatment to children and which operates a private school licensed pursuant to chapter 394 of NRS may request reimbursement from the Department for the cost of providing educational services to a child who:

(a) The Department verifies is a patient or resident of the hospital or facility; and

(b) Attends the private school for more than 7 school days.

2. A hospital or other facility licensed in the District of Columbia or any state or territory of the United States that provides residential treatment and which operates an educational program accredited by a national organization and approved by the Department of Education may request reimbursement from the Department for the cost of providing educational services to a child who:

(a) The Department verifies:

(1) Is a patient or resident of the hospital or facility; and

(2) Is a resident of this State;

(b) Is admitted to the hospital or facility on an order from a physician because the necessary treatment required for the child is not available in this State;



(c) Attends the accredited educational program for more than 7 school days;

(d) Is not homeschooled or enrolled in a private school; and

(e) Has been admitted to the medical facility under the order of a physician to receive medically necessary treatment for a medical or mental health condition with which the child has been diagnosed.

3. A hospital or other facility that wishes to receive reimbursement pursuant to subsection 2 shall:

(a) Notify the school district or charter school in which the child is enrolled upon admitting the child to the accredited educational program; and

(b) Transfer any educational records of the child to the school district or charter school in which the child is enrolled in accordance with any applicable regulations adopted pursuant to subsection 9.

4. Upon receiving a request for reimbursement pursuant to subsection 1 or 2, the Department shall determine the amount of reimbursement to which the hospital or facility is entitled as a percentage of the adjusted base per pupil funding for the school district which the child would otherwise attend or the statewide base per pupil funding amount for the charter school which the child would otherwise attend, as applicable.

5. If the request for reimbursement is made pursuant to subsection 1, the child is a pupil with a disability and the hospital or facility is in compliance with the Individuals with Disabilities Education Act, 20 U.S.C. §§ 1400 et seq., NRS 388.417 to 388.5243, inclusive, and any regulations adopted pursuant thereto, the hospital or facility is also entitled to a corresponding percentage of ~~[weighted funding]~~ *the statewide multiplier* for the pupil established pursuant to NRS ~~[387.1214,]~~ *387.122*, which is withheld from the school district or charter school where the child was enrolled before being placed in the hospital or facility. The Department shall distribute the money withheld from the school district or charter school to the hospital or facility.

6. For the purposes of subsections 4 and 5, the amount of reimbursement to which the hospital or facility is entitled must be calculated on the basis of the number of school days the child is a patient or resident of the hospital or facility and attends the private school or accredited educational program, as applicable, excluding the 7 school days prescribed in paragraph (b) of subsection 1 or paragraph (c) of subsection 2, as applicable, in proportion to the number of days of instruction scheduled for that school year by the board of trustees of the school district or the charter school, as applicable.



7. A hospital or other facility is not entitled to reimbursement for days of instruction provided to a child in a year in excess of the minimum number of days of free school required by NRS 388.090.

8. If a hospital or other facility requests reimbursement from the Department for the cost of providing educational services to a pupil with a disability pursuant to subsection 1 or 2, the school district or charter school in which the child is enrolled shall be deemed to be the local educational agency for the child for the purposes of the Individuals with Disabilities Education Act, 20 U.S.C. §§ 1400 et seq., NRS 388.417 to 388.5243, inclusive, and any regulations adopted pursuant thereto.

9. The Department shall adopt any regulations necessary to carry out the provisions of this section, which may include, without limitation, regulations to:

(a) Prescribe a procedure for the transfer of educational records pursuant to subsection 3;

(b) Carry out or ensure compliance with the requirements of subsections 4 and 5 concerning reimbursement for educational services provided to a pupil with a disability; and

(c) Require the auditing of a hospital or other facility that requests reimbursement pursuant to this section to ensure compliance with any applicable provisions of federal or state law.

10. The provisions of this section must not be construed to authorize reimbursement pursuant to this section of a hospital or facility for the cost of health care services provided to a child.

11. As used in this section:

(a) "Hospital" has the meaning ascribed to it in NRS 449.012.

(b) "Private school" has the meaning ascribed to it in NRS 394.103.

Sec. 9. NRS 387.124 is hereby amended to read as follows:

387.124 Except as otherwise provided in this section and NRS 387.1241, 387.1242 and 387.528:

1. On or before the first day of each month, the Superintendent of Public Instruction shall apportion the State Education Fund among the several county school districts, charter schools and university schools for profoundly gifted pupils in amounts approximating one-twelfth of their respective yearly apportionments less any amount set aside as a reserve or contained in the Education Stabilization Account. ~~for an account created pursuant to subsection 5 of NRS 387.1212.~~ Except as otherwise provided in NRS 387.1244, the apportionment to a school district, computed on a yearly basis, equals the amounts established by law for each school year pursuant to paragraphs ~~[(b), (e)]~~ (a), (b) and ~~[(e)]~~ (d) of



subsection 2 of NRS 387.1214 for all pupils who attend a public school operated by the school district located in the county.

2. Except as otherwise provided in NRS 387.1244, in addition to the apportionments made pursuant to this section, if a pupil is enrolled part-time in a program of distance education and part-time in a:

(a) Public school other than a charter school, an apportionment must be made to the school district in which the pupil resides. The school district in which the pupil resides shall allocate a percentage of the apportionment to the school district or charter school that provides the program of distance education in the amount set forth in the agreement entered into pursuant to NRS 388.854.

(b) Charter school, an apportionment must be made to the charter school in which the pupil is enrolled. The charter school in which the pupil is enrolled shall allocate a percentage of the apportionment to the school district or charter school that provides the program of distance education in the amount set forth in the agreement entered into pursuant to NRS 388.858.

3. The ~~Superintendent of Public Instruction~~ *Director of the State Department of Agriculture* shall apportion, on or before August 1 of each year, the money designated as the "Nutrition State Match" pursuant to NRS 387.105 to those school districts that participate in the National School Lunch Program, 42 U.S.C. §§ 1751 et seq. The apportionment to a school district must be directly related to the district's reimbursements for the Program as compared with the total amount of reimbursements for all school districts in this State that participate in the Program.

Sec. 10. NRS 387.1241 is hereby amended to read as follows:

387.1241 Except as otherwise provided in NRS 387.124, 387.1242, 387.1244 and 387.528:

1. The apportionment to a charter school, computed on a yearly basis, is equal to the amounts established by law for each school year pursuant to paragraphs (c) and (d) ~~and (e)~~ of subsection 2 of NRS 387.1214 for all pupils who attend the charter school, minus the sponsorship fee prescribed by NRS 388A.414 and minus all the funds attributable to pupils who are enrolled in the charter school but are concurrently enrolled part-time in a program of distance education provided by a school district or another charter school.

2. The governing body of a charter school may submit a written request to the Superintendent of Public Instruction to receive, in the first year of operation of the charter school, an apportionment 30 days before the apportionment is required to be made pursuant to *subsections 1 and 2 of* NRS 387.124. Upon



receipt of such a request, the Superintendent of Public Instruction may make the apportionment 30 days before the apportionment is required to be made. A charter school may receive all 12 apportionments in advance in its first year of operation.

Sec. 11. NRS 387.1242 is hereby amended to read as follows:

387.1242 Except as otherwise provided in NRS 387.124, 387.1241, 387.1244 and 387.528:

1. The apportionment to a university school for profoundly gifted pupils, computed on a yearly basis, is equal to the amounts established by law for each school year pursuant to paragraphs (c) and (d) ~~and (e)~~ of subsection 2 of NRS 387.1214 for all pupils who attend the university school.

2. The governing body of a university school for profoundly gifted pupils may submit a written request to the Superintendent of Public Instruction to receive, in the first year of operation of the university school, an apportionment 30 days before the apportionment is required to be made pursuant to subsection 1 of NRS 387.124. Upon receipt of such a request, the Superintendent of Public Instruction may make the apportionment 30 days before the apportionment is required to be made. A university school for profoundly gifted pupils may receive all 12 apportionments in advance in its first year of operation.

Sec. 12. NRS 387.1244 is hereby amended to read as follows:

387.1244 1. The Superintendent of Public Instruction may deduct from an apportionment otherwise payable to a school district, charter school or university school for profoundly gifted pupils pursuant to *subsection 1 or 2 of* NRS 387.124 if the school district, charter school or university school:

(a) Fails to repay an amount due pursuant to subsection 3 of NRS 387.1243. The amount of the deduction from the monthly apportionment must correspond to the amount due.

(b) Fails to repay an amount due the Department as a result of a determination that an expenditure was made which violates the terms of a grant administered by the Department. The amount of the deduction from the monthly apportionment must correspond to the amount due.

(c) Pays a claim determined to be unearned, illegal or unreasonably excessive as a result of an investigation conducted pursuant to NRS 387.3037. The amount of the deduction from the monthly apportionment must correspond to the amount of the claim which is determined to be unearned, illegal or unreasonably excessive.



↪ More than one deduction from an apportionment otherwise payable to a school district, charter school or university school for profoundly gifted pupils may be made pursuant to this subsection if grounds exist for each such deduction.

2. The Superintendent of Public Instruction may authorize the withholding of the entire amount of an apportionment otherwise payable to a school district, charter school or university school for profoundly gifted pupils pursuant to *subsection 1 or 2 of* NRS 387.124, or a portion thereof, if the school district, charter school or university school for profoundly gifted pupils fails to submit a report or other information that is required to be submitted to the Superintendent, State Board or Department pursuant to a statute. Before authorizing a withholding pursuant to this subsection, the Superintendent of Public Instruction shall provide notice to the school district, charter school or university school for profoundly gifted pupils of the report or other information that is due and provide the school district, charter school or university school with an opportunity to comply with the statute. Any amount withheld pursuant to this subsection must be accounted for separately in the State Education Fund and must be carried forward to the next fiscal year.

3. If, after an amount is withheld pursuant to subsection 2, the school district, charter school or university school for profoundly gifted pupils subsequently submits the report or other information required by a statute for which the withholding was made, the Superintendent of Public Instruction shall immediately authorize the payment of the amount withheld to the school district, charter school or university school for profoundly gifted pupils.

4. A school district, charter school or university school for profoundly gifted pupils may appeal to the State Board a decision of the Superintendent of Public Instruction to deduct or withhold from an apportionment pursuant to this section. The Secretary of the State Board shall place the subject of the appeal on the agenda of the next meeting for consideration by the State Board.

Sec. 13. NRS 387.12445 is hereby amended to read as follows:

387.12445 1. Except as otherwise provided in subsection 2, each school district shall ensure that all adjusted base per pupil funding received by the school district pursuant to paragraph ~~(c)~~ (b) of subsection 2 of NRS 387.1214 is accounted for separately and, after a deduction for the administrative expenses of the school district in an amount which does not exceed the amount prescribed by the Department by regulation for each school district, be



distributed and used as described in this subsection. ~~Any money received by a school district to support a necessarily small school, as determined pursuant to NRS 387.1216, must be distributed to such schools.~~ The adjusted base per pupil funding provided to each school district must:

(a) Be distributed by each school district to its public schools in a manner that ensures each pupil in the school district receives a reasonably equal educational opportunity.

(b) Be used to support the educational needs of all pupils in the school district, including, without limitation, operating each public school in the school district, training and supporting educational personnel and carrying out any program or service established by, or requirement imposed pursuant to, this title for any purpose for which specific funding is not appropriated pursuant to paragraph ~~[(a), (b)] (a)~~ or ~~[(e)] (d)~~ of subsection 2 of NRS 387.1214 ~~[(c)] or NRS 387.122.~~

2. If a school district determines that an additional amount of money is necessary to satisfy requirements for maintenance of effort or any other requirement under federal law for pupils with disabilities enrolled in the school district, the school district may transfer the necessary amount of money from the adjusted base per pupil funding received by the school district for that purpose.

3. Each school district shall ensure that all weighted funding received by the school district pursuant to paragraph ~~[(e)] (d)~~ of subsection 2 of NRS 387.1214 is accounted for separately and distributed directly to each school in which the relevant pupils are *estimated to be* enrolled.

4. Each public school shall account separately for the adjusted base per pupil funding received by the public school pursuant to paragraph ~~[(e)] (b)~~ of subsection 2 of NRS 387.1214, ~~[(and)]~~ for each category of weighted funding received by the public school pursuant to paragraph ~~[(e)] (d)~~ of subsection 2 of NRS 387.1214 ~~[(c)] and for money received from the statewide multiplier pursuant to NRS 387.122.~~ Unless the provisions of subsection 7 or 8 impose greater restrictions on the use of weighted funding by a public school, the public school must use the weighted funding received for each relevant pupil:

(a) As a supplement to the adjusted base per pupil funding received for the pupil; and

(b) Solely for the purpose of providing such additional educational programs, services or support as are necessary to ensure the pupil receives a reasonably equal educational opportunity.



5. Except as otherwise provided in subsection 6, the separate accounting required by subsection 4 for pupils with disabilities and gifted and talented pupils must include:

(a) The amount of money provided to the public school for special education; and

(b) The cost of:

(1) Instruction provided by licensed special education teachers and supporting staff;

(2) Related services, including, without limitation, services provided by psychologists, therapists and health-related personnel;

(3) Transportation of the pupils with disabilities and gifted and talented pupils to and from school;

(4) The direct supervision of educational and supporting programs; and

(5) The supplies and equipment needed for providing special education.

6. Money received from federal sources must be accounted for separately and excluded from the accounting required pursuant to subsection 5.

7. A public school that receives weighted funding for one or more at-risk pupils must use that weighted funding only to provide Victory services and, if one or more at-risk pupils for whom the school received weighted funding in the at-risk pupil category also belong to one or more other categories of pupils who receive weighted funding, the additional services for each such at-risk pupil which are appropriate for each category to which the at-risk pupil belongs.

8. A public school that receives weighted funding for one or more pupils who are English learners must use that weighted funding only to provide Zoom services and, if one or more English learners for whom the school received weighted funding in the English learner category also belong to one or more other categories of pupils who receive weighted funding, the additional services for each such English learner which are appropriate for each category to which the English learner belongs.

9. The Department shall adopt regulations prescribing the maximum amount of money that each school district may deduct for its administrative expenses from the adjusted base per pupil funding received by the school district. When adopting such regulations, the Department may express the maximum amount of money that may be deducted as a percentage of the adjusted base per pupil funding received by the school district.

10. As used in this section:



(a) “Victory services” means any one or more of the following services:

- (1) A prekindergarten program provided free of charge.
- (2) A summer academy or other instruction for pupils provided free of charge at times during the year when school is not in session.
- (3) Additional instruction or other learning opportunities provided free of charge at times of day when school is not in session.
- (4) Professional development for teachers and other educational personnel concerning instructional practices and strategies that have proven to be an effective means to increase pupil achievement in populations of at-risk pupils.
- (5) Incentives for hiring and retaining teachers and other licensed educational personnel who provide Victory services.
- (6) Employment of paraprofessionals, other educational personnel and other persons who provide Victory services.
- (7) A reading skills center.
- (8) Integrated student supports, wrap-around services and evidence-based programs designed to meet the needs of at-risk pupils.
- (9) Any other service or program that has a demonstrated record of success for similarly situated pupils in comparable school districts and has been reviewed and approved as a Victory service by the Superintendent of Public Instruction.

(b) “Zoom services” means any one or more of the following services:

- (1) A prekindergarten program provided free of charge.
- (2) A reading skills center.
- (3) Professional development for teachers and other licensed educational personnel regarding effective instructional practices and strategies for pupils who are English learners.
- (4) Incentives for hiring and retaining teachers and other licensed educational personnel who provide Zoom services.
- (5) Engagement and involvement with parents and families of pupils who are English learners, including, without limitation, increasing effective, culturally appropriate communication with and outreach to parents and families to support the academic achievement of those pupils.
- (6) A summer academy or, for those schools that do not operate on a traditional school calendar, an intersession academy provided free of charge, including, without limitation, the provision



of transportation to attend the summer academy or intersession academy.

(7) An extended school day.

(8) Any other service or program that has a demonstrated record of success for similarly situated pupils in comparable school districts and has been reviewed and approved as a Zoom service by the Superintendent of Public Instruction.

Sec. 14. NRS 387.12455 is hereby amended to read as follows:

387.12455 1. Except as otherwise provided in subsection 5, for the purpose of establishing budgetary estimates for expenditures and revenues for the State Education Fund as prescribed by the State Budget Act, the Governor shall, to the extent practicable, ensure that an amount of money in the State General Fund is reserved in the proposed executive budget for transfer to the State Education Fund which is sufficient to fully fund:

(a) If the Economic Forum projects that the revenue collected by the State for general, unrestricted uses will increase by a rate that is greater than the combined rate of inflation and the growth of enrollment in the public schools in this State in the immediately preceding biennium, an amount of money in the State General Fund for transfer to the State Education Fund for the subsequent biennium which is not less than the amount of money transferred to the State Education Fund from the State General Fund for the immediately preceding biennium increased by an amount not less than the rate of increase for the revenue collected by the State as projected by the Economic Forum.

(b) If the Economic Forum projects that the revenue collected by the State for general, unrestricted uses will increase by a rate that is not greater than the combined rate of inflation and the growth of enrollment in the public schools in this State in the immediately preceding biennium, an amount of money in the State General Fund for transfer to the State Education Fund for the subsequent biennium which is not less than the amount of money transferred to the State Education Fund from the State General Fund for the immediately preceding biennium increased by an amount not less than the combined rate of inflation and the growth of enrollment in the public schools in this State.

(c) If the Economic Forum projects that the revenue collected by the State for general, unrestricted uses will decrease, an amount of money in the State General Fund for transfer to the State Education Fund for the subsequent biennium which is not less than the amount of money transferred to the State Education Fund from the State



General Fund for the immediately preceding biennium decreased by an amount not greater than the rate of decrease for the revenue collected by the State as projected by the Economic Forum.

2. Except as otherwise provided in subsection 5, as part of the proposed executive budget, the Governor shall, to the extent practicable, include recommendations for:

(a) The statewide base per pupil funding amount, which must be equal to the statewide base per pupil funding amount for the immediately preceding biennium increased by an amount not less than the combined rate of inflation and the growth of enrollment in the public schools in this State unless the amount of money contained in the State Education Fund, excluding the Education Stabilization Account, ~~for any account created pursuant to subsection 5 of NRS 387.1212,~~ decreases from the immediately preceding biennium, in which event the Governor must recommend a proportional reduction to both the statewide base per pupil funding amount and the multiplier for each category of pupils pursuant to paragraph (b); and

(b) The multiplier for each category of pupils, which must not be less than the multiplier for the immediately preceding biennium unless:

(1) The amount of money contained in the State Education Fund, excluding the Education Stabilization Account, ~~for any account created pursuant to subsection 5 of NRS 387.1212,~~ decreases from the immediately preceding biennium, in which event the Governor must recommend a proportional reduction to both the statewide base per pupil funding amount pursuant to paragraph (a) and the multiplier for each category of pupils; or

(2) The amount of money contained in the State Education Fund, excluding the Education Stabilization Account, ~~for any account created pursuant to subsection 5 of NRS 387.1212,~~ increases from the preceding fiscal year but in an amount which, after recommending the statewide base per pupil funding amount pursuant to paragraph (a), is insufficient to fund the multiplier for each category of pupils, in which event the Governor must recommend the remaining money in the State Education Fund, excluding the Education Stabilization Account, ~~for any account created pursuant to subsection 5 of NRS 387.1212,~~ be used to provide a multiplier for each category of pupils which is as close as practicable to the multiplier for the preceding fiscal year.

3. When determining the amount of money to reserve for transfer from the State General Fund to the State Education Fund pursuant to subsection 1, the Governor shall consider the



recommendations of the Commission, as revised by the Legislative Committee on Education, if applicable, for an optimal level of funding for education and may reserve an additional amount of money for transfer to the State Education Fund that the Governor determines to be sufficient to fund any recommendation or any portion of a recommendation that the Governor includes in the proposed executive budget.

4. As part of the proposed executive budget, the Governor may recommend to the Legislature a revision to any appropriation made by law pursuant to NRS 387.1214, including, without limitation, the statewide base per pupil funding amount, the adjusted base per pupil funding for any school district, the multiplier for weighted funding for any category of pupils or the creation or elimination of a category of pupils to receive additional weighted funding. The Governor may recommend additional funding for any recommendation made pursuant to this subsection.

5. If the Governor determines that it would be impracticable to prepare the proposed executive budget as described in subsection 1 or 2, the Governor may instead include in the proposed executive budget a recommendation for such funding for the public schools in this State as he or she determines to be appropriate. If the Governor includes in the proposed executive budget recommendations pursuant to this subsection, the recommendations must be accompanied by such recommendations for legislation as the Governor determines to be appropriate to improve the method by which funding for the public schools in this State is determined.

6. As used in this section, "rate of inflation" means the percentage of increase or decrease in the Consumer Price Index for All Urban Consumers, West Region (All Items), as published by the United States Department of Labor for the immediately preceding calendar year or, if that index ceases to be published by the United States Department of Labor, the published index that most closely resembles that index, as determined by the Governor.

Sec. 15. NRS 387.12463 is hereby amended to read as follows:

387.12463 1. The Commission shall:

(a) Provide guidance to school districts and the Department on the implementation of the Pupil-Centered Funding Plan.

(b) Monitor the implementation of the Pupil-Centered Funding Plan and make any recommendations to the Legislative Committee on Education that the Commission determines would, within the limits of appropriated funding, improve the implementation of the Pupil-Centered Funding Plan or correct any deficiencies of the



Department or any school district or public school in carrying out the Pupil-Centered Funding Plan.

(c) Review the statewide base per pupil funding amount, the adjusted base per pupil funding for each school district and the multiplier for weighted funding for each category of pupils appropriated by law pursuant to NRS 387.1214 for each biennium and recommend any revisions the Commission determines to be appropriate to create an optimal level of funding for the public schools in this State, including, without limitation, by recommending the creation or elimination of one or more categories of pupils to receive additional weighted funding. If the Commission makes a recommendation pursuant to this paragraph which would require more money to implement than was appropriated from the State Education Fund in the immediately preceding biennium, the Commission shall also identify a method to fully fund the recommendation within 10 years after the date of the recommendation.

(d) Review the laws and regulations of this State relating to education, make recommendations to the Legislative Committee on Education for any revision of such laws and regulations that the Commission determines would improve the efficiency or effectiveness of public education in this State and notify each school district of each such recommendation.

(e) Review and recommend to the Department revisions of the cost adjustment factors for each county established pursuant to NRS 387.1215 ~~[, the method for determining the adjustment for each necessarily small school established pursuant to NRS 387.1216]~~ and the method for calculating the ~~[small]~~ district equity adjustment established pursuant to NRS 387.1218.

2. The Commission shall present any recommendations pursuant to paragraphs (a) to (d), inclusive, of subsection 1 at a meeting of the Legislative Committee on Education for consideration and revision by the Committee. The Legislative Committee on Education shall review each recommendation of the Commission and determine whether to transmit the recommendation or a revised version of the recommendation to the Governor or the Legislature.

Sec. 16. NRS 387.12468 is hereby amended to read as follows:

387.12468 1. ~~[On or before February 1 of each odd-numbered year, the Department shall create a report that includes a description of the personnel and services that the Department reasonably believes an average elementary school, middle school~~



~~and high school in this State could employ and provide using the amount of money for public education contained in the proposed executive budget submitted by the Governor to the Legislature pursuant to NRS 353.230 when combined with all other money expected to be available for public education and submit the report to the Commission for review. The Commission shall review the report and provide to the Department any recommendations for revision of the report that the Commission determines to be appropriate. The Department shall consider the recommendations of the Commission, submit a final report to the Director of the Legislative Counsel Bureau for transmission to the Legislature and post the final report on an Internet website maintained by the Department not later than March 1 of each odd-numbered year.~~

~~—2.— On or before July 1 of each year, the Department shall create a report that includes a description of the personnel and services that the Department reasonably believes an average elementary school, middle school and high school in this State could employ and provide using the amount of money for public education appropriated by the Legislature when combined with all other money expected to be available for public education and submit the report to the Commission for review. The Commission shall review the report and provide any recommendations for revision of the report that it determines to be appropriate to the Department. The Department shall consider the recommendations of the Commission, submit a final report to the Director of the Legislative Counsel Bureau for transmission to the Legislative Committee on Education and post the final report on an Internet website maintained by the Department not later than August 1 of each year.~~

~~—3.] On or before October 1 of each year, each school district shall create a report that includes a description of the personnel employed and services provided by the school district during the immediately preceding school year and any changes that the school district anticipates making to the personnel and services during the current school year. The school district shall post a copy of the report on the Internet website maintained by the school district.~~

~~[4.] 2. On or before October 1 of each year, each public school shall create a report that includes a description of the personnel employed and services provided by the school during the immediately preceding school year and any changes the school anticipates making to the personnel and services during the current school year. The public school shall provide a written copy of the report to the parent or legal guardian of each pupil who attends the public school and, if the public school maintains an Internet~~



~~website.]~~ post a copy of the report on the *Internet* website ~~[.]~~ *maintained by the public school or, if the public school does not maintain an Internet website, on the Internet website maintained by the school district or the governing body or sponsor of the public school, as applicable.*

~~[5.]~~ 3. The Department shall prescribe by regulation the format and contents of the information to be provided to create the ~~reports required pursuant to subsections 1 and 2 by the Department and for the]~~ report created by each school district pursuant to subsection ~~[3]~~ 1 and each public school pursuant to subsection ~~[4.]~~ 2. The reports must include, as applicable and without limitation:

- (a) Each grade level at which the public school enrolls pupils;
- (b) The number of pupils attending the public school;
- (c) The average class size at the public school;
- (d) The number of persons employed by the public school to provide instruction, support to pupils, administrative support and other personnel including, without limitation, the number of employees in any subgroup of each type or classification of personnel as prescribed by the Department;
- (e) The professional development provided ~~[to each teacher at]~~ *by* the public school;
- (f) The amount of money spent per pupil for supplies, materials, equipment and textbooks;
- (g) For each category of pupils for which the public school receives any additional funding, including, without limitation, pupils with disabilities, pupils who are English learners, at-risk pupils and gifted and talented pupils:
 - (1) The number of pupils in each category who attend the public school;
 - (2) If the Department determines that pupils within a category must be divided based on severity of need, the number of pupils in each such subcategory; and
 - (3) The number of persons employed to provide instruction, support to pupils, administrative support and other personnel employed by the public school and dedicated to providing services to each category or subcategory of pupils, including, without limitation, any subgroup of each kind of personnel prescribed by the Department;
- (h) The total amount of money received to support the operations of the public school, divided by the number of pupils enrolled in the public school and expressed as a per pupil amount;
- (i) The total amount of money received by the public school as adjusted base per pupil funding, divided by the number of pupils



enrolled in the public school and expressed as a per pupil amount; and

(j) The amount of money received by the public school as weighted funding for each category of pupils supported by weighted funding, divided by the number of pupils enrolled in the public school who are identified in the appropriate category and expressed as a per pupil amount for each category.

Sec. 17. NRS 387.185 is hereby amended to read as follows:

387.185 1. Except as otherwise provided in subsection 2 and NRS 387.528, unless the Superintendent of Public Instruction authorizes a withholding pursuant to NRS 387.1244, all school money due each county school district must be paid over by the State Treasurer to the county treasurer on or before the first day of each month or as soon thereafter as the county treasurer may apply for it, upon the warrant of the State Controller drawn in conformity with the apportionment of the Superintendent of Public Instruction *or Director of the State Department of Agriculture* as provided in NRS 387.124.

2. Except as otherwise provided in NRS 387.528, unless the Superintendent of Public Instruction authorizes a withholding pursuant to NRS 387.1244, if the board of trustees of a school district establishes and administers a separate account pursuant to the provisions of NRS 354.603, all school money due that school district must be paid over by the State Treasurer to the school district on or before the first day of each month or as soon thereafter as the school district may apply for it, upon the warrant of the State Controller drawn in conformity with the apportionment of the Superintendent of Public Instruction *or Director of the State Department of Agriculture* as provided in NRS 387.124.

3. No county school district may receive any portion of the public school money unless that school district has complied with the provisions of this title and regulations adopted pursuant thereto.

4. Except as otherwise provided in this subsection, unless the Superintendent of Public Instruction authorizes a withholding pursuant to NRS 387.1244, all school money due each charter school must be paid over by the State Treasurer to the governing body of the charter school on or before the first day of each month or as soon thereafter as the governing body may apply for it, upon the warrant of the State Controller drawn in conformity with the apportionment of the Superintendent of Public Instruction *or Director of the State Department of Agriculture* as provided in NRS 387.124. If the Superintendent of Public Instruction has approved, pursuant to subsection 2 of NRS 387.1241, a request for



payment of an apportionment 30 days before the apportionment is otherwise required to be made, the money due to the charter school must be paid by the State Treasurer to the governing body of the charter school on such date.

5. Except as otherwise provided in this subsection, unless the Superintendent of Public Instruction authorizes a withholding pursuant to NRS 387.1244, all school money due each university school for profoundly gifted pupils must be paid over by the State Treasurer to the governing body of the university school on or before the first day of each month or as soon thereafter as the governing body may apply for it, upon the warrant of the State Controller drawn in conformity with the apportionment of the Superintendent of Public Instruction *or Director of the State Department of Agriculture* as provided in NRS 387.124. If the Superintendent of Public Instruction has approved, pursuant to NRS 387.1242, a request for payment of an apportionment 30 days before the apportionment is otherwise required to be made, the money due to the university school must be paid by the State Treasurer to the governing body of the university school on such date.

Sec. 18. NRS 387.206 is hereby amended to read as follows:

387.206 1. On or before ~~July~~ *August* 1 of each *odd-numbered* year, the Department, in consultation with the Budget Division of the Office of Finance and the Fiscal Analysis Division of the Legislative Counsel Bureau, shall determine a recommended minimum amount of money to be expended during ~~that~~ *each* fiscal year *of a biennium* for textbooks, instructional supplies, instructional software and instructional hardware by all school districts, charter schools and university schools for profoundly gifted pupils. The amount must be determined by increasing the amount that was established for the Fiscal Year 2004-2005 by the percentage of the change in enrollment between Fiscal Year 2004-2005 and the fiscal year for which the amount is being established, plus any inflationary adjustment approved by the Legislature after Fiscal Year 2004-2005.

2. The Department, in consultation with the Budget Division of the Office of Finance and the Fiscal Analysis Division of the Legislative Counsel Bureau, shall develop or revise, as applicable, a formula for determining the minimum amount of money that each school district, charter school and university school for profoundly gifted pupils is recommended to expend each fiscal year for textbooks, instructional supplies, instructional software and instructional hardware. The sum of all of the minimum amounts determined pursuant to this subsection must be equal to the



combined minimum amount determined pursuant to subsection 1. The formula must be used only to develop expenditure recommendations and must not be used to alter the yearly apportionment from the State Education Fund to school districts, charter schools or university schools for profoundly gifted pupils.

3. Upon approval of the formula pursuant to subsection 2, the Department shall provide written notice to each school district, charter school and university school for profoundly gifted pupils ~~[within the first 30 days]~~ *on or before August 15* of each ~~[fiscal]~~ *odd-numbered* year that sets forth the recommended minimum combined amount of money that the school district, charter school and university school for profoundly gifted pupils may expend for textbooks, instructional supplies, instructional software and instructional hardware for ~~[that]~~ *each* fiscal year ~~[]~~ *of a biennium*.

Sec. 19. NRS 387.2062 is hereby amended to read as follows:

387.2062 1. On or before January 1 of each year, the Department shall determine whether each school district, charter school and university school for profoundly gifted pupils has expended, during the immediately preceding fiscal year, the recommended minimum amount of money set forth in the notice provided pursuant to subsection 3 of NRS 387.206. In making this determination, the Department shall use the report submitted by:

- (a) The school district pursuant to NRS 387.303.
- (b) The charter school pursuant to NRS 388A.345.
- (c) The university school for profoundly gifted pupils pursuant to NRS 388C.250.

2. Except as otherwise provided in subsection 3, if the Department determines that a school district, charter school or university school for profoundly gifted pupils, as applicable, has not expended the recommended minimum amount of money set forth in the notice or the revised notice, as applicable, provided pursuant to subsection 3 of NRS 387.206, the Department shall publish a report *on an Internet website maintained by the Department* which identifies the difference between the actual combined expenditure for textbooks, instructional supplies, instructional software and instructional hardware and the minimum recommended combined expenditure set forth in the notice provided pursuant to subsection 3 of NRS 387.206.

3. If the actual enrollment of pupils in a school district, charter school or university school for profoundly gifted pupils is less than the enrollment included in the projections used in the biennial budget of the school district submitted pursuant to NRS 387.303, the budget of the charter school submitted pursuant to NRS 388A.345



or the report of the university school for profoundly gifted pupils submitted pursuant to NRS 388C.250, as applicable, the recommended expenditure for textbooks, instructional supplies, instructional software and instructional hardware pursuant to NRS 387.206 must be reduced proportionately.

Sec. 20. NRS 387.303 is hereby amended to read as follows:

387.303 1. Not later than November 1 of each year, the board of trustees of each school district shall submit to the Superintendent of Public Instruction and the Department of Taxation a report which includes the following information:

(a) For each fund within the school district, including, without limitation, the school district's general fund and any special revenue fund which receives state money, the total number and salaries of licensed and nonlicensed persons whose salaries are paid from the fund and who are employed by the school district in full-time positions or in part-time positions added together to represent full-time positions. Information must be provided for the current school year based upon the school district's final budget, including any amendments and augmentations thereto, and for the preceding school year. An employee must be categorized as filling an instructional, administrative, instructional support or other position.

(b) The school district's actual expenditures in the fiscal year immediately preceding the report.

(c) The school district's proposed expenditures for the current fiscal year.

(d) The schedule of salaries for licensed employees in the current school year and a statement of whether the negotiations regarding salaries for the current school year have been completed. If the negotiations have not been completed at the time the schedule of salaries is submitted, the board of trustees shall submit a supplemental report to the Superintendent of Public Instruction upon completion of negotiations or the determination of an arbitrator concerning the negotiations that includes the schedule of salaries agreed to or required by the arbitrator.

(e) The number of employees who received an increase in salary pursuant to NRS 391.161, 391.162 or 391.163 for the current and preceding fiscal years. If the board of trustees is required to pay an increase in salary retroactively pursuant to NRS 391.161, the board of trustees shall submit a supplemental report to the Superintendent of Public Instruction not later than February 15 of the year in which the retroactive payment was made that includes the number of teachers to whom an increase in salary was paid retroactively.



(f) The number of employees eligible for health insurance within the school district for the current and preceding fiscal years and the amount paid for health insurance for each such employee during those years.

(g) The rates for fringe benefits, excluding health insurance, paid by the school district for its licensed employees in the preceding and current fiscal years.

(h) The amount paid for extra duties, supervision of extracurricular activities and supplemental pay and the number of employees receiving that pay in the preceding and current fiscal years.

2. On or before November 25 of each year, the Superintendent of Public Instruction shall submit to the Office of Finance and the Fiscal Analysis Division of the Legislative Counsel Bureau, in a format approved by the Director of the ~~Department of Administration,~~ *Office of Finance*, a compilation of the reports made by each school district pursuant to subsection 1.

3. In preparing the agency biennial budget request for the State Education Fund for submission to the Office of Finance, the Superintendent of Public Instruction:

(a) Shall compile the information from the most recent compilation of reports submitted pursuant to subsection 2; *and*

~~(b) May increase the line items of expenditures or revenues based on merit salary increases and cost of living adjustments or inflation, as deemed credible and reliable based upon published indexes and research relevant to the specific line item of expenditure or revenue;~~

~~—(c) May adjust expenditures and revenues pursuant to paragraph (b) for any year remaining before the biennium for which the budget is being prepared and for the 2 years of the biennium covered by the biennial budget request to project the cost of expenditures or the receipt of revenues for the specific line items; and~~

~~—(d) May consider the cost of enhancements to existing programs or the projected cost of proposed new educational programs, regardless of whether those enhancements or new programs are included in the adjusted base per pupil funding for inclusion in the biennial budget request to the Office of Finance.~~

4. The Superintendent of Public Instruction shall, in the compilation required by subsection 2, reconcile the revenues of the school districts with the apportionment received by those districts from the State Education Fund for the preceding year.

5. The request prepared pursuant to subsection 3 must:



(a) Be presented by the Superintendent of Public Instruction to such standing committees of the Legislature as requested by the standing committees for the purposes of developing educational programs and providing appropriations for those programs; and

(b) Provide for a direct comparison of appropriations to the proposed budget of the Governor submitted pursuant to subsection 4 of NRS 353.230.

Sec. 21. NRS 388.1327 is hereby amended to read as follows:

388.1327 The State Board shall adopt regulations ~~to~~

~~—1. Establishing the process whereby school districts may apply to the Department for a grant of money from the Bullying Prevention Account pursuant to NRS 388.1325.~~

~~—2. As} as~~ are necessary to carry out the provisions of NRS 388.121 to 388.1395, inclusive.

Sec. 22. NRS 388.429 is hereby amended to read as follows:

388.429 1. The Legislature declares that funding provided for each school year establishes financial resources sufficient to ensure a reasonably equal educational opportunity to pupils with disabilities residing in Nevada through the use of the ~~[weighted funding prescribed by]~~ *statewide multiplier established pursuant to NRS [387.1214.] 387.122.*

2. Subject to the provisions of NRS 388.417 to 388.469, inclusive, the board of trustees of each school district shall make such special provisions as may be necessary for the education of pupils with disabilities.

3. The board of trustees of a school district in a county whose population is less than 700,000 may provide early intervening services. Such services must be provided in accordance with the Individuals with Disabilities Education Act, 20 U.S.C. §§ 1400 et seq., and the regulations adopted pursuant thereto.

4. The board of trustees of a school district shall establish uniform criteria governing eligibility for instruction under the special education programs provided for by NRS 388.417 to 388.469, inclusive. The criteria must prohibit the placement of a pupil in a program for pupils with disabilities solely because the pupil is a disciplinary problem in school. The criteria are subject to such standards as may be prescribed by the State Board.

Sec. 23. NRS 388.5243 is hereby amended to read as follows:

388.5243 1. The ~~[Contingency]~~ Account for *State* Special Education Services is hereby created in the State General Fund to be administered by the Superintendent of Public Instruction. The Superintendent of Public Instruction may accept gifts and grants of money from any source for deposit in the Account. Any money



from gifts and grants may be expended in accordance with the terms and conditions of the gift or grant, or in accordance with this section.

2. Any money remaining in the Account at the end of a fiscal year does not revert to the State General Fund, and the balance in the Account must be carried forward to the next fiscal year.

3. The money in the Account may only be used for public schools and public education, as authorized by the Legislature **H**, *including, without limitation, the distribution of funding appropriated by the Legislature for a statewide multiplier for pupils with disabilities pursuant to NRS 387.122.*

4. The State Board shall adopt regulations for the application, approval and disbursement of money commencing with the 2016-2017 school year to reimburse school districts and charter schools for extraordinary program expenses and related services which:

(a) Are not ordinarily present in the typical special education service and delivery system at a public school;

(b) Are associated with the implementation of the individualized education program of a pupil with significant disabilities, as defined by the State Board, to provide an appropriate education in the least restrictive environment; and

(c) The costs of which exceed the total funding available to the school district or charter school for the pupil.

Sec. 24. NRS 388A.414 is hereby amended to read as follows:

388A.414 1. Upon completion of each school quarter, the Superintendent of Public Instruction shall pay to the sponsor of a charter school one-quarter of the yearly sponsorship fee for the administrative costs associated with sponsorship for that school quarter, which must be deducted from the monthly apportionment to the charter school made pursuant to *subsections 1 and 2 of NRS 387.124* and *NRS 387.1241*. Except as otherwise provided in subsection 2, the yearly sponsorship fee for the sponsor of a charter school must be in an amount of money not to exceed 2 percent of the total amount of money apportioned to the charter school during the school year pursuant to *subsections 1 and 2 of NRS 387.124* and *NRS 387.1241*.

2. If the governing body of a charter school satisfies the requirements of this section, the governing body may submit a request to the sponsor of the charter school for approval of a sponsorship fee in an amount that is less than 2 percent but at least 1 percent of the total amount of money apportioned to the charter school during the school year pursuant to *subsections 1 and 2 of NRS 387.124* and *NRS 387.1241*.



3. The sponsor of the charter school shall approve such a request if the sponsor of the charter school determines that the charter school satisfies the requirements of this subsection. If the sponsor of the charter school approves such a request, the sponsor shall provide notice of the decision to the governing body of the charter school and the Superintendent of Public Instruction. If the sponsor of the charter school denies such a request, the governing body of the charter school may appeal the decision of the sponsor to the Superintendent of Public Instruction.

4. Upon appeal, the sponsor of the charter school and the governing body of the charter school are entitled to present evidence. The decision of the Superintendent of Public Instruction on the appeal is final and is not subject to judicial review.

5. The governing body of a charter school may submit a request for a reduction of the sponsorship fee pursuant to this section if:

(a) The charter school satisfies the requirements of subsection 1 of NRS 388A.405; and

(b) There has been a decrease in the duties of the sponsor of the charter school that justifies a decrease in the sponsorship fee.

Sec. 25. NRS 389.074 is hereby amended to read as follows:

389.074 1. The board of trustees of each school district and the governing body of each charter school shall ensure that instruction in financial literacy is provided to pupils enrolled in grades 3 to 12, inclusive, in each public school within the school district or in the charter school, as applicable. The instruction must include, without limitation:

(a) The skills necessary to develop financial responsibility, including, without limitation:

(1) Making reasonable financial decisions by analyzing the alternatives and consequences of those financial decisions;

(2) Locating and evaluating financial information from various sources;

(3) Judging the quality of services offered by a financial institution;

(4) Developing communication strategies to discuss financial issues;

(5) Controlling personal information; and

(6) Reviewing and summarizing federal and state consumer protection laws.

(b) The skills necessary to manage finances, including, without limitation:

(1) Developing a plan for spending and saving;



(2) Developing a system for keeping and using financial records; and

(3) Developing a personal financial plan.

(c) The skills necessary to understand the use of credit and the incurrence of debt, including, without limitation:

(1) Identifying the costs and benefits of various types of credit;

(2) Understanding the methods to manage debt and the consequences of acquiring debt;

(3) Understanding how interest rates, compounding frequency and the terms of a loan can affect the cost of credit;

(4) Completing an application for a loan;

(5) Understanding different types of loans, including, without limitation, payday loans, automobile loans, student loans and mortgages;

(6) Explaining the purpose of a credit report, including, without limitation, the manner in which a credit report is used by lenders;

(7) Describing the rights of a borrower regarding his or her credit report;

(8) Identifying methods to avoid and resolve debt problems; and

(9) Reviewing and summarizing federal and state consumer credit protection laws.

(d) The skills necessary to understand the basic principles of saving and investing, including, without limitation:

(1) Understanding how saving and investing contribute to financial well-being;

(2) Understanding the methods of investing and alternatives to investing;

(3) Understanding how to buy and sell investments;

(4) Understanding compound interest, including, without limitation, in the context of investments;

(5) Understanding various types of securities, including, without limitation, stocks and bonds; and

(6) Understanding how the regulation of financial institutions protects investors.

(e) The skills necessary to prevent and limit the consequences of identity theft and fraud.

(f) The skills necessary to understand the basic assessment of taxes, including, without limitation, understanding the matter in which taxes are computed by local, state and federal governmental entities.



(g) The skills necessary to understand the basic principles of insurance, including, without limitation:

(1) Understanding the function of various insurance policies; and

(2) Determining the quality of an insurance provider.

(h) The skills necessary to plan for higher education and career choices, including, without limitation:

(1) Information concerning institutions of higher education and college preparedness;

(2) Information concerning career options;

(3) Writing a resume;

(4) Information concerning opportunities for financial aid, including the Free Application for Federal Student Aid and the programs of the Western Interstate Commission for Higher Education, and the manner in which to qualify for such opportunities;

(5) Information concerning scholarship opportunities, including, without limitation, the Governor Guinn Millennium Scholarship Program and Silver State Opportunity Grant Program; and

(6) Information concerning prepaid tuition and college savings programs and plans established pursuant to chapter 353B of NRS and section 529 of the Internal Revenue Code, 26 U.S.C. § 529.

2. The standards of content and performance for the instruction in financial literacy required by subsection 1 must be included in the standards of content and performance established by the Council to Establish Academic Standards for Public Schools pursuant to NRS 389.520. The instruction required by subsection 1 must be:

(a) Age-appropriate; and

(b) Included within a course of study for which the Council has established the relevant standards of content and performance, including, without limitation, a course of study in economics, mathematics or social studies.

3. The board of trustees of each school district and the governing body of each charter school in which pupils are enrolled in any grade of grades 3 to 12, inclusive, shall encourage:

(a) ~~Persons to donate money to the Account for Instruction in Financial Literacy created by NRS 388.895;~~

~~—(b) Persons to volunteer time, expertise and resources to assist a school district, governing body of a charter school, public school or teacher in the provision of instruction in financial literacy; and~~



~~(c)~~ (b) Partnerships between a school district or charter school and relevant persons, businesses or entities in which those persons, businesses or entities provide the resources necessary to provide instruction in financial literacy.

Sec. 26. NRS 391.273 is hereby amended to read as follows:

391.273 1. Except as otherwise provided in this section and except for persons who are supervised pursuant to NRS 391.096, the unlicensed personnel of a school district must be directly supervised by licensed personnel in all duties which are instructional in nature. To the extent practicable, the direct supervision must be such that the unlicensed personnel are in the immediate location of the licensed personnel and are readily available during such times when supervision is required.

2. Unlicensed personnel who are exempted pursuant to subsection 4, 5 or 6 must be under administrative supervision when performing any duties which are instructional in nature.

3. Unlicensed personnel may temporarily perform duties under administrative supervision which are not primarily instructional in nature.

4. Except as otherwise provided in subsection 7, upon application by a superintendent of schools, the Superintendent of Public Instruction may grant an exemption from the provisions of subsection 1 pursuant to subsection 5 or 6.

5. Except as otherwise provided in subsection 6, the Superintendent shall not grant an exemption from the provisions of subsection 1 unless:

(a) The duties are within the employee's special expertise or training;

(b) The duties relate to the humanities or an elective course of study, or are supplemental to the basic curriculum of a school;

(c) The performance of the duties does not result in the replacement of a licensed employee or prevent the employment of a licensed person willing to perform those duties;

(d) The secondary or combined school in which the duties will be performed has less than 100 pupils enrolled and is at least 30 miles from a school in which the duties are performed by licensed personnel; and

(e) The unlicensed employee submits his or her fingerprints for an investigation pursuant to NRS 391.033.

6. Upon application by a superintendent of schools, the Superintendent of Public Instruction may grant an exemption from the provisions of subsection 1 if:



(a) The duties of the unlicensed employee relate to the supervision of pupils attending a course of distance education provided pursuant to NRS 388.820 to 388.874, inclusive, while the pupils are receiving instruction from a licensed employee remotely through any electronic means of communication; and

(b) The unlicensed employee submits his or her fingerprints for an investigation pursuant to NRS 391.033.

7. The exemption authorized by subsection 4, 5 or 6 does not apply to a paraprofessional if the requirements prescribed by the State Board pursuant to NRS 391.094 require the paraprofessional to be directly supervised by a licensed teacher.

8. The Superintendent of Public Instruction shall file a record of all exempt personnel with the clerk of the board of trustees of each local school district, and advise the clerk of any changes therein. The record must contain:

(a) The name of the exempt employee;

(b) The specific instructional duties the exempt employee may perform;

(c) Any terms or conditions of the exemption deemed appropriate by the Superintendent of Public Instruction; and

(d) The date the exemption expires or a statement that the exemption is valid as long as the employee remains in the same position at the same school.

9. The Superintendent of Public Instruction may adopt regulations prescribing the procedure to apply for an exemption pursuant to this section and the criteria for the granting of such exemptions.

10. Except in an emergency, it is unlawful for the board of trustees of a school district to allow a person employed as a teacher's aide to serve as a teacher unless the person is a legally qualified teacher licensed by the Superintendent of Public Instruction. As used in this subsection, "emergency" means an unforeseen circumstance which requires immediate action and includes the fact that a licensed teacher or substitute teacher is not immediately available.

11. If the Superintendent of Public Instruction determines that the board of trustees of a school district has violated the provisions of subsection 10, the Superintendent shall take such actions as are necessary to reduce the amount of money received by the district pursuant to *subsections 1 and 2 of* NRS 387.124 by an amount equal to the product when the following numbers are multiplied together:

(a) The number of days on which the violation occurred;



(b) The number of pupils in the classroom taught by the teacher's aide; and

(c) The number of dollars of adjusted base per pupil funding established for the school district pursuant to NRS 387.1214 per day.

12. Except as otherwise provided in this subsection, a person employed as a teacher's aide or paraprofessional may monitor pupils in a computer laboratory without being directly supervised by licensed personnel. The provisions of this subsection do not apply to a paraprofessional if the requirements prescribed by the State Board pursuant to NRS 391.094 require the paraprofessional to be directly supervised by a licensed teacher.

13. The provisions of this section do not apply to unlicensed personnel who are employed by the governing body of a charter school, unless a paraprofessional employed by the governing body is required to be directly supervised by a licensed teacher pursuant to the requirements prescribed by the State Board pursuant to NRS 391.094.

Sec. 27. NRS 391.365 is hereby amended to read as follows:

391.365 A person who receives an endorsement to teach in a field of specialization relating to computer literacy and computer science may request a reimbursement for the cost of the course work required to receive such an endorsement from the board of trustees of a school district or governing body of a charter school that employs or will employ the person. ~~[The board of trustees or governing body, as applicable, may reimburse the person using money received from a grant provided to the board of trustees or governing body pursuant to NRS 391.369 or 391A.510.]~~

Sec. 28. NRS 391A.125 is hereby amended to read as follows:

391A.125 1. Based upon the ~~[priorities of programs prescribed by the State Board pursuant to subsection 4 of NRS 391A.505 and the]~~ assessment of needs for training within the region and priorities of training adopted by the governing body pursuant to NRS 391A.175, each regional training program shall provide:

(a) Training for teachers and other licensed educational personnel in the:

(1) Standards established by the Council to Establish Academic Standards for Public Schools pursuant to NRS 389.520;

(2) Curriculum and instruction required for the standards adopted by the State Board;

(3) Curriculum and instruction recommended by the Teachers and Leaders Council of Nevada; and



(4) Culturally relevant pedagogy, taking into account cultural diversity and demographic differences throughout this State.

(b) Through the Nevada Early Literacy Intervention Program established for the regional training program, training for teachers who teach kindergarten and grades 1, 2 or 3 on methods to teach fundamental reading skills, including, without limitation:

- (1) Phonemic awareness;
- (2) Phonics;
- (3) Vocabulary;
- (4) Fluency;
- (5) Comprehension; and
- (6) Motivation.

(c) Training for administrators who conduct the evaluations required pursuant to NRS 391.685, 391.690, 391.705 and 391.710 relating to the manner in which such evaluations are conducted. Such training must be developed in consultation with the Teachers and Leaders Council of Nevada created by NRS 391.455.

(d) Training for teachers, administrators and other licensed educational personnel relating to correcting deficiencies and addressing recommendations for improvement in performance that are identified in the evaluations conducted pursuant to NRS 391.685, 391.690, 391.705 or 391.710.

(e) Training for teachers on methods to teach computer literacy or computer science to pupils.

(f) At least one of the following types of training:

(1) Training for teachers and school administrators in the assessment and measurement of pupil achievement and the effective methods to analyze the test results and scores of pupils to improve the achievement and proficiency of pupils.

(2) Training for teachers in specific content areas to enable the teachers to provide a higher level of instruction in their respective fields of teaching. Such training must include instruction in effective methods to teach in a content area provided by teachers who are considered masters in that content area.

(3) In addition to the training provided pursuant to paragraph (b), training for teachers in the methods to teach basic skills to pupils, such as providing instruction in reading with the use of phonics and providing instruction in basic skills of mathematics computation.

(g) In accordance with the program established by the Statewide Council pursuant to paragraph (b) of subsection 2 of NRS 391A.135 training for:



(1) Teachers on how to engage parents and families, including, without limitation, disengaged families, in the education of their children and to build the capacity of parents and families to support the learning and academic achievement of their children.

(2) Training for teachers and paraprofessionals on working with parent liaisons in public schools to carry out strategies and practices for effective parental involvement and family engagement.

(h) Training and continuing professional development for teachers who receive an endorsement to teach courses relating to financial literacy pursuant to NRS 391.019 and 396.5198.

2. The training required pursuant to subsection 1 must:

(a) Include the activities set forth in 20 U.S.C. § 7801(42), as deemed appropriate by the governing body for the type of training offered.

(b) Include appropriate procedures to ensure follow-up training for teachers and administrators who have received training through the program.

(c) Incorporate training that addresses the educational needs of:

(1) Pupils with disabilities who participate in programs of special education; and

(2) Pupils who are English learners.

3. The governing body of each regional training program shall prepare and maintain a list that identifies programs for the professional development of teachers and administrators that successfully incorporate:

(a) The standards of content and performance established by the Council to Establish Academic Standards for Public Schools pursuant to NRS 389.520;

(b) Fundamental reading skills; and

(c) Other training listed in subsection 1.

↳ The governing body shall provide a copy of the list on an annual basis to school districts for dissemination to teachers and administrators.

4. A regional training program may include model classrooms that demonstrate the use of educational technology for teaching and learning.

5. A regional training program may contract with the board of trustees of a school district that is served by the regional training program as set forth in NRS 391A.120 to provide professional development to the teachers and administrators employed by the school district that is in addition to the training required by this section. Any training provided pursuant to this subsection must



include the activities set forth in 20 U.S.C. § 7801(42), as deemed appropriate by the governing body for the type of training offered.

6. To the extent money is available from legislative appropriation or otherwise, a regional training program may provide training to paraprofessionals.

7. To the extent that money is available, the Department shall administer the training required pursuant to paragraph (h) of subsection 1.

8. As used in this section, "paraprofessional" has the meaning ascribed to it in NRS 391.008.

Sec. 29. NRS 396.5198 is hereby amended to read as follows:

396.5198 1. If the System offers a course of study for obtaining an endorsement to teach courses relating to financial literacy, the course must require students in the course of study to create a personal finance portfolio or transition plan, which must include, without limitation, details relating to housing, health insurance and postsecondary education and financial aid resources.

2. A student in a course of study offered pursuant to subsection 1 may apply for a Teach Nevada Scholarship from a university, college or other provider of an alternative licensure program that receives a grant from the Teach Nevada Scholarship Program Account created pursuant to NRS 391A.575 to offset the costs of completing a course of study offered pursuant to subsection 1.

~~[3. The System may award a student money received from a grant provided to a university, college or other provider of an alternative licensure program pursuant to NRS 391A.510 to offset the costs of completing a course of study offered pursuant to subsection 1.]~~

Sec. 30. NRS 396.5199 is hereby amended to read as follows:

396.5199 ~~[1. The Board of Regents may apply for a grant from the Account for Computer Education and Technology created pursuant to NRS 391.369 to develop the curriculum and standards required to educate and train a person who is studying to become a teacher in computer literacy and computer science.~~

~~—2.]~~ All persons who are studying to become a teacher must receive appropriate education and training in computer literacy and computer science.

Sec. 31. NRS 120A.610 is hereby amended to read as follows:

120A.610 1. Except as otherwise provided in subsections 4 to 8, inclusive, all abandoned property other than money delivered to the Administrator under this chapter must, within 2 years after the delivery, be sold by the Administrator to the highest bidder at public sale in whatever manner affords, in his or her judgment, the most



favorable market for the property. The Administrator may decline the highest bid and reoffer the property for sale if the Administrator considers the bid to be insufficient.

2. Any sale held under this section must be preceded by a single publication of notice, not less than 21 days before sale, in a newspaper of general circulation in the county in which the property is to be sold. The Administrator may provide additional notice of any such sale at any time and in any manner that the Administrator selects.

3. The purchaser of property at any sale conducted by the Administrator pursuant to this chapter takes the property free of all claims of the owner or previous holder and of all persons claiming through or under them. The Administrator shall execute all documents necessary to complete the transfer of ownership.

4. Except as otherwise provided in subsection 5, the Administrator need not offer any property for sale if the Administrator considers that the probable cost of the sale will exceed the proceeds of the sale. The Administrator may destroy or otherwise dispose of such property or may transfer it to:

(a) The Nevada State Museum Las Vegas, the Nevada State Museum or the Nevada Historical Society, upon its written request, if the property has, in the opinion of the requesting institution, historical, artistic or literary value and is worthy of preservation; or

(b) A genealogical library, upon its written request, if the property has genealogical value and is not wanted by the Nevada State Museum Las Vegas, the Nevada State Museum or the Nevada Historical Society.

➔ An action may not be maintained by any person against the holder of the property because of that transfer, disposal or destruction.

5. The Administrator shall transfer property to the Department of Veterans Services, upon its written request, if the property has military value.

6. Securities delivered to the Administrator pursuant to this chapter may be sold by the Administrator at any time after the delivery. Securities listed on an established stock exchange must be sold at the prevailing price for that security on the exchange at the time of sale. Other securities not listed on an established stock exchange may be sold:

(a) Over the counter at the prevailing price for that security at the time of sale; or

(b) By any other method the Administrator deems acceptable.



7. The Administrator shall hold property that was removed from a safe-deposit box or other safekeeping repository for 1 year after the date of the delivery of the property to the Administrator, unless that property is a will or a codicil to a will, in which case the Administrator shall hold the property for 10 years after the date of the delivery of the property to the Administrator. If no claims are filed for the property within that period and the Administrator determines that the probable cost of the sale of the property will exceed the proceeds of the sale, it may be destroyed.

8. All proceeds received by the Administrator from abandoned gift certificates must be accounted for separately in the Abandoned Property Trust Account in the State General Fund. At the end of each fiscal year, before any other money in the Abandoned Property Trust Account is transferred pursuant to NRS 120A.620, the balance in the subaccount created pursuant to this subsection, less any costs, service charges or claims chargeable to the subaccount, must be transferred to the ~~{Educational Trust Account, which is hereby created in the State General Fund. The money in the Educational Trust Account may be expended only as authorized by the Legislature for any purpose, if it is in session, or by the Interim Finance Committee, if the Legislature is not in session, for educational purposes.}~~ *State Education Fund.*

Sec. 32. NRS 278C.250 is hereby amended to read as follows:

278C.250 1. After the effective date of the ordinance adopted pursuant to NRS 278C.220:

(a) Any taxes levied upon taxable property in the tax increment area each year by or for the benefit of the State, the municipality and any public body must be divided as follows:

(1) That portion of the taxes that would be produced by the rate upon which the tax is levied each year by or for each of those taxing agencies upon the total sum of the assessed value of the taxable property in the tax increment area as shown upon the last equalized assessment roll used in connection with the taxation of the property by the taxing agency, must be allocated to and when collected must be paid into the funds of the respective taxing agencies as taxes by or for the taxing agencies on all other property are paid.

(2) Except as otherwise provided in this section, the portion of the taxes levied each year in excess of the amount determined pursuant to subparagraph (1) must be allocated to, and when collected must be paid into, the tax increment account pertaining to the undertaking to pay the bond requirements of loans, money advanced to, or indebtedness, whether funded, refunded, assumed or



otherwise, incurred by the municipality to finance or refinance, in whole or in part, the undertaking. Unless the total assessed valuation of the taxable property in the tax increment area exceeds the total assessed value of the taxable property in the area as shown by the last equalized assessment roll referred to in this subsection, all of the taxes levied and collected upon the taxable property in the area must be paid into the funds of the respective taxing agencies. When the loans, advances and indebtedness, if any, and interest thereon, have been paid, all money thereafter received from taxes upon the taxable property in the tax increment area must be paid into the funds of the respective taxing agencies as taxes on all other property are paid.

(b) If the undertaking is a natural resources project or a rail project for which the municipality has received approval from the Interim Finance Committee pursuant to NRS 278C.157, any taxes levied upon the sale or use of tangible personal property in the tax increment area each year by or for the benefit of the State, the municipality and any public body must be divided as follows:

(1) That portion of the taxes that would be produced by the rate upon which the tax is levied each year by or for each of those taxing agencies upon the total sum of the sales and use of tangible personal property in the tax increment area in the fiscal year immediately preceding the effective date of the ordinance adopted pursuant to NRS 278C.220, must be allocated to and when collected must be paid into the funds of the respective taxing agencies as taxes by or for the taxing agencies on all other sales of tangible personal property are paid.

(2) Except as otherwise provided in this section, of the portion of the taxes levied each year in excess of the amount determined pursuant to subparagraph (1), 50 percent of that amount must be allocated to, and when collected must be paid into the tax increment account pertaining to the undertaking to pay the bond requirements of loans, money advanced to, or indebtedness, whether funded, refunded, assumed or otherwise, incurred by the municipality to finance or refinance, in whole or in part, the undertaking. The remaining 50 percent of that amount must be allocated to and when collected must be paid into the funds of the respective taxing agencies as taxes by or for the taxing agencies on all other sales of tangible personal property are paid. Unless the total amount of the taxes imposed on the sale and use of tangible personal property in the tax increment area exceeds the total amount of the taxes imposed on the sale and use of tangible personal property in the tax increment area in the fiscal year immediately preceding the effective date of the ordinance adopted pursuant to NRS 278C.220,



all of the taxes levied and collected upon the sale or use of tangible personal property in the tax increment area must be paid into the funds of the respective taxing agencies. When the loans, advances and indebtedness, if any, and interest thereon, have been paid, all money thereafter received from taxes upon the sale or use of tangible personal property in the tax increment area must be paid into the funds of the respective taxing agencies as taxes on all other taxes on the sale or use of tangible personal property are paid.

(c) If the undertaking is a natural resources project or a rail project for which the municipality has received approval from the Interim Finance Committee pursuant to NRS 278C.157, any taxes imposed pursuant to NRS 363A.130 or 363B.110 on employers located in the tax increment area must be divided as follows:

(1) That portion of the taxes that would be produced by the rate upon which the tax is imposed each year by the Department of Taxation in the fiscal year immediately preceding the effective date of the ordinance adopted pursuant to NRS 278C.220, must be allocated to and when collected must be paid to the Department of Taxation as all other taxes imposed pursuant to NRS 363A.130 and 363B.110 are paid.

(2) Except as otherwise provided in this section, of the portion of the taxes imposed each year in excess of the amount determined pursuant to subparagraph (1), 50 percent of that amount must be allocated to, and when collected must be paid into, the tax increment account pertaining to the undertaking to pay the bond requirements of loans, money advanced to, or indebtedness, whether funded, refunded, assumed or otherwise, incurred by the municipality to finance or refinance, in whole or in part, the undertaking. The remaining 50 percent of that amount must be allocated to and when collected must be paid to the Department of Taxation as all other taxes imposed pursuant to NRS 363A.130 and 363B.110 are paid. Unless the total amount of the taxes imposed pursuant to NRS 363A.130 and 363B.110 on employers located in the tax increment area exceeds the total amount of the taxes imposed on employers located in the tax increment area in the fiscal year immediately preceding the effective date of the ordinance adopted pursuant to NRS 278C.220, all of the taxes imposed on employers located in the tax increment area must be paid to the Department of Taxation. When the loans, advances and indebtedness, if any, and interest thereon, have been paid, all money thereafter received from taxes imposed pursuant to NRS 363A.130 or 363B.110 on employers located in the tax increment area must be paid to the



Department of Taxation as all other taxes imposed pursuant to NRS 363A.130 and 363B.110 are paid.

2. Except as otherwise provided in subsection 2 of NRS 360.991, the amount of the taxes levied each year which are paid into the tax increment account pursuant to subparagraph (2) of paragraph (a) of subsection 1, subparagraph (2) of paragraph (b) of subsection 1 and subparagraph (2) of paragraph (c) of subsection 1 must be limited by the governing body to an amount not to exceed the combined total amount required for annual debt service of or any outstanding advances of money or unfunded costs associated with the project or projects acquired, improved or equipped, or any combination thereof, as part of the undertaking.

3. Any revenues generated within the tax increment area in excess of the amount referenced in subsection 2, if any, will be paid into the funds of the respective taxing agencies in the same proportion as their base amount was distributed.

4. Except as otherwise provided in this subsection, in any fiscal year, the total revenue paid to a tax increment area pursuant to subparagraph (2) of paragraph (a) of subsection 1 in combination with the total revenue paid to any other tax increment areas and any redevelopment agencies of a municipality, other than any revenues paid to any other tax increment areas pursuant to subparagraph (2) of paragraph (b) of subsection 1 and subparagraph (2) of paragraph (c) of subsection 1, must not exceed:

(a) In a county whose population is 100,000 or more or a city whose population is 150,000 or more, an amount equal to the combined tax rates of the taxing agencies for that fiscal year multiplied by 10 percent of the total assessed valuation of the municipality.

(b) In a county whose population is less than 100,000 or a city whose population is less than 150,000, an amount equal to the combined tax rates of the taxing agencies for that fiscal year multiplied by 15 percent of the total assessed valuation of the municipality.

↳ Notwithstanding the provisions of this subsection, if a county has a population of less than 100,000 or if a city has a population of less than 150,000 at the time the municipality issues securities for a tax increment area pursuant to NRS 278C.280, the revenue limitation set forth in paragraph (b) must remain the revenue limitation for the tax increment area until such time as the securities issued for that tax increment area pursuant to NRS 278C.280 have been paid in full, including any securities issued to refund those securities,



regardless of whether the population of the municipality reaches or exceeds 100,000 after the issuance of those securities.

5. If the revenue paid to a tax increment area must be limited pursuant to paragraph (a) or (b) of subsection 4 and the municipality has more than one redevelopment agency or tax increment area, or one of each, the municipality shall determine the allocation to each agency and area. Any revenue that would be allocated to a tax increment area but for the provisions of this section must be paid into the funds of the respective taxing agencies.

6. The portion of the taxes levied each year in excess of the amount determined pursuant to subparagraph (1) of paragraph (a) of subsection 1 which is attributable to any tax rate levied by a taxing agency:

(a) To produce revenue in an amount sufficient to make annual repayments of the principal of, and the interest on, any bonded indebtedness that was approved by a majority of the registered voters within the area of the taxing agency voting upon the question, must be allocated to, and when collected must be paid into, the debt service fund of that taxing agency.

(b) In excess of any tax rate of that taxing agency applicable to the last taxation of the property before the effective date of the ordinance, if that additional rate was approved by a majority of the registered voters within the area of the taxing agency voting upon the question, must be allocated to, and when collected must be paid into, the appropriate fund of that taxing agency.

(c) Pursuant to NRS 387.3285 or 387.3287, if that rate was approved by a majority of the registered voters within the area of the taxing agency voting upon the question, must be allocated to, and when collected must be paid into, the appropriate fund of that taxing agency.

(d) For the support of the public schools within a county school district pursuant to NRS 387.195, must be allocated to, and when collected must be paid into, the ~~appropriate fund of that taxing agency.~~ *State Education Fund.*

7. The provisions of paragraph (a) of subsection 6 include, without limitation, a tax rate approved for bonds of a county school district issued pursuant to NRS 350.020, including, without limitation, amounts necessary for a reserve account in the debt service fund.

8. As used in this section, the term “last equalized assessment roll” means the assessment roll in existence on the 15th day of March immediately preceding the effective date of the ordinance.



Sec. 32.5. NRS 354.6241 is hereby amended to read as follows:

354.6241 1. The statement required by paragraph (a) of subsection 5 of NRS 354.624 must indicate for each fund set forth in that paragraph:

(a) Whether the fund is being used in accordance with the provisions of this chapter.

(b) Whether the fund is being administered in accordance with generally accepted accounting procedures.

(c) Whether the reserve in the fund is limited to an amount that is reasonable and necessary to carry out the purposes of the fund.

(d) The sources of revenues available for the fund during the fiscal year, including transfers from any other funds.

(e) The statutory and regulatory requirements applicable to the fund.

(f) The balance and retained earnings of the fund.

2. Except as otherwise provided in subsections 3 and 4 and NRS 354.59891 and 354.613, to the extent that the reserve in any fund set forth in paragraph (a) of subsection 5 of NRS 354.624 exceeds the amount that is reasonable and necessary to carry out the purposes for which the fund was created, the reserve may be expended by the local government pursuant to the provisions of chapter 288 of NRS.

3. For any local government other than a school district, for the purposes of chapter 288 of NRS, a budgeted ending fund balance of not more than 16.67 percent of the total budgeted expenditures, less capital outlay, for a general fund:

(a) Is not subject to negotiations with an employee organization; and

(b) Must not be considered by a fact finder or arbitrator in determining the financial ability of the local government to pay compensation or monetary benefits.

4. For a school district, for the purposes of chapter 288 of NRS ~~[(a)]:~~

~~(a)~~ **(a)** A budgeted ending fund balance of not more than ~~[(16.6)]~~ **12** percent of the total budgeted expenditures for a county school district fund:

~~[(a)]~~ **(1)** Is not subject to negotiations with an employee organization; and

~~[(b)]~~ **(2)** Must not be considered by a fact finder or arbitrator in determining the financial ability of the local government to pay compensation or monetary benefits ~~[(1)]; and~~



(b) Any portion of a budgeted ending fund balance which exceeds 16.6 percent of the total budgeted expenditures for a county school district fund:

(1) Is not subject to negotiations with an employee organization;

(2) Must not be considered by a fact finder or arbitrator in determining the financial ability of the local government to pay compensation or monetary benefits; and

(3) Except as otherwise provided in section 77 of chapter 624, Statutes of Nevada 2019, at page 4252, must be transferred to the Education Stabilization Account pursuant to NRS 387.1213.

Sec. 33. NRS 445B.640 is hereby amended to read as follows:

445B.640 1. Except as otherwise provided in subsection 4 and NRS 445C.010 to 445C.120, inclusive, any person who violates any provision of NRS 445B.100 to 445B.450, inclusive, and 445B.470 to 445B.640, inclusive, or any regulation in force pursuant thereto, other than NRS 445B.570 on confidential information, is guilty of a civil offense and shall pay an administrative fine levied by the Commission of not more than \$10,000 per day per offense. Each day of violation constitutes a separate offense.

2. The Commission shall by regulation establish a schedule of administrative fines not exceeding \$2,000 for lesser violations of any provision of NRS 445B.100 to 445B.450, inclusive, and 445B.470 to 445B.640, inclusive, or any regulation in force pursuant thereto.

3. Action pursuant to subsection 1 or 2 is not a bar to enforcement of the provisions of NRS 445B.100 to 445B.450, inclusive, and 445B.470 to 445B.640, inclusive, regulations in force pursuant thereto, and orders made pursuant to NRS 445B.100 to 445B.450, inclusive, and 445B.470 to 445B.640, inclusive, by injunction or other appropriate remedy, and the Commission or the Director may institute and maintain in the name of the State of Nevada any such enforcement proceedings.

4. Any person who fails to pay a fine levied pursuant to subsection 1 or 2 within 30 days after the fine is imposed is guilty of a misdemeanor. The provisions of this subsection do not apply to persons found by the court to be indigent.

5. All administrative fines collected by the Commission pursuant to this section must be deposited in the ~~[county school district fund of the county where the violation occurred.]~~ ***State Education Fund.***



Sec. 34. NRS 488.075 is hereby amended to read as follows:

488.075 1. The owner of each motorboat requiring numbering by this State shall file an application for a number and for a certificate of ownership with the Department on forms approved by it accompanied by:

(a) Proof of payment of Nevada sales or use tax as evidenced by proof of sale by a Nevada dealer or by a certificate of use tax paid issued by the Department of Taxation, or by proof of exemption from those taxes as provided in NRS 372.320.

