



Nevada Department of Taxation

Annual Survey
 Cost of Collecting Taxes on Personal Property Assessments in FY 24-25

The Department of Taxation annually collects information from County Assessors and County Treasurers with regard to the cost of collecting taxes on personal property accounts. The information will be used to develop the amount of exemption granted on personal property for Fiscal Year 2025-2026. The amount of exemption is approved annually by the Nevada Tax Commission pursuant to NRS 361.068(2). Please complete the following questions and return to the Department of Taxation, Division of Excise and Local Government Services, no later than January 17, 2025 to Jonathan Roberts at jroberts@tax.state.nv.us.

Col. A Line#	Column B	Column C	Column D	Column E
1	How many active personal property accounts appeared on the secured and unsecured tax rolls in your county between July 1, 2023 and June 30, 2024? (please do not include assessments made pursuant to NRS 361.770)			
2	Of the total listed on Line 1, how many personal property accounts appeared on the FY 2023-24 Unsecured Roll?			
3	Of the total accounts listed on Line 1, how many were exempted in FY 2023-24 because the calculated tax amount was less than the cost of collection as determined by the Tax Commission?			
4	What was the total tax amount exempted in FY 2023-24 for the accounts listed on Line 3?			
5	How many FTE (full-time equivalent) employees were employed in your office during the period?			
6	How many FTEs perform the activities listed in Lines 8-13 during the period?			
7	Lines 8-13 Man-hours spent on the following activities relating to the Billing and Collecting of ALL PERSONAL PROPERTY ACCOUNTS (Secured and Unsecured Rolls) and the average or typical wage of the person(s) who did the work	Title of Position(s) Performing Work	Average or Typical Wage Per Hour	Man-hours Worked
				Total Cost
8	Design, preparation, & ordering mailers of Forms & Envelopes			
9	Printing and mailing bills			
10	Processing payments			
11	Preparing second and subsequent notices, liens & judgements			
12	Collecting delinquent accounts and posting notices			
13	Other (please describe)			
14	Total			
	Lines 15-20 Hard Costs...Expenses/Supplies, not related to salaries, associated with Billing and Collection of ALL PERSONAL PROPERTY ACCOUNTS			
15	Total expenses for printing bills and prepping mailers for the accounts listed on Line 1			
16	Total expenses for postage for accounts initial mailing			
17	Total expenses for delinquent account collection costs listed in Lines 11-13			
	Other costs incurred associated with the cost of collecting taxes for personal property accounts Please list those expenditures by name on line 18 or 19. Additional space is provided in the table to the right			
18	(a)			
19	(b)			
20	Total Cost for All Personal Property Accounts (Lines 14+15+16+17+18+19)			

Cost	Hard Costs/Expense (Lines 15 & 17)
	<i>Line 15- Initial Expenses</i>
	Paper, Ink and Envelopes (Mailing Materials)
	Contracted Prep & Mailing of Bills (do not include in Lines 8-13)
	Other:
	<i>Line 17- Delinquent Expenses</i>
	Certified Fees, Addl Postage, Mailing Materials
	Gas
	Mileage
	Vehicle (fees for use or lease/buy)
	Judgements, Process Server and Court Related Expenses
	Other:

Name of Person Reporting this Information: _____
 County to which this information pertains: _____
 Phone Number: _____ Email Address: _____

Signature _____ Title _____ Date _____

Thank you for completing this survey. If you have any questions, please email the person listed above or call the Division of Excise and Local Government Services 775-684-2100

What is the Purpose of the Billing Cost Survey?

Information provided by the counties is used to determine what it costs each county to *send and collect* Personal Property tax bills. This information is used to determine the statewide amount of personal property to be exempted from billing.

What Costs Should be Included?

Costs associated with the point in time that the value and tax due is already determined and the billing and collection process begins. (Costs associated with the *billing and collection* of the tax only).

What Costs Should Not be Included?

Any and all costs associated with the determination of the value are not to be included. Examples of other non-allowable expenses include *All Costs associated with...*

- Sending out Declarations and instruction sheets on how to fill out or file them
- Declaration processing and problem solving
- Discovery field inspections
- Tax Management Associates

How to Fill Out Form - All **gray** cells contain a formula to calculate total cost. Notes provided where red triangle is on top right of cell.

Lines 1 - 4: This information should be extracted from your system.

Line 5: Total Full-Time Employees in the office.

Line 6: Of the Total Full-Time Employees in the office, how many are assigned to send and collect personal property bills, to include processes related to delinquency collection. Administrative employees should be included if they are involved in the process.

NOTE: *If Assessor's Office contracts out any part of the billing process, the bill for contracted labor services and supplies should be included in Lines 15 - 19. Lines 8 - 13 are only for hours worked by office staff and costs incurred within the office.*

Line 8: Time spent updating forms, ordering and preparing supplies to begin the printing process.

Line 9: Time spent physically printing, stuffing, and mailing bills.

Line 10: Once payments are received, time associated with posting the payments to the taxpayer accounts. This would include the posting of physical checks, collecting credit card payments over the phone, time spent with taxpayers who physically pay in office, or any time associated with processing payments that the taxpayer does not do electronically. Any time related to banking, or the transfer of money should also be included here.

Line 11: Time related to the same processes in Lines 8 and 9 for delinquent accounts.

Line 12: Time related to the same processes as Line 10 for delinquent accounts. In addition, time spent traveling (in the field) to post notices of delinquency, seizure, etc.

Line 13: Any other time spent doing tasks related to the billing or collection of PP. Include a description of the task in addition to position, wage and hours.

NOTE: *Lines 15 - 19 are expenses, or hard costs, spent for the Billing and Collection of PP taxes. Column E contains examples of costs. Column D allows you to input the costs related to those items. If you use these cells, costs will automatically calculate into the appropriate Total Cost in Column C.*

Line 15: Hard cost of materials for preparing and printing bills, includes materials for both first billings and delinquency billings.

Line 16: Postage will automatically calculate. If postage is included in a bill for contracted services, override the formula with Column D.

Line 17: Hard Costs related to the collection of delinquent accounts. If reporting man-hours associated with delinquency, there should also be hard costs resulting from those man-hour activities.

Line 18 & 19: (a) and (b) are provided for other costs not specifically mentioned. As reports are submitted, commonly reported costs may be added to Column E, in the future, eliminating the need for separate reporting. Please specify in the space provided what the cost/expense is so Department staff can ensure it is allowable and consider inclusion into common costs.