



State of Nevada  
DEPARTMENT OF TAXATION  
**ANNUAL REPORT**  
Fiscal 2001 - 2002



**STATE OF NEVADA  
DEPARTMENT OF TAXATION**

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KENNY C. GUINN  
Governor

CHARLES E. CHINNOCK  
Executive Director

January 15, 2002

The Honorable Kenny C. Guinn  
Governor of Nevada  
Executive Chambers  
Carson City, NV 89710

Dear Governor Guinn:

Pursuant to the provisions of NRS 360.100, the Department of Taxation submits herewith the Annual Report for the fiscal year ending June 30, 2002. During 2001-02, gross revenues and distributions changed in the following amounts.

Revenues	2000 - 2001	2001 - 2002	Increase/ (Decrease)	Percent Change
Sales and Use Taxes	\$ 633,574,193	\$ 642,726,771	\$ 9,152,578	1.44%
Local School Support Tax	705,352,676	713,622,440	8,269,764	1.17%
City/County Relief Tax	705,405,583	713,640,574	8,234,991	1.17%
Local Option Taxes	215,032,084	218,298,280	3,266,196	1.52%
Intoxicating Beverage Taxes	18,877,492	19,120,591	243,099	1.29%
Cigarette Tax and Fees	61,632,146	59,029,783	(2,602,363)	-4.22%
Other Tobacco Products	5,602,823	5,557,893	(44,930)	-0.80%
Special Drug Manufacturing Tax	2,692	-	(2,692)	0.00%
Estate Tax	42,126,902	31,794,795	(10,332,107)	-24.53%
Lodging Tax	13,050,670	11,268,582	(1,782,088)	-13.66%
Controlled Substance Tax	1,650	1,200	(450)	-27.27%
Net Proceeds of Minerals Tax	29,675,250	21,492,962	(8,182,288)	-27.57%
Centrally Assessed Property Tax	64,488,361	65,545,858	1,057,497	1.64%
Business Tax and Fees	77,793,795	79,075,496	1,281,701	1.65%
Insurance Premium Tax	146,917,892	156,347,356	9,429,464	6.42%
Tire Tax	1,397,269	1,390,414	(6,855)	-0.49%
Government Services Fee	8,288,217	19,662,998	11,374,781	137.24%
<b>Total</b>	<b>\$ 2,729,219,695</b>	<b>\$ 2,758,575,993</b>	<b>\$ 29,356,298</b>	<b>1.08%</b>

Distributions	2000 - 2001	2001 - 2002	Increase/ (Decrease)	Percent Change
State General Fund	\$ 958,482,722	\$ 982,969,773	\$ 24,487,051	2.55%
State Distributive School Fund	64,081,112	63,841,496	(239,616)	-0.37%
Local Governments	1,644,154,149	1,661,624,753	17,470,604	1.06%
Other Distributions	16,174,453	14,356,536	(1,817,917)	-11.24%
Estate Tax Reserve, Endowment and Trust Funds	41,999,897	31,667,824	(10,332,073)	-24.60%
State Debt Service Fund	4,327,362	4,115,611	(211,751)	-4.89%
Total	<u>\$ 2,729,219,695</u>	<u>\$ 2,758,575,993</u>	<u>\$ 29,356,298</u>	<u>1.08%</u>

Sincerely,

Charles E Chinnock  
Executive Director

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## Department of Taxation **Mission Statement**



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### ***Mission***

Provide fair, efficient and effective administration of tax programs for the State of Nevada in accordance with applicable statutes, regulations and policies. Serve the taxpayers, State and local government entities, and empower and recognize Department employees.

### ***Philosophy***

Dedicated to the highest standards of professionalism and ethical conduct; committed to consistent, impartial and courteous service and treatment. Providing resources, training and support to the men and women of the Department, and fostering initiative, creativity and effective performance.

### ***Goals***

1. Improve compliance through education, information and enforcement
2. Stable administration of tax statutes; fair and equitable treatment of taxpayers
3. Cooperate with other agencies and entities to better serve taxpayers
4. Provide improved and efficient service
5. Enhance workforce capability through training and communications

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**Please visit our Web Site at [tax.state.nv.us](http://tax.state.nv.us)  
or one of our offices at the following locations**

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**Reno District Office:**

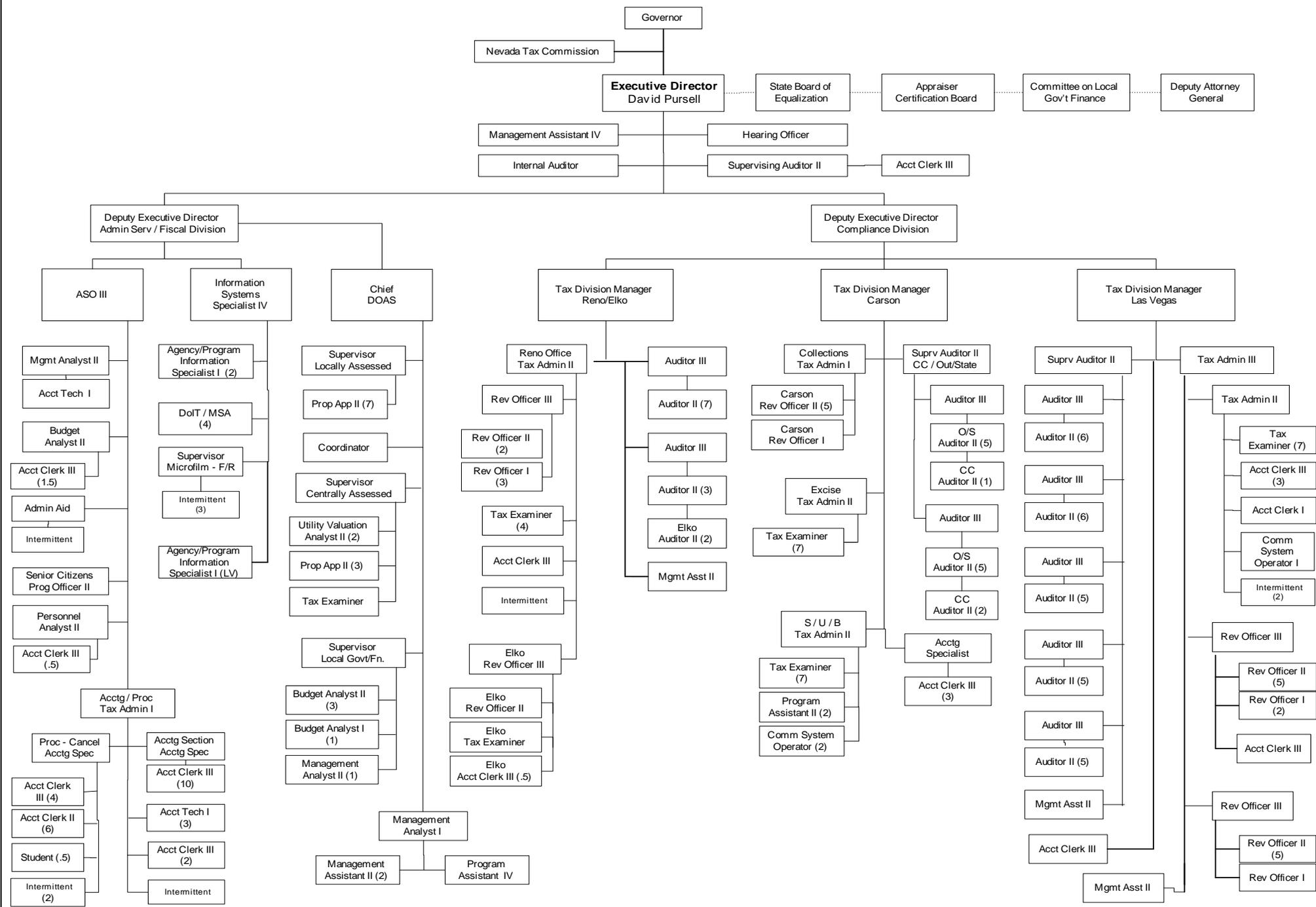
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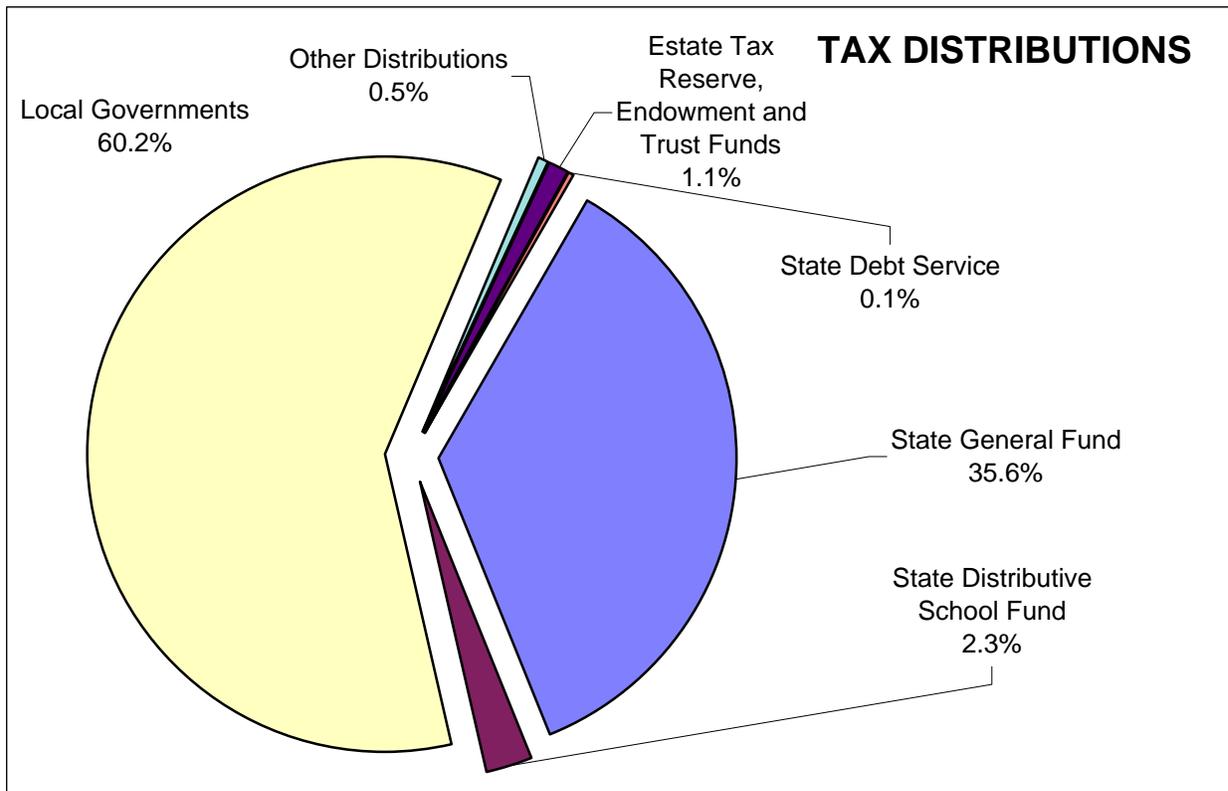
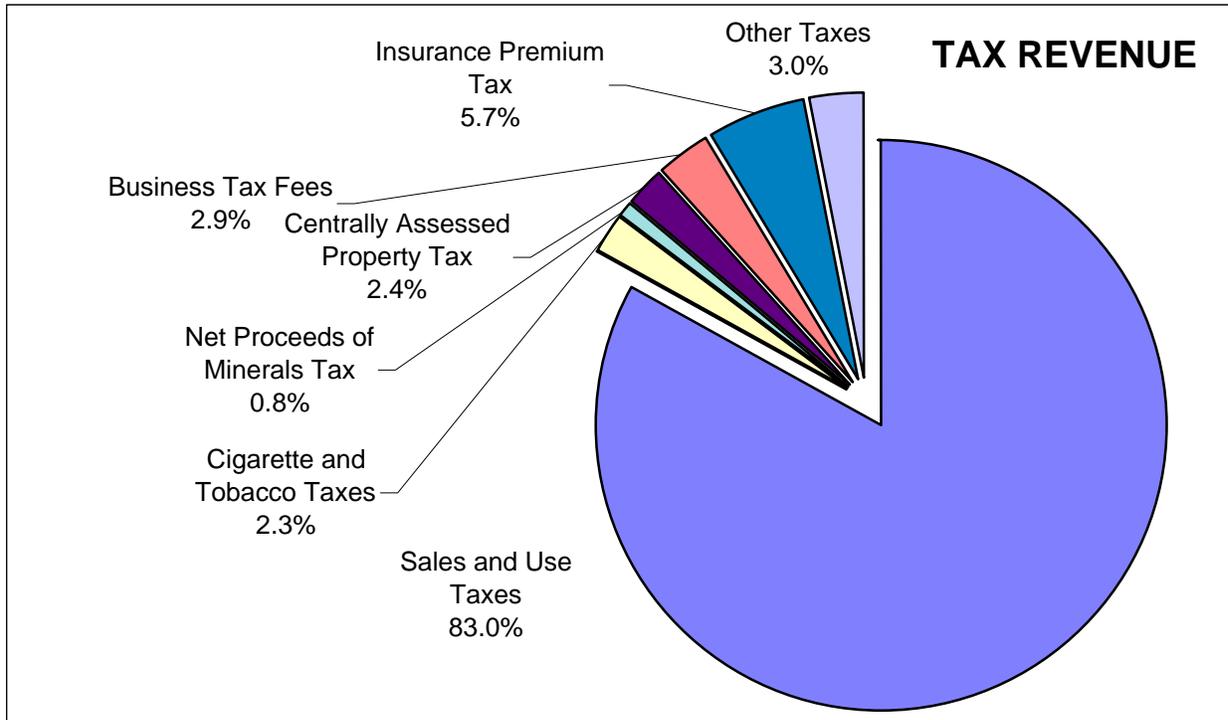
Fax: (775) 688-1303

# Department of Taxation

June 30, 2001



# TOTAL DEPARTMENT TAX REVENUE AND DISTRIBUTION



# DEPARTMENT OF TAXATION

Established April 1913 as the Nevada Tax Commission.

Statutory authority: Chapter 748, 1975 Statutes, established the Department of Taxation and provided for its organization, powers, duties and functions. The Department is responsible for administering the following laws:

<u>NAME OF LAW</u>	<u>NRS CHAPTER</u>
Local Government Budget Act	354
General Provisions (includes Consolidated Tax)	360
Ad Valorem Property Tax	361, 361A, 361B
Net Proceeds of Mines	362
Tax on Rental of Transient Lodging	364.125
Business Tax	364A
Intoxicating Liquor Licenses and Taxes	369
Tobacco Licenses and Taxes	370
State Sales and Use Taxes	372
Tax on Controlled Substances	372A
Local School Support Taxes	374
Tax on Estates	375A
Generation Skipping Transfer Tax	375B
Open Space Land Tax	376A
City/County Relief Tax	377
Tax for Public Transportation and Promotion of Tourism	377A
Tax for Infrastructure	377B
Residential School Construction Tax	387.332
Tire Tax	444A.090
Short Term Lease Fee	482.313
Special Drug Manufacturers Tax	585.497
Clean Up of Discharged Petroleum	590.7
Insurance Premium Tax	680B

## DEPARTMENT OF TAXATION ADMINISTRATION

David Pursell  
Executive Director

Charles Chinnock  
Deputy Executive Director

Dino DiCianno  
Deputy Executive Director

## BOARDS AND COMMISSIONS

**Nevada Tax Commission** members are appointed by the Governor. The Commission is the head of the Department and exercises general supervision and control over its activities. The chief administrative officer of the Department is the Executive Director. Actions by the Department may be appealed to the Commission as provided by law. The Commission may review all decisions of the Department and may reverse, affirm or modify them.

### **Governor Kenny C. Guinn, Ex Officio Member**

Barbara Smith Campbell, Chairman  
Dean Baker, Member  
Candace E. Evert, Member

George Kelesis, Member  
Joan Lambert, Member

Charles A. Lenzie, Member  
John E. Marvel, Member  
David Turner, Member

The **State Board of Equalization** members are appointed by the Governor. The Board hears and acts on appeals from the actions of the various county boards of equalization or from valuations set by the Nevada Tax Commission. The Board of Equalization convenes on the 4th Monday in March and shall conclude the business of equalization in cases having a substantial effect on tax revenues on or before April 10. Additional cases not having substantial effect on tax revenues may be heard at meetings prior to October 1.

Clay Fitch, Chairman  
Leslie Daane, Member

Steven Johnson, Member  
Shelli Lowe, Member

Fred "Wes" Smith, Member

The **Committee on Local Government Finance** is composed of 11 members appointed as follows: three persons appointed by the Nevada League of Cities; three persons appointed by the Nevada Association of Counties; three persons appointed by the Nevada School Trustees Association; and two persons appointed by the Nevada State Board of Accountancy. The purpose of this Committee is to advise the Department regarding regulations, procedures and forms for compliance with NRS 354.570 through 354.626 (Local Government Budget Act).

Marvin Leavitt, Chairman  
Michael R. Alastuey, Member  
Bob Anderson, Member  
Mario Garcia, Member

Andy Green, Member  
Marty Johnson, Member  
Alan Kalt, Member  
Beth Kohn, Member

John Sherman, Member  
Douglas O. Thunder, Member  
Mary Walker, Member

The **Property Appraiser Certification Board** is composed of six members, three of whom are qualified appraisers chosen by the majority vote of the Association of County Assessors and three are appointed by the Nevada Tax Commission. The Board advises the Department on matters pertaining to certification and continuing education of appraisers.

John Parra, Chairman  
Jeff Johnson, Member

Norma Green, Member  
Joel Flamenbaum, Member

David Adams, Member  
Vacant, Member

## DEPARTMENT ORGANIZATION AND FUNCTION

The Department of Taxation has four major divisions; the Administrative Services/Fiscal Division, Information Services Division, the Compliance Division, which is subdivided into the Revenue and Audit sections, and the Division of Assessment Standards, which includes the Local Government Finance Section.

**Administrative Services/Fiscal** is responsible for providing centralized support for all administrative, financial and fiscal activities of the Department. Sections include: Budget, Tax Distributions and Statistics, Revenue Accounting/Processing/Cancellations, Personnel and Support Services/Mailroom. This Division also administers the Senior Citizens' Property Tax Assistance Program.

**Information Services** maintains statewide LAN/WAN support, PC development and acquisition and DoIT liaison for mainframe programs.

**Revenue** administers and collects taxes for distribution to the State General Fund, Highway Fund and to the cities and counties. It also prepares refunds for gas taxes not used on highways. This section is responsible for the administration and collection of all sales and use taxes, the business license fee and tax, insurance premium tax, cigarette tax, other tobacco tax, liquor tax, lodging tax. Special drug manufacturing tax, estate tax, short-term lease fee and controlled substance tax. Other programs administered that coincide with the sales and use tax program include collecting taxes on vehicles purchased out-of-state for use in Nevada and all aircraft based and licensed in our state. In addition, staff within this section answers questions of taxability, conducts hearings and monitors accounts for compliance with statutes, reporting requirements and general taxpayer education. When the need arises, this section issues tax deficiency notices, approves payment plans, files liens, files withholds, and as a last measure may close an affected business.

**Audit** administers a comprehensive audit program to insure taxpayer compliance. This section is responsible for ensuring financial compliance with laws relating to all sales and use taxes, the business tax, net proceeds of minerals tax, motor fuel and jet fuel tax, cigarette and other tobacco tax, liquor tax, tire tax and special drug manufacturing tax. In addition, staff with this section educates taxpayers in proper reporting and record keeping requirements to assist them with future reporting and preparing a proper audit trail.

**Division of Assessment Standards** is responsible for appraising all centrally assessed property, establishing guidelines for the county assessors, conducting the ratio study, ensuring statewide compliance with assessment standards established by the Tax Commission and administering the net proceeds of minerals tax.

The Local Government Finance Section reviews local government budgets and audits, prepares the ad valorem tax rates for certification, advises local governments on budget act compliance and financial management matters, and reviews entities annual audits and plans for the prevention of the re-occurrence of violations as reported. In addition, the Department is also responsible for annually developing the official estimates of population of the State and the various counties, cities, towns and townships. These estimates, after certification by the Governor, are used for the purpose of distributing certain revenues to counties, cities and towns and to determine the appropriate number of justices of the peace.

The Department maintains four office locations. The headquarters is located in Carson City, with district offices in Las Vegas and Reno, and a taxpayer assistance office in Elko. For fiscal year 2001-02, the Department's staff consisted of 224.02 positions statewide, with a budget of \$17,863,591.

The audit staff conducted 2,229 sales and use tax audits during Fiscal Year 2001-02. The total net collections from audit billings during this period was \$11,126,994. Net audit collections decreased in FY01 compared to previous years due primarily to the expansion of NRS 360.291, the Taxpayer Bill of Rights, approved by the 1999 Legislature to include: extension of time for the finalization of audit liability; expanded due process rights for audit appeals; etc. Although audits billed in FY01 exceed \$25 million, there is a delay in realized revenue due to these changes. Audits billed may be collected in succeeding fiscal years or may ultimately be reduced through negotiated settlement agreements approved by the Nevada Tax Commission.

The following is a comparison of statistics describing Revenue and Audit sales and use tax activity for the last six fiscal years.