(b) Such evidence of ownership as the Department may require.

↳ The Department shall not issue a number, a certificate of number or a certificate of ownership until this evidence is presented to it.

2. The application must be signed by the owner of the motorboat and must be accompanied by:

(a) A fee of \$20 for the certificate of ownership; and

(b) Except as otherwise provided in subsection 2 of NRS 488.125, an annual fee according to the following schedule as determined by the straight line length which is measured from the tip of the bow to the back of the transom of the motorboat:

Less than 13 feet.....	\$20
13 feet or more but less than 18 feet.....	25
18 feet or more but less than 22 feet.....	40
22 feet or more but less than 26 feet.....	55
26 feet or more but less than 31 feet.....	75
31 feet or more	100

Except as otherwise provided in this subsection, all fees received by the Department under the provisions of this chapter must be deposited in the Wildlife Account in the State General Fund and, except as otherwise provided in NRS 488.536, may be expended only for the administration and enforcement of the provisions of this chapter. On or before December 31 of each year, the Department shall deposit with the ~~[respective county school districts]~~ **State Education Fund** 50 percent of each fee collected according to the motorboat's length for every motorboat registered . ~~[from their respective counties.]~~ Upon receipt of the application in approved form, the Department shall enter the application upon the records of its office and issue to the applicant a certificate of number stating the number awarded to the motorboat, a certificate of ownership stating the same information and the name and address of the registered owner and the legal owner.



3. The Commission shall adopt regulations providing for the renewal of a certificate of number by the purchase of a validation decal. The fee for a validation decal is determined by the straight line length of the motorboat and is equivalent to the fee set forth in the schedule provided in paragraph (b) of subsection 2. The amount of the fee for issuing a duplicate validation decal is \$20.

4. The owner shall paint on or attach to each side of the bow of the motorboat the identification number in such manner as may be prescribed by regulations of the Commission in order that the number may be clearly visible. The number must be maintained in legible condition.

5. The certificate of number must be available at all times for inspection on the motorboat for which issued, whenever the motorboat is in operation.

6. The Commission shall provide by regulation for the issuance of numbers to manufacturers and dealers which may be used interchangeably upon motorboats operated by the manufacturers and dealers in connection with the demonstration, sale or exchange of those motorboats. The amount of the fee for each such a number is \$20.

Sec. 35. (Deleted by amendment.)

Sec. 36. Section 80 of chapter 624, Statutes of Nevada 2019, at page 4253, is hereby amended to read as follows:

Sec. 80. NRS ~~[387.122,]~~ 387.1245, 387.1247, 387.1251, 387.1253, 387.1255, 387.1257, 387.129, 387.131, 387.133, 387.137, 387.139, 387.163, 387.193, 387.197, 387.2065, 387.2067 and 387.207 are hereby repealed.

Sec. 37. The Legislative Counsel shall:

1. In preparing the reprint and supplements to the Nevada Revised Statutes, appropriately change any references to:

(a) A fund or account whose name is changed pursuant to the provisions of this act; and

(b) An officer, agency or other entity whose name is changed or whose responsibilities are transferred pursuant to the provisions of this act to refer to the appropriate officer, agency or other entity.

2. In preparing supplements to the Nevada Administrative Code, appropriately change any references to:

(a) A fund or account whose name is changed pursuant to the provisions of this act; and

(b) An officer, agency or other entity whose name is changed or whose responsibilities are transferred pursuant to the provisions of this act to refer to the appropriate officer, agency or other entity.



Sec. 38. 1. Any balance remaining in the Bullying Prevention Account created by NRS 388.1325, the Account for Instruction in Financial Literacy created by NRS 388.895, the Account for Computer Education and Technology created by NRS 391.369, the Grant Fund for Incentives for Licensed Educational Personnel created by NRS 391A.400 or the Great Teaching and Leading Fund created by NRS 391A.500 that has not been committed for expenditure before July 1, 2021, must be reverted to the State General Fund.

2. Any balance remaining in the Educational Trust Account created by NRS 120A.610 that has not been committed for expenditure before July 1, 2021, must be transferred to the State Education Fund.

Sec. 39. NRS 387.1216, 388.1325, 388.895, 391.369, 391A.400, 391A.500, 391A.505, 391A.510 and 391A.515 are hereby repealed.

Sec. 40. 1. This section and section 36 of this act become effective upon passage and approval.

2. Sections 1 to 35, inclusive, 37, 38 and 39 of this act become effective on July 1, 2021.



**APPROVED REGULATION OF THE
COMMITTEE ON LOCAL GOVERNMENT FINANCE**

LCB File No. R002-20

Filed November 2, 2020

EXPLANATION – Matter in *italics* is new; matter in brackets ~~(omitted material)~~ is material to be omitted.

AUTHORITY: §1-3, NRS 354.107.

A REGULATION relating to local government finance; amending provisions governing the exclusion of certain money from collective bargaining negotiations and from consideration in determining the ability of local governments to pay compensation and monetary benefits; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law provides that for a general fund of a local government other than a school district, a budgeted ending fund balance of not more than 16.67 percent of the total budgeted expenditures, less capital outlay, is not subject to collective bargaining negotiations and must not be considered by a fact finder or arbitrator in determining the financial ability to pay compensation or monetary benefits. (NRS 354.6241) Existing regulations contain similar language, but provide that a budgeted ending fund balance of not more than 25 percent of the total budgeted expenditures, less capital outlay, is not subject to negotiations and must not be considered by a fact finder or arbitrator in determining the financial ability to pay. (NAC 354.660) **Section 1** of this regulation adopts the percentage set forth in the statutory language to provide that for a local government other than a school district, a budgeted ending fund balance of not more than 16.67 percent of the total budgeted expenditures, less capital outlay, for a general fund, is not subject to negotiations and must not be considered by a fact finder or arbitrator in determining the financial ability to pay.

Existing regulations provide that a budgeted ending fund balance of not more than 8.3 percent of the total budgeted expenditures, less capital outlay, for a school district general fund or a local government special revenue fund which receives revenue from property taxes or the Local Government Tax Distribution Account is not subject to negotiations and must not be considered by a fact finder or arbitrator in determining the financial ability to pay. (NAC 354.660) **Section 1** of this regulation removes the exclusion of capital outlay from total budgeted expenditures of such local government special revenue funds when determining the percentage of the budgeted ending fund balance that is excluded from collective bargaining negotiations and removes language excluding such funds from negotiations with other local governments.

Existing law provides that beginning with the 2021-2022 Fiscal Year, for a school district, a budgeted ending fund balance of not more than 16.6 percent of the total budgeted

expenditures for a county school district fund is not subject to collective bargaining negotiations and must not be considered by a fact finder or arbitrator in determining the financial ability to pay compensation or monetary benefits. (NRS 354.6241; section 81 of Senate Bill No. 543, chapter 624, Statutes of Nevada 2019, at page 4253) **Sections 2 and 3** of this regulation incorporate the statutory language to provide that beginning with the 2021-2022 Fiscal Year, for a school district, a budgeted ending fund balance of not more than 16.6 percent of the total budgeted expenditures for a county school district fund is not subject to collective bargaining negotiations and must not be considered by a fact finder or arbitrator in determining the financial ability to pay compensation or monetary benefits.

NEW FIRST
PARALLEL
SECTION

Section 1. NAC 354.660 is hereby amended to read as follows:

354.660 1. Except as otherwise provided in this section, for the purposes of chapter 288 of NRS, a budgeted ending fund balance of not more than ~~125~~ **16.67** percent of the total budgeted expenditures, less capital outlay, for a general fund:

(a) Is not subject to negotiations with an employee organization; and

(b) Must not be considered by a fact finder or arbitrator in determining the financial ability of the local government to pay compensation or monetary benefits.

2. ~~1A~~ **For the purposes of chapter 288 of NRS, a** budgeted ending fund balance of not more than 8.3 percent of the total budgeted expenditures ~~[-less capital outlay-]~~ for a school district general fund or a local government special revenue fund which receives revenue from property taxes or the Local Government Tax Distribution Account:

(a) Is not subject to negotiations with ~~other local governments or~~ **an** employee ~~organizations;~~ **organization;** and

(b) Must not be considered by a fact finder or arbitrator in determining the financial ability of the local government to pay compensation or monetary benefits.

NEW
SECOND
PARALLEL
SECTION

Sec. 2. NAC 354.660 is hereby amended to read as follows:

354.660 1. Except as otherwise provided in this section, for the purposes of chapter 288 of NRS, a budgeted ending fund balance of not more than 16.67 percent of the total budgeted expenditures, less capital outlay, for a general fund:

(a) Is not subject to negotiations with an employee organization; and

(b) Must not be considered by a fact finder or arbitrator in determining the financial ability of the local government to pay compensation or monetary benefits.

2. For the purposes of chapter 288 of NRS, a budgeted ending fund balance of not more than 8.3 percent of the total budgeted expenditures for ~~for a school district general fund or~~ a local government special revenue fund which receives revenue from property taxes or the Local Government Tax Distribution Account:

(a) Is not subject to negotiations with an employee organization; and

(b) Must not be considered by a fact finder or arbitrator in determining the financial ability of the local government to pay compensation or monetary benefits.

3. For a school district, for the purposes of chapter 288 of NRS, a budgeted ending fund balance of not more than 16.6 percent of the total budgeted expenditures for a county school district fund:

(a) Is not subject to negotiations with an employee organization; and

(b) Must not be considered by a fact finder or arbitrator in determining the financial ability of the local government to pay compensation or monetary benefits.

Sec. 3. 1. This section and section 1 of this regulation become effective on the date on which this regulation is filed by the Legislative Counsel with the Secretary of State.

2. Section 2 of this regulation becomes effective:

(a) On the date on which this regulation is filed by the Legislative Counsel with the Secretary of State for the purpose of creating each school district's budget for the fiscal year which begins on July 1, 2021; and

(b) On July 1, 2021, for all other purposes.

NAC 354.660 Certain percentage of ending fund balance not subject to negotiations.
(NRS 354.107)

1. Except as otherwise provided in this section, for the purposes of [chapter 288](#) of NRS, a budgeted ending fund balance of not more than 25 percent of the total budgeted expenditures, less capital outlay, for a general fund:

- (a) Is not subject to negotiations with an employee organization; and
- (b) Must not be considered by a fact finder or arbitrator in determining the financial ability of the local government to pay compensation or monetary benefits.

2. A budgeted ending fund balance of not more than 8.3 percent of the total budgeted expenditures, less capital outlay, for a school district general fund or a local government special revenue fund which receives revenue from property taxes or the Local Government Tax Distribution Account:

- (a) Is not subject to negotiations with other local governments or employee organizations; and
- (b) Must not be considered by a fact finder or arbitrator in determining the financial ability of the local government to pay compensation or monetary benefits.

[Tax Comm'n, Local Gov't Reg. part No. 13, eff. 1-11-73; A 2-29-80] — (NAC A 1-10-84; A by Com. on Local Gov't Finance by R201-01, 4-5-2002; R053-16, 9-21-2017)

July 19, 2021

Via Certified Mail / Return Receipt Requested:
7020 0090 0002 1106 5054

Melanie Young, Executive Director
STATE OF NEVADA DEPARTMENT OF TAXATION
1550 College Parkway Suite 115
Carson City, Nevada 89706

Re: Request for Committee on Local Government Finance Advisory Opinion

Dear Ms. Young:

In accordance with NAC 354.940 I am requesting an advisory opinion of the Committee on Local Government Finance.

NAC 354.940 (1): Any person may petition for an advisory opinion concerning matters within the jurisdiction of the Committee.

The Committee on Local Government Finance is responsible for the policy decisions and fiscal administration topics in NRS 350 and 354 as well as to advise the Department of Taxation on matters of local government fiscal administration.

NAC 354.940 (2): All petitions must be in writing, be addressed to the Director and set forth at least the following:

This petition is being submitted, in writing, to the Executive Director of the Department of Taxation.

NAC 354.940 (2)(a): A statement that an advisory opinion is requested;

I am requesting an advisory opinion of the Committee on Local Government Finance.

NAC 354.940(2)(b): A succinct statement of all the facts and circumstances necessary to dispose of the petition;

The Department of Taxation and Nye County government claim to have no records related to the local government of the Town of Belmont and its financial records. The Town of Belmont entity needs to provide information related to who is responsible and accountable for the financial decision of that entity and the ability of this entity to be considered to be a tax-exempt entity.

Nye County Board of County Commissioners (BoCC) claimed for eight years to be the governing body of the Unincorporated Town of Belmont. The Town of Belmont is not and has never been an unincorporated town.

The Town of Belmont needs to provide copies of their financial records, budgets, audits, etc. Provide information related to the budget provided to the town by Nye County, as referenced by the secretary for the Belmont Town Advisory Board at the November 10, 2020 BoCC meeting, related to the purchase of properties in the name of the Town of Belmont.

Provide information to justify its status as a tax-exempt entity with respect to not paying transfer taxes on the purchase of said properties and never having paid property taxes on said properties.

NAC 354.940(2)(c): A simple, clear statement of the issue or question to be resolved;

The determination whether the fiscal controls established by law and administrative regulations are being properly applied, whether there is any evidence that fraud or dishonesty has occurred in the handling of funds or property and whether the acquisition, depreciation and disposition of property and equipment are accounted for in accordance with the generally accepted accounting principles in the United States as it relates to the financial practices of Nye County and more specifically the Town of Belmont.

NAC 354.940(2)(d): A statement of all statutes, rules, agency decisions or other authorities which the petitioner believes may be relevant in disposing of the petition; and

NRS 354.474; To provide specific methods enabling the public, taxpayers and investors to be apprised of the financial preparations, plans, policies and administration of all local governments.

NRS 354.474; "Local government", defined. The Town of Belmont does not conform.

NRS 354.6015; Fiscal report of all local government. No fiscal reports exist for the Town of Belmont.

NRS 354.624; Annual audit. No audits of the financial records or statements of the Town of Belmont have ever been done.

NRS 354.665; Delinquent documents. No records of the Town of Belmont financial statements, reports or other documents exist.

NRS 354.685(2)(a); Required financial reports have not been filed.

NRS 354.685(2)(t); Local government has expended money in violation of the provisions governing the expenditure of that money.

NRS 354.675(1); If the Department determines that one or more of the conditions identified in paragraphs (a) to (aa), inclusive, of subsection 2 of NRS 354.685 exists in a local government, and after giving consideration to the severity of each such condition, the Department shall provide written notice to the local government, the Commission and the Committee that the local government has been placed on fiscal watch by the Department.

Since no records of the governmental entity or local government of the Town of Belmont exist, other than the properties that it holds title to, determination of statutes and rules that may have been violated would need to be determined after the submittal and review of these financial records.

Though Nye County BoCC claimed to be the governing body of the Unincorporated Town of Belmont, the Town of Belmont does not conform to the definition of a "Local Government" as defined in NRS 354.474(1)(a). Nye County created the Belmont Advisory Board by ordinance (Ordinance 194, 1996). Section 2.20.050 of that ordinance states that the BoCC shall solicit the advice of the advisory board in the preparation of the tentative budgets for the County.

According to Nye County Comptroller, Belmont has never had a budget and that they are not required to have a budget because the Department of Taxation has never established a tax rate for the town. County officials recently approached the town advisory board to ascertain if the board had "an appetite" for a budget.

Nye County claims to have no records of who makes up the Town of Belmont governmental entity.

Recently, the Belmont Town Advisory Board (BTAB) changed its name to the Belmont Advisory Board (BAB), removing the word "Town" from its name.

Governmental entities within the State of Nevada only have the authorities that are specifically laid out for them by the legislature. (NRS 268.001). Neither Nye County, the BTAB, BAB nor the Town of Belmont have any authority to allow this non-existent, phantom entity to be considered as a "local government", conduct financial transactions, obtain title to properties, be considered as a tax-exempt entity, avoid having audits completed of their financial records or usurp the financial laws of the State of Nevada.

NAC 354.940(2)(e): A statement with the supporting arguments and authorities of the petitioner's opinion of a proper disposition of the petition.

As a property owner in Belmont, Nye County and a taxpayer in the State of Nevada, we citizens have a right to expect our local governmental entities to provide specific methods enabling the public, taxpayers and investors to be apprised of the financial preparations, plans, policies and administration of all local governments. The provisions of the Local Government Budget and Finance Act must be broadly and liberally construed. (NRS 354.472)

It is incumbent upon these entities (Nye County, BTAB, BAB, Town of Belmont) to provide the proper and mandated financial records, budgets, audits, etc.. With these records it may be determined whether the fiscal controls established by law and administrative regulations are being properly applied, whether there is any evidence that fraud or dishonesty has occurred in the handling of funds or property and whether the acquisition, depreciation and disposition of property and equipment are accounted for in accordance with the generally accepted accounting principles in the United States (NRS 354.486)

Once these financial records are provided and reviewed, then it may be resolved if any laws or regulations have been improperly applied or violated and any possible legal penalties associated with these violations.

Respectfully submitted,

Neal Jones
Physical address
82 SW Bluff St.
Belmont, Nye County, Nevada
Mailing address
P.O. Box 5053
Reno, Nevada 89513-5053
Email address
njones14791@gmail.com
Phone number
775-313-2527

Attachments

List of Attachments:

- 1) Department of Taxation response to public records request related to Town of Belmont and that the Department has no records of the Town of Belmont.
- 2) Nye County response to public records request related to Town of Belmont on June 5, 2020. Nye County stated they have no records related to a contact person for the Town of Belmont or any records related to the receipts for the land purchased by the Town of Belmont.
- 3) Email from Nye County on June 16, 2020 stating the County Manager, Mr. Tim Sutton is the contact person for the local governmental entity of the Town of Belmont, even though this governmental entity does not exist.
- 4) Nye County response to a public records request which states that the Belmont Town Advisory Board is a separate governmental body and is not overseen by Nye County. Nye County created this advisory board by an ordinance.
- 5) In its resolution 2013-17, Nye County claims that the Town of Belmont is authorized to acquire property, citing NRS 361.603. That statute is only applicable to local governments, which the Town of Belmont is not one.
- 6) Quitclaim deeds for properties purchased by the Town of Belmont. County Treasurer states they received lawful money of the United States of America, receipt of whereof is hereby acknowledged.
- 7) Parcel details for the properties owned by the Town of Belmont
- 8) Email correspondence with outside auditor for Nye County related to budgets for Belmont and that Belmont has never had a budget.
- 9) Email correspondence with Nye County Comptroller related to budgets for Belmont and that Belmont has never had a budget, audit, etc.
- 10) Meeting minutes from the November 10, 2020 Nye County Commissioners meeting which the secretary for the Belmont Town Advisory Board states that the Advisory Board had purchased the properties with the funds from the budget that Nye County had provided the town (Belmont). This is under item # 31, page 15 of 29 of the minutes.



Neal Jones <njones14791@gmail.com>

Public Records Request

5 messages

Neal Jones <njones14791@gmail.com>
To: ecollings@tax.state.nv.us

Tue, May 19, 2020 at 6:12 AM

Ms. Collings

Please find attached a public records request.
Please feel free to contact me if you have any questions or concerns.
Thank you

Neal Jones

 **Public Records Request DTax 2020-05-19.pdf**
403K**Eden C. Collings** <ecollings@tax.state.nv.us>
To: Neal Jones <njones14791@gmail.com>

Tue, May 19, 2020 at 11:47 AM

Good Morning,

The Department does not have any records regarding the Town of Belmont, Nye County. My best suggestion is that you contact Nye County as they may be able to assist you in what you are looking for.

Thank you,

Eden Collings

Public Information Officer

Nevada Department of Taxation

1550 College Parkway

Carson City, NV 89706

Email: ecollings@tax.state.nv.us

ALL PUBLIC RECORDS REQUESTS MUST BE SUBMITTED ON THE REQUEST FORM FOUND [HERE](#).

CONFIDENTIALITY STATEMENT:

This e-mail and any attachments are intended only for those to which it is addressed and may contain information which is privileged, confidential and prohibited from disclosure and unauthorized use under applicable law. If you are not the intended recipient of this e-mail, you are hereby notified that any use, dissemination, or copying of this e-mail or the information contained in this e-mail is strictly prohibited by the sender. If you have received this transmission in error, please return the material received to the sender and delete all copies from your system.

[Quoted text hidden]

Neal Jones <njones14791@gmail.com>
To: "Eden C. Collings" <ecollings@tax.state.nv.us>

Tue, May 19, 2020 at 12:33 PM

Thank you for your quick response.
My request was for information regarding the Town of Belmont as well as the Belmont Town Advisory Board.
When you say the Department has no records of the Town of Belmont, does that include the NRS 269 Town Advisory Board for the town as well?
Thanks for your assistance

Neal Jones
[Quoted text hidden]

Eden C. Collings <ecollings@tax.state.nv.us>
To: Neal Jones <njones14791@gmail.com>

Thu, May 21, 2020 at 3:55 PM

Good Afternoon,

The Town of Belmont is an unincorporated town in the county of Nye, I would recommend that you inquire with the Board of County Commissioners as they may be a part of the unincorporated Nye County. We have no records for the Town of Belmont.

[Quoted text hidden]

Neal Jones <njones14791@gmail.com>
To: "Eden C. Collings" <ecollings@tax.state.nv.us>

Thu, May 21, 2020 at 3:59 PM

Thank you, I appreciate your help.

Neal
[Quoted text hidden]



Neal Jones <njones14791@gmail.com>

Re: RR Resolution

Neal Jones <njones14791@gmail.com>

Wed, Jun 3, 2020 at 8:15 PM

To: PublicRecords <PublicRecords@co.nye.nv.us>

Cc: John Koenig <jkoenig@co.nye.nv.us>, Donna Cox <coxdonnac@msn.com>, lflundo@co.nye.nv.us, dlstrickland@co.nye.nv.us, Lorinda Wichman <lawichman@gmail.com>, treasurer@co.nye.nv.us

Nye County Administration / Public Information Office

Thank you for the **partial** response to my public records request.

My public records requests specifically requested a number of items that were not provided and were not addressed in accordance with NRS 239.0107.

For example:

I requested the contact person for the local government entity of the "Town of Belmont". **This was not provided.**I requested a copy of the application the Town of Belmont made to the BoCC to acquire these properties. **This was not provided.**I requested a reference to the appropriate city, county or regional comprehensive plan (NRS 361.603(5)) designating these properties as "open-space real property". **This was not provided.**The quitclaim deeds for these properties state that the County received the full amount of delinquent taxes from the Town of Belmont in "lawful money of the United States of America". **Receipts for these transactions were not provided.**

Part of the response to this records request was an agenda and meeting minutes from the Belmont Town Advisory Board from April 24, 2013. Attached to this e-mail is the list of the meetings of the Belmont Town Advisory Board from 2013 on the County's website. The agenda and meeting minutes for this meeting are not listed as having occurred.

Please provide all records related to this legal request and in conformance with the laws of the State of Nevada.

NRS 239.0107 requires a governmental entity to provide a copy of a book or record. If you do not have legal custody or control of the records you must notify me of this and direct me to who does have custody and control of the record. Concealing public records is a violation of NRS 239.

Respectfully,

Neal Jones

[Quoted text hidden]

BTAB1.pdf
84K



Neal Jones <njones14791@gmail.com>

Re: RR Resolution

PublicRecords <PublicRecords@co.nye.nv.us>
 To: Neal Jones <njones14791@gmail.com>

Fri, Jun 5, 2020 at 5:44 PM

Dear Mr. Jones,

Please see the responses to your follow-up email below in red.

1. I requested the contact person for the local government entity of the "Town of Belmont". **This was not provided. This Office has no record responsive to your request**
2. I requested a copy of the application the Town of Belmont made to the BoCC to acquire these properties. **This was not provided. This Office has no record responsive to your request**
3. I requested a reference to the appropriate city, county or regional comprehensive plan (NRS 361.603(5)) designating these properties as "open-space real property". **This was not provided. This Office has no record responsive to your request**
4. The quitclaim deeds for these properties state that the County received the full amount of delinquent taxes from the Town of Belmont in "lawful money of the United States of America". **Receipts for these transactions were not provided. This Office has no record responsive to your request**

Public Records

Nye County Administration

2100 E. Walt Williams Drive, Suite 100

Pahrump, NV 89048

****This communication is for use by the intended recipient and contains information that may be privileged, confidential or copyrighted under applicable law. Should the intended recipient of this electronic communication be a member of a public body within the State of Nevada be aware that it is a violation of the Nevada Open Meeting Law to use electronic communications to circumvent the spirit or letter of the Open Meeting Law (NRS Chapter 241) to act, outside of an open and public meeting, upon a matter over which the public body has supervision, control, jurisdiction or advisory powers. If you are not the intended recipient, you are hereby formally notified that any use, copying or distribution of this e-mail, in whole or in part, is strictly prohibited. Please notify the sender by return e-mail and delete this e-mail from your system. Unless explicitly and conspicuously designated as "E-Contract Intended," this email does not constitute a contract offer, a contract amendment, or an acceptance of a counteroffer. This email does not constitute consent to the use of sender's contact information for direct marketing purposes or for transfers of data to third parties.**

From: Neal Jones <njones14791@gmail.com>

Sent: Wednesday, June 3, 2020 8:15 PM

To: PublicRecords <PublicRecords@co.nye.nv.us>

Cc: John Koenig <jkoenig@co.nye.nv.us>; Donna Cox <coxdonnac@msn.com>; Leonardo F. Blundo <lfbundo@co.nye.nv.us>; Debra L. Strickland <dstrickland@co.nye.nv.us>; Lorinda Wichman <lawichman@gmail.com>;

Treasurer <Treasurer@co.nye.nv.us>

Subject: Re: RR Resolution

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

[Quoted text hidden]



Neal Jones <njones14791@gmail.com>

Re: RR Resolution

Lorina F. Dellinger <ldellinger@co.nye.nv.us>

Tue, Jun 16, 2020 at 8:58 AM

To: "njones14791@gmail.com" <njones14791@gmail.com>

Cc: Timothy Sutton <tsutton@co.nye.nv.us>, Arnold Knightly <aknightly@co.nye.nv.us>, John Koenig <jkoenig@co.nye.nv.us>

Good morning Mr. Jones,

Tim Sutton, Nye County Manager, is the contact person for the local government entity of the Town of Belmont. His contact info is below:

Tim Sutton

Nye County Manager

Pahrump Town Manager

[2100 E. Walt Williams Dr., Ste. 100](#)

Pahrump, NV 89048

(775) 751-7075 (Office)

(775) 751-4269 (Desk)

(775) 277-0284 (Cell)

(775) 751-7093 (Fax)

tsutton@co.nye.nv.us

Please let me know if you have any questions.

Thank you,

Lorina Dellinger

Nye County

Assistant County Manager

P.O. Box 153

[101 Radar Road](#)[Tonopah, NV 89049](#)

(775) 482-7319 - Office

(775) 513-0611 - Cell

ldellinger@co.nye.nv.us

From: Neal Jones <njones14791@gmail.com>

Sent: Wednesday, June 3, 2020 8:15 PM

To: PublicRecords <PublicRecords@co.nye.nv.us>

Cc: John Koenig <jkoenig@co.nye.nv.us>; Donna Cox <coxdonnac@msn.com>; Leonardo F. Blundo <lfblando@co.nye.nv.us>; Debra L. Strickland <dstrickland@co.nye.nv.us>; Lorinda Wichman <lawichman@gmail.com>; Treasurer <Treasurer@co.nye.nv.us>

Subject: Re: RR Resolution

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Nye County Administration / Public Information Office

[Quoted text hidden]

[Quoted text hidden]



BTAB1.pdf

84K

Pahrump Office
 Nye County Government Center
 2100 E. Walt Williams Drive
 Suite 100
 Pahrump, NV 89048
 Phone (775) 751-4282
 Mobile (775) 277-1536



**Public Information Officer
 Administration Department**

Tonopah Office
 Nye County Courthouse
 William P. Beko Justice Facility
 P.O. Box 153
 Tonopah, NV 89049
 Office (775) 482-8190
 Fax (775) 482-8198

March 13, 2019

Neal Jones
 P.O. Box 5053
 Reno, Nevada 89513-5053
Via email: njones14791@gmail.com

Subject: Public Records Request dated and received March 6, 2019

Dear Mr. Jones,

This office is in receipt of your records request under Nevada Revised Statutes 239 (Nevada Public Records Act) via email dated February 18, 2019 and received February 19, 2019 and attached hereto.

County's finding:

The agenda item from August 7, 2018 can be found at the county website
<https://nv-nyecounty2.civicplus.com/DocumentCenter/View/32799/Item21>

A copy of the minutes from that meeting can be found at the county website
http://nyecounty.net/AgendaCenter/ViewFile/Minutes/_08072018-2711

The bid documents for 2019-01 is available at the county website
<https://nyecounty.net/bids.aspx?bidID=101>

The bid is not scheduled to be awarded until March 22, 2019 at 1:30 p.m. with work starting July 5, 2019.

The contact for qualifications and other engineering concerns on the project is
 Mel Green, Structural Engineer/Historic Preservation
 Melvyn Green & Associates, Inc
 3868 Carson Street, Suite 300
 Torrance, CA 90503
 Tel: 310/792-9252 Fax: 310/792-8092
mgreenassoc@earthlink.net

The Belmont Town Board is a separate government body not overseen by Nye County and custodian of their own records. Donna Motis is the secretary of the Belmont Town Advisory Board and not a county employee.

Pursuant to NRS 239.0107 (b), the name and address of that government entity is:

Belmont Town Advisory Board
PO Box 1432
Tonopah, NV 89049
rdmotis@frontier.net

The county is in contact with the State Historic Preservation Office to see if the proposed work will need a special review related to this stabilization project.


The request for "All communications with all County departments, agencies, employees, facilitators, contractors, etc. on all platforms (correspondence, e-mails, text messages, phone conversations, etc.)" is broad and will take additional time.

Retrieving, processing, reviewing and redacting all emails and communications as requested will likely include an extraordinary use of staff time, which will be subject to fees pursuant to Nevada Revised Statutes (239.055) and Nye County approved fees (Resolution 2016-84). This would include personnel time from the IT department to write search queries and pull the emails. Any fees would need to be paid in advance prior to retrieval. Please let me know if you would like to narrow down this request before moving forward. If there is not a response by 10 business days, or end of business on March 27, 2019, the county will consider this request closed.

There is not a way to tell from our records if a phone call between parties requested involved the Nye County bid 2019-01.

Pursuant to NRS 239.0107, this response to you is given not later than the end of the fifth business day after the date of your original request.

Sincerely,


Arnold Knightly
Public Information Officer
AK/

1 NYE COUNTY RESOLUTION NO. 2013-17

2 A RESOLUTION DIRECTING THE TRANSFER OF NYE COUNTY TREASURER TRUST PROPERTY
3 INTO TOWN OF BELMONT OWNERSHIP FOR PUBLIC PURPOSES.

4 WHEREAS, the Town of Belmont (hereinafter "Town") is authorized to acquire property held in trust by
5 the Nye County Treasurer, by making application according to the provisions of NRS 361.603; and;

6 WHEREAS, the Board has determined that public purposes will be served by the Town's acquisition of
7 certain properties consisting of three (3) parcels located in Belmont, Nevada and held in trust by the Nye County
8 Treasurer (hereinafter "Property"), to-wit: that the said Property will be used for public purposes; and

9 WHEREAS, the Property is more particularly described as:

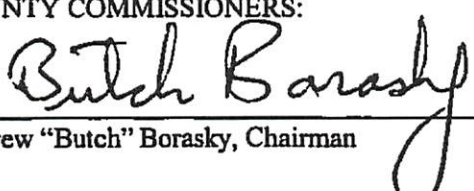
- 10 1. T9N R45E S26 B.2 L.9 BELMONT TOWNSITE 4,200 SQ FT (.10 ACRES) – Assessor's Parcel
- 11 #004-555-06, delinquent taxes in the amount of \$751.15
- 12 2. T9N R45E S26 B.14 L.3-7 BELMONT TOWNSITE 11,136 SQ FT (.26 ACRES) – Assessor's Parcel
- 13 #004-577-06, delinquent taxes in the amount of \$1,248.03
- 14 3. T9N R45E S25 & 26 B.20 ALL OF 1,742,400 SQ FT (40 ACRES) BELMONT TOWNSITE (32.01
- 15 ACRES) – Assessor's Parcel #004-591-03, delinquent taxes in the amount of \$5,392.27

16 NOW THEREFORE, BE IT RESOLVED, that:

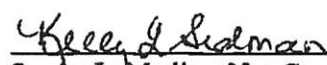
- 17 1. Upon the date the properties are eligible for transfer to Town ownership, the Nye County Treasurer
- 18 shall transfer the properties to the Town of Belmont, State of Nevada, for public purpose uses.

19 APPROVED this 24th day of April, 2013.

20
21 NYE COUNTY BOARD OF
22 COUNTY COMMISSIONERS:

23 
24 Andrew "Butch" Borasky, Chairman

ATTEST:

23 
24 Sandra L. Merlino, Nye County Clerk
And Ex-Officio Clerk of the Board

25 ///
///

APN: 004-555-06

Recording Requested by:
Nye County Treasurer

Grantee's Mailing Address:
Town of Belmont, State of Nevada
P.O. Box 153
Tonopah, NV 89049

DOC # 818272
Official Records Nye County Nevada
Deborah Beatty - Recorder
07/01/2014 03:36:18 PM
Requested By: NYE COUNTY TREASURER
Recorded By: vw RPTT:\$0
Recording Fee: \$0.00
Non Conformity Fee: \$0.00
Page 1 of 3



QUITCLAIM DEED OF NYE COUNTY TRUST PROPERTY

KNOW ALL MEN BY THESE PRESENTS:

THAT WHEREAS, RICHARD E. BILLMAN, as County Treasurer and Ex-Officio Tax Receiver of the County of Nye, State of Nevada, after giving due notice in the manner and form prescribed by NRS 361.565, did on the 3rd day of June, 1991 issue HIS certificate authorizing the County Treasurer as Trustee for the State of Nevada and County of Nye to hold the property hereinafter described, for the period prescribed by law for redemption of property for unpaid taxes, which said property had been assessed by the Assessor of Nye County to and in the name of UNKNOWN OWNER, last owner of record ELLEN THOMAS, appearing to be the then owners for tax year 1991; and

WHEREAS, the time allowed by law for redemption having expired without redemption of the said property being made; and

WHEREAS, the said County Treasurer and Ex-Officio Tax Receiver, in compliance with NRS 361.585, executed and delivered to RICHARD E. BILLMAN as County Treasurer, as Trustee for the State of Nevada and County of Nye, HIS deed of the said property hereinafter described, in consideration of the delinquent taxes, costs and penalties attaching thereto for the year 1991.

NOW, THEREFORE, by reason of an Order for Sale of Nye County Trust Property issued by the Board of Nye County Commissioners, on the 24TH day of April, 2013, per Nye County Resolution No. 2013-17, after due notice as prescribed by NRS 361.595, and in consideration of the sum of SEVEN HUNDRED, FIFTY-ONE AND 15/100 DOLLARS (\$751.15), lawful money of the United States of America, the receipt whereof is hereby acknowledged, I RICHARD E. BILLMAN, as County Treasurer and Ex-Officio Tax Receiver of the County of Nye, State of Nevada, as party of the first part, do hereby remise, release and quitclaim, with no warranties or guarantees, unto TOWN OF BELMONT, STATE OF NEVADA, P.O. Box 153 Tonopah, NV 89049, as party of the second part, all the right, title, claim and interest of the County of Nye and the State of Nevada in and to that certain property situate and described as follows:

T9N R45E S26 B.2 L.9 BELMONT TOWNSITE 4,200 SQ FT ROS#288445 .100AC

APN: 004-555-06

SUBJECT TO ANY EASEMENTS OR RESERVATIONS OF RECORD.

Dated this 1st day of July, 2014.


KIM LARA, Chief Deputy for
RICHARD E. BILLMAN

NYE COUNTY TREASURER

QUITCLAIM DEED OF NYE COUNTY TRUST PROPERTY

APN: 004-555-06

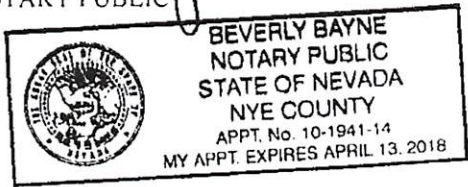
STATE OF NEVADA)
)
COUNTY OF NYE)

On this 1st day of July, 2014 before me, the undersigned Notary Public in and for the County and State aforesaid, personally appeared KIM LARA known to me to be the Chief Deputy County Treasurer and Trustee of the County of Nye, State of Nevada and who executed the within and foregoing instrument as the said County Treasurer and Trustee of the County of Nye, State of Nevada, and he acknowledged to me that he executed the same freely and voluntarily and for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and fixed my official seal at my office on the day and year in this certificate first above written.

B Bayne

NOTARY PUBLIC



STATE OF NEVADA
DECLARATION OF VALUE

- 1. Assessors Parcel Number(s)
 - a) 004-555-06
 - b) _____
 - c) _____
 - d) _____

- 2. Type of Property:
 - a) Vacant Land b) Single Fam. Res.
 - c) Condo/Twnhse d) 2-4 Plex
 - e) Apt. Bldg f) Comm'l/Ind'l
 - g) Agricultural h) Mobile Home
 - i) Other _____

FOR RECORDERS OPTIONAL USE ONLY	
DOCUMENT/INSTRUMENT #:	_____
BOOK _____	PAGE _____
DATE OF RECORDING:	_____
NOTES: <u>VW</u>	_____

- 3. Total Value/Sales Price of Property: \$ \$751.15
- Deed in Lieu of Foreclosure Only (value of property) (_____)
- Transfer Tax Value: \$ _____
- Real Property Transfer Tax Due: \$ _____

- 4. If Exemption Claimed:
 - a. Transfer Tax Exemption per NRS 375.090, Section # 2
 - b. Explain Reason for Exemption: To Govt

- 5. Partial Interest: Percentage being transferred: _____ %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month.

Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature [Signature] Capacity Deputy Treasurer
 Signature _____ Capacity _____

**SELLER (GRANTOR) INFORMATION
(REQUIRED)**

Print Name: Nye County Treasurer
 Address: P.O. Box 473
 City: Tonopah
 State: NV Zip: 89049

**BUYER (GRANTEE) INFORMATION
(REQUIRED)**

Print Name: Town of Belmont, State of Nevada
 Address: P.O. Box 153
 City: Tonopah
 State: NV Zip: 89049

COMPANY/PERSON REQUESTING RECORDING

(required if not the seller or buyer)

Print Name: _____ Escrow # _____
 Address: _____
 City: _____ State: _____ Zip: _____

(AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED)

DOC # 818273

Official Records Nye County Nevada

Deborah Beatty - Recorder

07/01/2014 03:36:18 PM

Requested By: NYE COUNTY TREASURER

Recorded By: vw RPTT:\$0

Recording Fee: \$0.00

Non Conformity Fee: \$0.00

Page 1 of 3

APN: 004-577-06

Recording Requested by:
Nye County TreasurerGrantee's Mailing Address:
Town of Belmont, State of Nevada
P.O. Box 153
Tonopah, NV 89049**QUITCLAIM DEED OF NYE COUNTY TRUST PROPERTY**

KNOW ALL MEN BY THESE PRESENTS:

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WHEREAS, the time allowed by law for redemption having expired without redemption of the said property being made; and

WHEREAS, the said County Treasurer and Ex-Officio Tax Receiver, in compliance with NRS 361.585, executed and delivered to RICHARD E. BILLMAN as County Treasurer, as Trustee for the State of Nevada and County of Nye, HIS deed of the said property hereinafter described, in consideration of the delinquent taxes, costs and penalties attaching thereto for the year 1991.

NOW, THEREFORE, by reason of an Order for Sale of Nye County Trust Property issued by the Board of Nye County Commissioners, on the 24TH day of April, 2013, per Nye County Resolution No. 2013-17, after due notice as prescribed by NRS 361.595, and in consideration of the sum of ONE THOUSAND, TWO HUNDRED, FOURTY-EIGHT AND 03/100 DOLLARS (\$1,248.03), lawful money of the United States of America, the receipt whereof is hereby acknowledged, I RICHARD E. BILLMAN, as County Treasurer and Ex-Officio Tax Receiver of the County of Nye, State of Nevada, as party of the first part, do hereby remise, release and quitclaim, with no warranties or guarantees, unto TOWN OF BELMONT, STATE OF NEVADA, P.O. Box 153 Tonopah, NV 89049, as party of the second part, all the right, title, claim and interest of the County of Nye and the State of Nevada in and to that certain property situate and described as follows:

T9N R45E S26 B.14 L.3-7 BELMONT TOWNSITE 11,136 SQ FT F#288445.260AC

APN: 004-577-06

SUBJECT TO ANY EASEMENTS OR RESERVATIONS OF RECORD.

Dated this 1st day of July, 2014.

KIM LARA, Chief Deputy for
RICHARD E. BILLMAN
NYE COUNTY TREASURER

QUITCLAIM DEED OF NYE COUNTY TRUST PROPERTY
APN: 004-577-06

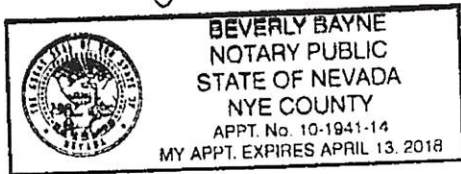
STATE OF NEVADA)
)
COUNTY OF NYE)

On this 1st day of July, 2014 before me, the undersigned Notary Public in and for the County and State aforesaid, personally appeared KIM LARA known to me to be the Chief Deputy County Treasurer and Trustee of the County of Nye, State of Nevada and who executed the within and foregoing instrument as the said County Treasurer and Trustee of the County of Nye, State of Nevada, and he acknowledged to me that he executed the same freely and voluntarily and for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and fixed my official seal at my office on the day and year in this certificate first above written.

B Bayne

NOTARY PUBLIC



STATE OF NEVADA
DECLARATION OF VALUE

- 1. Assessors Parcel Number(s)
 - a) 004-577-06
 - b) _____
 - c) _____
 - d) _____

- 2. Type of Property:
 - a) Vacant Land b) Single Fam. Res.
 - c) Condo/Twnhse d) 2-4 Plex
 - e) Apt. Bldg f) Comm'l/Ind'l
 - g) Agricultural h) Mobile Home
 - i) Other _____

FOR RECORDERS OPTIONAL USE ONLY	
DOCUMENT/INSTRUMENT #:	_____
BOOK _____	PAGE _____
DATE OF RECORDING:	_____
NOTES: <u>VW</u>	_____

- 3. Total Value/Sales Price of Property: \$ \$1,248.03
- Deed in Lieu of Foreclosure Only (value of property) (_____)
- Transfer Tax Value: \$ _____
- Real Property Transfer Tax Due: \$ _____

- 4. If Exemption Claimed:
 - a. Transfer Tax Exemption per NRS 375.090, Section # 2
 - b. Explain Reason for Exemption: To Govt

- 5. Partial Interest: Percentage being transferred: _____ %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month.

Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature [Signature] Capacity Deputy Treasurer
 Signature _____ Capacity _____

**SELLER (GRANTOR) INFORMATION
(REQUIRED)**

Print Name: Nye County Treasurer
 Address: P.O. Box 473
 City: Tonopah
 State: NV Zip: 89049

**BUYER (GRANTEE) INFORMATION
(REQUIRED)**

Print Name: Town of Belmont, State of Nevada
 Address: P.O. Box 153
 City: Tonopah
 State: NV Zip: 89049

COMPANY/PERSON REQUESTING RECORDING

(required if not the seller or buyer)

Print Name: _____ Escrow # _____
 Address: _____
 City: _____ State: _____ Zip: _____

(AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED)

APN: 004-591-03

Recording Requested by:
Nye County Treasurer

Grantee's Mailing Address:
Town of Belmont, State of Nevada
P.O. Box 153
Tonopah, NV 89049

DOC # 818274
Official Records Nye County Nevada
Deborah Beatty - Recorder
07/01/2014 03:36:18 PM
Requested By: NYE COUNTY TREASURER
Recorded By: vw RPTT:\$0
Recording Fee: \$0.00
Non Conformity Fee: \$0.00
Page 1 of 3



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T9N R45E S25 & 26 B.20 ALL OF 1,742,400 SQ FT (40 ACRES) BELMONT TOWNSITE F#288445
32.010AC

APN: 004-591-03

SUBJECT TO ANY EASEMENTS OR RESERVATIONS OF RECORD.

Dated this 1st day of July, 2014.



KIM LARA, Chief Deputy for
RICHARD E. BILLMAN

NYE COUNTY TREASURER

QUITCLAIM DEED OF NYE COUNTY TRUST PROPERTY

APN: 004-591-03

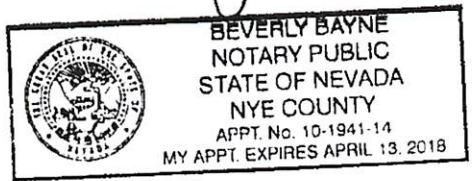
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)
COUNTY OF NYE)

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B Bayne

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STATE OF NEVADA
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 - b) _____
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 - c) Condo/Twnhse d) 2-4 Plex
 - e) Apt. Bldg f) Comm'l/Ind'l
 - g) Agricultural h) Mobile Home
 - i) Other _____

FOR RECORDERS OPTIONAL USE ONLY	
DOCUMENT/INSTRUMENT #:	_____
BOOK _____	PAGE _____
DATE OF RECORDING:	_____
NOTES: <u>VW</u>	_____

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 Signature _____ Capacity _____

SELLER (GRANTOR) INFORMATION (REQUIRED)
 Print Name: Nye County Treasurer
 Address: P.O. Box 473
 City: Tonopah
 State: NV Zip: 89049

BUYER (GRANTEE) INFORMATION (REQUIRED)
 Print Name: Town of Belmont, State of Nevada
 Address: P.O. Box 153
 City: Tonopah
 State: NV Zip: 89049

COMPANY/PERSON REQUESTING RECORDING
 (required if not the seller or buyer)
 Print Name: _____ Escrow # _____
 Address: _____
 City: _____ State: _____ Zip: _____

(AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED)

Nye County Assessor Property Inquiry

Notice

To view Treasurer Information or pay Secured Property Taxes, click here to go to the Nye County Treasurer Property Inquiry

Property Information			
Parcel ID	004-555-06	Parcel Acreage	0.1000
Tax Year	2020	Assessed Value	392
Land Use Group	VAC	Tax Rate	0.0000
Land Use	100 - Vacant - Unknown/Other	Total Tax Fiscal Year (2020 - 2021)	\$0.00
Zoning		Total Unpaid All Years	\$0.00
Tax District	100		
Site Address	B.2 L.9 .10AC 230 BELMONT		

No Sketches or Photos

Assessments					
Taxable Value	Land	Building	Per. Property	Totals	
Residential	0	0	0	0	0
Com / Ind.	0	0	0	0	0
Agricultural	0	0	0	0	0
Exempt	1,120	0	0	0	1,120
Pers. Exempt					0
Total	0	0	0	0	0
Assessed Value	Land	Building	Per. Property	Totals	
Residential	0	0	0	0	0
Com / Ind.	0	0	0	0	0
Agricultural	0	0	0	0	0
Exempt	392	0	392	392	392
Pers. Exempt					0
Total	0	0	0	0	0
	New Land	New Const.	New P.P.	Omit Bldg	
Residential	0	0	0	0	0
Com / Ind.	0	0	0	0	0
Agricultural	0	0	0	0	0
Exempt	0	0	0	0	0
Totals	0	0	0	0	0

Legal Descriptions						
Legal Descriptions	Subdivision Name	Section	Township	Range	Block	Lot
T9N R45E S26 B.2 L.9 .1AC (4,200 SQ FT) BELMONT (ROS#288445)	BELMONT	26	9N	45E		

Related Names

OWNER TOWN OF BELMONT STATE OF NEVADA,
Mailing Address PO BOX 153
TONOPAH, NV 89049-0473
Status Current
Account

No Structure Information

Sales History

Year	Document #	Document Type	Sale Date	Sold By	Sold To	Price
0	818272	QUITCLAIM DEED		NYE CO TREAS TRSTE 90/91	TOWN OF BELMONT	\$751

No Genealogy Information

 Property Map

[View Full Screen](#)

Assessor's Office Contact Information

Tonopah Office
101 Radar Road
P.O. Box 271
Tonopah, NV 89049-0271
Phone: 775 482-8174 Fax: 775 482-8178

Pahrump Office
160 N. Floyd Dr
Pahrump, NV 89060-0105
Phone: 775 751-7060 Fax: 775 751-4207

Nye County Assessor Property Inquiry

Notice

To view Treasurer Information or pay Secured Property Taxes, click here to go to the Nye County Treasurer Property Inquiry

Property Information			
Parcel ID	004-577-06	Parcel Acreage	0.2600
Tax Year	2020	Assessed Value	1,019
Land Use Group	VAC	Tax Rate	0.0000
Land Use	100 - Vacant - Unknown/Other	Total Tax Fiscal Year (2020 - 2021)	\$0.00
Zoning		Total Unpaid All Years	\$0.00
Tax District	100		
Site Address	B.14 L.3-7 .26AC 230 BELMONT		

No Sketches or Photos

Assessments					
Taxable Value	Land	Building	Per. Property	Totals	
Residential	0	0	0	0	0
Com / Ind.	0	0	0	0	0
Agricultural	0	0	0	0	0
Exempt	2,911	0	0	0	2,911
Pers. Exempt					0
Total	0	0	0	0	0
Assessed Value	Land	Building	Per. Property	Totals	
Residential	0	0	0	0	0
Com / Ind.	0	0	0	0	0
Agricultural	0	0	0	0	0
Exempt	1,019	0	1,019	1,019	1,019
Pers. Exempt					0
Total	0	0	0	0	0
	New Land	New Const.	New P.P.	Omit Bldg	
Residential	0	0	0	0	0
Com / Ind.	0	0	0	0	0
Agricultural	0	0	0	0	0
Exempt	0	0	0	0	0
Totals	0	0	0	0	0

Legal Descriptions							
Legal Descriptions	Subdivision Name	Section	Township	Range	Block	Lot	
T9N R45E S26 B.14 L.3-7 .26AC (11,136 SQ FT) BELMONT (ROS#288445)	BELMONT	26	9N	45E			

Related Names

OWNER TOWN OF BELMONT STATE OF NEVADA,
Mailing Address PO BOX 153
 TONOPAH, NV 89049-0153
Status Current
Account

No Structure Information

Sales History

Year	Document #	Document Type	Sale Date	Sold By	Sold To	Price
2014	818273	QUITCLAIM DEED	7/1/2014	NYE CO TREAS TRSTE 90/91	TOWN OF BELMONT	\$1,248

No Genealogy Information

[Property Map](#)
[View Full Screen](#)

Assessor's Office Contact Information

Tonopah Office
 101 Radar Road
 P.O. Box 271
 Tonopah, NV 89049-0271
 Phone: 775 482-8174 Fax: 775 482-8178

Pahrump Office
 160 N. Floyd Dr
 Pahrump, NV 89060-0105
 Phone: 775 751-7060 Fax: 775 751-4207

Nye County Assessor Property Inquiry

Notice

To view Treasurer Information or pay Secured Property Taxes, click here to go to the Nye County Treasurer Property Inquiry

Property Information

Parcel ID	004-591-03	Parcel Acreage	32.0100
Tax Year	2020	Assessed Value	83,661
Land Use Group	VAC	Tax Rate	0.0000
Land Use	100 - Vacant - Unknown/Other	Total Tax Fiscal Year (2020 - 2021)	\$0.00
Zoning		Total Unpaid All Years	\$0.00
Tax District	100		
Site Address	B.20 ALL OF 32.01 AC 230 BELMONT		

No Sketches or Photos

Assessments

Taxable Value	Land	Building	Per. Property	Totals
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	239,031	0	0	239,031
Pers. Exempt				0
Total	0	0	0	0

Assessed Value	Land	Building	Per. Property	Totals
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	83,661	0	83,661	83,661
Pers. Exempt				0
Total	0	0	0	0

	New Land	New Const.	New P.P.	Omit Bldg
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	0	0	0	0

Legal Descriptions

Legal Descriptions	Subdivision Name	Section	Township	Range	Block	Lot
T9N R45E S25 & 26 B.20 ALL OF 32.01AC (1,742,400 SQ FT OR 40AC) BELMONT (ROS#288445)	BELMONT	25	9N	45E		
T9N R45E S25 & 26 B.20 ALL OF 32.01AC (1,742,400 SQ FT OR 40AC) BELMONT (ROS#288445)	BELMONT	26	9N	45E		

Related Names

OWNER TOWN OF BELMONT STATE OF NEVADA,
Mailing Address PO BOX 153
 TONOPAH, NV 89049-0153
Status Current
Account

No Structure Information

Sales History

Year	Document #	Document Type	Sale Date	Sold By	Sold To	Price
2014	818274	QUITCLAIM DEED	7/1/2014	NYE CO TREAS TRSTE 90/91	TOWN OF BELMONT	\$5,392

No Genealogy Information

Property Map

[View Full Screen](#)

Assessor's Office Contact Information

Tonopah Office
 101 Radar Road
 P.O. Box 271
 Tonopah, NV 89049-0271
 Phone: 775 482-8174 Fax: 775 482-8178

Pahrump Office
 160 N. Floyd Dr
 Pahrump, NV 89060-0105
 Phone: 775 751-7060 Fax: 775 751-4207



Neal Jones <njones14791@gmail.com>

Budget for the Town of Belmont, Nye County, Nevada

3 messages

Neal Jones <njones14791@gmail.com>
To: dan@danielmcarthur.com

Thu, May 21, 2020 at 8:06 PM

Mr. McArthur

As Auditor for Nye County, Nevada I feel that you should be made aware of a public comment I made at the May 19, 2020 Board of County Commissioners meeting for Nye County.

My public comment was in regards to the lack of a budget for the Belmont Town Advisory Board and the unincorporated Town of Belmont, plus what appeared to be financial improprieties.

As a Town Advisory Board created under the Town Advisory Government Law of the State of Nevada, the County Commissioners are required to solicit the advice of the Town Advisory Board with respect to a tentative budget for the town.

In the nearly 25 years since this Boards creation, this has never occurred.

The Town of Belmont appears to own property in the town and has acquired these tax delinquent parcels through questionable means. The waiving of the requirement to pay the delinquent taxes, property taxes and transfer taxes does not appear to be above board, since these entities do not meet the definition of "local governments".

Since these entities have no budgets, no NRS 269.615 audits of their records has ever occurred.

Any insight or comments you could provide regarding these issues would be greatly appreciated.

My public comment is attached.

I would appreciate an acknowledgement of receipt of this e-mail and a response from you regarding these issues.

Respectfully submitted,

Neal Jones

 **Public Comment 2020-05-19 BoCC.pdf**
2439K

Dan McArthur <Dan@danielmcarthur.com>
To: Neal Jones <njones14791@gmail.com>

Fri, May 29, 2020 at 3:30 PM

Hi Neal:

I received your e mail. I would like to talk to you and discuss how to fix this. Please give me a call at 702 385 1899 or send me you phone number and I can call you

Dan

Thank you,

Dan

dan@danielmcarthur.com

DANIEL C. McARTHUR, LTD.
Certified Public Accountant

Quail Park III • 501 So. Rancho Dr., Ste. E-30 • Las Vegas, NV 89106 • (702) 385-1899 • FAX (702) 385-9619

To ensure compliance with the requirements imposed by the IRS, we inform you that, to the extent this communication (or any attachment) addresses any tax matter, it was not written to be (and may not be) relied upon to (i) avoid tax-related penalties imposed under the Internal Revenue Code, or (ii) promote, market or recommend to another party any transaction or matter addressed herein (or in any such attachment). In addition, nothing herein is intended to convey an expression of an opinion as to the likelihood a tax position would ultimately prevail if challenged by the IRS. This communication is intended solely for the person to whom it is addressed; no one else should rely on the tax advice provided herein. The person to whom this advice is addressed is under no obligation to keep the advice or matters related to the advice confidential.

[Quoted text hidden]

Neal Jones <njones14791@gmail.com>
To: Dan McArthur <Dan@danielmcarthur.com>

Mon, Jun 1, 2020 at 8:36 AM

Dan

Thank you for the response.
If there is a fix to this situation, can you spell it out for me?
If it is in writing, then I can take that as a possible solution to those that would be in the position to correct this.
Appreciate any help I can get to try and get this situation resolved.
Thank you.

Neal

[Quoted text hidden]



Neal Jones <njones14791@gmail.com>

Public comment for 05-29-20 BoCC meeting

5 messages

Neal Jones <njones14791@gmail.com>

Fri, May 29, 2020 at 10:12 AM

To: Nyeadmin@co.nye.nv.us, smerlino@co.nye.nv.us

Cc: John Koenig <jkoenig@co.nye.nv.us>, Donna Cox <coxdonnac@msn.com>, lfblundo@co.nye.nv.us, dlstrickland@co.nye.nv.us, Lorinda Wichman <lawichman@gmail.com>, treasurer@co.nye.nv.us, Jeffrey Mitchell <jmitchell@tax.state.nv.us>, myoung@tax.state.nv.us

Bcc: Philip Kreitlein <philip@klmlawfirm.com>

Please find attached my public comment for the Nye County Board of County Commissioners meeting on May 29, 2020. Thank you.

**Public Comment 2020-05-29 BoCC.pdf**

1225K

Savannah R. Rucker <srrucker@co.nye.nv.us>

Tue, Jun 2, 2020 at 3:13 PM

To: "njones14791@gmail.com" <njones14791@gmail.com>

Good afternoon Mr. Jones,

I heard your comments at the last board meeting and thought I would reach out to explain and provide assistance. I am the County Auditor, Tim Sutton is the County Manager, please feel free to reach out to me with any financial or budget-related questions you have.

The Town of Belmont does not have a tentative budget or a final budget because the Town of Belmont doesn't have a tax district for the Town or a property tax rate associated with the Town. A tax rate is required to prepare a budget for a local government as the tax rate generates revenue for the entity to utilize for operations. I discussed your question with Commissioner Wichman and the Department of Taxation and if the Town Advisory Board forms I can bring an item forward to the Town Advisory Board to see if there is an appetite to create the taxing district which I will then take to the BoCC. Creating a taxing district would raise the property taxes for Belmont Town residents, and doing that would provide funding for the Town's needs to be met while also creating the need for a budget in a future FY.

Please let me know if you have any additional questions, or need anything further.

Thank You,

Savannah Rucker

Nye County Comptroller

2101 E. Calvada Blvd., Suite 200

Pahrump, NV 89048

(775) 751-6391 - Office

(775) 751-7093 - Fax

srrucker@co.nye.nv.uscomptroller@co.nye.nv.us



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Public Comment 2020-05-29 BoCC.pdf

1225K

Neal Jones <njones14791@gmail.com>
To: "Savannah R. Rucker" <srrucker@co.nye.nv.us>

Wed, Jun 3, 2020 at 7:15 AM

Ms. Rucker

Thank you for reaching out regarding my concerns.
First, let me apologize for my governmental faux pas in referring to Mr. McArthur as the County Auditor.
Even though he has been referred to as the auditor, he is in reality just the outside auditor for the County.

With respect to the Belmont Town Advisory Board (BTAB) and their lack of a budget, as was stated in my public comment, State law and County Code require the BoCC to solicit the advice of the town board regarding a tentative budget for the town.

Both the law and the ordinance use the word "shall", which has specific legal meaning, as in not optional.

The BTAB has never held a public meeting regarding any budgetary needs that they could then share with the BoCC, which would include a lack of budgetary needs.

The BoCC has never solicited / requested this information (publically) from the BTAB.

Also included in my public comment were minutes of the BTAB where they state that they just ask the BoCC for money when they need it.

Why have a budget when you can just ask for money from the BoCC, that is never documented, publically.

Then there is the issue of the Town of Belmont owning property.

How does a town, that is not a legal local governmental entity, that has no budget, pay for property as was claimed by the County Treasurer in the quitclaim deeds?

To me, it is very clear why the County does not want any audits done of the BTAB and the Town of Belmont.

Respectfully

Neal Jones

[Quoted text hidden]

Savannah R. Rucker <srrucker@co.nye.nv.us>
To: Neal Jones <njones14791@gmail.com>

Wed, Jun 3, 2020 at 5:34 PM

Mr Jones,

I'll do my best to respond to your questions below, I have included your questions/comments and provided my response as below the question. Please let me know if you need further clarification upon reading my responses. After reading your

email and providing responses I don't know what your end goal is, and maybe if I can understand what you are trying to accomplish I can provide better assistance.

1. "With respect to the Belmont Town Advisory Board (BTAB) and their lack of a budget, as was stated in my public comment, State law and County Code require the BoCC to solicit the advice of the town board regarding a tentative budget for the town. Both the law and the ordinance use the word "shall", which has specific legal meaning, as in not optional."
 - a. A budget shall be prepared if there is a tax rate for the town, Belmont Town doesn't have a tax rate thus NRS 269.590 doesn't apply. I recommend you review the Department of Taxation's Redbook available here, go to page 17 or 59 and check out the local government taxing unit listing for Nye County. There is mention of all towns and districts that have a tax rate and district, their district's assessed valuation, and other data. All entities listed on this report generate a budget for their entity because they have a tax rate generating revenues in which they have to budget to spend. Belmont is not listed, and as such doesn't have a tax rate. No tax rate means there is no reason to compile a budget for the entity.
2. "The BTAB has never held a public meeting regarding any budgetary needs that they could then share with the BoCC, which would include a lack of budgetary needs. The BoCC has never solicited/requested this information (publically) from the BTAB."
 - a. In my experience with Nye County that is true, there is no tax rate hence no need to prepare a budget. I will reach out to the Belmont Town Advisory Board and place an item on their next meeting to discuss their appetite for creating a tax district and tax rate for the Town of Belmont.
3. "Also included in my public comment were minutes of the BTAB where they state that they just ask the BoCC for money when they need it."
 - a. To my knowledge, the Town of Belmont has asked for help funding the replacement of the Courthouse roof, which was funded from capital funds legally so considering it's a County-owned building. I don't know of any other funding requests, but if you have specific projects I can have my team look them up and provide a funding source.
4. "Why have a budget when you can just ask for money from the BoCC, that is never documented, publically."
 - a. That is an untrue statement. Nye County and all sub-entities I manage the funds for complies with all NRS for all required publications of financial data, in fact, we go above and beyond to ensure the public has the records they need online. If you would like financial records related to the Belmont courthouse project I can provide them to you, let me know what you need and ill get you the documents. Better yet, the County manages a transparency portal where you can go look for yourself. It's a neat tool, feel free to check it out [here](#).
5. Then there is the issue of the Town of Belmont owning property. How does a town, that is not a legal local governmental entity, that has no budget, pay for the property as was claimed by the County Treasurer in the quitclaim deeds?
 - a. This was before my time and I apologize, I don't have a response for this right now. Do you have the APN's in question?
6. To me, it is very clear why the County does not want any audits done of the BTAB and the Town of Belmont.
 - a. There is no budget, hence there are no revenues or expenditures for the Town of Belmont to audit. I am not sure what this accusation accomplishes here Neal, the Board of County Commissioners and Nye County are both in compliance with budget statutes and satisfactorily completes the annual audit as required under NRS. The County follows NRS 354.486 and NRS 354.624 explicitly, and our external auditor Dan McArthur performs the audit in compliance with this NRS. The two NRS are included below for your review. The expenditures the County has paid on behalf of the Town of Belmont have been audited and are in compliance with all appropriate NRS or they would have generated an audit finding.

NRS269.590 Participation in budget and ordinances for town.

1. The board shall:
 - (a) Solicit the advice of the town advisory board in the preparation of the tentative budget for the town affected.
 - (b) Allow towns to recommend their own ordinances and codes. If the subject matter covered is the subject of an existing county ordinance, the town ordinance may not be less stringent than the county ordinance.
 2. The board may allow town advisory boards to control any expenditures which are a part of a county-approved budget.
- (Added to NRS by [1975](#), [1348](#))

NRS 354.486 "Audit" defined. "Audit" means the examination and analysis of financial statements, accounting procedures and other evidence made in conformity with generally accepted auditing standards in the United States for one or more of the following purposes:

1. Determining the propriety and mathematical accuracy of material financial transactions;
2. Ascertaining whether financial transactions have been properly recorded;
3. Ascertaining whether the financial statements prepared from the accounting records fairly present in all material respects the financial position and the results of financial operations and cash flows of the governmental unit in accordance with generally accepted accounting principles in the United States and on a basis which is consistent with that of the preceding year;
4. Evaluating internal accounting controls over financial reporting of the handling of the public money and public property;
5. Determining whether the fiscal controls established by law and administrative regulations are being properly applied;
6. Determining whether there is any evidence that fraud or dishonesty has occurred in the handling of funds or property;
7. Determining whether the acquisition, depreciation and disposition of property and equipment are accounted for in accordance with generally accepted accounting principles in the United States; and
8. Determining whether the removal of the uncollectible accounts receivable from the records of a governmental unit is done in accordance with the procedure established by law and administrative regulations.

(Added to NRS by 1965, 726; A 1981, 1760; 1993, 1199; 2001, 1796)

NRS 354.624 Annual audit: Requirements; designation of auditor; scope and disposition; dissemination; prohibited provision in contract with auditor.

1. Each local government shall provide for an annual audit of all of its financial statements. A local government may provide for more frequent audits as it deems necessary. Except as otherwise provided in subsection 2, each annual audit must be concluded and the report of the audit submitted to the governing body as provided in subsection 6 not later than 5 months after the close of the fiscal year for which the audit is conducted. An extension of this time may be granted by the Department of Taxation to any local government that submits an application for an extension to the Department. If the local government fails to provide for an audit in accordance with the provisions of this section, the Department of Taxation shall cause the audit to be made at the expense of the local government. All audits must be conducted by a certified public accountant or by a partnership or professional corporation that is registered pursuant to [chapter 628](#) of NRS.

2. The annual audit of a school district must:

(a) Be concluded and the report submitted to the board of trustees as provided in subsection 6 not later than 4 months after the close of the fiscal year for which the audit is conducted.

(b) If the school district has more than 150,000 pupils enrolled, include an audit of the expenditure by the school district of public money used:

- (1) To design, construct or purchase new buildings for schools or related facilities;
- (2) To enlarge, remodel or renovate existing buildings for schools or related facilities; and
- (3) To acquire sites for building schools or related facilities, or other real property for purposes related to schools.

3. The governing body may, without requiring competitive bids, designate the auditor or firm annually. The auditor or firm must be designated, and notification of the auditor or firm designated must be sent to the Department of Taxation not later than 3 months before the close of the fiscal year for which the audit is to be made.

4. Each annual audit must cover the business of the local government during the full fiscal year. It must be a financial audit conducted in accordance with generally accepted auditing standards in the United States, including findings on compliance with statutes and regulations and an expression of opinion on the financial statements. The Department of Taxation shall prescribe the form of the financial statements, and the chart of accounts must be as nearly as possible the same as the chart that is used in the preparation and publication of the annual budget. The report of the audit must include:

(a) A schedule of all fees imposed by the local government which were subject to the provisions of [NRS 354.5989](#);

(b) A comparison of the operations of the local government with the approved budget, including a statement from the auditor that indicates whether the governing body has taken action on the audit report for the prior year;

(c) If the local government is subject to the provisions of [NRS 244.186](#), a report showing that the local government is in compliance with the provisions of paragraphs (a) and (b) of subsection 1 of [NRS 244.186](#); and

(d) If the local government is subject to the provisions of [NRS 710.140](#) or [710.145](#), a report showing that the local government is in compliance with the provisions of those sections with regard to the facilities and property it maintains and the services it provides outside its territorial boundaries.

5. Each local government shall provide to its auditor:

(a) A statement indicating whether each of the following funds established by the local government is being used expressly for the purposes for which it was created, in the form required by [NRS 354.6241](#):

- (1) An enterprise fund.
- (2) An internal service fund.
- (3) A fiduciary fund.
- (4) A self-insurance fund.
- (5) A fund whose balance is required by law to be:

(I) Used only for a specific purpose other than the payment of compensation to a bargaining unit, as defined in [NRS 288.134](#); or

(II) Carried forward to the succeeding fiscal year in any designated amount.

(b) A list and description of any property conveyed to a nonprofit organization pursuant to [NRS 244.287](#) or [268.058](#).

(c) If the local government is subject to the provisions of [NRS 244.186](#), a declaration indicating that the local government is in compliance with the provisions of paragraph (c) of subsection 1 of [NRS 244.186](#).

(d) If the local government is subject to the provisions of [NRS 710.140](#) or [710.145](#), a declaration indicating that the local government is in compliance with the provisions of those sections with regard to the facilities and property it maintains and the services it provides outside its territorial boundaries.

6. The opinion and findings of the auditor contained in the report of the audit must be presented at a meeting of the governing body held not more than 30 days after the report is submitted to it. Immediately thereafter, the entire report, together with the management letter required by generally accepted auditing standards in the United States or by regulations adopted pursuant to [NRS 354.594](#), must be filed as a public record with:

- (a) The clerk or secretary of the governing body;
- (b) The county clerk;

(c) The Department of Taxation; and

(d) In the case of a school district, the Department of Education.

7. After the report of the audit is filed by the local government, the report of the audit, including, without limitation, the opinion and findings of the auditor contained in the report of the audit, may be disseminated by or on behalf of the local government for which the report was prepared by inclusion, without limitation, in or on:

(a) An official statement or other document prepared in connection with the offering of bonds or other securities;

(b) A filing made pursuant to the laws or regulations of this State;

(c) A filing made pursuant to a rule or regulation of the Securities and Exchange Commission of the United States; or

(d) A website maintained by a local government on the Internet or its successor,

without the consent of the auditor who prepared the report of the audit. A provision of a contract entered into between an auditor and a local government that is contrary to the provisions of this subsection is against the public policy of this State and is void and unenforceable.

8. If an auditor finds evidence of fraud or dishonesty in the financial statements of a local government, the auditor shall report such evidence to the appropriate level of management in the local government.

9. The governing body shall act upon the recommendations of the report of the audit within 3 months after receipt of the report, unless prompter action is required concerning violations of law or regulation, by setting forth in its minutes its intention to adopt the recommendations, to adopt them with modifications or to reject them for reasons shown in the minutes.

(Added to NRS by 1965, 735; A 1967, 939; 1969, 800; 1971, 1344; 1973, 184; 1975, 451, 1688, 1801; 1977, 547; 1981, 313, 1768; 1987, 1043; 1989, 620; 1995, 1896, 1935; 1997, 574, 1611, 1739; 1999, 472, 2945; 2001, 1810; 2003, 1231; 2005, 292, 1344)

Thank You,

Savannah Rucker

srrucker@co.nye.nv.us

comptroller@co.nye.nv.us

From: Neal Jones <njones14791@gmail.com>

Sent: Wednesday, June 3, 2020 7:15 AM

To: Savannah R. Rucker <srrucker@co.nye.nv.us>

Subject: Re: Public comment for 05-29-20 BoCC meeting

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

[Quoted text hidden]

Neal Jones <njones14791@gmail.com>

Wed, Jun 3, 2020 at 9:16 PM

To: "Savannah R. Rucker" <srrucker@co.nye.nv.us>

My responses below, **in red**.

