

COMMITTEE ON LOCAL GOVERNMENT FINANCE
MEETING NOTICE AND AGENDA

December 10, 2025

9:00 a.m.

**Nevada Department of Taxation
9850 Double R Blvd., Suite 101
Reno, Nevada 89521**

ZOOM OPTION:

<https://us02web.zoom.us/j/82680056884>

Or Telephone:

US: +1 669 900 9128 or +1 719 359 4580

Webinar ID: 826 8005 6884

Note: Items on this agenda may be taken in a different order than listed.
Items may be combined for consideration by the Chairman of CLGF.
Items may be pulled or removed from the agenda at any time.

Action may be taken on the items indicated in **BOLD**:

- I. ROLL CALL AND OPENING REMARKS.
- II. ****PUBLIC COMMENT** – Public comment will be accepted in person, in writing or by telephone. In consideration of others, who may also wish to provide public comment, please avoid repetition, and limit your comments to no more than three (3) minutes. Please submit written testimony by email to kskalsky@tax.state.nv.us or by U.S. Mail addressed to the Department of Taxation, Committee on Local Government Finance, 3850 Arrowhead Drive, Carson City, NV 89706.
- III. **FOR POSSIBLE ACTION: FINANCIAL CONDITION REPORTS BY THE DEPARTMENT AND THE LOCAL GOVERNMENT ENTITIES; CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDERS:**
 - A. **Incline Village General Improvement District (IVGID)**
 - 1) **Department update on monthly reports requested due to Fiscal Watch status pursuant to NRS 354.685.**
 - B. **Douglas County School District (DCSD)**
 - 1) **Concerns regarding General Fund Negative Ending Fund Balance to be reflected in 2025 Audit.**
- IV. **FOR POSSIBLE ACTION: DISCUSSION AND CONSIDERATION OF AUDIT EXTENSION REQUESTS DETERMINATION POLICY PURSUANT TO NRS 354.624**
 - AICPA Single Audit Delays due to Federal Government Shutdown
 - Recent increase in number of extensions requested by various local governments
- V. **BRIEFING BETWEEN THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF.**

- VI. **FOR POSSIBLE ACTION: CONSIDERATION FOR APPROVAL OF THE SEPTEMBER 18, 2025 CLGF MEETING MINUTES.**
- VII. **FOR POSSIBLE ACTION: SCHEDULE DATE AND REVIEW AGENDA TOPICS FOR THE NEXT MEETING.**
- VIII. ****PUBLIC COMMENT**– Public comment will be accepted in person, in writing or by telephone. In consideration of others, who may also wish to provide public comment, please avoid repetition, and limit your comments to no more than three (3) minutes. Please submit written testimony by email to kskalsky@tax.state.nv.us or by U.S. Mail addressed to the Department of Taxation, Committee on Local Government Finance, 3850 Arrowhead Drive, Carson City, NV 89706.
- IX. **FOR POSSIBLE ACTION: ADJOURNMENT.**

In compliance with the Americans with Disabilities Act, individuals requiring special accommodations to participate in this hearing should notify the Department of Taxation in writing, by email kskalsky@tax.state.nv.us or call (775) 684-2041 at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the hearing room.

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Please contact Kari Skalsky at **(775) 684-2041** in advance to request an interpreter in your preferred language. You may also submit your request through kskalsky@tax.state.nv.us.

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Por favor, póngase en contacto con Kari Skalsky al (775) 684-2041 para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de kskalsky@tax.state.nv.us.

**** Public comment may be made on any issue and any discussion of those items, provided that comment will be limited to areas relevant to and within the authority of the Committee on Local Government Finance. No action will be taken on any items raised in the public comment period.** At the discretion of the Chairman, public comment may be received prior to action on individual agenda items. Public comment may not be limited based on viewpoint. Prior to the commencement and conclusion of a contested case or a quasi-judicial proceeding that may affect the due process rights of an individual, the committee may refuse to consider public comment. See NRS 233B.126.

We are pleased to make accommodations for members of the public who are disabled. Please notify the Department of Taxation in writing, at 3850 Arrowhead Drive, Carson City, Nevada, 89706 or call (775) 684-2041 prior to the meeting.

Materials and files for items on this agenda are maintained in the offices of the Department of Taxation located in Carson City, Nevada. Requests for copies of materials and files for items on this agenda may be made to Kari Skalsky at (775) 684-2041, Department of Taxation, 3850 Arrowhead Drive, Carson City, NV 89706

Persons who wish to continue to receive notice of meetings must renew the request every six months after the first request is made because "[a] request for notice lapses 6 months after it is made." NRS 241.020(3)(c).

Notice of this meeting was posted in the following Department of Taxation locations: 3850 Arrowhead Drive, Carson City, Nevada 89706; 9850 Double R Blvd, Reno, Nevada 89521.

Notice of this meeting was posted on the Internet through the Department of Taxation on the following websites: <https://tax.nv.gov>, and <https://notice.nv.gov/>.