<u>FISCAL YEAR</u>	<u>NUMBER OF AUDITS</u>	<u>NET COLLECTIONS FROM AUDIT BILLINGS</u>	
1996-97	2,647	23,119,882	
1997-98	2,414	17,722,977	
1998-99	2,429	20,694,464	
1999-00	1,768	20,671,651	
2000-01	1,413	10,023,184	
2001-02	2,229	11,126,994	

<u>FISCAL YEAR</u>	<u>GROSS SALES AND USE TAXES</u>	<u>COLLECTIONS AS % OF GROSS TAX</u>	<u>AUDIT COVERAGE</u>
1995-96	1,541,703,054	0.94%	6.32%
1996-97	1,696,633,726	1.36%	5.46%
1997-98	1,771,935,898	1.00%	4.84%
1998-99	1,973,967,982	1.05%	4.78%
1999-00	2,144,719,866	0.96%	3.34%
2000-01	2,259,364,536	0.44%	2.56%
2001-02	2,288,288,064	0.49%	3.48%

# Department Financial Statement

APPROPRIATIONS AND EXPENDITURES  
 JULY 1, 2001 - JUNE 30, 2002 - REVERSIONS AS OF JUNE 30, 2002

FUNDING/APPROPRIATIONS	WORK PROGRAM FUNDS	RECEIPTS / EXPENDITURES	RECEIPTS LESS WORK PROGRAM
Balance Forward from Prior Year	\$ 2,629,173	\$ 2,629,173.00	\$ -
General Fund Appropriations	13,682,790	13,682,790.00	-
Highway Fund Appropriation	429,048	429,048.00	-
County Option Gas Tax Administration	210,107	210,107.10	(0.10)
Motor Fuel Administration	130,051	130,051.00	-
Audit Fees	49,456	37,956.98	11,499.02
Cigarette Tax Administration	399,895	399,895.00	-
Estate Tax Administration	126,971	126,971.00	-
Environmental Protection Transfer	51,070	58,059.07	(6,989.07)
Justice Court/Township Fees	100,853	98,811.85	2,041.15
Returned Check Charge	24,584	23,350.51	1,233.49
Federal Grant	12,740	12,740.00	-
Miscellaneous Revenue	16,853	14,339.20	2,513.80
<b>Total Available Funds</b>	<b>\$ 17,863,591</b>	<b>\$ 17,853,292.71</b>	<b>\$ 10,298.29</b>
<b>EXPENDITURES</b>			
Salaries	\$ 11,845,001	\$ 11,770,567.42	\$ 74,433.58
Out-of-state Travel	6,826	5,828.02	997.98
In-state Travel	186,109	177,500.83	8,608.17
Operating	1,562,444	1,469,614.47	92,829.53
Equipment	4,661	-	4,661.00
Out-of-state Audit	80,158	67,952.69	12,205.31
Demographer	163,359	161,186.07	2,172.93
Cigarette Stamps	105,715	103,141.20	2,573.80
Information Services	3,753,522	1,239,384.68	2,514,137.32
Training	20,832	20,418.09	413.91
County Assessor/Appraiser Training	10,575	10,575.00	-
Purchasing Assessment	3,921	3,921.00	-
State Cost Recovery Plan	478	478.00	-
Attorney General Cost Allocation	70,289	70,289.00	-
Federal Grant - Fuel Tax	12,740	12,740.00	-
Reserve for Reversion	36,961	-	36,961.00
<b>Total Expenditures</b>	<b>\$ 17,863,591</b>	<b>\$ 15,113,596.47</b>	<b>\$ 2,749,994.53</b>
Reversion June 30, 2002		2,739,696.24	
Difference Work Program less Receipts		10,298.29	
<b>Available Funds Accounted for</b>	<b>\$ 17,863,591</b>	<b>\$ 17,863,591.00</b>	
<b>REVERSIONS</b>			
To General Fund		\$ 1,712,303.18	
To Highway Fund		5,758.06	
Balance Forward-AB519/AB526		1,021,635.00	
<b>Total Reversion</b>		<b>\$ 2,739,696.24</b>	

## COMPONENTS OF SALES AND USE TAX RATES

<u>NRS</u> <u>CHAPTER</u>	<u>TAX RATE</u>	<u>TAX DESCRIPTION</u>	<u>DISTRIBUTION</u>
<b>Minimum Statewide Tax Rate</b>			
372	2.00%	Sales Tax	To the General Fund.
374	2.25%	Local School Support Tax	<u>In-State Business Returns</u> : Tax is distributed to the school district in which the business is located. <u>Out-of-State Business Returns</u> : Tax distributed to the State Distributive School Fund.
377	0.50%	Basic City-County Relief Tax	<u>In-State Business Returns</u> : Tax distributed to the county where the sale was made. <u>Out-of-State Business Returns</u> : Tax distributed to counties based on a population formula.
377	1.75%	Supplemental City-County Relief Tax	Tax distributed to all local governments according to statutory formula.
	6.50%	Minimum Statewide Tax Rate	
<b>Option Tax</b>			
Note: The following additional taxes are distributed to the county where the sale was made.			
377A	0.25%	Promotion of Tourism - limited to counties with population of 400,000 or less (voter approval).	Imposed by Storey County.
377A	0.50%	Public Mass Transportation & Construction of Roads (voter approval).	.25% Imposed by Carson City, Churchill County, Clark County, Nye County, Washoe County and White Pine County.
543	0.25%	Control of Floods - limited to counties with population of 400,000 or more (voter approval).	Imposed by Clark County.
377B	0.25%	Infrastructure - limited to counties with population less than 100,000 or greater than 400,000 (county commission approval).	Imposed by Clark County, Lincoln County and Storey County.
377B	0.125%	Infrastructure - limited to counties with population between 100,000 & 400,000 (county commission approval).	Imposed by Washoe County.
374A	0.125%	Extraordinary maintenance, repair or improvement of school facility	Imposed by White Pine County.
<b>Special Act</b>			
	0.25%	Local Government Tax Act - Washoe & Churchill counties (county commission approval)	Intracounty distributions to local governments according to a statutory formula. Imposed by Churchill County and Washoe County.

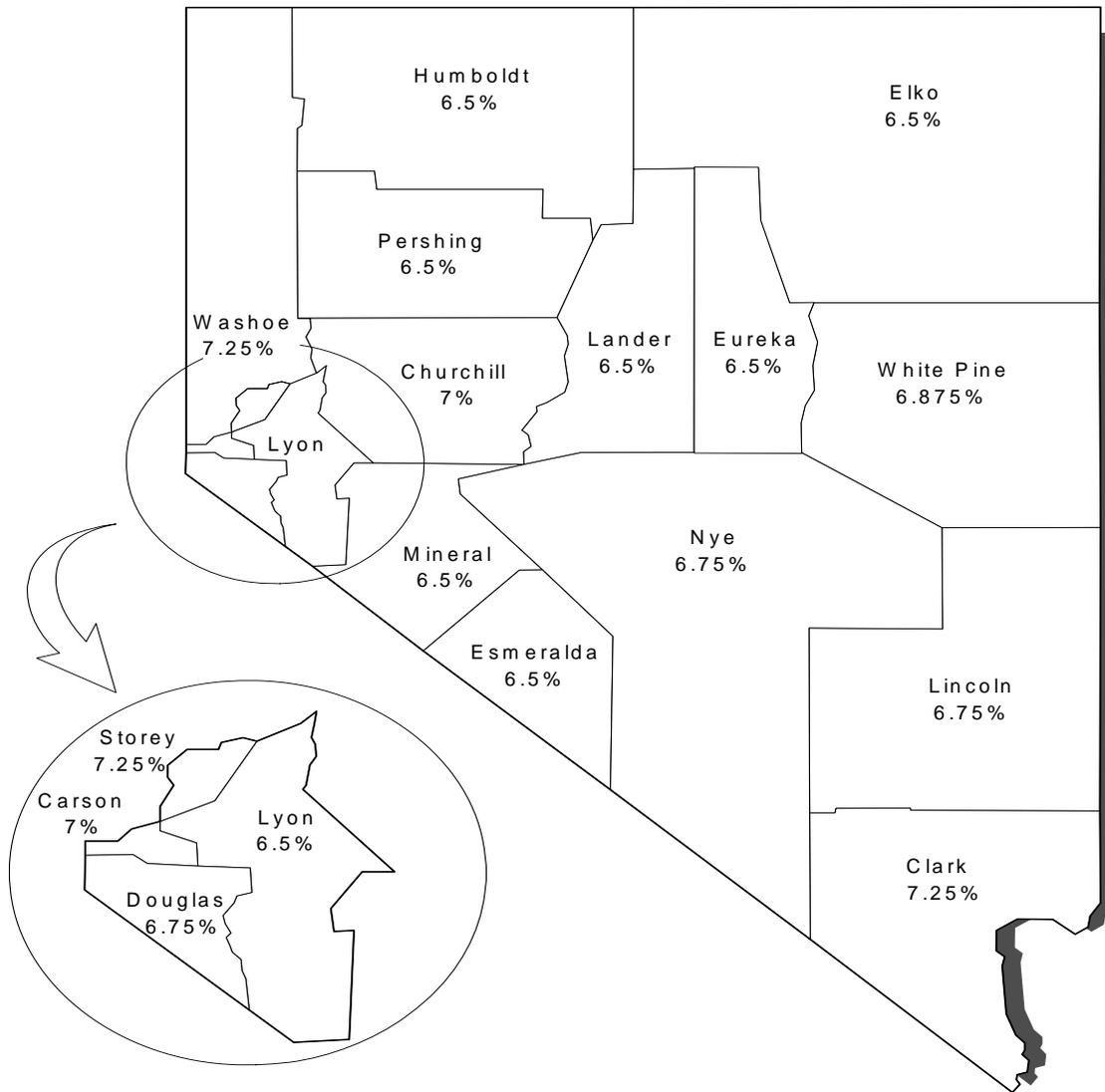
Components of Sales and Use Tax Rates (continued)

- 0.25% Tricounty Railway Commission - Imposed by Storey County.  
Carson City, Lyon & Storey  
counties (voter approval)
- 0.125% Washoe Railroad Grade Project Imposed by Washoe County.  
(county commission approval)

**Miscellaneous Amendments**

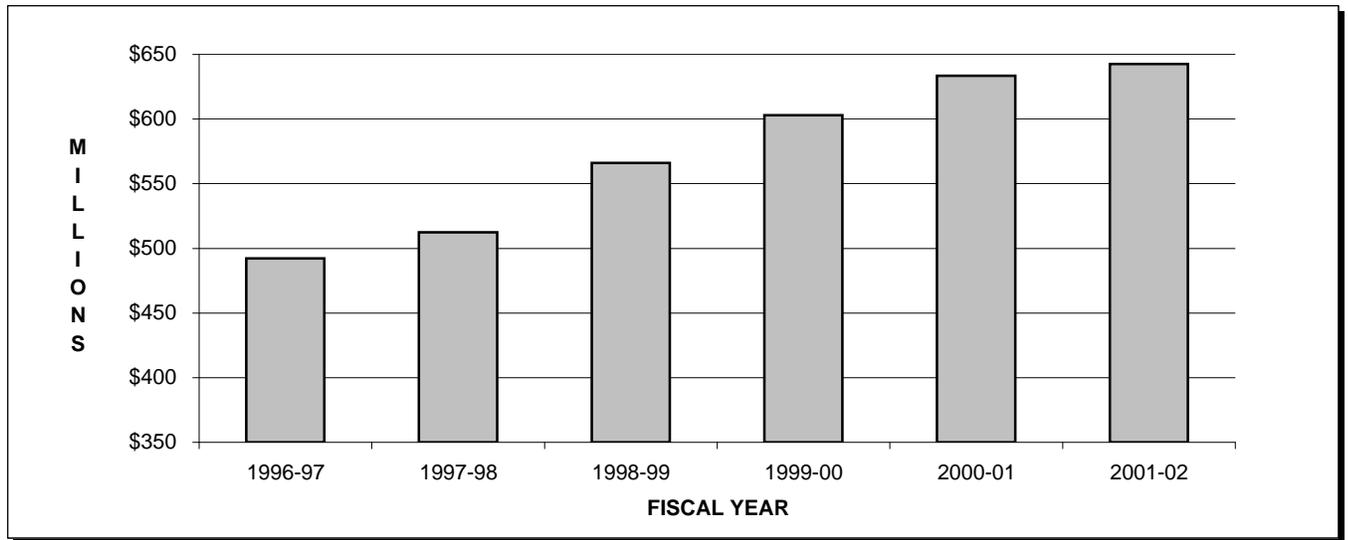
- 0.25% Carson City Open Space Tax - Imposed by Carson City.  
Amendment to Carson City  
Charter.
- 0.25% Douglas County Sales Tax Imposed by Douglas County.  
Ordinance of 1999 (voter and  
legislative approval)

C O U N T Y M A P O F N E V A D A



All rates effective January 1, 2001

# SALES AND USE TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1996-97	\$ 492,319,605	\$ 11,909	\$ 492,331,514	10.04%
1997-98	512,505,095	12,128	512,517,223	4.10%
1998-99	566,104,238	11,880	566,116,118	10.46%
1999-00	602,861,581	12,232	602,873,813	6.49%
2000-01	633,561,837	12,356	633,574,193	5.09%
2001-02	642,714,414	12,357	642,726,771	1.44%

LEGAL CITATION

Chapter 372 Nevada Revised Statutes.

RATE

2 percent on all taxable sales and taxable items of use.

CURRENT DISTRIBUTION OF REVENUE

State General Fund.

### HISTORY

ORIGINALLY ENACTED

1955 session of State Legislature. Approved by referendum in 1956.

RATE

2 percent since inception. Referendum to raise to 3 percent defeated in 1963 by 2 to 1 margin.

REMOVAL OF SALES TAX FROM FOOD

On June 5, 1979, the voters, by special election, amended the Sales and Use Tax Act to provide for exemption of certain foods from taxation (effective July 1, 1979).

DISTRIBUTION

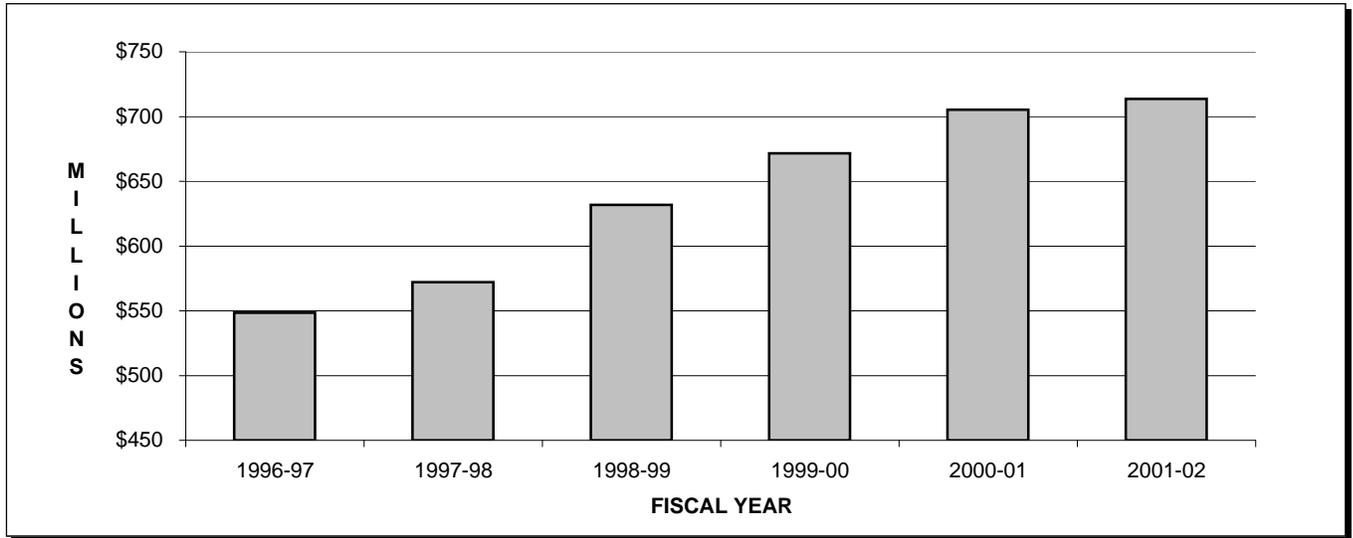
State General Fund since inception.

Sales and Use Tax Revenue (continued)

STATE 2% SALES AND USE TAX COLLECTION BY COUNTY  
FISCAL YEAR 2001-02

<b>COUNTY</b>	<b>TAXES AND FEES</b>	<b>% OF TOTAL</b>
Carson City	\$ 18,070,861	2.81%
Churchill	4,251,492	0.66%
Clark	462,218,890	71.92%
Douglas	11,084,917	1.72%
Elko	14,549,434	2.26%
Esmeralda	103,196	0.02%
Eureka	2,774,707	0.43%
Humboldt	6,317,001	0.98%
Lander	1,232,732	0.19%
Lincoln	456,376	0.07%
Lyon	5,327,786	0.83%
Mineral	558,870	0.09%
Nye	5,804,926	0.90%
Pershing	1,162,827	0.18%
Storey	1,451,758	0.23%
Washoe	105,918,734	16.48%
White Pine	1,441,188	0.22%
Out of State	1,078	0.00%
<b>TOTAL</b>	<b>\$ 642,726,771</b>	<b>100.00%</b>

# LOCAL SCHOOL SUPPORT TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1996-97	\$ 548,491,143	\$ 11,909	\$ 548,503,052	9.99%
1997-98	572,083,101	12,128	572,095,229	4.30%
1998-99	631,853,015	11,880	631,864,895	10.45%
1999-00	671,559,112	12,232	671,571,344	6.28%
2000-01	705,340,321	12,355	705,352,676	5.03%
2001-02	713,610,084	12,356	713,622,440	1.17%

**LEGAL CITATION**

Chapter 374 Nevada Revised Statutes.

**RATE**

2.25 percent on all taxable sales and taxable items of use.

**CURRENT DISTRIBUTION OF REVENUE**

99.25 percent of in-state collections returned to county of origin for distribution to school districts; .75 percent to State General Fund. 99.25 percent of out-of-state collections and other fees to State Distributive School Fund; .75 percent to State General Fund.

**HISTORY**

**ORIGINALLY ENACTED**

1967 session of State Legislature. Held constitutional by Nevada Supreme Court, June 1967; effective July 1, 1967. Amended 1981 session of State Legislature, effective May 1, 1981. Amended 1991 session of State Legislature, effective October 1, 1991.

**RATE**

July 1, 1967 to April 30, 1981 - 1 percent on all taxable sales and taxable items of use.

May 1, 1981 - 1.50 percent on all taxable sales and taxable items of use.

October 1, 1991 - 2.25 percent on all taxable sales and taxable items of use.

Local School Support Tax Revenue (continued)

DISTRIBUTION

July 1, 1967 to April 30, 1981 - 99 percent of in-state collections returned to county of origin for distribution to school districts. 1 percent to State General Fund. All out-of-state collections and other fees to State Distributive School Fund.

May 1, 1981 - State General Fund Commission reduced to .50 percent.

October 1, 1991 - State General Fund Commission increased to include collections on out-of-state sales.

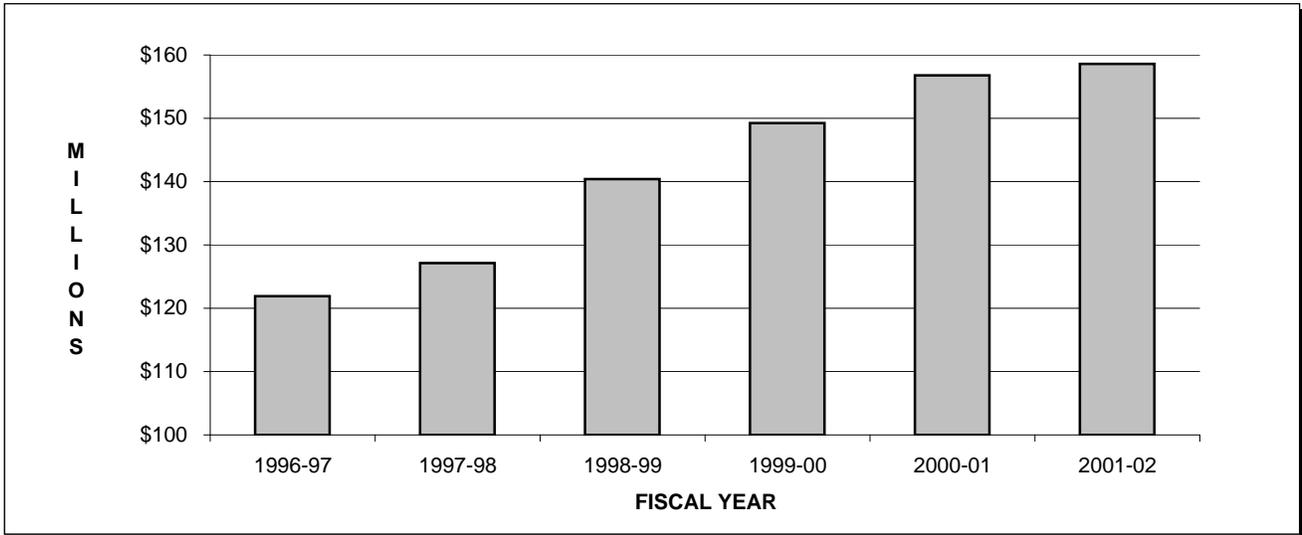
July 1, 1993 - State General Fund Commission increased from .50 percent to 1 percent on in-state and out-of-state collections.

July 1, 1999 - State General Fund Commission decreased from 1 percent to .75 percent on in-state and out-of-state collections.

LOCAL SCHOOL SUPPORT TAX DISTRIBUTION  
FISCAL YEAR 2001-02

COUNTY	TAX	% OF TOTAL
Carson City	\$ 20,681,778	2.90%
Churchill	5,072,833	0.71%
Clark	460,084,272	64.47%
Douglas	11,085,919	1.55%
Elko	15,422,250	2.16%
Esmeralda	52,057	0.01%
Eureka	149,843	0.02%
Humboldt	6,176,356	0.87%
Lander	835,587	0.12%
Lincoln	301,382	0.04%
Lyon	4,232,124	0.59%
Mineral	481,207	0.07%
Nye	4,871,211	0.68%
Pershing	555,285	0.08%
Storey	753,366	0.11%
Washoe	112,258,067	15.73%
White Pine	1,415,237	0.20%
<b>Total County School District Distribution</b>	<b>\$ 644,428,776</b>	<b>90.30%</b>
State Distributive School Fund	63,841,496	8.95%
State General Fund	5,352,168	0.75%
<b>TOTAL</b>	<b>\$ 713,622,440</b>	<b>100.00%</b>

# BASIC CITY/COUNTY RELIEF TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1996-97	\$ 121,902,820	\$ 11,909	\$ 121,914,729	9.97%
1997-98	127,138,672	12,128	127,150,799	4.29%
1998-99	140,412,633	11,880	140,424,513	10.44%
1999-00	149,237,475	12,232	149,249,707	6.28%
2000-01	156,753,973	12,355	156,766,328	5.04%
2001-02	158,584,588	12,356	158,596,944	1.17%

**LEGAL CITATION**

Chapter 377 Nevada Revised Statutes.