I really do appreciate the fact that you are following up on this, you seem to be the only person in the County government willing to do it.

My "end goals" would be:

a) To establish why a town and the BoCC does not have to abide by the laws that have created the town with respect to a tentative budget.

b) To establish how non-existent, phantom, alleged local governmental entities can own property, be considered to be tax exempt, but not meet any of the criteria.

c) To get the facts of the situations collected, establish what the issues are, figure out what corrections need to be made and then implement those corrections, openly and honestly.

Thank you for your time and efforts.

Neal

On Wed, Jun 3, 2020 at 5:34 PM Savannah R. Rucker <srrucker@co.nye.nv.us> wrote:

Mr Jones,

I'll do my best to respond to your questions below, I have included your questions/comments and provided my response as below the question. Please let me know if you need further clarification upon reading my responses. After reading your email and providing responses I don't know what your end goal is, and maybe if I can understand what you are trying to accomplish I can provide better assistance.

1. "With respect to the Belmont Town Advisory Board (BTAB) and their lack of a budget, as was stated in my public comment, State law and County Code require the BoCC to solicit the advice of the town board regarding a tentative budget for the town. Both the law and the ordinance use the word "shall", which has specific legal meaning, as in not optional."
 - a. A budget shall be prepared if there is a tax rate for the town, Belmont Town doesn't have a tax rate thus NRS 269.590 doesn't apply. I recommend you review the Department of Taxation's Redbook available here, go to page 17 or 59 and check out the local government taxing unit listing for Nye County. There is mention of all towns and districts that have a tax rate and district, their district's assessed valuation, and other data. All entities listed on this report generate a budget for their entity because they have a tax rate generating revenues in which they have to budget to spend. Belmont is not listed, and as such doesn't have a tax rate. No tax rate means there is no reason to compile a budget for the entity. **How would Nevada Department of Taxation establish a tax rate for local governmental entity if it has no tentative budget information to work with. This is a which comes first, the chicken or the egg situation. It is not clear to me how DTax could establish a tax rate for a town without any information.**
2. "The BTAB has never held a public meeting regarding any budgetary needs that they could then share with the BoCC, which would include a lack of budgetary needs. The BoCC has never solicited/requested this information (publically) from the BTAB."
 - a. In my experience with Nye County that is true, there is no tax rate hence no need to prepare a budget. I will reach out to the Belmont Town Advisory Board and place an item on their next meeting to discuss their appetite for creating a tax district and tax rate for the Town of Belmont. **The law creating the Belmont Town Advisory Board did not say anything about having a budget only if they "have an appetite" for this.**
3. "Also included in my public comment were minutes of the BTAB where they state that they just ask the BoCC for money when they need it."
 - a. To my knowledge, the Town of Belmont has asked for help funding the replacement of the Courthouse roof, which was funded from capital funds legally so considering it's a County-owned building. I don't know of any other funding requests, but if you have specific projects I can have my team look them up and provide a funding source. **This specific information was included in the documentation with my public comment at the May 29, 2020 meeting.**
4. "Why have a budget when you can just ask for money from the BoCC, that is never documented, publically."
 - a. That is an untrue statement. Nye County and all sub-entities I manage the funds for complies with all NRS for all required publications of financial data, in fact, we go above and beyond to ensure the public has the records they need online. If you would like financial records related to the Belmont courthouse project I can provide them to you, let me know what you need and ill get you the documents. Better yet, the County manages a transparency portal where you can go look for yourself. It's a neat tool, feel free to check it out [here](#). **My statement is true and documented. I have not made any reference to the work done on the Belmont Courthouse or the funding for that project. That is all through the Friends of the Belmont Courthouse group and is a seperate issue.**
5. Then there is the issue of the Town of Belmont owning property. How does a town, that is not a legal local governmental entity, that has no budget, pay for the property as was claimed by the County Treasurer in the quitclaim deeds?
 - a. This was before my time and I apologize, I don't have a response for this right now. Do you have the APN's in question? **All this information is included in the documentation of my public comment at the May 29, 2020 meeting.**
6. To me, it is very clear why the County does not want any audits done of the BTAB and the Town of Belmont.
 - a. There is no budget, hence there are no revenues or expenditures for the Town of Belmont to audit. I am not sure what this accusation accomplishes here Neal, the Board of County Commissioners and Nye County are both in compliance with budget statutes and satisfactorily completes the annual audit as required under NRS. The County follows NRS 354.486 and NRS 354.624 explicitly, and our external auditor Dan McArthur performs the audit in compliance with this NRS. The two NRS are included below for your review. The expenditures the County has paid on behalf of the Town of Belmont have been audited and are in compliance with all appropriate NRS or they would have generated an audit finding. **If there are no expenditures for the Town of Belmont to audit, how exactly did they pay for the properties (according to the County Treasurer) they own? The Town of Belmont and the Belmont Town Advisory Board are seperate government entites. The Belmont Town Advisory Board exists only as a liason between the the residents of Belmont and the BoCC. The County has not been able to come up with a contact person for the Town of Belmont in the two weeks since I put in my public records request for this**

7/18/2021

Gmail - Public comment for 05-29-20 BoCC meeting

information. DTax has stated they have no records of the Town of Belmont as a local government ³⁸ entity, yet they have purchased and own property. How does that work?

[Quoted text hidden]

31. For Possible Action – Discussion and deliberation to consider Neal Jones's request to rescind, repeal, cancel, void and/or nullify Nye County Resolutions 2020-16: A Resolution Directing the Transfer of Nye County Treasurer Trust Property Into Nye County Ownership for Public Purposes and 2013-17: A Resolution Directing the Transfer of Nye County Treasurer Trust Property Into Town of Belmont Ownership for Public Purposes-Cont'd.

- Mr. Jones said neither the Belmont Town Advisory Board nor the Town of Belmont had a budget or any means to pay these taxes. Ms. Zlotek pointed out Mr. Jones had supplied an e-mail from Administration regarding the properties in Resolution No. 2013-17 and payment was made from N14001-3146-5311. The source and tracing of funds for payment was beyond the assignment to the District Attorney and may best be addressed by the Treasurer and the Comptroller.

Neal Jones said Section 5.2.2. of the Rules of Procedure of the Board of County Commissioners stated attached to each agenda item shall be as much background material as was necessary for an informed decision of the Board. He asked where Ms. Zlotek's documentation and back-up was for this agenda item as he had presented his information for the back-up for his agenda items.

Ms. Zlotek stated her documentation for this item was Mr. Jones' back-up as she referenced clearly during her presentation. She had no need to put it in the back-up and the law did not require her to put anything in the back-up.

Mr. Jones asked that his written statement be included in the minutes [see Attachment 1]. He said the main issue was the lack of back-up documentation, which was a requirement of the Board's own Rules of Procedure. He talked about his concerns with both resolutions as well as Commissioner Wichman's conflicts of interest associated with Resolution No. 2020-16.

Greg Dann said he found Mr. Jones extremely credible and applauded him for taking the side of ethics.

Donna Motis said she was the secretary of the Belmont Town Advisory Board and had been for many years. She did not appreciate the comment from Mr. Jones about the "alleged" meeting the Belmont Town Board had regarding asking the Commissioners to pull those three properties for its use as she had minutes to prove it. Also, at that time Janice Berard, his partner, was a member of the town board and voted to have those three parcels pulled for Belmont Town use. Ms. Motis said the town paid the taxes on those from the budget Nye County gave the town to use as they felt fit for the purpose of keeping Belmont Town up and running.

Kenny Bent felt both resolutions were extremely misleading when what took place was understood and in his opinion they were just concealing ongoing fraud. As far as the District Attorney's comments, he said their main focus was to protect the County and



STEVE SISOLAK
Governor
JAMES DEVOLLD
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

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

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

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

September 2, 2021

Via Certified Mail: 9171 9690 0935 0255 6278 13

Mr. Neal Jones
P.O. Box 5053
Reno, NV 89513-5053

Re: Advisory Opinion 21-013 – Neal Jones

Dear Mr. Jones:

You have requested an Advisory Opinion (“Opinion”) from the Committee on Local Government Finance (“Committee”) regarding the tax-exempt status of and public records relating to the Town of Belmont (“Belmont”) in Nye County, and other ancillary issues based essentially on a presumption that the Belmont does not qualify as a “local government.”

When petitioning for an advisory opinion of the Committee on Local Government Finance, a person is required to set forth at least the following pursuant to NAC 354.940 and 354.942:

- (a) A statement that an advisory opinion is requested;
- (b) A succinct statement of all the facts and circumstances necessary to dispose of the petition;
- (c) A clear, simple statement of the issue or question to be resolved;
- (d) A statement of all statutes, rules, agency decisions, or other authorities which the petitioner believes may be relevant in disposing of the petition; and
- (e) A statement with supporting arguments and authorities of the petitioner’s opinion of proper disposition of the petition.

In the statement of the issue or question presented, you ask the Committee to determine whether Belmont and Nye County (1) are actually following the law; (2) have engaged in any conduct that evidences “fraud and dishonesty” in the handling of funds and/or property; and (3) have accounted for the “acquisition, depreciation and disposition of property and equipment” in accordance with generally accepted accounting principles. This question is outside the scope of the advisory opinion process in that it essentially asks the Committee to conduct a full-fledged investigation to determine facts, rather than seek the opinion of the Committee regarding a fully-formed set of hypothetical facts.

Further, the facts and circumstances you provide in your request are not so much “facts and circumstances” but rather demands and legal conclusions that you have drawn without sufficient factual support (e.g., “The Town of Belmont entity *needs to provide information...*”

(italics added); “The Town of Belmont is not and has never been an unincorporated town.”; “[Belmont needs to p]rovide information to justify its status as a tax-exempt entity with respect to not paying transfer taxes on the purchase of said properties and never having paid property taxes on said properties.”). Thus, as this request is improper, the Committee would be within its rights to deny your petition without issuing an Opinion. Nonetheless, it appears that the overarching issue presented which the Committee can address is whether Belmont is a tax-exempt governmental entity.¹ For the reasons below, it is, and accordingly, is exempt from paying property and transfer taxes.

Belmont is An Unincorporated Town, and Political Subdivision of Nye County

The legislature passed the Unincorporated Town Government Law, NRS 269.500 *et seq.*, to establish protocols for counties to form unincorporated towns. This applies in a county with a population of less than 100,000 when its county commission passes an ordinance adopting the Unincorporated Town Government Law. NRS 269.530(1-2). Nye County has passed such an ordinance. Nye Cty. Code 2.18.010.

The Nye County Board of County Commissioners enacted Ordinance 194 in 1996, which established the Belmont Advisory Board, as required by the Unincorporated Town Government Law. See NRS 269.577; see also Nye Cty. Code 2.20.010 *et seq.* Thus, Belmont is a legitimate unincorporated town.

However, even in the event one argues that Nye County did not properly follow the Unincorporated Town Government Law in forming Belmont, Belmont nonetheless remains a “local government” for the purposes of NRS 354.474. The definition of “local government” in NRS 354.474 is broad, and explicitly includes not only towns, but also counties, cities, and *boards*, among others in a non-exhaustive list of entities that would compose a “local government.” See NRS 354.474(1)(a). The Nye County Board of County Commissioners formed the Belmont Advisory Board to assist in the governance of Belmont, including in preparing budgetary items and the establishment of bylaws. Nye Cty. Code 2.20.020, .050-.060. Thus, Belmont, through its advisory board, would meet the definition of “local government” under NRS 354.474 as a political subdivision of Nye County, even in the unlikely event Belmont is not an unincorporated town under the Unincorporated Town Government Law.

Further, for the above reasons, Belmont also qualifies as a “local government” under NRS 360.810 due to its status as a political subdivision of Nye County, which is in turn a subdivision of the State of Nevada. Thus, not only may Belmont acquire property pursuant to NRS 361.603, property owned by Belmont is exempt from taxation. See NRS 361.055(1).

In researching the three parcels owned by Belmont, it appears the Nye County Treasurer seized the parcels for nonpayment of taxes because the owners could not be identified (usually because the owners are deceased and no heirs can be identified or located). At that time, the County Commissioners took control of the properties and deeded them to Belmont, their political subdivision, for Belmont’s public use pursuant to NRS 361.603.

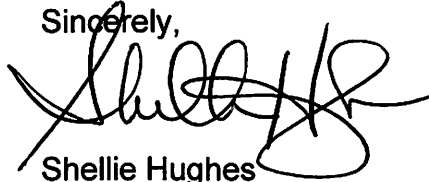
¹ As the Department is not an entity that adjudicates disputes arising under the Nevada Public Records Act (“NPRA”), NRS 239.001 *et seq.*, the Department expresses no opinion regarding whether Belmont, Nye County, or any other entity complied with the NPRA.

Conclusion

Based on the above findings, the Committee concludes the following:

1. The Town Advisory Board for the Town of Belmont is a political subdivision of Nye County.
2. The Town Advisory Board for the Town of Belmont is exempt from property taxes.
3. The County Commissioners appointed the Town Advisory Board to assist them in government of the Town of Belmont.
4. The County Commissioners have control of the finances and budget of the town through the county budget requirements.
5. These parcels are legitimately exempt and owned by the Town of Belmont, a political subdivision of Nye County.

Sincerely,



Shellie Hughes
Executive Director
Department of Taxation

cc: Rost Olsen, Deputy Attorney General
Jeffrey Mitchell, Deputy Executive Director

Enclosure: Request dated July 19, 2021

Please be advised, the opinions expressed in this letter are limited to the specific question, transaction, circumstances, and fact referred to in your advisory opinion request and any subsequent correspondence between the Taxpayer and the Department. This opinion is based upon the representations, documents, facts, and assumptions that have been included or referenced herein and the assumption that such information is accurate, true, and authentic. In the event any of the representations, facts or assumptions are incorrect, in whole or in part, one or more of the conclusions reached in this opinion might be adversely affected. No reliance should be placed on this Opinion for any purpose other than that described herein. You are further advised that subsequent statutory or administrative rule changes or judicial interpretations of the statutes or rules upon which this advice is based may subject similar future transactions to a different treatment than expressed in this reply to your written inquiry. It should be noted that the conclusion reached in this advisory opinion is not binding on any administrative body or any court of law, but rather these findings are the Department's interpretation of the applicable statutes, case law, regulations, and other rules.

July 19, 2021

1

Via Certified Mail / Return Receipt Requested:

7020 0090 0002 1106 5054

Melanie Young, Executive Director
STATE OF NEVADA DEPARTMENT OF TAXATION
1550 College Parkway Suite 115
Carson City, Nevada 89706

Re: Request for Committee on Local Government Finance Advisory Opinion

Dear Ms. Young:

In accordance with NAC 354.940 I am requesting an advisory opinion of the Committee on Local Government Finance.

NAC 354.940 (1): Any person may petition for an advisory opinion concerning matters within the jurisdiction of the Committee.

The Committee on Local Government Finance is responsible for the policy decisions and fiscal administration topics in NRS 350 and 354 as well as to advise the Department of Taxation on matters of local government fiscal administration.

NAC 354.940 (2): All petitions must be in writing, be addressed to the Director and set forth at least the following:

This petition is being submitted, in writing, to the Executive Director of the Department of Taxation.

NAC 354.940 (2)(a): A statement that an advisory opinion is requested;

I am requesting an advisory opinion of the Committee on Local Government Finance.

NAC 354.940(2)(b): A succinct statement of all the facts and circumstances necessary to dispose of the petition;

The Department of Taxation and Nye County government claim to have no records related to the local government of the Town of Belmont and its financial records. The Town of Belmont entity needs to provide information related to who is responsible and accountable for the financial decision of that entity and the ability of this entity to be considered to be a tax-exempt entity.

Nye County Board of County Commissioners (BoCC) claimed for eight years to be the governing body of the Unincorporated Town of Belmont. The Town of Belmont is not and has never been an unincorporated town.

The Town of Belmont needs to provide copies of their financial records, budgets, audits, etc. Provide information related to the budget provided to the town by Nye County, as referenced by the secretary for the Belmont Town Advisory Board at the November 10, 2020 BoCC meeting, related to the purchase of properties in the name of the Town of Belmont.

Provide information to justify its status as a tax-exempt entity with respect to not paying transfer taxes on the purchase of said properties and never having paid property taxes on said properties.

NAC 354.940(2)(c): A simple, clear statement of the issue or question to be resolved;

The determination whether the fiscal controls established by law and administrative regulations are being properly applied, whether there is any evidence that fraud or dishonesty has occurred in the handling of funds or property and whether the acquisition, depreciation and disposition of property and equipment are accounted for in accordance with the generally accepted accounting principles in the United States as it relates to the financial practices of Nye County and more specifically the Town of Belmont.

NAC 354.940(2)(d): A statement of all statutes, rules, agency decisions or other authorities which the petitioner believes may be relevant in disposing of the petition; and

NRS 354.474; To provide specific methods enabling the public, taxpayers and investors to be apprised of the financial preparations, plans, policies and administration of all local governments.

NRS 354.474; "Local government", defined. The Town of Belmont does not conform.

NRS 354.6015; Fiscal report of all local government. No fiscal reports exist for the Town of Belmont.

NRS 354.624; Annual audit. No audits of the financial records or statements of the Town of Belmont have ever been done.

NRS 354.665; Delinquent documents. No records of the Town of Belmont financial statements, reports or other documents exist.

NRS 354.685(2)(a); Required financial reports have not been filed.

NRS 354.685(2)(t); Local government has expended money in violation of the provisions governing the expenditure of that money.

NRS 354.675(1); If the Department determines that one or more of the conditions identified in paragraphs (a) to (aa), inclusive, of subsection 2 of NRS 354.685 exists in a local government, and after giving consideration to the severity of each such condition, the Department shall provide written notice to the local government, the Commission and the Committee that the local government has been placed on fiscal watch by the Department.

Since no records of the governmental entity or local government of the Town of Belmont exist, other than the properties that it holds title to, determination of statutes and rules that may have been violated would need to be determined after the submittal and review of these financial records.

Though Nye County BoCC claimed to be the governing body of the Unincorporated Town of Belmont, the Town of Belmont does not conform to the definition of a "Local Government" as defined in NRS 354.474(1)(a). Nye County created the Belmont Advisory Board by ordinance (Ordinance 194, 1996). Section 2.20.050 of that ordinance states that the BoCC shall solicit the advice of the advisory board in the preparation of the tentative budgets for the County.

According to Nye County Comptroller, Belmont has never had a budget and that they are not required to have a budget because the Department of Taxation has never established a tax rate for the town. County officials recently approached the town advisory board to ascertain if the board had "an appetite" for a budget.

Nye County claims to have no records of who makes up the Town of Belmont governmental entity.

Recently, the Belmont Town Advisory Board (BTAB) changed its name to the Belmont Advisory Board (BAB), removing the word "Town" from its name.

Governmental entities within the State of Nevada only have the authorities that are specifically laid out for them by the legislature. (NRS 268.001). Neither Nye County, the BTAB, BAB nor the Town of Belmont have any authority to allow this non-existent, phantom entity to be considered as a "local government", conduct financial transactions, obtain title to properties, be considered as a tax-exempt entity, avoid having audits completed of their financial records or usurp the financial laws of the State of Nevada.

NAC 354.940(2)(e): A statement with the supporting arguments and authorities of the petitioner's opinion of a proper disposition of the petition.

As a property owner in Belmont, Nye County and a taxpayer in the State of Nevada, we citizens have a right to expect our local governmental entities to provide specific methods enabling the public, taxpayers and investors to be apprised of the financial preparations, plans, policies and administration of all local governments. The provisions of the Local Government Budget and Finance Act must be broadly and liberally construed. (NRS 354.472)

It is incumbent upon these entities (Nye County, BTAB, BAB, Town of Belmont) to provide the proper and mandated financial records, budgets, audits, etc.. With these records it may be determined whether the fiscal controls established by law and administrative regulations are being properly applied, whether there is any evidence that fraud or dishonesty has occurred in the handling of funds or property and whether the acquisition, depreciation and disposition of property and equipment are accounted for in accordance with the generally accepted accounting principles in the United States (NRS 354.486)

Once these financial records are provided and reviewed, then it may be resolved if any laws or regulations have been improperly applied or violated and any possible legal penalties associated with these violations.

Respectfully submitted,

Neal Jones
Physical address
82 SW Bluff St.
Belmont, Nye County, Nevada
Mailing address
P.O. Box 5053
Reno, Nevada 89513-5053
Email address
njones14791@gmail.com
Phone number
775-313-2527

Attachments

List of Attachments:

- 1) Department of Taxation response to public records request related to Town of Belmont and that the Department has no records of the Town of Belmont.
- 2) Nye County response to public records request related to Town of Belmont on June 5, 2020. Nye County stated they have no records related to a contact person for the Town of Belmont or any records related to the receipts for the land purchased by the Town of Belmont.
- 3) Email from Nye County on June 16, 2020 stating the County Manager, Mr. Tim Sutton is the contact person for the local governmental entity of the Town of Belmont, even though this governmental entity does not exist.
- 4) Nye County response to a public records request which states that the Belmont Town Advisory Board is a separate governmental body and is not overseen by Nye County. Nye County created this advisory board by an ordinance.
- 5) In its resolution 2013-17, Nye County claims that the Town of Belmont is authorized to acquire property, citing NRS 361.603. That statute is only applicable to local governments, which the Town of Belmont is not one.
- 6) Quitclaim deeds for properties purchased by the Town of Belmont. County Treasurer states they received lawful money of the United States of America, receipt of whereof is hereby acknowledged.
- 7) Parcel details for the properties owned by the Town of Belmont
- 8) Email correspondence with outside auditor for Nye County related to budgets for Belmont and that Belmont has never had a budget.
- 9) Email correspondence with Nye County Comptroller related to budgets for Belmont and that Belmont has never had a budget, audit, etc.
- 10) Meeting minutes from the November 10, 2020 Nye County Commissioners meeting which the secretary for the Belmont Town Advisory Board states that the Advisory Board had purchased the properties with the funds from the budget that Nye County had provided the town (Belmont). This is under item # 31, page 15 of 29 of the minutes.



Neal Jones <njones14791@gmail.com>

Public Records Request

5 messages

Neal Jones <njones14791@gmail.com>
To: ecollings@tax.state.nv.us

Tue, May 19, 2020 at 6:12 AM

Ms. Collings

Please find attached a public records request.
Please feel free to contact me if you have any questions or concerns.
Thank you

Neal Jones

 **Public Records Request DTax 2020-05-19.pdf**
403K**Eden C. Collings** <ecollings@tax.state.nv.us>
To: Neal Jones <njones14791@gmail.com>

Tue, May 19, 2020 at 11:47 AM

Good Morning,

The Department does not have any records regarding the Town of Belmont, Nye County. My best suggestion is that you contact Nye County as they may be able to assist you in what you are looking for.

Thank you,

Eden Collings

Public Information Officer

Nevada Department of Taxation

1550 College Parkway

Carson City, NV 89706

Email: ecollings@tax.state.nv.us

ALL PUBLIC RECORDS REQUESTS MUST BE SUBMITTED ON THE REQUEST FORM FOUND [HERE](#).

CONFIDENTIALITY STATEMENT:

This e-mail and any attachments are intended only for those to which it is addressed and may contain information which is privileged, confidential and prohibited from disclosure and unauthorized use under applicable law. If you are not the intended recipient of this e-mail, you are hereby notified that any use, dissemination, or copying of this e-mail or the information contained in this e-mail is strictly prohibited by the sender. If you have received this transmission in error, please return the material received to the sender and delete all copies from your system.

[Quoted text hidden]

Neal Jones <njones14791@gmail.com>
To: "Eden C. Collings" <ecollings@tax.state.nv.us>

Tue, May 19, 2020 at 12:33 PM

Thank you for your quick response.
My request was for information regarding the Town of Belmont as well as the Belmont Town Advisory Board. When you say the Department has no records of the Town of Belmont, does that include the NRS 269 Town Advisory Board for the town as well?
Thanks for your assistance

Neal Jones
[Quoted text hidden]

Eden C. Collings <ecollings@tax.state.nv.us>
To: Neal Jones <njones14791@gmail.com>

Thu, May 21, 2020 at 3:55 PM

Good Afternoon,

The Town of Belmont is an unincorporated town in the county of Nye, I would recommend that you inquire with the Board of County Commissioners as they may be a part of the unincorporated Nye County. We have no records for the Town of Belmont.

[Quoted text hidden]

Neal Jones <njones14791@gmail.com>
To: "Eden C. Collings" <ecollings@tax.state.nv.us>

Thu, May 21, 2020 at 3:59 PM

Thank you, I appreciate your help.

Neal
[Quoted text hidden]



Neal Jones <njones14791@gmail.com>

Re: RR Resolution

Neal Jones <njones14791@gmail.com> Wed, Jun 3, 2020 at 8:15 PM
To: PublicRecords <PublicRecords@co.nye.nv.us>
Cc: John Koenig <jkoenig@co.nye.nv.us>, Donna Cox <coxdonnac@msn.com>, lfblundo@co.nye.nv.us, dlstrickland@co.nye.nv.us, Lorinda Wichman <lawichman@gmail.com>, treasurer@co.nye.nv.us

Nye County Administration / Public Information Office

Thank you for the **partial** response to my public records request.

My public records requests specifically requested a number of items that were not provided and were not addressed in accordance with NRS 239.0107.

For example:

I requested the contact person for the local government entity of the "Town of Belmont". **This was not provided.**
I requested a copy of the application the Town of Belmont made to the BoCC to acquire these properties. **This was not provided.**

I requested a reference to the appropriate city, county or regional comprehensive plan (NRS 361.603(5)) designating these properties as "open-space real property". **This was not provided.**

The quitclaim deeds for these properties state that the County received the full amount of delinquent taxes from the Town of Belmont in "lawful money of the United States of America". **Receipts for these transactions were not provided.**

Part of the response to this records request was an agenda and meeting minutes from the Belmont Town Advisory Board from April 24, 2013. Attached to this e-mail is the list of the meetings of the Belmont Town Advisory Board from 2013 on the County's website. The agenda and meeting minutes for this meeting are not listed as having occurred.

Please provide all records related to this legal request and in conformance with the laws of the State of Nevada.

NRS 239.0107 requires a governmental entity to provide a copy of a book or record. If you do not have legal custody or control of the records you must notify me of this and direct me to who does have custody and control of the record. Concealing public records is a violation of NRS 239.

Respectfully,

Neal Jones

[Quoted text hidden]

BTAB1.pdf
84K



Neal Jones <njones14791@gmail.com>

Re: RR Resolution

PublicRecords <PublicRecords@co.nye.nv.us>
 To: Neal Jones <njones14791@gmail.com>

Fri, Jun 5, 2020 at 5:44 PM

Dear Mr. Jones,

Please see the responses to your follow-up email below in red.

1. I requested the contact person for the local government entity of the "Town of Belmont". **This was not provided. This Office has no record responsive to your request**
2. I requested a copy of the application the Town of Belmont made to the BoCC to acquire these properties. **This was not provided. This Office has no record responsive to your request**
3. I requested a reference to the appropriate city, county or regional comprehensive plan (NRS 361.603(5)) designating these properties as "open-space real property". **This was not provided. This Office has no record responsive to your request**
4. The quitclaim deeds for these properties state that the County received the full amount of delinquent taxes from the Town of Belmont in "lawful money of the United States of America". **Receipts for these transactions were not provided. This Office has no record responsive to your request**

Public Records

Nye County Administration

2100 E. Walt Williams Drive, Suite 100

Pahrump, NV 89048

****This communication is for use by the intended recipient and contains information that may be privileged, confidential or copyrighted under applicable law. Should the intended recipient of this electronic communication be a member of a public body within the State of Nevada be aware that it is a violation of the Nevada Open Meeting Law to use electronic communications to circumvent the spirit or letter of the Open Meeting Law (NRS Chapter 241) to act, outside of an open and public meeting, upon a matter over which the public body has supervision, control, jurisdiction or advisory powers. If you are not the intended recipient, you are hereby formally notified that any use, copying or distribution of this e-mail, in whole or in part, is strictly prohibited. Please notify the sender by return e-mail and delete this e-mail from your system. Unless explicitly and conspicuously designated as "E-Contract Intended," this email does not constitute a contract offer, a contract amendment, or an acceptance of a counteroffer. This email does not constitute consent to the use of sender's contact information for direct marketing purposes or for transfers of data to third parties.**

From: Neal Jones <njones14791@gmail.com>

Sent: Wednesday, June 3, 2020 8:15 PM

To: PublicRecords <PublicRecords@co.nye.nv.us>

Cc: John Koenig <jkoenig@co.nye.nv.us>; Donna Cox <coxdonnac@msn.com>; Leonardo F. Blundo <lfbundo@co.nye.nv.us>; Debra L. Strickland <dstrickland@co.nye.nv.us>; Lorinda Wichman <lawichman@gmail.com>;

Treasurer <Treasurer@co.nye.nv.us>
Subject: Re: RR Resolution

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

[Quoted text hidden]



Neal Jones <njones14791@gmail.com>

Re: RR Resolution

Lorina F. Dellinger <ldellinger@co.nye.nv.us>

Tue, Jun 16, 2020 at 8:58 AM

To: "njones14791@gmail.com" <njones14791@gmail.com>

Cc: Timothy Sutton <tsutton@co.nye.nv.us>, Arnold Knightly <aknightly@co.nye.nv.us>, John Koenig <jkoenig@co.nye.nv.us>

Good morning Mr. Jones,

Tim Sutton, Nye County Manager, is the contact person for the local government entity of the Town of Belmont. His contact info is below:

Tim Sutton

Nye County Manager

Pahrump Town Manager

[2100 E. Wait Williams Dr., Ste. 100](#)

Pahrump, NV 89048

(775) 751-7075 (Office)

(775) 751-4269 (Desk)

(775) 277-0284 (Cell)

(775) 751-7093 (Fax)

tsutton@co.nye.nv.us

Please let me know if you have any questions.

Thank you,

Lorina Dellinger

Nye County

Assistant County Manager

P.O. Box 153

[101 Radar Road](#)[Tonopah, NV 89049](#)

(775) 482-7319 - Office

(775) 513-0611 - Cell

ldellinger@co.nye.nv.us

From: Neal Jones <njones14791@gmail.com>
Sent: Wednesday, June 3, 2020 8:15 PM
To: PublicRecords <PublicRecords@co.nye.nv.us>
Cc: John Koenig <jkoenig@co.nye.nv.us>; Donna Cox <coxdonnac@msn.com>; Leonardo F. Blundo <lflundo@co.nye.nv.us>; Debra L. Strickland <dlstrickland@co.nye.nv.us>; Lorinda Wichman <lawichman@gmail.com>; Treasurer <Treasurer@co.nye.nv.us>
Subject: Re: RR Resolution

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Nye County Administration / Public Information Office

[Quoted text hidden]

[Quoted text hidden]

 **BTAB1.pdf**
84K



Pahrump Office
Nye County Government Center
2100 E. Walt Williams Drive
Suite 100
Pahrump, NV 89048
Phone (775) 751-4282
Mobile (775) 277-1536

Public Information Officer
Administration Department

Tonopah Office
Nye County Courthouse
William P. Beke Justice Facility
P.O. Box 153
Tonopah, NV 89049
Office (775) 482-8190
Fax (775) 482-8198

March 13, 2019

Neal Jones
P.O. Box 5053
Reno, Nevada 89513-5053
Via email: njones14791@gmail.com

Subject: Public Records Request dated and received March 6, 2019

Dear Mr. Jones,

This office is in receipt of your records request under Nevada Revised Statutes 239 (Nevada Public Records Act) via email dated February 18, 2019 and received February 19, 2019 and attached hereto.

County's finding:

The agenda item from August 7, 2018 can be found at the county website
<https://nv-nyecounty2.civicplus.com/DocumentCenter/View/32799/Item21>

A copy of the minutes from that meeting can be found at the county website
http://nyecounty.net/AgendaCenter/ViewFile/Minutes/_08072018-2711

The bid documents for 2019-01 is available at the county website
<https://nyecounty.net/bids.aspx?bidID=101>

The bid is not scheduled to be awarded until March 22, 2019 at 1:30 p.m. with work starting July 5, 2019.

The contact for qualifications and other engineering concerns on the project is
Mel Green, Structural Engineer/Historic Preservation
Melvyn Green & Associates, Inc
3868 Carson Street, Suite 300
Torrance, CA 90503
Tel: 310/792-9252 Fax: 310/792-8092
mgreenassoc@earthlink.net

The Belmont Town Board is a separate government body not overseen by Nye County and custodian of their own records. Donna Motis is the secretary of the Belmont Town Advisory Board and not a county employee.

Pursuant to NRS 239.0107 (b), the name and address of that government entity is:

Belmont Town Advisory Board
PO Box 1432
Tonopah, NV 89049
rdmotis@frontier.net

The county is in contact with the State Historic Preservation Office to see if the proposed work will need a special review related to this stabilization project.

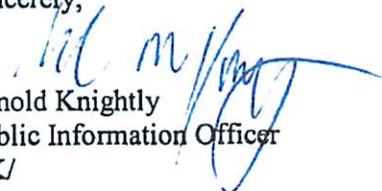
The request for "All communications with all County departments, agencies, employees, facilitators, contractors, etc. on all platforms (correspondence, e-mails, text messages, phone conversations, etc.)" is broad and will take additional time.

Retrieving, processing, reviewing and redacting all emails and communications as requested will likely include an extraordinary use of staff time, which will be subject to fees pursuant to Nevada Revised Statutes (239.055) and Nye County approved fees (Resolution 2016-84). This would include personnel time from the IT department to write search queries and pull the emails. Any fees would need to be paid in advance prior to retrieval. Please let me know if you would like to narrow down this request before moving forward. If there is not a response by 10 business days, or end of business on March 27, 2019, the county will consider this request closed.

There is not a way to tell from our records if a phone call between parties requested involved the Nye County bid 2019-01.

Pursuant to NRS 239.0107, this response to you is given not later than the end of the fifth business day after the date of your original request.

Sincerely,


Arnold Knightly
Public Information Officer
AK/

1 **NYE COUNTY RESOLUTION NO. 2013-17**

2 **A RESOLUTION DIRECTING THE TRANSFER OF NYE COUNTY TREASURER TRUST PROPERTY**
3 **INTO TOWN OF BELMONT OWNERSHIP FOR PUBLIC PURPOSES.**

4 WHEREAS, the Town of Belmont (hereinafter "Town") is authorized to acquire property held in trust by
5 the Nye County Treasurer, by making application according to the provisions of NRS 361.603; and;

6 WHEREAS, the Board has determined that public purposes will be served by the Town's acquisition of
7 certain properties consisting of three (3) parcels located in Belmont, Nevada and held in trust by the Nye County
8 Treasurer (hereinafter "Property"), to-wit: that the said Property will be used for public purposes; and

9 WHEREAS, the Property is more particularly described as:

- 10 1. T9N R45E S26 B.2 L.9 BELMONT TOWNSITE 4,200 SQ FT (.10 ACRES) – Assessor's Parcel
- 11 #004-555-06, delinquent taxes in the amount of \$751.15
- 12 2. T9N R45E S26 B.14 L.3-7 BELMONT TOWNSITE 11,136 SQ FT (.26 ACRES) – Assessor's Parcel
- 13 #004-577-06, delinquent taxes in the amount of \$1,248.03
- 14 3. T9N R45E S25 & 26 B.20 ALL OF 1,742,400 SQ FT (40 ACRES) BELMONT TOWNSITE (32.01
- 15 ACRES) – Assessor's Parcel #004-591-03, delinquent taxes in the amount of \$5,392.27

16 NOW THEREFORE, BE IT RESOLVED, that:

- 17 1. Upon the date the properties are eligible for transfer to Town ownership, the Nye County Treasurer
- 18 shall transfer the properties to the Town of Belmont, State of Nevada, for public purpose uses.

19 APPROVED this 24th day of April, 2013.

20
21 NYE COUNTY BOARD OF
22 COUNTY COMMISSIONERS:

ATTEST:

23 *Butch Borasky*
24 Andrew "Butch" Borasky, Chairman

23 *Kelly L. Merlino*
24 Sandra L. Merlino, Nye County Clerk
25 And Ex-Officio Clerk of the Board

25 ///
///

APN: 004-555-06

Recording Requested by:
Nye County Treasurer

Grantee's Mailing Address:
Town of Belmont, State of Nevada
P.O. Box 153
Tonopah, NV 89049

DOC # 818272
Official Records Nye County Nevada
Deborah Beatty - Recorder
07/01/2014 03:36:18 PM
Requested By: NYE COUNTY TREASURER
Recorded By: vw RPTT:\$0
Recording Fee: \$0.00
Non Conformity Fee: \$0.00
Page 1 of 3



QUITCLAIM DEED OF NYE COUNTY TRUST PROPERTY

KNOW ALL MEN BY THESE PRESENTS:

THAT WHEREAS, RICHARD E. BILLMAN, as County Treasurer and Ex-Officio Tax Receiver of the County of Nye, State of Nevada, after giving due notice in the manner and form prescribed by NRS 361.565, did on the 3rd day of June, 1991 issue HIS certificate authorizing the County Treasurer as Trustee for the State of Nevada and County of Nye to hold the property hereinafter described, for the period prescribed by law for redemption of property for unpaid taxes, which said property had been assessed by the Assessor of Nye County to and in the name of UNKNOWN OWNER, last owner of record ELLEN THOMAS, appearing to be the then owners for tax year 1991; and

WHEREAS, the time allowed by law for redemption having expired without redemption of the said property being made; and

WHEREAS, the said County Treasurer and Ex-Officio Tax Receiver, in compliance with NRS 361.585, executed and delivered to RICHARD E. BILLMAN as County Treasurer, as Trustee for the State of Nevada and County of Nye, HIS deed of the said property hereinafter described, in consideration of the delinquent taxes, costs and penalties attaching thereto for the year 1991.

NOW, THEREFORE, by reason of an Order for Sale of Nye County Trust Property issued by the Board of Nye County Commissioners, on the 24TH day of April, 2013, per Nye County Resolution No. 2013-17, after due notice as prescribed by NRS 361.595, and in consideration of the sum of SEVEN HUNDRED, FIFTY-ONE AND 15/100 DOLLARS (\$751.15), lawful money of the United States of America, the receipt whereof is hereby acknowledged, I RICHARD E. BILLMAN, as County Treasurer and Ex-Officio Tax Receiver of the County of Nye, State of Nevada, as party of the first part, do hereby remise, release and quitclaim, with no warranties or guarantees, unto TOWN OF BELMONT, STATE OF NEVADA, P.O. Box 153 Tonopah, NV 89049, as party of the second part, all the right, title, claim and interest of the County of Nye and the State of Nevada in and to that certain property situate and described as follows:

T9N R45E S26 B.2 L.9 BELMONT TOWNSITE 4,200 SQ FT ROS#288445 .100AC

APN: 004-555-06

SUBJECT TO ANY EASEMENTS OR RESERVATIONS OF RECORD.

Dated this 1st day of July, 2014.


KIM LARA, Chief Deputy for
RICHARD E. BILLMAN

NYE COUNTY TREASURER

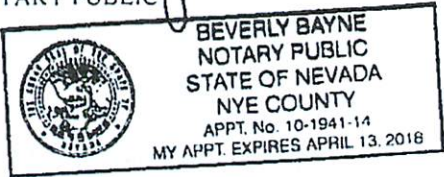
QUITCLAIM DEED OF NYE COUNTY TRUST PROPERTY
APN: 004-555-06

STATE OF NEVADA)
)
COUNTY OF NYE)

On this 1st day of July, 2014 before me, the undersigned Notary Public in and for the County and State aforesaid, personally appeared KIM LARA known to me to be the Chief Deputy County Treasurer and Trustee of the County of Nye, State of Nevada and who executed the within and foregoing instrument as the said County Treasurer and Trustee of the County of Nye, State of Nevada, and he acknowledged to me that he executed the same freely and voluntarily and for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and fixed my official seal at my office on the day and year in this certificate first above written.

BBayne
NOTARY PUBLIC



STATE OF NEVADA
DECLARATION OF VALUE

- 1. Assessors Parcel Number(s)
 - a) 004-555-06
 - b) _____
 - c) _____
 - d) _____

- 2. Type of Property:
 - a) Vacant Land
 - b) Single Fam. Res.
 - c) Condo/Twnhse
 - d) 2-4 Plex
 - e) Apt. Bldg
 - f) Comm'l/Ind'l
 - g) Agricultural
 - h) Mobile Home
 - i) Other _____

FOR RECORDERS OPTIONAL USE ONLY	
DOCUMENT/INSTRUMENT #:	_____
BOOK _____	PAGE _____
DATE OF RECORDING:	_____
NOTES: <u>VW</u>	_____

- 3. Total Value/Sales Price of Property: \$8751.15
- Deed in Lieu of Foreclosure Only (value of property) (_____)
- Transfer Tax Value: \$ _____
- Real Property Transfer Tax Due: \$ _____

- 4. If Exemption Claimed:
 - a. Transfer Tax Exemption per NRS 375.090, Section # 2
 - b. Explain Reason for Exemption: To Govt

- 5. Partial Interest: Percentage being transferred: _____ %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month.

Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature [Signature] Capacity Deputy Treasurer
 Signature _____ Capacity _____

**SELLER (GRANTOR) INFORMATION
(REQUIRED)**

Print Name: Nye County Treasurer
 Address: P.O. Box 473
 City: Tonopah
 State: NV Zip: 89049

**BUYER (GRANTEE) INFORMATION
(REQUIRED)**

Print Name: Town of Belmont, State of Nevada
 Address: P.O. Box 153
 City: Tonopah
 State: NV Zip: 89049

COMPANY/PERSON REQUESTING RECORDING

(required if not the seller or buyer)

Print Name: _____ Escrow # _____
 Address: _____
 City: _____ State: _____ Zip: _____

(AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED)

APN: 004-577-06

Recording Requested by:
Nye County Treasurer

Grantee's Mailing Address:
Town of Belmont, State of Nevada
P.O. Box 153
Tonopah, NV 89049

DOC # 818273

Official Records Nye County Nevada
Deborah Beatty - Recorder
07/01/2014 03:36:18 PM
Requested By: NYE COUNTY TREASURER
Recorded By: vw RPTT:\$0
Recording Fee: \$0.00
Non Conformity Fee: \$0.00
Page 1 of 3



QUITCLAIM DEED OF NYE COUNTY TRUST PROPERTY

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WHEREAS, the time allowed by law for redemption having expired without redemption of the said property being made; and

WHEREAS, the said County Treasurer and Ex-Officio Tax Receiver, in compliance with NRS 361.585, executed and delivered to RICHARD E. BILLMAN as County Treasurer, as Trustee for the State of Nevada and County of Nye, HIS deed of the said property hereinafter described, in consideration of the delinquent taxes, costs and penalties attaching thereto for the year 1991.

NOW, THEREFORE, by reason of an Order for Sale of Nye County Trust Property issued by the Board of Nye County Commissioners, on the 24TH day of April, 2013, per Nye County Resolution No. 2013-17, after due notice as prescribed by NRS 361.595, and in consideration of the sum of ONE THOUSAND, TWO HUNDRED, FOURTY-EIGHT AND 03/100 DOLLARS (\$1,248.03), lawful money of the United States of America, the receipt whereof is hereby acknowledged, I RICHARD E. BILLMAN, as County Treasurer and Ex-Officio Tax Receiver of the County of Nye, State of Nevada, as party of the first part, do hereby remise, release and quitclaim, with no warranties or guarantees, unto TOWN OF BELMONT, STATE OF NEVADA, P.O. Box 153 Tonopah, NV 89049, as party of the second part, all the right, title, claim and interest of the County of Nye and the State of Nevada in and to that certain property situate and described as follows:

T9N R45E S26 B.14 L.3-7 BELMONT TOWNSITE 11,136 SQ FT F#288445.260AC

APN: 004-577-06

SUBJECT TO ANY EASEMENTS OR RESERVATIONS OF RECORD.

Dated this 1st day of July, 2014.

KIM LARA, Chief Deputy for
RICHARD E. BILLMAN
NYE COUNTY TREASURER

QUITCLAIM DEED OF NYE COUNTY TRUST PROPERTY
APN: 004-577-06

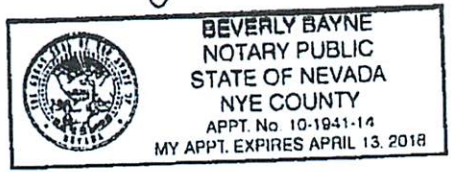
STATE OF NEVADA)
)
COUNTY OF NYE)

On this 1st day of July, 2014 before me, the undersigned Notary Public in and for the County and State aforesaid, personally appeared KIM LARA known to me to be the Chief Deputy County Treasurer and Trustee of the County of Nye, State of Nevada and who executed the within and foregoing instrument as the said County Treasurer and Trustee of the County of Nye, State of Nevada, and he acknowledged to me that he executed the same freely and voluntarily and for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and fixed my official seal at my office on the day and year in this certificate first above written.



NOTARY PUBLIC



STATE OF NEVADA
DECLARATION OF VALUE

- 1. Assessors Parcel Number(s)
 - a) 004-577-06
 - b) _____
 - c) _____
 - d) _____

- 2. Type of Property:
 - a) Vacant Land
 - b) Single Fam. Res.
 - c) Condo/Twnhse
 - d) 2-4 Plex
 - e) Apt. Bldg
 - f) Comm'/Ind'l
 - g) Agricultural
 - h) Mobile Home
 - i) Other _____

FOR RECORDERS OPTIONAL USE ONLY	
DOCUMENT/INSTRUMENT #:	_____
BOOK _____	PAGE _____
DATE OF RECORDING:	_____
NOTES: <u>VW</u>	_____

- 3. Total Value/Sales Price of Property: \$1,248.03
- Deed in Lieu of Foreclosure Only (value of property) (_____)
- Transfer Tax Value: \$ _____
- Real Property Transfer Tax Due: \$ _____

- 4. If Exemption Claimed:
 - a. Transfer Tax Exemption per NRS 375.090, Section # 2
 - b. Explain Reason for Exemption: To Govt

5. Partial Interest: Percentage being transferred: _____ %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month.

Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature [Signature] Capacity Deputy Treasurer

Signature _____ Capacity _____

SELLER (GRANTOR) INFORMATION (REQUIRED)

Print Name: Nye County Treasurer

Address: P.O. Box 473

City: Tonopah

State: NV Zip: 89049

BUYER (GRANTEE) INFORMATION (REQUIRED)

Print Name: Town of Belmont, State of Nevada

Address: P.O. Box 153

City: Tonopah

State: NV Zip: 89049

COMPANY/PERSON REQUESTING RECORDING
(required if not the seller or buyer)

Print Name: _____ Escrow # _____

Address: _____

City: _____ State: _____ Zip: _____

(AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED)

APN: 004-591-03

Recording Requested by:
Nye County Treasurer

Grantee's Mailing Address:
Town of Belmont, State of Nevada
P.O. Box 153
Tonopah, NV 89049

DOC # 818274

Official Records Nye County Nevada
Deborah Beatty - Recorder
07/01/2014 03:36:18 PM
Requested By: NYE COUNTY TREASURER
Recorded By: vw RPTT:\$0
Recording Fee: \$0.00
Non Conformity Fee: \$0.00
Page 1 of 3



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WHEREAS, the time allowed by law for redemption having expired without redemption of the said property being made; and

WHEREAS, the said County Treasurer and Ex-Officio Tax Receiver, in compliance with NRS 361.585, executed and delivered to RICHARD E. BILLMAN as County Treasurer, as Trustee for the State of Nevada and County of Nye, HIS deed of the said property hereinafter described, in consideration of the delinquent taxes, costs and penalties attaching thereto for the year 1991.

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T9N R45E S25 & 26 B.20 ALL OF 1,742,400 SQ FT (40 ACRES) BELMONT TOWNSITE F#288445
32.010AC

APN: 004-591-03

SUBJECT TO ANY EASEMENTS OR RESERVATIONS OF RECORD.

Dated this 1st day of July, 2014.

KIM LARA, Chief Deputy for
RICHARD E. BILLMAN

NYE COUNTY TREASURER

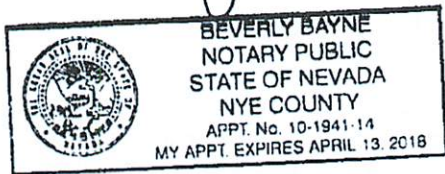
QUITCLAIM DEED OF NYE COUNTY TRUST PROPERTY
APN: 004-591-03

STATE OF NEVADA)
)
COUNTY OF NYE)

On this 1st day of July, 2014 before me, the undersigned Notary Public in and for the County and State aforesaid, personally appeared KIM LARA known to me to be the Chief Deputy County Treasurer and Trustee of the County of Nye, State of Nevada and who executed the within and foregoing instrument as the said County Treasurer and Trustee of the County of Nye, State of Nevada, and he acknowledged to me that he executed the same freely and voluntarily and for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and fixed my official seal at my office on the day and year in this certificate first above written.

BBayne
NOTARY PUBLIC



STATE OF NEVADA
DECLARATION OF VALUE

- 1. Assessors Parcel Number(s)
 - a) 004-591-03
 - b) _____
 - c) _____
 - d) _____

- 2. Type of Property:
 - a) Vacant Land b) Single Fam. Res.
 - c) Condo/Twnhse d) 2-4 Plex
 - e) Apt. Bldg f) Comm'l/Ind'l
 - g) Agricultural h) Mobile Home
 - i) Other _____

FOR RECORDERS OPTIONAL USE ONLY	
DOCUMENT/INSTRUMENT #:	_____
BOOK _____	PAGE _____
DATE OF RECORDING:	_____
NOTES: <u>VW</u>	_____

- 3. Total Value/Sales Price of Property: \$55,392.27
- Deed in Lieu of Foreclosure Only (value of property) (_____)
- Transfer Tax Value: \$ _____
- Real Property Transfer Tax Due: \$ _____

- 4. If Exemption Claimed:
 - a. Transfer Tax Exemption per NRS 375.090, Section # 2
 - b. Explain Reason for Exemption: To Govt

- 5. Partial Interest: Percentage being transferred: _____ %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month.

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Signature [Signature] Capacity Deputy Treasurer
 Signature _____ Capacity _____

**SELLER (GRANTOR) INFORMATION
(REQUIRED)**

Print Name: Nye County Treasurer
 Address: P.O. Box 473
 City: Tonopah
 State: NV Zip: 89049

**BUYER (GRANTEE) INFORMATION
(REQUIRED)**

Print Name: Town of Belmont, State of Nevada
 Address: P.O. Box 153
 City: Tonopah
 State: NV Zip: 89049

COMPANY/PERSON REQUESTING RECORDING

(required if not the seller or buyer)

Print Name: _____ Escrow # _____
 Address: _____
 City: _____ State: _____ Zip: _____

(AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED)

Nye County Assessor Property Inquiry

Notice

To view Treasurer Information or pay Secured Property Taxes, click here to go to the Nye County Treasurer Property Inquiry

Property Information			
Parcel ID	004-555-06	Parcel Acreage	0.1000
Tax Year	2020 ▾	Assessed Value	392
Land Use Group	VAC	Tax Rate	0.0000
Land Use	100 - Vacant - Unknown/Other	Total Tax Fiscal Year (2020 - 2021)	\$0.00
Zoning		Total Unpaid All Years	\$0.00
Tax District	100		
Site Address	B.2 L.9 .10AC 230 BELMONT		

No Sketches or Photos

Assessments					
Taxable Value	Land	Building	Per. Property	Totals	
Residential	0	0	0	0	0
Com / Ind.	0	0	0	0	0
Agricultural	0	0	0	0	0
Exempt	1,120	0	0	0	1,120
Pers. Exempt					0
Total	0	0	0	0	0
Assessed Value	Land	Building	Per. Property	Totals	
Residential	0	0	0	0	0
Com / Ind.	0	0	0	0	0
Agricultural	0	0	0	0	0
Exempt	392	0	392	392	392
Pers. Exempt					0
Total	0	0	0	0	0
	New Land	New Const.	New P.P.	Omit Bldg	
Residential	0	0	0	0	0
Com / Ind.	0	0	0	0	0
Agricultural	0	0	0	0	0
Exempt	0	0	0	0	0
Totals	0	0	0	0	0

Legal Descriptions						
Legal Descriptions	Subdivision Name	Section	Township	Range	Block	Lot
T9N R45E S26 B.2 L.9 .1AC (4,200 SQ FT) BELMONT (ROS#288445)	BELMONT	26	9N	45E		

Related Names	
OWNER	TOWN OF BELMONT STATE OF NEVADA,
Mailing Address	PO BOX 153 TONOPAH, NV 89049-0473
Status	Current
Account	

No Structure Information

Sales History						
Year	Document #	Document Type	Sale Date	Sold By	Sold To	Price
0	818272	QUITCLAIM DEED		NYE CO TREAS TRSTE 90/91	TOWN OF BELMONT	\$751

No Genealogy Information

[Property Map](#) [View Full Screen](#)

Assessor's Office Contact Information

Tonopah Office
 101 Radar Road
 P.O. Box 271
 Tonopah, NV 89049-0271
 Phone: 775 482-8174 Fax: 775 482-8178

Pahrump Office
 160 N. Floyd Dr
 Pahrump, NV 89060-0105
 Phone: 775 751-7060 Fax: 775 751-4207

Nye County Assessor Property Inquiry

Notice

To view Treasurer Information or pay Secured Property Taxes, click here to go to the Nye County Treasurer Property Inquiry

Property Information

Parcel ID	004-577-06	Parcel Acreage	0.2600
Tax Year	2020 ▾	Assessed Value	1,019
Land Use Group	VAC	Tax Rate	0.0000
Land Use	100 - Vacant - Unknown/Other	Total Tax Fiscal Year (2020 - 2021)	\$0.00
Zoning		Total Unpaid All Years	\$0.00
Tax District	100		
Site Address	B.14 L.3-7 .26AC 230 BELMONT		

No Sketches or Photos

Assessments

Taxable Value	Land	Building	Per. Property	Totals
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	2,911	0	0	2,911
Pers. Exempt				0
Total	0	0	0	0
Assessed Value	Land	Building	Per. Property	Totals
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	1,019	0	1,019	1,019
Pers. Exempt				0
Total	0	0	0	0
	New Land	New Const.	New P.P.	Omit Bldg
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	0	0	0	0

Legal Descriptions

Legal Descriptions	Subdivision Name	Section	Township	Range	Block	Lot
T9N R45E S26 B.14 L.3-7 .26AC (11,136 SQ FT) BELMONT (ROS#288445)	BELMONT	26	9N	45E		

Related Names	
OWNER	TOWN OF BELMONT STATE OF NEVADA,
Mailing Address	PO BOX 153 TONOPAH, NV 89049-0153
Status	Current
Account	

No Structure Information

Sales History						
Year	Document #	Document Type	Sale Date	Sold By	Sold To	Price
2014	818273	QUITCLAIM DEED	7/1/2014	NYE CO TREAS TRSTE 90/91	TOWN OF BELMONT	\$1,248

No Genealogy Information

[Property Map](#) [View Full Screen](#)

Assessor's Office Contact Information

Tonopah Office
 101 Radar Road
 P.O. Box 271
 Tonopah, NV 89049-0271
 Phone: 775 482-8174 Fax: 775 482-8178

Pahrump Office
 160 N. Floyd Dr
 Pahrump, NV 89060-0105
 Phone: 775 751-7060 Fax: 775 751-4207

Nye County Assessor Property Inquiry

Notice

To view Treasurer Information or pay Secured Property Taxes, click here to go to the Nye County Treasurer Property Inquiry

Property Information

Parcel ID	004-591-03	Parcel Acreage	32.0100
Tax Year	2020 ▾	Assessed Value	83,661
Land Use Group	VAC	Tax Rate	0.0000
Land Use	100 - Vacant - Unknown/Other	Total Tax Fiscal Year (2020 - 2021)	\$0.00
Zoning		Total Unpaid All Years	\$0.00
Tax District	100		
Site Address	B.20 ALL OF 32.01 AC 230 BELMONT		

No Sketches or Photos

Assessments

Taxable Value	Land	Building	Per. Property	Totals
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	239,031	0	0	239,031
Pers. Exempt				0
Total	0	0	0	0
Assessed Value	Land	Building	Per. Property	Totals
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	83,661	0	83,661	83,661
Pers. Exempt				0
Total	0	0	0	0
	New Land	New Const.	New P.P.	Omit Bldg
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	0	0	0	0

Legal Descriptions	Subdivision Name	Section	Township	Range	Block	Lot
T9N R45E S25 & 26 B.20 ALL OF 32.01 AC (1,742,400 SQ FT OR 40AC) BELMONT (ROS#288445)	BELMONT	25	9N	45E		
T9N R45E S25 & 26 B.20 ALL OF 32.01 AC (1,742,400 SQ FT OR 40AC) BELMONT (ROS#288445)	BELMONT	26	9N	45E		

Related Names	
OWNER	TOWN OF BELMONT STATE OF NEVADA,
Mailing Address	PO BOX 153 TONOPAH, NV 89049-0153
Status	Current
Account	

No Structure Information

Sales History						
Year	Document #	Document Type	Sale Date	Sold By	Sold To	Price
2014	818274	QUITCLAIM DEED	7/1/2014	NYE CO TREAS TRSTE 90/91	TOWN OF BELMONT	\$5,392

No Genealogy Information

Property Map [View Full Screen](#)

Assessor's Office Contact Information

Tonopah Office
 101 Radar Road
 P.O. Box 271
 Tonopah, NV 89049-0271
 Phone: 775 482-8174 Fax: 775 482-8178

Pahrump Office
 160 N. Floyd Dr
 Pahrump, NV 89060-0105
 Phone: 775 751-7060 Fax: 775 751-4207



Neal Jones <njones14791@gmail.com>

Budget for the Town of Belmont, Nye County, Nevada

3 messages

Neal Jones <njones14791@gmail.com>
To: dan@danielmcarthur.com

Thu, May 21, 2020 at 8:06 PM

Mr. McArthur

As Auditor for Nye County, Nevada I feel that you should be made aware of a public comment I made at the May 19, 2020 Board of County Commissioners meeting for Nye County.

My public comment was in regards to the lack of a budget for the Belmont Town Advisory Board and the unincorporated Town of Belmont, plus what appeared to be financial improprieties.

As a Town Advisory Board created under the Town Advisory Government Law of the State of Nevada, the County Commissioners are required to solicit the advice of the Town Advisory Board with respect to a tentative budget for the town.

In the nearly 25 years since this Boards creation, this has never occurred.

The Town of Belmont appears to own property in the town and has acquired these tax delinquent parcels through questionable means. The waiving of the requirement to pay the delinquent taxes, property taxes and transfer taxes does not appear to be above board, since these entities do not meet the definition of "local governments".

Since these entities have no budgets, no NRS 269.615 audits of their records has ever occurred.


Any insight or comments you could provide regarding these issues would be greatly appreciated.

My public comment is attached.

I would appreciate an acknowledgement of receipt of this e-mail and a response from you regarding these issues.

Respectfully submitted,

Neal Jones

 **Public Comment 2020-05-19 BoCC.pdf**
2439K

Dan McArthur <Dan@danielmcarthur.com>
To: Neal Jones <njones14791@gmail.com>

Fri, May 29, 2020 at 3:30 PM

Hi Neal:

I received your e mail. I would like to talk to you and discuss how to fix this. Please give me a call at 702 385 1899 or send me you phone number and I can call you

Dan

Thank you,

Dan

dan@danielmcarthur.com

DANIEL C. McARTHUR, LTD.
Certified Public Accountant

Quad Park III • 501 So. Rancho Dr., Ste. E-30 • Las Vegas, NV 89106 • (702) 385-1899 • FAX (702) 385-9619

To ensure compliance with the requirements imposed by the IRS, we inform you that, to the extent this communication (or any attachment) addresses any tax matter, it was not written to be (and may not be) relied upon to (i) avoid tax-related penalties imposed under the Internal Revenue Code, or (ii) promote, market or recommend to another party any transaction or matter addressed herein (or in any such attachment). In addition, nothing herein is intended to convey an expression of an opinion as to the likelihood a tax position would ultimately prevail if challenged by the IRS. This communication is intended solely for the person to whom it is addressed; no one else should rely on the tax advice provided herein. The person to whom this advice is addressed is under no obligation to keep the advice or matters related to the advice confidential.

[Quoted text hidden]

Neal Jones <njones14791@gmail.com>
To: Dan McArthur <Dan@danielmcarthur.com>

Mon, Jun 1, 2020 at 8:36 AM

Dan

Thank you for the response.
If there is a fix to this situation, can you spell it out for me?
If it is in writing, then I can take that as a possible solution to those that would be in the position to correct this.
Appreciate any help I can get to try and get this situation resolved.
Thank you.

Neal

[Quoted text hidden]



Neal Jones <njones14791@gmail.com>

Public comment for 05-29-20 BoCC meeting

5 messages

Neal Jones <njones14791@gmail.com>

Fri, May 29, 2020 at 10:12 AM

To: Nyeadmin@co.nye.nv.us, smerlino@co.nye.nv.us

Cc: John Koenig <jkoenig@co.nye.nv.us>, Donna Cox <coxdonnac@msn.com>, lfblundo@co.nye.nv.us, dlstrickland@co.nye.nv.us, Lorinda Wichman <lawichman@gmail.com>, treasurer@co.nye.nv.us, Jeffrey Mitchell <jmitchell@tax.state.nv.us>, myoung@tax.state.nv.us

Bcc: Philip Kreitlein <philip@klmlawfirm.com>

Please find attached my public comment for the Nye County Board of County Commissioners meeting on May 29, 2020. Thank you.

 **Public Comment 2020-05-29 BoCC.pdf**
1225K

Savannah R. Rucker <srrucker@co.nye.nv.us>

Tue, Jun 2, 2020 at 3:13 PM

To: "njones14791@gmail.com" <njones14791@gmail.com>

Good afternoon Mr. Jones,

I heard your comments at the last board meeting and thought I would reach out to explain and provide assistance. I am the County Auditor, Tim Sutton is the County Manager, please feel free to reach out to me with any financial or budget-related questions you have.

The Town of Belmont does not have a tentative budget or a final budget because the Town of Belmont doesn't have a tax district for the Town or a property tax rate associated with the Town. A tax rate is required to prepare a budget for a local government as the tax rate generates revenue for the entity to utilize for operations. I discussed your question with Commissioner Wichman and the Department of Taxation and if the Town Advisory Board forms I can bring an item forward to the Town Advisory Board to see if there is an appetite to create the taxing district which I will then take to the BoCC. Creating a taxing district would raise the property taxes for Belmont Town residents, and doing that would provide funding for the Town's needs to be met while also creating the need for a budget in a future FY.

Please let me know if you have any additional questions, or need anything further.

Thank You,

Savannah Rucker

Nye County Comptroller

2101 E. Calvada Blvd., Suite 200

Pahrump, NV 89048

(775) 751-6391 - Office

(775) 751-7093 - Fax

srrucker@co.nye.nv.us

comptroller@co.nye.nv.us



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Public Comment 2020-05-29 BoCC.pdf
1225K

Neal Jones <njones14791@gmail.com>
To: "Savannah R. Rucker" <srrucker@co.nye.nv.us>

Wed, Jun 3, 2020 at 7:15 AM

Ms. Rucker

Thank you for reaching out regarding my concerns.
First, let me apologize for my governmental faux pas in referring to Mr. McArthur as the County Auditor.
Even though he has been referred to as the auditor, he is in reality just the outside auditor for the County.

With respect to the Belmont Town Advisory Board (BTAB) and their lack of a budget, as was stated in my public comment, State law and County Code require the BoCC to solicit the advice of the town board regarding a tentative budget for the town.

Both the law and the ordinance use the word "shall", which has specific legal meaning, as in not optional.
The BTAB has never held a public meeting regarding any budgetary needs that they could then share with the BoCC, which would include a lack of budgetary needs.

The BoCC has never solicited / requested this information (publically) from the BTAB.

Also included in my public comment were minutes of the BTAB where they state that they just ask the BoCC for money when they need it.

Why have a budget when you can just ask for money from the BoCC, that is never documented, publically.

Then there is the issue of the Town of Belmont owning property.

How does a town, that is not a legal local governmental entity, that has no budget, pay for property as was claimed by the County Treasurer in the quitclaim deeds?

To me, it is very clear why the County does not want any audits done of the BTAB and the Town of Belmont.

Respectfully

Neal Jones

[Quoted text hidden]

Savannah R. Rucker <srrucker@co.nye.nv.us>
To: Neal Jones <njones14791@gmail.com>

Wed, Jun 3, 2020 at 5:34 PM

Mr Jones,

I'll do my best to respond to your questions below, I have included your questions/comments and provided my response as below the question. Please let me know if you need further clarification upon reading my responses. After reading your

email and providing responses I don't know what your end goal is, and maybe if I can understand what you are trying to accomplish I can provide better assistance. 34

1. "With respect to the Belmont Town Advisory Board (BTAB) and their lack of a budget, as was stated in my public comment, State law and County Code require the BoCC to solicit the advice of the town board regarding a tentative budget for the town. Both the law and the ordinance use the word "shall", which has specific legal meaning, as in not optional."
 - a. A budget shall be prepared if there is a tax rate for the town, Belmont Town doesn't have a tax rate thus NRS 269.590 doesn't apply. I recommend you review the Department of Taxation's Redbook available here, go to page 17 or 59 and check out the local government taxing unit listing for Nye County. There is mention of all towns and districts that have a tax rate and district, their district's assessed valuation, and other data. All entities listed on this report generate a budget for their entity because they have a tax rate generating revenues in which they have to budget to spend. Belmont is not listed, and as such doesn't have a tax rate. No tax rate means there is no reason to compile a budget for the entity.
2. "The BTAB has never held a public meeting regarding any budgetary needs that they could then share with the BoCC, which would include a lack of budgetary needs. The BoCC has never solicited/requested this information (publically) from the BTAB."
 - a. In my experience with Nye County that is true, there is no tax rate hence no need to prepare a budget. I will reach out to the Belmont Town Advisory Board and place an item on their next meeting to discuss their appetite for creating a tax district and tax rate for the Town of Belmont.
3. "Also included in my public comment were minutes of the BTAB where they state that they just ask the BoCC for money when they need it."
 - a. To my knowledge, the Town of Belmont has asked for help funding the replacement of the Courthouse roof, which was funded from capital funds legally so considering it's a County-owned building. I don't know of any other funding requests, but if you have specific projects I can have my team look them up and provide a funding source.
4. "Why have a budget when you can just ask for money from the BoCC, that is never documented, publically."
 - a. That is an untrue statement. Nye County and all sub-entities I manage the funds for complies with all NRS for all required publications of financial data, in fact, we go above and beyond to ensure the public has the records they need online. If you would like financial records related to the Belmont courthouse project I can provide them to you, let me know what you need and ill get you the documents. Better yet, the County manages a transparency portal where you can go look for yourself. It's a neat tool, feel free to check it out [here](#).
5. Then there is the issue of the Town of Belmont owning property. How does a town, that is not a legal local governmental entity, that has no budget, pay for the property as was claimed by the County Treasurer in the quitclaim deeds?
 - a. This was before my time and I apologize, I don't have a response for this right now. Do you have the APN's in question?
6. To me, it is very clear why the County does not want any audits done of the BTAB and the Town of Belmont.
 - a. There is no budget, hence there are no revenues or expenditures for the Town of Belmont to audit. I am not sure what this accusation accomplishes here Neal, the Board of County Commissioners and Nye County are both in compliance with budget statutes and satisfactorily completes the annual audit as required under NRS. The County follows NRS 354.486 and NRS 354.624 explicitly, and our external auditor Dan McArthur performs the audit in compliance with this NRS. The two NRS are included below for your review. The expenditures the County has paid on behalf of the Town of Belmont have been audited and are in compliance with all appropriate NRS or they would have generated an audit finding.

NRS269.590 Participation in budget and ordinances for town.

1. The board shall:

(a) Solicit the advice of the town advisory board in the preparation of the tentative budget for the town affected.

(b) Allow towns to recommend their own ordinances and codes. If the subject matter covered is the subject of an existing county ordinance, the town ordinance may not be less stringent than the county ordinance.

2. The board may allow town advisory boards to control any expenditures which are a part of a county-approved budget.

(Added to NRS by [1975](#), [1348](#))

NRS 354.486 "Audit" defined. "Audit" means the examination and analysis of financial statements, accounting procedures and other evidence made in conformity with generally accepted auditing standards in the United States for one or more of the following purposes:

1. Determining the propriety and mathematical accuracy of material financial transactions;
2. Ascertaining whether financial transactions have been properly recorded;
3. Ascertaining whether the financial statements prepared from the accounting records fairly present in all material respects the financial position and the results of financial operations and cash flows of the governmental unit in accordance with generally accepted accounting principles in the United States and on a basis which is consistent with that of the preceding year;
4. Evaluating internal accounting controls over financial reporting of the handling of the public money and public property;
5. Determining whether the fiscal controls established by law and administrative regulations are being properly applied;
6. Determining whether there is any evidence that fraud or dishonesty has occurred in the handling of funds or property;
7. Determining whether the acquisition, depreciation and disposition of property and equipment are accounted for in accordance with generally accepted accounting principles in the United States; and
8. Determining whether the removal of the uncollectible accounts receivable from the records of a governmental unit is done in accordance with the procedure established by law and administrative regulations.

(Added to NRS by 1965, 726; A 1981, 1760; 1993, 1199; 2001, 1796)

NRS 354.624 Annual audit: Requirements; designation of auditor; scope and disposition; dissemination; prohibited provision in contract with auditor.

1. Each local government shall provide for an annual audit of all of its financial statements. A local government may provide for more frequent audits as it deems necessary. Except as otherwise provided in subsection 2, each annual audit must be concluded and the report of the audit submitted to the governing body as provided in subsection 6 not later than 5 months after the close of the fiscal year for which the audit is conducted. An extension of this time may be granted by the Department of Taxation to any local government that submits an application for an extension to the Department. If the local government fails to provide for an audit in accordance with the provisions of this section, the Department of Taxation shall cause the audit to be made at the expense of the local government. All audits must be conducted by a certified public accountant or by a partnership or professional corporation that is registered pursuant to chapter 628 of NRS.

2. The annual audit of a school district must:

(a) Be concluded and the report submitted to the board of trustees as provided in subsection 6 not later than 4 months after the close of the fiscal year for which the audit is conducted.

(b) If the school district has more than 150,000 pupils enrolled, include an audit of the expenditure by the school district of public money used:

- (1) To design, construct or purchase new buildings for schools or related facilities;
- (2) To enlarge, remodel or renovate existing buildings for schools or related facilities; and
- (3) To acquire sites for building schools or related facilities, or other real property for purposes related to schools.

3. The governing body may, without requiring competitive bids, designate the auditor or firm annually. The auditor or firm must be designated, and notification of the auditor or firm designated must be sent to the Department of Taxation not later than 3 months before the close of the fiscal year for which the audit is to be made.

