



# STATE OF NEVADA

JOE LOMBARDO  
Governor

## DEPARTMENT OF TAXATION

GEORGE KELESIS  
Chair, Nevada Tax Commission

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Executive Director

### FY 2025-2026 BUDGET FORMS PACKAGE

Enclosed is the **2025 Calendar of Events, Budget Instructions, Budget Forms, and the Department's Tentative Budget Review Checklist**. Please make note of the following critical information:

#### **BUDGET FORMS TRAINING:**

*(See email for additional Microsoft Teams details)*

**SCHOOLS: January 15, 2025 @ 1:30 p.m.**

**NON-SCHOOLS: January 16, 2025 @ 10:00 a.m.**

#### ***BUDGET DUE DATES:***

Tentative Budget:	April 15, 2025
Budget Hearings:	May 19, 2025 - May 31, 2025
Final Budget:	
Non-School Districts	June 2, 2025
School Districts	June 9, 2025

**You should rely on the March 25<sup>th</sup> Pro-forma report for final property tax projections**

#### ***Tax Rate Reconciliation (Sch. S-3 with Net Proceeds)***

This form has been modified to allow proper accounting of revenues from the Net Proceeds of Minerals tax, which is exempt from abatement. **Its use is optional.**

Pursuant to NRS 238.100(3), "if the required date for filing ... is a Saturday, Sunday, or legal holiday, the filing is timely ... if performed on the next day which is not a Saturday, Sunday, or legal holiday."

#### ***Budget Forms and Instructions***

The Budget preparation package is being distributed electronically via e-mail.

#### ***Property Tax Revenue Projections***

The preliminary revenue projection report on February 15, 2025, will be in the same format and use the same types of information as in previous years. The information contained in Section A will show maximum allowed tax rates for property taxes which may be used in the event your jurisdiction is considering an increase in the tax rate.

We will also send the final revenue projection report on March 15, 2025. This also will be in the same format as in prior years, but again, Section A has limited value. On March 25, 2025, we will send you the Pro Forma Ad Valorem Revenue Projections Report. This report will be based on information from county assessors and county treasurers and will include the effects of abatements if any, and recapture to existing properties in your jurisdiction.

#### ***Lobbying Expense Report***

The Lobbying Expense Estimate (Schedule 30 – **is NOT required for the FY2025-26 budget**). Please keep in mind that a report of actual lobbying expense is mandatory if your entity spends more than \$6,000 for lobbying during the 2025 Legislative session. Forms for reporting actual lobbying expenditures will be sent toward the close of the legislative session.

#### **School Districts**

Note the Schedule B-1 is requesting has some additional information. This information is used for additional reports. Provide the Property Tax base, Total Employee Information, School Enrollment and the State Education Funding.

**NOTE: Forms have changed and are available on the Department's website at <https://tax.nv.gov/local-government-finance/>.**

**LOCAL GOVERNMENT FINANCE SECTION**

**2025 COUNTY ASSIGNMENTS**

Please work with the analyst assigned to your jurisdiction. The appropriate budget analyst will handle all the budget and financial information for the local government entities within each of their assigned counties. The list of analysts and relative contact information is listed below. Do not hesitate to call your analyst as you work your way through the enclosed budget package. The Local Government Finance Section looks forward to serving you throughout the year!!

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Churchill  
Clark  
Washoe  
Schools

Elko  
Esmeralda  
Humboldt  
Lander  
Mineral

Carson City  
Douglas  
Eureka  
Lincoln  
Pershing

Lyon  
Nye  
Storey  
White Pine  
Multi-County Districts