**RATE**

1/2 of 1 percent of all taxable sales and taxable items of use.

**CURRENT DISTRIBUTION OF REVENUE**

99.25 percent of in-state collections returned to county of origin for distribution to eligible local governments through the Consolidated Tax Program; .75 percent to State General Fund; 99.25 percent out-of-state collections prorated amongst counties, on the basis of population ratio, for distribution to local governments through the Consolidated Tax Program; .75 percent to State General Fund.

HISTORY

**ORIGINALLY ENACTED**

1969 session of State Legislature as the City/County Relief Tax, effective July 1, 1969. Levy effected by county ordinance.

Collected in Clark and Washoe Counties as of July 1, 1969; Lyon County, January 1, 1971; Douglas, Elko, Humboldt, Lincoln, Mineral Counties, May 1, 1971; Nye County, June 1, 1972; Pershing County, July 1, 1972; Churchill County, July 1, 1973; Carson City, April 1, 1976; Storey County, July 1, 1976; Lander County, July 1, 1979; White Pine County, July 1, 1980; Esmeralda and Eureka Counties, May 1, 1981.

1969 levied for city/county support. 99 percent of in-state collections returned to county of origin; 1 percent to State General Fund; 100 percent out-of-state collections prorated amongst counties levying the tax; combined collections distributed as follows: if no cities within county, 100 percent to county; if one city within county, to county and city, on basis of population ratio; if two or more cities within county, to cities only on basis of population ratio.

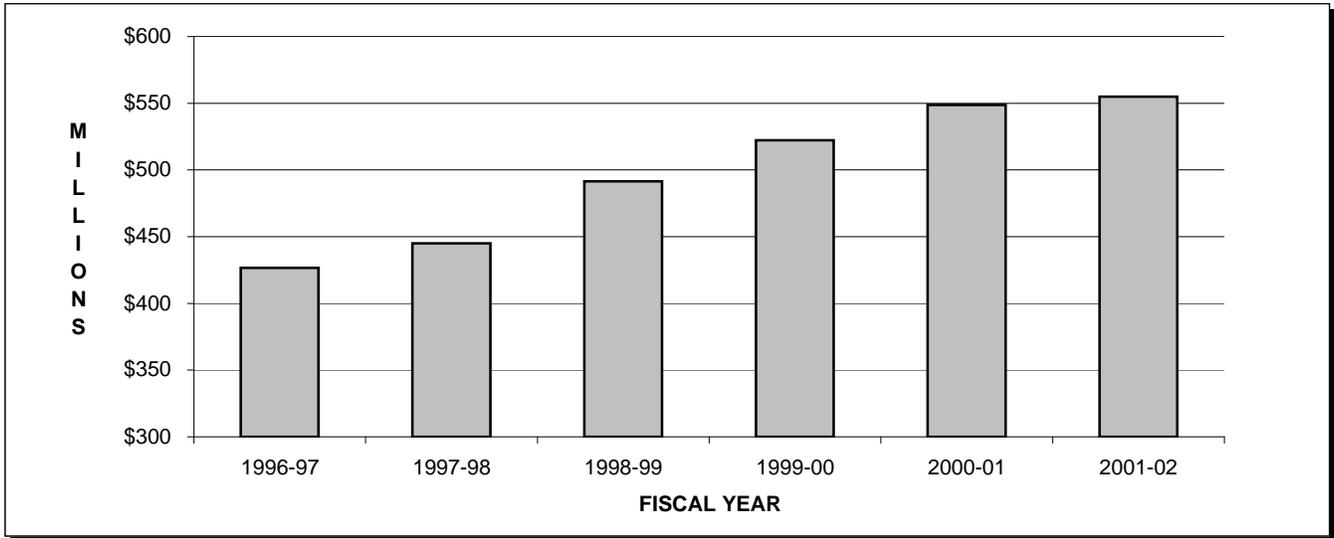
Basic City/County Relief Tax Revenue (continued)

AMENDMENTS	1981	1981 session of State Legislature; name changed to Basic City/County Relief Tax effective May 1, 1981 and levy required by State Statute. May 1, 1981 General Fund Commission reduced to .50 percent.
	1991	Effective October 1, 1991, .50 percent General Fund Commission was imposed on out-of-state collections.
	1993	Effective July 1, 1993 General Fund Commission increased to 1 percent on in-state and out-of-state collections.
	1997	The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.
	1999	Effective July 1, 1999 General Fund Commission decreased to .75 percent on in-state and out-of-state collections.

BASIC CITY/COUNTY RELIEF TAX TRANSFER  
TO CONSOLIDATED TAX  
FISCAL YEAR 2001-02

COUNTY	TAX	% OF TOTAL
Carson City	\$ 4,508,367	2.84%
Churchill	1,122,700	0.71%
Clark	112,777,857	71.11%
Douglas	2,784,806	1.76%
Elko	3,294,314	2.08%
Esmeralda	32,281	0.02%
Eureka	601,476	0.38%
Humboldt	1,512,191	0.95%
Lander	289,535	0.18%
Lincoln	125,968	0.08%
Lyon	1,461,463	0.92%
Mineral	181,969	0.11%
Nye	1,577,107	0.99%
Pershing	257,601	0.16%
Storey	362,154	0.23%
Washoe	26,142,220	16.48%
White Pine	375,458	0.24%
Total County Transfers	\$ 157,407,467	99.25%
State General Fund	1,189,477	0.75%
<b>Total</b>	<b>\$ 158,596,944</b>	<b>100.00%</b>

# SUPPLEMENTAL CITY/COUNTY RELIEF TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1996-97	\$ 426,660,323	9.97%
1997-98	444,986,569	4.30%
1998-99	491,444,647	10.44%
1999-00	522,331,636	6.28%
2000-01	548,639,255	5.04%
2001-02	555,043,630	1.17%

**LEGAL CITATION**

Chapter 377, Nevada Revised Statutes.  
Chapter 354, Nevada Revised Statutes.

**RATE**

1.75 percent of all taxable sales and taxable items of use.

**CURRENT DISTRIBUTION OF REVENUE**

99.25 percent of total collections returned to local governments through Consolidated Tax Program based on distribution formula; .75 percent to State General Fund.

HISTORY

**ORIGINALLY ENACTED**

1981 session of State Legislature; effective May 1, 1981.

**AMENDMENTS**

1983

Fire districts organized pursuant to Chapter 473 of Nevada Revised Statutes to be included in the distribution. Shifted authority to grant reserve fund distributions from the Interim Legislative Committee on Local Government Finance to the Nevada Tax Commission.

Supplemental City/County Relief Tax Revenue (continued)

AMENDMENTS  
(continued)

- 1985 Changed distribution of excess supplemental city/county relief tax receipts. When all entities within a county have received the maximum supplemental city/county relief tax allowable, excess is then deposited in the Reserve Fund. Shifted authority to grant Reserve Fund distributions from the Nevada Tax Commission to the Interim Finance Committee. Established the following maximum Reserve Fund amounts: 1.) \$10,000,000 for distribution to local governments in the event actual receipts in any one year are less than the estimated receipts for that year. 2.) \$2,500,000 for emergency distributions to local governments if unforeseen or uncontrollable conditions, existing or imminent, substantially impair the financial capacity of a local government to provide the basic services for which it was created. 3.) Any amount in excess of \$12,500,000 in the fund, at the beginning of the year, must be distributed to local governments in the following fiscal year.
- 1987 Eliminated redevelopment districts from the distribution of supplemental city/county relief tax.
- 1989 Removed the limitations on the amount of supplemental city/county relief tax a local government may receive in any one fiscal year. Eliminated the Reserve Fund and created the Emergency Fund of the supplemental city/county relief tax. The amount of the fund was set at \$2,500,000. Created the Redistribution Fund for the supplemental city/county relief tax and provided specific dollar allocations to the Town of Laughlin, Clark County, Churchill County and Elko County.
- 1991 Changed distribution of supplemental city/county relief tax at the county level. First a group of selected counties receive a guaranteed distribution from the total collections. The remaining funds are allocated to a second group of counties based on the percentage of county collections to the total collections for the group. Adjustments to ease the impact of the legislation to certain counties are made to the distribution formula. Counties in the guaranteed group will be moved into the point-of-origin group if their collections outpace their distribution by 10 percent in a fiscal year. Intracounty distributions were not amended by the Legislature. The Local Government Tax Act of 1991 authorized certain counties that were negatively impacted by the rebasing of the distribution formula to impose certain taxes to make up the revenue loss.
- 1993 The Local Government Tax Act of 1993 authorized certain counties that were negatively impacted by additional rebasing of the distribution formula to impose certain taxes to make up the revenue loss. These additional taxes, if imposed, are to be levied from October 1, 1993 through September 30, 1994.
- 1997 The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.

SUPPLEMENTAL CITY/COUNTY RELIEF TAX TRANSFER  
TO CONSOLIDATED TAX  
FISCAL YEAR 2001-02

<b>COUNTY</b>	<b>TAX</b>	<b>% OF TOTAL</b>
Carson City	\$ 15,398,393	2.77%
Churchill	3,516,410	0.63%
Clark	386,394,104	69.62%
Douglas	11,922,432	2.15%
Elko	10,927,970	1.97%
Esmeralda	867,852	0.16%
Eureka	2,206,248	0.40%
Humboldt	5,145,919	0.93%
Lander	2,435,484	0.44%
Lincoln	1,181,340	0.21%
Lyon	7,888,428	1.42%
Mineral	1,696,644	0.31%
Nye	6,500,736	1.17%
Pershing	1,821,852	0.33%
Storey	1,371,780	0.25%
Washoe	88,989,499	16.03%
White Pine	2,615,712	0.47%
Total County Transfers	\$ 550,880,803	99.25%
State General Fund	4,162,827	0.75%
Less: Emergency Fund	-	0.00%
<b>TOTAL</b>	<b>\$ 555,043,630</b>	<b>100.00%</b>

**SEVERE FINANCIAL EMERGENCY FUND**

Fund Balance \$ 589,471

Supplemental City/County Relief Tax (continued)

LOCAL GOVERNMENT TAX ACTS OF 1991 AND 1993  
SPECIAL FUND COLLECTIONS AND DISTRIBUTIONS  
FISCAL YEAR 2001-02

**COLLECTIONS**

**CHURCHILL COUNTY**

Sales and Use Tax	\$	524,480
Motor Vehicle Privilege Tax		448,028
Real Property Transfer Tax		10,122
Property Tax		91,278
Interest		6,318
<b>TOTAL</b>	<b>\$</b>	<b><u>1,080,226</u></b>

**WASHOE COUNTY**

Sales and Use Tax	\$	12,950,242
Motor Vehicle Privilege Tax		5,874,655
Gaming License Fee		981,965
Real Property Transfer Tax		717,917
Property Tax		2,534,308
Interest		53,377
<b>TOTAL</b>	<b>\$</b>	<b><u>23,112,464</u></b>

**DISTRIBUTIONS**

**CHURCHILL COUNTY**

	\$	822,828
Fallon		197,435
Other		59,963
<b>TOTAL</b>	<b>\$</b>	<b><u>1,080,226</u></b>

**WASHOE COUNTY**

	\$	15,421,116
Reno		3,651,649
Sparks		1,742,664
Other		2,297,035
<b>TOTAL</b>	<b>\$</b>	<b><u>23,112,464</u></b>

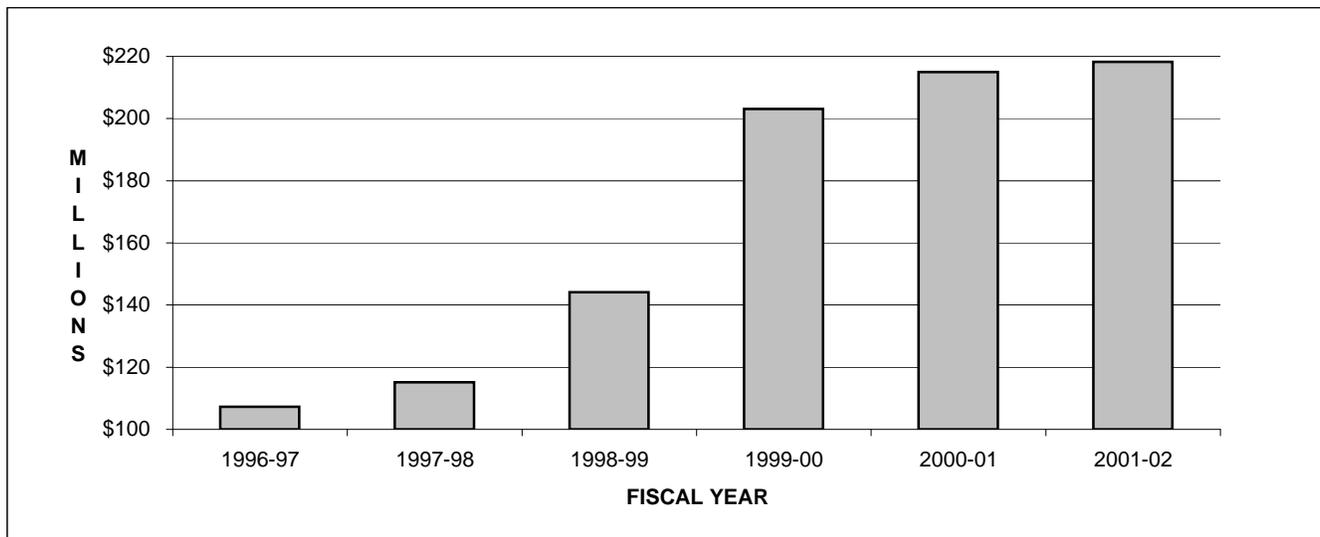
**DELINQUENT TAX COLLECTIONS**

ESMERALDA COUNTY	\$	54.80
MINERAL COUNTY		1.49
NYE COUNTY		233.40
<b>TOTAL</b>	<b>\$</b>	<b><u>289.69</u></b>

**DELINQUENT TAX DISTRIBUTIONS**

ESMERALDA COUNTY	\$	54.80
MINERAL COUNTY		1.49
NYE COUNTY		233.40
<b>TOTAL</b>	<b>\$</b>	<b><u>289.69</u></b>

## LOCAL OPTION SALES AND USE TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1996-97	\$ 107,224,107	10.79%
1997-98	115,186,079	7.43%
1998-99	144,117,808	25.12%
1999-00	203,093,167	40.92%
2000-01	215,032,084	5.88%
2001-02	218,298,280	1.52%

### LEGAL CITATION

Chapter 377A, Nevada Revised Statutes.  
Chapter 543, Nevada Revised Statutes.

### RATE

.125 or .25 percent of all taxable sales and taxable items of use in a county.

### CURRENT DISTRIBUTION OF REVENUE

Per NRS 377A.020: The board of county commissioners may impose a tax of .25 percent for mass transit or the construction of public roads; or counties with population of less than 400,000 may impose a .25 percent tax for the promotion of tourism. NRS 377B.100 provides that a county, under certain population requirements, may impose up to .25 percent tax for infrastructure; NRS 543.600 provides that a county whose population is 400,000 or more may impose a .25 percent tax for the purpose of flood control. 99.25 percent of collection returned to county of origin; .75 percent to State General Fund. Special Acts of legislature have provided for certain counties to impose additional option taxes for specific local purposes.

### HISTORY

### ORIGINALLY ENACTED

1981 session of State Legislature. Washoe County enacted ordinance effective November 1, 1982; Storey County effective August 1, 1985; Nye County effective May 1, 1986; Churchill and White Pine Counties effective November 1, 1986; Carson City effective January 1, 1988; and Clark County effective March 1, 1988.

### AMENDMENTS

1985

Amended NRS 377A.020 by adding that the tax may be used for the construction of public roads, and NRS 543.600 stipulates for the purpose of flood control.

Local Option Sales and Use Tax (continued)

AMENDMENTS (continued)

- |      |  |
|------|--|
| 1989 | Amended NRS 543.600 by increasing the population limitation from 250,000 to 400,000 or more in a county that may consider imposing a tax for flood control.  |
| 1991 | Implemented the Local Government Tax Act of 1991, AB 104 authorizing certain counties that were negatively impacted by the change to the Supplemental County/City Relief Tax distribution formula to impose by county ordinance an additional $\frac{1}{4}$ of 1 percent sales and use tax.  |
| 1993 | Implemented the Local Government Tax Act of 1993, SB 506 authorizing certain additional counties that were negatively impacted by additional changes to the Supplemental City/County Relief Tax distribution formula to impose by county ordinance $\frac{1}{4}$ of 1 percent sales and use tax from October 1, 1993 through September 30, 1994. |
| 1995 | Allowed the Tri-County Railway Commission to impose $\frac{1}{4}$ of 1 percent sales and use tax in a county upon approval of the voters.  |
| 1997 | Ratified Carson City voter approval imposition of $\frac{1}{4}$ of 1 percent sales and use tax for open space. Added chapter 377B, tax for infrastructure to Nevada Revised Statutes.  |
| 1999 | Added Chapter 374A, $\frac{1}{8}$ of 1 percent tax for extraordinary maintenance, repair or improvement of school facilities.  |

Local Option Sales and Use Tax (continued)

LOCAL OPTION SALES AND USE TAXES DISTRIBUTION  
FISCAL YEAR 2001-02

COUNTY	PROVISIONS	USE OF PROCEEDS	DATE IMPOSED	AMOUNT
<b>Option Tax</b>				
Carson City	377A	Public Roads	1/1/1987	\$ 2,180,605
Churchill	377A	Public Roads	11/1/1986	524,825
Clark	377A	Regional Transportation	7/1/1991	56,552,158
Clark	377B	So NV Water Authority	4/1/1999	56,344,710
Clark	543	Flood Control	3/1/1987	56,553,653
Lincoln	377B	School / Public Utilities	1/1/2001	54,888
Nye	377A	Public Roads	5/1/1986	734,077
Storey	377A	Tourism	8/1/1985	182,407
Storey	377B	School / Public Utilities	1/1/2001	170,092
Washoe	377A	Regional Transportation	11/1/1982	12,951,354
Washoe	377B	Flood/Public Safety	4/1/1999	6,462,093
White Pine	374A	School Cap Improvement	4/1/2000	84,390
White Pine	377A	Public Roads	11/1/1986	175,929
<b>Special Acts</b>				
Churchill	491	Local Government Tax Act	10/1/1991	524,480
Esmeralda	475	Local Government Tax Act	10/1/1993	51
Mineral	475	Local Government Tax Act	10/1/1993	1
Nye	475	Local Government Tax Act	10/1/1993	231
Storey	566	Tricounty Railway Commission	1/1/1996	182,369
Washoe	506	Railroad Grade Project	4/1/1999	6,462,093
Washoe	491	Local Government Tax Act	10/1/1991	12,950,242
<b>Miscellaneous Amendments</b>				
Carson City		Open Space	7/1/1997	2,176,030
Douglas		Misc Facilities & Services	7/1/1999	1,394,366
Total to Counties				\$ 216,661,043
State General Fund				1,637,237
<b>TOTAL</b>				<u><u>\$ 218,298,280</u></u>

# TAXABLE SALES COMPARISON

## Taxable Sales Comparison by County

County	Fiscal Year 2000-01	Fiscal Year 2001-02	% Change
Carson City	\$ 822,598,759	\$ 888,249,423	8.0%
Churchill	210,909,264	220,743,762	4.7%
Clark	22,782,626,462	22,835,361,539	0.2%
Douglas	579,386,818	565,974,109	-2.3%
Elko	777,371,828	714,948,516	-8.0%
Esmeralda	5,716,139	5,349,223	-6.4%
Eureka	142,801,582	140,199,101	-1.8%
Humboldt	308,446,800	312,272,975	1.2%
Lander	72,177,771	62,926,997	-12.8%
Lincoln	22,260,136	22,026,214	-1.1%
Lyon	258,357,126	251,497,465	-2.7%
Mineral	32,772,408	28,820,675	-12.1%
Nye	301,254,149	291,330,345	-3.3%
Pershing	61,214,028	56,961,670	-6.9%
Storey	58,473,667	40,518,390	-30.7%
Washoe	5,213,742,149	5,280,706,327	1.3%
White Pine	65,252,313	68,064,632	4.3%
Out of State	-	(161,420)	0.0%
STATE TOTAL	<u>\$ 31,715,361,399</u>	<u>\$ 31,785,789,943</u>	0.2%