4. Each annual audit must cover the business of the local government during the full fiscal year. It must be a financial audit conducted in accordance with generally accepted auditing standards in the United States, including findings on compliance with statutes and regulations and an expression of opinion on the financial statements. The Department of Taxation shall prescribe the form of the financial statements, and the chart of accounts must be as nearly as possible the same as the chart that is used in the preparation and publication of the annual budget. The report of the audit must include:

(a) A schedule of all fees imposed by the local government which were subject to the provisions of NRS 354.5989;

(b) A comparison of the operations of the local government with the approved budget, including a statement from the auditor that indicates whether the governing body has taken action on the audit report for the prior year;

(c) If the local government is subject to the provisions of NRS 244.186, a report showing that the local government is in compliance with the provisions of paragraphs (a) and (b) of subsection 1 of NRS 244.186; and

(d) If the local government is subject to the provisions of NRS 710.140 or 710.145, a report showing that the local government is in compliance with the provisions of those sections with regard to the facilities and property it maintains and the services it provides outside its territorial boundaries.

5. Each local government shall provide to its auditor:

(a) A statement indicating whether each of the following funds established by the local government is being used expressly for the purposes for which it was created, in the form required by NRS 354.6241:

- (1) An enterprise fund.
- (2) An internal service fund.
- (3) A fiduciary fund.
- (4) A self-insurance fund.
- (5) A fund whose balance is required by law to be:

(I) Used only for a specific purpose other than the payment of compensation to a bargaining unit, as defined in NRS 288.134; or

(II) Carried forward to the succeeding fiscal year in any designated amount.

(b) A list and description of any property conveyed to a nonprofit organization pursuant to NRS 244.287 or 268.058.

(c) If the local government is subject to the provisions of NRS 244.186, a declaration indicating that the local government is in compliance with the provisions of paragraph (c) of subsection 1 of NRS 244.186.

(d) If the local government is subject to the provisions of NRS 710.140 or 710.145, a declaration indicating that the local government is in compliance with the provisions of those sections with regard to the facilities and property it maintains and the services it provides outside its territorial boundaries.

6. The opinion and findings of the auditor contained in the report of the audit must be presented at a meeting of the governing body held not more than 30 days after the report is submitted to it. Immediately thereafter, the entire report, together with the management letter required by generally accepted auditing standards in the United States or by regulations adopted pursuant to NRS 354.594, must be filed as a public record with:

- (a) The clerk or secretary of the governing body;
- (b) The county clerk;

- (c) The Department of Taxation; and
- (d) In the case of a school district, the Department of Education.

7. After the report of the audit is filed by the local government, the report of the audit, including, without limitation, the opinion and findings of the auditor contained in the report of the audit, may be disseminated by or on behalf of the local government for which the report was prepared by inclusion, without limitation, in or on:

- (a) An official statement or other document prepared in connection with the offering of bonds or other securities;
- (b) A filing made pursuant to the laws or regulations of this State;
- (c) A filing made pursuant to a rule or regulation of the Securities and Exchange Commission of the United States; or
- (d) A website maintained by a local government on the Internet or its successor,

without the consent of the auditor who prepared the report of the audit. A provision of a contract entered into between an auditor and a local government that is contrary to the provisions of this subsection is against the public policy of this State and is void and unenforceable.

8. If an auditor finds evidence of fraud or dishonesty in the financial statements of a local government, the auditor shall report such evidence to the appropriate level of management in the local government.

9. The governing body shall act upon the recommendations of the report of the audit within 3 months after receipt of the report, unless prompter action is required concerning violations of law or regulation, by setting forth in its minutes its intention to adopt the recommendations, to adopt them with modifications or to reject them for reasons shown in the minutes.

(Added to NRS by 1965, 735; A 1967, 939; 1969, 800; 1971, 1344; 1973, 184; 1975, 451, 1688, 1801; 1977, 547; 1981, 313, 1768; 1987, 1043; 1989, 620; 1995, 1896, 1935; 1997, 574, 1611, 1739; 1999, 472, 2945; 2001, 1810; 2003, 1231; 2005, 292, 1344)

Thank You,

Savannah Rucker

srrucker@co.nye.nv.us

comptroller@co.nye.nv.us

From: Neal Jones <njones14791@gmail.com>
Sent: Wednesday, June 3, 2020 7:15 AM
To: Savannah R. Rucker <srrucker@co.nye.nv.us>
Subject: Re: Public comment for 05-29-20 BoCC meeting

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[Quoted text hidden]

Neal Jones <njones14791@gmail.com>
To: "Savannah R. Rucker" <srrucker@co.nye.nv.us>

Wed, Jun 3, 2020 at 9:16 PM

My responses below, **in red**.

I really do appreciate the fact that you are following up on this, you seem to be the only person in the County government willing to do it.

My "end goals" would be:

- a) To establish why a town and the BoCC does not have to abide by the laws that have created the town with respect to a tentative budget.
- b) To establish how non-existent, phantom, alleged local governmental entities can own property, be considered to be tax exempt, but not meet any of the criteria.
- c) To get the facts of the situations collected, establish what the issues are, figure out what corrections need to be made and then implement those corrections, openly and honestly.

Thank you for your time and efforts.

Neal

On Wed, Jun 3, 2020 at 5:34 PM Savannah R. Rucker <srrucker@co.nye.nv.us> wrote:

Mr Jones,

I'll do my best to respond to your questions below, I have included your questions/comments and provided my response as below the question. Please let me know if you need further clarification upon reading my responses. After reading your email and providing responses I don't know what your end goal is, and maybe if I can understand what you are trying to accomplish I can provide better assistance.

1. "With respect to the Belmont Town Advisory Board (BTAB) and their lack of a budget, as was stated in my public comment, State law and County Code require the BoCC to solicit the advice of the town board regarding a tentative budget for the town. Both the law and the ordinance use the word "shall", which has specific legal meaning, as in not optional."
 - a. A budget shall be prepared if there is a tax rate for the town, Belmont Town doesn't have a tax rate thus NRS 269.590 doesn't apply. I recommend you review the Department of Taxation's Redbook available here, go to page 17 or 59 and check out the local government taxing unit listing for Nye County. There is mention of all towns and districts that have a tax rate and district, their district's assessed valuation, and other data. All entities listed on this report generate a budget for their entity because they have a tax rate generating revenues in which they have to budget to spend. Belmont is not listed, and as such doesn't have a tax rate. No tax rate means there is no reason to compile a budget for the entity. **How would Nevada Department of Taxation establish a tax rate for local governmental entity if it has no tentative budget information to work with. This is a which comes first, the chicken or the egg situation. It is not clear to me how DTax could establish a tax rate for a town without any information.**
2. "The BTAB has never held a public meeting regarding any budgetary needs that they could then share with the BoCC, which would include a lack of budgetary needs. The BoCC has never solicited/requested this information (publically) from the BTAB."
 - a. In my experience with Nye County that is true, there is no tax rate hence no need to prepare a budget. I will reach out to the Belmont Town Advisory Board and place an item on their next meeting to discuss their appetite for creating a tax district and tax rate for the Town of Belmont. **The law creating the Belmont Town Advisory Board did not say anything about having a budget only if they "have an appetite" for this.**
3. "Also included in my public comment were minutes of the BTAB where they state that they just ask the BoCC for money when they need it."
 - a. To my knowledge, the Town of Belmont has asked for help funding the replacement of the Courthouse roof, which was funded from capital funds legally so considering it's a County-owned building. I don't know of any other funding requests, but if you have specific projects I can have my team look them up and provide a funding source. **This specific information was included in the documentation with my public comment at the May 29, 2020 meeting.**
4. "Why have a budget when you can just ask for money from the BoCC, that is never documented, publically."
 - a. That is an untrue statement. Nye County and all sub-entities I manage the funds for complies with all NRS for all required publications of financial data, in fact, we go above and beyond to ensure the public has the records they need online. If you would like financial records related to the Belmont courthouse project I can provide them to you, let me know what you need and ill get you the documents. Better yet, the County manages a transparency portal where you can go look for yourself. It's a neat tool, feel free to check it out [here](#). **My statement is true and documented. I have not made any reference to the work done on the Belmont Courthouse or the funding for that project. That is all through the Friends of the Belmont Courthouse group and is a seperate issue.**
5. Then there is the issue of the Town of Belmont owning property. How does a town, that is not a legal local governmental entity, that has no budget, pay for the property as was claimed by the County Treasurer in the quitclaim deeds?
 - a. This was before my time and I apologize, I don't have a response for this right now. Do you have the APN's in question? **All this information is included in the documentation of my public comment at the May 29, 2020 meeting.**
6. To me, it is very clear why the County does not want any audits done of the BTAB and the Town of Belmont.
 - a. There is no budget, hence there are no revenues or expenditures for the Town of Belmont to audit. I am not sure what this accusation accomplishes here Neal, the Board of County Commissioners and Nye County are both in compliance with budget statutes and satisfactorily completes the annual audit as required under NRS. The County follows NRS 354.486 and NRS 354.624 explicitly, and our external auditor Dan McArthur performs the audit in compliance with this NRS. The two NRS are included below for your review. The expenditures the County has paid on behalf of the Town of Belmont have been audited and are in compliance with all appropriate NRS or they would have generated an audit finding. **If there are no expenditures for the Town of Belmont to audit, how exactly did they pay for the properties (according to the County Treasurer) they own? The Town of Belmont and the Belmont Town Advisory Board are seperate government entites. The Belmont Town Advisory Board exists only as a liason between the the residents of Belmont and the BoCC. The County has not been able to come up with a contact person for the Town of Belmont in the two weeks since I put in my public records request for this**

7/18/2021

Gmail - Public comment for 05-29-20 BoCC meeting

information. DTax has stated they have no records of the Town of Belmont as a local government ³⁸ entity, yet they have purchased and own property. How does that work?

[Quoted text hidden]

31. For Possible Action – Discussion and deliberation to consider Neal Jones's request to rescind, repeal, cancel, void and/or nullify Nye County Resolutions 2020-16: A Resolution Directing the Transfer of Nye County Treasurer Trust Property Into Nye County Ownership for Public Purposes and 2013-17: A Resolution Directing the Transfer of Nye County Treasurer Trust Property Into Town of Belmont Ownership for Public Purposes-Cont'd.

- Mr. Jones said neither the Belmont Town Advisory Board nor the Town of Belmont had a budget or any means to pay these taxes. Ms. Zlotek pointed out Mr. Jones had supplied an e-mail from Administration regarding the properties in Resolution No. 2013-17 and payment was made from N14001-3146-5311. The source and tracing of funds for payment was beyond the assignment to the District Attorney and may best be addressed by the Treasurer and the Comptroller.

Neal Jones said Section 5.2.2. of the Rules of Procedure of the Board of County Commissioners stated attached to each agenda item shall be as much background material as was necessary for an informed decision of the Board. He asked where Ms. Zlotek's documentation and back-up was for this agenda item as he had presented his information for the back-up for his agenda items.

Ms. Zlotek stated her documentation for this item was Mr. Jones' back-up as she referenced clearly during her presentation. She had no need to put it in the back-up and the law did not require her to put anything in the back-up.

Mr. Jones asked that his written statement be included in the minutes [see Attachment 1]. He said the main issue was the lack of back-up documentation, which was a requirement of the Board's own Rules of Procedure. He talked about his concerns with both resolutions as well as Commissioner Wichman's conflicts of interest associated with Resolution No. 2020-16.

Greg Dann said he found Mr. Jones extremely credible and applauded him for taking the side of ethics.

Donna Motis said she was the secretary of the Belmont Town Advisory Board and had been for many years. She did not appreciate the comment from Mr. Jones about the "alleged" meeting the Belmont Town Board had regarding asking the Commissioners to pull those three properties for its use as she had minutes to prove it. Also, at that time Janice Berard, his partner, was a member of the town board and voted to have those three parcels pulled for Belmont Town use. Ms. Motis said the town paid the taxes on those from the budget Nye County gave the town to use as they felt fit for the purpose of keeping Belmont Town up and running.

Kenny Bent felt both resolutions were extremely misleading when what took place was understood and in his opinion they were just concealing ongoing fraud. As far as the District Attorney's comments, he said their main focus was to protect the County and

RECEIVED¹

SEP 29 2021

State of Nevada
Department of Taxation

September 27, 2021

Via Certified Mail / Return Receipt Requested:

7015 0640 0005 9080 2285

Ms. Shellie Hughes, Executive Director
STATE OF NEVADA DEPARTMENT OF TAXATION
1550 College Parkway Suite 115
Carson City, Nevada 89706

Re: Appeal of Advisory Opinion 21-013

Dear Ms. Hughes:

In accordance with NAC 354.942 I am filing an appeal of advisory opinion 21-013, dated September 2, 2021, mailed on September 7, 2021 and received by me on September 14, 2021.

NAC 354.942 (2): Advisory opinions issued by the Director are appealable to the Committee. An appeal of an advisory opinion issued by the Director must be filed not later than 20 days after receipt of the advisory opinion and state with particularity the issues presented, the points of law or fact on which the party relies and the relief requested.

The Committee on Local Government Finance (CLGF) is responsible for the policy decisions and fiscal administration topics in NRS 350 and 354 as well as to advise the Department of Taxation on matters of local government fiscal administration.

The advisory opinion (21-013) dated September 2, 2021 did not address any of the NRS 354 issues presented in the petition regarding the non-existent financial records of the Town of Belmont. The advisory opinion attempted to establish that Belmont is an unincorporated town, a local government and a tax-exempt entity.

If Belmont were to be a legitimate local government, then the Local Government Budget and Finance Law (NRS 354.472) would be applicable to this local government and they would be required to provide their financial records. The fact that the advisory opinion chose to disregard these violations of State law, shows the advisory opinion was arbitrary and capricious and should be appealed to the Committee in accordance with NRS 354.492.

Arbitrary and capricious is used with the definition provided in Black's Law Dictionary as: "A willful and unreasonable action without consideration or in disregard of facts or law."

The sections of the advisory opinion in question are addressed below, *in italics*.

1. State with particularity the issues presented, the points of law or fact on which the party relies:

- a) The advisory opinion stated that the question asked with respect to NAC 354.940(2)(c) "is outside the scope of the advisory opinion process in that it essentially asks the committee to conduct a full-fledged investigation to determine facts, rather than seek the opinion of the Committee regarding a fully-formed set of hypothetical facts.

RESPONSE

- i. *There are no published guidelines as to what constitutes a proper petition for the advisory opinion process.*
 - ii. *The “simple, clear” statement made in relation to NAC 354.940(2)(c) is a direct quote from NRS 354.486 and is, as was noted in the petition, and reiterated in this appeal, is that the CLGF is responsible for the policy decisions and fiscal administration topics of NRS 350 and 354 as well as to advise the Department of Taxation on matters of local government fiscal administration.*
 - iii. *The financial records of an alleged local government or governmental entity were what was at issue and should not have required a full-fledged investigation.*
 - iv. *The questions and issues, as difficult as they may be, would fall within the responsibilities of the CLGF and the Department to provide a proper opinion on.*
 - v. *The facts that there are no financial records of the Town of Belmont is irrefutable, documentation was provided to show this, but this was ignored and not addressed in the advisory opinion.*
- b) The advisory opinion stated that the petition did not provide “facts and circumstances” but rather demands and legal conclusions that were drawn without sufficient factual support (e.g., “The Town of Belmont entity *needs to provide information...*”)

RESPONSE

- i. *It is difficult to provide “sufficient factual support” of records that do not exist, as in the financial records of the Town of Belmont. The Town of Belmont is statutorily mandated to provide their financial records, and that is what was being asked for, or demanded, in the opinion of the Department. The laws of the State of Nevada mandating “local governments” to provide their financial records is the issue and was not addressed in the advisory opinion.*
 - ii. *The demand that “The Town of Belmont entity needs to provide information...” is backed up and supported by NRS 354, as was pointed out in the petition, but was ignored in the advisory opinion.*
 - iii. *The financial records related to the expenditure of funds and purchase of property by an alleged governmental body. Records that do not seem to exist even though there are mandated by statute (NRS 354). This is what was requested or demanded and is fully within the rights of the citizens of the State of Nevada to demand and expect.*
- c) The advisory opinion stated: “it appears that the overarching issue presented which the Committee can address is whether Belmont is a tax-exempt governmental entity.”

RESPONSE

- i. *The simple, clear request was for the financial records of this alleged entity (Town of Belmont) that they are statutorily mandated to provide but have not. The records are mandated in NRS 354, which the CLGF is responsible for and to advise the Department on these matters.*
- ii. *The issue was the non-existent financial records and budget information of an alleged local government that are related to the requirements set forth in NRS 354.*

iii. *Not one of the issues related to NRS 354 brought forward in the petition, were addressed in the advisory opinion.*

d) The advisory opinion stated “The Nye County Board of County Commissioners enacted ordinance 194 in 1996, which established the Belmont Advisory Board, as required by the Unincorporated Town Government Law. *See* NRS 269.577; *see also* Nye Cty. Code 2.20.010 et seq. Thus, Belmont is a legitimate unincorporated town.”

RESPONSE

- i. *NRS 269.520 defines “Unincorporated Town” as: “Unincorporated Town” or “town” means a specific unincorporated area within a county in which one or more governmental services are provided by the county in addition to those services provided in the general unincorporated area of the county, for which the residents of such area pay through ad valorem taxes or for which other revenue is secured from within the area.”*
 - a. *There are no ad valorem taxes specific to Belmont.*
 - b. *There is no source of revenue secured, specific to the area of Belmont.*
 - c. *There are no governmental services provided by the county, that are specific to Belmont, that are not provided to other unincorporated areas of the county.*
 - d. *Not one of the criteria to meet the definition of an “Unincorporated Town” or “town” does Belmont meet.*
 - e. *The establishment of an advisory board does not create an unincorporated town, especially when the advisory board was not created in accordance with the Unincorporated Town Government Law (NRS 269).*
 - f. *The advisory opinion did not provide sufficient factual support to show that Belmont in any way meets the criteria to be considered as an unincorporated town.*
 - ii. *Nye County did not officially adopt the Unincorporated Town Government Law until 2014. See Nye County Code § 2.18.010. Therefore, when the Belmont Advisory Board was created it had nothing to do with the Unincorporated Town Government Law.*
 - iii. *Nonetheless, the ordinance creating the Belmont Advisory Board was done under NRS 244, not NRS 269, therefore had nothing to do with the Unincorporated Town Government Law. See Nye County ordinance 194.*
 - iv. *When the Unincorporated Town Government Law was enacted, the counties provided lists of all the unincorporated towns within their boundaries. Nye County did not recognize Belmont as an unincorporated town then, and never has recognized it as one. See NRS 269. See also LCB Bulletin No. 118.*
 - v. *The State Demographics Office, part of the Department of Taxation, publishes the certified list of all towns, unincorporated towns, incorporated towns, cities and counties in the State. Belmont is not and has never been listed as part of this certified list of unincorporated towns.*
- e) The advisory opinion stated: “However, even in the event one argues that Nye County did not properly follow the Unincorporated Town Government Law in forming Belmont, Belmont nonetheless remains a “local government” for the purposes of NRS 354.474. The definition of “local government” in NRS 354.474 is broad, and explicitly includes not only towns, but also counties, cities and

boards, among others in a non-exhaustive list of entities that would compose a “local government.” See NRS 354.474(1)(a).

RESPONSE

- i. *Belmont has never been “formed”. No sufficient factual support was provided in the advisory opinion to show that Belmont has ever been “formed” or even what constitutes “forming”.*
- ii. *Six days before the Nye County BoCC passed the resolution for Belmont to acquire the properties, the Nye County District Attorney’s Office was unsure if Belmont was a formed town or not. This document was provided in response to a public records request. The response associated with this communication was not provided as part of the public records request. Please see email between the Chief Deputy District Attorney, Marla Zlotek and District Attorney Brian Kunzi, attached. Nye County never established that Belmont was formed. The agenda for the BoCC meeting is also attached that shows there was never any intention for Belmont to purchase the properties, as is required by NRS 361.603.*
- iii. *The Unincorporated Town Government Law has nothing to do with Belmont and is not applicable to Belmont.*
- iv. *Even though the Town of Belmont purchased land with funds from a budget provided to it by Nye County, Nevada Department of Taxation does not recognize the Town of Belmont as a “local government taxing unit” in its most current list of property tax rates for local governments, presented at the June 25, 2021 Tax Commission meeting.*
- v. *NRS 354.474(1)(a) defines “Local government” as: “Local government” means every political subdivision or other entity which has the right to levy or receive money from ad valorem or other taxes or any mandatory assessments, and includes, without limitation, counties, cities, towns, boards, school districts and other districts organized pursuant to chapters 244A, 318, 318A and 379 of NRS, NRS 450.550 to 450.750, inclusive, and chapters 474, 541, 543 and 555 of NRS, and any agency or department of a county or city which prepares a budget separate from that of the parent political subdivision.”*
 - a. *According to Nye County and Nevada Department of Taxation, the Town of Belmont has no financial records or tax rate associated with it and therefore has never had a budget. The Town of Belmont cannot levy or receive money from ad valorem taxes.*
 - b. *The Belmont Advisory Board cannot levy or receive money from ad valorem taxes or other taxes, because it has no budget and has never had a documentable or legal budget.*
 - c. *Neither the Town of Belmont nor the Belmont Advisory Board has ever had a budget, nor do they prepare a budget separate from that of the parent political subdivision.*
 - d. *Neither the Town of Belmont nor the Belmont Advisory Board meet the criteria to be considered as a “Local government”.*
 - e. *Nye County no longer refers to itself as the Governing Body of Belmont.*
 - f. *The advisory opinion did not provide sufficient factual support to show that Belmont or the Belmont Advisory Board in any way meets the criteria to be considered as a “Local government”.*

- f) The advisory opinion stated "...Belmont also qualifies as a "local government" under NRS 360.810 due to its status as a political subdivision of Nye County, which is in turn a subdivision of the State of Nevada."

RESPONSE

- i. *NRS 360.810 defines "Local government" related to the "Acquisition or Expansion of Public Utilities by Local Governments". This definition does not address or include "boards" or "towns" and has no bearing on or association with Belmont being qualified as a "local government".*
- ii. *Belmont is completely off grid. There are NO public utilities in or around Belmont for it to potentially acquire or expand. The attempt to use this to define Belmont as a "Local government" is nonsense.*
- iii. *As was provided in the attachments for the petition for the advisory opinion was the public records response from Nye County Administration which clearly stated: "The Belmont Town Board is a separate government body not overseen by Nye County..." So, Nye County claims it does not oversee Belmont, but the advisory opinion determined, somehow, without sufficient factual support, that Belmont is a political subdivision of Nye County.*
- iv. *Nye County no longer refers to itself as the Governing Body of Belmont.*

- g) The advisory opinion stated; "In researching the three parcels owned by Belmont, it appears the Nye County Treasurer seized the parcels for nonpayment of taxes because the owners could not be identified."

RESPONSE

- i. *The parcel owners were listed as "unknown owner". Please see list of "tax delinquent" properties in Belmont attached, Nye County Recorders document 331127. How does Nye County assess taxes to an "unknown owner"?*
- ii. *How did Nye County inform these "unknown owners" that their taxes were delinquent and that the County was going to take their land?*
- iii. *The chain of title establishes the legal owner. Whomever was the last person to have the ownership of the property conveyed to them is the legal owner. If there is no chain of title to follow, how is ownership established?*
- iv. *The advisory opinion did not provide the results of the "research" that was done into these parcels that Belmont owned. The information presented in the petition did not establish the reason for the parcels to be taken by Nye County.*
- v. *There cannot be "unknown owners" in Belmont. Belmont is a patented townsite, see townsite patent, July 1878, attached, see also NRS 325. If Nye County has no records of titles of properties being conveyed from the townsite trustee (district court judge) to an individual, then the properties would still be held by the townsite trustee and could not have been tax delinquent. The advisory opinion did not provide sufficient factual support in its determination that the owners of these parcels could not be identified.*
- vi. *If no chain of title exists, then Nye County illegally took these properties from the townsite trustee, claiming them to be tax delinquent. Which would constitute an illegal taking of property by Nye County.*

- h) The advisory opinion stated: "...the County Commissioners took control of the properties and deeded them to Belmont, their political subdivision, for Belmont's public use pursuant to NRS 361.603."

RESPONSE

- i. *Did Nye County legally take these properties? The taking action is questionable. How did Nye County notify the "unknown owners" that their taxes were delinquent? This requirement is statutorily mandated to occur before the County can legally take the properties.*
- ii. *Nye County then allows the Town of Belmont to purchase these properties with funds from an undocumented budget. A budget of which no financial records exist of, according to the Department of Taxation and Nye County.*
- iii. *What was the public use associated with Belmont? Belmont never applied to purchase these properties or provided any sufficient factual support to show a proper public use, as is required by NRS 361.603. Belmont Advisory Board only asked to have the properties pulled from the tax delinquent auction. Please see minutes of the Belmont Town Advisory Board, attached.*
- iv. *Belmont did not ask to purchase the properties because they had no means to be able to purchase the properties. They have no documentable budget, but somehow these purchases of the properties were allowed to occur. The advisory opinion never addresses these issues.*
- v. *As was presented in the attachments of the petition, according to statements made in a public meeting by the secretary of the Belmont Town Advisory Board, and not refuted by Nye County, Belmont paid for the properties with funds from a budget that Nye County had provided Belmont.*
- vi. *Nye County maintains that Belmont has never had a budget.*
- vii. *The absence of any financial records for this alleged entity is a clear violation NRS 354.685(2)(a).*
- viii. *Since Nye County and the Department of Taxation have stated they have no records of this budget Belmont used to purchase these properties, "sufficient factual support" could not be presented regarding something that does not exist. The expenditure of funds that have never been documented or approved is clearly a violation of NRS 354.685(2)(t) and NRS 354.486.*
- ix. *When asked, through a public records request, for the documentation associated with the purchases of these properties, Nye County states that it has no records responsive to the request. This documentation was provided in the petition and was not addressed in the advisory opinion.*
- x. *According to the Department of Taxation, it has no financial records of Belmont or records of any budget, audits, etc. as are mandated by statute. See NRS 354.*

After all of this, not one of the issues related to the NRS 354 presented in the petition (NAC 354.940(2)(d)) were addressed in the advisory opinion (21-013). These issues are directly related to the responsibilities of the Committee, as was clearly stated in the petition for an advisory opinion. The laws of this State have not been adhered to with respect to the financial records of this alleged entity or "local government". Documentation was provided to show these lapses, in as much as one can show something does not exist. No documentation was provided with the advisory opinion (21-013) to show that the financial records of Belmont existed, as they are mandated by statute.

The advisory opinion asserts that Belmont is an unincorporated town and legitimate local government, but the advisory opinion (21-013) did not provide sufficient factual support to show that Belmont is actually an unincorporated town or local government. If Belmont were actually to be an unincorporated town or local government, as asserted, then the financial records of this alleged entity are mandated to be supplied to the Department of Taxation. The documentation of the budget and funding used by the Town of Belmont to purchase these properties was never addressed in the advisory opinion. These records are what are in question and was the topic of the petition.

The Local Government Budget and Finance Act (NRS 354.472) provides the citizens of the State of Nevada with the rights to be apprised of the financial preparations, plans, policies and administration of all local governments.

The Taxpayer Bill of Rights (NRS 360.291) provides the taxpayers of the State of Nevada with the rights to be treated by officers and employees of the Department of Taxation with courtesy, fairness, uniformity, consistency and common sense. The Department is responsible to provide prompt written responses to the taxpayers and provide full explanations of the Department's authority to assess a tax or to collect delinquent taxes.

Belmont and Nye County have no rights to avoid paying taxes or to usurp the financial, tax and property laws of this State.

2. The relief requested:

- a) The upholding of the laws of the State of Nevada with respect to the accountability and responsibility of government to the citizenry and the adherence to the existing laws by the government as should be expected by the citizens and taxpayers of this State.
- b) For the Committee to provide an opinion, for the public, why the alleged local government and unincorporated town of Belmont, as so asserted in advisory opinion 21-013, is not required to provide their financial records to the Department, as every other local government is required to do by the provisions set forth in NRS 354.
- c) For the Committee to provide an opinion, for the public, why Belmont can purchase properties with funds from an undocumented budget and this does not violate the provisions within NRS 354.
- d) For the Committee to provide an opinion, for the public, addressing the issue of Belmont being considered as a tax-exempt entity when the Town of Belmont is not a legitimate unincorporated town or local government, as has been shown in this appeal.
- e) That the Committee hold a public hearing regarding the advisory opinion, in accordance with NAC 354.492(3).
- f) That the Committee issues an order that reverses the arbitrary and capricious advisory opinion (21-013) issued by the Executive Director on September 2, 2021.
- g) That the Committee issues an order for the Executive Director to issue an advisory opinion that addresses the NRS 354 issues stated in the petition, supports the rights of the public and taxpayers to be apprised of the financial preparation, plans, policies and administration of all local governments.

- h) That the Committee addresses the issues brought forward in the petition with respect to the financial practices of Nye County and more specifically the Town of Belmont.
- i) That the Committee and the Department of Taxation abide by the Nevada Taxpayer's Bill of Rights (NRS 360.2905) and provide a prompt and proper response to the requests and concerns of the public and taxpayers with respect to the financial records of an alleged local government.

NAC 354.942 (3): If a person files an appeal of an advisory opinion pursuant to subsection 2, the Committee will hold a hearing on the advisory opinion. The Committee will provide notice of the hearing to the person who filed the appeal not later than 15 days before the hearing.

Respectfully submitted,

Neal Jones
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 82 SW Bluff St.
 Belmont, Nye County, Nevada
 Mailing address
 P.O. Box 5053
 Reno, Nevada 89513-5053
 Email address
njones14791@gmail.com
 Phone number
 775-313-2527

Attachments

- 1) E-mail within Nye County DA's Office regarding the issue if Belmont is a formed town and meeting agenda for BoCC meeting.
- 2) Partial list for Nye County of tax delinquent properties in 1991, listing all properties in Belmont as "unknown owners".
- 3) 1878 townsite patent for Belmont.
- 4) Minutes of the April 24, 2013 meeting of the Belmont Town Advisory Board where they ask Nye County BoCC to pull the properties from the tax auction, but do not ask to purchase properties nor provide any public use intended.

From: [Marla Zlotek](#)
To: [Brian Kunzi](#)
Subject: FW: Teleconference
Date: Thursday, April 18, 2013 1:53:19 PM
Attachments: [2013.04.24.Teleconference.docx](#)
[Resolution 2013-17 Transfer of Nye County Treasurer Trust Property into Town of Belmont Ownership.docx](#)

Brian,
 Interesting agenda item and this issue may come up.
 Here we go again. Issue of quitclaim deed to Nye County or Town of Belmont.
 If you'd want, I'd like to discuss in light of:

Belmont was a patented Townsite.
 We have most of the history and Beko's involvement.
 NRS 269 crazy section on formation of towns.
 NCC 2.19? setting up the "form of government" for the community of Belmont.
 Is it a formed town?
 What if it is an unformed town?
 NRS 361.603 does not define local government.

But see:

NRS 354.474?? Applicability to local governments; "local government" defined.

1.?? Except as otherwise provided in subsections 2 and 3, the provisions of [NRS 354.470](#) to [354.626](#), inclusive, apply to all local governments. For the purpose of [NRS 354.470](#) to [354.626](#), inclusive:

(a) "Local government" means every political subdivision or other entity which has the right to levy or receive money from ad valorem or other taxes or any mandatory assessments, and includes, without limitation, counties, cities, towns, boards, school districts and other districts organized pursuant to [chapters 244A, 309, 318 and 379](#) of NRS, [NRS 450.550](#) to [450.750](#), inclusive, and [chapters 474, 541, 543 and 555](#) of NRS, and any agency or department of a county or city which prepares a budget separate from that of the parent political subdivision.

(b) "Local government" includes the Nevada Rural Housing Authority for the purpose of loans of money from a local government in a county whose population is less than 100,000 to the Nevada Rural Housing Authority in accordance with [NRS 354.6118](#). The term does not include the Nevada Rural Housing Authority for any other purpose.

2.?? An irrigation district organized pursuant to [chapter 539](#) of NRS shall fix rates and levy assessments as provided in [NRS 539.667](#) to [539.683](#), inclusive. The levy of such assessments and the posting and publication of claims and annual financial statements as required by [chapter 539](#) of NRS shall be deemed compliance with the budgeting, filing and publication requirements of [NRS 354.470](#) to [354.626](#), inclusive, but any such irrigation district which levies an ad valorem tax shall comply with the filing and publication requirements of [NRS 354.470](#) to [354.626](#), inclusive, in addition to the requirements of [chapter 539](#) of NRS.

3.?? An electric light and power district created pursuant to [chapter 318](#) of NRS shall be deemed to have fulfilled the requirements of [NRS 354.470](#) to [354.626](#), inclusive, for a year in which the district does not issue bonds or levy an assessment if the district files with the Department of Taxation a copy of all documents relating to its budget for that year which the district submitted to the Rural Utilities Service of the United States Department of Agriculture.

(Added to NRS by 1965, 726; A 1967, 937, 1387; 1969, 1390; 1971, 13, 1013, 1341; 1977, 539; 1979, 361; 1993, 1150; 1995, 815, 2553; 2005, 576; 2011, 1377, 1689, 2727)

Marla

NYE COUNTY DISTRICT ATTORNEY COMMUNICATION/ATTORNEY CLIENT PRIVILEGE

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attachments without reading or saving in any matter. Thank you.

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Nye County District Attorney's Office
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Pahrump, NV 89060

Telephone: 775.751.7080
Fax: 775.751.4229

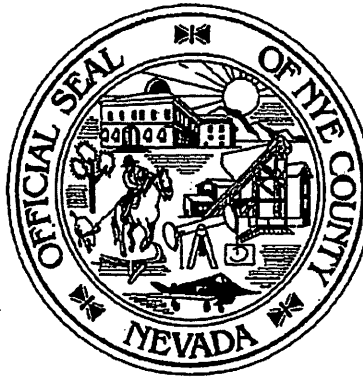
From: Lorina F. Dellinger
Sent: Thursday, April 18, 2013 1:30 PM
To: Brian Kunzi; Marla Zlotek; Timothy Sutton
Subject: Teleconference

The Belmont Town Advisory Board has requested a teleconference to request transfer of treasurer trust property to Town of Belmont ownership, Butch has approved. Attached is the agenda and draft Resolution.

Thank you,

Lorina Dellinger
Nye County Administration
Administrative Manager
P.O. Box 153
101 Radar Road
Tonopah, NV 89049
(775) 482-7319 - Phone
(775) 482-8198 - Fax
ldellinger@co.nye.nv.us

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**JOINT TELECONFERENCE OF THE
 NYE COUNTY BOARD OF COMMISSIONERS
 NYE COUNTY BOARD OF ROAD COMMISSIONERS
 NYE COUNTY LICENSING AND LIQUOR BOARD
 AND AS THE GOVERNING BODY OF UNINCORPORATED TOWNS OF BEATTY, BELMONT,
 GABBS, MANHATTAN AND RAILROAD VALLEY**

101 Radar Road, Tonopah, NV 89049

April 24, 2013

10:00 AM

NOTE: All items are approximate except for bid openings, public hearings, and any other items agendized at a specific time. Items on the agenda without a time designation may be taken out of order. The Board may combine two or more agenda items for consideration. The Board may remove an item from the agenda or delay discussion relating to an item on the agenda at any time. Items on the agenda without a time designation may not necessarily be considered in the order in which they appear on the agenda. **NOTICE:** It is anticipated that the items of business before the Board of Commissioners on April 24, 2013 will be fully completed on that date. However, should item(s) not be completed, it is possible item(s) could be carried over and be heard before the Board of Commissioners beginning at 8:30 a.m. on the next day.

Public Comment during the Commission Meeting on April 24, 2013 will be for all matters, both on and off the agenda, and be limited to three minutes per person. Additionally, public comment of three minutes per person will be heard during individual action items. The Commission reserves the right to reduce the time or limit the total time allowed for public comment. The Commission may prohibit comment if the content of the comments is a topic that is not relevant to, or within the authority of, the Commission, or if the content of the comments is willfully disruptive of the meeting by being irrelevant, repetitious, slanderous, offensive, inflammatory, irrational or amounting to personal attacks or interfering with the rights of other speakers. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment on that item at the Commission meeting.

Pursuant to NRS 241.020, the Agenda for the Commission Meeting has been posted at the following locations. Tonopah Convention Center, 301 Brougner Avenue, Tonopah, NV; U.S. Post Office, 201 Erie Main St., Tonopah, NV; Commissioners' Meeting Room, 101 Radar Road, Tonopah, NV; District Court, 101 Radar Road, Tonopah, NV; The Ian Deutch Government Complex, 1520 East Basin Road, Pahrump, NV; Commissioners' Chambers, 2100 E. Walt Williams Drive, Pahrump, NV; Beatty Justice Court, 426 C Avenue South Beatty, NV

Support documentation for the items on the agenda, provided to the Nye County Board of Commissioners is available to members of the public at the County Manager's Office (101 Radar Road, Tonopah, Nevada & 2100 E. Walt Williams Drive, Pahrump, Nevada) and on the County's website.

WEBSITE: www.nyecounty.net

The Nye County Board of Commissioners may take a short break every 1 ½ hours.

Special Note: Any member of the public who is disabled and requires accommodation or assistance at this meeting is requested to notify the Nye County Manager's Office in writing or call 775-482-8191 prior to the meeting.

In accordance with Federal law and U.S. Department of Agriculture policy, Nye County is prohibited from discriminating on the basis of race, color, national origin, sex, religion, age, or disability. (Not all prohibited bases apply to all programs.) To file a complaint of discrimination write to USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410 or call (800) 795-3272 (voice) or (202) 720-6382 (TDD). USDA is an equal opportunity provider, employer, and lender

"Communication for Hearing Impaired: Dial Nevada Relay Service 711 or for Voice to TTY (800) 326-6888 or TTY to Voice (800) 326-6868"

NYE COUNTY BOARD OF COMMISSIONERS AGENDA**ITEM # SUBJECT****April 24, 2013**

1. Pledge of Allegiance
2. GENERAL PUBLIC COMMENT (Three-minute time limit per person.) Action will not be taken on the matters considered during this period until specifically included on an agenda as an action item (first).
3. For Possible Action – Discussion and deliberation regarding directing the transfer of Nye County Treasurer Trust property to the Town of Belmont for public purposes.
4. ADJOURN

Teleconference locations accessible to the public:

Tonopah, Nevada: Board of Commissioners Chambers, 101 Radar Road
 Pahrump, Nevada: Board of Commissioners Chambers, 2100 Walt Williams Dr.
 Beatty, Nevada: Beatty Justice Court, 426 C Avenue South

NYE COUNTY BOARD OF COMMISSIONERS AGENDA

ITEM # SUBJECT

April 24, 2013

CERTIFICATE OF POSTING

STATE OF NEVADA

COUNTY OF NYE

The undersigned deposes and says: That she is over the age of 21 years; that she posted or caused same to be posted, at the places below mentioned, the Agenda for the joint meeting of the Nye County Board of Commissioners, Nye County Board of Road Commissioners, Nye County Licensing and Liquor Board, and as the governing body of unincorporated towns of Beatty, Belmont, Gabbs, Manhattan and Railroad Valley Meeting for April 24, 2013, not later than 9:00 a.m. on April 19, 2013. The undersigned further deposes and says: That on or before April 19, 2013, she delivered or caused to be delivered, the notice of the Agenda to the above meeting to the Tonopah office of the United States Postal Service not later than 9:00 a.m.

This instrument was acknowledged before me
This 19th day of April, 2013

NOTARY PUBLIC

POSTED:

Tonopah Convention Center, 301 Brougner Avenue, Tonopah, NV
U.S. Post Office, 201 Erie Main St., Tonopah, NV
Commissioners' Meeting Room, 101 Radar Road, Tonopah, NV
District Court, 101 Radar Road, Tonopah, NV
The Ian Deutch Government Complex, 1520 East Basin Road, Pahrump
Commissioners' Chambers, 2100 E Walt Williams Drive, Pahrump, NV
Beatty Justice Court, 426 C Avenue South Beatty, NV

1 **NYE COUNTY RESOLUTION NO. 2013-17**

2
3 A RESOLUTION DIRECTING THE TRANSFER OF NYE COUNTY TREASURER TRUST PROPERTY
4 INTO TOWN OF BELMONT OWNERSHIP FOR PUBLIC PURPOSES.

5 WHEREAS, the Town of Belmont (hereinafter "Town") is authorized to acquire property held in trust by
6 the Nye County Treasurer, by making application according to the provisions of NRS 361.603; and;

7 WHEREAS, the Board has determined that public purposes will be served by the Town's acquisition of
8 certain properties consisting of three (3) parcels located in Belmont, Nevada and held in trust by the Nye County
9 Treasurer (hereinafter "Property"), to-wit: that the said Property will be used for public purposes; and

10 WHEREAS, the Property is more particularly described as:

- 11 1. T9N R45E S26 B.2 L.9 BELMONT TOWNSITE 4,200 SQ FT (.10 ACRES) – Assessor's Parcel
12 #004-555-06, delinquent taxes in the amount of \$751.15
- 13 2. T9N R45E S26 B.2 L.9 BELMONT TOWNSITE 4,200 SQ FT (.26 ACRES) – Assessor's Parcel
14 #004-577-06, delinquent taxes in the amount of \$1,248.03
- 15 3. T9N R45E S26 B.2 L.9 BELMONT TOWNSITE 4,200 SQ FT (32.01 ACRES) – Assessor's Parcel
16 #004-591-03, delinquent taxes in the amount of \$5,392.27

17 NOW THEREFORE, BE IT RESOLVED, that:

- 18 1. Upon the date the properties are eligible for transfer to Town ownership, the Nye County Treasurer
19 shall transfer the properties to the Town of Belmont, State of Nevada, for public purpose uses.

20 APPROVED this 24th day of April, 2013.

21 NYE COUNTY BOARD OF
22 COUNTY COMMISSIONERS:

ATTEST:

23 _____
24 Andrew "Butch" Borasky, Chairman

23 _____
24 Sandra L. Merlino, Nye County Clerk
And Ex-Officio Clerk of the Board

25 ///
///

NYE COUNTY, STATE OF NEVADA

TRUST TAX DEED

FOR THE FISCAL YEAR A.D 1990/91

KNOW ALL MEN BY THESE PRESENTS

THAT WHEREAS, RENA BAILEY, AS COUNTY TREASURER AND EX-OFFICIO TAX RECEIVER IN AND FOR THE COUNTY OF NYE, STATE OF NEVADA, DID ON THE TENTH (10) DAY OF MAY, 1993, STRIKE OFF AND SELL AT PUBLIC AUCTION TO RENA BAILEY, COUNTY TREASURER, IN TRUST, AFTER FIRST HAVING GIVEN DUE PUBLISHED NOTICE OF SUCH SALE BY ADVERTISING THE SAME AS REQUIRED BY LAW, ALL OF THE PROPERTY HERINAFTER DESCRIBED, FOR THE TAXES, COSTS AND PENALTIES THEN EXISTING AGAINST SAID PROPERTY, TO WIT: FOR THE FISCAL YEAR 1990/91. WHICH SAID TAXES, COSTS AND PENALTIES WERE A LEGAL LIEN AGAINST THE SAID PROPERTY TO RENA BAILEY, AS COUNTY TREASURER OF SAID COUNTY AND STATE, IN TRUST FOR THE USE AND BENEFIT OF SAID COUNTY AND STATE.

AND WHEREAS, IN COMPLIANCE WITH NEVADA REVISED STATUTES, CHAPTER 361, SECTION 585, FOR THE YEAR OF 1957, MORE THAN TWO (2) YEARS HAVE ELAPSED SINCE SAID SALE WAS MADE, AND WHEREAS, NO REDEMPTION HAS BEEN MADE OR HAD IN RESPECT OF SAID HERINAFTER DESCRIBED PROPERTY;

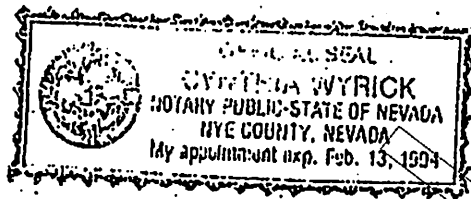
NOW THEREFORE, THIS INDENTURE WITNESSETH: THAT BY REASON OF THE PREMISES AND THE STATUTES OF NEVADA IN SUCH CASES MADE AND PROVIDED, I, RENA BAILEY, AS COUNTY TREASURER AND EX-OFFICIO TAX RECEIVER IN AND FOR SAID COUNTY AND STATE, HAVE GRANTED, BARGAINED, SOLD, CONVEYED AND CONFIRMED UNTO RENA BAILEY, COUNTY TREASURER, AND TO HER SUCCESSORS IN OFFICE, IN TRUST FOR THE USE AND BENEFIT OF SAID COUNTY AND STATE, AND DO BY THESE PRESENTS GRANT, BARGAIN, SELL AND CONVEY AND CONFIRM UNTO THE SAID RENA BAILEY, COUNTY TREASURER, IN TRUST, ALL OF THE FOLLOWING DESCRIBED PROPERTY AND REAL ESTATE SITUATED IN THE SAID COUNTY AND STATE, FOR THE TAXES, COSTS AND PENALTIES DULY LEVIED UPON AND EXISTING AGAINST THE HERINAFTER DESCRIBED PERSONS, REAL ESTATE AND IMPROVEMENTS THEREON SITUATE. AND WHICH SAID TAXES, COSTS AND PENALTIES WERE A PROPER AND LEGAL CHARGE UPON AND AGAINST SAID PROPERTY FOR THE FISCAL YEAR A.D. 1990/91 AND IN TRUST FOR THE YEARS A.D. 1991/92 AND A.D. 1992/93.

THAT IS TO SAY;

TO HAVE AND HOLD ALL AND SINGULAR THE FOREGOING

DESCRIBED PREMISES, TOGETHER WITH THE APPURTENANCES THEREUNTO BELONGING, OR IN ANYWISE APPERTAINING, UNTO THE SAID RENA BAILEY, COUNTY TREASURER, AND TO SUCCESSORS IN OFFICE, IN TRUST FOR THE USE AND BENEFIT OF SAID STATE AND COUNTY, FOR THE TAXES AGAINST THE SAID DESCRIBED PROPERTY HELD IN TRUST FOR THE YEARS A.D. 1991/92 AND 1992/93.

IN WITNESS WHEREOF, THE SAID RENA BAILEY, COUNTY TREASURER OF NYE COUNTY, STATE OF NEVADA, DOES HEREWITH SET HER HAND THIS 10TH DAY OF MAY, A.D. 1993.



Rena Bailey
NYE COUNTY TREASURER

STATE OF NEVADA)

COUNTY OF NYE)

SS

ON THE 10TH DAY OF MAY, 1993, A.D., BEFORE ME, A NOTARY PUBLIC IN AND FOR NYE COUNTY, STATE OF NEVADA, PERSONALLY KNOWN TO ME TO BE THE SAID COUNTY TREASURER, AND TO BE THE SAME PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT, AND SHE ACKNOWLEDGED TO ME THAT SHE EXECUTED THE SAID INSTRUMENT AS SUCH COUNTY TREASURER, FREELY AND VOLUNTARILY AND FOR THE USES AND PURPOSES THEREIN MENTIONED.

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND AND AFFIXED MY NOTARIAL SEAL THE DAY AND YEAR IN THIS CERTIFICATE FIRST ABOVE WRITTEN

Cynthia Wyrick
NOTARY PUBLIC

YEAR OWNERS NAME ROLL# PARCEL# TAXES DUE

90/91 UNKNOWN OWNER	03005	4-535-27	TAX:	18.45
91/92 UNKNOWN OWNER	03273	4-535-27	PEN:	18.48
92/93 UNKNOWN OWNER	03177	4-535-27	TOTAL:	36.93

DESCRIP: 19N R45E S26 B.1 L.23 BELMONT TOWNSITE 1,250 SQ FT ROS#288445

90/91 UNKNOWN OWNER	03006	4-536-01	TAX:	53.74
91/92 UNKNOWN OWNER	03274	4-536-01	PEN:	28.72
92/93 UNKNOWN OWNER	03178	4-536-01	TOTAL:	82.46

DESCRIP: 19N R45E S26 B.18 L.1 BELMONT TOWNSITE 5,951 SQ FT (PER 1879 MAP BK B SURVEYS PG 349 90/91 TAX ROLL) ROS#288445

90/91 UNKNOWN OWNER	03007	4-536-03	TAX:	25.11
91/92 UNKNOWN OWNER	03275	4-536-03	PEN:	20.51
92/93 UNKNOWN OWNER	03179	4-536-03	TOTAL:	45.62

DESCRIP: 19N R45E S26 B.18 L.3 BELMONT TOWNSITE 2,838 SQ FT ROS#288445

90/91 UNKNOWN OWNER	03008	4-536-04	TAX:	25.67
91/92 UNKNOWN OWNER	03276	4-536-04	PEN:	20.76
92/93 UNKNOWN OWNER	03180	4-536-04	TOTAL:	46.43

DESCRIP: 19N R45E S26 B.18 L.4 BELMONT TOWNSITE 2,691 SQ FT ROS#288445

90/91 UNKNOWN OWNER	03009	4-536-05	TAX:	55.05
91/92 UNKNOWN OWNER	03277	4-536-05	PEN:	28.12
92/93 UNKNOWN OWNER	03181	4-536-05	TOTAL:	83.17

DESCRIP: 19N R45E S26 B.18 L.5 BELMONT TOWNSITE 2,777 SQ FT +OR- ROS#28844

90/91 UNKNOWN OWNER	03010	4-536-09	TAX:	37.52
91/92 UNKNOWN OWNER	03278	4-536-09	PEN:	23.64
92/93 UNKNOWN OWNER	03182	4-536-09	TOTAL:	61.16

DESCRIP: 19N R45E S26 B.18 L.9 BELMONT TOWNSITE 5,000 SQ FT ROS#288445

90/91 UNKNOWN OWNER	03011	4-536-10	TAX:	74.82
91/92 UNKNOWN OWNER	03279	4-536-10	PEN:	33.66
92/93 UNKNOWN OWNER	03183	4-536-10	TOTAL:	108.48

DESCRIP: 19N R45E S26 B.18 L.10 BELMONT TOWNSITE 10,000 SQ FT ROS#288445

90/91 UNKNOWN OWNER	03012	4-536-11	TAX:	39.62
91/92 UNKNOWN OWNER	03280	4-536-11	PEN:	24.08
92/93 UNKNOWN OWNER	03184	4-536-11	TOTAL:	63.70

DESCRIP: 19N R45E S26 B.18 L.11 BELMONT TOWNSITE 5,400 SQ FT ROS#288445

90/91 UNKNOWN OWNER	03013	4-536-12	TAX:	22.80
91/92 UNKNOWN OWNER	03281	4-536-12	PEN:	19.99
92/93 UNKNOWN OWNER	03185	4-536-12	TOTAL:	42.79

DESCRIP: 19N R45E S26 B.18 L.12 BELMONT TOWNSITE 2,500 SQ FT ROS#288445

90/91 UNKNOWN OWNER	03014	4-537-04	TAX:	147.14
91/92 UNKNOWN OWNER	03282	4-537-04	PEN:	53.79
92/93 UNKNOWN OWNER	03186	4-537-04	TOTAL:	200.93

DESCRIP: 19N R45E S26 B.17 L.4 BELMONT TOWNSITE 18,283 SQ FT +OR- ROS#2884

DISTRICT 5.0 OUTSIDE

YEAR	OWNERS NAME	ROLL#	PARCEL#	TAXES DUE
90/91	UNKNOWN OWNER	03015	4-552-03	TAX: 174.61
91/92	UNKNOWN OWNER	03283	4-552-03	PEN: 57.91
92/93	UNKNOWN OWNER	03187	4-552-03	TOTAL: 232.52
DESCRIP: T9N R45E S26 B.9 L.2 BELMONT TOWNSITE 1.3148 AC ROS#288445				
90/91	UNKNOWN OWNER	03018	4-553-03	TAX: 139.96
91/92	UNKNOWN OWNER	03286	4-553-03	PEN: 48.39
92/93	UNKNOWN OWNER	03188	4-553-03	TOTAL: 188.35
DESCRIP: T9N R45E S26 B.8 L.3 BELMONT TOWNSITE 24,396 SQ FT +OR- ROS#2884				
45				
90/91	UNKNOWN OWNER	03004	4-555-06	TAX: 30.86
91/92	UNKNOWN OWNER	03272	4-555-06	PEN: 21.89
92/93	UNKNOWN OWNER	03189	4-555-06	TOTAL: 52.75
DESCRIP: T9N R45E S26 B.2 L.9 BELMONT TOWNSITE 4,200 SQ FT ROS#288445				
90/91	UNKNOWN OWNER	03021	4-574-09	TAX: 19.08
91/92	UNKNOWN OWNER	03289	4-574-09	PEN: 16.98
92/93	UNKNOWN OWNER	03191	4-574-09	TOTAL: 36.06
DESCRIP: T9N R45E S26 B.13 L.5 BELMONT TOWNSITE 6,000 SQ FT F#288445				
90/91	UNKNOWN OWNER	03022	4-577-06	TAX: 199.45
91/92	UNKNOWN OWNER	03290	4-577-06	PEN: 110.81
92/93	UNKNOWN OWNER	03192	4-577-06	TOTAL: 310.26
DESCRIP: T9N R45E S26 B.14 L.3-7 BELMONT TOWNSITE 11,136 SQ FT F#288445				
90/91	UNKNOWN OWNER	03027	4-591-03	TAX: 565.14
91/92	UNKNOWN OWNER	03295	4-591-03	PEN: 169.01
92/93	UNKNOWN OWNER	03193	4-591-03	TOTAL: 734.15
DESCRIP: T9N R45E S25 & 26 B.20 ALL OF 1,742,400 SQ FT (40 ACRES) BELMONT TOWNSITE F#288445				
90/91	UNKNOWN OWNER	03016	4-601-01	TAX: 2,333.27
91/92	UNKNOWN OWNER	03284	4-601-01	PEN: 789.16
92/93	UNKNOWN OWNER	03194	4-601-01	TOTAL: 3,122.43
DESCRIP: T9N R45E S26 B.9 L.1 BELMONT TOWNSITE 1.9472 AC F#288445				
90/91	UNKNOWN OWNER	03019	4-601-03	TAX: 44.41
91/92	UNKNOWN OWNER	03287	4-601-03	PEN: 25.56
92/93	UNKNOWN OWNER	03195	4-601-03	TOTAL: 69.97
DESCRIP: T9N R45E S26 B.8 L.5 BELMONT TOWNSITE 6,050 SQ FT F#288445				
90/91	UNKNOWN OWNER	03017	4-601-05	TAX: 445.01
91/92	UNKNOWN OWNER	03285	4-601-05	PEN: 146.09
92/93	UNKNOWN OWNER	03196	4-601-05	TOTAL: 591.10
DESCRIP: T9N R45E S26 B.10 BELMONT TOWNSITE 24.05 AC F#288445				
90/91	WILKINSON, WESLEY D	03073	10-431-03	TAX: 338.04
91/92	WILKINSON, WESLEY D	03337	10-431-03	PEN: 104.53
92/93	WILKINSON, WESLEY D	03235	10-431-03	TOTAL: 442.57
DESCRIP: T14N R43E S32-F#66856 PARCEL 3 5 ACRES				

MINUTES FROM BELMONT TOWN ADVISORY BOARD TELECONFERENCE MEETING APRIL 24, 2013

Meeting called to order by Bud Perchetti.

Present: Bud Perchetti, Donna Motis, - By Phone: Janice Berard, Dana Holbrook, Tay Schuff.

General Public Comment: None.

Discussion and deliberation regarding County property parcels # 004-577-06, 004-555-06, 004-591-03.

Donna made a motion to request the Board of Nye County Commissioners remove from the Nye County Treasurer's Trust Property Sale on May 6, 2013 parcel numbers 004-577-06, 004-555-06, and 004-591-03 and those parcels be transferred to the Town of Belmont for public use, the debt of penalties and interest be forgiven and future property taxes not be assessed. Motion was seconded by Dana. Discussion: Tay stated this would be good for the town with Dana and Janice agreeing. Bud called for the vote: Buddy – yes, Donna – yes, Janice – yes, Tay – yes, Dana – yes. Motion passes.

General Public Comment (second): Keith Boni asked why we wanted these three parcel for town use. Parcel 04-555-06 has town water lines running under the property, 04-555-06 has the firehouse fuel tank and parking, and 004-591-03 was property the county was to have given Belmont years ago for a park. No other comments.

Meeting adjourned.

DLM

SUPPORTING MATERIAL FOR NOVEMBER 9, 2021 CLGF MEETING

Committee on Local Government Finance (CLGF):

Please find attached supporting material for the agenda item for the November 9, 2021 CLGF meeting regarding the appeal of Advisory Opinion 21-013, in accordance with NAC 354.942(3).

This is related to the financial records of the entity of Belmont, located in Nye County, Nevada and the adherence to the requirements mandated in NRS 354 and NAC 354.

This supporting material is presented for consideration so the Committee may make informed decisions based upon the actual facts and documentation related to this agenda item. This will allow for the findings of fact to be based exclusively on a preponderance of the evidence and on matters officially noticed. (NRS 233B.121(9))

There is no documentation to show that the entity of Belmont is a legitimate unincorporated town or local government.

There is no documentation to show that the entity of Belmont can legally own property or be considered to be a tax-exempt entity.

If the entity of Belmont were a legitimate unincorporated town or local government, then this entity is mandated to provide their financial records to the Department of Taxation and the citizens of the State of Nevada have a right to see their financial records.

SECTION 1:

Petition for an advisory opinion, dated July 19, 2021.

Nevada Department of Taxation Advisory Opinion 21-013, dated September 2, 2021.

Appeal of Advisory Opinion 21-013, dated September 27, 2021.

SECTION 2:

Applicable laws to CLGF authority and rights of citizens; laws regarding unincorporated towns; laws regarding local governments and Nye County Code addressing the community of Belmont.

SECTION 3:

Additional documentation pertinent to appeal in follow up with Nye County and Nevada Department of Taxation after Advisory Opinion 21-013 was written and received.

This documentation shows:

1. Nye County acknowledges that Belmont has never been formed as an unincorporated town, in accordance with NRS 269.
2. NRS 234.250 mandates that each local government, as defined in NRS 354.474, shall record the original official plat of the boundaries of that local government with the Department of Taxation, and that local government shall not levy or receive any taxes or assessments until this plat is recorded properly.
 - a) A public records request was submitted on October 4, 2021, to the Department of Taxation for this mandated document.
 - b) As of this date, November 2, 2021, the Department of Taxation has not only not provided this record but refuses to even respond to the request in accordance with the Nevada Public Records Act, NRS 239.0107.

I would like to thank the Committee for the opportunity to present this information and to have an open, transparent discussion of the issues and for the Committee to have the moral courage to protect and defend the rights of the citizens of the State of Nevada with respect to the citizens' rights to be apprised of the financial preparation, plans, policies and administration of all local governments granted to us in NRS 354.472.

Respectfully submitted,

Neal Jones
njones14791@gmail.com

SECTION 1

- A. Petition for an advisory opinion, dated July 19, 2021. (Pages 1 – 39)
- B. Nevada Department of Taxation Advisory Opinion 21-013, dated September 2, 2021.
(Pages 41 – 43)
- C. Appeal of Advisory Opinion 21-013, dated September 27, 2021. (Pages 45 – 64)

July 19, 2021

Via Certified Mail / Return Receipt Requested:

7020 0090 0002 1106 5054

Melanie Young, Executive Director
STATE OF NEVADA DEPARTMENT OF TAXATION
1550 College Parkway Suite 115
Carson City, Nevada 89706

Re: Request for Committee on Local Government Finance Advisory Opinion

Dear Ms. Young:

In accordance with NAC 354.940 I am requesting an advisory opinion of the Committee on Local Government Finance.

NAC 354.940 (1): Any person may petition for an advisory opinion concerning matters within the jurisdiction of the Committee.

The Committee on Local Government Finance is responsible for the policy decisions and fiscal administration topics in NRS 350 and 354 as well as to advise the Department of Taxation on matters of local government fiscal administration.

NAC 354.940 (2): All petitions must be in writing, be addressed to the Director and set forth at least the following:

This petition is being submitted, in writing, to the Executive Director of the Department of Taxation.

NAC 354.940 (2)(a): A statement that an advisory opinion is requested;

I am requesting an advisory opinion of the Committee on Local Government Finance.

NAC 354.940(2)(b): A succinct statement of all the facts and circumstances necessary to dispose of the petition;

The Department of Taxation and Nye County government claim to have no records related to the local government of the Town of Belmont and its financial records. The Town of Belmont entity needs to provide information related to who is responsible and accountable for the financial decision of that entity and the ability of this entity to be considered to be a tax-exempt entity.

Nye County Board of County Commissioners (BoCC) claimed for eight years to be the governing body of the Unincorporated Town of Belmont. The Town of Belmont is not and has never been an unincorporated town.

The Town of Belmont needs to provide copies of their financial records, budgets, audits, etc. Provide information related to the budget provided to the town by Nye County, as referenced by the secretary for the Belmont Town Advisory Board at the November 10, 2020 BoCC meeting, related to the purchase of properties in the name of the Town of Belmont.

Provide information to justify its status as a tax-exempt entity with respect to not paying transfer taxes on the purchase of said properties and never having paid property taxes on said properties.

NAC 354.940(2)(c): A simple, clear statement of the issue or question to be resolved;

The determination whether the fiscal controls established by law and administrative regulations are being properly applied, whether there is any evidence that fraud or dishonesty has occurred in the handling of funds or property and whether the acquisition, depreciation and disposition of property and equipment are accounted for in accordance with the generally accepted accounting principles in the United States as it relates to the financial practices of Nye County and more specifically the Town of Belmont.

NAC 354.940(2)(d): A statement of all statutes, rules, agency decisions or other authorities which the petitioner believes may be relevant in disposing of the petition; and

NRS 354.474; To provide specific methods enabling the public, taxpayers and investors to be apprised of the financial preparations, plans, policies and administration of all local governments.

NRS 354.474; "Local government", defined. The Town of Belmont does not conform.

NRS 354.6015; Fiscal report of all local government. No fiscal reports exist for the Town of Belmont.

NRS 354.624; Annual audit. No audits of the financial records or statements of the Town of Belmont have ever been done.

NRS 354.665; Delinquent documents. No records of the Town of Belmont financial statements, reports or other documents exist.

NRS 354.685(2)(a); Required financial reports have not been filed.

NRS 354.685(2)(t); Local government has expended money in violation of the provisions governing the expenditure of that money.

NRS 354.675(1); If the Department determines that one or more of the conditions identified in paragraphs (a) to (aa), inclusive, of subsection 2 of NRS 354.685 exists in a local government, and after giving consideration to the severity of each such condition, the Department shall provide written notice to the local government, the Commission and the Committee that the local government has been placed on fiscal watch by the Department.

Since no records of the governmental entity or local government of the Town of Belmont exist, other than the properties that it holds title to, determination of statutes and rules that may have been violated would need to be determined after the submittal and review of these financial records.

Though Nye County BoCC claimed to be the governing body of the Unincorporated Town of Belmont, the Town of Belmont does not conform to the definition of a "Local Government" as defined in NRS 354.474(1)(a). Nye County created the Belmont Advisory Board by ordinance (Ordinance 194, 1996). Section 2.20.050 of that ordinance states that the BoCC shall solicit the advice of the advisory board in the preparation of the tentative budgets for the County.

According to Nye County Comptroller, Belmont has never had a budget and that they are not required to have a budget because the Department of Taxation has never established a tax rate for the town. County officials recently approached the town advisory board to ascertain if the board had "an appetite" for a budget.

Nye County claims to have no records of who makes up the Town of Belmont governmental entity.

Recently, the Belmont Town Advisory Board (BTAB) changed its name to the Belmont Advisory Board (BAB), removing the word "Town" from its name.

Governmental entities within the State of Nevada only have the authorities that are specifically laid out for them by the legislature. (NRS 268.001). Neither Nye County, the BTAB, BAB nor the Town of Belmont have any authority to allow this non-existent, phantom entity to be considered as a "local government", conduct financial transactions, obtain title to properties, be considered as a tax-exempt entity, avoid having audits completed of their financial records or usurp the financial laws of the State of Nevada.

NAC 354.940(2)(e): A statement with the supporting arguments and authorities of the petitioner's opinion of a proper disposition of the petition.

As a property owner in Belmont, Nye County and a taxpayer in the State of Nevada, we citizens have a right to expect our local governmental entities to provide specific methods enabling the public, taxpayers and investors to be apprised of the financial preparations, plans, policies and administration of all local governments. The provisions of the Local Government Budget and Finance Act must be broadly and liberally construed. (NRS 354.472)

It is incumbent upon these entities (Nye County, BTAB, BAB, Town of Belmont) to provide the proper and mandated financial records, budgets, audits, etc.. With these records it may be determined whether the fiscal controls established by law and administrative regulations are being properly applied, whether there is any evidence that fraud or dishonesty has occurred in the handling of funds or property and whether the acquisition, depreciation and disposition of property and equipment are accounted for in accordance with the generally accepted accounting principles in the United States (NRS 354.486)

Once these financial records are provided and reviewed, then it may be resolved if any laws or regulations have been improperly applied or violated and any possible legal penalties associated with these violations.

Respectfully submitted,

Neal Jones
Physical address
82 SW Bluff St.
Belmont, Nye County, Nevada
Mailing address
P.O. Box 5053
Reno, Nevada 89513-5053
Email address
njones14791@gmail.com
Phone number
775-313-2527

Attachments

List of Attachments:

- 1) Department of Taxation response to public records request related to Town of Belmont and that the Department has no records of the Town of Belmont.
- 2) Nye County response to public records request related to Town of Belmont on June 5, 2020. Nye County stated they have no records related to a contact person for the Town of Belmont or any records related to the receipts for the land purchased by the Town of Belmont.
- 3) Email from Nye County on June 16, 2020 stating the County Manager, Mr. Tim Sutton is the contact person for the local governmental entity of the Town of Belmont, even though this governmental entity does not exist.
- 4) Nye County response to a public records request which states that the Belmont Town Advisory Board is a separate governmental body and is not overseen by Nye County. Nye County created this advisory board by an ordinance.
- 5) In its resolution 2013-17, Nye County claims that the Town of Belmont is authorized to acquire property, citing NRS 361.603. That statute is only applicable to local governments, which the Town of Belmont is not one.
- 6) Quitclaim deeds for properties purchased by the Town of Belmont. County Treasurer states they received lawful money of the United States of America, receipt of whereof is hereby acknowledged.
- 7) Parcel details for the properties owned by the Town of Belmont
- 8) Email correspondence with outside auditor for Nye County related to budgets for Belmont and that Belmont has never had a budget.
- 9) Email correspondence with Nye County Comptroller related to budgets for Belmont and that Belmont has never had a budget, audit, etc.
- 10) Meeting minutes from the November 10, 2020 Nye County Commissioners meeting which the secretary for the Belmont Town Advisory Board states that the Advisory Board had purchased the properties with the funds from the budget that Nye County had provided the town (Belmont). This is under item # 31, page 15 of 29 of the minutes.



Neal Jones <njones14791@gmail.com>

Public Records Request

5 messages


Neal Jones <njones14791@gmail.com>
To: ecollings@tax.state.nv.us

Tue, May 19, 2020 at 6:12 AM

Ms. Collings

Please find attached a public records request.
Please feel free to contact me if you have any questions or concerns.
Thank you

Neal Jones

 **Public Records Request DTax 2020-05-19.pdf**
403K

Eden C. Collings <ecollings@tax.state.nv.us>
To: Neal Jones <njones14791@gmail.com>

Tue, May 19, 2020 at 11:47 AM

Good Morning,

The Department does not have any records regarding the Town of Belmont, Nye County. My best suggestion is that you contact [Nye County](#) as they may be able to assist you in what you are looking for.

Thank you,

Eden Collings

Public Information Officer

Nevada Department of Taxation

1550 College Parkway

Carson City, NV 89706

Email: ecollings@tax.state.nv.us

ALL PUBLIC RECORDS REQUESTS MUST BE SUBMITTED ON THE REQUEST FORM FOUND [HERE](#).

CONFIDENTIALITY STATEMENT:

This e-mail and any attachments are intended only for those to which it is addressed and may contain information which is privileged, confidential and prohibited from disclosure and unauthorized use under applicable law. If you are not the intended recipient of this e-mail, you are hereby notified that any use, dissemination, or copying of this e-mail or the information contained in this e-mail is strictly prohibited by the sender. If you have received this transmission in error, please return the material received to the sender and delete all copies from your system.

[Quoted text hidden]

Neal Jones <njones14791@gmail.com>
To: "Eden C. Collings" <ecollings@tax.state.nv.us>

Tue, May 19, 2020 at 12:33 PM

Thank you for your quick response.
My request was for information regarding the Town of Belmont as well as the Belmont Town Advisory Board. When you say the Department has no records of the Town of Belmont, does that include the NRS 269 Town Advisory Board for the town as well?
Thanks for your assistance

Neal Jones
[Quoted text hidden]

Eden C. Collings <ecollings@tax.state.nv.us>
To: Neal Jones <njones14791@gmail.com>

Thu, May 21, 2020 at 3:55 PM

Good Afternoon,

The Town of Belmont is an unincorporated town in the county of Nye, I would recommend that you inquire with the Board of County Commissioners as they may be a part of the unincorporated Nye County. We have no records for the Town of Belmont.

[Quoted text hidden]

Neal Jones <njones14791@gmail.com>
To: "Eden C. Collings" <ecollings@tax.state.nv.us>

Thu, May 21, 2020 at 3:59 PM

Thank you, I appreciate your help.

Neal
[Quoted text hidden]



Re: RR Resolution

Neal Jones <njones14791@gmail.com>

Wed, Jun 3, 2020 at 8:15 PM

To: PublicRecords <PublicRecords@co.nye.nv.us>

Cc: John Koenig <jkoenig@co.nye.nv.us>, Donna Cox <coxdonnac@msn.com>, lflundo@co.nye.nv.us, dlstrickland@co.nye.nv.us, Lorinda Wichman <lawichman@gmail.com>, treasurer@co.nye.nv.us

Nye County Administration / Public Information Office

Thank you for the **partial** response to my public records request.

My public records requests specifically requested a number of items that were not provided and were not addressed in accordance with NRS 239.0107.

For example:

I requested the contact person for the local government entity of the "Town of Belmont". **This was not provided.**I requested a copy of the application the Town of Belmont made to the BoCC to acquire these properties. **This was not provided.**I requested a reference to the appropriate city, county or regional comprehensive plan (NRS 361.603(5)) designating these properties as "open-space real property". **This was not provided.**The quitclaim deeds for these properties state that the County received the full amount of delinquent taxes from the Town of Belmont in "lawful money of the United States of America". **Receipts for these transactions were not provided.**

Part of the response to this records request was an agenda and meeting minutes from the Belmont Town Advisory Board from April 24, 2013. Attached to this e-mail is the list of the meetings of the Belmont Town Advisory Board from 2013 on the County's website. The agenda and meeting minutes for this meeting are not listed as having occurred.

Please provide all records related to this legal request and in conformance with the laws of the State of Nevada.

NRS 239.0107 requires a governmental entity to provide a copy of a book or record. If you do not have legal custody or control of the records you must notify me of this and direct me to who does have custody and control of the record. Concealing public records is a violation of NRS 239.

Respectfully,

Neal Jones

[Quoted text hidden]

 **BTAB1.pdf**
84K



Re: RR Resolution

PublicRecords <PublicRecords@co.nye.nv.us>
To: Neal Jones <njones14791@gmail.com>

Fri, Jun 5, 2020 at 5:44 PM

Dear Mr. Jones,

Please see the responses to your follow-up email below in red.

