



# STATE OF NEVADA

JOE LOMBARDO  
*Governor*

## DEPARTMENT OF TAXATION

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*Chair, Nevada Tax Commission*

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*Executive Director*

### MEMORANDUM

Date: June 18, 2026  
To: All Budget Officers  
From: Division of Local Government Services  
Local Government Finance Section  
Subject: Fiscal Year 2025-26 Indebtedness & CIP Forms; Instructions

Enclosed are the FY 2025-26 Indebtedness Forms, Capital Improvement Forms, and Instructions to be completed by all local government entities.

The completed forms are to be submitted to the Department of Taxation **on or before August 1, 2026**, pursuant to Nevada Revised Statute (NRS) 350.013(1). All entities must file the Indebtedness Report and an updated Debt Management Policy, if they have changes from their last Debt Management Policy. **Pursuant to NRS 350.013 and 354.5945, all entities must file a 5-year Capital Improvement Plan, with the exception of those special districts granted "exempt status" pursuant to NRS 354.475.** Two sample forms are included. Also, please note, there have been updates to form names. For example, the Capital Improvement Plan Form 4411LGF has changed to LGF-F011.

Please include certification of election results and the governing board approved resolution regarding any new general obligation bond issue(s) passed in the fiscal year ending June 30, 2026. In addition, include any new local ordinances which may have further restricted debt limitations for your entity. You are reminded that, pursuant to NRS 350.013, the entity "shall update all statements and plans annually."

If you have any questions, please contact one of the Local Government Finance staff listed below:

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