Taxable Sales Comparison by Business Type

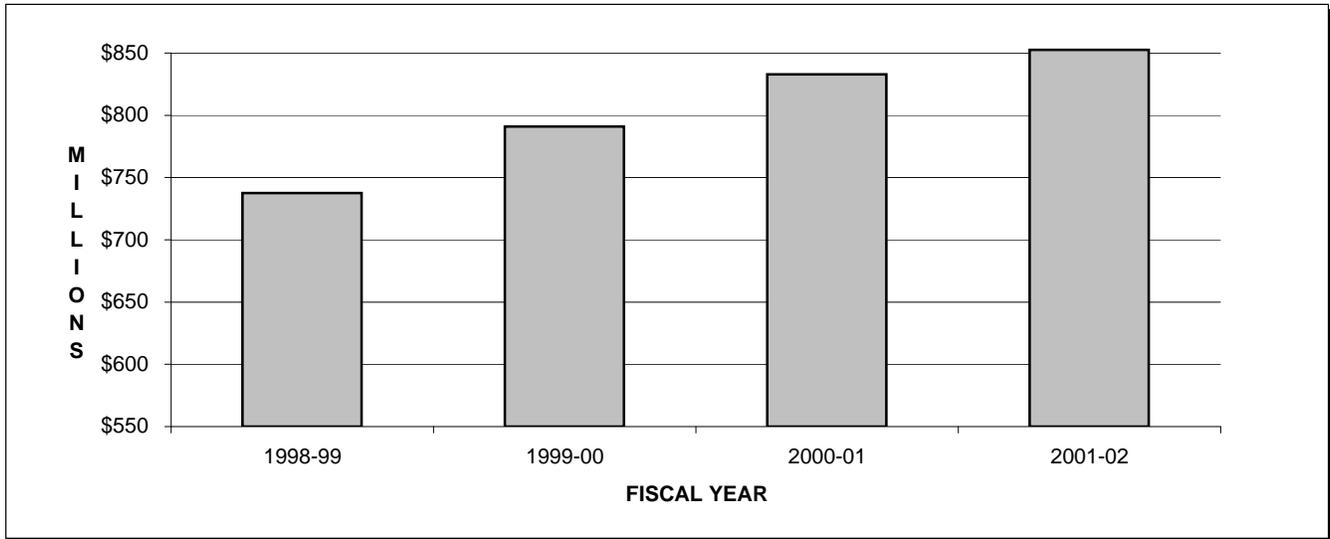
Business Code and Type	Fiscal Year 2000-01	Fiscal Year 2001-02	% Change
01 Agricultural Production-Crops	\$ 3,813,216	\$ 5,110,291	34.0%
02 Agricultural Production-Livestock	2,992,462	2,977,710	-0.5%
07 Agricultural Services	34,657,278	36,766,834	6.1%
08 Forestry	284,149	267,761	-5.8%
09 Fishing, Hunting, and Trapping	2,221	932	-58.0%
10 Metal Mining	123,416,944	120,385,950	-2.5%
12 Coal Mining	-	-	0.0%
13 Oil and Gas Extraction	5,931,649	5,908,884	-0.4%
14 Mining and Quarrying of Nonmetallic Minerals	7,552,855	6,779,271	-10.2%
15 Building Construction-General Contractors	167,637,935	141,149,911	-15.8%
16 Heavy Construction other than Bldg. Construction	152,572,877	152,909,162	0.2%
17 Construction-Special Trade Contractors	715,773,379	810,458,592	13.2%
20 Food and Kindred Products	24,960,010	28,116,131	12.6%
21 Tobacco Products	1,475,701	1,295,209	-12.2%
22 Textile Mill Products	12,128,419	12,788,041	5.4%
23 Apparel and Other Finished Products	2,294,176	2,248,371	-2.0%
24 Lumber and Wood Products, Except Furniture	39,428,751	36,890,129	-6.4%
25 Furniture and Fixtures	30,546,316	36,517,220	19.5%
26 Paper and Allied Products	4,187,663	4,329,696	3.4%
27 Printing, Publishing, and Allied Industries	93,565,004	54,413,300	-41.8%
28 Chemicals and Allied Products	82,270,578	83,082,358	1.0%
29 Petroleum Refining and Related Industries	36,624,484	29,796,901	-18.6%
30 Rubber and Misc Plastics Products	12,804,278	10,922,940	-14.7%
31 Leather and Leather Products	420,025	359,194	-14.5%
32 Stone, Clay, Glass, and Concrete Products	121,772,195	116,893,386	-4.0%
33 Primary Metal Industries	10,983,442	17,281,564	57.3%
34 Fabricated Metal Products	49,865,725	64,221,973	28.8%
35 Industrial and Commercial Machinery	447,442,944	322,002,580	-28.0%
36 Electronic and Other Electrical Equipment	145,556,578	140,703,989	-3.3%
37 Transportation Equipment	16,661,279	12,680,009	-23.9%
38 Measuring, Analyzing and Controlling Instruments	28,661,688	44,444,852	55.1%
39 Misc. Manufacturing Industries	132,791,822	119,403,457	-10.1%
40 Railroad Transportation	9,788,699	4,661,146	-52.4%
41 Local and Suburban Transit	5,547,096	4,793,260	-13.6%
42 Motor Freight Transportation and Warehousing	16,462,600	19,882,474	20.8%
43 United States Postal Service	785,136	640,675	-18.4%
44 Water Transportation	2,524,733	1,907,884	-24.4%
45 Transportation By Air	18,212,040	15,578,453	-14.5%
46 Pipelines, Except Natural Gas	223,490	384,657	72.1%
47 Transportation Services	19,504,297	11,329,054	-41.9%
48 Communications	258,989,723	184,619,089	-28.7%
49 Electric, Gas, and Sanitary Services	201,873,596	207,221,072	2.6%
50 Wholesale Trade-Durable Goods	1,780,413,638	1,741,864,751	-2.2%
51 Wholesale Trade-Nondurable Goods	388,100,449	378,016,747	-2.6%
52 Bldg. Materials, Hardware, Garden, Mobile Homes	2,053,729,520	2,063,467,469	0.5%
53 General Merchandise Stores	2,832,699,461	2,959,490,182	4.5%
54 Food Stores	1,356,978,662	1,360,228,562	0.2%
55 Automotive Dealers and Gasoline	4,303,968,064	4,700,605,722	9.2%

Taxable Sales Comparison by Business Type (continued)

Business Code and Type	Fiscal Year 2000-01	Fiscal Year 2001-02	% Change
56 Apparel and Accessory Stores	\$ 1,289,723,518	\$ 1,248,807,767	-3.2%
57 Home Furniture, Furnishings and Equipment	1,757,850,993	1,743,770,584	-0.8%
58 Eating and Drinking Places	5,903,033,139	5,860,512,676	-0.7%
59 Miscellaneous Retail	3,459,030,663	3,311,483,800	-4.3%
60 Depository Institutions	21,332,194	16,581,467	-22.3%
61 Nondepository Credit Institutions	251,443,133	260,998,649	3.8%
62 Security and Commodity Brokers	1,807,253	3,333,869	84.5%
63 Insurance Carriers	1,587,001	1,116,242	-29.7%
64 Insurance Agents, Brokers, and Service	1,331,897	1,232,382	-7.5%
65 Real Estate	43,252,344	59,969,693	38.7%
67 Holding and Other Investment Offices	4,090,037	5,470,662	33.8%
70 Hotels, Rooming Houses, Camps, and Lodging	94,426,126	89,700,363	-5.0%
72 Personal Services	107,870,975	107,013,649	-0.8%
73 Business Services	1,226,727,230	1,216,400,643	-0.8%
75 Automotive Repair, Services, and Parking	906,288,108	948,175,054	4.6%
76 Miscellaneous Repair Services	132,121,568	120,801,053	-8.6%
78 Motion Pictures	49,439,770	52,400,595	6.0%
79 Amusement and Recreation Services	520,816,366	458,455,728	-12.0%
80 Health Services	67,874,413	69,675,875	2.7%
81 Legal Services	3,344,463	3,377,957	1.0%
82 Educational Services	3,653,618	3,534,408	-3.3%
83 Social Services	726,814	838,171	15.3%
84 Museums and Art Galleries	704,242	698,343	-0.8%
86 Membership Organizations	5,144,173	5,235,104	1.8%
87 Engineering, Accounting, Research and Mgt.	30,916,086	71,944,885	132.7%
88 Private Households	5,332	2,646	-50.4%
89 Miscellaneous Services	5,998,824	5,095,587	-15.1%
91 Executive, Legislative and General Govt.	371,109	148,119	-60.1%
92 Justice, Public Order, and Safety	-	956	100.0%
93 Public Finance, Taxation, and Monetary Policy	-	-	0.0%
94 Administration of Human Resource Programs	110,632	102,000	-7.8%
95 Administration of Environmental Quality	140,634	129,081	-8.2%
96 Administration of Economic Programs	43,820	39,462	-9.9%
97 National Security and International Affairs	27,795	-	-100.0%
99 Nonclassifiable Establishments	65,249,882	42,944,678	-34.2%
STATE TOTAL	<u>\$ 31,715,361,399</u>	<u>\$ 31,785,789,943</u>	0.2%

The above comparisons for Fiscal Year 2000-01 and Fiscal Year 2001-02 on taxable sales are based on figures provided on sales and use tax returns by registered permit holders in and out of the State of Nevada. Large increases or decreases may be due to audits, deficiency determinations, etc., performed on taxpayers doing business in a county.

# CONSOLIDATED TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1998-99	\$ 737,463,793	N/A
1999-00	791,066,429	7.27%
2000-01	832,780,552	5.27%
2001-02	852,528,895	2.37%

**LEGAL CITATION**

Chapter 360, Nevada Revised Statutes.

**CURRENT DISTRIBUTION OF REVENUE**

Per NRS 360.600 through NRS 360.740; Revenues from the Supplemental City-County Relief Tax (SCCRT), Basic City-County Relief Tax (BCCRT), Cigarette Tax, Liquor Tax, Motor Vehicle Privilege Tax (MVPT) and Real Property Transfer Tax (RPTT) are pooled at the county level for distribution to the local governments under a single formula.

For counties, cities, towns and special districts, the lesser of prior year total distribution or prior year base is increased by the change in CPI over the prior calendar year to create the ensuing year base allocation. To the extent that there is revenue (from the six sources) in excess of what is necessary to allocate the base amount to the various local governments, the excess revenue will be distributed using a formula that incorporates population and growth statistics. "Enterprise" districts (user-fee based entities) initial base distribution is the amount that will be distributed for all subsequent fiscal years.

**HISTORY**

**ORIGINALLY ENACTED**

1997 session of State Legislature created the Local Government Tax Distribution Fund.

A base amount of revenue was initially established under the 1997 legislation. For counties, cities, towns and special districts, the total distribution is increased by the change in CPI over the prior calendar year to create the ensuing year base allocation.

Consolidated Tax (continued)

AMENDMENTS

2001

For counties, cities, towns and special districts, the lesser of prior year total distribution or prior year base is increased by the change in CPI over the prior calendar year to create the ensuing year base allocation.

"One Plus" component of excess distribution to be phased out over the next 4 years.

The City of Henderson received a one time base increase of \$4,000,000.

CONSOLIDATED TAX  
SUMMARY OF THE REVENUE TRANSFERRED BY COUNTY  
FISCAL YEAR 2001-02

COUNTY	BCCRT	SCCRT	CIGARETTE	LIQUOR	RPTT	MVPT	TOTAL
CARSON CITY	\$ 4,508,366.63	\$ 15,398,392.69	\$ 426,486.05	\$ 62,732.08	\$ 430,531.60	\$ 2,249,662.64	\$ 23,076,171.69
CHURCHILL	1,122,700.07	3,516,409.85	195,193.86	28,712.79	74,769.40	1,062,104.63	5,999,890.60
CLARK	112,777,856.58	386,394,103.76	11,271,620.25	1,658,596.17	17,928,093.48	69,365,763.99	599,396,034.23
DOUGLAS	2,784,805.97	11,922,432.00	336,561.71	49,513.42	718,332.30	2,072,296.43	17,883,941.83
ELKO	3,294,314.26	10,927,970.08	368,088.63	54,141.35	129,828.60	2,026,934.73	16,801,277.65
ESMERALDA	32,280.92	867,852.00	7,941.21	1,168.44	3,478.20	130,816.07	1,043,536.84
EUREKA	601,476.17	2,206,248.30	13,159.18	1,933.62	5,165.12	205,378.87	3,033,361.26
HUMBOLDT	1,512,191.49	5,145,919.10	130,324.16	19,164.80	45,535.60	1,034,233.38	7,887,368.53
LANDER	289,534.97	2,435,484.00	46,811.61	6,883.34	7,782.84	455,231.07	3,241,727.83
LINCOLN	125,968.29	1,181,340.00	33,278.76	4,890.63	9,804.30	333,884.63	1,689,166.61
LYON	1,461,463.44	7,888,428.00	282,755.24	41,607.53	309,700.05	1,585,290.82	11,569,245.08
MINERAL	181,968.97	1,696,644.00	40,573.64	5,963.10	8,177.24	292,299.97	2,225,626.92
NYE	1,577,107.07	6,500,736.00	265,220.25	39,019.73	210,966.58	1,851,606.34	10,444,655.97
PERSHING	257,600.60	1,821,852.00	54,364.15	7,996.07	6,493.97	408,707.88	2,557,014.67
STOREY	362,154.07	1,371,780.00	27,904.99	4,106.60	25,313.55	232,265.77	2,023,524.98
WASHOE	26,142,219.62	88,989,499.04	2,763,660.31	406,535.17	3,948,692.95	17,697,714.06	139,948,321.15
WHITE PINE	375,457.97	2,615,712.00	73,717.86	10,836.27	7,970.50	624,334.41	3,708,029.01
<b>TOTAL</b>	<b>\$ 157,407,467.09</b>	<b>\$ 550,880,802.82</b>	<b>\$ 16,337,661.86</b>	<b>\$ 2,403,801.11</b>	<b>\$ 23,870,636.28</b>	<b>\$ 101,628,525.69</b>	<b>\$ 852,528,894.85</b>

BCCRT, SCCRT, Cigarette and Liquor taxes: Revenue for each county is transferred monthly to the Consolidated Tax Account by the Department of Taxation.

RPTT: Each county treasurer deposits to the Consolidated Tax Account, at least quarterly, the revenue collected within the county.

MVPT: Revenue for each county is transferred monthly to the Consolidated Tax Account by the Department of Motor Vehicles.

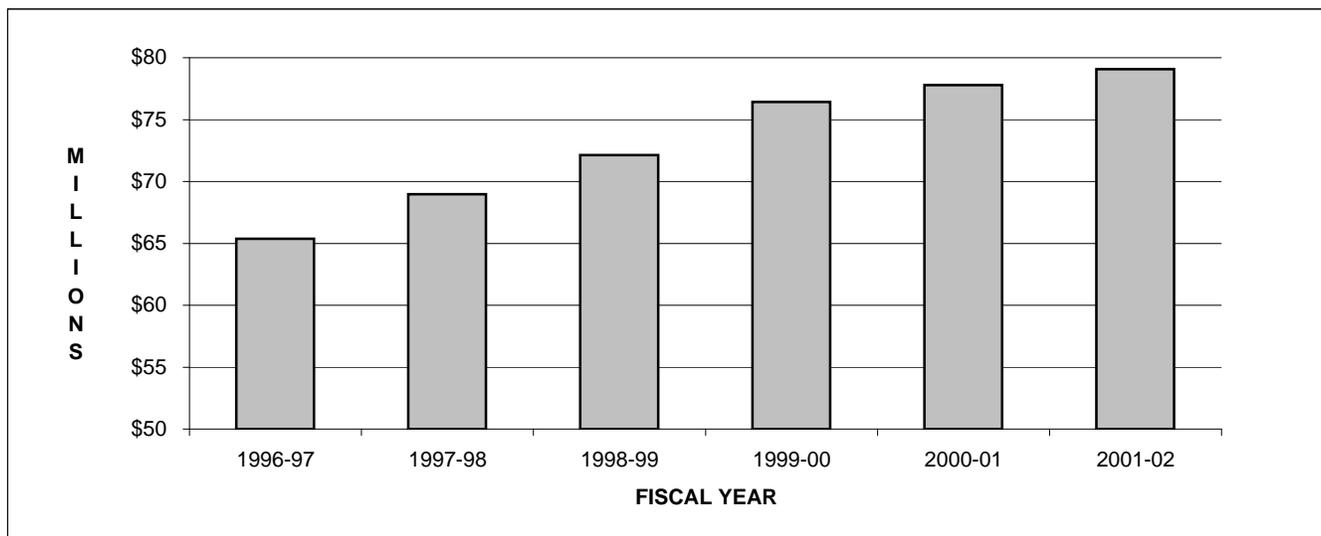


# CERTIFIED POPULATION

Census population pursuant to NRS 360.285. The following population figures were used, as directed by specific statute, for allocation of tax revenue in fiscal year 2001-02.

<b>CARSON CITY</b>	52,457	<b>HUMBOLDT COUNTY</b>	16,106
		Winnemucca	7,174
<b>CHURCHILL COUNTY</b>	23,982	<b>LANDER COUNTY</b>	5,794
Fallon	7,536	Austin	305
<b>CLARK COUNTY</b>	1,375,765	Battle Mountain	3,453
Boulder City	14,966	Kingston	219
Henderson	175,381	<b>LINCOLN COUNTY</b>	4,165
Las Vegas	478,434	Caliente	1,123
Mesquite	9,389	Alamo	478
North Las Vegas	115,488	Panaca	632
Bunkerville	877	Pioche	840
Enterprise	21,138	<b>LYON COUNTY</b>	34,501
Glendale	72	Yerington	2,883
Laughlin	7,800	Fernley	8,830
Moapa Valley	8,770	<b>MINERAL COUNTY</b>	5,071
Paradise	166,260	<b>NYE COUNTY</b>	32,485
Searchlight	741	Gabbs	318
Spring Valley	125,607	Amargosa	1,165
Summerlin	4,675	Beatty	1,150
Sunrise Manor	154,616	Manhattan	123
Whitney	14,422	Pahrump	24,181
Winchester	29,658	Round Mountain	1,036
<b>DOUGLAS COUNTY</b>	41,259	Tonopah	2,827
Gardnerville	3,377	<b>PERSHING COUNTY</b>	6,693
Genoa	235	Lovelock	2,003
Minden	2,697	<b>STOREY CO</b>	3,399
<b>ELKO COUNTY</b>	45,291	<b>WASHOE COUNTY</b>	339,486
Carlin	2,161	Reno	180,480
Elko	16,708	Sparks	66,346
Wells	1,346	<b>WHITE PINE COUNTY</b>	9,181
West Wendover	4,721	Ely	4,041
Jackpot	1,169	Lund	161
Montello	189	McGill	1,184
Mountain City	134	Ruth	404
<b>ESMERALDA COUNTY</b>	971	<b>TOTAL STATEWIDE POPULATION</b>	<b>1,998,257</b>
Goldfield	369		
Silver Peak	148		
<b>EUREKA COUNTY</b>	1,651		
Crescent Valley	330		
Eureka	499		

## BUSINESS TAX



FISCAL YEAR	LICENSE FEES	TAX	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1996-97	\$ 318,836	\$ 65,047,445	\$ 65,366,281	6.67%
1997-98	455,542	68,518,135	68,973,677	5.52%
1998-99	407,616	71,734,950	72,142,566	4.59%
1999-00	513,689	75,924,128	76,437,817	5.95%
2000-01	523,072	77,270,722	77,793,795	1.77%
2001-02	680,845	78,394,651	79,075,496	1.65%

### LEGAL CITATION

Chapter 364A Nevada Revised Statutes.

### IMPOSITION AND RATE

Business License Fee \$25. A tax imposed upon the privilege of conducting business in the State of Nevada, at the rate of \$25 per quarter for each equivalent full-time employee employed by a business.

### CURRENT DISTRIBUTION OF REVENUE

State General Fund.

### HISTORY

### ORIGINALLY ENACTED

1991 session of the State Legislature, effective July 1, 1991. The tax due is based on the average number of employees per calendar quarter, determined from a graduated tax table beginning with more than 0 employees, \$25 per quarter; through more than 999 employees, not to exceed \$100,000 per quarter in tax. The three primary methods to determine the average number of employees include: A) determine the total number of employees on the payroll during the week that includes the 12th day of the month for each of the months in the quarter; divide by 3; B) total employee payroll for a quarter is divided by the "average wage factor" (AWF) to obtain the average number of employees. The average wage factor is set by the Department each fiscal year; C) divide the quarterly payroll by a special average wage factor if approved by the Department; multiply by 1.33 to determine the number of employees. This method is used by businesses that have 50 percent or more of their employees, working 20 or less hours per week.

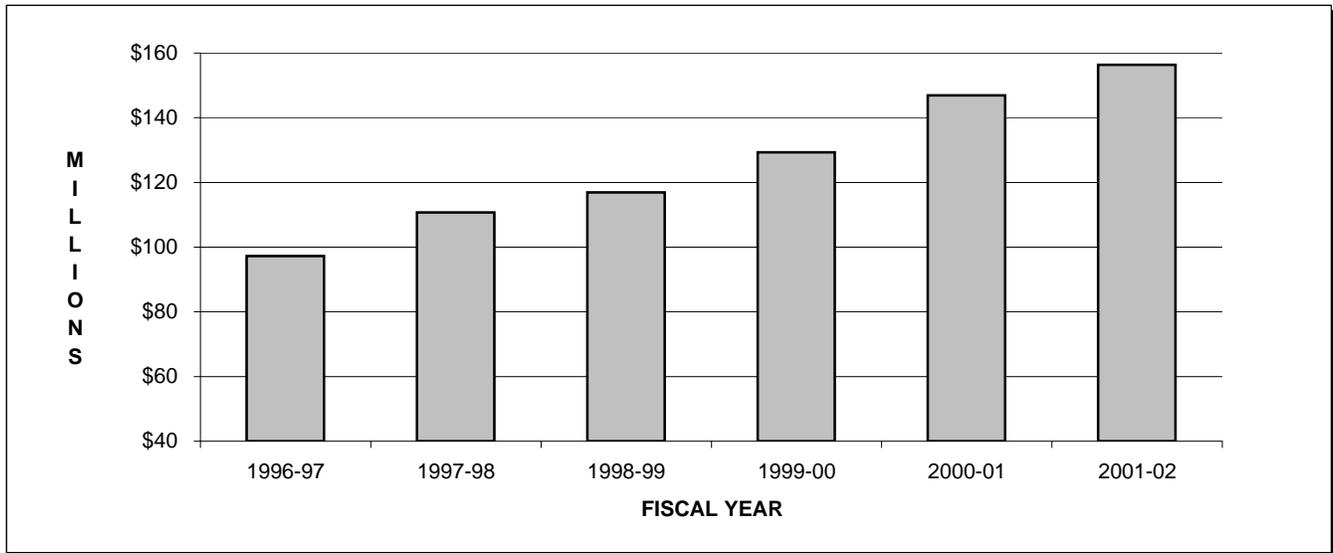
Business Tax (continued)

AMENDMENTS

1993 session of the State Legislature, per AB 394, effective July 1, 1993 eliminated the graduated tax table on the average number of employees and the \$100,000 tax cap per quarter. The amount of tax due per quarter for a business was changed to \$25 for each employee.