1. I requested the contact person for the local government entity of the "Town of Belmont". **This was not provided. This Office has no record responsive to your request**
2. I requested a copy of the application the Town of Belmont made to the BoCC to acquire these properties. **This was not provided. This Office has no record responsive to your request**
3. I requested a reference to the appropriate city, county or regional comprehensive plan (NRS 361.603(5)) designating these properties as "open-space real property". **This was not provided. This Office has no record responsive to your request**
4. The quitclaim deeds for these properties state that the County received the full amount of delinquent taxes from the Town of Belmont in "lawful money of the United States of America". **Receipts for these transactions were not provided. This Office has no record responsive to your request**

Public Records

Nye County Administration

2100 E. Walt Williams Drive, Suite 100

Pahrump, NV 89048

**This communication is for use by the intended recipient and contains information that may be privileged, confidential or copyrighted under applicable law. Should the intended recipient of this electronic communication be a member of a public body within the State of Nevada be aware that it is a violation of the Nevada Open Meeting Law to use electronic communications to circumvent the spirit or letter of the Open Meeting Law (NRS Chapter 241) to act, outside of an open and public meeting, upon a matter over which the public body has supervision, control, jurisdiction or advisory powers. If you are not the intended recipient, you are hereby formally notified that any use, copying or distribution of this e-mail, in whole or in part, is strictly prohibited. Please notify the sender by return e-mail and delete this e-mail from your system. Unless explicitly and conspicuously designated as "E-Contract Intended," this email does not constitute a contract offer, a contract amendment, or an acceptance of a counteroffer. This email does not constitute consent to the use of sender's contact information for direct marketing purposes or for transfers of data to third parties.

From: Neal Jones <njones14791@gmail.com>

Sent: Wednesday, June 3, 2020 8:15 PM

To: PublicRecords <PublicRecords@co.nye.nv.us>

Cc: John Koenig <jkoenig@co.nye.nv.us>; Donna Cox <coxdonnac@msn.com>; Leonardo F. Blundo <lflblundo@co.nye.nv.us>; Debra L. Strickland <dstrickland@co.nye.nv.us>; Lorinda Wichman <lwichman@gmail.com>;

Treasurer <Treasurer@co.nye.nv.us>
Subject: Re: RR Resolution

9

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

[Quoted text hidden]



Neal Jones <njones14791@gmail.com>

Re: RR Resolution

Lorina F. Dellinger <ldellinger@co.nye.nv.us>

Tue, Jun 16, 2020 at 8:58 AM

To: "njones14791@gmail.com" <njones14791@gmail.com>

Cc: Timothy Sutton <tsutton@co.nye.nv.us>, Arnold Knightly <aknightly@co.nye.nv.us>, John Koenig <jkoenig@co.nye.nv.us>

Good morning Mr. Jones,

Tim Sutton, Nye County Manager, is the contact person for the local government entity of the Town of Belmont. His contact info is below:

Tim Sutton

Nye County Manager

Pahrump Town Manager

[2100 E. Walt Williams Dr., Ste. 100](#)

Pahrump, NV 89048

(775) 751-7075 (Office)

(775) 751-4269 (Desk)

(775) 277-0284 (Cell)

(775) 751-7093 (Fax)

tsutton@co.nye.nv.us

Please let me know if you have any questions.

Thank you,

Lorina Dellinger

Nye County

Assistant County Manager

P.O. Box 153

[101 Radar Road](#)[Tonopah, NV 89049](#)

(775) 482-7319 - Office

ldellinger@co.nye.nv.us

From: Neal Jones <njones14791@gmail.com>
Sent: Wednesday, June 3, 2020 8:15 PM
To: PublicRecords <PublicRecords@co.nye.nv.us>
Cc: John Koenig <jkoenig@co.nye.nv.us>; Donna Cox <coxdonnac@msn.com>; Leonardo F. Blundo <lfblando@co.nye.nv.us>; Debra L. Strickland <dstrickland@co.nye.nv.us>; Lorinda Wichman <lawichman@gmail.com>; Treasurer <Treasurer@co.nye.nv.us>
Subject: Re: RR Resolution

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Nye County Administration / Public Information Office

[Quoted text hidden]

[Quoted text hidden]

 **BTAB1.pdf**
84K

Pahrump Office
 Nye County Government Center
 2100 E. Walt Williams Drive
 Suite 100
 Pahrump, NV 89048
 Phone (775) 751-4282
 Mobile (775) 277-1536



**Public Information Officer
 Administration Department**

Tonopah Office
 Nye County Courthouse
 William P. Beko Justice Facility
 P.O. Box 153
 Tonopah, NV 89049
 Office (775) 482-8190
 Fax (775) 482-8198

March 13, 2019

Neal Jones
 P.O. Box 5053
 Reno, Nevada 89513-5053
Via email: njones14791@gmail.com

Subject: Public Records Request dated and received March 6, 2019

Dear Mr. Jones,

This office is in receipt of your records request under Nevada Revised Statutes 239 (Nevada Public Records Act) via email dated February 18, 2019 and received February 19, 2019 and attached hereto.

County's finding:

The agenda item from August 7, 2018 can be found at the county website
<https://nv-nyecounty2.civicplus.com/DocumentCenter/View/32799/Item21>

A copy of the minutes from that meeting can be found at the county website
http://nyecounty.net/AgendaCenter/ViewFile/Minutes/_08072018-2711

The bid documents for 2019-01 is available at the county website
<https://nyecounty.net/bids.aspx?bidID=101>

The bid is not scheduled to be awarded until March 22, 2019 at 1:30 p.m. with work starting July 5, 2019.

The contact for qualifications and other engineering concerns on the project is
 Mel Green, Structural Engineer/Historic Preservation
 Melvyn Green & Associates, Inc
 3868 Carson Street, Suite 300
 Torrance, CA 90503
 Tel: 310/792-9252 Fax: 310/792-8092
mgreenassoc@earthlink.net

The Belmont Town Board is a separate government body not overseen by Nye County and custodian of their own records. Donna Motis is the secretary of the Belmont Town Advisory Board and not a county employee.

Pursuant to NRS 239.0107 (b), the name and address of that government entity is:

Belmont Town Advisory Board

PO Box 1432

Tonopah, NV 89049

rdmotis@frontier.net

The county is in contact with the State Historic Preservation Office to see if the proposed work will need a special review related to this stabilization project.


The request for "All communications with all County departments, agencies, employees, facilitators, contractors, etc. on all platforms (correspondence, e-mails, text messages, phone conversations, etc.)" is broad and will take additional time.

Retrieving, processing, reviewing and redacting all emails and communications as requested will likely include an extraordinary use of staff time, which will be subject to fees pursuant to Nevada Revised Statutes (239.055) and Nye County approved fees (Resolution 2016-84). This would include personnel time from the IT department to write search queries and pull the emails. Any fees would need to be paid in advance prior to retrieval. Please let me know if you would like to narrow down this request before moving forward. If there is not a response by 10 business days, or end of business on March 27, 2019, the county will consider this request closed.

There is not a way to tell from our records if a phone call between parties requested involved the Nye County bid 2019-01.

Pursuant to NRS 239.0107, this response to you is given not later than the end of the fifth business day after the date of your original request.

Sincerely,


Arnold Knightly
Public Information Officer
AK/

1 **NYE COUNTY RESOLUTION NO. 2013-17**

2 **A RESOLUTION DIRECTING THE TRANSFER OF NYE COUNTY TREASURER TRUST PROPERTY**
3 **INTO TOWN OF BELMONT OWNERSHIP FOR PUBLIC PURPOSES.**

4 WHEREAS, the Town of Belmont (hereinafter "Town") is authorized to acquire property held in trust by
5 the Nye County Treasurer, by making application according to the provisions of NRS 361.603; and;

6 WHEREAS, the Board has determined that public purposes will be served by the Town's acquisition of
7 certain properties consisting of three (3) parcels located in Belmont, Nevada and held in trust by the Nye County
8 Treasurer (hereinafter "Property"), to-wit: that the said Property will be used for public purposes; and

9 WHEREAS, the Property is more particularly described as:

- 10 1. T9N R45E S26 B.2 L.9 BELMONT TOWNSITE 4,200 SQ FT (.10 ACRES) – Assessor's Parcel
- 11 #004-555-06, delinquent taxes in the amount of \$751.15
- 12 2. T9N R45E S26 B.14 L.3-7 BELMONT TOWNSITE 11,136 SQ FT (.26 ACRES) – Assessor's Parcel
- 13 #004-577-06, delinquent taxes in the amount of \$1,248.03
- 14 3. T9N R45E S25 & 26 B.20 ALL OF 1,742,400 SQ FT (40 ACRES) BELMONT TOWNSITE (32.01
- 15 ACRES) – Assessor's Parcel #004-591-03, delinquent taxes in the amount of \$5,392.27

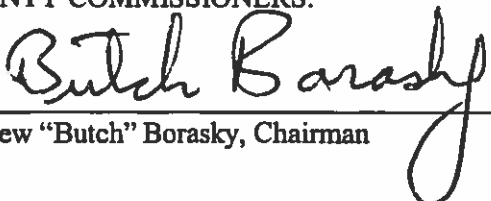
16 NOW THEREFORE, BE IT RESOLVED, that:


- 17 1. Upon the date the properties are eligible for transfer to Town ownership, the Nye County Treasurer
- 18 shall transfer the properties to the Town of Belmont, State of Nevada, for public purpose uses.

19 APPROVED this 24th day of April, 2013.

20
21 NYE COUNTY BOARD OF
22 COUNTY COMMISSIONERS:

ATTEST:

23 
24 Andrew "Butch" Borasky, Chairman

23 
24 Sandra L. Merlino, Nye County Clerk
And Ex-Officio Clerk of the Board

25 ///
///

DOC # 818272
 Official Records Nye County Nevada
 Deborah Beatty - Recorder
 07/01/2014 03:36:18 PM
 Requested By: NYE COUNTY TREASURER
 Recorded By: vw RPTT:\$0
 Recording Fee: \$0.00
 Non Conformity Fee: \$0.00
 Page 1 of 3

APN: 004-555-06

Recording Requested by:
 Nye County Treasurer

Grantee's Mailing Address:
 Town of Belmont, State of Nevada
 P.O. Box 153
 Tonopah, NV 89049



QUITCLAIM DEED OF NYE COUNTY TRUST PROPERTY

KNOW ALL MEN BY THESE PRESENTS:

THAT WHEREAS, RICHARD E. BILLMAN, as County Treasurer and Ex-Officio Tax Receiver of the County of Nye, State of Nevada, after giving due notice in the manner and form prescribed by NRS 361.565, did on the 3rd day of June, 1991 issue HIS certificate authorizing the County Treasurer as Trustee for the State of Nevada and County of Nye to hold the property hereinafter described, for the period prescribed by law for redemption of property for unpaid taxes, which said property had been assessed by the Assessor of Nye County to and in the name of UNKNOWN OWNER, last owner of record ELLEN THOMAS, appearing to be the then owners for tax year 1991; and

WHEREAS, the time allowed by law for redemption having expired without redemption of the said property being made; and

WHEREAS, the said County Treasurer and Ex-Officio Tax Receiver, in compliance with NRS 361.585, executed and delivered to RICHARD E. BILLMAN as County Treasurer, as Trustee for the State of Nevada and County of Nye, HIS deed of the said property hereinafter described, in consideration of the delinquent taxes, costs and penalties attaching thereto for the year 1991.

NOW, THEREFORE, by reason of an Order for Sale of Nye County Trust Property issued by the Board of Nye County Commissioners, on the 24TH day of April, 2013, per Nye County Resolution No. 2013-17, after due notice as prescribed by NRS 361.595, and in consideration of the sum of SEVEN HUNDRED, FIFTY-ONE AND 15/100 DOLLARS (\$751.15), lawful money of the United States of America, the receipt whereof is hereby acknowledged, I RICHARD E. BILLMAN, as County Treasurer and Ex-Officio Tax Receiver of the County of Nye, State of Nevada, as party of the first part, do hereby remise, release and quitclaim, with no warranties or guarantees, unto TOWN OF BELMONT, STATE OF NEVADA, P.O. Box 153 Tonopah, NV 89049, as party of the second part, all the right, title, claim and interest of the County of Nye and the State of Nevada in and to that certain property situate and described as follows:

T9N R45E S26 B.2 L.9 BELMONT TOWNSITE 4,200 SQ FT ROS#288445 .100AC

APN: 004-555-06

SUBJECT TO ANY EASEMENTS OR RESERVATIONS OF RECORD.

Dated this 1st day of July, 2014.



 KIM LARA, Chief Deputy for
 RICHARD E. BILLMAN

NYE COUNTY TREASURER

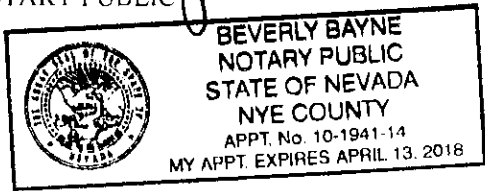
QUITCLAIM DEED OF NYE COUNTY TRUST PROPERTY
APN: 004-555-06

STATE OF NEVADA)
)
COUNTY OF NYE)

On this 1st day of July, 2014 before me, the undersigned Notary Public in and for the County and State aforesaid, personally appeared KIM LARA known to me to be the Chief Deputy County Treasurer and Trustee of the County of Nye, State of Nevada and who executed the within and foregoing instrument as the said County Treasurer and Trustee of the County of Nye, State of Nevada, and he acknowledged to me that he executed the same freely and voluntarily and for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and fixed my official seal at my office on the day and year in this certificate first above written.

BBayne
NOTARY PUBLIC



STATE OF NEVADA
DECLARATION OF VALUE

- 1. Assessors Parcel Number(s)
 - a) 004-555-06
 - b) _____
 - c) _____
 - d) _____

- 2. Type of Property:
 - a) Vacant Land b) Single Fam. Res.
 - c) Condo/Twnhse d) 2-4 Plex
 - e) Apt. Bldg f) Comm'l/Ind'l
 - g) Agricultural h) Mobile Home
 - i) Other _____

FOR RECORDERS OPTIONAL USE ONLY	
DOCUMENT/INSTRUMENT #:	_____
BOOK _____	PAGE _____
DATE OF RECORDING:	_____
NOTES: <u>yw</u>	_____

3. Total Value/Sales Price of Property: \$ \$751.15
 Deed in Lieu of Foreclosure Only (value of property) (_____)
 Transfer Tax Value: \$ _____
 Real Property Transfer Tax Due: \$ _____

4. If Exemption Claimed:
 a. Transfer Tax Exemption per NRS 375.090, Section # 2
 b. Explain Reason for Exemption: To Govt

5. Partial Interest: Percentage being transferred: _____ %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month.

Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature [Signature] Capacity Deputy Treasurer
 Signature _____ Capacity _____

**SELLER (GRANTOR) INFORMATION
(REQUIRED)**

Print Name: Nye County Treasurer
 Address: P.O. Box 473
 City: Tonopah
 State: NV Zip: 89049

**BUYER (GRANTEE) INFORMATION
(REQUIRED)**

Print Name: Town of Belmont, State of Nevada
 Address: P.O. Box 153
 City: Tonopah
 State: NV Zip: 89049

COMPANY/PERSON REQUESTING RECORDING

(required if not the seller or buyer)

Print Name: _____ Escrow # _____
 Address: _____
 City: _____ State: _____ Zip: _____

(AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED)

DOC # 818273

Official Records Nye County Nevada
 Deborah Beatty - Recorder
 07/01/2014 03:36:18 PM
 Requested By: NYE COUNTY TREASURER
 Recorded By: vu RPTT:\$0
 Recording Fee: \$0.00
 Non Conformity Fee: \$0.00
 Page 1 of 3

APN: 004-577-06

Recording Requested by:
 Nye County Treasurer

Grantee's Mailing Address:
 Town of Belmont, State of Nevada
 P.O. Box 153
 Tonopah, NV 89049



QUITCLAIM DEED OF NYE COUNTY TRUST PROPERTY

KNOW ALL MEN BY THESE PRESENTS:

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WHEREAS, the time allowed by law for redemption having expired without redemption of the said property being made; and

WHEREAS, the said County Treasurer and Ex-Officio Tax Receiver, in compliance with NRS 361.585, executed and delivered to RICHARD E. BILLMAN as County Treasurer, as Trustee for the State of Nevada and County of Nye, HIS deed of the said property hereinafter described, in consideration of the delinquent taxes, costs and penalties attaching thereto for the year 1991.

NOW, THEREFORE, by reason of an Order for Sale of Nye County Trust Property issued by the Board of Nye County Commissioners, on the 24TH day of April, 2013, per Nye County Resolution No. 2013-17, after due notice as prescribed by NRS 361.595, and in consideration of the sum of ONE THOUSAND, TWO HUNDRED, FORTY-EIGHT AND 03/100 DOLLARS (\$1,248.03), lawful money of the United States of America, the receipt whereof is hereby acknowledged, I RICHARD E. BILLMAN, as County Treasurer and Ex-Officio Tax Receiver of the County of Nye, State of Nevada, as party of the first part, do hereby remise, release and quitclaim, with no warranties or guarantees, unto TOWN OF BELMONT, STATE OF NEVADA, P.O. Box 153 Tonopah, NV 89049, as party of the second part, all the right, title, claim and interest of the County of Nye and the State of Nevada in and to that certain property situate and described as follows:

T9N R45E S26 B.14 L.3-7 BELMONT TOWNSITE 11,136 SQ FT F#288445.260AC

APN: 004-577-06

SUBJECT TO ANY EASEMENTS OR RESERVATIONS OF RECORD.

Dated this 1st day of July, 2014.

KIM LARA, Chief Deputy for
 RICHARD E. BILLMAN
 NYE COUNTY TREASURER

QUITCLAIM DEED OF NYE COUNTY TRUST PROPERTY
APN: 004-577-06

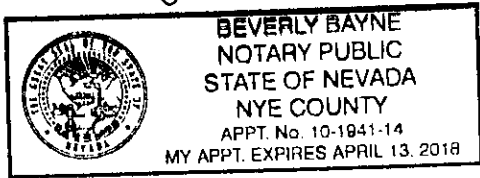
STATE OF NEVADA)
)
COUNTY OF NYE)

On this 1st day of July, 2014 before me, the undersigned Notary Public in and for the County and State aforesaid, personally appeared KIM LARA known to me to be the Chief Deputy County Treasurer and Trustee of the County of Nye, State of Nevada and who executed the within and foregoing instrument as the said County Treasurer and Trustee of the County of Nye, State of Nevada, and he acknowledged to me that he executed the same freely and voluntarily and for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and fixed my official seal at my office on the day and year in this certificate first above written.

B Bayne

NOTARY PUBLIC



STATE OF NEVADA
DECLARATION OF VALUE

- 1. Assessors Parcel Number(s)
 - a) 004-577-06
 - b) _____
 - c) _____
 - d) _____

- 2. Type of Property:
 - a) Vacant Land b) Single Fam. Res.
 - c) Condo/Twnhse d) 2-4 Plex
 - e) Apt. Bldg f) Comm'l/Ind'l
 - g) Agricultural h) Mobile Home
 - i) Other _____

FOR RECORDERS OPTIONAL USE ONLY	
DOCUMENT/INSTRUMENT #:	_____
BOOK _____	PAGE _____
DATE OF RECORDING:	_____
NOTES: <u>VW</u>	_____

3. Total Value/Sales Price of Property: \$ \$1,248.03
 Deed in Lieu of Foreclosure Only (value of property) (_____)
 Transfer Tax Value: \$ _____
 Real Property Transfer Tax Due: \$ _____

4. If Exemption Claimed:
 a. Transfer Tax Exemption per NRS 375.090, Section # 2
 b. Explain Reason for Exemption: To Govt

5. Partial Interest: Percentage being transferred: _____ %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month.

Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature [Signature] Capacity Deputy Treasurer
 Signature _____ Capacity _____

**SELLER (GRANTOR) INFORMATION
(REQUIRED)**

Print Name: Nye County Treasurer
 Address: P.O. Box 473
 City: Tonopah
 State: NV Zip: 89049

**BUYER (GRANTEE) INFORMATION
(REQUIRED)**

Print Name: Town of Belmont, State of Nevada
 Address: P.O. Box 153
 City: Tonopah
 State: NV Zip: 89049

COMPANY/PERSON REQUESTING RECORDING

(required if not the seller or buyer)

Print Name: _____ Escrow # _____
 Address: _____
 City: _____ State: _____ Zip: _____

(AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED)

DOC # 818274

Official Records Nye County Nevada
Deborah Beatty - Recorder
07/01/2014 03:36:18 PM
Requested By: NYE COUNTY TREASURER
Recorded By: vw RPTT:\$0
Recording Fee: \$0.00
Non Conformity Fee: \$0.00
Page 1 of 3

APN: 004-591-03

Recording Requested by:
Nye County Treasurer

Grantee's Mailing Address:
Town of Belmont, State of Nevada
P.O. Box 153
Tonopah, NV 89049



QUITCLAIM DEED OF NYE COUNTY TRUST PROPERTY

KNOW ALL MEN BY THESE PRESENTS:

THAT WHEREAS, RICHARD E. BILLMAN, as County Treasurer and Ex-Officio Tax Receiver of the County of Nye, State of Nevada, after giving due notice in the manner and form prescribed by NRS 361.565, did on the 3rd day of June, 1991 issue HIS certificate authorizing the County Treasurer as Trustee for the State of Nevada and County of Nye to hold the property hereinafter described, for the period prescribed by law for redemption of property for unpaid taxes, which said property had been assessed by the Assessor of Nye County to and in the name of UNKNOWN OWNER, appearing to be the then owners for tax year 1991; and

WHEREAS, the time allowed by law for redemption having expired without redemption of the said property being made; and

WHEREAS, the said County Treasurer and Ex-Officio Tax Receiver, in compliance with NRS 361.585, executed and delivered to RICHARD E. BILLMAN as County Treasurer, as Trustee for the State of Nevada and County of Nye, HIS deed of the said property hereinafter described, in consideration of the delinquent taxes, costs and penalties attaching thereto for the year 1991.

NOW, THEREFORE, by reason of an Order for Sale of Nye County Trust Property issued by the Board of Nye County Commissioners, on the 24TH day of April, 2013, per Nye County Resolution No. 2013-17, after due notice as prescribed by NRS 361.595, and in consideration of the sum of FIVE THOUSAND, THREE HUNDRED, NINETY-TWO AND 27/100 DOLLARS (\$5,392.27), lawful money of the United States of America, the receipt whereof is hereby acknowledged, I RICHARD E. BILLMAN, as County Treasurer and Ex-Officio Tax Receiver of the County of Nye, State of Nevada, as party of the first part, do hereby remise, release and quitclaim, with no warranties or guarantees, unto TOWN OF BELMONT, STATE OF NEVADA, P.O. Box 153 Tonopah, NV 89049, as party of the second part, all the right, title, claim and interest of the County of Nye and the State of Nevada in and to that certain property situate and described as follows:

T9N R45E S25 & 26 B.20 ALL OF 1,742,400 SQ FT (40 ACRES) BELMONT TOWNSITE F#288445
32.010AC

APN: 004-591-03

SUBJECT TO ANY EASEMENTS OR RESERVATIONS OF RECORD.

Dated this 1st day of July, 2014.



KIM LARA, Chief Deputy for
RICHARD E. BILLMAN

NYE COUNTY TREASURER

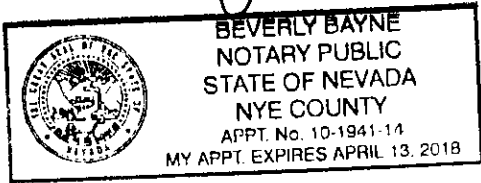
QUITCLAIM DEED OF NYE COUNTY TRUST PROPERTY
APN: 004-591-03

STATE OF NEVADA)
)
COUNTY OF NYE)

On this 1st day of July, 2014 before me, the undersigned Notary Public in and for the County and State aforesaid, personally appeared KIM LARA known to me to be the Chief Deputy County Treasurer and Trustee of the County of Nye, State of Nevada and who executed the within and foregoing instrument as the said County Treasurer and Trustee of the County of Nye, State of Nevada, and he acknowledged to me that he executed the same freely and voluntarily and for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and fixed my official seal at my office on the day and year in this certificate first above written.

BBayne
NOTARY PUBLIC



STATE OF NEVADA
DECLARATION OF VALUE

- 1. Assessors Parcel Number(s)
 - a) 004-591-03
 - b) _____
 - c) _____
 - d) _____

- 2. Type of Property:
 - a) Vacant Land b) Single Fam. Res.
 - c) Condo/Twnhse d) 2-4 Plex
 - e) Apt. Bldg f) Comm'l/Ind'l
 - g) Agricultural h) Mobile Home
 - i) Other _____

FOR RECORDERS OPTIONAL USE ONLY	
DOCUMENT/INSTRUMENT #:	_____
BOOK _____	PAGE _____
DATE OF RECORDING:	_____
NOTES: <u>VW</u>	_____

3. Total Value/Sales Price of Property: \$ \$5,392.27
 Deed in Lieu of Foreclosure Only (value of property) (_____)
 Transfer Tax Value: \$ _____
 Real Property Transfer Tax Due: \$ _____

4. If Exemption Claimed:
 a. Transfer Tax Exemption per NRS 375.090, Section # 2
 b. Explain Reason for Exemption: To Govt

5. Partial Interest: Percentage being transferred: _____ %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month.

Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature [Signature] Capacity Deputy Treasurer
 Signature _____ Capacity _____

**SELLER (GRANTOR) INFORMATION
(REQUIRED)**

Print Name: Nye County Treasurer
 Address: P.O. Box 473
 City: Tonopah
 State: NV Zip: 89049

**BUYER (GRANTEE) INFORMATION
(REQUIRED)**

Print Name: Town of Belmont, State of Nevada
 Address: P.O. Box 153
 City: Tonopah
 State: NV Zip: 89049

COMPANY/PERSON REQUESTING RECORDING

(required if not the seller or buyer)

Print Name: _____ Escrow # _____
 Address: _____
 City: _____ State: _____ Zip: _____

(AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED)

Nye County Assessor Property Inquiry

Notice

To view Treasurer Information or pay Secured Property Taxes, click here to go to the Nye County Treasurer Property Inquiry

Property Information

Parcel ID	004-555-06	Parcel Acreage	0.1000
Tax Year	2020 <input type="button" value="v"/>	Assessed Value	392
Land Use Group	VAC	Tax Rate	0.0000
Land Use	100 - Vacant - Unknown/Other	Total Tax Fiscal Year (2020 - 2021)	\$0.00
Zoning		Total Unpaid All Years	\$0.00
Tax District	100		
Site Address	B.2 L.9 .10AC 230 BELMONT		

No Sketches or Photos

Assessments

Taxable Value	Land	Building	Per. Property	Totals
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	1,120	0	0	1,120
Pers. Exempt				0
Total	0	0	0	0

Assessed Value	Land	Building	Per. Property	Totals
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	392	0	392	392
Pers. Exempt				0
Total	0	0	0	0

	New Land	New Const.	New P.P.	Omit Bldg
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	0	0	0	0

Legal Descriptions

Legal Descriptions	Subdivision Name	Section	Township	Range	Block	Lot
T9N R45E S26 B.2 L.9 .1AC (4,200 SQ FT) BELMONT (ROS#288445)	BELMONT	26	9N	45E		

Related Names


OWNER TOWN OF BELMONT STATE OF NEVADA,
Mailing Address PO BOX 153
 TONOPAH, NV 89049-0473
Status Current
Account

No Structure Information

Sales History

Year	Document #	Document Type	Sale Date	Sold By	Sold To	Price
0	818272	QUITCLAIM DEED		NYE CO TREAS TRSTE 90/91	TOWN OF BELMONT	\$751

No Genealogy Information

 Property Map

[View Full Screen](#)

Assessor's Office Contact Information

Tonopah Office
 101 Radar Road
 P.O. Box 271
 Tonopah, NV 89049-0271
 Phone: 775 482-8174 Fax: 775 482-8178

Pahrump Office
 160 N. Floyd Dr
 Pahrump, NV 89060-0105
 Phone: 775 751-7060 Fax: 775 751-4207

Nye County Assessor Property Inquiry

Notice

To view Treasurer Information or pay Secured Property Taxes, click here to go to the Nye County Treasurer Property Inquiry

Property Information

Parcel ID	004-577-06	Parcel Acreage	0.2600
Tax Year	2020 <input type="button" value="v"/>	Assessed Value	1,019
Land Use Group	VAC	Tax Rate	0.0000
Land Use	100 - Vacant - Unknown/Other	Total Tax Fiscal Year (2020 - 2021)	\$0.00
Zoning		Total Unpaid All Years	\$0.00
Tax District	100		
Site Address	B.14 L.3-7 .26AC 230 BELMONT		

No Sketches or Photos

Assessments

Taxable Value	Land	Building	Per. Property	Totals
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	2,911	0	0	2,911
Pers. Exempt				0
Total	0	0	0	0

Assessed Value	Land	Building	Per. Property	Totals
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	1,019	0	1,019	1,019
Pers. Exempt				0
Total	0	0	0	0

	New Land	New Const.	New P.P.	Omit Bldg
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	0	0	0	0

Legal Descriptions

Legal Descriptions	Subdivision Name	Section	Township	Range	Block	Lot
T9N R45E S26 B.14 L.3-7 .26AC (11,136 SQ FT) BELMONT (ROS#288445)	BELMONT	26	9N	45E		

Related Names

OWNER TOWN OF BELMONT STATE OF NEVADA,
Mailing Address PO BOX 153
 TONOPAH, NV 89049-0153
Status Current
Account

No Structure Information

Sales History

Year	Document #	Document Type	Sale Date	Sold By	Sold To	Price
2014	818273	QUITCLAIM DEED	7/1/2014	NYE CO TREAS TRSTE 90/91	TOWN OF BELMONT	\$1,248

No Genealogy Information

 Property Map
[View Full Screen](#)

Assessor's Office Contact Information

Tonopah Office
 101 Radar Road
 P.O. Box 271
 Tonopah, NV 89049-0271
 Phone: 775 482-8174 Fax: 775 482-8178

Pahrump Office
 160 N. Floyd Dr
 Pahrump, NV 89060-0105
 Phone: 775 751-7060 Fax: 775 751-4207

Nye County Assessor Property Inquiry

Notice

To view Treasurer Information or pay Secured Property Taxes, click here to go to the Nye County Treasurer Property Inquiry

Property Information

Parcel ID	004-591-03	Parcel Acreage	32.0100
Tax Year	2020 <input type="button" value="v"/>	Assessed Value	83,661
Land Use Group	VAC	Tax Rate	0.0000
Land Use	100 - Vacant - Unknown/Other	Total Tax Fiscal Year (2020 - 2021)	\$0.00
Zoning		Total Unpaid All Years	\$0.00
Tax District	100		
Site Address	B.20 ALL OF 32.01 AC 230 BELMONT		

No Sketches or Photos

Assessments

Taxable Value	Land	Building	Per. Property	Totals
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	239,031	0	0	239,031
Pers. Exempt				0
Total	0	0	0	0
Assessed Value	Land	Building	Per. Property	Totals
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	83,661	0	83,661	83,661
Pers. Exempt				0
Total	0	0	0	0
	New Land	New Const.	New P.P.	Omit Bldg
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	0	0	0	0

Legal Descriptions

Legal Descriptions	Subdivision Name	Section	Township	Range	Block	Lot
T9N R45E S25 & 26 B.20 ALL OF 32.01AC (1,742,400 SQ FT OR 40AC) BELMONT (ROS#288445)	BELMONT	25	9N	45E		
T9N R45E S25 & 26 B.20 ALL OF 32.01AC (1,742,400 SQ FT OR 40AC) BELMONT (ROS#288445)	BELMONT	26	9N	45E		

Related Names

OWNER TOWN OF BELMONT STATE OF NEVADA,
Mailing Address PO BOX 153
 TONOPAH, NV 89049-0153
Status Current
Account

No Structure Information

Sales History

Year	Document #	Document Type	Sale Date	Sold By	Sold To	Price
2014	818274	QUITCLAIM DEED	7/1/2014	NYE CO TREAS TRSTE 90/91	TOWN OF BELMONT	\$5,392

No Genealogy Information

Property Map

[View Full Screen](#)

Assessor's Office Contact Information

Tonopah Office
 101 Radar Road
 P.O. Box 271
 Tonopah, NV 89049-0271
 Phone: 775 482-8174 Fax: 775 482-8178

Pahrump Office
 160 N. Floyd Dr
 Pahrump, NV 89060-0105
 Phone: 775 751-7060 Fax: 775 751-4207

DANIEL C. McARTHUR, LTD.
Certified Public Accountant

Quail Park III • 501 So. Rancho Dr., Ste. E-30 • Las Vegas, NV 89106 • (702) 385-1899 • FAX (702) 385-9619

To ensure compliance with the requirements imposed by the IRS, we inform you that, to the extent this communication (or any attachment) addresses any tax matter, it was not written to be (and may not be) relied upon to (i) avoid tax-related penalties imposed under the Internal Revenue Code, or (ii) promote, market or recommend to another party any transaction or matter addressed herein (or in any such attachment). In addition, nothing herein is intended to convey an expression of an opinion as to the likelihood a tax position would ultimately prevail if challenged by the IRS. This communication is intended solely for the person to whom it is addressed; no one else should rely on the tax advice provided herein. The person to whom this advice is addressed is under no obligation to keep the advice or matters related to the advice confidential.

[Quoted text hidden]

Neal Jones <njones14791@gmail.com>
To: Dan McArthur <Dan@danielmcarthur.com>

Mon, Jun 1, 2020 at 8:36 AM

Dan

Thank you for the response.

If there is a fix to this situation, can you spell it out for me?

If it is in writing, then I can take that as a possible solution to those that would be in the position to correct this.

Appreciate any help I can get to try and get this situation resolved.

Thank you.

Neal

[Quoted text hidden]



Neal Jones <njones14791@gmail.com>

Public comment for 05-29-20 BoCC meeting

5 messages

Neal Jones <njones14791@gmail.com>

Fri, May 29, 2020 at 10:12 AM

To: Nyeadmin@co.nye.nv.us, smerlino@co.nye.nv.us

Cc: John Koenig <jkoenig@co.nye.nv.us>, Donna Cox <coxdonnac@msn.com>, lflundo@co.nye.nv.us, dlstrickland@co.nye.nv.us, Lorinda Wichman <lawichman@gmail.com>, treasurer@co.nye.nv.us, Jeffrey Mitchell <jmitchell@tax.state.nv.us>, myoung@tax.state.nv.us

Bcc: Philip Kreitlein <philip@klmlawfirm.com>

Please find attached my public comment for the Nye County Board of County Commissioners meeting on May 29, 2020. Thank you.

**Public Comment 2020-05-29 BoCC.pdf**

1225K

Savannah R. Rucker <srrucker@co.nye.nv.us>

Tue, Jun 2, 2020 at 3:13 PM

To: "njones14791@gmail.com" <njones14791@gmail.com>

Good afternoon Mr. Jones,

I heard your comments at the last board meeting and thought I would reach out to explain and provide assistance. I am the County Auditor, Tim Sutton is the County Manager, please feel free to reach out to me with any financial or budget-related questions you have.

The Town of Belmont does not have a tentative budget or a final budget because the Town of Belmont doesn't have a tax district for the Town or a property tax rate associated with the Town. A tax rate is required to prepare a budget for a local government as the tax rate generates revenue for the entity to utilize for operations. I discussed your question with Commissioner Wichman and the Department of Taxation and if the Town Advisory Board forms I can bring an item forward to the Town Advisory Board to see if there is an appetite to create the taxing district which I will then take to the BoCC. Creating a taxing district would raise the property taxes for Belmont Town residents, and doing that would provide funding for the Town's needs to be met while also creating the need for a budget in a future FY.

Please let me know if you have any additional questions, or need anything further.

Thank You,

Savannah Rucker

Nye County Comptroller

2101 E. Calvada Blvd., Suite 200

Pahrump, NV 89048

(775) 751-6391 - Office

(775) 751-7093 - Fax


srrucker@co.nye.nv.uscomptroller@co.nye.nv.us



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 **Public Comment 2020-05-29 BoCC.pdf**
1225K

Neal Jones <njones14791@gmail.com>
To: "Savannah R. Rucker" <srrucker@co.nye.nv.us>

Wed, Jun 3, 2020 at 7:15 AM

Ms. Rucker

Thank you for reaching out regarding my concerns.
First, let me apologize for my governmental faux pas in referring to Mr. McArthur as the County Auditor.
Even though he has been referred to as the auditor, he is in reality just the outside auditor for the County.

With respect to the Belmont Town Advisory Board (BTAB) and their lack of a budget, as was stated in my public comment, State law and County Code require the BoCC to solicit the advice of the town board regarding a tentative budget for the town.

Both the law and the ordinance use the word "shall", which has specific legal meaning, as in not optional.

The BTAB has never held a public meeting regarding any budgetary needs that they could then share with the BoCC, which would include a lack of budgetary needs.

The BoCC has never solicited / requested this information (publically) from the BTAB.

Also included in my public comment were minutes of the BTAB where they state that they just ask the BoCC for money when they need it.

Why have a budget when you can just ask for money from the BoCC, that is never documented, publically.

Then there is the issue of the Town of Belmont owning property.

How does a town, that is not a legal local governmental entity, that has no budget, pay for property as was claimed by the County Treasurer in the quitclaim deeds?

To me, it is very clear why the County does not want any audits done of the BTAB and the Town of Belmont.

Respectfully

Neal Jones

[Quoted text hidden]

Savannah R. Rucker <srrucker@co.nye.nv.us>
To: Neal Jones <njones14791@gmail.com>

Wed, Jun 3, 2020 at 5:34 PM

Mr Jones,

I'll do my best to respond to your questions below, I have included your questions/comments and provided my response as below the question. Please let me know if you need further clarification upon reading my responses. After reading your

email and providing responses I don't know what your end goal is, and maybe if I can understand what you are trying to accomplish I can provide better assistance.

1. "With respect to the Belmont Town Advisory Board (BTAB) and their lack of a budget, as was stated in my public comment, State law and County Code require the BoCC to solicit the advice of the town board regarding a tentative budget for the town. Both the law and the ordinance use the word "shall", which has specific legal meaning, as in not optional."
 - a. A budget shall be prepared if there is a tax rate for the town, Belmont Town doesn't have a tax rate thus NRS 269.590 doesn't apply. I recommend you review the Department of Taxation's Redbook available here, go to page 17 or 59 and check out the local government taxing unit listing for Nye County. There is mention of all towns and districts that have a tax rate and district, their district's assessed valuation, and other data. All entities listed on this report generate a budget for their entity because they have a tax rate generating revenues in which they have to budget to spend. Belmont is not listed, and as such doesn't have a tax rate. No tax rate means there is no reason to compile a budget for the entity.
2. "The BTAB has never held a public meeting regarding any budgetary needs that they could then share with the BoCC, which would include a lack of budgetary needs. The BoCC has never solicited/requested this information (publically) from the BTAB."
 - a. In my experience with Nye County that is true, there is no tax rate hence no need to prepare a budget. I will reach out to the Belmont Town Advisory Board and place an item on their next meeting to discuss their appetite for creating a tax district and tax rate for the Town of Belmont.
3. "Also included in my public comment were minutes of the BTAB where they state that they just ask the BoCC for money when they need it."
 - a. To my knowledge, the Town of Belmont has asked for help funding the replacement of the Courthouse roof, which was funded from capital funds legally so considering it's a County-owned building. I don't know of any other funding requests, but if you have specific projects I can have my team look them up and provide a funding source.
4. "Why have a budget when you can just ask for money from the BoCC, that is never documented, publically."
 - a. That is an untrue statement. Nye County and all sub-entities I manage the funds for complies with all NRS for all required publications of financial data, in fact, we go above and beyond to ensure the public has the records they need online. If you would like financial records related to the Belmont courthouse project I can provide them to you, let me know what you need and ill get you the documents. Better yet, the County manages a transparency portal where you can go look for yourself. It's a neat tool, feel free to check it out [here](#).
5. Then there is the issue of the Town of Belmont owning property. How does a town, that is not a legal local governmental entity, that has no budget, pay for the property as was claimed by the County Treasurer in the quitclaim deeds?
 - a. This was before my time and I apologize, I don't have a response for this right now. Do you have the APN's in question?
6. **To me, it is very clear why the County does not want any audits done of the BTAB and the Town of Belmont.**
 - a. There is no budget, hence there are no revenues or expenditures for the Town of Belmont to audit. I am not sure what this accusation accomplishes here Neal, the Board of County Commissioners and Nye County are both in compliance with budget statutes and satisfactorily completes the annual audit as required under NRS. The County follows NRS 354.486 and NRS 354.624 explicitly, and our external auditor Dan McArthur performs the audit in compliance with this NRS. The two NRS are included below for your review. The expenditures the County has paid on behalf of the Town of Belmont have been audited and are in compliance with all appropriate NRS or they would have generated an audit finding.

NRS269.590 Participation in budget and ordinances for town.

1. The board shall:
 - (a) Solicit the advice of the town advisory board in the preparation of the tentative budget for the town affected.
 - (b) Allow towns to recommend their own ordinances and codes. If the subject matter covered is the subject of an existing county ordinance, the town ordinance may not be less stringent than the county ordinance.
2. The board may allow town advisory boards to control any expenditures which are a part of a county-approved budget.

(Added to NRS by [1975](#), [1348](#))

NRS 354.486 “Audit” defined. “Audit” means the examination and analysis of financial statements, accounting procedures and other evidence made in conformity with generally accepted auditing standards in the United States for one or more of the following purposes:

1. Determining the propriety and mathematical accuracy of material financial transactions;
2. Ascertaining whether financial transactions have been properly recorded;
3. Ascertaining whether the financial statements prepared from the accounting records fairly present in all material respects the financial position and the results of financial operations and cash flows of the governmental unit in accordance with generally accepted accounting principles in the United States and on a basis which is consistent with that of the preceding year;
4. Evaluating internal accounting controls over financial reporting of the handling of the public money and public property;
5. Determining whether the fiscal controls established by law and administrative regulations are being properly applied;
6. Determining whether there is any evidence that fraud or dishonesty has occurred in the handling of funds or property;
7. Determining whether the acquisition, depreciation and disposition of property and equipment are accounted for in accordance with generally accepted accounting principles in the United States; and
8. Determining whether the removal of the uncollectible accounts receivable from the records of a governmental unit is done in accordance with the procedure established by law and administrative regulations.

(Added to NRS by 1965, 726; A 1981, 1760; 1993, 1199; 2001, 1796)

NRS 354.624 Annual audit: Requirements; designation of auditor; scope and disposition; dissemination; prohibited provision in contract with auditor.

1. Each local government shall provide for an annual audit of all of its financial statements. A local government may provide for more frequent audits as it deems necessary. Except as otherwise provided in subsection 2, each annual audit must be concluded and the report of the audit submitted to the governing body as provided in subsection 6 not later than 5 months after the close of the fiscal year for which the audit is conducted. An extension of this time may be granted by the Department of Taxation to any local government that submits an application for an extension to the Department. If the local government fails to provide for an audit in accordance with the provisions of this section, the Department of Taxation shall cause the audit to be made at the expense of the local government. All audits must be conducted by a certified public accountant or by a partnership or professional corporation that is registered pursuant to [chapter 628](#) of NRS.

2. The annual audit of a school district must:

(a) Be concluded and the report submitted to the board of trustees as provided in subsection 6 not later than 4 months after the close of the fiscal year for which the audit is conducted.

(b) If the school district has more than 150,000 pupils enrolled, include an audit of the expenditure by the school district of public money used:

- (1) To design, construct or purchase new buildings for schools or related facilities;
- (2) To enlarge, remodel or renovate existing buildings for schools or related facilities; and
- (3) To acquire sites for building schools or related facilities, or other real property for purposes related to schools.

3. The governing body may, without requiring competitive bids, designate the auditor or firm annually. The auditor or firm must be designated, and notification of the auditor or firm designated must be sent to the Department of Taxation not later than 3 months before the close of the fiscal year for which the audit is to be made.

4. Each annual audit must cover the business of the local government during the full fiscal year. It must be a financial audit conducted in accordance with generally accepted auditing standards in the United States, including findings on compliance with statutes and regulations and an expression of opinion on the financial statements. The Department of Taxation shall prescribe the form of the financial statements, and the chart of accounts must be as nearly as possible the same as the chart that is used in the preparation and publication of the annual budget. The report of the audit must include:

(a) A schedule of all fees imposed by the local government which were subject to the provisions of [NRS 354.5989](#);

(b) A comparison of the operations of the local government with the approved budget, including a statement from the auditor that indicates whether the governing body has taken action on the audit report for the prior year;

(c) If the local government is subject to the provisions of [NRS 244.186](#), a report showing that the local government is in compliance with the provisions of paragraphs (a) and (b) of subsection 1 of [NRS 244.186](#); and

(d) If the local government is subject to the provisions of [NRS 710.140](#) or [710.145](#), a report showing that the local government is in compliance with the provisions of those sections with regard to the facilities and property it maintains and the services it provides outside its territorial boundaries.

5. Each local government shall provide to its auditor:

(a) A statement indicating whether each of the following funds established by the local government is being used expressly for the purposes for which it was created, in the form required by [NRS 354.6241](#):

- (1) An enterprise fund.
- (2) An internal service fund.
- (3) A fiduciary fund.
- (4) A self-insurance fund.
- (5) A fund whose balance is required by law to be:

(I) Used only for a specific purpose other than the payment of compensation to a bargaining unit, as defined in [NRS 288.134](#); or

(II) Carried forward to the succeeding fiscal year in any designated amount.

(b) A list and description of any property conveyed to a nonprofit organization pursuant to [NRS 244.287](#) or [268.058](#).

(c) If the local government is subject to the provisions of [NRS 244.186](#), a declaration indicating that the local government is in compliance with the provisions of paragraph (c) of subsection 1 of [NRS 244.186](#).

(d) If the local government is subject to the provisions of [NRS 710.140](#) or [710.145](#), a declaration indicating that the local government is in compliance with the provisions of those sections with regard to the facilities and property it maintains and the services it provides outside its territorial boundaries.

6. The opinion and findings of the auditor contained in the report of the audit must be presented at a meeting of the governing body held not more than 30 days after the report is submitted to it. Immediately thereafter, the entire report, together with the management letter required by generally accepted auditing standards in the United States or by regulations adopted pursuant to [NRS 354.594](#), must be filed as a public record with:

- (a) The clerk or secretary of the governing body;
- (b) The county clerk;

- (c) The Department of Taxation; and
- (d) In the case of a school district, the Department of Education.

7. After the report of the audit is filed by the local government, the report of the audit, including, without limitation, the opinion and findings of the auditor contained in the report of the audit, may be disseminated by or on behalf of the local government for which the report was prepared by inclusion, without limitation, in or on:

- (a) An official statement or other document prepared in connection with the offering of bonds or other securities;
- (b) A filing made pursuant to the laws or regulations of this State;
- (c) A filing made pursuant to a rule or regulation of the Securities and Exchange Commission of the United States; or
- (d) A website maintained by a local government on the Internet or its successor,

↪ without the consent of the auditor who prepared the report of the audit. A provision of a contract entered into between an auditor and a local government that is contrary to the provisions of this subsection is against the public policy of this State and is void and unenforceable.

8. If an auditor finds evidence of fraud or dishonesty in the financial statements of a local government, the auditor shall report such evidence to the appropriate level of management in the local government.

9. The governing body shall act upon the recommendations of the report of the audit within 3 months after receipt of the report, unless prompter action is required concerning violations of law or regulation, by setting forth in its minutes its intention to adopt the recommendations, to adopt them with modifications or to reject them for reasons shown in the minutes.

(Added to NRS by 1965, 735; A 1967, 939; 1969, 800; 1971, 1344; 1973, 184; 1975, 451, 1688, 1801; 1977, 547; 1981, 313, 1768; 1987, 1043; 1989, 620; 1995, 1896, 1935; 1997, 574, 1611, 1739; 1999, 472, 2945; 2001, 1810; 2003, 1231; 2005, 292, 1344)

Thank You,

Savannah Rucker

srrucker@co.nye.nv.us

comptroller@co.nye.nv.us

From: Neal Jones <njones14791@gmail.com>
Sent: Wednesday, June 3, 2020 7:15 AM
To: Savannah R. Rucker <srrucker@co.nye.nv.us>
Subject: Re: Public comment for 05-29-20 BoCC meeting

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

[Quoted text hidden]

Neal Jones <njones14791@gmail.com>
 To: "Savannah R. Rucker" <srrucker@co.nye.nv.us>

Wed, Jun 3, 2020 at 9:16 PM

My responses below, **in red**.

I really do appreciate the fact that you are following up on this, you seem to be the only person in the County government willing to do it.

My "end goals" would be:

a) To establish why a town and the BoCC does not have to abide by the laws that have created the town with respect to a tentative budget.

b) To establish how non-existent, phantom, alleged local governmental entities can own property, be considered to be tax exempt, but not meet any of the criteria.

c) To get the facts of the situations collected, establish what the issues are, figure out what corrections need to be made and then implement those corrections, openly and honestly.

Thank you for your time and efforts.

Neal

On Wed, Jun 3, 2020 at 5:34 PM Savannah R. Rucker <srrucker@co.nye.nv.us> wrote:

information. DTax has stated they have no records of the Town of Belmont as a local government entity, yet they have purchased and own property. How does that work?

38

[Quoted text hidden]

31. For Possible Action – Discussion and deliberation to consider Neal Jones’s request to rescind, repeal, cancel, void and/or nullify Nye County Resolutions 2020-16: A Resolution Directing the Transfer of Nye County Treasurer Trust Property Into Nye County Ownership for Public Purposes and 2013-17: A Resolution Directing the Transfer of Nye County Treasurer Trust Property Into Town of Belmont Ownership for Public Purposes-Cont’d.

- Mr. Jones said neither the Belmont Town Advisory Board nor the Town of Belmont had a budget or any means to pay these taxes. Ms. Zlotek pointed out Mr. Jones had supplied an e-mail from Administration regarding the properties in Resolution No. 2013-17 and payment was made from N14001-3146-5311. The source and tracing of funds for payment was beyond the assignment to the District Attorney and may best be addressed by the Treasurer and the Comptroller.

Neal Jones said Section 5.2.2. of the Rules of Procedure of the Board of County Commissioners stated attached to each agenda item shall be as much background material as was necessary for an informed decision of the Board. He asked where Ms. Zlotek’s documentation and back-up was for this agenda item as he had presented his information for the back-up for his agenda items.

Ms. Zlotek stated her documentation for this item was Mr. Jones’ back-up as she referenced clearly during her presentation. She had no need to put it in the back-up and the law did not require her to put anything in the back-up.

Mr. Jones asked that his written statement be included in the minutes [see Attachment 1]. He said the main issue was the lack of back-up documentation, which was a requirement of the Board’s own Rules of Procedure. He talked about his concerns with both resolutions as well as Commissioner Wichman’s conflicts of interest associated with Resolution No. 2020-16.

Greg Dann said he found Mr. Jones extremely credible and applauded him for taking the side of ethics.

Donna Motis said she was the secretary of the Belmont Town Advisory Board and had been for many years. She did not appreciate the comment from Mr. Jones about the “alleged” meeting the Belmont Town Board had regarding asking the Commissioners to pull those three properties for its use as she had minutes to prove it. Also, at that time Janice Berard, his partner, was a member of the town board and voted to have those three parcels pulled for Belmont Town use. Ms. Motis said the town paid the taxes on those from the budget Nye County gave the town to use as they felt fit for the purpose of keeping Belmont Town up and running.

Kenny Bent felt both resolutions were extremely misleading when what took place was understood and in his opinion they were just concealing ongoing fraud. As far as the District Attorney’s comments, he said their main focus was to protect the County and

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STEVE SISOLAK
Governor
JAMES DEVOLLD
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

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September 2, 2021

Via Certified Mail: 9171 9690 0935 0255 6278 13

Mr. Neal Jones
P.O. Box 5053
Reno, NV 89513-5053

Re: Advisory Opinion 21-013 – Neal Jones

Dear Mr. Jones:

You have requested an Advisory Opinion (“Opinion”) from the Committee on Local Government Finance (“Committee”) regarding the tax-exempt status of and public records relating to the Town of Belmont (“Belmont”) in Nye County, and other ancillary issues based essentially on a presumption that the Belmont does not qualify as a “local government.”

When petitioning for an advisory opinion of the Committee on Local Government Finance, a person is required to set forth at least the following pursuant to NAC 354.940 and 354.942:

- (a) A statement that an advisory opinion is requested;
- (b) A succinct statement of all the facts and circumstances necessary to dispose of the petition;
- (c) A clear, simple statement of the issue or question to be resolved;
- (d) A statement of all statutes, rules, agency decisions, or other authorities which the petitioner believes may be relevant in disposing of the petition; and
- (e) A statement with supporting arguments and authorities of the petitioner’s opinion of proper disposition of the petition.

In the statement of the issue or question presented, you ask the Committee to determine whether Belmont and Nye County (1) are actually following the law; (2) have engaged in any conduct that evidences “fraud and dishonesty” in the handling of funds and/or property; and (3) have accounted for the “acquisition, depreciation and disposition of property and equipment” in accordance with generally accepted accounting principles. This question is outside the scope of the advisory opinion process in that it essentially asks the Committee to conduct a full-fledged investigation to determine facts, rather than seek the opinion of the Committee regarding a fully-formed set of hypothetical facts.

Further, the facts and circumstances you provide in your request are not so much “facts and circumstances” but rather demands and legal conclusions that you have drawn without sufficient factual support (e.g., “The Town of Belmont entity *needs to provide information...*”

(italics added); “The Town of Belmont is not and has never been an unincorporated town.”; “[Belmont needs to p]rovide information to justify its status as a tax-exempt entity with respect to not paying transfer taxes on the purchase of said properties and never having paid property taxes on said properties.”). Thus, as this request is improper, the Committee would be within its rights to deny your petition without issuing an Opinion. Nonetheless, it appears that the overarching issue presented which the Committee can address is whether Belmont is a tax-exempt governmental entity.¹ For the reasons below, it is, and accordingly, is exempt from paying property and transfer taxes.

Belmont is An Unincorporated Town, and Political Subdivision of Nye County

The legislature passed the Unincorporated Town Government Law, NRS 269.500 *et seq.*, to establish protocols for counties to form unincorporated towns. This applies in a county with a population of less than 100,000 when its county commission passes an ordinance adopting the Unincorporated Town Government Law. NRS 269.530(1-2). Nye County has passed such an ordinance. Nye Cty. Code 2.18.010.

The Nye County Board of County Commissioners enacted Ordinance 194 in 1996, which established the Belmont Advisory Board, as required by the Unincorporated Town Government Law. See NRS 269.577; see also Nye Cty. Code 2.20.010 *et seq.* Thus, Belmont is a legitimate unincorporated town.

However, even in the event one argues that Nye County did not properly follow the Unincorporated Town Government Law in forming Belmont, Belmont nonetheless remains a “local government” for the purposes of NRS 354.474. The definition of “local government” in NRS 354.474 is broad, and explicitly includes not only towns, but also counties, cities, and *boards*, among others in a non-exhaustive list of entities that would compose a “local government.” See NRS 354.474(1)(a). The Nye County Board of County Commissioners formed the Belmont Advisory Board to assist in the governance of Belmont, including in preparing budgetary items and the establishment of bylaws. Nye Cty. Code 2.20.020, .050-.060. Thus, Belmont, through its advisory board, would meet the definition of “local government” under NRS 354.474 as a political subdivision of Nye County, even in the unlikely event Belmont is not an unincorporated town under the Unincorporated Town Government Law.

Further, for the above reasons, Belmont also qualifies as a “local government” under NRS 360.810 due to its status as a political subdivision of Nye County, which is in turn a subdivision of the State of Nevada. Thus, not only may Belmont acquire property pursuant to NRS 361.603, property owned by Belmont is exempt from taxation. See NRS 361.055(1).

In researching the three parcels owned by Belmont, it appears the Nye County Treasurer seized the parcels for nonpayment of taxes because the owners could not be identified (usually because the owners are deceased and no heirs can be identified or located). At that time, the County Commissioners took control of the properties and deeded them to Belmont, their political subdivision, for Belmont’s public use pursuant to NRS 361.603.

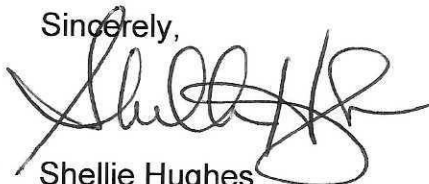
¹ As the Department is not an entity that adjudicates disputes arising under the Nevada Public Records Act (“NPRA”), NRS 239.001 *et seq.*, the Department expresses no opinion regarding whether Belmont, Nye County, or any other entity complied with the NPRA.

Conclusion

Based on the above findings, the Committee concludes the following:

1. The Town Advisory Board for the Town of Belmont is a political subdivision of Nye County.
2. The Town Advisory Board for the Town of Belmont is exempt from property taxes.
3. The County Commissioners appointed the Town Advisory Board to assist them in government of the Town of Belmont.
4. The County Commissioners have control of the finances and budget of the town through the county budget requirements.
5. These parcels are legitimately exempt and owned by the Town of Belmont, a political subdivision of Nye County.

Sincerely,



Shellie Hughes
Executive Director
Department of Taxation

cc: Rost Olsen, Deputy Attorney General
Jeffrey Mitchell, Deputy Executive Director

Enclosure: Request dated July 19, 2021

Please be advised, the opinions expressed in this letter are limited to the specific question, transaction, circumstances, and fact referred to in your advisory opinion request and any subsequent correspondence between the Taxpayer and the Department. This opinion is based upon the representations, documents, facts, and assumptions that have been included or referenced herein and the assumption that such information is accurate, true, and authentic. In the event any of the representations, facts or assumptions are incorrect, in whole or in part, one or more of the conclusions reached in this opinion might be adversely affected. No reliance should be placed on this Opinion for any purpose other than that described herein. You are further advised that subsequent statutory or administrative rule changes or judicial interpretations of the statutes or rules upon which this advice is based may subject similar future transactions to a different treatment than expressed in this reply to your written inquiry. It should be noted that the conclusion reached in this advisory opinion is not binding on any administrative body or any court of law, but rather these findings are the Department's interpretation of the applicable statutes, case law, regulations, and other rules.

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September 27, 2021

Via Certified Mail / Return Receipt Requested:

7015 0640 0005 9080 2285

Ms. Shellie Hughes, Executive Director
STATE OF NEVADA DEPARTMENT OF TAXATION
1550 College Parkway Suite 115
Carson City, Nevada 89706

Re: Appeal of Advisory Opinion 21-013

Dear Ms. Hughes:

In accordance with NAC 354.942 I am filing an appeal of advisory opinion 21-013, dated September 2, 2021, mailed on September 7, 2021 and received by me on September 14, 2021.

NAC 354.942 (2): Advisory opinions issued by the Director are appealable to the Committee. An appeal of an advisory opinion issued by the Director must be filed not later than 20 days after receipt of the advisory opinion and state with particularity the issues presented, the points of law or fact on which the party relies and the relief requested.

The Committee on Local Government Finance (CLGF) is responsible for the policy decisions and fiscal administration topics in NRS 350 and 354 as well as to advise the Department of Taxation on matters of local government fiscal administration.

The advisory opinion (21-013) dated September 2, 2021 did not address any of the NRS 354 issues presented in the petition regarding the non-existent financial records of the Town of Belmont. The advisory opinion attempted to establish that Belmont is an unincorporated town, a local government and a tax-exempt entity.

If Belmont were to be a legitimate local government, then the Local Government Budget and Finance Law (NRS 354.472) would be applicable to this local government and they would be required to provide their financial records. The fact that the advisory opinion chose to disregard these violations of State law, shows the advisory opinion was arbitrary and capricious and should be appealed to the Committee in accordance with NRS 354.492.

Arbitrary and capricious is used with the definition provided in Black's Law Dictionary as: "A willful and unreasonable action without consideration or in disregard of facts or law."

The sections of the advisory opinion in question are addressed below, *in italics*.

1. **State with particularity the issues presented, the points of law or fact on which the party relies:**
 - a) The advisory opinion stated that the question asked with respect to NAC 354.940(2)(c) "is outside the scope of the advisory opinion process in that it essentially asks the committee to conduct a full-fledged investigation to determine facts, rather than seek the opinion of the Committee regarding a fully-formed set of hypothetical facts.

RESPONSE

- i. *There are no published guidelines as to what constitutes a proper petition for the advisory opinion process.*
 - ii. *The “simple, clear” statement made in relation to NAC 354.940(2)(c) is a direct quote from NRS 354.486 and is, as was noted in the petition, and reiterated in this appeal, is that the CLGF is responsible for the policy decisions and fiscal administration topics of NRS 350 and 354 as well as to advise the Department of Taxation on matters of local government fiscal administration.*
 - iii. *The financial records of an alleged local government or governmental entity were what was at issue and should not have required a full-fledged investigation.*
 - iv. *The questions and issues, as difficult as they may be, would fall within the responsibilities of the CLGF and the Department to provide a proper opinion on.*
 - v. *The facts that there are no financial records of the Town of Belmont is irrefutable, documentation was provided to show this, but this was ignored and not addressed in the advisory opinion.*
- b) The advisory opinion stated that the petition did not provide “facts and circumstances” but rather demands and legal conclusions that were drawn without sufficient factual support (e.g., “The Town of Belmont entity *needs to provide information...*”)

RESPONSE

- i. *It is difficult to provide “sufficient factual support” of records that do not exist, as in the financial records of the Town of Belmont. The Town of Belmont is statutorily mandated to provide their financial records, and that is what was being asked for, or demanded, in the opinion of the Department. The laws of the State of Nevada mandating “local governments” to provide their financial records is the issue and was not addressed in the advisory opinion.*
 - ii. *The demand that “The Town of Belmont entity needs to provide information...” is backed up and supported by NRS 354, as was pointed out in the petition, but was ignored in the advisory opinion.*
 - iii. *The financial records related to the expenditure of funds and purchase of property by an alleged governmental body. Records that do not seem to exist even though there are mandated by statute (NRS 354). This is what was requested or demanded and is fully within the rights of the citizens of the State of Nevada to demand and expect.*
- c) The advisory opinion stated: “it appears that the overarching issue presented which the Committee can address is whether Belmont is a tax-exempt governmental entity.”

RESPONSE

- i. *The simple, clear request was for the financial records of this alleged entity (Town of Belmont) that they are statutorily mandated to provide but have not. The records are mandated in NRS 354, which the CLGF is responsible for and to advise the Department on these matters.*
- ii. *The issue was the non-existent financial records and budget information of an alleged local government that are related to the requirements set forth in NRS 354.*

- iii. *Not one of the issues related to NRS 354 brought forward in the petition, were addressed in the advisory opinion.*
- d) The advisory opinion stated “The Nye County Board of County Commissioners enacted ordinance 194 in 1996, which established the Belmont Advisory Board, as required by the Unincorporated Town Government Law. *See* NRS 269.577; *see also* Nye Cty. Code 2.20.010 et seq. Thus, Belmont is a legitimate unincorporated town.”

RESPONSE

- i. *NRS 269.520 defines “Unincorporated Town” as: “Unincorporated Town” or “town” means a specific unincorporated area within a county in which one or more governmental services are provided by the county in addition to those services provided in the general unincorporated area of the county, for which the residents of such area pay through ad valorem taxes or for which other revenue is secured from within the area.”*
- a. *There are no ad valorem taxes specific to Belmont.*
 - b. *There is no source of revenue secured, specific to the area of Belmont.*
 - c. *There are no governmental services provided by the county, that are specific to Belmont, that are not provided to other unincorporated areas of the county.*
 - d. *Not one of the criteria to meet the definition of an “Unincorporated Town” or “town” does Belmont meet.*
 - e. *The establishment of an advisory board does not create an unincorporated town, especially when the advisory board was not created in accordance with the Unincorporated Town Government Law (NRS 269).*
 - f. *The advisory opinion did not provide sufficient factual support to show that Belmont in any way meets the criteria to be considered as an unincorporated town.*
- ii. *Nye County did not officially adopt the Unincorporated Town Government Law until 2014. See Nye County Code § 2.18.010. Therefore, when the Belmont Advisory Board was created it had nothing to do with the Unincorporated Town Government Law.*
- iii. *Nonetheless, the ordinance creating the Belmont Advisory Board was done under NRS 244, not NRS 269, therefore had nothing to do with the Unincorporated Town Government Law. See Nye County ordinance 194.*
- iv. *When the Unincorporated Town Government Law was enacted, the counties provided lists of all the unincorporated towns within their boundaries. Nye County did not recognize Belmont as an unincorporated town then, and never has recognized it as one. See NRS 269. See also LCB Bulletin No. 118.*
- v. *The State Demographics Office, part of the Department of Taxation, publishes the certified list of all towns, unincorporated towns, incorporated towns, cities and counties in the State. Belmont is not and has never been listed as part of this certified list of unincorporated towns.*
- e) The advisory opinion stated: “However, even in the event one argues that Nye County did not properly follow the Unincorporated Town Government Law in forming Belmont, Belmont nonetheless remains a “local government” for the purposes of NRS 354.474. The definition of “local government” in NRS 354.474 is broad, and explicitly includes not only towns, but also counties, cities and

boards, among others in a non-exhaustive list of entities that would compose a “local government.” See NRS 354.474(1)(a).

RESPONSE

- i. *Belmont has never been “formed”. No sufficient factual support was provided in the advisory opinion to show that Belmont has ever been “formed” or even what constitutes “forming”.*
- ii. *Six days before the Nye County BoCC passed the resolution for Belmont to acquire the properties, the Nye County District Attorney’s Office was unsure if Belmont was a formed town or not. This document was provided in response to a public records request. The response associated with this communication was not provided as part of the public records request. Please see email between the Chief Deputy District Attorney, Marla Zlotek and District Attorney Brian Kunzi, attached. Nye County never established that Belmont was formed. The agenda for the BoCC meeting is also attached that shows there was never any intention for Belmont to purchase the properties, as is required by NRS 361.603.*
- iii. *The Unincorporated Town Government Law has nothing to do with Belmont and is not applicable to Belmont.*
- iv. *Even though the Town of Belmont purchased land with funds from a budget provided to it by Nye County, Nevada Department of Taxation does not recognize the Town of Belmont as a “local government taxing unit” in its most current list of property tax rates for local governments, presented at the June 25, 2021 Tax Commission meeting.*
- v. *NRS 354.474(1)(a) defines “Local government” as: “Local government” means every political subdivision or other entity which has the right to levy or receive money from ad valorem or other taxes or any mandatory assessments, and includes, without limitation, counties, cities, towns, boards, school districts and other districts organized pursuant to chapters 244A, 318, 318A and 379 of NRS, NRS 450.550 to 450.750, inclusive, and chapters 474, 541, 543 and 555 of NRS, and any agency or department of a county or city which prepares a budget separate from that of the parent political subdivision.”*
 - a. *According to Nye County and Nevada Department of Taxation, the Town of Belmont has no financial records or tax rate associated with it and therefore has never had a budget. The Town of Belmont cannot levy or receive money from ad valorem taxes.*
 - b. *The Belmont Advisory Board cannot levy or receive money from ad valorem taxes or other taxes, because it has no budget and has never had a documentable or legal budget.*
 - c. *Neither the Town of Belmont nor the Belmont Advisory Board has ever had a budget, nor do they prepare a budget separate from that of the parent political subdivision.*
 - d. *Neither the Town of Belmont nor the Belmont Advisory Board meet the criteria to be considered as a “Local government”.*
 - e. *Nye County no longer refers to itself as the Governing Body of Belmont.*
 - f. *The advisory opinion did not provide sufficient factual support to show that Belmont or the Belmont Advisory Board in any way meets the criteria to be considered as a “Local government”.*

- f) The advisory opinion stated "...Belmont also qualifies as a "local government" under NRS 360.810 due to its status as a political subdivision of Nye County, which is in turn a subdivision of the State of Nevada."

RESPONSE

- i. *NRS 360.810 defines "Local government" related to the "Acquisition or Expansion of Public Utilities by Local Governments". This definition does not address or include "boards" or "towns" and has no bearing on or association with Belmont being qualified as a "local government".*
 - ii. *Belmont is completely off grid. There are NO public utilities in or around Belmont for it to potentially acquire or expand. The attempt to use this to define Belmont as a "Local government" is nonsense.*
 - iii. *As was provided in the attachments for the petition for the advisory opinion was the public records response from Nye County Administration which clearly stated: "The Belmont Town Board is a separate government body not overseen by Nye County..." So, Nye County claims it does not oversee Belmont, but the advisory opinion determined, somehow, without sufficient factual support, that Belmont is a political subdivision of Nye County.*
 - iv. *Nye County no longer refers to itself as the Governing Body of Belmont.*
- g) The advisory opinion stated; "In researching the three parcels owned by Belmont, it appears the Nye County Treasurer seized the parcels for nonpayment of taxes because the owners could not be identified."

RESPONSE

- i. *The parcel owners were listed as "unknown owner". Please see list of "tax delinquent" properties in Belmont attached, Nye County Recorders document 331127. How does Nye County assess taxes to an "unknown owner"?*
- ii. *How did Nye County inform these "unknown owners" that their taxes were delinquent and that the County was going to take their land?*
- iii. *The chain of title establishes the legal owner. Whomever was the last person to have the ownership of the property conveyed to them is the legal owner. If there is no chain of title to follow, how is ownership established?*
- iv. *The advisory opinion did not provide the results of the "research" that was done into these parcels that Belmont owned. The information presented in the petition did not establish the reason for the parcels to be taken by Nye County.*
- v. *There cannot be "unknown owners" in Belmont. Belmont is a patented townsite, see townsite patent, July 1878, attached, see also NRS 325. If Nye County has no records of titles of properties being conveyed from the townsite trustee (district court judge) to an individual, then the properties would still be held by the townsite trustee and could not have been tax delinquent. The advisory opinion did not provide sufficient factual support in its determination that the owners of these parcels could not be identified.*
- vi. *If no chain of title exists, then Nye County illegally took these properties from the townsite trustee, claiming them to be tax delinquent. Which would constitute an illegal taking of property by Nye County.*

- h) The advisory opinion stated: "...the County Commissioners took control of the properties and deeded them to Belmont, their political subdivision, for Belmont's public use pursuant to NRS 361.603."