Effective January 1, 1994, per AB 456, the basis for calculating the tax was changed to the total number of equivalent full-time employees employed by the business in a quarter. The number of equivalent full-time employees may be calculated by: A) determining the total number of hours worked per quarter, not to exceed 468 hours per full-time employee; or B) by multiplying 7.2 hours by the number of days each full-time employee was employed up to a maximum of 65 days per quarter. To either of these methods is added the total number of hours worked by part-time employees; the result is divided by 468 to determine the number of equivalent full-time employees.

# INSURANCE PREMIUM TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1996-97	\$ 97,274,410	5.32%
1997-98	110,734,229	13.84%
1998-99	116,893,556	5.56%
1999-00	129,328,441	10.64%
2000-01	146,917,892	13.60%
2001-02	156,347,356	6.42%

**LEGAL CITATION**

Chapter 680B Nevada Revised Statutes.

**IMPOSITION AND RATE**

A tax imposed for the privilege of transacting business in this State. Each insurer shall pay a tax upon his net direct premiums and net direct considerations written, at the rate of 3.5 percent. The premium tax is due on March 15 of each year on premiums written in the prior calendar year. Insurers required to pay a tax of at least \$2,000 the preceding calendar year must pay quarterly tax payments based on actual net direct premiums and net direct considerations written for the current reporting quarter. An insurer is entitled to a "Home Office Credit" of 50 percent of the aggregate amount of tax due and full credit for ad valorem taxes paid by the insurer during the preceding calendar year if the insurer maintains a home office or regional home office in Nevada. Other stipulations apply. These credits cannot exceed 80 percent of the tax otherwise due.

**CURRENT DISTRIBUTION OF REVENUE**

State General Fund.

HISTORY

**ORIGINALLY ENACTED**

1933 session of the State legislature.

1993 session of the State Legislature transferred the function of tax collection to the Department of Taxation from the Department of Insurance effective July 1, 1993 per AB 782.

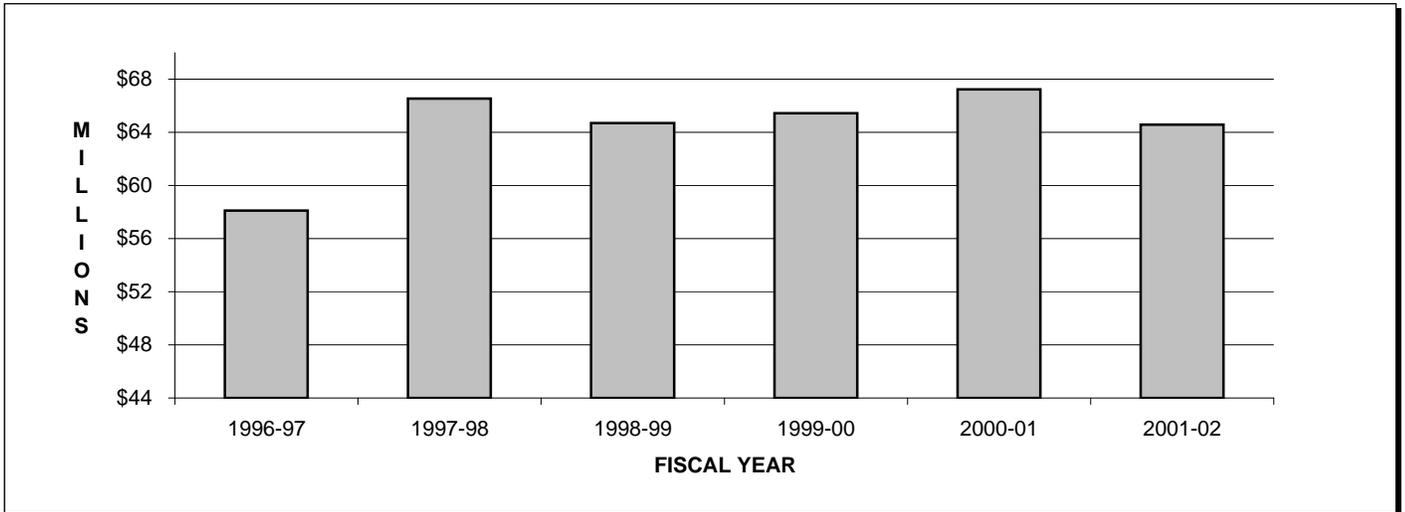
Insurance Premium Tax (continued)

1995 Session of the State Legislature passed legislation requiring private insurers who are writing industrial insurance in this state to pay premium tax on those policies. The legislation also provided for a credit against premium taxes on industrial insurance policies in an amount equal to the assessment paid by the insurer to the Division of Industrial Relations, effective July 1, 1999.

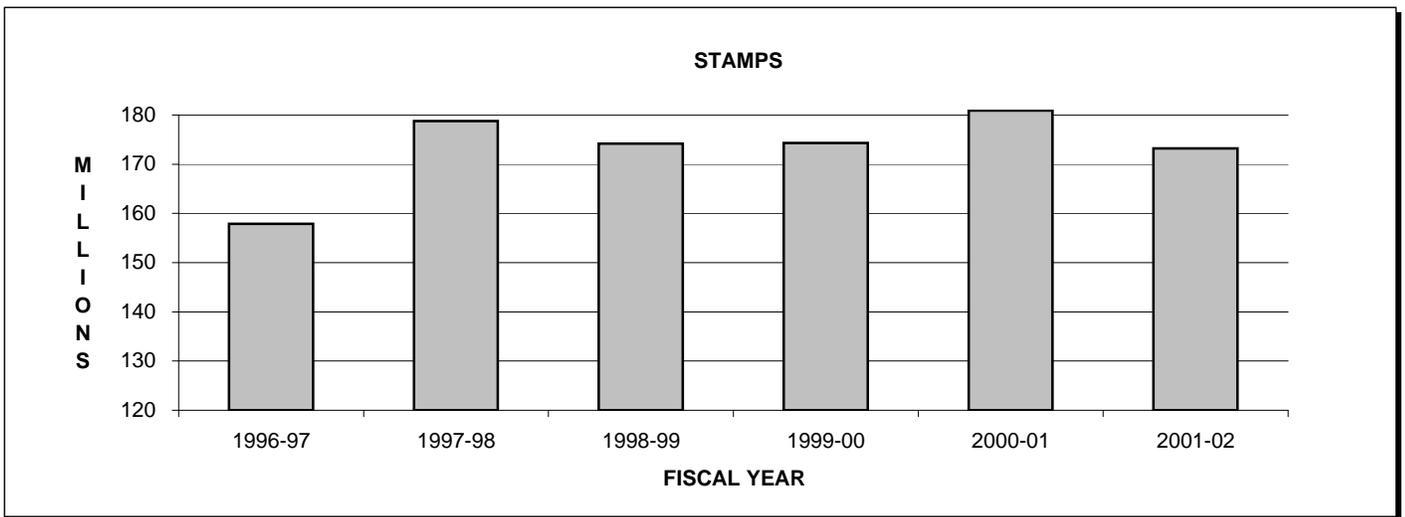
1997 Session of the State Legislature changed the due date of the annual return from March 1<sup>st</sup> to March 15<sup>th</sup> and requires insurers to report premium taxes based on actual premiums written instead of estimated, effective January 1, 1998.

1999 Session of the State Legislature requires insurers to provide statement to insureds if portion of premium is attributable to general premium tax, fees or assessments, effective July 1, 2000.

# CIGARETTE AND OTHER TOBACCO PRODUCTS TAX REVENUE



FISCAL YEAR	TAX	OTHER TOBACCO PRODUCTS	LICENSES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1996-97	\$ 53,706,031	\$ 4,389,398	\$ 9,825	\$ 58,105,254	6.36%
1997-98	61,147,666	5,394,184	9,899	66,551,749	14.54%
1998-99	59,328,915	5,358,940	11,513	64,699,368	-2.78%
1999-00	59,466,190	5,962,399	11,303	65,439,891	1.14%
2000-01	61,619,276	5,602,823	12,870	67,234,969	2.74%
2001-02	59,014,026	5,557,893	15,758	64,587,677	-3.94%



FISCAL YEAR	REVENUE STAMPS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	REVENUE STAMPS	% CHANGE FROM PRIOR YEAR
1996-97	157,917,130	5.01%	1999-00	174,297,940	0.06%
1997-98	178,767,115	13.20%	2000-01	180,880,840	3.78%
1998-99	174,196,800	-2.56%	2001-02	173,235,750	-4.23%

NOTE: Revenue stamps represent number of paid stamps, issued by the Department. The tax represents stamps paid for, penalty and interest, and use tax paid by manufacturers on gift or sample cigarettes.

NOTE: Fiscal Year 1998 represents 13 months of revenue due to SB 254 (1997) and a reporting change required by GASB 22.

Cigarette and Other Tobacco Products Tax Revenue (continued)

LEGAL CITATION	Chapter 370 Nevada Revised Statutes.
RATE	Cigarettes - 17.5 mills per cigarette. Other Tobacco Products - 30 percent of manufacturers wholesale price.
CURRENT DISTRIBUTION OF REVENUE	5 mills per cigarette for distribution to eligible local governments (less administrative fee determined by legislative appropriation) through the Consolidated Tax distribution.  12.5 mills per cigarette to the State General Fund. Other Tobacco Products revenue to the State General Fund.

HISTORY

ORIGINALLY ENACTED	1947 session of State Legislature.
RATE	1947 - 1949, 2 cents; 1949 - 1961, 3 cents; 1961 - 1969, 7 cents; 1969 to June 30, 1983, 10 cents; July 1, 1983 to June 30, 1985, 15 cents per package; July 1, 1985 to June 30, 1987, 7.5 mills per cigarette; July 1, 1987 to June 30, 1989, 10 mills per cigarette; July 1, 1989, 17.5 mills per cigarette.
AMENDMENTS	1947 Wholesalers' discount 10 percent for stamping; 5 percent for administration; remainder to State General Fund.  1949 Wholesalers' discount reduced to 7 percent; revenue distribution, 87.5 percent to State General Fund; 12.5 percent to counties.  1953 Effective date of use tax on cigarettes.  1955 Wholesalers' discount for stamping reduced to 5 percent.  1960 Refunds allowed for tax paid on stale cigarettes.  1961 Wholesalers' stamping discount, 4 percent; revenue distribution, 66 percent to State General Fund; 28.5 percent to cities and counties based on population; 5.5 percent to counties based on sales.  1965 Revenue distribution changed - 30 percent to State General Fund; 64.5 percent to cities and counties based on population; 5.5 percent to counties based on county sales.  1967 Revenue distribution changed - 100 percent local.  No cities - 100 percent to county.  One city - based on population - county and city  Two or more cities - to cities based on population.  1969 Administrative costs reimbursed in amount determined by legislative appropriation each biennium.

Cigarette and Other Tobacco Products Tax Revenue (continued)

AMENDMENTS (continued)

1980 June 10, 1980 - Supreme Court decision of Washington vs. Coleville Indian Reservation determined that State cigarette tax could not be applied to on-reservation transactions. Effective July 16, 1980 cigarettes sold to and by eligible Indian smoke shops required tribal cigarette stamps or metered impressions on packages sold. In 1980 the Department of Taxation furnished 13,091,470 tribal stamps. In more recent years the Department has furnished the following number of tribal stamps:

FY 1996-97	39,735,000	FY 1999-00	38,385,000
FY 1997-98	38,415,000	FY 2000-01	37,875,000
FY 1998-99	35,475,000	FY 2001-02	33,870,000

1983 The 1983 session of the State Legislature enacted an additional 5 cent per pack tax for distribution to the State General Fund. In addition, all products made from tobacco, other than cigarettes, are taxed at 30 percent of the manufacturers wholesale price for distribution to the State General Fund.

1985 The 1985 session of the State Legislature enacted a tax base change; to 7.5 mills per cigarette but not less than 15 cents per package.

1987 The 1987 session of the State Legislature enacted a tax rate change; to 10 mills per cigarette but not less than 20 cents per package.

1989 The 1989 session of the State Legislature enacted a tax rate change; to 17.5 mills per cigarette.

1991 Wholesalers' discount for stamping reduced from 4 percent to 3 percent.

1997 Monthly reports required from wholesale and retail dealers of other tobacco products.

Other tobacco products displayed or exhibited at trade show exempt from excise tax.

The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.

1999 The 1999 Legislature enacted AB667, which is Nevada's model legislation for the Tobacco Master Settlement Agreement. Effective May 24, 1999, all manufacturers of tobacco products sold in Nevada are required to participate in the Tobacco Settlement Agreement or to place money in escrow.

2001 Senate Bill 381, effective July 1, 2001, revised the definition of wholesale dealer and wholesale price for Other Tobacco Products. SB 381 changed the payment of tax to after the sale or distribution of Other Tobacco Products.

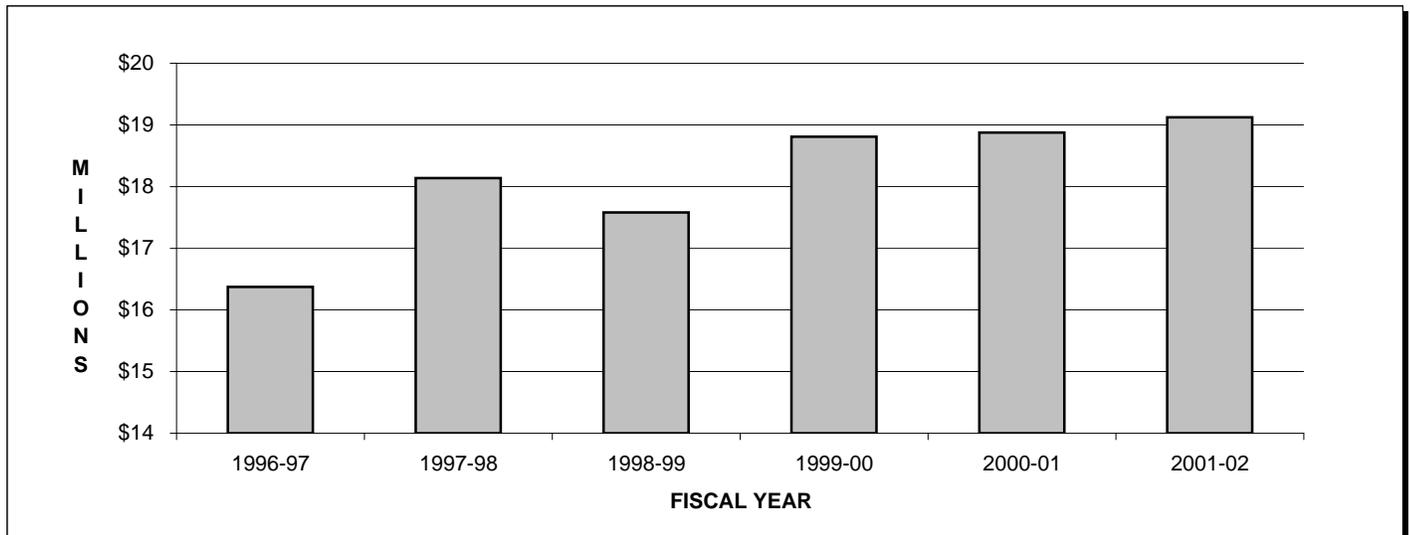
Senate Bill 527, effective July 1, 2001, provides for an exemption for duty-free sales enterprises and persons importing cigarettes for personal use. SB 527 also requires cigarette revenue stamps designed to identify the dealer who affixes the stamp.

Cigarette and Other Tobacco Products Tax Revenue (continued)

TRANSFER OF CIGARETTE TAX REVENUE  
TO CONSOLIDATED TAX  
FISCAL YEAR 2001-02

<b>COUNTY</b>	<b>TAX</b>	<b>% OF TOTAL</b>
Carson City	\$ 426,486	0.66%
Churchill	195,194	0.30%
Clark	11,271,620	17.45%
Douglas	336,562	0.52%
Elko	368,089	0.57%
Esmeralda	7,941	0.01%
Eureka	13,159	0.02%
Humboldt	130,324	0.20%
Lander	46,812	0.07%
Lincoln	33,279	0.05%
Lyon	282,755	0.44%
Mineral	40,574	0.06%
Nye	265,220	0.41%
Pershing	54,364	0.08%
Storey	27,905	0.04%
Washoe	2,763,660	4.28%
White Pine	73,718	0.11%
<b>TOTAL COUNTY TRANSFER</b>	<b>\$ 16,337,662</b>	<b>25.30%</b>
Administrative Fees	399,895	0.62%
Refunds	448,334	0.69%
State General Fund	41,843,892	64.79%
Other Tobacco Products (General Fund)	5,557,893	8.61%
<b>TOTAL</b>	<b>\$ 64,587,677</b>	<b>100.00%</b>

## LIQUOR TAX REVENUE



FISCAL YEAR	TAX	LICENSES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1996-97	\$ 16,317,930	\$ 56,377	\$ 16,374,306	2.00%
1997-98	18,078,032	60,310	18,138,342	10.77%
1998-99	17,547,681	31,414	17,579,095	-3.08%
1999-00	18,740,163	70,077	18,810,240	7.00%
2000-01	18,795,880	81,613	18,877,492	0.36%
2001-02	19,032,483	88,108	19,120,591	1.29%

NOTE: Fiscal Year 1998 represents 13 months of revenue due to SB 254 (1997) and a reporting change required by GASB 22.

### LEGAL CITATION

Chapters 369 and 597 Nevada Revised Statutes.

### RATES

Over 22 percent by volume \$ 2.05 per gallon  
 Over 14 percent to 22 percent by volume \$.75 per gallon  
 .5 to 14 percent by volume \$.40 per gallon  
 Beer \$.09 per gallon

### LICENSE FEES

Importer wine, beer, and liquor \$500  
 Importer beer 150  
 Wholesaler wine, beer and liquor 250  
 Wholesaler beer 75  
 Brew Pub 75  
 Brewer 75  
 Winemaker 75  
 Certificate of Compliance 50

### CURRENT DISTRIBUTION OF REVENUE

50 cents per gallon of collections on over 22 percent alcohol allocated for distribution to eligible local governments through the Consolidated Tax distribution. The portion of tax on liquor containing over 22 percent alcohol which exceeds \$1.90 per wine gallon is transferred to the tax on liquor program account in the State General Fund. All remaining revenues to the State General Fund.

Liquor Tax Revenue (continued)

HISTORY

ORIGINALLY ENACTED

1935 as a Stamp Tax.

RATES

- 1935 Case beer, 24 bottles, 6 cents per case; 36 bottles, 9 cents per case; keg beer, 2 cents per gallon. Wines up to 14 percent, 2 1/2 cents per quart; 14 percent to 22 percent, 5 cents per quart. All alcoholic beverages over 22 percent, up to 4 ounces, 1 cent; up to 8 ounces, 2 cents; up to 16 ounces, 5 cents; up to 32 ounces, 10 cents.
- 1945 Beer, 3 cents per gallon; liquor, 8 percent to 14 percent, 15 cents per gallon; over 14 percent to 22 percent, 25 cents per gallon; over 22 percent, 60 cents per gallon.
- 1947 Beer, 3 cents per gallon; liquor, up to 14 percent, 15 cents per gallon; over 14 percent to 22 percent, 30 cents per gallon; over 22 percent, 80 cents per gallon.
- 1961 Beer, 6 cents per gallon; liquor, up to 14 percent, 30 cents per gallon; over 14 percent to 22 percent, 50 cents per gallon; over 22 percent, \$1.40 per gallon.
- 1969 Over 22 percent alcohol increased to \$1.90 per gallon.
- 1981 Over 22 percent alcohol increased to \$2.05 per gallon.
- 1983 Beer, 9 cents per gallon; liquor, up to 14 percent, 40 cents per gallon; over 14 percent to 22 percent, 75 cents per gallon; over 22 percent, \$2.05 per gallon.

DISTRIBUTION

- 1935 3 percent for administration, \$100,000 to School Fund; \$24,000 to University Contingent Fund; balance to State Emergency Employment Bond Interest and Redemption Fund.
- 1937 5 percent maximum for administration; balance as follows: 50 percent to School Fund; 15 percent to University Contingent Fund; 35 percent to State Emergency Employment Bond Interest and Redemption Fund.
- 1939 5 percent maximum for administration; balance as follows: 50 percent to School Fund; 40 percent to University Contingent Fund; 10 percent to Consolidated Bond Interest and Redemption Fund.
- 1943 5 percent maximum for administration; balance to General Fund.
- 1949 All revenue to General Fund, administration costs appropriated.
- 1969 All revenues to General Fund except 5/19 of that collected on liquor over 22 percent which is allocated accordingly:  
  
 No cities - 100 percent to county.  
  
 One city - based on population ratio of county and city.  
  
 Two or more cities - to cities based on population.

Liquor Tax Revenue (continued)

DISTRIBUTION (continued)	1981	Additional 15 cent tax on over 22 percent alcohol allocated to the Account for Alcohol and Drug Abuse in the Department of Human Resources Gift Fund.
AMENDMENTS	1945	Changed from Stamp Tax to Excise Tax.
	1955	Allowed 2 percent tax discount to importer.
	1961	Allowed 3 percent tax discount to importer.
	1969	Raised rate for over 22 percent alcohol content from \$1.40 to \$1.90 and allocated 50 cents of that rate to counties and cities.
	1981	Raised rate for over 22 percent alcohol content from \$1.90 to \$2.05 allocating 50 cents of that rate to counties and cities and 15 cents to the Account for Alcohol and Drug Abuse in the Department of Human Resources Gift Fund.
	1983	Raised rates for beer to 9 cents per gallon; liquor up to 14 percent, 40 cents per gallon; over 14 percent to 22 percent, 75 cents per gallon. Over 22 percent remained at \$2.05 per gallon.
	1995	An applicant for a certificate of compliance must pay a \$50 fee. This fee is renewable on or before July 1st of each year.
	1997	The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.
	1999	Senate Bill 428, effective June 7, 1999 increased the amount of wine a Nevada resident may import from one gallon per month to twelve cases per year for personal or household use. Other alcoholic beverages remain at one gallon per month.
	2001	Assembly Bill 12, effective June 15, 2001, authorized the transfer of liquor (not including beer), between affiliated retailers that hold non-restricted gaming licenses.

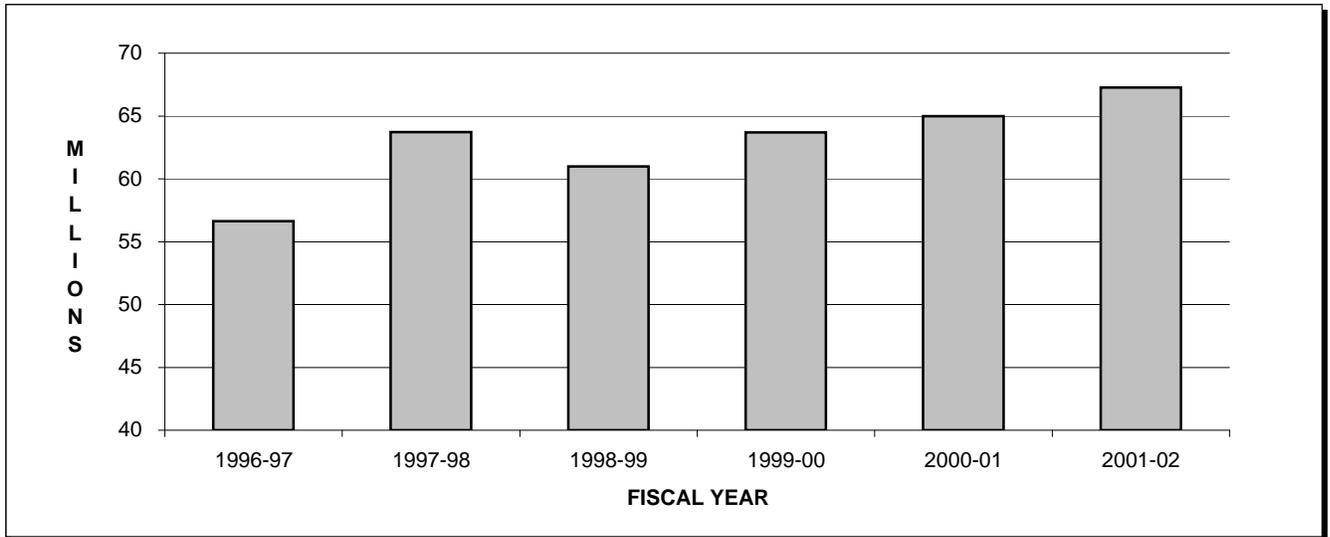
Liquor Tax Revenue (continued)

TRANSFER OF LIQUOR TAX REVENUE  
TO CONSOLIDATED TAX  
FISCAL YEAR 2001-02

<b>COUNTY</b>	<b>TAX</b>	<b>% OF TOTAL</b>
Carson City	\$ 62,732	0.33%
Churchill	28,713	0.15%
Clark	1,658,596	8.67%
Douglas	49,513	0.26%
Elko	54,141	0.28%
Esmeralda	1,168	0.01%
Eureka	1,934	0.01%
Humboldt	19,165	0.10%
Lander	6,883	0.04%
Lincoln	4,891	0.03%
Lyon	41,608	0.22%
Mineral	5,963	0.03%
Nye	39,020	0.20%
Pershing	7,996	0.04%
Storey	4,107	0.02%
Washoe	406,535	2.13%
White Pine	10,836	0.06%
<b>TOTAL COUNTY TRANSFER</b>	<b>\$ 2,403,801</b>	<b>12.57%</b>
Alcohol and Drug Abuse Account	721,139	3.77%
State General Fund	15,995,650	83.66%
<b>TOTAL</b>	<b>\$ 19,120,591</b>	<b>100.00%</b>

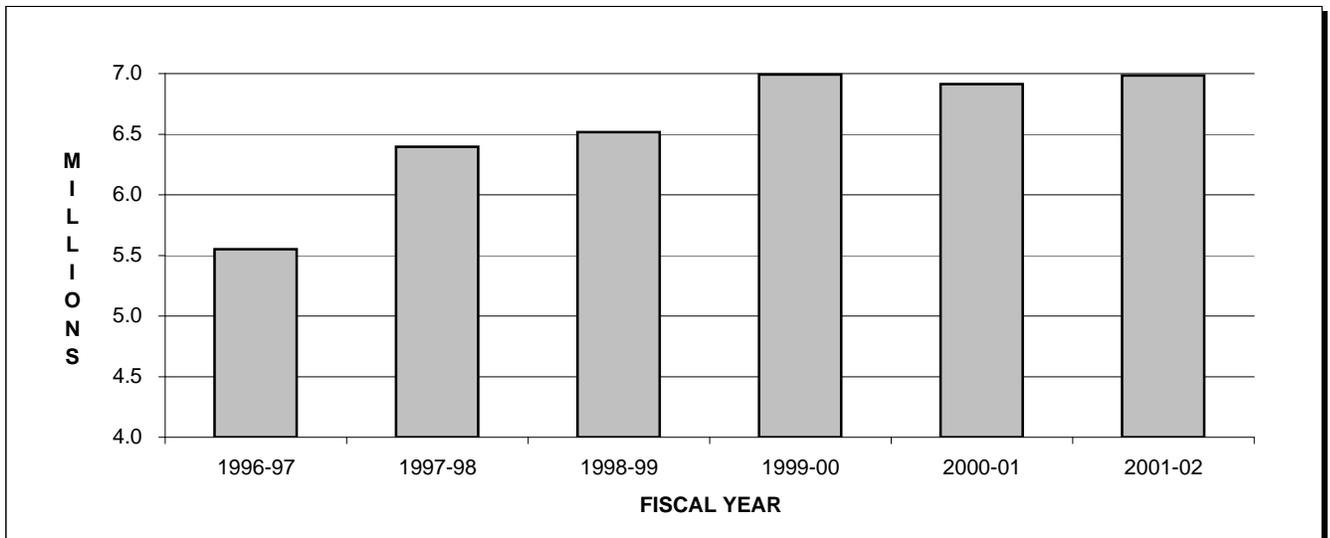
# ALCOHOL BEVERAGE GROWTH

## BEER - GALLONS



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
1996-97	56,638,406	4.72%	1999-00	63,698,689	4.44%
1997-98	63,724,735	12.51%	2000-01	64,980,519	2.01%
1998-99	60,992,338	-4.29%	2001-02	67,260,904	3.51%

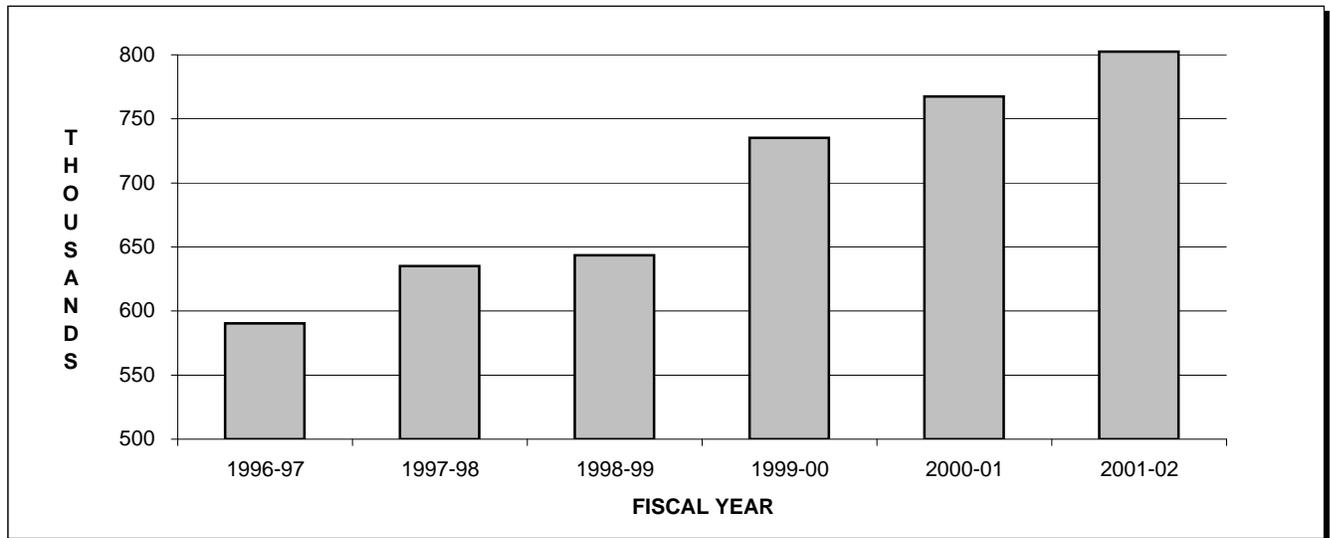
## ALCOHOLIC BEVERAGES .50% TO 14% BY VOLUME - GALLONS



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
1996-97	5,550,172	5.65%	1999-00	6,992,277	7.30%
1997-98	6,396,482	15.25%	2000-01	6,912,143	-1.15%
1998-99	6,516,378	1.87%	2001-02	6,984,115	1.04%

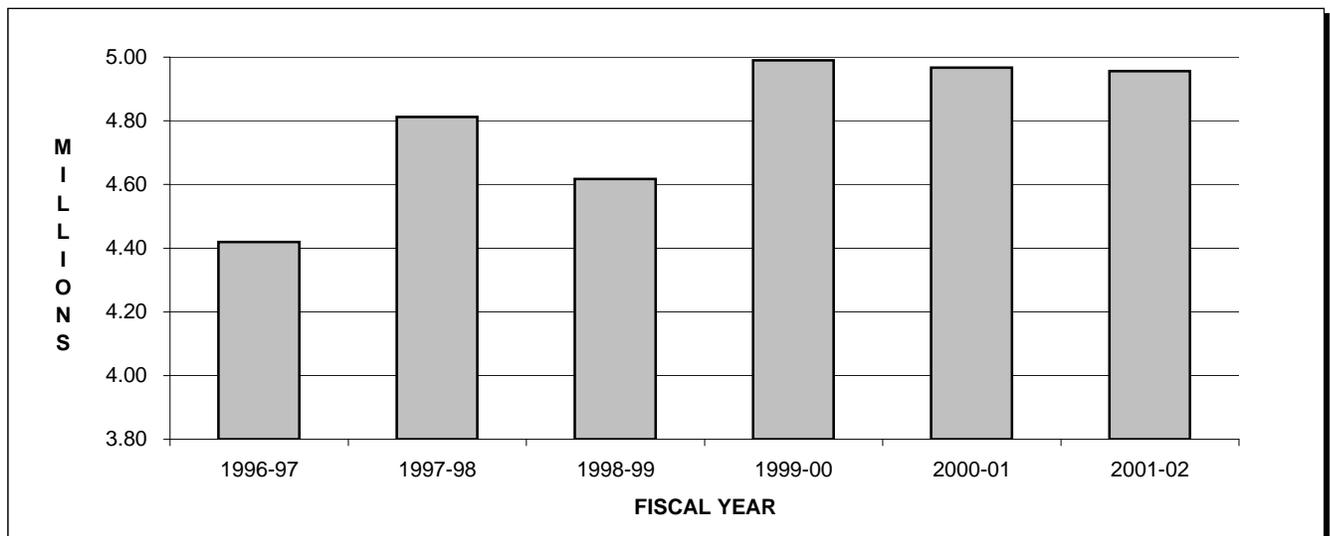
Alcohol Beverage Growth (continued)

**ALCOHOLIC BEVERAGES OVER 14% - 22% BY VOLUME - GALLONS**



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
1996-97	590,339	3.08%	1999-00	735,244	14.23%
1997-98	635,163	7.59%	2000-01	767,540	4.39%
1998-99	643,652	1.34%	2001-02	802,531	4.56%

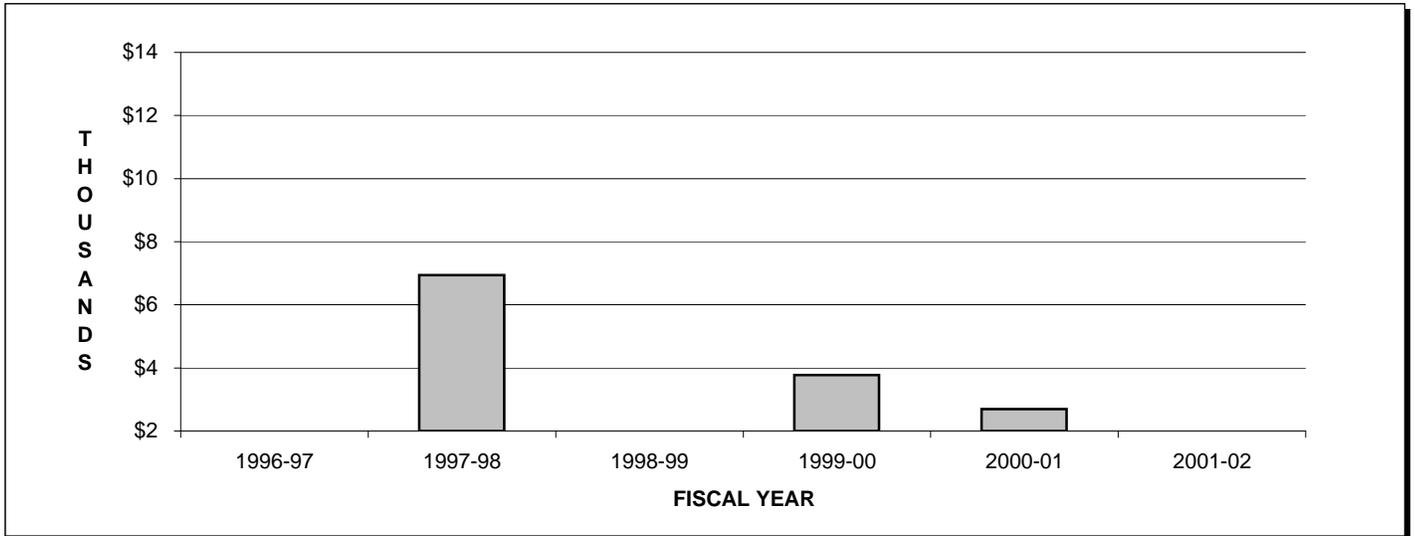
**ALCOHOLIC BEVERAGES OVER 22% BY VOLUME - GALLONS**



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
1996-97	4,419,120	-0.40%	1999-00	4,990,338	8.07%
1997-98	4,812,133	8.89%	2000-01	4,967,451	-0.46%
1998-99	4,617,668	-4.04%	2001-02	4,956,285	-0.22%

Note: Fiscal Year 1998 represents 13 months of revenue due to SB 254 (1997) and a reporting change required by GASB 22.

# SPECIAL DRUG MANUFACTURERS TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1996-97	\$ -	-100.00%	1999-00	\$ 3,776	100.00%
1997-98	6,940	100.00%	2000-01	2,692	-28.71%
1998-99	-	-100.00%	2001-02	-	-100.00%

LEGAL CITATION

Chapter 585.497 Nevada Revised Statutes.

## HISTORY

ORIGINALLY ENACTED

1979 session of State Legislature, effective January 1, 1979.

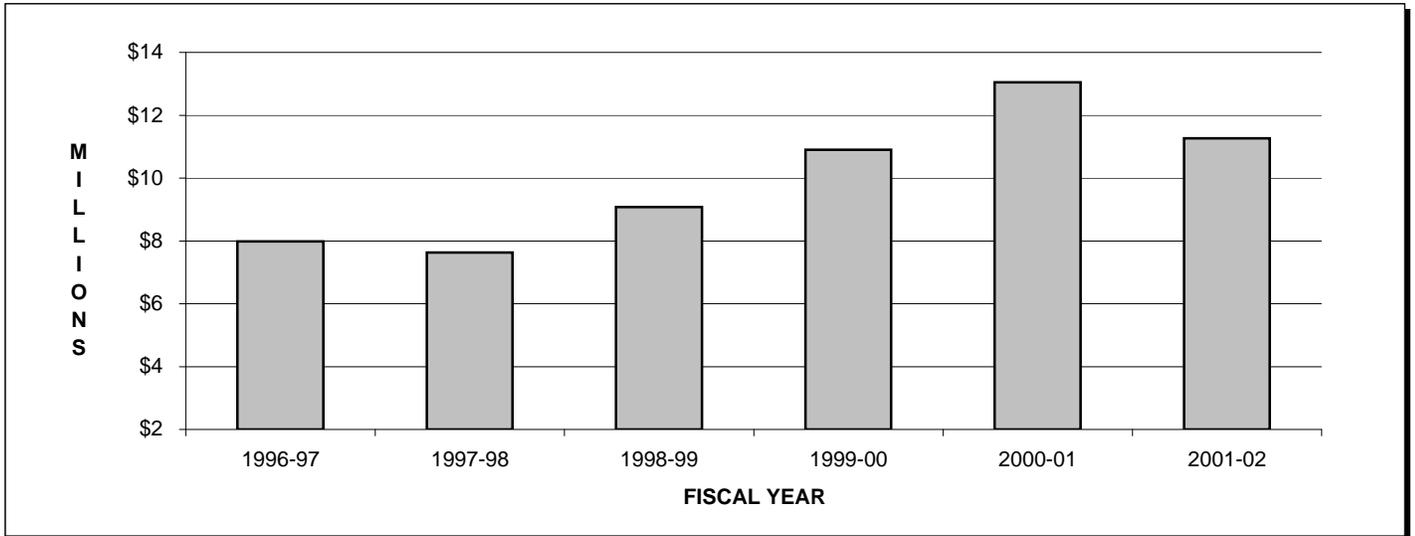
RATE

10 percent of the gross receipts of a manufacturer for the sale of each substance licensed for manufacture. The State Board of Health shall license amygdalin (Laetrile) and procaine hydrochloride with preservatives and stabilizers (Gerovital H3) for manufacture.

CURRENT DISTRIBUTION OF REVENUE

State General Fund.

# LODGING TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1996-97	\$ 7,982,424	5.24%	1999-00	\$ 10,902,527	20.11%
1997-98	7,633,580	-4.37%	2000-01	13,050,670	19.70%
1998-99	9,077,475	18.92%	2001-02	11,268,582	-13.66%

**LEGAL CITATION**

Chapter 244.3354 Nevada Revised Statutes.

HISTORY

**ORIGINALLY ENACTED**

1983 session of State Legislature, effective May 9, 1983.

**RATE**

Three-eighths of the first 1 percent of the gross receipts from the rental of transient lodging is paid to the Department of Taxation by the county fair and recreation boards or by the board of county commissioners in each county imposing a room tax.

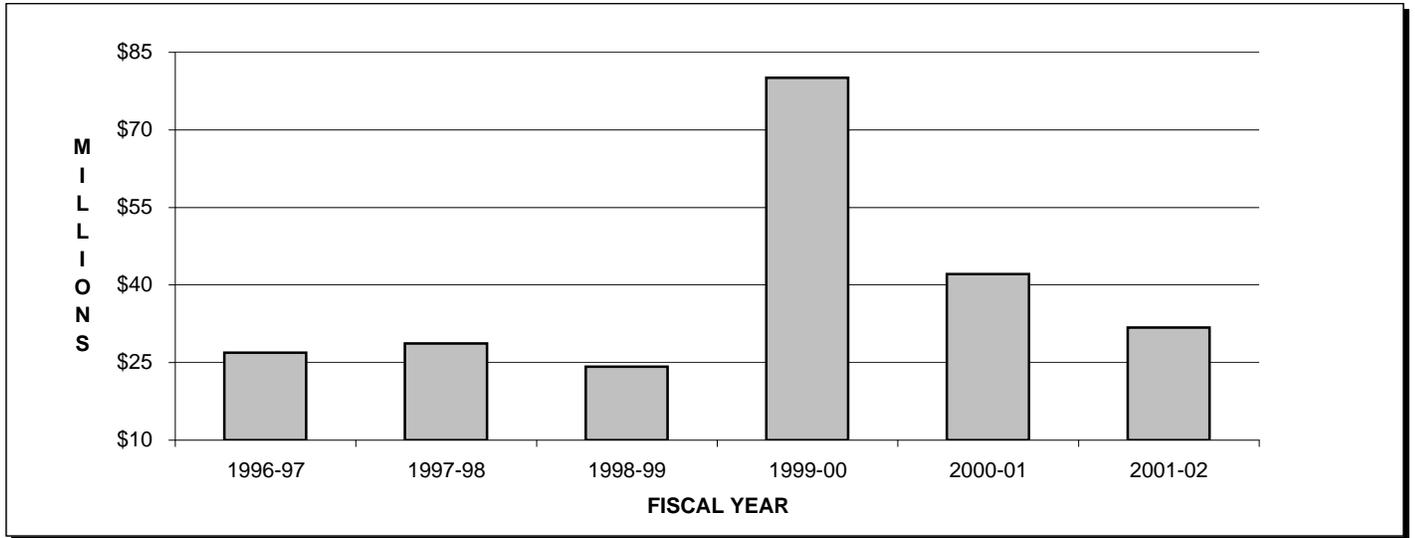
**CURRENT DISTRIBUTION OF REVENUE**

Proceeds of the tax are deposited by the Department with the State Treasurer for credit to the fund for the promotion of tourism.

**NOTE:**

Tax on revenues from rental of transient lodging is imposed at the rate of at least 1 percent of the gross receipts. The State receives 3/8 of the first 1 percent for the promotion of tourism and the county retains 5/8 of the first 1 percent for local promotion of tourism.

# ESTATE TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1996-97	\$ 26,942,144	-27.89%	1999-00	\$ 80,103,649	230.72%
1997-98	28,680,087	6.45%	2000-01	42,126,902	-47.41%
1998-99	24,220,679	-15.55%	2001-02	31,794,795	-24.53%

The credit allowable against the federal estate tax for the payment of State death taxes is being phased out by the Internal Revenue Service and will no longer apply on deaths occurring after December 31, 2004. Nevada estate tax is based solely on this credit.

## LEGAL CITATION

Chapter 375A Nevada Revised Statutes.

## HISTORY

### ORIGINALLY ENACTED

1987 session of State Legislature, effective March 13, 1987.

### IMPOSITION

A tax imposed on the transfer of the taxable estate of a decedent who has property located in Nevada at the time of death in the amount of the maximum credit allowable against the federal estate tax for the payment of State death taxes.