RESPONSE

- i. *Did Nye County legally take these properties? The taking action is questionable. How did Nye County notify the "unknown owners" that their taxes were delinquent? This requirement is statutorily mandated to occur before the County can legally take the properties.*
- ii. *Nye County then allows the Town of Belmont to purchase these properties with funds from an undocumented budget. A budget of which no financial records exist of, according to the Department of Taxation and Nye County.*
- iii. *What was the public use associated with Belmont? Belmont never applied to purchase these properties or provided any sufficient factual support to show a proper public use, as is required by NRS 361.603. Belmont Advisory Board only asked to have the properties pulled from the tax delinquent auction. Please see minutes of the Belmont Town Advisory Board, attached.*
- iv. *Belmont did not ask to purchase the properties because they had no means to be able to purchase the properties. They have no documentable budget, but somehow these purchases of the properties were allowed to occur. The advisory opinion never addresses these issues.*
- v. *As was presented in the attachments of the petition, according to statements made in a public meeting by the secretary of the Belmont Town Advisory Board, and not refuted by Nye County, Belmont paid for the properties with funds from a budget that Nye County had provided Belmont.*
- vi. *Nye County maintains that Belmont has never had a budget.*
- vii. *The absence of any financial records for this alleged entity is a clear violation NRS 354.685(2)(a).*
- viii. *Since Nye County and the Department of Taxation have stated they have no records of this budget Belmont used to purchase these properties, "sufficient factual support" could not be presented regarding something that does not exist. The expenditure of funds that have never been documented or approved is clearly a violation of NRS 354.685(2)(t) and NRS 354.486.*
- ix. *When asked, through a public records request, for the documentation associated with the purchases of these properties, Nye County states that it has no records responsive to the request. This documentation was provided in the petition and was not addressed in the advisory opinion.*
- x. *According to the Department of Taxation, it has no financial records of Belmont or records of any budget, audits, etc. as are mandated by statute. See NRS 354.*

After all of this, not one of the issues related to the NRS 354 presented in the petition (NAC 354.940(2)(d)) were addressed in the advisory opinion (21-013). These issues are directly related to the responsibilities of the Committee, as was clearly stated in the petition for an advisory opinion. The laws of this State have not been adhered to with respect to the financial records of this alleged entity or "local government". Documentation was provided to show these lapses, in as much as one can show something does not exist. No documentation was provided with the advisory opinion (21-013) to show that the financial records of Belmont existed, as they are mandated by statute.

The advisory opinion asserts that Belmont is an unincorporated town and legitimate local government, but the advisory opinion (21-013) did not provide sufficient factual support to show that Belmont is actually an unincorporated town or local government. If Belmont were actually to be an unincorporated town or local government, as asserted, then the financial records of this alleged entity are mandated to be supplied to the Department of Taxation. The documentation of the budget and funding used by the Town of Belmont to purchase these properties was never addressed in the advisory opinion. These records are what are in question and was the topic of the petition.

The Local Government Budget and Finance Act (NRS 354.472) provides the citizens of the State of Nevada with the rights to be apprised of the financial preparations, plans, policies and administration of all local governments.

The Taxpayer Bill of Rights (NRS 360.291) provides the taxpayers of the State of Nevada with the rights to be treated by officers and employees of the Department of Taxation with courtesy, fairness, uniformity, consistency and common sense. The Department is responsible to provide prompt written responses to the taxpayers and provide full explanations of the Department's authority to assess a tax or to collect delinquent taxes.

Belmont and Nye County have no rights to avoid paying taxes or to usurp the financial, tax and property laws of this State.

2. The relief requested:

- a) The upholding of the laws of the State of Nevada with respect to the accountability and responsibility of government to the citizenry and the adherence to the existing laws by the government as should be expected by the citizens and taxpayers of this State.
- b) For the Committee to provide an opinion, for the public, why the alleged local government and unincorporated town of Belmont, as so asserted in advisory opinion 21-013, is not required to provide their financial records to the Department, as every other local government is required to do by the provisions set forth in NRS 354.
- c) For the Committee to provide an opinion, for the public, why Belmont can purchase properties with funds from an undocumented budget and this does not violate the provisions within NRS 354.
- d) For the Committee to provide an opinion, for the public, addressing the issue of Belmont being considered as a tax-exempt entity when the Town of Belmont is not a legitimate unincorporated town or local government, as has been shown in this appeal.
- e) That the Committee hold a public hearing regarding the advisory opinion, in accordance with NAC 354.492(3).
- f) That the Committee issues an order that reverses the arbitrary and capricious advisory opinion (21-013) issued by the Executive Director on September 2, 2021.
- g) That the Committee issues an order for the Executive Director to issue an advisory opinion that addresses the NRS 354 issues stated in the petition, supports the rights of the public and taxpayers to be apprised of the financial preparation, plans, policies and administration of all local governments.

- h) That the Committee addresses the issues brought forward in the petition with respect to the financial practices of Nye County and more specifically the Town of Belmont.
- i) That the Committee and the Department of Taxation abide by the Nevada Taxpayer's Bill of Rights (NRS 360.2905) and provide a prompt and proper response to the requests and concerns of the public and taxpayers with respect to the financial records of an alleged local government.

NAC 354.942 (3): If a person files an appeal of an advisory opinion pursuant to subsection 2, the Committee will hold a hearing on the advisory opinion. The Committee will provide notice of the hearing to the person who filed the appeal not later than 15 days before the hearing.

Respectfully submitted,

Neal Jones
Physical address
82 SW Bluff St.
Belmont, Nye County, Nevada
Mailing address
P.O. Box 5053
Reno, Nevada 89513-5053
Email address
njones14791@gmail.com
Phone number
775-313-2527

Attachments

- 1) E-mail within Nye County DA's Office regarding the issue if Belmont is a formed town and meeting agenda for BoCC meeting.
- 2) Partial list for Nye County of tax delinquent properties in 1991, listing all properties in Belmont as "unknown owners".
- 3) 1878 townsite patent for Belmont.
- 4) Minutes of the April 24, 2013 meeting of the Belmont Town Advisory Board where they ask Nye County BoCC to pull the properties from the tax auction, but do not ask to purchase properties nor provide any public use intended.

From: [Marla Zlotek](#)
To: [Brian Kunzi](#)
Subject: FW: Teleconference
Date: Thursday, April 18, 2013 1:53:19 PM
Attachments: [2013.04.24.Teleconference.docx](#)
[Resolution 2013-17 Transfer of Nye County Treasurer TrustProperty into Town of Belmont Ownership.docx](#)

Brian,

Interesting agenda item and this issue may come up.

Here we go again. Issue of quitclaim deed to Nye County or Town of Belmont.

If you'd want, I'd like to discuss in light of:

Belmont was a patented Townsite.

We have most of the history and Beko's involvement.

NRS 269 crazy section on formation of towns.

NCC 2.19? setting up the "form of government" for the community of Belmont.

Is it a formed town?

What if it is an unformed town?

NRS 361.603 does not define local government.

But see:

NRS 354.474?? Applicability to local governments; "local government" defined.

1.?? Except as otherwise provided in subsections 2 and 3, the provisions of [NRS 354.470](#) to [354.626](#), inclusive, apply to all local governments. For the purpose of [NRS 354.470](#) to [354.626](#), inclusive:

(a) "Local government" means every political subdivision or other entity which has the right to levy or receive money from ad valorem or other taxes or any mandatory assessments, and includes, without limitation, counties, cities, towns, boards, school districts and other districts organized pursuant to [chapters 244A](#), [309](#), [318](#) and [379](#) of NRS, [NRS 450.550](#) to [450.750](#), inclusive, and [chapters 474](#), [541](#), [543](#) and [555](#) of NRS, and any agency or department of a county or city which prepares a budget separate from that of the parent political subdivision.

(b) "Local government" includes the Nevada Rural Housing Authority for the purpose of loans of money from a local government in a county whose population is less than 100,000 to the Nevada Rural Housing Authority in accordance with [NRS 354.6118](#). The term does not include the Nevada Rural Housing Authority for any other purpose.

2.?? An irrigation district organized pursuant to [chapter 539](#) of NRS shall fix rates and levy assessments as provided in [NRS 539.667](#) to [539.683](#), inclusive. The levy of such assessments and the posting and publication of claims and annual financial statements as required by [chapter 539](#) of NRS shall be deemed compliance with the budgeting, filing and publication requirements of [NRS 354.470](#) to [354.626](#), inclusive, but any such irrigation district which levies an ad valorem tax shall comply with the filing and publication requirements of [NRS 354.470](#) to [354.626](#), inclusive, in addition to the requirements of [chapter 539](#) of NRS.

3.?? An electric light and power district created pursuant to [chapter 318](#) of NRS shall be deemed to have fulfilled the requirements of [NRS 354.470](#) to [354.626](#), inclusive, for a year in which the district does not issue bonds or levy an assessment if the district files with the Department of Taxation a copy of all documents relating to its budget for that year which the district submitted to the Rural Utilities Service of the United States Department of Agriculture.

(Added to NRS by 1965, 726; A 1967, 937, 1387; 1969, 1390; 1971, 13, 1013, 1341; 1977, 539; 1979, 361; [1993, 1150](#); [1995, 815, 2553](#); [2005, 576](#); [2011, 1377, 1689, 2727](#))

Marla

NYE COUNTY DISTRICT ATTORNEY COMMUNICATION/ATTORNEY CLIENT PRIVILEGE

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attachments without reading or saving in any matter. Thank you.

Marla Zlotek, Esq.
Chief Deputy District Attorney,
Civil Division
Nye County District Attorney's Office
1520 E. Basin Ave., Suite 107
Pahrump, NV 89060

Telephone: 775.751.7080
Fax: 775.751.4229

From: Lorina F. Dellinger
Sent: Thursday, April 18, 2013 1:30 PM
To: Brian Kunzi; Marla Zlotek; Timothy Sutton
Subject: Teleconference

The Belmont Town Advisory Board has requested a teleconference to request transfer of treasurer trust property to Town of Belmont ownership, Butch has approved. Attached is the agenda and draft Resolution.

Thank you,

Lorina Dellinger
Nye County Administration
Administrative Manager
P.O. Box 153
101 Radar Road
Tonopah, NV 89049
(775) 482-7319 - Phone
(775) 482-8198 - Fax
ldellinger@co.nye.nv.us

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101 Radar Road, Tonopah, NV 89049

April 24, 2013

10:00 AM

NOTE: All items are approximate except for bid openings, public hearings, and any other items agendized at a specific time. Items on the agenda without a time designation may be taken out of order. The Board may combine two or more agenda items for consideration. The Board may remove an item from the agenda or delay discussion relating to an item on the agenda at any time. Items on the agenda without a time designation may not necessarily be considered in the order in which they appear on the agenda. **NOTICE: It is anticipated that the items of business before the Board of Commissioners on April 24, 2013 will be fully completed on that date. However, should item(s) not be completed, it is possible item(s) could be carried over and be heard before the Board of Commissioners beginning at 8:30 a.m. on the next day.**

Public Comment during the Commission Meeting on April 24, 2013 will be for all matters, both on and off the agenda, and be limited to three minutes per person. Additionally, public comment of three minutes per person will be heard during individual action items. The Commission reserves the right to reduce the time or limit the total time allowed for public comment. The Commission may prohibit comment if the content of the comments is a topic that is not relevant to, or within the authority of, the Commission, or if the content of the comments is willfully disruptive of the meeting by being irrelevant, repetitious, slanderous, offensive, inflammatory, irrational or amounting to personal attacks or interfering with the rights of other speakers. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment on that item at the Commission meeting.

Pursuant to NRS 241.020, the Agenda for the Commission Meeting has been posted at the following locations. Tonopah Convention Center, 301 Brougner Avenue, Tonopah, NV; U.S. Post Office, 201 Erie Main St., Tonopah, NV; Commissioners' Meeting Room, 101 Radar Road, Tonopah, NV; District Court, 101 Radar Road, Tonopah, NV; The Ian Deutch Government Complex, 1520 East Basin Road, Pahrump, NV; Commissioners' Chambers, 2100 E. Walt Williams Drive, Pahrump, NV; Beatty Justice Court, 426 C Avenue South Beatty, NV

Support documentation for the items on the agenda, provided to the Nye County Board of Commissioners is available to members of the public at the County Manager's Office (101 Radar Road, Tonopah, Nevada & 2100 E. Walt Williams Drive, Pahrump, Nevada) and on the County's website.

WEBSITE: www.nyecounty.net

The Nye County Board of Commissioners may take a short break every 1 ½ hours.

Special Note: Any member of the public who is disabled and requires accommodation or assistance at this meeting is requested to notify the Nye County Manager's Office in writing or call 775-482-8191 prior to the meeting.

1. Pledge of Allegiance
2. GENERAL PUBLIC COMMENT (Three-minute time limit per person.) Action will not be taken on the matters considered during this period until specifically included on an agenda as an action item (first).
3. For Possible Action – Discussion and deliberation regarding directing the transfer of Nye County Treasurer Trust property to the Town of Belmont for public purposes.
4. ADJOURN

Teleconference locations accessible to the public:

Tonopah, Nevada:	Board of Commissioners Chambers, 101 Radar Road
Pahrump, Nevada:	Board of Commissioners Chambers, 2100 Walt Williams Dr.
Beatty, Nevada:	Beatty Justice Court, 426 C Avenue South

CERTIFICATE OF POSTING

STATE OF NEVADA

COUNTY OF NYE

The undersigned deposes and says: That she is over the age of 21 years; that she posted or caused same to be posted, at the places below mentioned, the Agenda for the joint meeting of the Nye County Board of Commissioners, Nye County Board of Road Commissioners, Nye County Licensing and Liquor Board, and as the governing body of unincorporated towns of Beatty, Belmont, Gabbs, Manhattan and Railroad Valley Meeting for April 24, 2013, not later than 9:00 a.m. on April 19, 2013. The undersigned further deposes and says: That on or before April 19, 2013, she delivered or caused to be delivered, the notice of the Agenda to the above meeting to the Tonopah office of the United States Postal Service not later than 9:00 a.m.

This instrument was acknowledged before me
This 19th day of April, 2013

NOTARY PUBLIC

POSTED:

Tonopah Convention Center, 301 Brougner Avenue, Tonopah, NV
 U.S. Post Office, 201 Erie Main St., Tonopah, NV
 Commissioners' Meeting Room, 101 Radar Road, Tonopah, NV
 District Court, 101 Radar Road, Tonopah, NV
 The Ian Deutch Government Complex, 1520 East Basin Road, Pahrump
 Commissioners' Chambers, 2100 E Walt Williams Drive, Pahrump, NV
 Beatty Justice Court, 426 C Avenue South Beatty, NV

NYE COUNTY RESOLUTION NO. 2013-17

A RESOLUTION DIRECTING THE TRANSFER OF NYE COUNTY TREASURER TRUST PROPERTY INTO TOWN OF BELMONT OWNERSHIP FOR PUBLIC PURPOSES.

WHEREAS, the Town of Belmont (hereinafter “Town”) is authorized to acquire property held in trust by the Nye County Treasurer, by making application according to the provisions of NRS 361.603; and;

WHEREAS, the Board has determined that public purposes will be served by the Town’s acquisition of certain properties consisting of three (3) parcels located in Belmont, Nevada and held in trust by the Nye County Treasurer (hereinafter “Property”), to-wit: that the said Property will be used for public purposes; and

WHEREAS, the Property is more particularly described as:

1. T9N R45E S26 B.2 L.9 BELMONT TOWNSITE 4,200 SQ FT (.10 ACRES) – Assessor’s Parcel #004-555-06, delinquent taxes in the amount of \$751.15
2. T9N R45E S26 B.2 L.9 BELMONT TOWNSITE 4,200 SQ FT (.26 ACRES) – Assessor’s Parcel #004-577-06, delinquent taxes in the amount of \$1,248.03
3. T9N R45E S26 B.2 L.9 BELMONT TOWNSITE 4,200 SQ FT (32.01 ACRES) – Assessor’s Parcel #004-591-03, delinquent taxes in the amount of \$5,392.27

NOW THEREFORE, BE IT RESOLVED, that:

1. Upon the date the properties are eligible for transfer to Town ownership, the Nye County Treasurer shall transfer the properties to the Town of Belmont, State of Nevada, for public purpose uses.

APPROVED this 24th day of April, 2013.

NYE COUNTY BOARD OF
COUNTY COMMISSIONERS:

ATTEST:

Andrew “Butch” Borasky, Chairman

Sandra L. Merlino, Nye County Clerk
And Ex-Officio Clerk of the Board

///
///

NYE COUNTY, STATE OF NEVADA
TRUST TAX DEED
FOR THE FISCAL YEAR A.D 1990/91

KNOW ALL MEN BY THESE PRESENTS

THAT WHEREAS, RENA BAILEY, AS COUNTY TREASURER AND EX-OFFICIO TAX RECEIVER IN AND FOR THE COUNTY OF NYE, STATE OF NEVADA, DID ON THE TENTH (10) DAY OF MAY, 1993, STRIKE OFF AND SELL AT PUBLIC AUCTION TO RENA BAILEY, COUNTY TREASURER, IN TRUST, AFTER FIRST HAVING GIVEN DUE PUBLISHED NOTICE OF SUCH SALE BY ADVERTISING THE SAME AS REQUIRED BY LAW, ALL OF THE PROPERTY HEREINAFTER DESCRIBED, FOR THE TAXES, COSTS AND PENALTIES THEN EXISTING AGAINST SAID PROPERTY, TO WIT: FOR THE FISCAL YEAR 1990/91. WHICH SAID TAXES, COSTS AND PENALTIES WERE A LEGAL LIEN AGAINST THE SAID PROPERTY TO RENA BAILEY, AS COUNTY TREASURER OF SAID COUNTY AND STATE, IN TRUST FOR THE USE AND BENEFIT OF SAID COUNTY AND STATE.

AND WHEREAS, IN COMPLIANCE WITH NEVADA REVISED STATUTES, CHAPTER 361, SECTION 585, FOR THE YEAR OF 1957, MORE THAN TWO (2) YEARS HAVE ELAPSED SINCE SAID SALE WAS MADE, AND WHEREAS, NO REDEMPTION HAS BEEN MADE OR HAD IN RESPECT OF SAID HEREINAFTER DESCRIBED PROPERTY;

NOW THEREFORE, THIS INDENTURE WITNESSETH: THAT BY REASON OF THE PREMISES AND THE STATUTES OF NEVADA IN SUCH CASES MADE AND PROVIDED, I, RENA BAILEY, AS COUNTY TREASURER AND EX-OFFICIO TAX RECEIVER IN AND FOR SAID COUNTY AND STATE, HAVE GRANTED, BARGAINED, SOLD, CONVEYED AND CONFIRMED UNTO RENA BAILEY, COUNTY TREASURER, AND TO HER SUCCESSORS IN OFFICE, IN TRUST FOR THE USE AND BENEFIT OF SAID COUNTY AND STATE, AND DO BY THESE PRESENTS GRANT, BARGAIN, SELL AND CONVEY AND CONFIRM UNTO THE SAID RENA BAILEY, COUNTY TREASURER, IN TRUST, ALL OF THE FOLLOWING DESCRIBED PROPERTY AND REAL ESTATE SITUATED IN THE SAID COUNTY AND STATE, FOR THE TAXES, COSTS AND PENALTIES DULY LEVIED UPON AND EXISTING AGAINST THE HEREINAFTER DESCRIBED PERSONS, REAL ESTATE AND IMPROVEMENTS THEREON SITUATE. AND WHICH SAID TAXES, COSTS AND PENALTIES WERE A PROPER AND LEGAL CHARGE UPON AND AGAINST SAID PROPERTY FOR THE FISCAL YEAR A.D. 1990/91 AND IN TRUST FOR THE YEARS A.D. 1991/92 AND A.D. 1992/93.

THAT IS TO SAY:

TO HAVE AND HOLD ALL AND SINGULAR THE FOREGOING

DISTRICT 5.0

OUTSIDE

YEAR	OWNERS NAME	ROLL#	PARCEL#	TAXES DUE
90/91	UNKNOWN OWNER	03005	4-535-27	TAX: 18.45
91/92	UNKNOWN OWNER	03273	4-535-27	PEN: 18.48
92/93	UNKNOWN OWNER	03177	4-535-27	TOTAL: 36.93
DESCRIP: T9N R45E S26 B.1 L.23 BELMONT TOWNSITE 1,250 SQ FT ROS#288445				
90/91	UNKNOWN OWNER	03006	4-536-01	TAX: 53.74
91/92	UNKNOWN OWNER	03274	4-536-01	PEN: 28.72
92/93	UNKNOWN OWNER	03178	4-536-01	TOTAL: 82.46
DESCRIP: T9N R45E S26 B.18 L.1 BELMONT TOWNSITE 5,651 SQ FT (PER 1879 MAP BK B SURVEYS PG 349 90/91 TAX ROLL) ROS#288445				
90/91	UNKNOWN OWNER	03007	4-536-03	TAX: 25.11
91/92	UNKNOWN OWNER	03275	4-536-03	PEN: 20.51
92/93	UNKNOWN OWNER	03179	4-536-03	TOTAL: 45.62
DESCRIP: T9N R45E S26 B.18 L.3 BELMONT TOWNSITE 2,838 SQ FT ROS#288445				
90/91	UNKNOWN OWNER	03008	4-536-04	TAX: 25.67
91/92	UNKNOWN OWNER	03276	4-536-04	PEN: 20.76
92/93	UNKNOWN OWNER	03180	4-536-04	TOTAL: 46.43
DESCRIP: T9N R45E S26 B.18 L.4 BELMONT TOWNSITE 2,691 SQ FT ROS#288445				
90/91	UNKNOWN OWNER	03009	4-536-05	TAX: 55.05
91/92	UNKNOWN OWNER	03277	4-536-05	PEN: 28.12
92/93	UNKNOWN OWNER	03181	4-536-05	TOTAL: 83.17
DESCRIP: T9N R45E S26 B.18 L.5 BELMONT TOWNSITE 7,777 SQ FT +OR- ROS#28844				
5				
90/91	UNKNOWN OWNER	03010	4-536-09	TAX: 37.52
91/92	UNKNOWN OWNER	03278	4-536-09	PEN: 23.64
92/93	UNKNOWN OWNER	03182	4-536-09	TOTAL: 61.16
DESCRIP: T9N R45E S26 B.18 L.9 BELMONT TOWNSITE 5,000 SQ FT ROS#288445				
90/91	UNKNOWN OWNER	03011	4-536-10	TAX: 74.82
91/92	UNKNOWN OWNER	03279	4-536-10	PEN: 33.66
92/93	UNKNOWN OWNER	03183	4-536-10	TOTAL: 108.48
DESCRIP: T9N R45E S26 B.18 L.10 BELMONT TOWNSITE 10,000 SQ FT ROS#288445				
90/91	UNKNOWN OWNER	03012	4-536-11	TAX: 39.62
91/92	UNKNOWN OWNER	03280	4-536-11	PEN: 24.08
92/93	UNKNOWN OWNER	03184	4-536-11	TOTAL: 63.70
DESCRIP: T9N R45E S26 B.18 L.11 BELMONT TOWNSITE 5,400 SQ FT ROS#288445				
90/91	UNKNOWN OWNER	03013	4-536-12	TAX: 22.80
91/92	UNKNOWN OWNER	03281	4-536-12	PEN: 19.99
92/93	UNKNOWN OWNER	03185	4-536-12	TOTAL: 42.79
DESCRIP: T9N R45E S26 B.18 L.12 BELMONT TOWNSITE 2,500 SQ FT ROS#288445				
90/91	UNKNOWN OWNER	03014	4-537-04	TAX: 147.14
91/92	UNKNOWN OWNER	03282	4-537-04	PEN: 53.79
92/93	UNKNOWN OWNER	03186	4-537-04	TOTAL: 200.93
DESCRIP: T9N R45E S26 B.17 L.4 BELMONT TOWNSITE 18,283 SQ FT +OR- ROS#2884				
45				

DISTRICT 5.0

OUTSIDE

YEAR	OWNERS NAME	ROLL#	PARCEL#	TAXES DUE
90/91	UNKNOWN OWNER	03015	4-552-03	TAX: 174.61
91/92	UNKNOWN OWNER	03283	4-552-03	PEN: 57.91
92/93	UNKNOWN OWNER	03187	4-552-03	TOTAL: 232.52
DESCRIP: T9N R45E S26 B.9 L.2 BELMONT TOWNSITE 1.3148 AC ROS#288445				
90/91	UNKNOWN OWNER	03018	4-553-03	TAX: 139.96
91/92	UNKNOWN OWNER	03286	4-553-03	PEN: 48.39
92/93	UNKNOWN OWNER	03188	4-553-03	TOTAL: 188.35
DESCRIP: T9N R45E S26 B.8 L.3 BELMONT TOWNSITE 24,396 SQ FT +OR-- ROS#288445				
90/91	UNKNOWN OWNER	03004	4-555-06	TAX: 30.86
91/92	UNKNOWN OWNER	03272	4-555-06	PEN: 21.89
92/93	UNKNOWN OWNER	03189	4-555-06	TOTAL: 52.75
DESCRIP: T9N R45E S26 B.2 L.9 BELMONT TOWNSITE 4,200 SQ FT ROS#288445				
90/91	UNKNOWN OWNER	03021	4-574-09	TAX: 19.08
91/92	UNKNOWN OWNER	03289	4-574-09	PEN: 16.98
92/93	UNKNOWN OWNER	03191	4-574-09	TOTAL: 36.06
DESCRIP: T9N R45E S26 B.13 L.5 BELMONT TOWNSITE 6,000 SQ FT F#288445				
90/91	UNKNOWN OWNER	03022	4-577-06	TAX: 199.45
91/92	UNKNOWN OWNER	03290	4-577-06	PEN: 110.81
92/93	UNKNOWN OWNER	03192	4-577-06	TOTAL: 310.26
DESCRIP: T9N R45E S26 B.14 L.3-7 BELMONT TOWNSITE 11,136 SQ FT F#288445				
90/91	UNKNOWN OWNER	03027	4-591-03	TAX: 565.14
91/92	UNKNOWN OWNER	03295	4-591-03	PEN: 169.01
92/93	UNKNOWN OWNER	03193	4-591-03	TOTAL: 734.15
DESCRIP: T9N R45E S25 & 26 B.20 ALL OF 1,742,400 SQ FT (40 ACRES) BELMONT TOWNSITE F#288445				
90/91	UNKNOWN OWNER	03016	4-601-01	TAX: 2,333.27
91/92	UNKNOWN OWNER	03284	4-601-01	PEN: 789.16
92/93	UNKNOWN OWNER	03194	4-601-01	TOTAL: 3,122.43
DESCRIP: T9N R45E S26 B.9 L.1 BELMONT TOWNSITE 1.9472 AC F#288445				
90/91	UNKNOWN OWNER	03019	4-601-03	TAX: 44.41
91/92	UNKNOWN OWNER	03287	4-601-03	PEN: 25.56
92/93	UNKNOWN OWNER	03195	4-601-03	TOTAL: 69.97
DESCRIP: T9N R45E S26 B.8 L.5 BELMONT TOWNSITE 6,050 SQ FT F#288445				
90/91	UNKNOWN OWNER	03017	4-601-05	TAX: 445.01
91/92	UNKNOWN OWNER	03285	4-601-05	PEN: 146.09
92/93	UNKNOWN OWNER	03196	4-601-05	TOTAL: 591.10
DESCRIP: T9N R45E S26 B.10 BELMONT TOWNSITE 24.05 AC F#288445				
90/91	WILKINSON, WESLEY D	03073	10-431-03	TAX: 338.04
91/92	WILKINSON, WESLEY D	03337	10-431-03	PEN: 104.53
92/93	WILKINSON, WESLEY D	03235	10-431-03	TOTAL: 442.57
DESCRIP: T14N R43E S32-F#66856 PARCEL 3 5 ACRES				

The United States of America,

To all to whom these presents shall come, Greeting:

CERTIFICATE

No. 24

Whereas D. C. McComrey, District Judge of the County of Nevada, in trust for the several use and benefit of the occupants of the Township of Belmont, in said County and State according to their respective interests by virtue of the Act of March 2^d 1867, entitled "An Act for the relief of the inhabitants of Nevada and Texas upon the Public Lands" has deposited in the General Land Office of the United States a Certificate of the Register of the Land Office at Eureka, Nevada whereby it appears that full payment has been made by the said D. C. McComrey, District Judge as aforesaid, in trust as aforesaid

according to the provisions of the Act of Congress of the 24th of April, 1820, entitled "An Act making further provision for the sale of the Public Lands," for the South West quarter of the North West quarter of Section twenty five and the East half of the North East quarter and the North West quarter of the South East quarter of Section twenty six, in Township nine North, of Range forty five East, in the district of Nevada subject to sale at Eureka, Nevada containing one hundred and fifty acres and eight hundredths of an acre

according to the Official Plat of the Survey of the said Lands, returned to the General Land Office by the Surveyor General, which said Tract has been purchased by the said D. C. McComrey, District Judge as aforesaid in trust as aforesaid

Now know ye, That the United States of America, in consideration of the premises, and in conformity with the several Acts of Congress in such case made and provided, have given and granted, and by these presents do give and grant unto the said D. C. McComrey, District Judge as aforesaid in trust as aforesaid

and to his successors heirs, the said Tract above described: To have and to hold the same, together with all the rights, privileges, immunities, and appurtenances, of whatsoever nature, thereto belonging, unto the said D. C. McComrey, District Judge as aforesaid, in trust as aforesaid and to his successors and assigns, in trust as aforesaid. No title shall be hereby acquired to any mine of gold, silver, tin, copper or to any valid mining claim or possession held under existing laws of Congress: this purpose, and rights in ditches and reservoirs used in connection with such water rights as may be recognized and acknowledged by the local customs, laws, and decisions of courts, and also subject to the right of the proprietor of a vein or lode to extract and remove his ore therefrom, should the same be found to penetrate or intersect the premises hereby granted, as provided by law.

In testimony whereof, J. Rutherford B. Hayes, President of the United States of America, have caused these letters to be made Patent, and the Seal of the General Land Office to be hereunto affixed.

Given under my hand, at the City of Washington, the thirtieth day of July, in the year of our Lord one thousand eight hundred and seventy eight, and of the Independence of the United States three hundred and third



BY THE PRESIDENT: R. B. Hayes

By W. H. Crook, Secretary.
S. H. Clark, Recorder of the General Land Office.

MINUTES FROM BELMONT TOWN ADVISORY BOARD TELECONFERENCE MEETING APRIL 24, 2013

Meeting called to order by Bud Perchetti.

Present: Bud Perchetti, Donna Motis, - By Phone: Janice Berard, Dana Holbrook, Tay Schuff.

General Public Comment: None.

Discussion and deliberation regarding County property parcels # 004-577-06, 004-555-06, 004-591-03. Donna made a motion to request the Board of Nye County Commissioners remove from the Nye County Treasurer's Trust Property Sale on May 6, 2013 parcel numbers 004-577-06, 004-555-06, and 004-591-03 and those parcels be transferred to the Town of Belmont for public use, the debt of penalties and interest be forgiven and future property taxes not be assessed. Motion was seconded by Dana. Discussion: Tay stated this would be good for the town with Dana and Janice agreeing. Bud called for the vote: Buddy – yes, Donna – yes, Janice – yes, Tay – yes, Dana – yes. Motion passes. General Public Comment (second): Keith Boni asked why we wanted these three parcel for town use. Parcel 04-555-06 has town water lines running under the property, 04-555-06 has the firehouse fuel tank and parking, and 004-591-03 was property the county was to have given Belmont years ago for a park. No other comments.

Meeting adjourned.

DLM

SECTION 2

- A. Applicable laws to CLGF authority and rights of citizens. (Pages 1 – 4)
 - i. NRS 354.105 – 107
 - ii. NRS 360.291
- B. Applicable laws regarding unincorporated towns. (Pages 6 – 7)
 - i. NRS 269.520
 - ii. NRS 269.535 – 555
 - iii. NRS 269.615
- C. Applicable laws regarding local governments. (Pages 9 – 10)
 - i. NRS 354.474
 - ii. NRS 354.655
 - iii. NRS 234.250
- D. Nye County Code § 2.20, Belmont Advisory Board (Pages 12 - 15)
 - i. Advisory board is NOT a town advisory board.
 - ii. Nowhere in Nye County Code § 2.20 is the word “town” used. “Community” is used to describe Belmont.
 - iii. Nowhere in Nye County Code § 2.20 is there a reference to the unincorporated town government law or NRS 269.

Section A: Applicable laws regarding CLGF authority and rights of citizens.

COMMITTEE ON LOCAL GOVERNMENT FINANCE

NRS 354.105 Creation; appointment of members; terms; vacancies; Chair and Vice Chair; meetings; quorum; allowances and expenses; administrative support.

1. The Committee on Local Government Finance, consisting of 11 members, is hereby created.
 2. The following associations shall each appoint three members to serve on the Committee: (a) Nevada League of Cities; (b) Nevada Association of County Commissioners; and (c) Nevada Association of School Boards.
 3. The Nevada State Board of Accountancy shall appoint two members to serve on the Committee.
 4. Each appointment must be for a term of 3 years, and each member appointed may be reappointed to additional terms.
 5. A vacancy must be filled as soon as practicable by the appointing authority of the person who vacated the seat.
 6. If any of the associations listed in subsection 2 cease to exist, the appointments required by subsection 2 must be made by the association's successor in interest or, if there is no successor in interest, one each by the other appointing authorities.
 7. The members of the Committee shall elect by majority vote a member as Chair and another member as Vice Chair, who shall serve for terms of 3 years or until their successors are elected.
 8. The Committee shall meet not less than twice per year and may meet at other times upon the call of the Chair or a majority of the members of the Committee.
 9. A majority of the members of the Committee constitutes a quorum, and a quorum may exercise all the power and authority conferred on the Committee.
 10. Members of the Committee serve without compensation, except that for each day or portion of a day during which a member of the Committee attends a meeting of the Committee or is otherwise engaged in the business of the Committee, the member is entitled to receive the per diem allowance and travel expenses provided for state officers and employees generally.
 11. The Department of Taxation shall provide administrative support to the Committee.
- (Added to NRS by [2001, 1793](#); A [2015, 723](#))

NRS 354.107 Regulations.

1. The Committee on Local Government Finance may adopt such regulations as are necessary for the administration of this chapter.
 2. The Committee on Local Government Finance shall adopt regulations prescribing the format of the financial statement posted on the Internet website of a city or county pursuant to [NRS 244.225](#), [268.030](#) and [354.210](#).
 3. Any regulations adopted by the Committee on Local Government Finance must be adopted in the manner prescribed for state agencies in [chapter 233B](#) of NRS.
- (Added to NRS by [2001, 2317](#); A [2011, 3579](#))

NRS 354.472 Purposes of Local Government Budget and Finance Act.

1. The purposes of NRS 354.470 to 354.626, inclusive, are:
 - (a) To establish standard methods and procedures for the preparation, presentation, adoption and administration of budgets of all local governments.
 - (b) To enable local governments to make financial plans for programs of both current and capital expenditures and to formulate fiscal policies to accomplish these programs.
 - (c) To provide for estimation and determination of revenues, expenditures and tax levies.
 - (d) To provide for the control of revenues, expenditures and expenses in order to promote prudence and efficiency in the expenditure of public money.
 - (e) To provide specific methods enabling the public, taxpayers and investors to be apprised of the financial preparations, plans, policies and administration of all local governments.
2. For the accomplishment of these purposes, the provisions of NRS 354.470 to 354.626, inclusive, must be broadly and liberally construed.
(Added to NRS by 1965, 725; A 1971, 1012, 1340; 1981, 1758; 2001, 1795; 2005, 576; 2011, 1689; 2013, 2711)

These statutes create the Committee for Local Government Finance and provide specific rights for the public so we may be apprised of the financial preparations, plans, policies and administration of all local governments.

RIGHTS AND RESPONSIBILITIES OF TAXPAYERS

NRS 360.2905 Citation of NRS 360.291. NRS 360.291 may be cited as the Taxpayers' Bill of Rights. (Added to NRS by 1991, 1579)

NRS 360.291 Taxpayers' Bill of Rights

1. The Legislature hereby declares that each taxpayer has the right:
 - a) To be treated by officers and employees of the Department with courtesy, fairness, uniformity, consistency and common sense.
 - b) To a prompt response from the Department to each communication from the taxpayer.
 - c) To provide the minimum documentation and other information as may reasonably be required by the Department to carry out its duties.
 - d) To written explanations of common errors, oversights and violations that taxpayers experience and instructions on how to avoid such problems.
 - e) To be notified, in writing, by the Department whenever its officer, employee or agent determines that the taxpayer is entitled to an exemption or has been taxed or assessed more than is required by law.
 - f) To written instructions indicating how the taxpayer may petition for:
 - 1) An adjustment of an assessment;
 - 2) A refund or credit for overpayment of taxes, interest or penalties; or
 - 3) A reduction in or the release of a bond or other form of security required to be furnished pursuant to the provisions of this title that are administered by the Department.
 - g) Except as otherwise provided in NRS 360.236 and 361.485, to recover an overpayment of taxes promptly upon the determination of such an overpayment.
 - h) To obtain specific advice from the Department concerning taxes imposed by the State.
 - i) In any meeting with the Department, including an audit, conference, interview or hearing:
 - 1) To an explanation by an officer, agent or employee of the Department that describes the procedures to be followed and the taxpayer's rights thereunder;
 - 2) To be represented by himself or herself or anyone who is otherwise authorized by law to represent the taxpayer before the Department;
 - 3) To make an audio recording using the taxpayer's own equipment and at the taxpayer's own expense; and
 - 4) To receive a copy of any document or audio recording made by or in the possession of the Department relating to the determination or collection of any tax for which the taxpayer is assessed, upon payment of the actual cost to the Department of making the copy.
 - j) To a full explanation of the Department's authority to assess a tax or to collect delinquent taxes, including the procedures and notices for review and appeal that are required for the protection of the taxpayer. An explanation which meets the requirements of this section must also be included with each notice to a taxpayer that an audit will be conducted by the Department.
 - k) To the immediate release of any lien which the Department has placed on real or personal property for the nonpayment of any tax when:
 - 1) The tax is paid;
 - 2) The period of limitation for the collecting the tax expires;

- 3) The lien is the result of an error by the Department;
 - 4) The Department determines that the taxes, interest and penalties are secured sufficiently by a lien on the property;
 - 5) The release or subordination of the lien will not jeopardize the collection of the taxes, interest and penalties;
 - 6) The release of the lien will facilitate the collection of the taxes, interest and penalties; or
 - 7) The Department determines that the lien is creating an economic hardship.
- l) To the release or reduction of a bond or other form of security required to be furnished pursuant to the provisions of this title by the Department in accordance with applicable statutes and regulations.
 - m) To be free from investigation and surveillance by an officer, agent or employee of the Department for any purpose that is not directly related to the administration of the taxes administered by the Department.
 - n) To be free from harassment and intimidation by an officer, agent or employee of the Department for any reason.
 - o) To have statutes imposing taxes and any regulations adopted pursuant thereto construed in favor of the taxpayer if those statutes or regulations are of doubtful validity or effect, unless there is a specific statutory provision that is applicable.
2. The provisions of this title and title 57 of NRS and [NRS 244A.820, 244A.870 482.313](#) and [482.315](#) governing the administration and collection of taxes by the Department must not be construed in such a manner as to interfere or conflict with the provisions of this section or any applicable regulations.
 3. The provisions of this section apply to any tax administered, regulated and collected by the Department pursuant to the provisions of this title and title 57 of NRS and [NRS 244A.820, 244A.870, 482.313](#) and [482.315](#) and any regulations adopted by the Department related thereto.
(added to NRS by [1991, 1579](#); A [1997, 2595, 2600](#); [1999, 577, 2482](#); [2001, 1538](#); [2005, 487](#); [2005, 22nd Special Session, 126](#); [2009, 64](#))

This statute provides specific rights to the citizens and taxpayers of the State of Nevada.

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Section B: Applicable laws regarding unincorporated towns.

NRS 269.520 “Unincorporated town” defined. “Unincorporated town” or “town” means a specific unincorporated area within a county in which one or more governmental services are provided by the county in addition to those services provided in the general unincorporated area of the county, for which the residents of such area pay through ad valorem taxes or for which other revenue is secured from within the area.

(Added to NRS by [1975, 1345](#))

The definition of “Unincorporated town” and “town” have specific criteria for an entity to be considered to be an unincorporated town of town. The entity of the Belmont does not conform to any of these criteria.

NRS 269.535 Methods. An unincorporated town may be formed by means of an initiative petition of the residents of any specified unincorporated area within a county or by resolution of a board of county commissioners, pursuant to the procedure established by the Unincorporated Town Government Law.

(Added to NRS by [1975, 1346](#))

The only methods for forming an unincorporated town have never been used to form Belmont into an unincorporated town.

NRS 269.540 Initiative petition: Use; procedure; number of signatures required.

1. If the initiative petition method is followed, the procedures established by [NRS 295.085](#) to [295.125](#), inclusive, for the adoption of county ordinances by initiative petition shall be followed, subject to the criteria set forth in [NRS 269.545](#) and provided the petitions are signed by a number of registered voters of the area equal to 51 percent or more of the number of voters in such area who voted at the last preceding general election in the county, determined as nearly as is practicable from the voting records of the whole number of precincts within such area.

2. If the petitioners’ committee desires to place the question of formation on the ballot, without reference to the board of county commissioners, the initiative petition shall be signed by a number of voters of the area equal to 10 percent or more of the number of voters in such area who voted at the last preceding general election in the county, determined as provided in subsection 1.

(Added to NRS by [1975, 1346](#))

There has never been an initiative petition initiated by the property owners / residents / voters in Belmont. This method to form an unincorporated town has never been used for Belmont.

NRS 269.545 Initiative petition: Contents.

1. The initiative petition presented to the board or the question placed on the ballot, as provided in NRS

269.540, must contain a statement substantially as follows:

The undersigned declare their purpose to be the support of the concept of unincorporated town government, that they desire hereby to make provision for the supplying of one or more of the town services enumerated in NRS 269.575 and that they acknowledge the fact that the supplying of such service or services will require a special tax levy, the establishment of a user fee schedule or a combination of both.

2. The boundaries of such area sought to be brought within an unincorporated town area must be clearly designated and declared. The area encompassed must be contiguous.

3. The petition shall state whether the town advisory board is to be composed of three members or five members.

(Added to NRS by [1975, 1346](#); A [1979, 1167](#))

There has never been an initiative petition initiated by the property owners / residents / voters in Belmont. This method to form an unincorporated town has never been used for Belmont.

NRS 269.555 Formation of town by action of board; submission of question to voters.

Except as otherwise provided in NRS 269.563, the board may, by resolution adopted at a regular meeting, provide for submission of the question of the formation of an unincorporated town to the registered voters residing within the boundaries of the area proposed for the town at the next succeeding primary or general election. As a part of the question there must be included the statement that the affirmative vote carries with it the assent to be taxed for the service indicated in the board's resolution.

(Added to NRS by [1975, 1347](#); A [1993, 1046](#); [1995, 2178](#))

There has never been an resolution by the Nye County Board of County Commissioners to ask the property owners / residents / voters of Belmont if they wish to form an unincorporated town.. This method to form an unincorporated town has never been used for Belmont.

NRS 269.615 Audits. Audits of the records of unincorporated towns shall be conducted as part of the county audit.

(Added to NRS by [1975, 1349](#))

There are no audits of the financial records of the entity of Belmont. There are no financial records at all for the entity of Belmont.

Synopsis:

The entity of Belmont does not conform to any of these statutes related to an unincorporated town or ever having been formed as an unincorporated town.

1. *The Department of Taxation has stated that Belmont is an unincorporated town.*
2. *Even though the Department of Taxation states that Belmont is an unincorporated town, the Department has no records of the entity and does not require the entity to produce or provide any financial records.*
3. *Belmont purchased land in Nye County with funds from an undocumented budget from Nye County and the Department of Taxation refuses to address this issue.*
4. *Belmont is allowed to be considered as a tax-exempt entity even though there are no records that it legally exists.*

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Section C: Applicable laws regarding local governments.

NRS 354.474 Applicability to local governments; “local government” defined.

1. Except as otherwise provided in subsections 2 and 3, the provisions of [NRS 354.470 to 354.626](#), inclusive, apply to all local governments. For the purpose of [NRS 354.470 to 354.626](#), inclusive:

(a) “Local government” means every political subdivision or other entity which has the right to levy or receive money from ad valorem or other taxes or any mandatory assessments, and includes, without limitation, counties, cities, towns, boards, school districts and other districts organized pursuant to [chapters 244A, 318, 318A and 379](#) of NRS, [NRS 450.550 to 450.750](#), inclusive, and [chapters 474, 541, 543 and 555](#) of NRS, and any agency or department of a county or city which prepares a budget separate from that of the parent political subdivision.

(b) “Local government” includes:

(1) The Nevada Rural Housing Authority for the purpose of loans of money from a local government in a county whose population is less than 100,000 to the Nevada Rural Housing Authority in accordance with [NRS 354.6118](#). The term does not include the Nevada Rural Housing Authority for any other purpose.

(2) A regional authority formed pursuant to [NRS 315.7805](#) but, except as otherwise provided in subparagraph (1), does not include any other housing authority created by or pursuant to [chapter 315](#) of NRS.

2. An irrigation district organized pursuant to [chapter 539](#) of NRS shall fix rates and levy assessments as provided in [NRS 539.667 to 539.683](#), inclusive. The levy of such assessments and the posting and publication of claims and annual financial statements as required by [chapter 539](#) of NRS shall be deemed compliance with the budgeting, filing and publication requirements of [NRS 354.470 to 354.626](#), inclusive, but any such irrigation district which levies an ad valorem tax shall comply with the filing and publication requirements of [NRS 354.470 to 354.626](#), inclusive, in addition to the requirements of [chapter 539](#) of NRS.

3. An electric light and power district created pursuant to [chapter 318](#) of NRS shall be deemed to have fulfilled the requirements of [NRS 354.470 to 354.626](#), inclusive, for a year in which the district does not issue bonds or levy an assessment if the district files with the Department of Taxation a copy of all documents relating to its budget for that year which the district submitted to the Rural Utilities Service of the United States Department of Agriculture.

(Added to NRS by [1965, 726](#); A [1967, 937, 1387](#); [1969, 1390](#); [1971, 13, 1013, 1341](#); [1977, 539](#); [1979, 361](#); [1993, 1150](#); [1995, 815, 2553](#); [2005, 576](#); [2011, 1377, 1689, 2727](#); [2013, 2711](#); [2017, 1960, 2037, 2721](#))

The entity of Belmont does not conform to the definition of a local government.

The entity of Belmont cannot levy or receive money from ad valorem or other taxes or any mandatory assessments, see NRS 234.250(3).

The entity of Belmont does not and has never prepared a budget of any kind.

NRS 354.655 Definitions. As used in NRS 354.655 to 354.725, inclusive, unless the context requires otherwise:

1. “Basic function” means an activity of a local government for the purpose of accomplishing a primary service or function of the local government, including, without limitation, those services and functions relating to general governance, public safety, public works, public health, public welfare and judicial services or functions for which the local government is responsible.
2. “Commission” means the Nevada Tax Commission. 3. “Committee” means the Committee on Local Government Finance. 4. “Department” means the Department of Taxation.
5. “Executive Director” means the Executive Director of the Department.
6. “Fiscal watch” means the monitoring of a local government pursuant to a notice issued pursuant to subsection 1 of NRS 354.675.
7. “Holder” includes, without limitation, any owner or other person described in NRS 350.530, a trustee, guarantor, insurer and credit enhancer, and a bank that issues a letter of credit.
8. “Local government” means any local government subject to the provisions of the Local Government Budget and Finance Act.
9. “Technical financial assistance” means assistance provided by the Department to a local government, including, without limitation, assistance with developing budgets, reviewing contracts, analyzing cost allocations, debt management, feasibility analyses and revenue forecasting.
10. The words and terms defined in the Local Government Budget and Finance Act have the meanings ascribed to them in that act.

(Added to NRS by 1995, 141; A 1995, 1901; 1999, 1032, 2538; 2001, 1814; 2005, 1392; 2015, 724)

The entity of Belmont does not conform to the definition of a local government in NRS 354.474, therefore it does not conform to the definition of a local government in NRS 354.655.

NRS 234.250 Recording of plat of boundaries of local governments; changes in boundaries; restrictions on taxation for failure to comply.

1. In addition to any other requirement of law, each local government, as defined in NRS 354.474, shall record the original official plat with:
 - (a) The county recorder, the county clerk or the registrar of voters, and the county assessor of each county in which its territory or any part thereof is situated.
 - (b) The Department of Taxation.
2. All changes in boundaries made after the original recording of such plat must be recorded immediately with the offices with which copies of the original plat were recorded.
3. Until a local government complies with the requirements of subsections 1 and 2, it shall not levy or receive any ad valorem or other tax or any other mandatory assessment.
4. This section applies to all local governments receiving and expending funds on behalf of the public, regardless of their designation.

(Added to NRS by 1967, 990; A 1973, 1081; 1975, 1680; 1977, 536; 2001, 1756; 2003, 75)

The Department of Taxation refuses to respond and produced the recording of the mandated boundaries of the entity of Belmont as requested through the Nevada Public Records Act. The Department of Taxation has previously stated they have no records related to Belmont. Without this recording of the boundaries of a local government, the local government cannot meet the definition of a local government as defined in NRS 354.474.

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Section D: Nye County Code § 2.20, creating the Belmont Advisory Board.

1. Nye County Code does not create a “town advisory board”. This advisory board was created under NRS 244, not NRS 269 the unincorporated town government law.
2. Nye County Code never refers to the entity of Belmont as a “unincorporated town” or “town”, but refers to the entity as a “community”.
3. Nye County has never “formed” an unincorporated town for the area of Belmont.

Chapter 2.20

BELMONT ADVISORY BOARD

2.20.010: BOARD ESTABLISHED:

- A. There is established in and for the community of Belmont an advisory board, to advise the Board regarding the concerns of, and to assist the Board in the government of, that community.
- B. The Belmont Advisory Board shall consist of five (5) adults, at least eighteen (18) years of age, who are residents of, or who own homes in, the community of Belmont, who shall be appointed by the Board. For purposes of this Chapter, the community of Belmont is defined as that area which comprises Sections 25, 26 and 36, Township 9 North, Range 45 East M.D.B. & M. (Ord. 194 § 1, 1996)

2.20.020: DUTIES:

- A. The Belmont Advisory Board hereby created shall assist the Board in caring for and governing the community of Belmont, by acting as a liaison between the residents and property owners of Belmont and the Board.
- B. The Belmont Advisory Board also shall advise the Board on matters of importance to Belmont and the residents and property owners of that community. (Ord. 194 § 2, 1996)

2.20.030: TERMS OF MEMBERS:

- A. The Board shall appoint members to the Belmont Advisory Board, to initial terms as follows:
1. Two (2) members for a term of no more than one year; and
 2. Three (3) members for a term of more than one year but no more than two (2) years.

3. Each term must end on the first Monday in January of the appropriate year.

- B. As the initial terms expire, the Board shall appoint members for terms of two (2) years thereafter.
- C. The Board shall have the authority to remove any member of the Belmont Advisory Board, if the Board finds that his or her removal is in the best interest of the residents and/or property owners of Belmont.
- D. If the Board removes a member of the Belmont Advisory Board, the Board shall thereafter appoint a member to serve the unexpired term of the member so removed. (Ord. 194 § 3, 1996)

2.20.040: NOTICE AND INFORMATION TO BE PROVIDED TO BOARD:

- A. The Board will consult with the Belmont Advisory Board on matters relating to Belmont and will give advance notice to the Belmont Advisory Board concerning items relating to that community which will be on the Board's agenda.
- B. The Board shall notify the Belmont Advisory Board of special projects or improvements pending and relating to such community and shall provide information thereon, including, but not limited to, commencement dates, completion dates and the scope of the work to be performed or the extent of the services to be supplied. (Ord. 194 § 4, 1996)

2.20.050: PARTICIPATION IN BUDGET AND ORDINANCES FOR BELMONT:

- A. The Board shall solicit the advice of the Belmont Advisory Board in the preparation of the tentative budgets for the County, as they may relate to expenditures designated for the community of Belmont.
- B. The Board will allow the Belmont Advisory Board to recommend ordinances and codes

deemed necessary for that **community**; provided, however, that if the subject matter covered is the subject of an existing County ordinance, any ordinance adopted for Belmont may not be less stringent than the County ordinance. (Ord. 194 § 5, 1996)

2.20.060: BYLAWS FOR INTERNAL GOVERNANCE:

The Belmont Advisory Board shall establish bylaws for **community** meetings and other matters of internal governance. (Ord. 194 § 6, 1996)

SECTION 3

- A. Public records request, dated September 30, 2021, to Nye County for the records showing that Belmont had been formed as an unincorporated town in accordance with NRS 269. Nye County responded back on October 8, 2021 that it has no records responsive to the request. (Pages 1 – 3)
- i. There are no documents or records to show that Belmont is an unincorporated town, in accordance with NRS 269, the Unincorporated Town Government Law.
 - ii. The Department of Taxation maintains that Belmont is an unincorporated town, but has no documentation to support this.
- B. Public records request, dated October 4, 2021, to Nevada Department of Taxation regarding the taxes associated with the unincorporated town of Belmont as mandated in NRS 269. The records request also asked for the plat of the boundaries of the local government of Belmont mandated in NRS 234.250. A copy of the public records request to the Department of Taxation from May 19, 2020 is included to verify at that time the Department has no records associated with Belmont. (Pages 5 – 10)
- i. The partial response to the records request shows that there are no records of taxes for Belmont as would be mandated IF it were to be an unincorporated town.
 - ii. NRS 239.0107 mandates that a governmental entity must respond no later than the end of the fifth business day after they receive a request for public records.
 - iii. NRS 239.0107(1)(b) mandates that if a governmental entity does not have legal custody and control of a public book or record, they must provide, in writing, the person making the request notice that they do not have legal custody and control of the public book or record.
 - iv. Since the Department stated in May of 2020 that they have no records related to Belmont it should not have been difficult to provide the notice that they do not have a copy of the mandated plat of the boundary of the local government of Belmont. Because this plat does not exist.
 - v. NRS 234.250 clearly states that the requirement for the recording of the boundary plat of all local governments, as defined in NRS 354.474, applies to all local governments and that if a local government does not comply with this requirement, it shall not levy or receive any ad valorem or other tax or any mandatory assessment. (Section 2, pages 9 – 10)
 - vi. As has been presented in the petition for the advisory opinion, the secretary for the Belmont board stated that they paid for the properties with funds from a budget that Nye County had provided to them. (Section 1, page 39).



Neal Jones <njones14791@gmail.com>

Online Form Submittal: Public Records Request

1 message

noreply@civicplus.com <noreply@civicplus.com>
To: njones14791@gmail.com

Thu, Sep 30, 2021 at 4:55 PM

Public Records Request

Today's Date	September 30, 2021
First Name	Neal
Last Name	Jones
Business name (optional)	Field not completed.
Email	njones14791@gmail.com
Phone	7753132527
Address	P.O. Box 5053
City	Reno
State	Nevada
Zip	89513
Description of Records Requested	Looking for a copy of the NRS 269.555 Nye County BoCC resolution or the NRS 269.540 Initiative petition used to "form" the unincorporated Town of Belmont, in accordance with the NRS 269 Unincorporated Town Government Law. Please provide a copy of these documents. Thank you.
Additional Information	Field not completed.
Add a file (optional)	Field not completed.

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STATE OF NEVADA
Public Records Request

Deliver, Mail, or Fax to:
 Nevada Department of Taxation
 1550 College Parkway
 Carson City, NV 89706

Email to: ecollings@tax.state.nv.us

Date of Request	October 4, 2021
Requestor Contact Information	
Name:	Neal Jones
Organization:	
Address:	P.O. Box 5053
City, State, Zip:	Reno, Nevada 89513-5053
Phone:	775-313-2527
E-mail:	njones14791@gmail.com

Records Requested:

Check one: Paper copies Electronic copies Certified copies Inspection (in person)

Please be specific and include as much detail as possible regarding the records you are requesting.

1) Nevada Department of Taxation advisory opinion 21-013, dated September 2, 2021, stated that Belmont, Nye County, Nevada was an unincorporated town in accordance with the Unincorporated Town Government Law (UTGL) (NRS 269).

The advisory opinion stated that Nye County had “formed” Belmont.

In order to conform to the methods (NRS 269.535) to “form” an unincorporated town in accordance with the UTGL there needs to be either a NRS 269.555 resolution by the Nye County Board of County Commissioners (BoCC) or a NRS 269.540 initiative petition presented to the BoCC. Each of these methods require that the formation of this unincorporated town requires the acknowledgement and creation of a tax for the town services enumerated in the petition or resolution.

Please provide the most current tax rates and amounts collected, in the past 10 years, in accordance with the formation of the unincorporated town of Belmont, Nye County, Nevada, according to the UTGL.

2) Additionally, advisory opinion 21-013 declared that Belmont “remains a “local government” for the purposes of NRS 354.474.” NRS 234.250(1)(b) mandates that each local government, as defined in NRS 354.474, shall record the official plat of its boundaries with the Department of Taxation. This mandate applies to all local governments.

Please provide a copy of the plat of the boundaries for the Town of Belmont recorded with the Department of Taxation and when this plat was recorded.

Thank you.

To complete an estimate, the agency will need the following information:

<input type="checkbox"/> I will pick up	<input type="checkbox"/> Please FedEx <i>Fed Ex billing number:</i>	<input type="checkbox"/> Please send USPS	<input checked="" type="checkbox"/> E-mail (if format allows) njones14791@gmail.com
---	--	---	--

Statement

I understand there is a charge for copies of public records. I understand I will receive a written estimate for production of the records indicated above if the estimated cost is expected to be over \$25.00, which I will be required to pay in full prior to inspection or reproduction. Materials will be held for 30 days.

Requester Signature		Signature
----------------------------	--	-----------



Neal Jones <njones14791@gmail.com>

Public Records request - Department of Taxation

4 messages


Neal Jones <njones14791@gmail.com>

Mon, Oct 4, 2021 at 6:05 PM

To: tpio@tax.state.nv.us, "Eden C. Collings" <ecollings@tax.state.nv.us>

Public Information Officer
Nevada Department of Taxation

Please find attached a public records request for records related to the unincorporated town of Belmont, Nye County, Nevada.
Please advise if there are any questions or issues with the request.
Thank you.

 **Public Records Request DTax 2021-10-04.pdf**
733K**Eden C. Collings** <ecollings@tax.state.nv.us>

Fri, Oct 15, 2021 at 1:18 PM

To: Neal Jones <njones14791@gmail.com>

Good Afternoon,

The Department has received your public records request. I am currently working on your records request and will have a response to you on or before 10/22/2021.

Thank you,

Eden Collings

Public Information Officer

Nevada Department of Taxation

1550 College Parkway

Carson City, NV 89706

Email: ecollings@tax.state.nv.us**ALL PUBLIC RECORDS REQUESTS MUST BE SUBMITTED ON THE REQUEST FORM FOUND [HERE](#).****CONFIDENTIALITY STATEMENT:**

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[Quoted text hidden]

Eden C. Collings <ecollings@tax.state.nv.us>

Thu, Oct 21, 2021 at 10:46 AM

To: Neal Jones <njones14791@gmail.com>

Good morning Mr. Jones,

After review of your records request, the Department is unable to provide you with the most current tax rates and amounts collected for the past 10 years for the unincorporated town of Belmont, Nye County Nevada. The reason being is that the unincorporated town of Belmont is not a taxing unit and is not listed in the annual Red Book. Historically, the town of Belmont has not been listed in the RedBooks. I would suggest that you work with Nye County and possibly even the County Assessor's Office to see if you could get further information. They would know which parcels are located within the unincorporated town of Belmont, and the amount of property taxes collected historically for those parcels.

Here is [the link to the Annual Redbooks](#) which are certified tax rates for Nevada.

Please let me know if you have any additional questions.

Eden Collings

Public Information Officer

Nevada Department of Taxation

1550 College Parkway

Carson City, NV 89706

Email: ecollings@tax.state.nv.us

CONFIDENTIALITY STATEMENT:

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From: Neal Jones <njones14791@gmail.com>

Sent: Monday, October 4, 2021 6:06 PM

To: Tax-Public Information Officer <tpio@TAX.STATE.NV.US>; Eden C. Collings <ecollings@tax.state.nv.us>

Subject: Public Records request - Department of Taxation

Public Information Officer

[Quoted text hidden]

Neal Jones <njones14791@gmail.com>
To: "Eden C. Collings" <ecollings@tax.state.nv.us>

Thu, Oct 21, 2021 at 11:54 AM

Thank you Ms. Collins.

The public records request I submitted asked for the plat of the boundaries for the local government of the town of Belmont as is mandated by NRS 234.250(1)(b) to be recorded with the Department of Taxation for all local governments meeting the definition of "local government" in NRS 354.474.

Can you please provide a proper response to this public records request in accordance with NRS 239.0107?

Thank you.

Neal Jones

[Quoted text hidden]



STATE OF NEVADA
Public Records Request

Deliver, Mail, or Fax to:
 Nevada Department of Taxation
 1550 College Parkway
 Carson City, NV 89706

Email to: ecollings@tax.state.nv.us

Date of Request	May 19, 2020
Requestor Contact Information	
Name:	Neal Jones
Organization:	Self
Address:	P.O. Box 5053
City, State, Zip:	Reno, Nevada 89513-5053
Phone:	775-313-2527
E-mail:	Njones14791@gmail.com

Records Requested:

Check one: Paper copies Electronic copies Certified copies Inspection (in person)

Please be specific and include as much detail as possible regarding the records you are requesting.

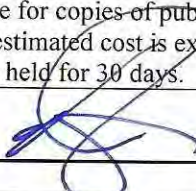
I am requesting any Department of Taxation (DTax) records related to the local governments of the Town of Belmont and/or the Belmont Town Advisory Board in Nye County, Nevada. DTax records including, but not limited to budgets, audits, any exemptions for these local governments from certain requirements of the Local Government Budget and Finance Act (NRS 354), etc.

To complete an estimate, the agency will need the following information:

<input type="checkbox"/> I will pick up	<input type="checkbox"/> Please FedEx <i>Fed Ex billing number:</i>	<input type="checkbox"/> Please send USPS	<input checked="" type="checkbox"/> E-mail (if format allows)
---	--	---	---

Statement

X I understand there is a charge for copies of public records. I understand I will receive a written estimate for production of the records indicated above if the estimated cost is expected to be over \$25.00, which I will be required to pay in full prior to inspection or reproduction. Materials will be held for 30 days.

Requester Signature	 Signature
----------------------------	--

Office Use Only

Request status:		Estimate:	
Date	Request received	Estimate:	\$ _____
_____	Receipt acknowledgement issued	Date deposit received	_____
_____	Request filled	Actual (if different):	\$ _____
_____	Estimated completion	Date final payment received	_____
_____	Estimate provided	Completed by	_____
_____	Request denied in whole		
_____	Other:		

*Retain request form for 90 days following completing of request.
 RDA 2009047*



Neal Jones <njones14791@gmail.com>

Public Records Request

5 messages

Neal Jones <njones14791@gmail.com>
To: ecollings@tax.state.nv.us

Tue, May 19, 2020 at 6:12 AM

Ms. Collings

Please find attached a public records request.
Please feel free to contact me if you have any questions or concerns.
Thank you

Neal Jones

 **Public Records Request DTax 2020-05-19.pdf**
403K

Eden C. Collings <ecollings@tax.state.nv.us>
To: Neal Jones <njones14791@gmail.com>

Tue, May 19, 2020 at 11:47 AM

Good Morning,

The Department does not have any records regarding the Town of Belmont, Nye County. My best suggestion is that you contact Nye County as they may be able to assist you in what you are looking for.

Thank you,

Eden Collings

Public Information Officer

Nevada Department of Taxation

1550 College Parkway

Carson City, NV 89706

Email: ecollings@tax.state.nv.us

ALL PUBLIC RECORDS REQUESTS MUST BE SUBMITTED ON THE REQUEST FORM FOUND [HERE](#).**CONFIDENTIALITY STATEMENT:**

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[Quoted text hidden]

Neal Jones <njones14791@gmail.com>
To: "Eden C. Collings" <ecollings@tax.state.nv.us>

Thank you for your quick response.
My request was for information regarding the Town of Belmont as well as the Belmont Town Advisory Board.
When you say the Department has no records of the Town of Belmont, does that include the NRS 269 Town Advisory Board for the town as well?
Thanks for your assistance

Neal Jones
[Quoted text hidden]

Eden C. Collings <ecollings@tax.state.nv.us>
To: Neal Jones <njones14791@gmail.com>

Thu, May 21, 2020 at 3:55 PM

Good Afternoon,

The Town of Belmont is an unincorporated town in the county of Nye, I would recommend that you inquire with the Board of County Commissioners as they may be a part of the unincorporated Nye County. We have no records for the Town of Belmont.

[Quoted text hidden]

Neal Jones <njones14791@gmail.com>
To: "Eden C. Collings" <ecollings@tax.state.nv.us>

Thu, May 21, 2020 at 3:59 PM

Thank you, I appreciate your help.

Neal
[Quoted text hidden]



Pupil Centered Funding Plan (PCFP)

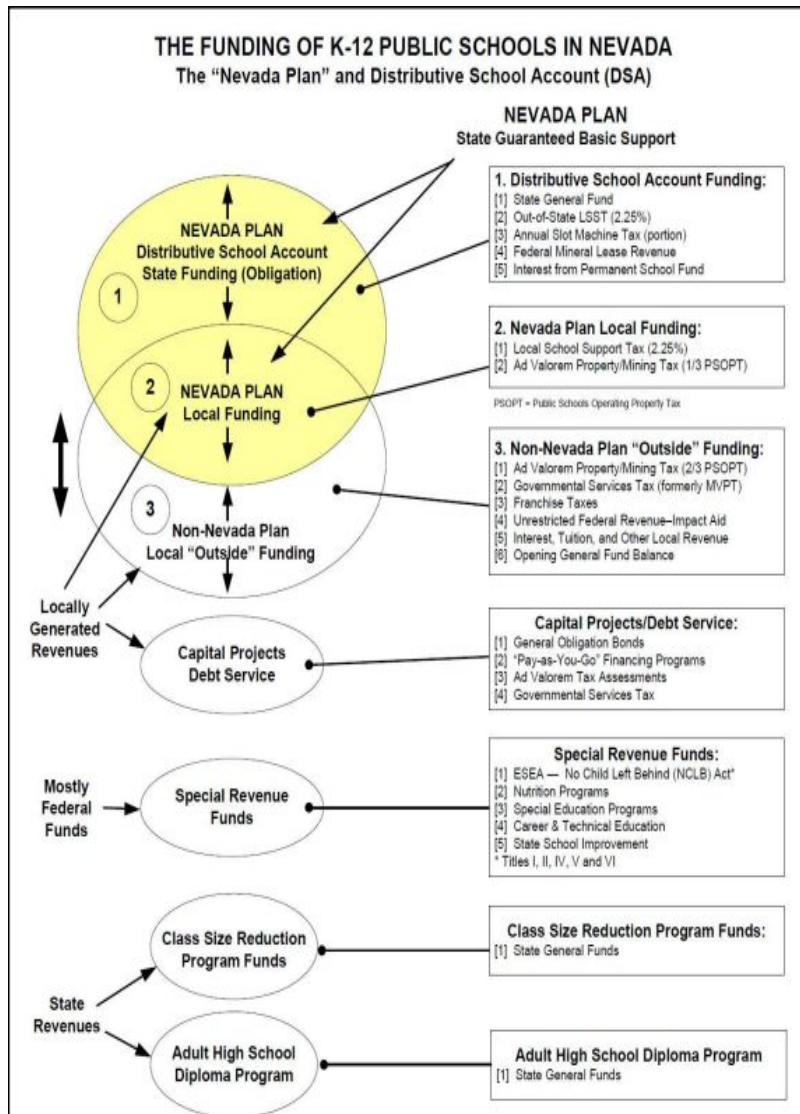
**An overview of SB 543 from the 2019 NV Legislative Session and
changes**

Presented to the Committee on Local Government Finance November 9, 2021

Jim McIntosh

Paul Johnson

BACKGROUND - THE NEVADA PLAN (1967-2021)



- Old mechanism for funding education statewide
- Formula for allocation not spending
- Provided a uniform (by county) per-pupil “guarantee” funded through state and local taxes
- Over time had become incredibly complex
- Did not provide funding for weighted, or at-risk, programs (i.e. English Learners, GATE, etc.)
- Separation of “State” and “Local” revenue (created confusion during legislative sessions)
- Per pupil amount could go up while total sources went down???

PUPIL CENTERED FUNDING PLAN (PCFP) 2022 -

80th Legislative Session: Senate Bill 543 (2019)

81st Legislative Session: Senate Bill 439 (2021)

- Amended provisions of SB 543
 - 12% instead of 16.6% **budgeted** ending fund balance exempt from bargaining
 - 16.6% fund balance cap based on **budgeted** instead of **actual** expenditures
 - Removed special education from weights
 - Removed “small” school adjustment references and replaced with “district size” adjustment
 - Includes minimum expenditure requirement

WHY MOVE TO PUPIL-CENTERED FUNDING?

Equity

- All students have access to needed resources

Transparency

- Clear understanding of how public resources are allocated and why

Accountability

- Reporting to show how funding is used to improve student outcomes

Flexibility

- Districts and schools to make targeted decisions based on demographics

LEGISLATIVE INTENT

It is the Legislative intent that the statewide base per-pupil funding amount should, to the extent practicable, increase each year by not less than inflation.