### CURRENT DISTRIBUTION OF REVENUE

The money in the estate tax account may only be disbursed as authorized by the Legislature. The legislatively approved distribution of estate tax receipts is as follows:

1. Transfer of an amount to the Department to reimburse the cost to administer the tax.
2. Five percent of the tax receipts held for reserve, to refund any overpayments of the tax.
3. Fifty percent of the remaining proceeds of the tax to the University and Community College System Endowment Fund.
4. Fifty percent of the remaining proceeds of the tax to the Department of Education to the fund for class-size reduction.

Estate Tax (continued)

DISTRIBUTION OF ESTATE TAX REVENUE  
FISCAL YEAR 2001-02

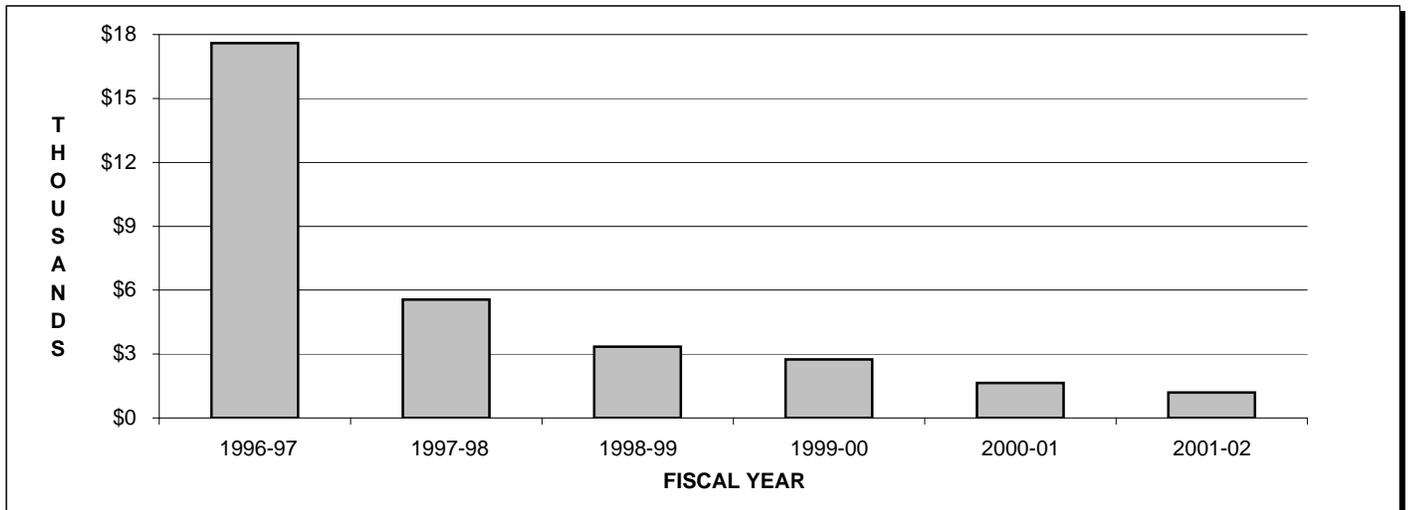
Department of Taxation administrative costs	\$	126,971
Reserve for refunds		1,580,252
Department of Education: Trust Fund for the Education of Pupils		15,043,786
University of Nevada System Endowment Fund		15,043,786
<b>TOTAL</b>		<u><u>\$ 31,794,795</u></u>

**ESTATE TAX RESERVE FOR REFUNDS**

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Beginning balance brought forward July 1, 2001	\$	3,003,705
Estate tax receipts - Reserve for refunds Fiscal Year 2002		1,580,252
Balance available		<u>\$ 4,583,956</u>
Less: Refunds issued Fiscal Year 2002		(2,363,817)
<b>Ending Balance at June 30, 2002</b>		<u><u>\$ 2,220,140</u></u>

# TAX ON CONTROLLED SUBSTANCES



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1996-97	\$ 17,601	-21.58%	1999-00	\$ 2,750	-17.89%
1997-98	5,550	-68.47%	2000-01	1,650	-40.00%
1998-99	3,349	-39.66%	2001-02	1,200	-27.27%

The Department of Taxation has not received reports of controlled substance violations from any County District Attorney or the Department of Motor Vehicles and Public Safety, Division of Investigations since 1995, due to possible violations of the Double Jeopardy Clause.

## LEGAL CITATION

Chapter 372A Nevada Revised Statutes.

## RATE

Dealer of illegal controlled substances registering with the Department is subject to an annual fee of \$250. Tax on each gram of marijuana or portion thereof, \$100; each gram of any other controlled substance, \$1,000; each 50 dosage units of controlled substance not sold by weight, \$2,000. Civil penalty imposed at 100 percent of the tax in addition to the tax if in violation of NRS 372A.070, subsection 1.

## CURRENT DISTRIBUTION OF REVENUE

Transfer of an amount to the Department to reimburse the cost to administer the tax. All remaining taxes are transferred to the Governor's Grant Program for grants to county and city law enforcement agencies for the enforcement of NRS 453. Any civil penalty collected by a district attorney is returned to the county for purposes of law enforcement and conducting criminal prosecutions.

Tax on Controlled Substances (continued)

HISTORY

ORIGINALLY ENACTED

1987 session of State Legislature, effective June 22, 1987.

DISTRIBUTION

From June 1987 through September 1989 the tax distribution was as follows: Transfer of an amount to the Department to reimburse the cost to administer the tax. Fifty percent of the remaining proceeds of the tax for the enforcement of NRS 453. Fifty percent as follows: One half of civil penalties collected by a district attorney is returned to the county for purposes of law enforcement and conducting criminal prosecutions; and one half transferred to the State general fund for the enforcement of NRS 453.

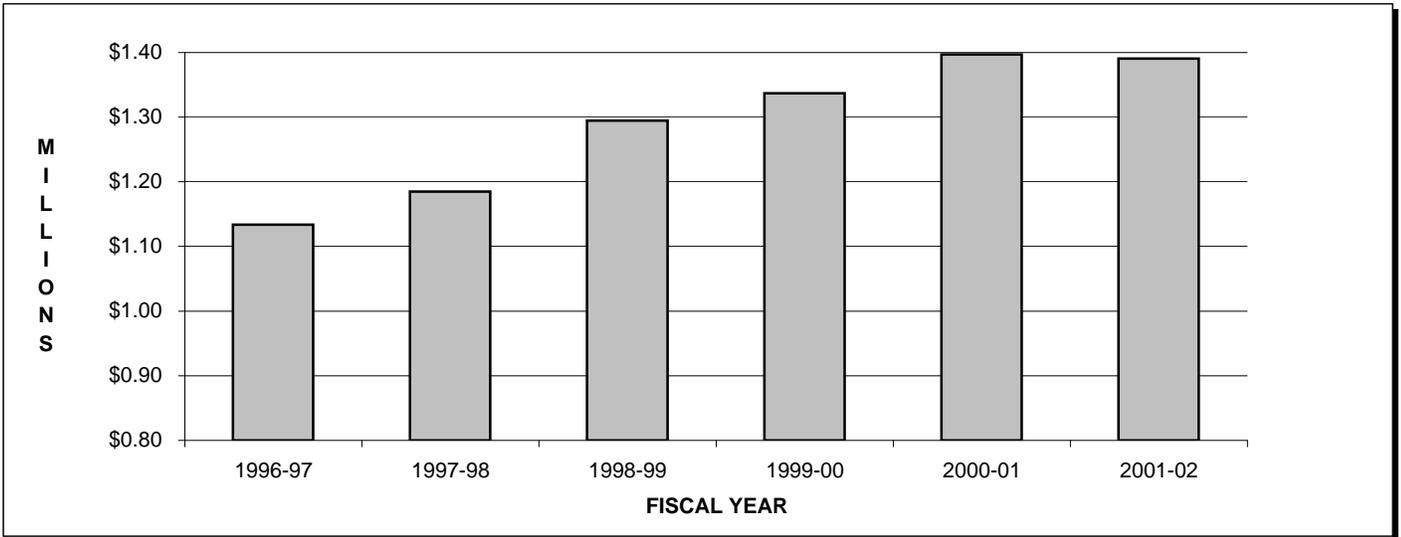
1989

Effective October 1, 1989, the Legislature changed the distribution of the tax allowing local governments to retain all civil penalties imposed and modified the use and accountability of remaining proceeds.

DISTRIBUTION OF TAX ON CONTROLLED SUBSTANCES  
FISCAL YEAR 2001-02

Enforcement of NRS 453 - Governor's Grant Program	\$	600.00
Washoe County District Attorney		600.00
TOTAL	\$	<u>1,200.00</u>

# TIRE TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1996-97	\$ 1,133,546	4.65%
1997-98	1,184,797	4.52%
1998-99	1,294,567	9.26%
1999-00	1,336,799	3.26%
2000-01	1,397,269	4.52%
2001-02	1,390,414	-0.49%

**LEGAL CITATION**

Chapter 444A Nevada Revised Statutes.

**IMPOSITION AND RATE**

A tax imposed on the retail sale of a new tire at the rate of \$1.00 per tire. The tax is collected from the purchaser by the seller at the time of sale in addition to applicable sales taxes; 95 percent of the tax is remitted to the Department; 5 percent retained by the seller to cover his related administrative costs.

**CURRENT DISTRIBUTION OF REVENUE**

The revenue collected by the Department is deposited for credit to the solid waste management account in the State General Fund. The State Controller distributes quarterly as follows: .5 percent, Department of Taxation; 44.5 percent State Department of Conservation and Natural Resources; 30 percent Clark County District Board of Health; and 25 percent Washoe County District Board of Health.

HISTORY

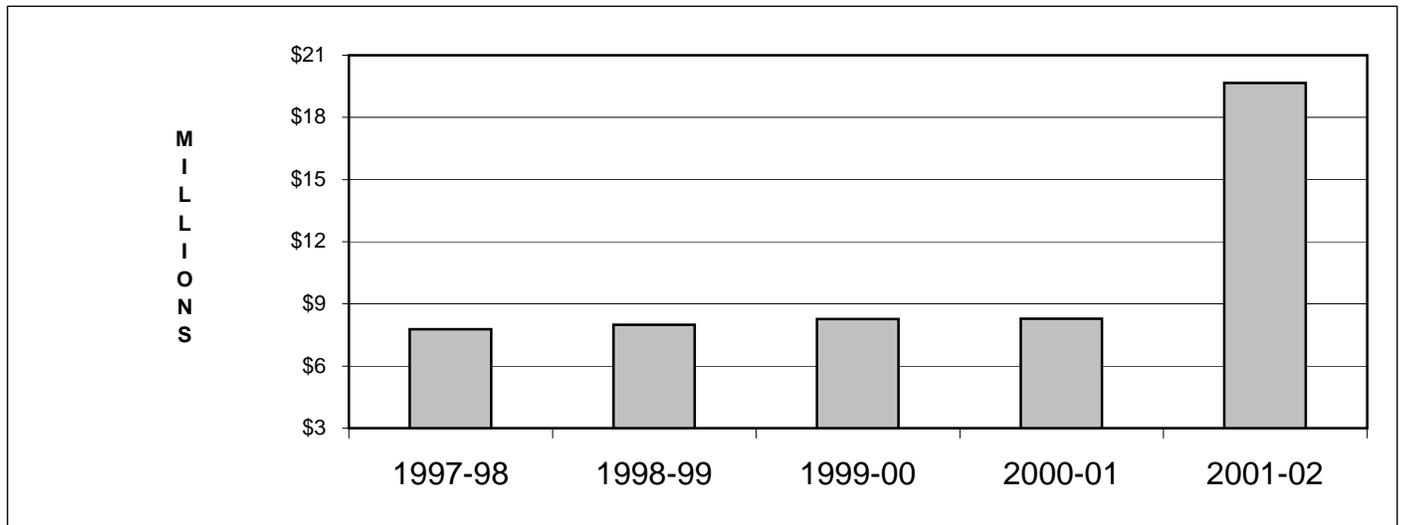
**ORIGINALLY ENACTED**

1991 session of the State Legislature.

**AMENDMENT**

1993 session of the State Legislature, per SB 97 and AB 386; transferred the function of tax collection to the Department of Taxation from the Department of Conservation and Natural Resources and provided for the change to the current distribution.

## GOVERNMENT SERVICES FEE



FISCAL YEAR	TOTAL COLLECTIONS	%CHANGE FROM PRIOR YEAR
1997-98	\$ 7,771,870	N/A
1998-99	7,998,221	2.91%
1999-00	8,271,686	3.42%
2000-01	8,288,217	0.20%
2001-02	19,662,998	137.24%

### LEGAL CITATION

Chapter 482 Nevada Revised Statutes.  
Chapter 360 Nevada Revised Statutes.

### IMPOSITION AND RATE

A fee imposed on the short-term lease of passenger vehicles. The fee is 6% of lease charges. Fees are due on a quarterly basis.

### CURRENT DISTRIBUTION OF REVENUE

State General Fund.

### HISTORY

#### ORIGINALLY ENACTED

1993 session of the State Legislature, effective July 9, 1993.

1997 session of the State Legislature passed Assembly Bill 388, effective July 1, 1997. AB 388 effectively transferred the responsibility for the collection of the short-term lease fees from the Department of Motor Vehicles and Public Safety to the Department of Taxation.

2001 Session of the State Legislature passed Assembly Bill 460, effective January 1, 2002. AB 460 changed Short Term Lessor Fee to Government Services Fee. The filing of returns was changed from annual to quarterly reporting. The credit previously allowed for vehicle licensing fees and tax was removed and a Recovery Surcharge Fee of up to 3.5% of lease amount was added to allow lessors to recover the cost of fees and taxes.

## **DIVISION OF ASSESSMENT STANDARDS**

The Division of Assessment Standards (DOAS) is responsible for administering various property tax programs and providing oversight to the financial administration of local governments. DOAS is located in Carson City and consists of three (3) sections as follows:

### **Centrally Assessed Properties**

Under the authority of NRS 361.320, the Centrally Assessed Properties Section is responsible for the valuation, assessment, collection and distribution of ad valorem ("according to value") taxes related to property of an interstate or intercounty nature. Approximately 260 interstate or intercounty companies including airlines, railroads, telecommunications, electric power, gas pipeline, private carlines and water companies are valued by the Centrally Assessed Properties Section. The companies valued generate 333 assessments including both secured and unsecured rolls .

In addition, the real and personal property associated with mines is valued by the Centrally Assessed Properties Section pursuant to NRS 362.100(1)(b). Approximately 94 secured mining property valuations and 180 unsecured mining property valuations are then transmitted to county assessors for property tax assessment and collection.

Centrally Assessed Properties is also responsible for the administration of the Net Proceeds of Minerals Tax under the authority granted in NRS 362.100. Every person extracting any mineral or receiving a royalty is required to file a statement showing the gross yield and claimed net proceeds from each geographically separate operation where a mineral is extracted. The Centrally Assessed Properties Section audits the reported information and computes taxes due. There are approximately 96 net proceeds operators and 464 royalty recipients currently reporting to Taxation. The Centrally Assessed properties Section also collects and distributes the Net Proceeds of Mines Tax to the counties.

### **Local Government Finance**

The Local Government Finance Section provides oversight of the financial administration of approximately 259 Nevada local governments. Statutory authority for this function is found in NRS 354 - Local Financial Administration. The local government finance staff reviews and approves the budgets of all local governments within the state and monitors budgetary and financial information throughout the fiscal year. In addition to these duties, the section provides ad valorem (property) tax revenue rate regulation, provides oversight of local government debt management and evaluates financing proposals submitted by local governments.

When the Nevada Tax Commission (NTC) declares a local entity in severe financial difficulty, the Local Government Finance Section also provides management oversight and in extreme cases provides financial administration.

### **Locally Assessed Properties**

The Locally Assessed Properties Section oversees and monitors the quality of assessments performed by county assessors. Staff appraisers conduct appraisal ratio studies to determine the ratio of the assessed value of property to the taxable value of the property in each county of the State every third year (NRS 361.333). In addition to reporting on the assessment level and uniformity within each county, the Locally Assessed Properties Section reviews assessment policies, procedures and methods used within each county to ensure proper methods and procedures are developed and maintained. The staff also verifies the land factors prepared and submitted by each county assessor to assure compliance with NRS 361.260 (5).

This section establishes, for assessment purposes, the valuation of: (a) agricultural land (NRS 361a.140); (b) mobile homes (NRS 361.325); and (c) personal property (NRS 361.227).

Division of Assessment Standards (continued)

In addition, this section assists county assessors in valuing property upon request or upon the direction of the NTC

(NRS 360.215 (8)). Additionally, if the NTC finds property in a county to be assessed outside the guidelines of the ratio studies, it may call upon the section to implement a reappraisal program (NRS 361.333 (5c)).

The Division of Assessment Standards also provides staffing for the following statutory boards:

The Board of Equalization (SBE) hears and determines all appeals from action of county boards of equalization. The SBE also hears and determines direct appeals from valuations of NTC.

The Appraiser Certification Board is an appointed board established to advise Taxation on matters pertaining to certification and continuing education of all appraisers certified for tax purposes.

The Committee on Local Government Finance is an eleven member appointed board set by NRS 354 to advise the Department of Taxation on matters affecting local governments and their finances.

## CERTIFICATION OF APPRAISERS

The Appraiser Certification Board is an appointed board established to advise the Department on matters pertaining to certification and continuing education of all appraisers certified to appraise for tax purposes.

All persons who are employees of or independent contractors for the State or any of its political subdivisions and who perform the duties of an appraiser for tax purposes must hold a valid appraiser certificate issued by the Department of Taxation.

The Department issues an appraiser certificate to any person who either has successfully passed the appropriate certification exam or who holds a professional designation approved by the Board.

Each person who holds an appraiser certificate must complete 36 contact hours of appropriate training in each succeeding fiscal year following certification. The 36 hour training requirement is waived for persons who either have accumulated 180 contact hours or hold a professional designation. These persons must complete 36 contact hours during every five year period thereafter.

Newly employed appraisers are issued a temporary certificate which expires two years following the employee's date of hire or upon successful completion of the appraiser certification exam, whichever occurs first. The temporary certificate is not renewable.

<b>NUMBER OF CERTIFIED APPRAISERS - JUNE 2002</b>				
<b>JURISDICTIONS</b>	<b>REAL PROPERTY</b>	<b>PERSONAL PROPERTY</b>	<b>REAL AND PERSONAL PROPERTY</b>	<b>TEMPORARY CERTIFICATIONS</b>
Department of Taxation	6	0	7	0
Carson City	3	0	1	1
Churchill	3	2	0	0
Clark	3	3	55	0
Douglas	0	1	5	0
Elko	3	0	3	0
Esmeralda	0	0	1	0
Eureka	3	1	0	0
Humboldt	3	1	0	0
Lander	2	0	1	0
Lincoln	1	0	0	0
Lyon	7	0	2	0
Mineral	1	0	0	0
Nye	7	0	0	1
Pershing	2	0	0	0
Storey	1	0	0	0
Washoe	22	3	6	0
White Pine	5	0	0	0
Independent Contractors	2	0	0	0
<b>TOTAL</b>	<b>74</b>	<b>11</b>	<b>81</b>	<b>2</b>

# STATE BOARD OF EQUALIZATION

The State Board of Equalization hears and determines appeals from action of county boards of equalization. The State Board also hears and determines direct appeals from valuations of the Nevada Tax Commission. The Division of Assessment Standards is responsible for coordinating meetings of the State Board of Equalization.

Other responsibilities of the State Board of Equalization include equalizing property valuations in the State. Additionally, the Board reviews the tax rolls of the various counties as equalized by the county boards of equalization and, if necessary, adjust the valuations thereon in order to equalize values with respect to taxable value.

## STATE BOARD OF EQUALIZATION 2001-02 SUMMARY OF TRANSACTIONS

COUNTY	APPEALS *			ASSESSED VALUATION ADJUSTMENTS TO TAX ROLL *	
	TOTAL	SUSTAINED	DENIED	INCREASES	DECREASES
Carson City	-	-	-	\$ -	\$ -
Churchill	-	-	-	-	-
Clark	35	16	19	6,427,687	(14,494,363)
Douglas	-	-	-	-	-
Elko	-	-	-	-	-
Esmeralda	-	-	-	-	-
Eureka	-	-	-	-	-
Humboldt	-	-	-	-	-
Lander	-	-	-	-	-
Lincoln	-	-	-	-	-
Lyon	1	1	-	593,737	(5,749,880)
Mineral	1	1	-	-	(16,619,230)
Nye	2	2	-	-	(2,509,055)
Pershing	1	1	-	-	(2,006)
Storey	6	2	4	-	(4,955,633)
Washoe	16	10	6	5,298,763	(2,020,489)
White Pine	14	2	12	-	(13,469)
<b>COUNTY TOTAL</b>	<b>76</b>	<b>35</b>	<b>41</b>	<b>\$ 12,320,187</b>	<b>\$ (46,364,125)</b>
<b>CENTRALLY ASSESSED</b>					
<b>CENTRALLY ASSESSED TOTAL</b>	<b>18</b>	<b>16</b>	<b>2</b>	<b>1,512,000</b>	<b>(57,221,600)</b>
<b>STATEWIDE TOTAL</b>	<b>94</b>	<b>51</b>	<b>43</b>	<b>\$ 13,832,187</b>	<b>\$(103,585,725)</b>

\* Includes roll changes and exemptions. Appeals which were partially sustained and partially denied appear in the totals as sustained.