Note: This does not guarantee that funding will keep pace with rising costs of school districts (i.e. hyperinflation)

MOVING TO PUPIL CENTERED FUNDING PLAN (PCFP)

1

**Create State
Education
Fund**

2

**Create
Education
Stabilization
Account**

3

**Replace NV
Plan with the
Pupil-Centered
Funding Plan**

4

**Commission on
School Funding**

5

**Enhanced
Reporting and
Accountability**

1

STATE EDUCATION FUND

- Special revenue fund for specifically for education and PCFP
- Funding for education stays in education
- ALL material revenues – local and state go directly into the State Education Fund
- Excludes federal revenue
- Increases by inflation and enrollment growth
- No more basic support guarantee

SB 543 SEF Revenue References

PCFP Model_FY 2022 05-24-2021

- Boat Registration Fees
- Governmental Services Tax
- Recreational Marijuana
- Local School Support (Sales) Tax
- Room Tax
- Property Tax
- Federal Mineral Leases
- Franchise Fees
- Net Proceeds of Minerals
- Prior Year Refunds
- Treasurer's Interest Distribution
- Transfers from Unclaimed Property
- Interagency Transfers
- Transfers from Cannabis Compliance Board
- Transfers from Permanent Fund
- Balance Forward
- Proceeds from Forfeited Property

	A	B	C	D	E	F	G	H	I	J	K		
1	Nevada Department of Education												
2	Pupil Center Funding Model FY2022												
3	Calculations, K12 Education Funding Sources (Administrative References)												
4													
5	Statutory References					Notes							
6	Senate Bill 543, Section 2												
7	Section 1, Subsection 1		The State Education Fund is hereby created as a special revenue fund to be administered by the Superintendent of Public Instruction for the purpose of supporting the operation of the public schools in this State. The interest and income earned on the money in the Fund, after deducting any applicable charges, must be credited to the Fund.										
8	Subsection 2		Money which must be deposited for credit to the State Education Fund includes, without										
9			Paragraph (a)	All money derived from interest on the State Permanent School Fund, as provided in NRS								Transient Lodging (Room) Tax	
10			Paragraph (b)	The proceeds of the tax imposed pursuant to NRS 244.33561 and any applicable penalty or interest, less any amount retained by the county treasurer for the actual cost of collecting								Transient Lodging (Room) Tax	
11			Paragraph (c)	The proceeds of the tax imposed pursuant to subsection 1 of NRS 387.195;								Net Proceed of Minerals Tax	
12			Paragraph (d)	The portion of the money in each special account created pursuant to subsection 1 of NRS 179.1187 which is identified in paragraph (d) of subsection 2 of NRS 179.1187;								Real Property Transfer Tax	
13			Paragraph (e)	The money identified in subsection 1 of NRS 328.450;								Federal Lands Taxes	
14			Paragraph (f)	The money identified in subsection 1 of NRS 328.460;								Federal Lands Taxes	
15			Paragraph (g)	The money identified in paragraph (a) of subsection 2 of NRS 360.850;								Retail Sales and Use Tax	
16			Paragraph (h)	The money identified in paragraph (a) of subsection 2 of NRS 360.855;								General Provisions Tax	
17			Paragraph (i)	The money required to be paid over to the State Treasurer for deposit to the credit of the State Education Fund pursuant to subsection 4 of NRS 362.170;								Taxes on Patented Mines and Proceeds of Minerals	
18			Paragraph (j)	The portion of the proceeds of the tax imposed pursuant to subsection 1 of NRS 372A.290 identified in paragraph (b) of subsection 3 of NRS 372A.290;								Marijuana Tax	
19			Paragraph (k)	The proceeds of the tax imposed pursuant to subsection 2 of NRS 372A.290;								Marijuana Tax	
20			Paragraph (l)	The proceeds of the fees, taxes, interest and penalties imposed pursuant to chapter 374 of NRS, as transferred pursuant to subsection 3 of NRS 374.785;								Retail Sales and Use Tax	
21			Paragraph (m)	The money identified in paragraph (b) of subsection 3 of NRS 453A.344;								Marijuana Tax	
22			Paragraph (n)	The money identified in NRS 453D.510;								Marijuana Tax	
23			Paragraph (o)	The portion of the proceeds of the excise tax imposed pursuant to subsection 1 of NRS 463.385 identified in paragraph (c) of subsection 5 of NRS 463.385;								Slot Machines Excise Tax	
24			Paragraph (p)	The money required to be distributed to the State Education Fund pursuant to subsection 3 of NRS 482.181;								Governmental Services Taxes	
25			Paragraph (q)	The portion of the net profits of the grantee of a franchise, right or privilege identified in NRS								Local Government Franchise Taxes	
26			Paragraph (r)	The portion of the net profits of the grantee of a franchise identified in NRS 709.230;								Local Government Franchise Taxes	
27			Paragraph (s)	The portion of the net profits of the grantee of a franchise identified in NRS 709.270; and								Local Government Franchise Taxes	
28			Paragraph (t)	The direct legislative appropriation from the State General Fund required by subsection 3.								State General Fund Distribution	
29	Subsection 3		In addition to money from any other source provided by law, support for the State Education Fund must be provided by direct legislative appropriation from the State General Fund in an amount determined by the Legislature to be sufficient to fund the operation of the public schools in this State for kindergarten through grade 12 for the next ensuing biennium for the population reasonably estimated for that biennium. Money in the State Education Fund does not revert to the State General Fund at the end of a fiscal year, and the balance in the State										

Pupil Centered Funding Plan Allocation Waterfall

State of Nevada Education Fund

State Administrative, Oversight and Non-District Programs

Ancillary Operating Costs

Base Student Funding (Inflation + Enrollment Growth)

Weighted Student Funding (Allocation of All Other Funds)

Allocation of Excess Funds (Distribution of Funds After Parity)

2

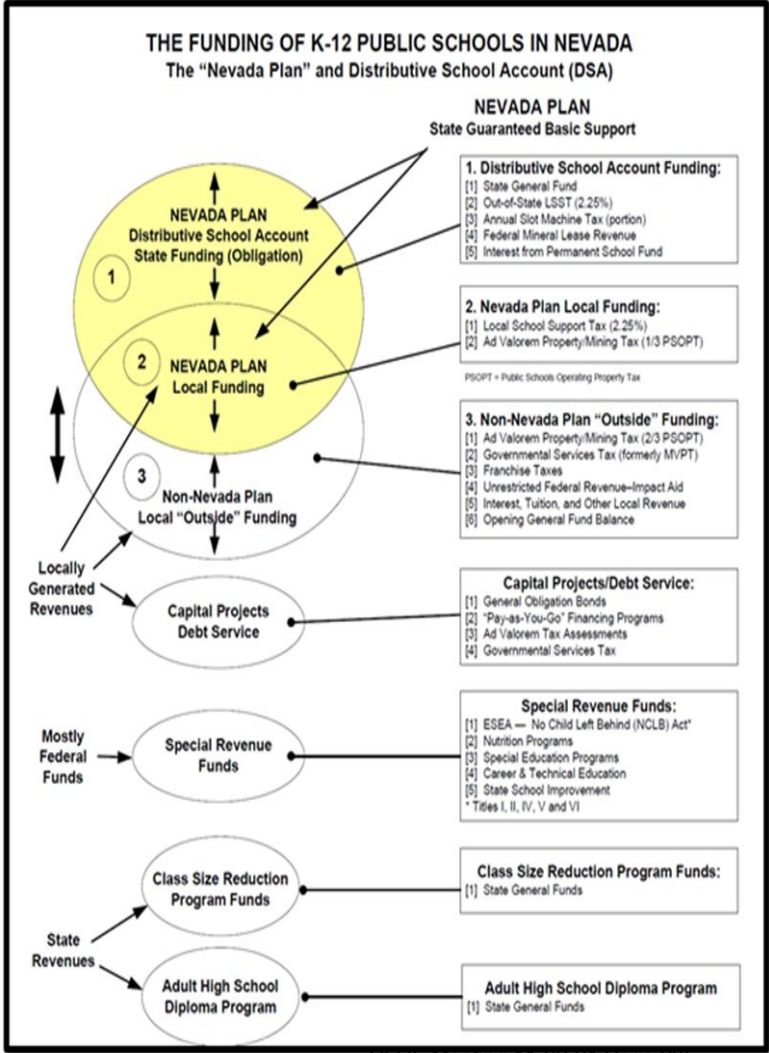
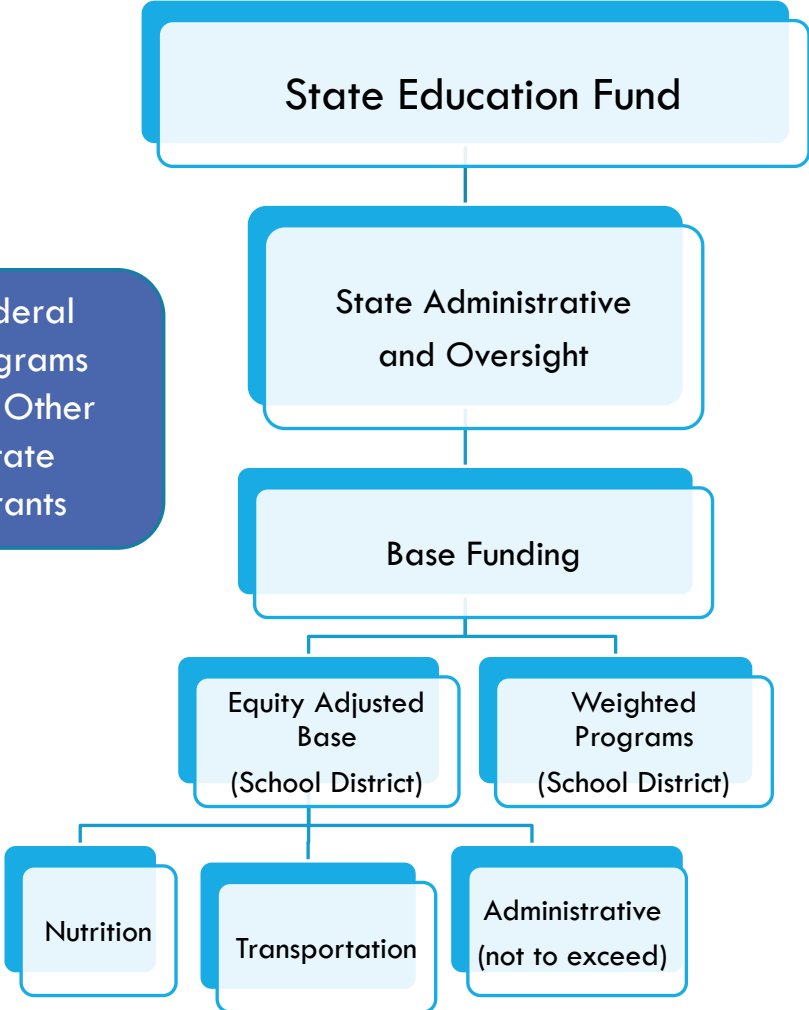
EDUCATION STABILIZATION ACCOUNT

- Guaranteed base funding no longer exists
- If State Education Fund < 97% of budget, districts may ask IFC to access the account
- ~~actual~~ budgeted ending fund balance of the county school in excess of 16.6 percent of the total ~~actual~~ budgeted expenditures for the fund is transferred to ESA.
- Districts with a fund balance in excess of 16.6% of the total budgeted expenditures in FY2020, the District can keep the excess but can not increase
- State appropriated \$50 million to establish ESA

3

MOVING TO PUPIL CENTERED FUNDING

Federal Programs and Other State Grants



MOVING TO PUPIL-CENTERED FUNDING

A SIMPLIFIED APPROACH

- No more “local” revenue
- One fund for per-pupil funding
- Per-pupil funding easier to calculate and understand
- No more confusion with respect to state vs local funding
- Weighted funding for at-risk programs
- Consolidated 30+- grants
- Reduce number of grant applications and related paperwork
- Long-term funding
 - hiring decision
 - planning
- Federal funds not included

Nevada Plan	Pupil-Centered Fund Plan
Distributive School Account Revenue (aka Basic Support)	State Education Funding Account Revenue
State Share Elements (State Share Only - Excludes "Local" Rev)	
General Fund (GF)	General Fund Appropriation (Includes State Grants rolled into PCFP)
Transfer from CCB - Rec & Med Marijuana	Balance Forward From Previous Year (Fy 2022 Only)
Recreational Marijuana	Transfer From Cannabis Compliance Board
OSA Share of Slot Tax	Recreational Marijuana Retail Tax
Transfer from Permanent Fund	Annual Slot Tax
Federal Mineral Lease Revenue	Transfer From Permanent Funds
Out of State School Support Tax (OSST) 2.60%	Federal Mineral Leasing Act Revenue
IP1 (2009) Room Tax Revenue Transfer	Out of State School Support Tax (OSST) 2.6%
General Fund Supplemental Appropriation	IP1 (2009) Room Tax Revenue
Reversion to the General Fund	Prior Year Refunds
31st Special Session Budget Reduction	Treasurer'S Interest Distribution
	Trans From Unclaimed Property
Local Revenue (Rec'd Directly by School Districts)	Interagency Transfer
Local School Support Tax	Proceeds From Sale Of Forfeited Property
Property Taxes	Local School Support Tax (LSST & OSST)
Net Proceeds of Minerals	Property Tax
Government Services Tax (GST)	Net Proceeds Of Minerals (NPM)
Franchise Fees	Governmental Services Tax (Excludes Debt)
Boat Registration Fees	Franchise Fees
	Boat Registration Fees
Part of Nevada Plan; Not Part of PCFP	Not Part of PCFP (at this time)
Special Education	Special Education
Special Education 50% above 13% Cap	Special Education 50% above 13% Cap
School Lunch Program Match	Local Special Education (i.e. Formerly General Fund Transfers-in)
Special Transportation	School Lunch Program Match
	Special Transportation
State Grant Revenue (Included in PCFP)	
New Nevada Funding Plan	
Victory	
Zoom	
Gifted and Talented (GATE)	
Anti-bullying Grant Program	
NV Ready 21 Tech Grants	
Read By Grade 3	
Advanced Placement (AP) Exams	
Local Education Agency (LEA) Library Books	
Computer Education and Technology	
Special Elementary Counseling	
College and Career Ready Diploma Incentives	
Social Workers	
School Resource Officers	
Financial Literacy Program	
Other Grants	Other Grants
Expenditures	Expenditures
School District Education Programs Funded	School District Education Programs Funded
General Fund	General Fund
English Learners	English Learners
At-risk Learners	At-risk Learners
Gifted and Talented	Gifted and Talented
Other Programs and Services	Other Programs and Services

4

COMMISSION ON SCHOOL FUNDING

Commission:

- **Chair** – [Guy Hobbs](#) (formerly Karlene McCormick-Lee)
- **Vice Chair** – [Jim McIntosh](#), City of Henderson (formerly Guy Hobbs)
- [Joyce Woodhouse](#) (newest member and former State Senator)
- [Dr. Lisa Morris-Hibbler](#), City of Las Vegas (resigned) [Nancy Brune](#), Guinn Center Executive Director (replacement)
- [Punam Mathur](#), Executive Director, Elaine P. Wynn & Family Foundation
- [Dr. David Jensen](#), Humboldt County SD Supt
- [Dusty Casey](#), Oasis Academy
- [A.J. Feuling](#), Carson City SD
- [Jason Goudie](#), Clark County SD
- [Paul Johnson](#), White Pine SD
- [Mark Mathers](#), Washoe County SD

11 Member Commission

- Governor appointee
- Legislative appointees
- School district fiscal officers

Role of the Commission

- Provide guidance to districts and NDE
- Review and make recommendations with respect to equity adjustment factors
- Monitor Implementation
- Recommend “optimal” funding for education as well as methodology to achieve funding levels within 10 years

Ongoing review and analysis reduces risk of formula obsolescence, lack of expertise, knowledge, historical context (i.e repeating mistakes)

COMMISSION ON SCHOOL FUNDING

Commission Recommendations:

- Revise Small District Adj. to the Attendance Area Level (From NV Plan)
- Eliminate Necessarily Small School Adjustment
- Research alternative measures for defining “At-Risk” students
- Remove weighted funding requirement for Special Education
- Remove Specific reporting deadlines (dates)
- Consolidate reporting between Department and School Districts
- Professional development should be reported by source of funding
- Hold Harmless provisions should include charter schools
- Ending fund balance clarified further as “unrestricted” and excluding net proceeds of minerals
- Ability to access additional revenue until the ESA can be established
- Review the Nevada Cost of Education Index
- Restore Funding
- Adequate Funding in 10 years (Requires changes to tax policies)
- Optimal Funding

5

ENHANCED REPORTING AND ACCOUNTABILITY

Nevada Department of Education

- February 1
 - Each odd-numbered year-personnel report for reasonable average staffing levels that could be employed at elementary, middle and high schools
- July 1
 - Every year – create a personnel report and services for Commission to review

School Districts

- October 1 – Every Year
 - Personnel employed (prior year)
 - Services provided (prior year)
 - Any anticipated changes in current year
 - Posted on website

Funding - Preliminary Recommendations

- Optimal Fund Levels
- Optimal Funding
- Definitions and Time Frames
- Financial Targets
- Funding Scenarios
- Revenue Considerations
- Guiding Principles
- Taxes that Meet Guiding Principles
- Next Steps

Optimal Funding Levels

- Restoration:
 - Immediately
 - Baseline set during 2019 session
- Adequate: 8 years (next 4 biennia)
 - APA Professional Judgement
 - Base and weights
- Optimal: 10 years and beyond
 - Define and quantify

Optimal Funding Progression (Table 1)

Element	Restoration	Adequate	Optimal
Definition	Sufficient to bring funding to previous baseline level set during the 2019 Legislative Session, prior to cuts made to the COVID-19 public health and economic crisis	Sufficient for all students to meet State standards and statutory requirements	Sufficient for strategic investment in practices, resources, and services aligned with Nevada's 5-year renewable strategic plan resulting in exemplary student performance.
Measurement	<ul style="list-style-type: none"> • Meet total funding per local education agency at the legislatively approved budget in the 2019-21 biennium • Set the baseline for performance on student outcomes reported to State and/or federal entities in 2019-20 	<ul style="list-style-type: none"> • Allocate per-pupil that is between the national average and the adequate base funding amount identified in the APA report plus inflation, and meeting the identified aspirational weights and related legal requirements • Meet all State and federal standards including: <ul style="list-style-type: none"> ○ Achieving student performance benchmarks ○ Providing required courses and content standard instruction, ○ Meeting class size and teacher evaluation requirements ○ Developing required plans; and ○ Supporting interventions related to Read By 3, Graduation, and student IEP requirements. 	<ul style="list-style-type: none"> • Total funding per student per year plus inflation aligned to local education agency (LEA) expenditures. • Implementation status for uniform and equitable practices, resources, and services as necessary to support the State Improvement Plan (STIP) • Meet the student performance goals outlined in the STIP. • The federal and State funding for Special Education is sufficient to require no dollars be spent from LEA general fund.
Funding Level	<ul style="list-style-type: none"> • Restore to the baseline of 2019-21 budgeted dollars + inflation, + enrollment growth, + NDE reductions 	<ul style="list-style-type: none"> • APA professional judgement per-pupil base (priority) + fully funded target weights + increased total amount for Special Education allocations 	<ul style="list-style-type: none"> • Cost estimates to implement strategic investments associated with targeted student outcomes adjusted for

Element	Restoration	Adequate	Optimal
	<ul style="list-style-type: none"> • Funds to support NDE in a process, performance, and change management review 	(separate dedicated mechanism for special education comprised of LEA and SEA components) inflation + enrollment growth + All districts total allocations are above the 2019-20 budgeted level	<ul style="list-style-type: none"> • student enrollment growth and inflation. • Funds to conduct a "costing out" study using the professional judgement approach and analysis of actual expenditures

Definitions and Time Frames

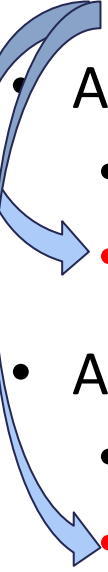
- Restoration:
 - Immediately
 - Baseline set during 2019 session
- Adequate: 8 years (next 4 biennia)
 - APA Professional Judgement
 - Base and weights
- Optimal: 10 years and beyond
 - Define and quantify

Optimal Funding Progression (Table 1)

Element	Restoration	Adequate	Optimal
Definition	Sufficient to bring funding to previous baseline level set during the 2019 Legislative Session, prior to cuts made to the COVID-19 public health and economic crisis	Sufficient for all students to meet State standards and statutory requirements	Sufficient for strategic investment in practices, resources, and services aligned with Nevada's 5-year renewable strategic plan resulting in exemplary student performance.
Measurement	<ul style="list-style-type: none"> • Meet total funding per local education agency at the legislatively approved budget in the 2019-21 biennium • Set the baseline for performance on student outcomes reported to State and/or federal entities in 2019-20 	<ul style="list-style-type: none"> • Allocate per-pupil that is between the national average and the adequate base funding amount identified in the APA report plus inflation, and meeting the identified aspirational weights and related legal requirements • Meet all State and federal standards including: <ul style="list-style-type: none"> ○ Achieving student performance benchmarks ○ Providing required courses and content standard instruction, ○ Meeting class size and teacher evaluation requirements ○ Developing required plans; and ○ Supporting interventions related to Read By 3, Graduation, and student IEP requirements. 	<ul style="list-style-type: none"> • Total funding per student per year plus inflation aligned to local education agency (LEA) expenditures. • Implementation status for uniform and equitable practices, resources, and services as necessary to support the State Improvement Plan (STIP) • Meet the student performance goals outlined in the STIP. • The federal and State funding for Special Education is sufficient to require no dollars be spent from LEA general fund.
Funding Level	<ul style="list-style-type: none"> • Restore to the baseline of 2019-21 budgeted dollars + inflation, + enrollment growth, + NDE reductions 	<ul style="list-style-type: none"> • APA professional judgement per-pupil base (priority) + fully funded target weights + increased total amount for Special Education allocations 	<ul style="list-style-type: none"> • Cost estimates to implement strategic investments associated with targeted student outcomes adjusted for

Element	Restoration	Adequate	Optimal
	<ul style="list-style-type: none"> • Funds to support NDE in a process, performance, and change management review 	(separate dedicated mechanism for special education comprised of LEA and SEA components) inflation + enrollment growth + All districts total allocations are above the 2019-20 budgeted level + NDE at adequate level	<ul style="list-style-type: none"> • student enrollment growth and inflation. • Funds to conduct a "costing out" study using the professional judgement approach and analysis of actual expenditures

Financial Targets

- State Education Fund (SEF) FY 2022
 - \$9,086 per student (est. enrollment 484,892)
 - **\$4.4 billion SEF**
 - Achieve national average FY 2031
 - \$15,734 per student (est. enrollment of 512,207)
 - **\$8 billion SEF (FY 2031)**
 - Achieve the APA recommended FY 2031
 - \$17,826 per student (est. enrollment of 512,207)
 - **\$9 billion SEF (FY 2031)**
- 

Financial Targets

Based on National Average

Scenario 1b (Table 4)

		National Average Funding Level (8-Year Phase In)				Status Quo Funding Level		Resulting Shortfall	
School Year (ending)		Estimated Enrollment	Phase-In Percentage	Required Per Pupil Funding Level (Inflation Adjusted)	Required Total Funding (Inflation Adjusted)	Pupil Funding Level (Inflation Adjusted)	Total Funding (Inflation Adjusted)	Incremental Shortfall	Aggregate Shortfall
Year 1	1 2024	494,633	13%	\$ 10,472	\$ 5,179,956,110	\$ 10,012	\$ 4,952,087,106	\$ 227,869,004	\$ 227,869,004
Year 2	2 2025	497,106	25%	\$ 11,152	\$ 5,543,561,524	\$ 10,212	\$ 5,076,384,492	\$ 239,308,028	\$ 467,177,032
Year 3	3 2026	499,592	38%	\$ 11,854	\$ 5,922,156,507	\$ 10,416	\$ 5,203,801,743	\$ 251,177,732	\$ 718,354,764
Year 4	4 2027	502,090	50%	\$ 12,580	\$ 6,316,264,458	\$ 10,624	\$ 5,334,417,166	\$ 263,492,527	\$ 981,847,291
Year 5	5 2028	504,600	63%	\$ 13,330	\$ 6,726,425,610	\$ 10,837	\$ 5,468,311,037	\$ 276,267,282	\$ 1,258,114,573
Year 6	6 2029	507,123	75%	\$ 14,105	\$ 7,153,197,543	\$ 11,054	\$ 5,605,565,644	\$ 289,517,326	\$ 1,547,631,899
Year 7	7 2030	509,659	88%	\$ 14,906	\$ 7,597,155,711	\$ 11,275	\$ 5,746,265,342	\$ 303,258,471	\$ 1,850,890,369
Year 8	8 2031	512,207	100%	\$ 15,734	\$ 8,058,893,993	\$ 11,500	\$ 5,890,496,602	\$ 317,507,022	\$ 2,168,397,391

Based on APA Study

Scenario 2b (Table 6)

		Adjusted APA Funding Level (8-Year Phase In)				Status Quo Funding Level		Resulting Shortfall	
School Year (ending)		Estimated Enrollment	Phase-In Percentage	Required Per Pupil Funding Level (Inflation Adjusted)	Required Total Funding (Inflation Adjusted)	Pupil Funding Level (Inflation Adjusted)	Total Funding (Inflation Adjusted)	Incremental Shortfall	Aggregate Shortfall
Year 1	1 2024	494,633	13%	\$ 10,700	\$ 5,292,592,340	\$ 10,012	\$ 4,952,087,106	\$ 340,505,235	\$ 340,505,235
Year 2	2 2025	497,106	25%	\$ 11,616	\$ 5,774,488,324	\$ 10,212	\$ 5,076,384,492	\$ 357,598,597	\$ 698,103,832
Year 3	3 2026	499,592	38%	\$ 12,565	\$ 6,277,241,100	\$ 10,416	\$ 5,203,801,743	\$ 375,335,525	\$ 1,073,439,357
Year 4	4 2027	502,090	50%	\$ 13,547	\$ 6,801,594,080	\$ 10,624	\$ 5,334,417,166	\$ 393,737,556	\$ 1,467,176,913
Year 5	5 2028	504,600	63%	\$ 14,563	\$ 7,348,314,855	\$ 10,837	\$ 5,468,311,037	\$ 412,826,904	\$ 1,880,003,817
Year 6	6 2029	507,123	75%	\$ 15,614	\$ 7,918,195,940	\$ 11,054	\$ 5,605,565,644	\$ 432,626,478	\$ 2,312,630,296
Year 7	7 2030	509,659	88%	\$ 16,701	\$ 8,512,055,544	\$ 11,275	\$ 5,746,265,342	\$ 453,159,906	\$ 2,765,790,202
Year 8	8 2031	512,207	100%	\$ 17,826	\$ 9,130,738,358	\$ 11,500	\$ 5,890,496,602	\$ 474,451,554	\$ 3,240,241,756

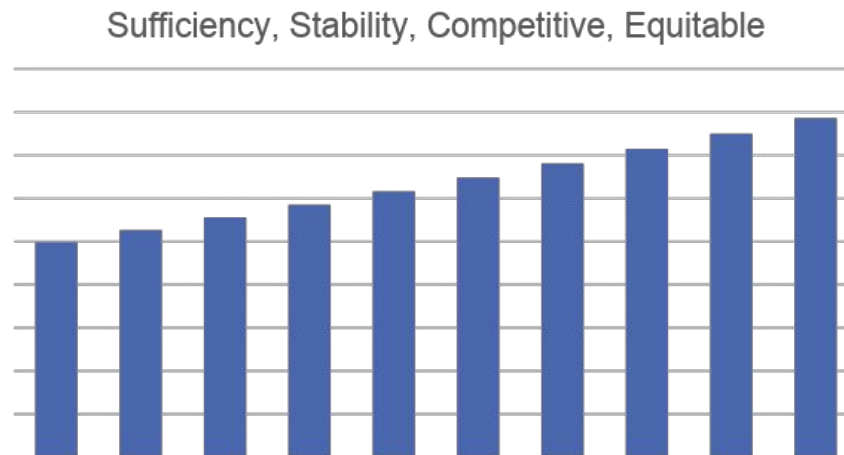
Revenue Considerations

- Examine Nevada's tax system
- Adjust the way existing taxes are collected and/or managed
- Improve the efficiency of the tax base (property taxes)
- Maximize the economic and social benefits
- Explore other new, or different, revenue sources



Revenue - Guiding Principles

1. Sufficiency: The ability of the realized revenue to sufficiently fund targeted expenses
2. Stability/Predictability: The ability of the tax to produce consistent and/or expected revenue in the face of changing economic circumstances over time.
3. Competitiveness: Maintaining a reasonable competitive balance with bordering states.
4. Equity: Horizontal & Vertical - Individuals with similar wealth should pay about the same as those individuals with the ability to pay more taxes.



Preliminary Funding Sources

- Two sources of revenue emerged that met the guiding principles
 - Property Taxes
 - Sales and Use Tax
- Other potential revenue alternatives will be also explored.
- The final solution to reach optimal will require a multifaceted revenue approach

Property Taxes – (a.k.a. Ad Valorem Taxes)

- Sufficient
- Stable/predictable
- Competitive
- Equitable
- Abatements (preliminary focus)
 - 3% for owner-occupied residential property
 - 8% for nonresidential property
- Depreciation (preliminary focus)
 - 1.5% per year for 50 years to a residual value of 25%
- Tax cap
 - Constitution \$5 per \$100 of assessed valuation
 - NRS \$3.64 per \$100 (plus a 2 cent State rate outside of the cap – Question 1 Bond)
- Replacement cost vs market value

Note: Property tax increases may reduce federal tax obligations

Sales and Use Tax

- Sufficient
- Stable/predictable
- Competitive
- Equitable

Explore impacts of the following:

- Retail purchase of tangible personal property not otherwise exempt
- Exemptions (preliminary focus)
 - Services (not tangible and are implicitly exempt)
 - Approximately 2/3 of the overall economy
 - Tangible goods
 - Distinguish between discretionary and nondiscretionary goods and services
 - Identify ways to make less susceptible to fluctuations and less regressive

Next Steps

- Review and fine tune formula
- Develop Reporting and Accountability
- Identify additional resources to reach adequacy/optimal
 - Tax policy changes
- Define optimal and identify means to meet optimal funding
- The Commission also recommended that funds be allocated to support work with NDE:
 - NDE process, performance and change management review, and
 - A “costing out” study using the professional judgement approach analysis of actual expenditures to determine the investment to meet Optimal funding



DEPARTMENT OF TAXATION
Division of Local Government Services

Annual Local Government Indebtedness
As of June 30, 2021
REVISED 10/8/21

**INDEX TO
ANNUAL LOCAL GOVERNMENT INDEBTEDNESS
PURSUANT TO NRS 354.6025
As of June 30, 2021**

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Compiled by Local Government Finance Section
Division of Local Government Services
Nevada Department of Taxation

INTRODUCTION

The Annual Local Government Indebtedness Report for the fiscal year ending June 30, 2021 has been prepared in three sections, noted below. Local government entities submit reports each year in compliance with NRS 350.013, 354.6025 and NAC 350.010. Terms appearing below are defined in the Glossary.

Part A – Presents the assessed value, general obligation debt limit, outstanding general obligation debt and debt margin for each category of local government entity, pursuant to the statutes governing that entity. For example, the total bonded indebtedness for school districts cannot exceed 15 percent of the assessed value, pursuant to NRS 387.400.

Part B – Presents the overlapping total debt for each entity and the percentage of debt to assessed value.

Part C – Presents a five-year debt requirement projection, including the principal and interest for each type of indebtedness by entity and for each total county, as well as the fiscal year in which final maturity will occur.

GLOSSARY

Assessed Value – Taxable value times the level of assessment, currently thirty-five percent (35%).

General Obligation Debt Limit – The maximum general obligation indebtedness which could be incurred by a local government entity, as prescribed in the Nevada Revised Statute governing the type of entity. For example, school district's general obligation debt limit is 15% of assessed value.

Outstanding General Obligation Debt – The amount in whole dollars, of outstanding general obligation bonded debt as of June 30, 2021.

Debt Margin – The calculated difference between debt limit and outstanding general obligation debt.

TYPES OF INDEBTEDNESS

General Obligation Bonds - Those bonds approved by the voters to be retired solely by an ad valorem tax levy. These bonds are secured by the full faith and credit of the entity.

General Obligation/Revenue Bonds – Bonds issued as general obligations that are repaid in whole or in part from non-ad valorem revenues and/or issues sold as general obligations and additionally secured with pledged revenues.

General Obligation Special Assessment Bonds - Bonds payable from the proceeds of special assessments and additionally secured by the full faith and credit of the local government.

TYPES OF INDEBTEDNESS (continued)

Medium-Term Obligations (more than one year but no more than ten years) – General Obligation Bonds, Negotiable Notes or Lease/Purchase Agreements issued pursuant to NRS 350.087 through NRS 350.095.

Revenue Bonds – Bonds that pledge specific revenues for the repayment of the obligation. These revenues are the sole source of repayment, are not backed by the full faith and credit of the government entity, and do not count against the statutory debt limit.

Other Debt:

Other Lease/Purchases – Capital lease debt incurred prior to the law change requiring capital leases to be approved using the medium-term obligation requirements.

Mortgages – Indebtedness for local government acquisition of land & buildings for the entity's use.

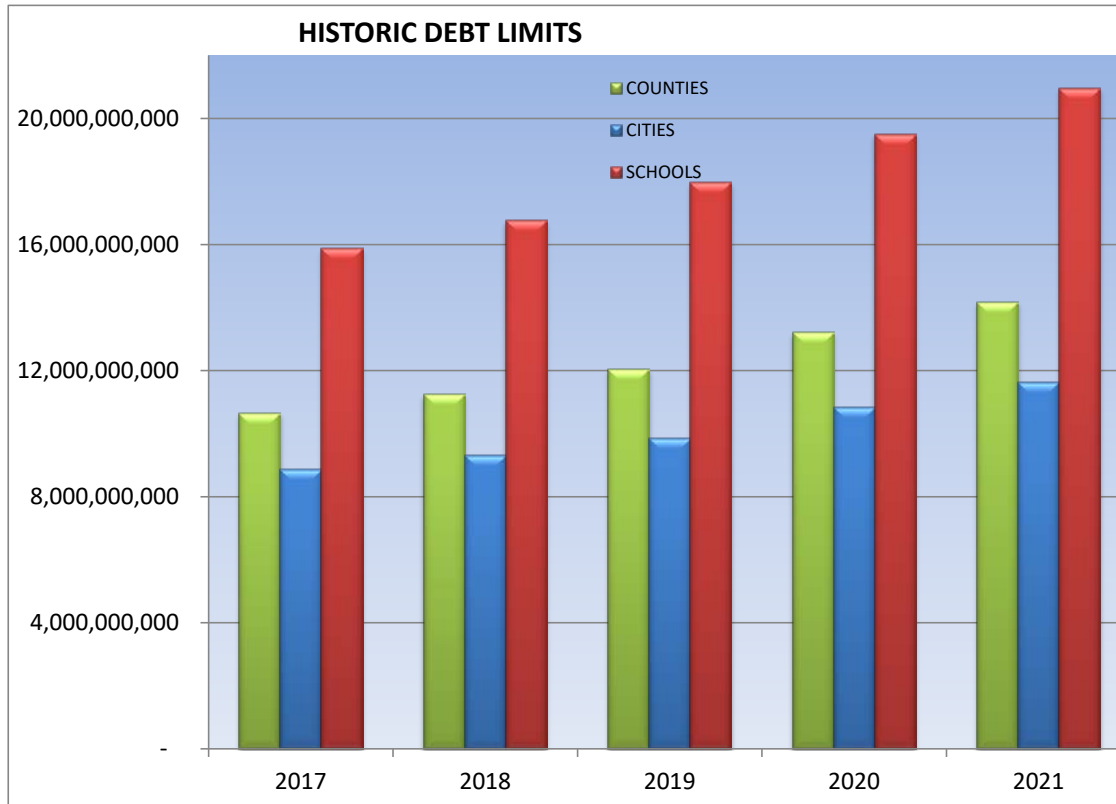
Warrants – Instruments issued to pay for goods and services to be repaid from future revenues.

Special Assessment Bonds – Bonds issued to pay for the costs of infrastructure – primarily residential developments. Assessments are made to property owners in the special assessment area and debt service is done by the local government.

Other Debt – Interim debentures and other debt issues not identified in the above categories.

DEBT LIMITS

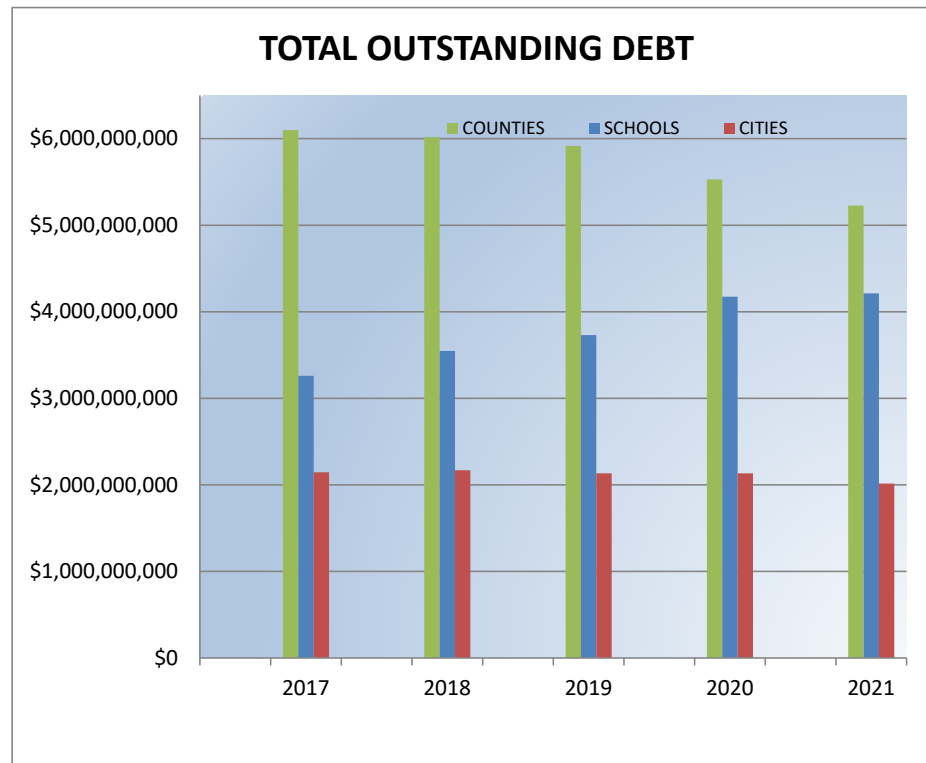
	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
COUNTIES	10,655,446,371	11,253,487,185	12,061,325,351	13,204,803,517	14,176,208,938
CITIES	8,869,618,516	9,323,120,934	9,863,202,367	10,845,346,197	11,641,175,267
SCHOOLS	15,874,782,949	16,767,577,258	17,974,352,354	19,513,602,854	20,963,473,785



III

TOTAL OUTSTANDING DEBT

	2017	2018	2019	2020	2021
COUNTIES	6,100,448,867	6,017,696,036	5,914,916,404	5,529,508,887	5,226,031,486
SCHOOLS	3,259,185,334	3,545,755,221	3,731,330,560	4,173,628,834	4,211,470,060
CITIES	2,145,933,069	2,170,036,548	2,132,371,747	2,133,140,860	2,014,014,669
ALL ENTITIES	19,494,394,748	20,651,501,154	20,967,066,183	20,837,042,431	20,288,914,687



IV

INDEBTEDNESS REPORTS NOT SUBMITTED FOR FISCAL YEAR ENDED JUNE 30, 2021

ENTITY

NONE

DEBT LIMIT BY ENTITY TYPE

**PART A
COUNTIES**

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT (10% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OTHER OUTSTANDING GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CARSON CITY (1),(2)	1,814,811,670	272,221,751	-	152,274,157	119,947,594	-
CHURCHILL	895,312,015	89,531,202	-	-	89,531,202	-
CLARK (3)	99,962,719,089	9,996,271,909	-	1,797,436,029	8,198,835,880	-
DOUGLAS (6)	3,538,641,085	353,864,109	-	21,552,507	332,311,602	-
ELKO (7),(8)	2,307,887,553	230,788,755	-	65,632	230,723,123	-
ESMERALDA	120,193,550	12,019,355	-	-	12,019,355	-
EUREKA	1,208,149,464	120,814,946	-	-	120,814,946	-
HUMBOLDT	1,421,877,282	142,187,728	-	-	142,187,728	-
LANDER	1,602,462,246	160,246,225	-	-	160,246,225	-
LINCOLN	290,075,392	29,007,539	-	720,560	28,286,979	-
LYON	2,273,021,391	227,302,139	-	9,140,443	218,161,696	-
MINERAL	229,822,634	22,982,263	-	112,413	22,869,850	-
NYE	2,196,383,282	329,457,492	11,500,000	20,102,739	297,854,753	-
PERSHING	328,601,056	32,860,106	-	547,331	32,312,775	-
STOREY	1,549,397,544	154,939,754	-	891,000	154,048,754	-
WASHOE (4),(5)	19,346,366,369	1,934,636,637	18,757,000	98,040,753	1,817,838,884	14,105,000
WHITE PINE (9)	670,770,280	67,077,028	-	1,000,000	66,077,028	-
TOTAL	139,756,491,902	14,176,208,938	30,257,000	2,101,883,564	12,044,068,374	14,105,000

ENTITY	DEBT MARGIN IF ALL AUTHORIZED BONDS WERE SOLD	FOOTNOTES: (* NRS 244A.059 COUNTY'S GENERAL OBLIGATION BONDS: COUNTY'S DEBT LIMIT.
CARSON CITY (1),(2)	119,947,594	<p>1. Subject to the provisions of Chapter 350 of Nevada Revised Statutes, any board, on behalf of the County and in its name, may issue the County's general obligation bonds to acquire, improve and equip (or any combination thereof), any project herein authorized, or any part thereof, and thereby, to defray the cost of the project wholly or in part.</p> <p>2. A county shall not become indebted by the issuance of bonds or other securities constituting an indebtedness, whether the bonds are issued hereunder or under a special or local law, to an amount in the aggregate, including existing indebtedness of the county, but excluding any outstanding revenue bonds, any outstanding special assessment bonds, or any other outstanding special obligation securities, any short term securities issued in anticipation of and payable from general (ad valorem) taxes levied for the current fiscal year, and any indebtedness not evidenced by notes, bonds or other securities, exceeding 10% of the total last assessed valuation of the taxable property of the county.</p> <p>(1) Assessed valuation in the amount of \$107,093,061 for Carson City Redevelopment Authority is excluded from Carson City. (2) City charter limits indebtedness to 15 percent for both bonds and warrants. (3) Assessed valuations in the amount of \$3,686,323,049 for the Redevelopment Agencies in Clark County, Boulder City, Henderson, Las Vegas, Mesquite and North Las Vegas are excluded from Clark County. (4) Assessed valuations in the amount of \$321,499,735 for Reno Redevelopment Agencies are excluded from Washoe County. (5) Assessed valuations in the amount of \$295,997,102 for Sparks Redevelopment Agencies are excluded from Washoe County. (6) Assessed valuation in the amount of \$89,151,374 for the Douglas County Redevelopment Agency is excluded from Douglas County. (7) Assessed valuation in the amount of \$15,395,376 for the City of Elko Redevelopment Agency is excluded from Elko County. (8) Assessed valuation in the amount of \$2,981,114 for the City of Wells Redevelopment Agency is excluded from Elko County. (9) Assessed valuation in the amount of \$3,834,843 for the City of Ely Redevelopment Agency is excluded from White Pine County.</p>
CHURCHILL	89,531,202	
CLARK (3)	8,198,835,880	
DOUGLAS (6)	332,311,602	
ELKO (7), (8)	230,723,123	
ESMERALDA	12,019,355	
EUREKA	120,814,946	
HUMBOLDT	142,187,728	
LANDER	160,246,225	
LINCOLN	28,286,979	
LYON	218,161,696	
MINERAL	22,869,850	
NYE	297,854,753	
PERSHING	32,312,775	
STOREY	154,048,754	
WASHOE (4),(5)	1,803,733,884	
WHITE PINE (9)	66,077,028	
TOTAL	12,029,963,374	

CITIES

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS	DEBT LIMIT OTHER GENERAL OBLIGATION	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN OTHER GENERAL OBLIGATION
BOULDER CITY	832,590,407	249,777,122	-	249,777,122	-	166,518,081	21,749,000	144,769,081
CALIENTE	17,491,419	3,498,284 (2)	-	3,498,284	-	3,498,284	33,711	3,464,573
CARLIN	40,120,924	8,024,185 (3)	-	8,024,185	-	8,024,185	-	8,024,185
ELKO	620,013,594	186,004,078	-	186,004,078	-	124,002,719	14,895,000	109,107,719
ELY	75,642,196	22,692,659	-	22,692,659	-	15,128,439	379,295	14,749,144
FALLON	214,123,224	64,236,967	-	64,236,967	-	42,824,645	9,032,443	33,792,202
FERNLEY	881,059,002	264,317,701	-	264,317,701	-	176,211,800	61,025,168	115,186,632
HENDERSON	15,050,072,012	2,257,510,802 (1)	-	2,257,510,802	25,000,000	3,010,014,402	360,893,742	2,649,120,660
LAS VEGAS	21,527,798,778	4,305,559,756 (2)	-	4,305,559,756	-	4,305,559,756	466,144,265	3,839,415,491
LOVELOCK	24,204,184	7,261,255	-	7,261,255	-	4,840,837	-	4,840,837
MESQUITE	942,956,787	282,887,036	-	282,887,036	-	188,591,357	10,880,137	177,711,220
NORTH LAS VEGAS	8,819,237,650	1,763,847,530 (2)	-	1,763,847,530	-	1,763,847,530	393,160,656	1,370,686,874
RENO	9,435,896,861	1,415,384,529 (1)	-	1,415,384,529	-	1,887,179,372	116,766,567	1,770,412,805
SPARKS	3,330,057,738	666,011,548 (3)	-	666,011,548	-	666,011,548	13,264,870	652,746,678
WELLS	33,116,158	13,246,463 (4)	-	13,246,463	-	6,623,232	743,131	5,880,101
WEST WENDOVER	147,326,026	44,197,808	-	44,197,808	-	29,465,205	3,864,196	25,601,009
WINNEMUCCA	235,810,131	70,743,039	-	70,743,039	-	47,162,026	186,612	46,975,414
YERINGTON	79,872,527	15,974,505 (2)	-	15,974,505	-	15,974,505	-	15,974,505
TOTAL	62,307,389,618	11,641,175,267	-	11,641,175,267	25,000,000	12,461,477,924	1,473,018,793	10,988,459,131

- FOOTNOTES:**
- (1) City charter limits bonded indebtedness to 15 percent of assessed value.
 - (2) City charter limits bonded indebtedness to 20 percent of assessed value.
 - (3) City charter limits all indebtedness to 20 percent of assessed value.
 - (4) City charter limits all indebtedness to 40 percent of assessed value.

NRS 266.600(4) GENERAL POWERS OF THE CITY COUNCIL CONCERNING FINANCES, REVENUE AND TAXATION.

The city council may: Borrow money on the credit of the city for corporate purposes, in the manner and to the extent allowed by the constitution and the laws, and issue general obligations therefore, but no city may issue or have outstanding at any time bonds to an amount in excess of 30 % of the total assessed valuation of the taxable property within such city as shown by the last preceding tax list or assessment roll, nor warrants, certificates, script or other evidences of indebtedness, excepting the bonded indebtedness, in excess of 20% of the assessed valuation. This subsection does not restrict the power of the cities as to taxation, assessment, borrowing money, contracting debts or loaning their credit for procuring supplies of water.

SCHOOLS

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT (15% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS	DEBT MARGIN IF * ALL AUTHORIZED BONDS ARE SOLD
CARSON CITY	1,814,811,670	272,221,751	58,895,000	213,326,751	-	213,326,751
CHURCHILL	895,312,015	134,296,802	25,950,000	108,346,802	-	108,346,802
CLARK	99,962,719,089	14,994,407,863	2,289,315,000	12,705,092,863	200,000,000	12,505,092,863
DOUGLAS	3,538,641,085	530,796,163	32,593,000	498,203,163	-	498,203,163
ELKO	2,307,887,553	346,183,133	-	346,183,133	-	346,183,133
ESMERALDA	120,193,550	18,029,033	-	18,029,033	-	18,029,033
EUREKA	1,208,149,464	181,222,420	-	181,222,420	-	181,222,420
HUMBOLDT	1,421,877,282	213,281,592	1,591,000	211,690,592	-	211,690,592
LANDER	1,602,462,246	240,369,337	-	240,369,337	-	240,369,337
LINCOLN	290,075,392	43,511,309	3,240,800	40,270,509	-	40,270,509
LYON	2,273,021,391	340,953,209	50,605,000	290,348,209	-	290,348,209
MINERAL	229,822,634	34,473,395	1,940,000	32,533,395	-	32,533,395
NYE	2,196,383,282	329,457,492	67,982,000	261,475,492	-	261,475,492
PERSHING	328,601,056	49,290,158	2,952,000	46,338,158	-	46,338,158
STOREY	1,549,397,544	232,409,632	-	232,409,632	-	232,409,632
WASHOE	19,346,366,369	2,901,954,955	574,325,000	2,327,629,955	-	2,327,629,955
WHITE PINE	670,770,280	100,615,542	5,915,000	94,700,542	-	94,700,542
TOTAL	139,756,491,902	20,963,473,785	3,115,303,800	17,848,169,985	200,000,000	17,648,169,985

FOOTNOTES: (*) NRS 387.400 (1) LIMITATION OF BONDED INDEBTEDNESS OF COUNTY SCHOOL DISTRICT.
The total bonded indebtedness of a county school district must at no time exceed an amount equal to 15% of the last assessed valuation of the taxable property, excluding motor vehicles, situated within the county school district.

TOWNS

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT (25% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CLARK COUNTY						
BUNKERVILLE	31,891,324	7,972,831	-	-	7,972,831	-
ENTERPRISE	11,788,383,567	2,947,095,892	-	-	2,947,095,892	-
INDIAN SPRINGS	16,388,754	4,097,189	-	-	4,097,189	-
LAUGHLIN	524,190,254	131,047,564	-	-	131,047,564	-
MOAPA TOWN	67,756,363	16,939,091	-	-	16,939,091	-
MOAPA VALLEY TOWN	206,893,483	51,723,371	-	-	51,723,371	-
MT. CHARLESTON TOWN	50,496,819	12,624,205	-	-	12,624,205	-
PARADISE	17,640,071,594	4,410,017,899	-	-	4,410,017,899	-
SEARCHLIGHT	35,416,644	8,854,161	-	-	8,854,161	-
SPRING VALLEY	8,776,917,589	2,194,229,397	-	-	2,194,229,397	-
SUMMERLIN	3,552,533,154	888,133,289	-	-	888,133,289	-
SUNRISE MANOR	3,971,654,649	992,913,662	-	-	992,913,662	-
WHITNEY TOWN	1,058,720,416	264,680,104	-	-	264,680,104	-
WINCHESTER	2,023,163,269	505,790,817	-	-	505,790,817	-
DOUGLAS COUNTY						
GARDNERVILLE	223,658,660	55,914,665	-	-	55,914,665	-
GENOA	15,134,643	3,783,661	-	-	3,783,661	-
MINDEN	206,944,781	51,736,195	-	-	51,736,195	-
ELKO COUNTY						
JACKPOT	28,705,446	7,176,362	-	-	7,176,362	-
JARBIDGE	-	-	-	-	N/A	-
MONTELLLO	2,051,239	512,810	-	-	512,810	-
MOUNTAIN CITY	2,121,346	530,337	-	-	530,337	-
ESMERALDA COUNTY						
GOLDFIELD	7,114,606	1,778,652	-	-	1,778,652	-
SILVER PEAK	6,540,315	1,635,079	-	-	1,635,079	-
EUREKA COUNTY						
CRESCENT VALLEY	4,621,468	1,155,367	-	-	1,155,367	-
EUREKA	16,700,977	4,175,244	-	-	4,175,244	-
LANDER COUNTY						
AUSTIN	5,029,716	1,257,429	-	-	1,257,429	-
BATTLE MOUNTAIN	53,510,803	13,377,701	-	-	13,377,701	-
KINGSTON	5,549,378	1,387,345	-	-	1,387,345	-

TOWNS

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT (25% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
LINCOLN COUNTY						
ALAMO	10,325,243	2,581,311	-	-	2,581,311	-
PANACA	13,736,105	3,434,026	-	-	3,434,026	-
PIOCHE	18,075,144	4,518,786	-	-	4,518,786	-
MINERAL COUNTY						
HAWTHORNE	49,639,235	12,409,809	-	5,448,935	6,960,874	-
LUNING	598,254	149,564	-	-	149,564	-
MINA	2,123,535	530,884	-	-	530,884	-
WALKER LAKE	7,457,644	1,864,411	-	-	1,864,411	-
NYE COUNTY						
AMARGOSA	40,823,281	10,205,820	-	-	10,205,820	-
BEATTY	20,605,150	5,151,288	-	-	5,151,288	-
GABBS	13,903,767	3,475,942	-	246,221	3,229,721	-
MANHATTAN	3,621,340	905,335	-	263,766	641,569	-
PAHRUMP	1,201,082,232	300,270,558	-	-	300,270,558	-
ROUND MOUNTAIN	427,707,312	106,926,828	-	-	106,926,828	-
TONOPAH	225,062,745	56,265,686	-	-	56,265,686	-
PERSHING COUNTY						
IMLAY	2,882,242	720,561	-	-	720,561	-
WHITE PINE COUNTY						
LUND	2,658,556	664,639	-	-	664,639	-
MCGILL	10,116,254	2,529,064	-	43,081	2,485,983	-
RUTH	3,819,916	954,979	-	16,416	938,563	-
TOTAL	52,376,399,212	13,094,099,803	-	6,018,419	13,088,081,384	-

FOOTNOTES: (*) NRS 269.425 TOWN'S DEBT LIMIT.

No town shall ever become indebted for any town improvements under the provisions of NRS 269.405 to 269.470, inclusive, or otherwise, by the issuance of such general obligation bonds and other general obligation securities (other than any notes or warrants maturing within 1 year from the respective dates of their issuance), but excluding any outstanding revenue bonds, special assessment bonds, or other special obligation securities, excluding any such outstanding general obligation notes and warrants, and excluding any indebtedness not evidenced by bonds, or other securities, exceeding 25% of the total last assessed valuation of the taxable property in the town.

GENERAL IMPROVEMENT DISTRICTS

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT (50% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CARSON CITY NO DISTRICTS						
CHURCHILL COUNTY CHURCHILL MOSQUITO & WEED ABATEMENT GID	895,312,015	447,656,008	-	-	447,656,008	-
CLARK COUNTY BIG BEND WATER DISTRICT	503,213,924	251,606,962	-	1,947,020	249,659,942	-
CLARK CO. WATER RECLAMATION	52,882,271,892	N/A	-	402,858,226	N/A	-
KYLE CANYON WATER	36,792,647	18,396,324	-	-	18,396,324	-
MOAPA VALLEY TV	N/A	N/A	-	-	N/A	-
DOUGLAS COUNTY CAVE ROCK ESTATES GID	26,043,431	13,021,716	-	-	13,021,716	-
DOUGLAS CO. MOSQUITO ABATEMENT	2,174,901,458	1,087,450,729	-	-	1,087,450,729	-
EAST FORK SWIMMING POOL	2,255,524,046	1,127,762,023	-	-	1,127,762,023	-
ELK POINT SANITATION	46,888,510	23,444,255	-	-	23,444,255	-
GARDNERVILLE RANCHOS GID	301,138,753	150,569,377	-	-	150,569,377	-
INDIAN HILLS GID	144,455,893	72,227,947	-	1,486,289	70,741,658	-
KINGSBURY GID	267,121,170	133,560,585	-	16,034,833	117,525,752	-
LAKERIDGE GID	29,070,164	14,535,082	-	-	14,535,082	-
LOGAN CREEK GID	7,354,108	3,677,054	-	-	3,677,054	-
MARLA BAY GID	46,300,216	23,150,108	-	-	23,150,108	-
MINDEN/GARDNERVILLE SANITATION	431,741,435	215,870,718	-	-	215,870,718	-
OLIVER PARK GID	10,234,961	5,117,481	-	-	5,117,481	-
ROUND HILL GID	117,680,641	58,840,321	-	741,747	58,098,574	-
SIERRA ESTATES GID	4,571,041	2,285,521	-	99,858	2,185,663	-
SKYLAND GID	93,388,178	46,694,089	-	-	46,694,089	-
TAHOE DOUGLAS DISTRICT	687,732,934	343,866,467	-	-	343,866,467	-
TOPAZ RANCH ESTATES GID	32,458,258	16,229,129	-	308,819	15,920,310	-
ZEPHYR COVE GID	29,861,827	14,930,914	-	-	14,930,914	-
ZEPHYR HEIGHTS GID	44,210,753	22,105,377	-	-	22,105,377	-
ZEPHYR KNOLLS GID	9,470,615	4,735,308	-	-	4,735,308	-
ELKO COUNTY ELKO TELEVISION	1,438,932,639	719,466,320	-	-	719,466,320	-
STARR VALLEY CEMETERY	6,708,029	3,354,015	-	-	3,354,015	-
TUSCARORA WATER	N/A	N/A	-	-	N/A	-
WEST WENDOVER RECREATION	147,326,026	73,663,013	-	620,000	73,043,013	-
ESMERALDA COUNTY NO DISTRICTS						
EUREKA COUNTY DEVIL'S GATE GID	3,637,955	1,818,978	-	-	1,818,978	-
DIAMOND VALLEY RODENT CONTROL	21,009,865	10,504,933	-	-	10,504,933	-
DIAMOND VALLEY WEED CONTROL	21,009,865	10,504,933	-	-	10,504,933	-
EUREKA TELEVISION	1,208,149,464	604,074,732	-	-	604,074,732	-

GENERAL IMPROVEMENT DISTRICTS

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT (50% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
HUMBOLDT COUNTY						
DENIO TELEVISION	N/A	N/A	-	-	N/A	-
GOLCONDA WATER	N/A	N/A	-	-	N/A	-
KINGS RIVER GID	6,153,151	3,076,576	-	-	3,076,576	-
MCDERMITT GID	N/A	N/A	-	-	N/A	-
OROVADA COMMUNITY SERVICES	29,838,473	14,919,237	-	-	14,919,237	-
OROVADA RODENT CONTROL	N/A	N/A	-	-	N/A	-
OROVADA WATER GID	N/A	N/A	-	-	N/A	-
PARADISE VALLEY SEWER	N/A	N/A	-	-	N/A	-
PARADISE WEED CONTROL	N/A	N/A	-	-	N/A	-
QUINN RIVER TELEVISION	N/A	N/A	-	-	N/A	-
LANDER COUNTY						
LANDER CO. GID #1	N/A	N/A	-	-	N/A	-
LINCOLN COUNTY						
ALAMO POWER #3	N/A	N/A	-	-	N/A	-
ALAMO SEWER/WATER	N/A	N/A	-	-	N/A	-
COYOTE SPRINGS GID	N/A	N/A	-	-	N/A	-
LINCOLN CO. TELEVISION	N/A	N/A	-	-	N/A	-
SE LINCOLN CO HABITAT CONSERVATION PLAN	8,040,175	4,020,088	-	-	4,020,088	-
LYON COUNTY						
CENTRAL LYON VECTOR CONTROL	1,001,137,145	500,568,573	-	-	500,568,573	-
FERNLEY SWIMMING POOL	898,562,318	449,281,159	-	-	449,281,159	-
MASON VALLEY MOSQUITO	231,095,122	115,547,561	-	-	115,547,561	-
MASON VALLEY SWIMMING POOL	228,144,861	114,072,431	-	-	114,072,431	-
SILVER SPRINGS GID	40,766,721	20,383,361	-	-	20,383,361	-
STAGECOACH GID	28,875,542	14,437,771	-	-	14,437,771	-
WALKER RIVER WEED	58,616,353	29,308,177	-	-	29,308,177	-
WILLOWCREEK GID	5,978,755	2,989,378	-	-	2,989,378	-
MINERAL COUNTY						
MINERAL CO. TELEVISION	229,822,634	114,911,317	-	-	114,911,317	-
WALKER LAKE GID	7,457,644	3,728,822	-	-	3,728,822	-
NYE COUNTY						
BEATTY GID	15,184,278	7,592,139	-	-	7,592,139	-
BEATTY WATER & SANITATION	12,950,829	6,475,415	-	-	6,475,415	-
PAHRUMP SWIMMING POOL	1,201,082,232	600,541,116	-	-	600,541,116	-
PERSHING COUNTY						
LOVELOCK MEADOWS WATER	N/A	N/A	-	-	N/A	-
LOVELOCK VALLEY WEED	N/A	N/A	-	-	N/A	-
PERSHING CO. TELEVISION	N/A	N/A	-	-	N/A	-
STOREY COUNTY						
CANYON GID	20,929,276	10,464,638	-	-	10,464,638	-
TAHOE-RENO INDUSTRIAL GID	1,239,169,013	619,584,507	-	-	619,584,507	-
VIRGINIA DIVIDE SEWER	31,524,964	15,762,482	-	-	15,762,482	-

GENERAL IMPROVEMENT DISTRICTS

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT (50% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
WASHOE COUNTY						
GERLACH GID	4,502,965	2,251,483	-	-	2,251,483	-
GRANDVIEW TERRACE GID	3,232,618	1,616,309	-	-	1,616,309	-
INCLINE VILLAGE GID	1,817,882,343	908,941,172	-	3,682,404	905,258,768	-
PALOMINO VALLEY GID	77,384,292	38,692,146	-	-	38,692,146	-
SUN VALLEY GID	293,509,982	146,754,991	-	4,100,414	142,654,577	-
VERDI TELEVISION	870,094,332	435,047,166	-	-	435,047,166	-
WHITE PINE COUNTY						
BAKER WATER/SEWER GID	N/A	N/A	-	-	N/A	-
MCGILL/RUTH SEWER-WATER GID	N/A	N/A	-	1,115,358	N/A	-
WHITE PINE TELEVISION	N/A	N/A	-	-	N/A	-
TOTAL	72,286,448,731	9,702,088,420	-	432,994,968	9,673,067,036	-

FOOTNOTES: (*) NRS 318.277 DEBT LIMIT OF DISTRICT.

A district may borrow money and incur or assume indebtedness therefore, as provided in this chapter, so long as the total of all such indebtedness (but excluding revenue bonds, assessment bonds, and other securities constituting special obligations which are not debts) does not exceed an amount equal to 50% of the total of the last assessed valuation of the taxable property (excluding motor vehicles) situated within such districts.

LIBRARY DISTRICTS

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT (10% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CLARK COUNTY						
BOULDER CITY LIBRARY	832,570,407	83,257,041	-	-	83,257,041	-
HENDERSON DISTRICT PUBLIC LIBRARIES	15,050,072,012	1,505,007,201	-	-	1,505,007,201	-
LAS VEGAS/CLARK CO. LIBRARY	75,177,719,020	7,517,771,902	-	-	7,517,771,902	-
NORTH LAS VEGAS LIBRARY	8,819,237,650	881,923,765	-	-	881,923,765	-
NYE COUNTY						
AMARGOSA LIBRARY	46,288,025	4,628,803	-	-	4,628,803	-
BEATTY LIBRARY	26,332,569	2,633,257	-	-	2,633,257	-
PAHRUMP LIBRARY	1,201,082,232	120,108,223	-	-	120,108,223	-
SMOKY VALLEY LIBRARY	454,399,310	45,439,931	-	-	45,439,931	-
TONOPAH LIBRARY	236,517,141	23,651,714	-	-	23,651,714	-
TOTAL	101,844,218,366	10,184,421,837	-	-	10,184,421,837	-

FOOTNOTES: (*) NRS 379.0225 ISSUANCE OF BONDS BY CONSOLIDATED OR COUNTY LIBRARY DISTRICT.

- Except as otherwise provided in this subsection, the trustees of a consolidated or county library district may propose the issuance of general obligation bonds in an amount not to exceed 10% of the total last assessed valuation of the taxable property of the district for the purpose of acquiring, constructing or improving buildings and other real property to be used for library purposes or for purchasing books, materials or equipment for newly constructed libraries.
- Any bond issued for purchasing books, materials or equipment for newly constructed libraries must be redeemed within 5 years after its issuance.

HOSPITAL DISTRICTS

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT (10% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
HUMBOLDT COUNTY HOSPITAL DISTRICT	1,421,877,282	142,187,728	-	-	142,187,728	-
LANDER COUNTY HOSPITAL DISTRICT	1,602,442,246	160,244,225	-	-	160,244,225	-
LINCOLN COUNTY HOSPITAL DISTRICT	290,075,392	29,007,539	-	24,556	28,982,983	-
MINERAL COUNTY HOSPITAL DISTRICT	229,822,634	22,982,263	-	13,415	22,968,848	-
NO. NYE COUNTY HOSPITAL DISTRICT	805,092,919	80,509,292	-	-	80,509,292	-
PERSHING COUNTY HOSPITAL DISTRICT	328,601,056	32,860,106	-	-	32,860,106	-
SILVER SPRINGS/STAGECOACH HOSPITAL DISTRICT	201,267,666	20,126,767	-	-	20,126,767	-
SOUTH LYON COUNTY HOSPITAL DISTRICT	353,117,135	35,311,714	-	-	35,311,714	-
WHITE PINE COUNTY HOSPITAL DISTRICT	670,770,280	67,077,028	-	-	67,077,028	-
TOTAL	5,903,066,610	590,306,661	-	37,971	590,268,690	-

FOOTNOTES: (*) NRS 450.665 POWERS OF BOARD OF TRUSTEES: BORROWING OF MONEY AND INCURRENCE OR ASSUMPTION OF INDEBTEDNESS; LIMITATIONS AND CONDITIONS.

1. The board of trustees may borrow money and incur or assume indebtedness on behalf of the county hospital district if the total of all indebtedness, excluding revenue bonds and other securities constituting special obligations which are not debts, does not exceed an amount equal to 10% of the total of the last assessed valuation of taxable property, excluding motor vehicles, located within the district.

2. The board of trustees shall not borrow money or issue securities to evidence such borrowing until the board has obtained the approval of the:

(a) County Debt Management Commission; and

(b) Board of County Commissioners of the county in which the Hospital District is located.

FLOOD CONTROL DISTRICTS

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CLARK CO REGIONAL FLOOD CONTROL	99,962,719,089	N/A	-	667,620,000	N/A	-

FOOTNOTES: CREATED UNDER NRS 543.690. FORMS OF BORROWING, APPLICABILITY OF LOCAL GOVERNMENT SECURITIES LAW.

Subject to the provisions of subsection 1, the board of directors of a district or the board of county commissioners may, on the behalf and in the name of the district or the county, as the case may be, issue the securities, and in connection with any undertaking or facilities authorized in NRS 543.170 to 543.830, inclusive, may otherwise proceed as provided in the Local Government Securities Law. The payment of general obligation securities issued pursuant to subsection 1 may be additionally secured by a pledge of any revenue from a tax imposed pursuant to NRS 543.600 on retail sales and the storage, use or other consumption of tangible personal property in the county.

SEWER DISTRICTS

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY	157,988,118	5,000	-	-	5,000	-

FOOTNOTES: NRS 309.160 POWER TO INCUR DEBTS AND LIABILITIES: LIMITATIONS AND EXCEPTIONS.

The board of directors may at any time incur an indebtedness not exceeding in the aggregate the sum of \$5,000, nor in any event to exceed \$1 per acre.

AIRPORT AUTHORITIES

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CARSON CITY AIRPORT AUTHORITY	1,814,811,670	N/A	-	-	N/A	-
RENO-TAHOE AIRPORT AUTHORITY	19,346,366,369	N/A	-	-	N/A	-

FOOTNOTES: NRS 496.155 GENERAL PROVISIONS: ISSUANCE OF MUNICIPAL SECURITIES PURSUANT TO LOCAL GOVERNMENT SECURITIES LAW; ENTRY INTO CONTRACTS OF PURCHASE AND MEDIUM TERM OBLIGATIONS.

1. Subject to the provisions of NRS 496.150 and subsections 2 and 3 of this section, for any undertaking authorized in NRS 496.150, the governing body of a municipality, as it determines from time to time, may, on the behalf and in the name of the municipality, borrow money, otherwise become obligated, and evidence the obligations by the issuance of bonds and other municipal securities, and in connection with the undertaking or the municipal airport, including, without limitation, air navigation facilities and other facilities appertaining to the airport, the governing body may otherwise proceed as provided in the Local Government Securities Law or as provided in subsections 4 and 5.

2. General obligation bonds, whether or not their payment is additionally secured by a pledge of net revenues, must be sold as provided in the Local Government Securities Law.

3. Revenue bonds may be sold at a public sale as provided in the Local Government Securities Law or at a private sale.

NRS 350.013(5) The provisions of this do not apply to Reno-Tahoe Airport Authority so long as the Authority does not have any general obligation bonds outstanding and does not issue or propose to issue any such bonds.

CONVENTION CENTERS

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT (10% OF A.V.)*	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
ELKO CONVENTION & VISITORS AUTHORITY	1,570,752,790	157,075,279	-	-	157,075,279	-

FOOTNOTES: (*) NRS: SPECIAL AND LOCAL ACTS, CHAPTER 227, STATUTES OF NEVADA 1975
 Sec 3.1. The Authority shall not incur an indebtedness in excess of 10 percent of the total assessed valuation of the taxable property within the boundaries of the Authority, as shown by the last preceding assessment.

FAIR AND RECREATION BOARDS

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT (3% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CARSON CITY CONVENTION AND VISITORS' BUREAU	1,814,811,670	54,444,350	-	-	54,444,350	-
ELKO COUNTY RECREATION BOARD	595,759,947	17,872,798	-	-	17,872,798	-
LANDER CO. CONVENTION & TOURISM AUTHORITY	1,602,442,246	48,073,267	-	-	48,073,267	-
LAS VEGAS CONVENTION & VISITORS AUTHORITY (#)	99,962,719,089	4,998,135,954	-	816,770,000	4,181,365,954	-
MINERAL CO. FAIR & RECREATION BOARD	229,822,634	6,894,679	-	-	6,894,679	-
RENO/SPARKS CONVENTION & VISITORS AUTHORITY	19,346,366,369	580,390,991	-	65,760,000	514,630,991	-
TAHOE-DOUGLAS VISITORS AUTHORITY	3,538,641,085	106,159,233	-	-	106,159,233	-
WHITE PINE CO. TOURISM & RECREATION BOARD	326,716,212	9,801,486	-	-	9,801,486	-
WINNEMUCCA CONVENTION & VISITORS AUTHORITY	N/A	N/A	-	-	N/A	-
TOTAL	127,417,279,252	5,821,772,759	-	882,530,000	4,939,242,759	-

FOOTNOTES: (#) NRS 244A.653 DEBT LIMIT OF COUNTY WHOSE POPULATION IS 700,000 OR MORE.
A county whose population is 700,000 or more shall not become indebted for those county recreational purposes under the provisions of NRS 244A.597 to 244A.655 inclusive, by the issuance of general obligation bonds and other general obligation securities, other than any notes or warrants maturing within 1 year from the respective dates of their issuance, but excluding any outstanding revenue bonds, special assessment bonds or other special obligation securities, and excluding any outstanding general obligation notes and warrants, exceeding 5% of the total last assessed valuation of the taxable property in the county. A county whose population is 700,000 or more shall not become indebted in an amount exceeding 10% of that valuation by the issuance of any general obligation securities, other than any such notes or warrants, but excluding any outstanding special securities and excluding any outstanding general obligation notes and warrants.

() NRS 244A.655 DEBT LIMIT OF COUNTY WHOSE POPULATION IS LESS THAN 700,000.**
A county whose population is less than 700,000 shall not become indebted for those county recreational purposes under the provisions of NRS 244A.597 to 244A.655, inclusive, by the issuance of general obligation bonds and other general obligation securities, other than any notes or warrants maturing within 1 year from the respective dates of their issuance, but excluding any outstanding revenue bonds, special assessment bonds or other special obligation securities, and excluding any outstanding general obligation notes and warrants, exceeding 3% of the total last assessed valuation of taxable property in the county. A county whose population is less than 700,000 shall not become indebted in an amount exceeding 10% of that valuation by the issuance of any general obligation securities, other than any such notes or warrants, but excluding any outstanding special securities and excluding any outstanding general obligation notes and warrants.

FIRE DISTRICTS - ELECTION

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT (5% OF A.V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
DOUGLAS COUNTY TAHOE DOUGLAS FIRE	1,282,995,126	64,149,756	-	-	64,149,756	-
HUMBOLDT COUNTY WINNEMUCCA RURAL FIRE	115,619,807	5,780,990	-	-	5,780,990	-
LINCOLN COUNTY PAHRANAGAT VALLEY FIRE	33,052,327	1,652,616	-	40,698	1,611,918	-
PIOCHE FIRE	20,485,256	1,024,263	-	-	1,024,263	-
LYON COUNTY MASON VALLEY FIRE	151,222,595	7,561,130	-	17,196	7,543,934	-
NORTH LYON CO. FIRE	902,057,439	45,102,872	-	773,600	44,329,272	-
SMITH VALLEY FIRE	92,316,968	4,615,848	-	-	4,615,848	-
WASHOE COUNTY NORTH LAKE TAHOE FIRE	1,818,600,587	90,930,029	-	3,007,000	87,923,029	-
TOTAL	4,416,350,105	220,817,505	-	3,838,494	216,979,011	-

FOOTNOTES: (*) NRS 474.220 COUNTY FIRE PROTECTION DISTRICTS - AUTHORITY TO BORROW MONEY BY ISSUANCE AND SALE OF NEGOTIABLE BONDS; PURPOSES; LIMITATION ON AMOUNT.

- The board of directors of any county fire protection district formed under the provisions of NRS 474.010 to 474.450 inclusive, may prepare, issue, and sell bonds to provide money for the purchase of fire fighting equipment, the acquisition of property, the construction of buildings and improvements of district owned property for use in that county fire protection district.
- The provisions of NRS 474.514 apply to a county fire protection district specified in subsection 1. (NRS A 2001,362)

NRS 474.514 LIMIT ON INDEBTEDNESS. No indebtedness, as defined in NRS 350.586, including outstanding indebtedness, shall be incurred by any district organized pursuant to NRS 474.460 in an aggregate principal amount exceeding 5 percent of the total last assessed valuation of taxable property (excluding motor vehicles and cattle) situated within the district.

FIRE PROTECTION DISTRICTS

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT (5% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CLARK COUNTY						
CLARK COUNTY FIRE SERVICE	50,908,496,698	2,545,424,835	-	-	2,545,424,835	-
MOAPA VALLEY FIRE	211,167,036	10,558,352	-	-	10,558,352	-
DOUGLAS COUNTY						
EAST FORK FIRE PROTECTION DISTRICT	2,261,894,423	113,094,721	-	1,644,000	111,450,721	-
ELKO COUNTY						
ELKO COUNTY FIRE PROTECTION DISTRICT	1,449,135,231	72,456,762	-	-	72,456,762	-
HUMBOLDT COUNTY						
GOLCONDA FIRE	707,953,174	35,397,659	-	-	35,397,659	-
HUMBOLDT FIRE	35,066,227	1,753,311	-	-	1,753,311	-
MCDERMITT FIRE	4,718,218	235,911	-	-	235,911	-
OROVADA FIRE	29,838,473	1,491,924	-	-	1,491,924	-
PARADISE FIRE	43,802,555	2,190,128	-	-	2,190,128	-
PUEBLO FIRE	26,758,792	1,337,940	-	-	1,337,940	-
LINCOLN COUNTY						
LINCOLN COUNTY FIRE PROTECTION DISTRICT	180,079,255	9,003,963	-	-	9,003,963	-
PANACA FIRE PROTECTION DISTRICT	29,083,193	1,454,160	-	-	1,454,160	-
LYON COUNTY						
CENTRAL LYON FIRE	1,017,846,816	50,892,341	-	330,996	50,561,345	-
STOREY COUNTY						
STOREY COUNTY FIRE PROTECTION DISTRICT	1,549,397,544	77,469,877	-	-	77,469,877	-
WASHOE COUNTY						
TRUCKEE MEADOWS FIRE	4,634,463,753	231,723,188	-	5,969,000	225,754,188	7,000,000
WHITE PINE COUNTY						
WHITE PINE COUNTY FIRE DISTRICT	-	-	-	-	-	-
TOTAL	63,089,701,388	3,154,485,069	-	7,943,996	3,146,541,073	7,000,000

FOOTNOTES: (*) NRS 474.514 COUNTY FIRE PROTECTION DISTRICTS-LIMIT ON INDEBTEDNESS.

No indebtedness, as defined in NRS 350.586, including outstanding indebtedness, shall be incurred by any district organized pursuant to NRS 474.460 in an aggregate principal amount exceeding 5 percent of the total last assessed valuation of taxable property (excluding motor vehicles and cattle) situated within the district.

MULTICOUNTY DISTRICTS

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
MULTICOUNTY-WATER CONSERVANCY DISTRICT						
CARSON WATER SUBCONSERVANCY DISTRICT	5,960,235,182	N/A	-	-	N/A	-
CARSON/TRUCKEE WATER CONSERVANCY DISTRICT	28,691,195,672	N/A	-	-	N/A	-
MULTICOUNTY SPECIAL NV COMMISSION - V & T RAILWAY	1,814,811,670	N/A	-	-	N/A	-

FOOTNOTES: MULTI-COUNTY WATER CONSERVANCY DISTRICTS

NRS 541.340 (1) ACQUISITION OF WORKS, PROCEDURE FOR CREATION OF INDEBTEDNESS; ELECTIONS.

Whenever the board of a district incorporated under this chapter, by resolution adopted by a majority of the board, determines that the interests of the district and the public interest or necessity demand the acquisition, construction or completion of any source of water supply, waterworks, or other improvements, or facility, or the making of any contract with the United States, the State of Nevada, or other persons to carry out the objects or purposes of the district, wherein the indebtedness or obligations required will be a greater expenditure than the ordinary annual income and revenue of the district permits, the board shall order the submission of the proposition of issuing such obligations or indebtedness, for the purpose set forth in the resolution, to such qualified electors of the district as have paid a tax on property in the district in the year preceding the election, at a special election or the next primary or general election. In the order submitting such propositions to the electors the board shall if it is proposed that the indebtedness be secured by pledge of any revenues of the district, so state, and shall designate the revenue to be so pledged. Carson City, Churchill, Douglas and Lyon Counties are included in the Carson Water Subconservancy; Carson City, Churchill, Douglas, Lyon, Storey and Washoe Counties are included in the Carson/Truckee Water Conservancy.

NEVADA COMMISSION FOR THE RECONSTRUCTION OF THE V & T RAILWAY

NRS 566. SPECIAL AND LOCAL ACTS, SECTION 9(2)

Upon final determination and allocation of the costs by agreement of the governing bodies, each governing body shall include its portion of the costs in its budget for the purposes of chapter 354 of NRS and shall fund its share of the cost by issuing bonds pursuant to chapter 350 of NRS. Carson City, Douglas, Lyon, Storey and Washoe Counties are included in the Nevada Commission for Reconstruction of the V & T Railway.

MULTICOUNTY FIRE PROTECTION DISTRICTS

NRS 473.060 AUTHORIZATION TO ISSUE NEGOTIABLE BONDS; PURPOSE: LIMITATION ON AMOUNT.

The board of directors may prepare, issue and sell negotiable coupon bonds not exceeding \$50,000 in amount, exclusive of interest, for the purpose of providing money for the purchase of fire-fighting equipment and other necessary facilities for the use in the respective fire protection districts eligible for federal aid. Carson City and Douglas County are included in the Sierra Forest Fire Protection District.

REDEVELOPMENT AGENCIES

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CARSON CITY REDEVELOPMENT AUTHORITY	107,093,061	N/A	-	-	N/A	-
BOULDER CITY REDEVELOPMENT AGENCY	59,794,166	N/A	-	-	N/A	-
CLARK COUNTY REDEVELOPMENT AGENCY	632,145,207	N/A	-	-	N/A	-
HENDERSON REDEVELOPMENT AGENCY	1,289,621,740	N/A	-	-	N/A	-
LAS VEGAS REDEVELOPMENT AGENCY	1,422,195,394	N/A	-	-	N/A	-
MESQUITE REDEVELOPMENT AGENCY	165,123,817	N/A	-	-	N/A	-
NORTH LAS VEGAS REDEVELOPMENT AGENCY	117,442,725	N/A	-	-	N/A	-
DOUGLAS COUNTY REDEVELOPMENT AGENCY	89,151,374	N/A	-	-	N/A	-
CITY OF WELLS REDEVELOPMENT AGENCY	2,981,114	N/A	-	-	N/A	-
CITY OF ELKO REDEVELOPMENT AGENCY	15,395,376	N/A	-	-	N/A	-
CITY OF FERNLEY REDEVELOPMENT AGENCY	44,995,451	N/A	-	-	N/A	-
RENO REDEVELOPMENT AGENCY #1	165,525,104	N/A	-	-	N/A	-
RENO REDEVELOPMENT AGENCY #2	155,974,631	N/A	-	-	N/A	-
SPARKS REDEVELOPMENT AGENCY #1	144,574,990	N/A	-	-	N/A	-
SPARKS REDEVELOPMENT AGENCY #2	151,422,112	N/A	-	-	N/A	-
ELY REDEVELOPMENT AGENCY	3,834,843	N/A	-	-	N/A	-
TOTAL	4,567,271,105	N/A	-	-	N/A	-

FOOTNOTES: NRS 279.638(2) LIMITATION OF INDEBTEDNESS.

Unless the full faith and credit of a community is pledged, the bonds and other obligations of any agency are not a debt of the community, the state or any of its political subdivisions and neither the community, the state nor any of its political subdivisions is liable on them, nor in any event shall the bonds or obligations be payable out of any funds or properties other than those of the agency; and such bonds and other obligations shall so state on their face. Unless the full faith and credit of a community is pledged, the bonds do not constitute an indebtedness within the meaning of any constitutional or statutory debt limitations or restrictions.

REGIONAL TRANSPORTATION COMMISSIONS

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA	99,962,719,089	N/A	-	-	N/A	-
REGIONAL TRANSPORTATION COMMISSION OF WASHOE COUNTY	19,346,366,369	N/A	-	-	N/A	-
LINCOLN COUNTY REGIONAL TRANSPORTATION COMMISSION *	N/A	N/A	-	-	N/A	-
TOTAL	119,309,085,458	N/A	-	-	N/A	-

FOOTNOTES: NRS 377A.080 Creation and authority of Regional Transportation Commission

(Section 3) The commission may draw money out of the public transit fund only for: (d) The payment of principal and interest on notes, bonds or other securities issued to provide money for the cost of projects described in paragraphs (a), (b) and (c); or (d) Any combination of those purposes. RTC of Washoe County has one Medium Term Obligation that limits their total outstanding debt to a maximum amount of \$8 million. Typically RTC of Washoe County issues an amount less than 8 million and typically pays it off in the same fiscal year.

(*) NRS 373 Creation and authority of Regional Transportation Commission

SPECIAL AND LOCAL ACTS

ENTITY	2020-2021 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CLARK COUNTY						
LAS VEGAS VALLEY WATER DISTRICT	N/A	N/A	-	803,766,867	N/A	-
MOAPA VALLEY WATER DISTRICT	207,813,038	N/A	-	4,000,788	N/A	-
SOUTHERN NEVADA WATER AUTHORITY	N/A	N/A	-	2,833,023,138	N/A	-
STADIUM AUTHORITY	N/A	750,000,000	-	639,755,000	N/A	-
VIRGIN VALLEY WATER DISTRICT	964,753,955	N/A	-	12,466,810	N/A	-
ELKO COUNTY						
CENTRAL DISPATCH ADMINISTRATIVE AUTHORITY	N/A	N/A	-	-	N/A	-
LINCOLN COUNTY						
LINCOLN COUNTY WATER DISTRICT	N/A	N/A	-	-	N/A	-
NYE COUNTY						
NYE COUNTY WATER DISTRICT	N/A	N/A	-	-	N/A	-
WASHOE COUNTY						
TRUCKEE MEADOWS WATER AUTHORITY	N/A	N/A	-	-	N/A	-
WESTERN REGIONAL WATER COMMISSION	N/A	N/A	-	-	N/A	-
TOTAL	1,172,566,993	N/A	-	4,293,012,603	N/A	-

FOOTNOTES:

CLEAN WATER COALITION - NRS 277.080 to 277.180, inclusive. The Clean Water Coalition (CWC) is an entity created in 2002 by a cooperative agreement among the City of Henderson, the City of Las Vegas, the City of North Las Vegas and the Clark County Water Reclamation District. CWC was created by the members which share a common environmental, economic and regulatory interest in the efficient and responsible collection, treatment, reuse and discharge of municipal effluent. Coalition was dissolved effective March 19, 2013.

LAS VEGAS VALLEY WATER DISTRICT - NRS 167 SPECIAL AND LOCAL ACTS, 1947, SECTION 15 LIMITATION ON INCURRING DEBT OR LIABILITY. The board of directors, or other officers of the district, shall have no power to incur any debt or liability whatever, either by issuing bonds or otherwise, in excess of the provisions of this act, and any debt or liability incurred in excess of such express provisions shall be and remain absolutely void. Outstanding debt for LVVWD reported above. Debt issued on behalf of SNWA is reported under that entity.

MOAPA VALLEY WATER DISTRICT - NRS 477, SPECIAL AND LOCAL ACTS, 1983, SECTION 3. An election must be held before incurring a general obligation.

SOUTHERN NEVADA WATER AUTHORITY - NRS 277.080 to 277.180, inclusive. The Southern Nevada Water Authority (SNWA) is an entity created in 1991 by a cooperative agreement among the Big Bend Water District, the City of Boulder City the City of Henderson, the City of Las Vegas, the City of North Las Vegas, the Clark County Water Reclamation District and the Las Vegas Valley Water District (LVVWD). SNWA was created to secure additional supplies of water for southern Nevada and to effectively manage existing supplies of water through the cooperative action of its member agencies. In 1997 session, the Nevada Legislature authorized SNWA to sell bonds directly. Previously, any debt was issued by LVVWD on behalf of SNWA. The principal source of revenues for the repayment of SNWA's outstanding debt is wholesale delivery charges.

STADIUM AUTHORITY - SB1 as approved by the 30th Special Session 2016 of the Nevada State Legislature, signed by the Governor on October 17, 2016, provided for the creation of a stadium Capital Project Fund, established for the purpose of accounting for the capital expenditures associated with the acquisition, construction, improvement and equipping of a National Football League stadium. The fund's primary revenue source is the proceeds of long-term debt as authorized by SB1. In addition, transient lodging tax collections making up the difference between the proceeds of long term debt and the \$750 million limit of the public contribution to stadium construction were transferred in from the Stadium Authority's operating fund. The project is a 65,000-seat domed stadium that will be the home field of the National Football League's Raiders franchise and the University of Nevada, Las Vegas (UNLV) football team. The total budgeted project cost is approx \$2.0 billion, with the Stadium Authority's contribution being \$750 million. Construction began in November 2017 and the final certificate of occupancy received August 31, 2020. The stadium and land will be publicly owned by the Clark County Stadium Authority.

VIRGIN VALLEY WATER DISTRICT - NRS 100, SPECIAL AND LOCAL ACTS, 1993, SECTION 3. An election must be held before incurring a general obligation.

CENTRAL DISPATCH ADMINISTRATIVE AUTHORITY - NRS 277.080 to 277.180, inclusive. The Central Dispatch Administrative Authority (CDAA) is an entity created in 1993 by a cooperative agreement among Elko County, the City of Carlin, the City of Elko and the City of Wells. CDAA was created for the purpose of organizing and administering a central dispatch system that serves the law enforcement and public safety needs of the member entities.

LINCOLN COUNTY WATER DISTRICT - NRS 474, SPECIAL AND LOCAL ACTS, 2003, SECTION 11 (5). The District, created in 2003, has the power to incur indebtedness pursuant to NRS 271, issue bonds and provide for medium-term obligations pursuant to NRS 350 for projects as stated in this section. For purposes of NRS 350.572, sections 6-16, inclusive, of this act do not expressly or impliedly require an election before the issuance of a security or indebtedness pursuant to NRS 350.500 to 350.720, inclusive, if the obligation is payable solely from pledged revenues, but an election must be held before incurring a general obligation.

NYE COUNTY WATER DISTRICT - NRS 542, SPECIAL AND LOCAL ACTS, 2007, SECTION 8. The District, created in 2011, has the power to incur indebtedness pursuant to NRS 271 and NRS 318 and to issue bonds and provide for medium-term obligations pursuant to NRS 350 for projects as stated in this section. For purposes of NRS 350.572, sections 1-12, inclusive, of this act do not expressly or impliedly require an election before the issuance of a security or indebtedness pursuant to NRS 350.500 to 350.720, inclusive, if the obligation is payable solely from pledged revenues, but an election must be held before incurring a general obligation.

TRUCKEE MEADOWS WATER AUTHORITY - NRS 277.080 to 277.180, inclusive. The Truckee Meadows Water Authority (TMWA) is an entity created in 2001 by a cooperative agreement among Washoe County, the City Reno and the City of Sparks. TMWA was created to secure additional supplies of water for the Truckee Meadows and to effectively manage existing supplies of water through the cooperative action of its member agencies.

WESTERN REGIONAL WATER COMMISSION - Created by SB 487, 2007 session. The Commission will provide advise and assistance relating to regional management and conservation of water resources in certain portions of Washoe County.

OVERLAPPING DEBT

**PART B
OVERLAPPING DEBT**

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V.	REVENUE BONDS	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
CARSON CITY												
COUNTY/CITY SCHOOLS	58,895,000	139,175,119	-	13,099,038	8.39%	10,764,300	-	-	-	0.59%	163,038,457	8.98%
CARSON AIRPORT AUTH.	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CARSON CONVENTION AUTH.	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CARSON REDEVELOPMENT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	58,895,000	139,175,119	-	13,099,038	11.64%	10,764,300	-	-	-	0.59%	221,933,457	12.23%
CHURCHILL COUNTY												
COUNTY SCHOOLS	25,950,000	-	-	412,700	0.00%	28,991,129	-	-	589,249	3.30%	29,580,378	3.30%
FALLON	-	7,057,443	-	1,975,000	2.94%	5,560,000	-	-	315,042	0.00%	26,362,700	2.94%
CHURCHILL MOSQUITO & WEED	-	-	-	-	4.22%	-	-	-	-	2.74%	14,907,485	6.96%
	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	25,950,000	7,057,443.00	-	2,387,700.00	3.95%	34,551,129	-	-	904,291	3.96%	70,850,563	7.91%
CLARK COUNTY												
COUNTY SCHOOLS	2,289,315,000	1,734,811,029	57,225,000	5,400,000	1.80%	2,943,885,000	44,158,271	-	1,890,315	2.99%	4,787,369,615	4.79%
BOULDER CITY	-	384,225,000	-	152,860,000	2.83%	-	-	-	-	0.00%	2,826,400,000	2.83%
HENDERSON	-	21,749,000	-	-	2.61%	-	-	-	-	0.00%	21,749,000	2.61%
LAS VEGAS	-	334,295,432	-	26,598,310	2.40%	786,030	-	-	127,340	0.01%	361,807,112	2.40%
MESQUITE	-	395,650,716	-	70,493,549	2.17%	19,025,373	-	-	4,065,854	0.11%	489,235,492	2.27%
NORTH LAS VEGAS	-	10,880,137	-	-	1.15%	-	7,615,000	-	-	0.81%	18,495,137	1.96%
BUNKERVILLE	-	393,160,656	-	-	4.46%	-	-	-	-	0.00%	393,160,656	4.46%
ENTERPRISE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
INDIAN SPRINGS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LAUGHLIN	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MOAPA	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MOAPA VALLEY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MT CHARLESTON	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
PARADISE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SEARCHLIGHT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SPRING VALLEY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SUMMERLIN	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SUNRISE MANOR	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WHITNEY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WINCHESTER	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BIG BEND WATER	-	1,947,020	-	-	0.39%	-	-	-	-	0.00%	1,947,020	0.39%
BOULDER CITY LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BLDR CITY REDEVELOPMENT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CLARK CO. FLOOD CONTROL	-	667,620,000	-	-	0.67%	-	-	-	-	0.00%	667,620,000	0.67%
CLARK CO. FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CLARK CO. REDEVELOPMENT	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
CLARK CO. STADIUM AUTHORITY	-	639,755,000	-	-	N/A	-	-	-	-	N/A	639,755,000	N/A
CLARK CO. WTR RECLAMATION	-	402,858,276	-	-	0.76%	-	-	-	-	0.00%	402,858,276	0.76%
HENDERSON DIST LIBRARIES	-	-	-	-	0.00%	-	-	-	65,175	0.00%	65,175	0.00%
HENDERSON REDEVELOPMENT	-	-	-	-	0.00%	8,155,000	-	-	4,208,259	0.96%	12,363,259	0.96%
KYLE CANYON WATER	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LAS VEGAS/CLARK LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LAS VEGAS CONVENTION	-	795,370,000	-	21,400,000	0.82%	826,070,000	-	-	-	0.83%	1,642,840,000	1.64%
LAS VEGAS METRO POLICE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LAS VEGAS REDEVELOPMENT	-	-	-	-	0.00%	104,908,315	-	-	-	7.38%	104,908,315	7.38%
LAS VEGAS VALLEY WATER *	-	803,766,867	-	-	N/A	-	-	-	-	N/A	803,766,867	N/A

**PART B
OVERLAPPING DEBT**

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V.	REVENUE BONDS	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
CLARK COUNTY												
MESQUITE REDEVELOPMENT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MOAPA VALLEY FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MOAPA VALLEY WATER	-	4,000,788	-	-	1.93%	-	-	-	-	0.00%	-	0.00%
MOAPA VALLEY TELEVISION	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
N LAS VEGAS LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
N LAS VEGAS REDEVELOPMENT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
REGIONAL TRANS. COMMISSION	-	-	-	-	0.00%	721,065,000	-	-	-	0.72%	721,065,000	0.72%
SO NV WATER AUTHORITY *	-	2,833,023,138	-	-	N/A	-	-	-	-	N/A	2,833,023,138	N/A
OVERTON POWER NO. 5	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
VIRGIN VALLEY WATER	-	10,301,810	-	2,165,000	N/A	11,417,000	-	-	-	1.18%	23,883,810	N/A
TOTAL	2,289,315,000	9,433,414,869	57,225,000	278,916,859	12.06%	4,635,311,718	51,773,271	-	10,356,943	4.70%	16,752,312,872	16.76%

* Footnote LVVWD: The total does NOT include \$1,964,540,000 in outstanding debt incurred by Las Vegas Valley Water District on behalf of the Southern Nevada Water Authority. This amount is included in the outstanding debt for SNWA. SNWA was established in 1991 in recognition of the importance of addressing water issues on a regional, rather than an individual purveyor basis.

DOUGLAS COUNTY												
COUNTY	-	19,482,507	-	2,070,000	0.61%	10,742,000	-	-	185,393	0.31%	32,479,900	0.92%
SCHOOLS	32,593,000	-	-	1,322,000	0.96%	-	-	-	-	0.00%	33,915,000	0.96%
GARDNERVILLE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
GENOA	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MINDEN	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CAVE ROCK ESTATES GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
DOUGLAS CO. MOSQUITO	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
DOUGLAS CO. REDEVELOPMENT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
DOUGLAS CO. LAKE TAHOE SEWER	-	-	-	-	0.00%	9,708,822	-	-	-	6.15%	9,708,822	6.15%
EAST FORK FIRE DISTRICT	-	-	-	1,644,000	0.07%	-	-	-	-	0.00%	1,644,000	0.07%
EAST FORK SWIMMING POOL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ELK POINT SANITATION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
GARDNERVILLE RANCHOS GID	-	-	-	-	0.00%	883,963	-	-	-	0.29%	883,963	0.29%
INDIAN HILLS GID	-	1,486,289	-	-	1.03%	2,593,785	-	-	-	1.80%	4,080,074	2.82%
KINGSBURY GID	-	16,034,833	-	-	6.00%	-	-	-	-	0.00%	16,034,833	6.00%
LAKERIDGE GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LOGAN CREEK GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MARLA BAY GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MINDEN/GRDNRVLE SANITATION	-	-	-	-	0.00%	-	-	655,916	-	0.15%	655,916	0.15%
OLIVER PARK GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ROUND HILL GID	-	741,747	-	-	0.63%	-	-	-	-	0.00%	741,747	0.63%
SIERRA ESTATES GID	-	99,858	-	-	2.18%	-	-	-	-	0.00%	99,858	2.18%
SKYLAND GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TAHOE DOUGLAS FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TAHOE DOUGLAS DISTRICT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TAHOE DOUGLAS VISITORS AUTH	-	-	-	-	0.00%	112,060,000	-	-	-	3.17%	112,060,000	3.17%
TOPAZ RANCH ESTATES GID	-	308,819	-	-	0.95%	-	-	4,216,934	-	12.99%	4,525,753	13.94%
ZEPHYR COVE GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ZEPHYR HEIGHTS GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ZEPHYR KNOLLS GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	32,593,000	38,154,053	-	5,036,000	2.14%	135,988,570	-	4,872,850	185,393	3.99%	216,829,866	6.13%

**PART B
OVERLAPPING DEBT**

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V.	REVENUE BONDS	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
ELKO COUNTY												
COUNTY	-	-	-	65,632	0.00%	-	-	-	-	0.00%	65,632	0.00%
SCHOOLS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CARLIN	-	-	-	-	0.00%	-	-	118,012	-	0.29%	118,012	0.29%
ELKO	-	13,615,000	-	1,280,000	2.40%	-	-	-	-	0.00%	14,895,000	2.40%
WELLS	-	522,240	-	220,890	2.24%	-	-	-	-	0.00%	743,131	2.24%
WEST WENDOVER	-	-	-	3,864,196	2.62%	6,840,816	-	-	436,847	4.94%	11,141,859	7.56%
JACKPOT	-	-	-	-	0.00%	1,442,858	-	-	-	5.03%	1,442,858	5.03%
JARBIDGE	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
MONTELLO	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MOUNTAIN CITY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ELKO CO FIRE PROTECTION DISTR	-	-	-	-	N/A	-	-	-	-	0.00%	-	0.00%
CNTRL DISPATCH ADMIN AUTH.	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
ELKO CONV. & VISITORS AUTH.	-	-	-	-	0.00%	-	-	-	7,239,136	0.46%	7,239,136	0.46%
ELKO COUNTY RECREATION BD	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ELKO TELEVISION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
STARR VALLEY CEMETERY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TUSCARORA WATER	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
WEST WENDOVER RECREATION	-	620,000	-	-	0.42%	-	-	-	-	0.00%	620,000	0.42%
WELLS REDEVELOPMENT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ELKO REDEVELOPMENT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	-	14,757,240	-	5,430,718	0.87%	8,283,674	-	118,012	7,675,983	0.70%	36,265,628	1.57%
ESMERALDA COUNTY												
COUNTY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SCHOOLS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
GOLDFIELD	-	-	-	-	0.00%	1,422,402	-	-	-	19.99%	1,422,402	19.99%
SILVER PEAK	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	-	-	-	-	0.00%	1,422,402	-	-	-	1.18%	1,422,402	1.18%
EUREKA COUNTY												
COUNTY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SCHOOLS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CRESCENT VALLEY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
EUREKA	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
DEVIL'S GATE GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
DIAMOND VALLEY RODENT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
DIAMOND VALLEY WEED	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
EUREKA TELEVISION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%

**PART B
OVERLAPPING DEBT**

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V.	REVENUE BONDS	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
HUMBOLDT COUNTY												
COUNTY	-	-	-	-	0.00%	-	-	-	511,779	0.04%	511,779	0.04%
SCHOOLS	1,591,000	-	-	-	0.11%	-	-	-	-	0.00%	1,591,000	0.11%
WINNEMUCCA	-	-	-	186,612	0.08%	17,000,612	-	-	-	7.21%	17,187,224	7.29%
DENIO TELEVISION	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
GOLCONDA FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
GOLCONDA WATER	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
KINGS RIVER GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
HUMBOLDT FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
HUMBOLDT CO. HOSPITAL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MCDERMITT FIRE	-	-	-	-	0.00%	-	-	86,985	-	1.84%	86,985	1.84%
MCDERMITT GID	-	-	-	-	N/A	-	-	215,534	-	N/A	215,534	N/A
OROVADA COMMUNITY SVCS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
OROVADA FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
OROVADA GID	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
OROVADA RODENT	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
PARADISE VALLEY FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
PARADISE VALLEY SEWER	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
PARADISE VALLEY WEED	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
PUEBLO FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
QUINN RIVER TELEVISION	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
WINNEMUCCA CONV & VISITORS	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
WINNEMUCCA RURAL FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	1,591,000	-	-	186,612	0.13%	17,000,612	-	302,519	511,779	1.25%	19,592,522	1.38%
LANDER COUNTY												
COUNTY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SCHOOLS	-	-	-	864,000	0.05%	-	-	-	-	0.00%	864,000	0.05%
AUSTIN	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BATTLE MOUNTAIN	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
KINGSTON	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LANDER CONVENTION & TRSM	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LANDER CO GID #1	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LANDER CO. HOSPITAL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	-	-	-	864,000.00	0.05%	-	-	-	-	0.00%	864,000	0.05%
LINCOLN COUNTY												
COUNTY	-	-	-	720,560	0.25%	-	-	-	-	0.00%	720,560	0.25%
SCHOOLS	3,240,800	-	-	-	1.12%	-	-	-	-	0.00%	3,240,800	1.12%
CALIENTE	-	-	-	33,711	0.19%	1,045,780	-	-	113,357	6.63%	1,192,848	6.82%
ALAMO	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
PANACA	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
PIOCHE	-	-	-	-	0.00%	174,049	-	-	-	0.96%	174,049	0.96%
ALAMO POWER #3	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
ALAMO SEWER/WATER	-	-	-	-	N/A	155,271	-	-	182,053	N/A	337,324	N/A
COYOTE SPRINGS GID	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
LINCOLN CO FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LINCOLN CO. HOSPITAL	-	-	-	24,556	0.01%	-	-	-	-	0.00%	24,556	0.01%
LINCOLN CO. TELEVISION	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
LINCOLN COUNTY RTC	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
LINCOLN COUNTY WATER	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
PAHRANAGAT VALLEY FIRE	-	-	-	40,698	0.12%	-	-	-	-	0.00%	40,698	0.12%
PANACA FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
PIOCHE FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SE LINCOLN CO HABITAT CONS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	3,240,800	-	-	819,525	1.40%	1,375,100	-	-	295,410	0.58%	5,730,835	1.98%

**PART B
OVERLAPPING DEBT**

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V.	REVENUE BONDS	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
LYON COUNTY												
COUNTY	-	9,140,443	-	-	0.40%	6,342,365	-	-	-	0.28%	15,482,808	0.68%
SCHOOLS	50,605,000	-	-	-	2.23%	-	-	-	-	0.00%	50,605,000	2.23%
FERNLEY	-	61,025,168	-	-	6.93%	-	-	-	1,734,000	0.20%	62,759,168	7.12%
YERINGTON	-	-	-	-	0.00%	-	-	-	28,243,925	35.36%	28,243,925	35.36%
CENTRAL LYON FIRE	-	-	-	330,996	0.03%	-	-	-	-	0.00%	330,996	0.03%
CENTRAL LYON VECTOR	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
FERNLEY SWIMMING POOL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MASON VALLEY FIRE	-	-	-	17,196	0.01%	-	-	-	-	0.00%	17,196	0.01%
MASON VALLEY MOSQUITO	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MASON VALLEY SWIM POOL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
NORTH LYON FIRE	-	-	-	773,630	0.09%	416,212	-	-	-	0.05%	1,189,842	0.13%
SILVER SPRINGS GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SILVER SPR/STAGECOACH HOSP	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SMITH VALLEY FIRE	-	-	-	-	0.00%	-	-	-	224,460	0.24%	224,460	0.24%
SOUTH LYON HOSPITAL	-	-	-	-	0.00%	-	-	-	534,019	0.15%	534,019	0.15%
STAGECOACH GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WALKER RIVER WEED	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WILLOWCREEK GID	-	-	-	-	0.00%	894,308	-	-	-	14.96%	894,308	14.96%
FERNLEY REDEVELOPMENT	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
TOTAL	50,605,000	70,165,611	-	1,121,822	5.36%	7,652,885	-	-	30,736,404	1.69%	160,281,722	7.05%
MINERAL COUNTY												
COUNTY	-	-	-	112,413	0.05%	-	-	-	-	0.00%	112,413	0.05%
SCHOOLS	1,940,000	-	-	1,054,518	1.30%	-	-	-	80,614	0.04%	3,075,132	1.34%
HAWTHORNE	-	5,374,908	-	74,027	10.98%	-	-	-	-	0.00%	5,448,935	10.98%
LUNING	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MINA	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WALKER LAKE (TOWN)	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MINERAL FAIR & RECREATION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MINERAL CO. HOSPITAL	-	-	-	13,415	0.01%	-	-	1,910,600	-	0.83%	1,924,015	0.84%
MINERAL CO. TELEVISION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WALKER LAKE GID	-	-	-	-	0.00%	-	-	215,463	-	2.89%	215,463	2.89%
TOTAL	1,940,000	5,374,908	-	1,254,373	3.73%	-	-	2,126,063	80,614	0.96%	10,775,958	4.69%
NYE COUNTY												
COUNTY	11,500,000	18,731,000	-	1,371,739	1.44%	-	-	-	-	0.00%	31,602,739	1.44%
SCHOOLS	67,982,000	-	-	416,000	3.11%	-	-	-	-	0.00%	68,398,000	3.11%
AMARGOSA VALLEY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BEATTY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
GABBS	-	246,221	-	-	1.77%	-	-	-	-	0.00%	246,221	1.77%
MANHATTAN	-	263,766	-	-	7.28%	-	-	-	-	0.00%	263,766	7.28%
PAHRUMP	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ROUND MOUNTAIN	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TONOPAH	-	-	-	-	0.00%	4,941,813	-	-	-	2.20%	4,941,813	2.20%
AMARGOSA LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BEATTY GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BEATTY LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BEATTY WATER & SANITATION	-	-	-	-	0.00%	-	-	-	715,258	5.52%	715,258	5.52%
NO. NYE COUNTY HOSPITAL DIST	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
NYE COUNTY WATER DISTRICT	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
PAHRUMP LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
PAHRUMP SWIMMING POOL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SMOKY VALLEY LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TONOPAH LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	79,482,000	19,240,987	-	1,787,739	4.58%	4,941,813	-	-	715,258	0.26%	106,167,797	4.83%

**PART B
OVERLAPPING DEBT**

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V.	REVENUE BONDS	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
PERSHING COUNTY												
COUNTY	-	-	-	547,331	0.17%	-	-	-	-	0.00%	547,331	0.17%
SCHOOLS	2,952,000	-	-	-	0.90%	-	-	-	-	0.00%	2,952,000	0.90%
LOVELOCK	-	-	-	-	0.00%	3,706,725	-	-	-	15.31%	3,706,725	15.31%
IMLAY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LOVELOCK MEADOWS WATER	-	-	-	-	N/A	3,856,589	-	-	-	N/A	3,856,589	N/A
LOVELOCK VALLEY WEED	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
PERSHING CO HOSPITAL	-	-	-	-	0.00%	6,153,818	-	-	1,273,980	2.26%	7,427,798	2.26%
PERSHING CO TELEVISION	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
TOTAL	2,952,000	-	-	547,331	1.06%	13,717,132	-	-	1,273,980	4.56%	18,490,443	5.63%
STOREY COUNTY												
COUNTY	-	891,000	-	-	0.06%	9,803,227	-	1,485,008	-	0.73%	12,179,235	0.79%
SCHOOLS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CANYON GID	-	-	-	-	0.00%	1,579,483	-	-	-	7.55%	1,579,483	7.55%
STOREY CO FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TAHOE-RENO INDUSTRIAL GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
VIRGINIA DIVIDE SEWER	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	-	891,000	-	-	0.06%	11,382,710	-	1,485,008	-	0.83%	13,758,718	0.89%
WASHOE COUNTY												
COUNTY	18,757,000	98,040,753	-	-	0.60%	29,098,562	2,958,651	-	-	0.17%	148,854,966	0.77%
SCHOOLS	574,325,000	547,085,000	-	7,564,428	5.84%	-	-	-	-	0.00%	1,128,974,428	5.84%
RENO	-	104,238,501	6,801,290	5,726,776	1.24%	346,347,447	-	-	7,380,000	3.75%	470,494,014	4.99%
SPARKS	-	13,264,870	-	-	0.40%	80,031,847	5,638,881	-	2,701,341	2.65%	101,636,939	3.05%
GRANDVIEW TERRACE GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
GERLACH GID	-	-	-	-	0.00%	-	-	297,830	-	6.61%	297,830	6.61%
INCLINE VILLAGE GID	-	3,593,734	-	88,670	0.20%	721,497	-	-	-	0.04%	4,403,901	0.24%
NO. LAKE TAHOE FIRE	-	-	-	3,007,000	0.17%	-	-	-	-	0.00%	3,007,000	0.17%
PALOMINO VALLEY GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
REGIONAL TRANS. COMMISSION	-	-	-	-	0.00%	312,215,000	-	-	-	1.61%	312,215,000	1.61%
RENO REDEVELOPMENT #1	-	-	-	-	0.00%	-	-	-	14,420,000	8.71%	14,420,000	8.71%
RENO REDEVELOPMENT #2	-	-	-	-	0.00%	-	-	-	574,000	0.37%	574,000	0.37%
RENO/SPARKS CONVENTION	-	65,760,000	-	-	0.34%	-	-	-	-	0.00%	65,760,000	0.34%
RENO-TAHOE AIRPORT AUTHORITY	-	-	-	-	0.00%	10,380,000	-	-	-	0.05%	10,380,000	0.05%
SPARKS REDEVELOPMENT #1	-	-	-	-	0.00%	2,075,000	-	-	-	1.44%	2,075,000	1.44%
SPARKS REDEVELOPMENT #2	-	-	-	-	0.00%	10,548,000	-	-	-	6.97%	10,548,000	6.97%
SUN VALLEY GID	-	4,100,414	-	-	1.40%	-	-	-	2,467,002	0.84%	6,567,416	2.24%
TRUCKEE MEADOWS FIRE	-	1,963,000	-	4,006,000	0.13%	-	-	-	-	0.00%	5,969,000	0.13%
TRUCKEE MEADOWS WTR AUTH	-	-	-	-	N/A	353,883,471	-	-	-	N/A	353,883,471	N/A
VERDI TELEVISION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WESTERN REGIONAL WTR COM	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
TOTAL	593,082,000	838,046,272	6,801,290	20,392,874	7.54%	1,145,300,824	8,597,532	297,830	27,542,343	6.11%	2,640,060,965	13.65%

**PART B
OVERLAPPING DEBT**

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V.	REVENUE BONDS	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
WHITE PINE COUNTY												
COUNTY	-	-	-	1,000,000	0.15%	2,485,673	-	-	-	0.37%	3,485,673	0.52%
SCHOOLS	5,915,000	-	-	282,000	0.92%	-	-	-	-	0.00%	6,197,000	0.92%
ELY	-	-	-	379,295	0.50%	2,069,001	-	-	92,646	2.86%	2,540,942	3.36%
LUND	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MCGILL	-	-	-	43,081	0.43%	-	-	-	-	0.00%	43,081	0.43%
RUTH	-	-	-	16,416	0.43%	-	-	-	-	0.00%	16,416	0.43%
BAKER WATER & SEWER	-	-	-	-	N/A	178,469	-	-	-	N/A	178,469	N/A
MCGILL/RUTH SEWER & WATER	-	1,115,358	-	-	N/A	-	-	-	-	N/A	1,115,358	N/A
WHITE PINE CO FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WHITE PINE TOURISM & REC.	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WHITE PINE TELEVISION	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
WHITE PINE CO. HOSPITAL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	5,915,000	1,115,358	-	1,720,792	1.30%	4,733,143	-	-	92,646	0.72%	13,576,939	2.02%
MULTICOUNTY												
CARSON TRUCKEE WATER	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CARSON WATER SUBCON.	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
NV COMMISSION - V & T RAILWAY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
STATE TOTAL	3,145,560,800	10,567,392,860	64,026,290	333,565,383	10.10%	6,032,426,012	60,370,803	9,202,282	80,371,044	4.42%	20,288,914,687	14.52%

FIVE YEAR DEBT REQUIREMENT

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	FINAL MATURITY YEAR
CARSON CITY						
CARSON CITY						
G/O REVENUE SUPPORTED	14,253,286	14,397,028	13,996,620	13,630,516	14,186,554	2047
REVENUE BONDS	2,874,924	1,878,907	1,886,509	1,590,231	533,257	2030
MEDIUM-TERM FINANCING - G/O BONDS	299,337	322,362	329,098	336,104	342,883	2030
INSTALLMENT PURCHASE	1,580,471	1,580,055	1,580,173	1,580,473	1,579,622	2037
TOTAL	19,008,018	18,178,352	17,792,400	17,137,324	16,642,316	
CARSON CITY SCHOOL DISTRICT						
G/O BONDS	6,390,317	6,181,899	6,005,550	6,308,068	6,278,904	2039
TOTAL CARSON CITY REQUIREMENTS	\$ 25,398,335	\$ 24,360,251	\$ 23,797,950	\$ 23,445,392	\$ 22,921,220	
CHURCHILL COUNTY						
CHURCHILL COUNTY						
REVENUE BONDS	1,737,296	1,755,069	1,753,929	1,753,046	1,753,999	2049
CAPITAL LEASE PURCHASE	102,677	102,677	97,757	97,757	97,757	2029
TOTAL	1,839,973	1,857,746	1,851,686	1,850,803	1,851,756	
CHURCHILL COUNTY SCHOOL DISTRICT						
G/O BONDS	2,838,220	2,835,388	2,837,050	2,835,675	2,833,075	2034
MEDIUM-TERM FINANCING - G/O BONDS (QZAB)	212,520	213,405	-	-	-	2023
TOTAL	3,050,740	3,048,793	2,837,050	2,835,675	2,833,075	
FALLON						
G/O REVENUE SUPPORTED	786,839	786,154	784,726	789,556	730,064	2035
MEDIUM-TERM FINANCING - G/O BONDS	214,360	215,057	214,725	214,369	214,983	2031
REVENUE BONDS	502,082	501,316	501,478	501,559	501,561	2033
CAPITAL LEASE PURCHASE	197,499	62,467	20,315	20,315	20,315	2027
TOTAL	1,700,780	1,564,994	1,521,244	1,525,799	1,466,923	
TOTAL CHURCHILL COUNTY REQUIREMENTS	\$ 6,591,493	\$ 6,471,533	\$ 6,209,980	\$ 6,212,277	\$ 6,151,754	

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	FINAL MATURITY YEAR
CLARK COUNTY						
CLARK COUNTY						
G/O REVENUE SUPPORTED	159,515,310	159,602,302	159,684,786	151,216,737	151,334,194	2040
G/O SPECIAL ASSESSMENT	4,652,000	4,634,175	4,614,100	4,591,825	4,572,275	2036
MEDIUM-TERM FINANCING - INTERLOCAL AGREEMENTS	1,350,000	1,350,000	1,350,000	1,350,000	-	2025
REVENUE BONDS (*)	303,554,852	317,529,283	296,260,329	277,187,419	275,874,214	2048
OTHER DEBT - CAPITAL LEASE (*)	582,582	582,582	582,582	291,291	-	2025
OTHER DEBT - SPECIAL ASSESSMENTS	7,619,816	7,615,528	7,579,746	4,515,894	4,496,168	2036
TOTAL	477,274,560	491,313,870	470,071,543	439,153,166	436,276,851	
CLARK COUNTY SCHOOL DISTRICT						
G/O BONDS	276,073,325	276,549,075	276,880,025	278,201,625	243,321,725	2040
G/O REVENUE SUPPORTED	90,160,240	74,076,040	71,921,133	41,229,360	41,203,350	2035
MEDIUM-TERM FINANCING - G/O BONDS *	28,743,250	28,761,250	26,096,750	26,095,750	26,093,350	2030
TOTAL	394,976,815	379,386,365	374,897,908	345,526,735	310,618,425	
BOULDER CITY						
REVENUE BONDS - PRIVATE PLACEMENT	2,230,029	2,229,320	2,229,869	2,229,636	2,229,619	2032
HENDERSON						
G/O REVENUE SUPPORTED	20,071,530	20,008,247	19,567,380	21,587,396	21,796,187	2050
MEDIUM-TERM FINANCING - G/O BONDS	4,666,000	4,730,550	4,795,425	2,773,725	2,774,350	2030
MEDIUM-TERM FINANCING - INSTALLMENT PURCHASE	148,310	-	-	-	-	2022
REVENUE BONDS	87,337	87,337	87,337	87,337	87,337	2030
OTHER DEBT - CAPITAL LEASE	40,208	40,208	32,800	25,392	-	2025
TOTAL	25,013,385	24,866,342	24,482,942	24,473,850	24,657,874	
LAS VEGAS						
G/O REVENUE SUPPORTED	34,023,393	33,004,223	32,231,148	31,417,300	31,259,600	2040
G/O SPECIAL ASSESSMENT ask if GO	474,158	468,749	302,948	225,902	227,270	2032
MEDIUM-TERM FINANCING - G/O BONDS	15,821,695	11,644,428	11,654,878	11,643,459	11,647,788	2029
MEDIUM-TERM FINANCING - CAPITAL LEASE PURCHASE	487,216	487,216	487,216	-	-	2024
REVENUE BONDS	1,850,568	881,925	881,925	3,097,953	770,099	2035
OTHER	1,020,475	992,778	964,390	935,297	905,478	2026
TOTAL	53,677,505	47,479,319	46,522,505	47,319,911	44,810,235	
MESQUITE						
G/O REVENUE SUPPORTED	1,451,171	1,451,171	1,451,171	1,451,171	1,451,171	2030
SPECIAL ASSESSMENTS	750,650	742,763	744,638	740,800	740,850	2038
TOTAL	2,201,821	2,193,934	2,195,809	2,191,971	2,192,021	
NORTH LAS VEGAS						
G/O REVENUE SUPPORTED	32,960,023	31,550,462	31,480,332	31,394,647	31,317,008	2041
BIG BEND WATER DISTRICT						
G/O REVENUE SUPPORTED	517,423	517,424	517,423	394,750	-	2025

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	FINAL MATURITY YEAR
CLARK COUNTY REGIONAL FLOOD CONTROL DISTRICT G/O REVENUE SUPPORTED	47,222,524	47,228,334	47,230,640	47,240,488	47,240,908	2039
CLARK COUNTY STADIUM AUTHORITY G/O REVENUE SUPPORTED	35,352,750	36,059,500	36,782,500	37,516,750	38,270,250	2048
CLARK COUNTY WATER RECLAMATION DISTRICT G/O REVENUE SUPPORTED	32,258,056	32,258,806	32,265,056	32,260,181	32,257,556	2039
HENDERSON DISTRICT PUBLIC LIBRARIES OTHER DEBT - LEASE PURCHASE	14,220	14,220	14,220	14,220	8,295	2026
HENDERSON REDEVELOPMENT AGENCY REVENUE BONDS	616,925	617,800	617,925	617,300	615,925	2040
OTHER DEBT - NOTES (*)	4,208,259	-	-	-	-	2022
TOTAL	4,825,184	617,800	617,925	617,300	615,925	
LAS VEGAS CONVENTION & VISITORS AUTHORITY G/O REVENUE SUPPORTED	44,305,534	40,682,084	47,582,111	47,466,902	50,024,593	2048
MEDIUM-TERM FINANCING - G/O BONDS	744,140	741,130	4,631,120	4,630,930	4,630,130	2025
REVENUE BONDS	42,864,998	51,412,581	49,784,948	49,722,176	49,649,639	2050
TOTAL	87,914,672	92,835,795	101,998,179	101,820,008	104,304,362	
LAS VEGAS REDEVELOPMENT AGENCY REVENUE BONDS (TAX INCREMENT)	9,885,679	9,859,066	9,823,546	9,793,988	9,769,591	2045
LAS VEGAS VALLEY WATER DISTRICT G/O REVENUE SUPPORTED	75,284,522	75,318,588	75,188,746	75,220,996	75,257,746	2050
MOAPA VALLEY WATER DISTRICT G/O REVENUE SUPPORTED	571,808	568,933	433,058	434,858	440,508	2038
REGIONAL TRANSPORTATION COMMISSION OF SO. NV REVENUE BONDS	81,617,726	84,747,675	85,145,775	74,323,000	70,770,875	2042
SOUTHERN NEVADA WATER AUTHORITY G/O REVENUE SUPPORTED	278,753,259	278,694,906	278,256,015	268,771,265	268,711,515	2046
VIRGIN VALLEY WATER DISTRICT G/O REVENUE SUPPORTED	1,496,473	1,003,233	1,008,047	1,005,421	1,006,441	2033
MEDIUM-TERM FINANCING - G/O BONDS	456,656	458,940	459,956	459,728	458,277	2026
REVENUE BONDS	397,589	837,004	831,454	834,822	834,975	2035
TOTAL	2,350,718	2,299,177	2,299,457	2,299,971	2,299,693	
TOTAL CLARK COUNTY REQUIREMENTS	\$ 1,644,902,679	\$ 1,640,039,836	\$ 1,622,453,448	\$ 1,542,997,691	\$ 1,502,049,257	

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	FINAL MATURITY YEAR
DOUGLAS COUNTY						
DOUGLAS COUNTY						
G/O REVENUE SUPPORTED	1,871,056	1,719,161	2,286,906	2,291,826	1,869,670	2041
REVENUE BONDS	1,010,856	1,013,019	1,014,872	949,120	947,326	2037
MEDIUM-TERM FINANCING - G/O BONDS	1,067,435	1,066,423	-	-	-	2023
MEDIUM-TERM FINANCING - CAPITAL/LEASE PURCHASE	-	-	-	-	-	2024
TOTAL	3,949,347	3,798,603	3,301,778	3,240,946	2,816,996	
DOUGLAS COUNTY SCHOOL DISTRICT						
G/O BONDS	3,033,721	3,076,754	3,076,788	3,076,331	3,076,006	2042
MEDIUM-TERM FINANCING - CAPITAL LEASE/PURCHASES	522,966	522,750	322,589	-	-	2024
TOTAL	3,556,687	3,599,504	3,399,377	3,076,331	3,076,006	
DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY						
REVENUE BONDS	327,697	771,773	771,734	771,734	771,733	2039
EAST FORK FIRE PROTECTION DISTRICT						
MEDIUM-TERM FINANCING - NOTES/BONDS	301,314	301,236	303,056	303,745	303,324	2027
GARDNERVILLE RANCHOS GENERAL IMPROVEMENT DIST						
REVENUE BONDS	324,083	324,083	206,487	88,891	-	2025
INDIAN HILLS GENERAL IMPROVEMENT DISTRICT						
G/O REVENUE SUPPORTED	235,586	235,486	230,286	229,985	229,486	2031
REVENUE BONDS	321,475	215,773	215,794	215,776	215,794	2052
TOTAL	557,061	451,259	446,080	445,761	445,280	
KINGSBURY GENERAL IMPROVEMENT DISTRICT						
G/O REVENUE SUPPORTED	1,957,993	1,957,993	1,641,741	1,641,741	1,641,742	2035
MINDEN GARDNERVILLE SANITATION DISTRICT						
FEDERAL STIMULUS INTEREST-FREE LOAN	77,167	77,167	77,167	77,167	77,167	2030
ROUND HILL GENERAL IMPROVEMENT DISTRICT						
G/O REVENUE SUPPORTED	102,166	102,166	102,166	102,166	102,166	2032
SIERRA ESTATES GENERAL IMPROVEMENT DISTRICT						
G/O REVENUE SUPPORTED	15,973	15,973	15,973	15,973	15,973	2028
TAHOE-DOUGLAS VISITORS AUTHORITY						
REVENUE BONDS	1,386,125	2,772,250	4,158,375	5,544,500	6,656,800	2052
TOPAZ RANCH ESTATES GENERAL IMPROVEMENT DIST						
G/O REVENUE SUPPORTED	24,781	24,781	24,781	24,781	24,781	2036
OTHER DEBT - USDA LOAN	194,424	194,424	194,424	194,424	194,424	2060
TOTAL	219,205	219,205	219,205	219,205	219,205	
TOTAL DOUGLAS COUNTY REQUIREMENTS	\$ 12,774,818	\$ 14,391,212	\$ 14,643,139	\$ 15,528,160	\$ 16,126,392	

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	FINAL MATURITY YEAR
ELKO COUNTY						
ELKO COUNTY						
MEDIUM-TERM FINANCING - GO BONDS	65,632	-	-	-	-	2022
CARLIN						
OTHER DEBT - USDA LOAN - SENIOR CENTER	12,100	12,100	12,100	12,100	12,100	2034
TOTAL	12,100	12,100	12,100	12,100	12,100	
ELKO						
MEDIUM-TERM FINANCING - GO BONDS	335,313	333,281	336,081	333,713	-	2031
G/O REVENUE SUPPORTED	1,677,440	1,676,148	1,677,008	1,660,487	1,534,692	2035
TOTAL	2,012,753	2,009,429	2,013,089	1,994,200	1,534,692	
WELLS						
REVENUE BONDS	74,855	77,580	75,780	73,980	72,180	2046
MEDIUM-TERM FINANCING - GO BONDS	41,474	41,474	41,474	36,410	38,844	2026
MEDIUM-TERM FINANCING - CAPITAL LEASE/PURCHASE	9,188	1	-	-	-	2022
TOTAL	125,517	119,055	117,254	110,390	111,024	
WEST WENDOVER						
MEDIUM-TERM FINANCING - NOTES/BONDS	634,103	648,561	601,784	350,461	355,133	2039
REVENUE BONDS	550,489	546,921	543,183	539,267	535,166	2056
MEDIUM-TERM FINANCING - CAPITAL LEASE/PURCHASE	135,680	175,983	99,024	49,512	-	2025
TOTAL	1,320,272	1,371,465	1,243,991	939,240	890,299	
ELKO CONVENTION & VISITOR'S AUTHORITY						
CAPITAL LEASE	565,868	565,868	565,868	565,868	565,868	2041
JACKPOT						
REVENUE BONDS	62,676	62,676	62,676	62,676	62,676	2052
WEST WENDOVER RECREATION DISTRICT						
G/O REVENUE SUPPORTED	628,525	-	-	-	-	2022
TOTAL ELKO COUNTY REQUIREMENTS	\$ 4,793,343	\$ 4,140,593	\$ 4,014,978	\$ 3,684,474	\$ 3,176,659	
ESMERALDA COUNTY						
GOLDFIELD						
REVENUE BONDS	65,814	65,814	65,814	65,814	65,814	2060
TOTAL ESMERALDA COUNTY REQUIREMENTS	\$ 65,814	\$ 65,814	\$ 65,814	\$ 65,814	\$ 65,814	
EUREKA COUNTY						
TOTAL EUREKA COUNTY REQUIREMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	FINAL MATURITY YEAR
HUMBOLDT COUNTY						
HUMBOLDT COUNTY OTHER DEBT - LEASES/PURCHASES	267,572	167,450	65,507	11,250	-	2025
HUMBOLDT COUNTY SCHOOL DISTRICT G/O BONDS	215,594	218,881	221,949	224,797	226,427	2029
WINNEMUCCA MEDIUM TERM - GENERAL OBLIGATION BOND REVENUE BONDS	67,198 692,160	67,198 692,160	67,198 692,160	43,643 692,160	- 692,160	2024 2057
TOTAL	759,358	759,358	759,358	735,803	692,160	
MCDERMITT FIRE PROTECTION DISTRICT OTHER DEBT - USDA LOAN	5,738	5,738	5,738	5,738	5,738	2043
MCDERMITT GENERAL IMPROVEMENT DIST OTHER DEBT - USDA LOAN	7,179	7,179	7,179	7,179	7,179	2046
TOTAL HUMBOLDT COUNTY REQUIREMENTS	\$ 1,255,441	\$ 1,158,606	\$ 1,059,731	\$ 984,767	\$ 931,504	
LANDER COUNTY						
LANDER COUNTY SCHOOL DISTRICT MEDIUM-TERM FINANCING - G/O BONDS	227,305	227,698	227,931	228,004	-	2025
TOTAL LANDER COUNTY REQUIREMENTS	\$ 227,305	\$ 227,698	\$ 227,931	\$ 228,004	\$ -	
LINCOLN COUNTY						
LINCOLN COUNTY MEDIUM-TERM FINANCING - LEASE PURCHASES	131,495	95,703	95,703	115,703	115,703	2029
LINCOLN COUNTY SCHOOL DISTRICT G/O BONDS	483,016	483,010	483,020	482,975	418,052	2029
CALIENTE MEDIUM-TERM FINANCING - NOTES/BONDS REVENUE BONDS OTHER - POWERLINE ASSESSMENTS	12,208 97,872 50,304	12,208 97,872 50,304	11,132 97,872 21,839	- 97,872 -	- 97,872 -	2024 2045 2023
TOTAL	160,384	160,384	130,843	97,872	97,872	
PIOCHE REVENUE BONDS	11,168	11,168	11,168	11,168	11,168	2048
ALAMO SEWER & WATER DISTRICT REVENUE BONDS OTHER DEBT	30,283 14,400	30,283 14,400	30,283 14,400	30,283 14,400	30,283 14,400	2045 2037
TOTAL	44,683	44,683	44,683	44,683	44,683	
LINCOLN COUNTY HOSPITAL DISTRICT MEDIUM-TERM FINANCING - NOTES/BONDS	21,069	3,512	-	-	-	2023
PAHRANAGAT VALLEY FIRE DISTRICT MEDIUM-TERM FINANCING - LEASE	8,985	8,985	8,985	748	-	2024
TOTAL LINCOLN COUNTY REQUIREMENTS	\$ 860,800	\$ 807,445	\$ 774,402	\$ 753,149	\$ 687,478	

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	FINAL MATURITY YEAR
LYON COUNTY						
LYON COUNTY						
G/O REVENUE BOND - DAYTON SEWER REVENUE SUPPORTED	758,826	758,826	758,826	758,826	758,826	2036
TOTAL	1,032,858	1,032,858	1,032,858	1,032,858	1,032,858	2056
LYON COUNTY SCHOOL DISTRICT						
G/O BONDS	8,109,345	7,492,950	7,223,938	7,230,413	5,523,963	2036
FERNLEY						
G/O REVENUE SUPPORTED	4,739,121	4,739,082	4,740,140	4,745,246	4,764,682	2038
OTHER DEBT - INSTALLMENT PURCHASE	367,342	368,381	368,218	367,864	367,320	2026
TOTAL	5,106,463	5,107,463	5,108,358	5,113,110	5,132,002	
YERINGTON						
OTHER DEBT-USDA	-	1,185,080	1,185,080	1,185,080	1,185,080	2061
TOTAL	-	1,185,080	1,185,080	1,185,080	1,185,080	
CENTRAL LYON FIRE PROTECTION DISTRICT						
MEDIUM-TERM FINANCING - NOTES/BONDS	11,315	11,315	11,315	11,315	11,315	2030
MEDIUM-TERM FINANCING - INSTALLMENT PURCHASE-USDA	258,793	-	-	-	-	2022
TOTAL	270,108	11,315	11,315	11,315	11,315	
MASON VALLEY FIRE PROTECTION DISTRICT						
MEDIUM-TERM FINANCING - CAPITAL LEASE	8,987	8,987	-	-	-	2023
NORTH LYON FIRE PROTECTION DISTRICT						
MEDIUM-TERM FINANCING - INSTALLMENT PURCHASE-USDA	143,758	143,758	143,758	143,758	143,758	2027
REVENUE BONDS	42,000	42,000	42,000	42,000	42,000	2034
TOTAL	185,758	185,758	185,758	185,758	185,758	
SMITH VALLEY FIRE MAINTENANCE DISTRICT						
OTHER DEBT - INSTALLMENT PURCHASE - USDA	24,560	24,560	24,560	24,560	24,560	2034
SOUTH LYON HOSPITAL DISTRICT						
OTHER DEBT - RURAL DEVELOPMENT LOAN-USDA	103,618	103,618	103,618	103,618	103,618	2027
WILLOWCREEK GENERAL IMPROVEMENT DISTRICT						
REVENUE BONDS	55,312	55,312	55,312	55,312	55,312	2048
TOTAL LYON COUNTY REQUIREMENTS	\$ 14,897,009	\$ 15,207,901	\$ 14,930,797	\$ 14,942,024	\$ 13,254,466	
MINERAL COUNTY						
MINERAL COUNTY						
MEDIUM-TERM FINANCING - LEASE/PURCHASE (*)	41,005	41,005	18,701	11,265	11,265	2026
MINERAL COUNTY SCHOOL DISTRICT						
G/O BONDS	267,165	267,152	267,970	267,591	267,044	2029
MEDIUM-TERM FINANCING - LEASE/PURCHASE	92,068	-	-	-	-	2022
OTHER DEBT	55,172	27,570	-	-	-	2023
TOTAL	414,405	294,722	267,970	267,591	267,044	
HAWTHORNE TOWN						
G/O REVENUE SUPPORTED - SEWER	263,549	263,549	263,549	263,549	263,549	2052
MEDIUM-TERM FINANCING - NOTES/BONDS	28,154	28,154	28,154	28,154	28,154	2024
TOTAL	291,703	291,703	291,703	291,703	263,549	
MT GRANT GENERAL HOSPITAL						
MEDIUM-TERM FINANCING- LEASE/PURCHASE	13,415	-	-	-	-	2022
SBA LOAN	1,910,600	-	-	-	-	2021
TOTAL	1,924,015	-	-	-	-	
WALKER LAKE GID						
OTHER DEBT - RDA LOAN-USDA	18,621	18,621	18,621	18,621	18,621	2039
TOTAL MINERAL COUNTY REQUIREMENTS	\$ 2,689,749	\$ 646,051	\$ 596,995	\$ 589,180	\$ 560,479	

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	FINAL MATURITY YEAR
NYE COUNTY						
NYE COUNTY						
G/O BONDS	557,332	881,346	894,081	900,309	922,063	2041
G/O REVENUE SUPPORTED	996,166	1,137,096	1,137,649	1,137,970	1,138,061	2041
MEDIUM-TERM FINANCING - NOTES/BONDS	156,737	89,517	-	-	-	2023
MEDIUM-TERM FINANCING - LEASE/PURCHASE	420,500	419,883	220,500	219,575	-	2025
TOTAL	2,130,735	2,527,842	2,252,230	2,257,854	2,060,124	
NYE COUNTY SCHOOL DISTRICT						
G/O BONDS	10,326,887	10,046,676	9,497,903	9,509,545	8,501,743	2030
MEDIUM-TERM FINANCING - LEASE/PURCHASE	216,606	216,887	-	-	-	2023
TOTAL	10,543,493	10,263,563	9,497,903	9,509,545	8,501,743	
GABBS						
G/O REVENUE SUPPORTED	43,143	43,207	43,276	43,349	43,429	2029
MANHATTAN						
G/O REVENUE SUPPORTED	13,924	13,924	13,924	13,924	13,924	2053
TONOPAH						
REVENUE BONDS	213,420	213,420	213,420	213,420	213,420	2043
BEATTY WATER & SANITATION DISTRICT						
OTHER DEBT - USDA	44,796	44,796	44,796	44,796	44,796	2047
TOTAL NYE COUNTY REQUIREMENTS	\$ 12,989,511	\$ 13,106,752	\$ 12,065,549	\$ 12,082,888	\$ 10,877,435	
PERSHING COUNTY						
PERSHING COUNTY						
MEDIUM-TERM FINANCING - LEASE/PURCHASE	138,982	138,982	138,982	88,271	88,271	2026
PERSHING COUNTY SCHOOL DISTRICT						
G/O BONDS	381,890	386,320	390,453	392,283	389,864	2030
LOVELOCK						
REVENUE BONDS	251,581	251,581	251,581	251,581	251,581	2051
LOVELOCK MEADOWS WATER DISTRICT						
REVENUE BONDS	241,811	241,811	241,811	241,811	241,811	2042
PERSHING COUNTY HOSPITAL DISTRICT						
REVENUE BONDS	363,216	363,216	363,216	363,216	363,216	2049
SBA Loan	1,273,980	-	-	-	-	2022
TOTAL	1,637,196	363,216	363,216	363,216	363,216	
TOTAL PERSHING COUNTY REQUIREMENTS	\$ 2,651,460	\$ 1,381,910	\$ 1,386,043	\$ 1,337,162	\$ 1,334,743	

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	FINAL MATURITY YEAR
STOREY COUNTY						
STOREY COUNTY						
G/O REVENUE SUPPORTED	149,280	148,997	149,454	149,629	149,522	2028
OTHER DEBT - USDA/PROMISSORY NOTE	142,640	142,640	142,640	142,640	142,640	2035
REVENUE BONDS	98,568	98,568	98,568	98,568	98,568	2061
TOTAL	390,488	390,205	390,662	390,837	390,730	
CANYON GENERAL IMPROVEMENT DISTRICT						
REVENUE BONDS	99,019	99,019	99,019	99,019	99,019	2050
TOTAL STOREY COUNTY REQUIREMENTS	\$ 489,507	\$ 489,224	\$ 489,681	\$ 489,856	\$ 489,749	
WASHOE COUNTY						
WASHOE COUNTY						
G/O BONDS	3,014,521	3,011,154	3,010,017	3,019,894	3,027,445	2030
G/O REVENUE SUPPORTED	9,229,231	9,340,086	9,804,288	9,634,236	8,487,094	2050
REVENUE BONDS	3,057,256	3,150,120	3,227,231	3,344,986	3,473,407	2058
SPECIAL ASSESSMENTS	353,022	344,567	351,769	354,234	347,411	2032
TOTAL	15,654,030	15,845,927	16,393,305	16,353,350	15,335,357	
WASHOE COUNTY SCHOOL DISTRICT						
G/O BONDS	64,537,559	64,676,459	63,804,509	63,517,909	58,365,709	2046
G/O REVENUE SUPPORTED	27,413,725	30,186,475	30,731,350	32,381,850	32,382,850	2050
MEDIUM-TERM FINANCING - GO/BONDS	4,928,600	1,395,270	996,659	398,886	-	2025
TOTAL	96,879,884	96,258,204	95,532,518	96,298,645	90,748,559	
RENO						
G/O REVENUE SUPPORTED	11,666,648	12,518,915	12,670,534	8,415,852	7,280,840	2040
G/O SPECIAL ASSESSMENT	1,655,989	1,606,078	1,562,870	1,536,787	732,540	2042
MEDIUM-TERM FINANCING - G/O BONDS	796,666	792,466	687,079	686,522	686,795	2029
MEDIUM-TERM FINANCING - CAPITAL LEASE	428,776	-	-	-	-	2022
REVENUE BONDS	17,626,082	17,790,353	18,840,736	17,131,844	17,261,540	2059
OTHER DEBT - IPA	1,499,504	1,509,346	1,518,737	1,519,419	1,513,149	2027
TOTAL	33,673,665	34,217,158	35,279,956	29,290,424	27,474,864	
SPARKS						
G/O REVENUE SUPPORTED	3,024,069	2,596,885	2,323,172	2,042,081	1,602,195	2030
REVENUE BONDS (*)	10,688,709	10,902,271	11,059,905	11,220,736	11,385,595	2028
SPECIAL ASSESSMENT BONDS	962,241	952,935	944,498	941,543	933,185	2027
OTHER DEBT - RENO SRF CLEAN WATER WAY	831,591	841,363	851,414	220,468	41,719	2025
TOTAL	15,506,610	15,293,454	15,178,989	14,424,828	13,962,694	

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	FINAL MATURITY YEAR
GERLACH GID						
OTHER DEBT - RD LOAN-USDA	24,703	24,703	24,703	24,703	24,703	2038
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT						
G/O REVENUE SUPPORTED	791,958	796,308	400,909	400,909	400,908	2032
LEASE PURCHASE	30,401	30,401	27,868	-	-	2024
REVENUE BONDS	242,225	242,226	113,648	113,648	56,824	2025
TOTAL	1,064,584	1,068,935	542,425	514,557	457,732	
NORTH LAKE TAHOE FIRE PROTECTION						
MEDIUM-TERM FINANCING - G/O BONDS	656,082	662,231	658,271	163,609	163,946	2030
TOTAL	656,082	662,231	658,271	163,609	163,946	
REGIONAL TRANSPORTATION COMMISSION OF WASHOE						
REVENUE BONDS	22,943,772	22,936,772	22,931,272	22,931,272	22,925,522	2026
RENO REDEVELOPMENT AUTHORITY #1						
OTHER DEBT - TAX ALLOCATION BONDS	2,868,570	2,870,655	2,866,000	2,868,370	2,869,170	2027
RENO REDEVELOPMENT AUTHORITY #2						
OTHER DEBT - TAX ALLOCATION BONDS	47,911	49,063	48,177	49,279	48,344	2035
RENO-SPARKS CONVENTION & VISITORS AUTHORITY						
G/O REVENUE SUPPORTED	2,397,256	8,082,900	8,079,150	8,082,400	8,081,900	2032
RENO-TAHOE AIRPORT AUTHORITY						
REVENUE BONDS	2,250,450	2,251,413	2,245,863	2,248,938	2,255,363	2026
SPARKS REDEVELOPMENT AUTHORITY #1						
OTHER DEBT - TAX INCREMENT BONDS	2,178,750	-	-	-	-	2022
SPARKS REDEVELOPMENT AUTHORITY #2						
OTHER DEBT - TAX INCREMENT BONDS	1,545,526	1,544,102	1,542,794	1,548,626	1,543,318	2029
SUN VALLEY GID						
G/O REVENUE SUPPORTED	857,764	857,764	857,764	857,764	857,764	2028
OTHER DEBT- JOINT SEWER LOAN W/SPARKS	413,968	419,489	425,160	430,938	436,963	2037
TOTAL	1,271,732	1,277,253	1,282,924	1,288,702	1,294,727	
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT						
GENERAL OBLIGATION BONDS	157,034	157,091	157,117	157,113	157,078	2035
MEDIUM TERM FINANCING	476,090	476,850	477,505	478,055	478,500	2030
TOTAL	633,124	633,941	634,622	635,168	635,578	
TRUCKEE MEADOWS WATER AUTHORITY						
REVENUE BONDS	31,894,236	32,323,640	32,305,512	32,304,461	29,886,326	2040
TOTAL	31,894,236	32,323,640	32,305,512	32,304,461	29,886,326	
TOTAL WASHOE COUNTY REQUIREMENTS	\$ 231,490,885	\$ 235,340,351	\$ 235,546,481	\$ 229,027,332	\$ 217,708,103	

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	FINAL MATURITY YEAR
WHITE PINE COUNTY						
WHITE PINE COUNTY						
MEDIUM-TERM FINANCING - G/O BONDS	100,840	100,840	100,840	100,840	100,840	2031
REVENUE BONDS	16,091	533,114	421,044	421,044	421,044	2053
TOTAL	116,931	633,954	521,884	521,884	521,884	
WHITE PINE COUNTY SCHOOL DISTRICT						
G/O BONDS	576,230	574,980	573,430	576,580	574,280	2034
MEDIUM-TERM FINANCING - G/O BONDS	193,572	96,363	-	-	-	2023
TOTAL	769,802	671,343	573,430	576,580	574,280	
ELY						
OTHER DEBT - AMBULANCE	32,753	32,753	32,753	32,753	-	2024
MEDIUM-TERM FINANCING - G/O BONDS	29,736	29,736	29,736	29,736	29,736	2031
MEDIUM-TERM FINANCING - LEASE/PURCHASES	49,310	49,310	32,099	16,632	15,005	2026
REVENUE BONDS	175,788	175,788	175,788	175,788	175,788	2042
TOTAL	287,587	287,587	270,376	254,909	220,529	
MCGILL TOWN						
MEDIUM-TERM FINANCING - INTERGOV	9,140	9,140	9,140	9,140	9,140	2025
RUTH TOWN						
MEDIUM-TERM FINANCING - INTERGOV	3,483	3,483	3,483	3,483	3,483	2025
BAKER WATER & SEWER DISTRICT						
REVENUE BONDS	18,912	18,912	18,912	18,912	18,912	2035
MCGILL/RUTH WATER & SANITATION DISTRICT						
G/O REVENUE SUPPORTED BONDS	66,317	66,317	66,317	66,317	66,317	2044
TOTAL WHITE PINE COUNTY REQUIREMENTS	\$ 1,272,172	\$ 1,690,736	\$ 1,463,542	\$ 1,451,225	\$ 1,414,545	
TOTAL STATEWIDE REQUIREMENTS	\$ 1,963,350,320	\$ 1,959,525,912	\$ 1,939,726,460	\$ 1,853,819,394	\$ 1,797,749,597	