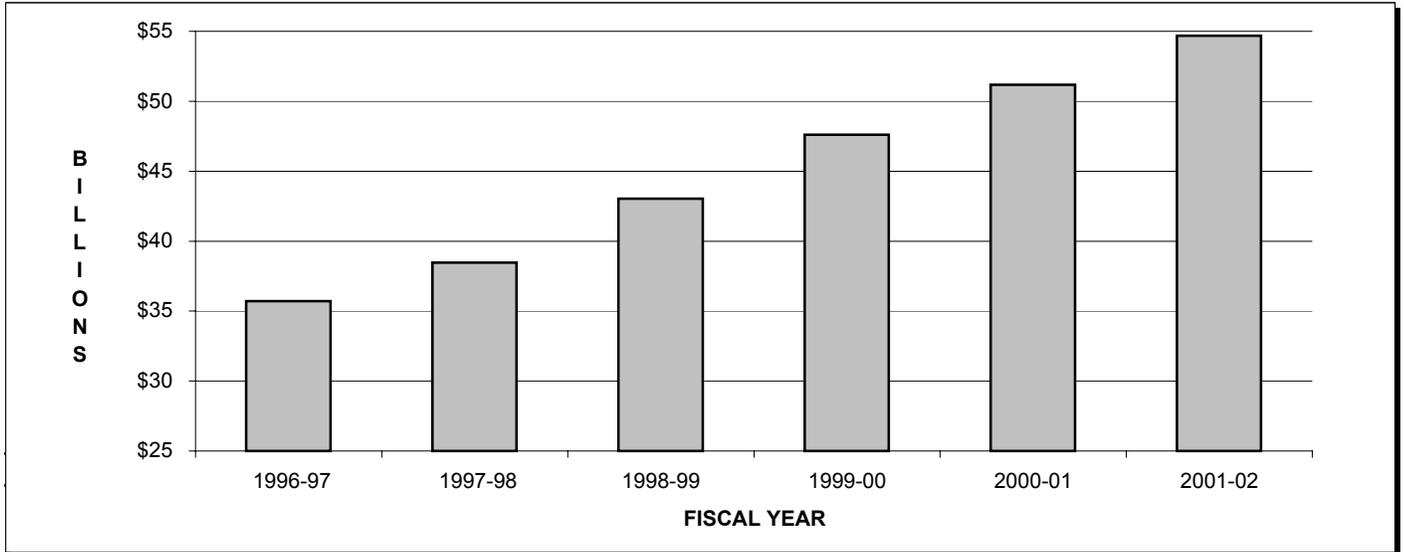
Details of all transactions are available at the Department of Taxation, Executive Office, Carson City, Nevada. Appeals represent the number of protests presented to the Board. An appeal often includes more than one parcel of property.

### TOTAL APPEALS STATEWIDE

FISCAL YEAR	APPEALS	FISCAL YEAR	APPEALS
1996-97	229	1999-00	107
1997-98	89	2000-01	91
1998-99	113	2001-02	94

# ASSESSED VALUATIONS

## TOTAL NET ASSESSED VALUATION STATEWIDE



FISCAL YEAR	VALUATION	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	VALUATION	% CHANGE FROM PRIOR YEAR
1996-97	\$ 35,723,710,786	10.61%	1999-00	\$ 47,607,439,982	10.60%
1997-98	38,466,058,457	7.68%	2000-01	51,172,070,842	7.49%
1998-99	43,045,689,217	11.91%	2001-02	54,686,453,506	6.87%

### RATIO STUDY

NRS 361.333, Paragraph 2, states:

The Nevada Tax Commission shall allocate into three groups such that the work of conducting the study is approximately the same for each group. The Department shall conduct the study in one group each year. The commission may from time to time reallocate counties among the groups, but each county must be studied at least once in every three years.

Ratio studies are conducted in accordance with NRS 361.333 to determine the average ratio of assessed valuation to the taxable value of property in each county.

**ASSESSED VALUATION BY CLASSES BEFORE EXEMPTIONS**

	<b>2000-01 VALUATION</b>	<b>PERCENT OF TOTAL VALUATION</b>	<b>2001-02 VALUATION</b>	<b>PERCENT OF TOTAL VALUATION</b>
* RURAL LANDS	\$ 99,262,419	0.16%	\$ 98,338,623	0.15%
RURAL LANDS - IMPROVEMENTS	97,841,890	0.16%	100,151,349	0.16%
FARM EQUIPMENT & MACHINERY	20,946,013	0.03%	21,141,946	0.03%
URBAN PROPERTY - LAND	20,903,481,060	34.69%	22,639,718,032	35.11%
URBAN PROPERTY - IMPROVEMENTS	30,601,901,927	50.79%	32,987,924,178	51.16%
OTHER PERSONAL PROPERTY	3,623,148,874	6.01%	3,940,080,990	6.11%
PUBLIC UTILITIES	2,456,871,307	4.08%	2,498,638,216	3.88%
AIRPLANES	123,699,512	0.21%	146,599,043	0.23%
BILLBOARDS	11,769,932	0.02%	13,059,807	0.02%
OPEN SPACE	1,303,451	0.00%	1,436,370	0.00%
MILL & MINE IMPROVEMENTS	675,058,020	1.12%	670,221,140	1.04%
MINING EQUIPMENT & MACHINERY	670,139,520	1.11%	583,014,010	0.90%
MOBILE HOMES	317,882,799	0.53%	296,530,487	0.46%
NET PROCEEDS OF MINES	601,362,811	1.00%	438,013,468	0.68%
PATENTED MINE CLAIMS	44,655,298	0.07%	44,205,128	0.07%
OIL & GAS LEASES	1,243,559	0.00%	1,592,940	0.00%
<b>TOTAL</b>	<b>\$ 60,250,568,392</b>	<b>100.00%</b>	<b>\$ 64,480,665,727</b>	<b>100.00%</b>

\*Based upon agricultural use assessment according to NRS 361A.

**ASSESSED VALUATION BY COUNTIES AFTER EXEMPTIONS**

<b>COUNTY</b>	<b>FISCAL YEAR 2000-01</b>	<b>FISCAL YEAR 2001-02</b>	<b>CHANGE</b>	<b>PERCENT CHANGE</b>
CARSON CITY	\$ 999,614,008	\$ 1,029,134,307	\$ 29,520,299	2.95%
CHURCHILL	417,047,068	405,332,178	(11,714,890)	-2.81% (1)
CLARK	34,464,699,484	37,638,849,613	3,174,150,129	9.21%
DOUGLAS	1,498,602,522	1,684,207,953	185,605,431	12.39%
ELKO	987,195,980	911,481,123	(75,714,857)	-7.67% (2)
ESMERALDA	49,003,124	40,132,124	(8,871,000)	-18.10% (3)
EUREKA	617,820,838	491,736,508	(126,084,330)	-20.41% (4)
HUMBOLDT	611,646,827	580,261,474	(31,385,353)	-5.13% (5)
LANDER	403,833,455	349,659,790	(54,173,665)	-13.41% (1)(3)
LINCOLN	91,098,842	98,280,148	7,181,306	7.88%
LYON	703,176,048	736,739,502	33,563,454	4.77%
MINERAL	116,108,262	102,440,170	(13,668,092)	-11.77% (6)
NYE	751,957,221	807,955,576	55,998,355	7.45%
PERSHING	170,774,523	154,261,999	(16,512,524)	-9.67% (1)(3)
STOREY	126,486,804	161,389,231	34,902,427	27.59%
WASHOE	9,019,724,838	9,375,519,305	355,794,467	3.94%
WHITE PINE	143,280,998	119,072,505	(24,208,493)	-16.90% (1)(3)
<b>TOTAL</b>	<b>\$ 51,172,070,842</b>	<b>\$ 54,686,453,506</b>	<b>\$ 3,514,382,664</b>	<b>6.87%</b>

The above totals do not reflect State Board of Equalization changes for either fiscal year.

- (1) Growth in new property did not cover normal depreciation of existing property, thus a decrease in value occurred.
- (2) Decrease due primarily to lower assessed values in mining personal property and net proceeds of minerals.
- (3) Decrease due to lower assessed values in centrally assessed utilities, mining personal property and net proceeds of minerals.
- (4) Decrease due to lower assessed values in mining personal property and lower net proceeds of minerals.
- (5) Decrease due to lower assessed value in mining personal property and growth in exemptions granted.
- (6) Decrease due primarily to increase in exempt property.

# NET PROCEEDS OF MINERALS

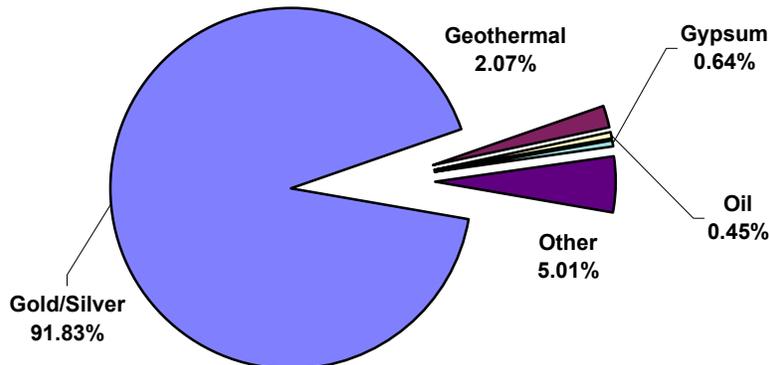
The Nevada Department of Taxation determines the tax on the net proceeds of minerals pursuant to NRS Chapter 362. Producers annually report the gross yield of each separate extractive operation as well as expenses related to the extraction, processing, transportation, and marketing of the mineral. Royalty recipients report only the amount of royalties received. The Department calculates the net proceeds by deducting allowable expenses from the gross yield.

The tax rate on the net proceeds of each operation depends on the ratio of the net proceeds to the gross proceeds as provided in NRS 362.140. The maximum tax rate is five percent, applied to net proceeds in excess of \$4,000,000 annually and to all royalties. The Department certifies and bills the net proceeds tax due each year on April 20th, with payment due by May 10th.

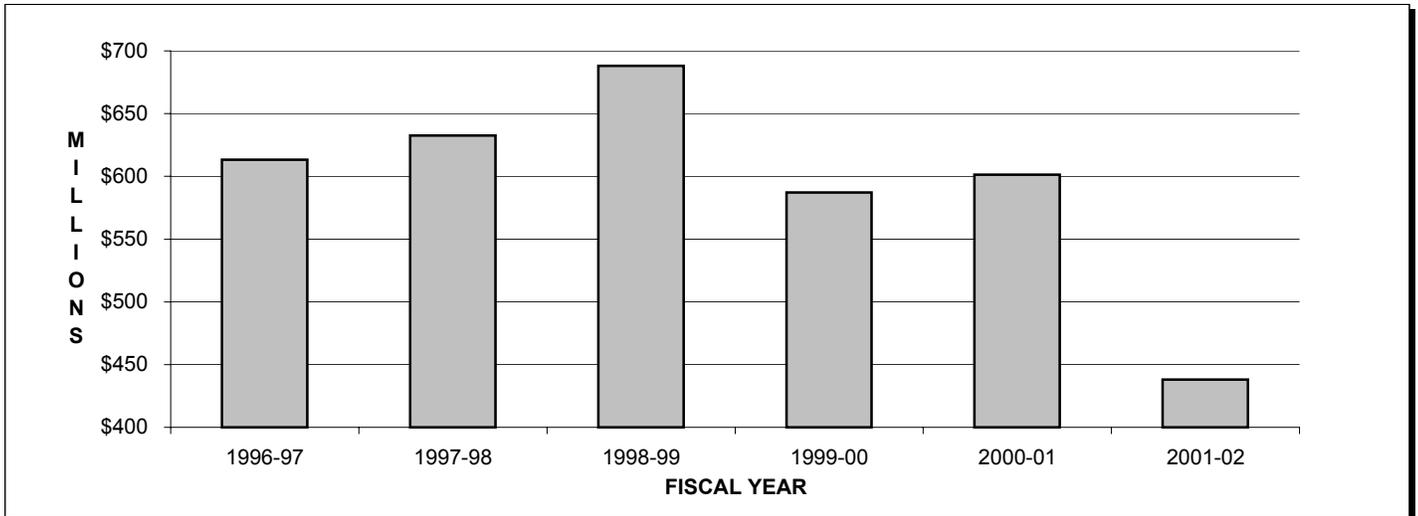
## Percent of Total Gross Proceeds by Mineral Type

Mineral Type	Percent of Total Gross Proceeds 1998-99	Percent of Total Gross Proceeds 1999-00	Percent of Total Gross Proceeds 2000-2001	Percent of Total Gross Proceeds 2001-2002
Gold/Silver	88.81%	91.26%	92.70%	91.83%
Geothermal	3.03%	2.33%	1.71%	2.07%
Oil	0.28%	0.38%	0.55%	0.45%
Gypsum	0.48%	0.59%	0.55%	0.64%
Other	7.40%	5.44%	4.49%	5.01%
Other includes: Building Stone, Clay, Dolomite, Folrspar, Gemstones, Salt, and other miscellaneous minerals				
	100.00%	100.00%	100.00%	100.00%

## Percent of Total Gross Proceeds 2001-2002



# ACTUAL NET PROCEEDS OF MINERALS ASSESSED VALUATIONS



FISCAL YEAR	ACTUAL ASSESSED VALUATION*	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	ACTUAL ASSESSED VALUATION*	% CHANGE FROM PRIOR YEAR
1996-97	\$ 613,166,679	-22.07%	1999-00	\$ 587,254,060	-14.64%
1997-98	632,502,706	3.15%	2000-01	601,362,809	2.40%
1998-99	687,985,198	8.77%	2001-02	438,013,468	-27.16%

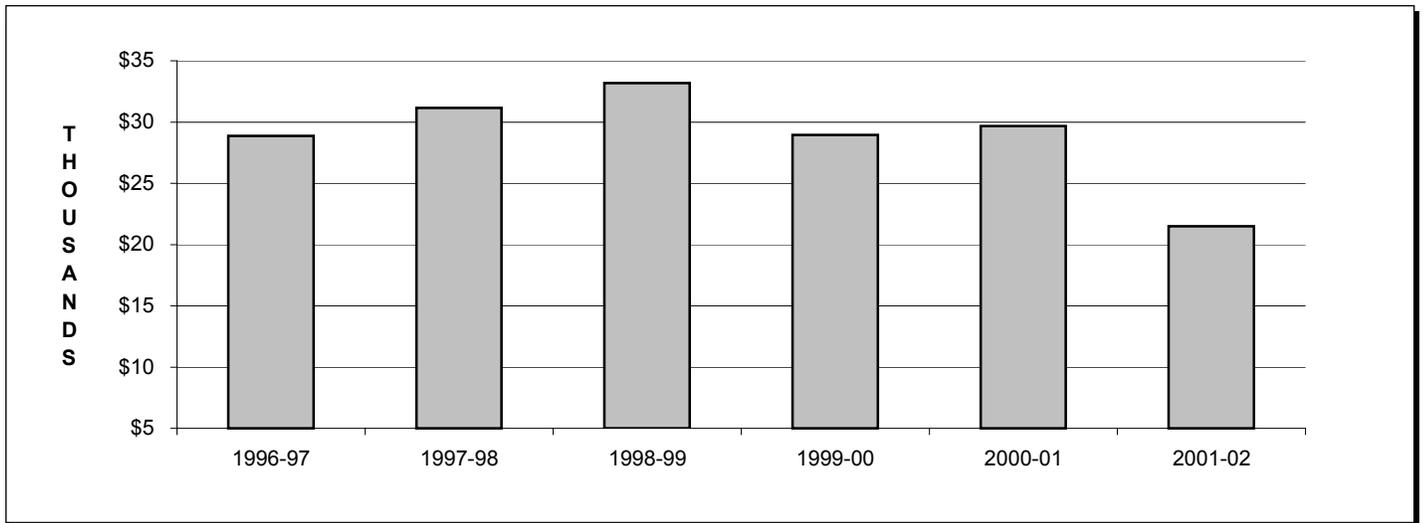
\* Based on actual calendar year reports to the Department.

## ACTUAL NET PROCEEDS OF MINERALS ASSESSED VALUATIONS BY COUNTY

COUNTY	1999-00	2000-01	2001-02
Carson City	\$ -	\$ -	\$ -
Churchill	6,204,836	4,919,905	7,806,807
Clark	6,444,283	5,010,878	4,627,047
Douglas	54,768	58,195	73,592
Elko	140,134,722	127,092,163	55,916,124
Esmeralda	2,290,033	1,720,531	563,385
Eureka	117,763,439	185,854,627	81,252,218
Humboldt	2,975,242	27,782,049	27,656,258
Lander	255,752,529	195,507,746	189,091,684
Lincoln	111,667	110,336	62,473
Lyon	353,778	39,262	151,792
Mineral	1,861,912	1,901,068	1,493,869
Nye	20,361,140	35,637,339	55,108,524
Pershing	26,445,741	12,055,214	10,692,469
Storey	129,278	568,032	698,358
Washoe	1,708,055	2,019,597	1,813,125
White Pine	4,662,637	1,085,867	1,005,743
<b>TOTAL</b>	<b>\$ 587,254,060</b>	<b>\$ 601,362,809</b>	<b>\$ 438,013,468</b>

Churchill County Net Proceeds value reduced from original by \$5,600 SBE Case C183.

## TAX REVENUE ON NET PROCEEDS OF MINERALS



FISCAL YEAR	TAX REVENUE*	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TAX REVENUE*	% CHANGE FROM PRIOR YEAR
1996-97	\$ 28,858,701	-23.62%	1999-00	\$ 28,957,844	-12.76%
1997-98	31,164,103	7.99%	2000-01	29,675,250	2.48%
1998-99	33,194,589	6.52%	2001-02	21,492,962	-27.57%

\* Based on actual calendar year reports to the Department; the total is slightly higher than actual distribution amounts below because of credit accounts from prior years.

### NET PROCEEDS OF MINERALS TAX DISTRIBUTION FISCAL YEAR 2001-2002

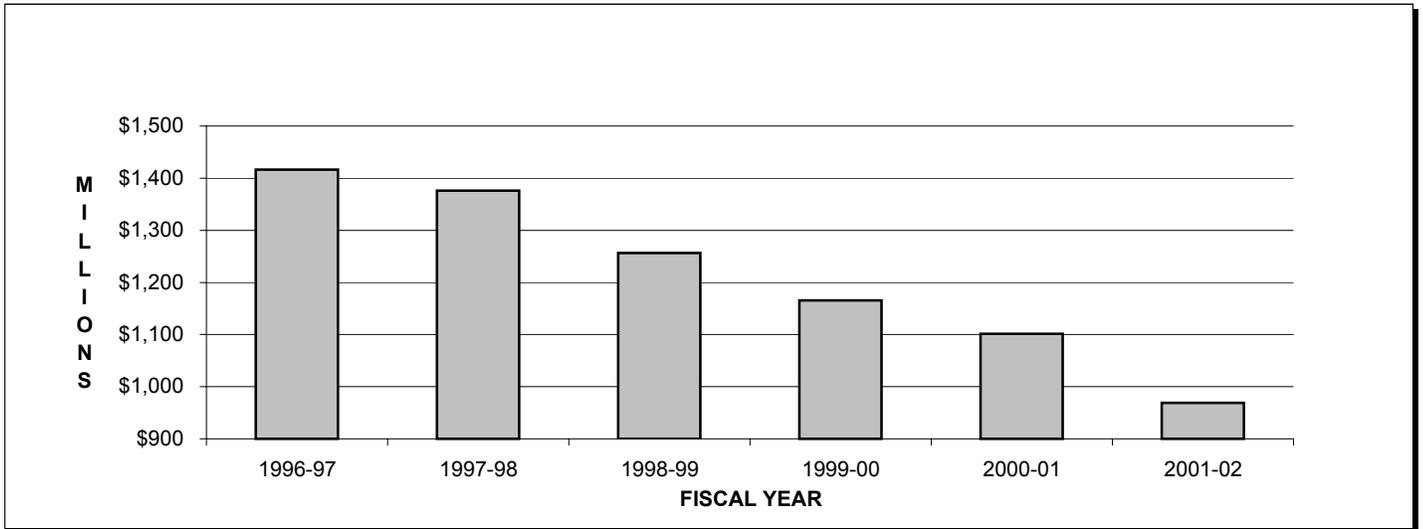
COUNTY	TOTAL DISTRIBUTION
CARSON CITY	\$ -
CHURCHILL	193,184
CLARK	108,203
DOUGLAS	1,406
ELKO	1,264,908
ESMERALDA	15,014
EUREKA	1,278,428
HUMBOLDT	535,710
LANDER	5,656,449
LINCOLN	1,602
LYON	3,981
MINERAL	52,136
NYE	1,904,033
PERSHING	305,847
STOREY	17,735
WASHOE	51,296
WHITE PINE	35,099
<b>TOTAL COUNTY DISTRIBUTION</b>	<b>\$ 11,425,034</b>
STATE DEBT SERVICE FUND	660,201
STATE GENERAL FUND	9,364,000
STATE GENERAL FUND (Penalties & Interest)	43,728
<b>TOTAL</b>	<b>\$ 21,492,962</b>

## MINING PROPERTIES

In accordance with NRS 362.100(1b), the Department of Taxation is required to, "Appraise and assess all reduction, smelting and milling works, plants and facilities, whether or not associated with a mine, and all supplies, machinery, equipment, apparatus, facilities, buildings, structures and other improvements used in connection with any mining, reduction, smelting or milling operation . . ."

<u>COUNTY</u>	<u>FISCAL YEAR 2000-01</u>		<u>FISCAL YEAR 2001-02</u>	
	<u>NUMBER OF APPRAISALS</u>	<u>ASSESSED VALUATION</u>	<u>NUMBER OF APPRAISALS</u>	<u>ASSESSED VALUATION</u>
Carson City	1	\$ 8,720	0	\$ -
Churchill	14	46,158,720	15	38,148,890
Clark	22	32,963,670	23	37,302,400
Douglas	1	169,300	0	-
Elko	22	60,787,470	19	59,692,280
Esmeralda	21	11,638,050	19	7,923,230
Eureka	29	391,362,020	26	353,033,150
Humboldt	22	275,792,450	20	233,163,070
Lander	29	89,518,040	25	78,231,340
Lincoln	21	637,970	25	666,560
Lyon	11	10,960,560	10	11,166,600
Mineral	19	11,726,440	22	7,777,160
Nye	41	87,640,980	39	81,832,880
Pershing	19	25,708,710	17	21,891,110
Storey	9	1,349,470	7	1,364,860
Washoe	10	17,708,240	10	16,940,030
White Pine	10	37,125,100	11	20,126,930
<b>TOTAL</b>	<u>301</u>	<u>\$ 1,101,255,910</u>	<u>288</u>	<u>\$ 969,260,490</u>

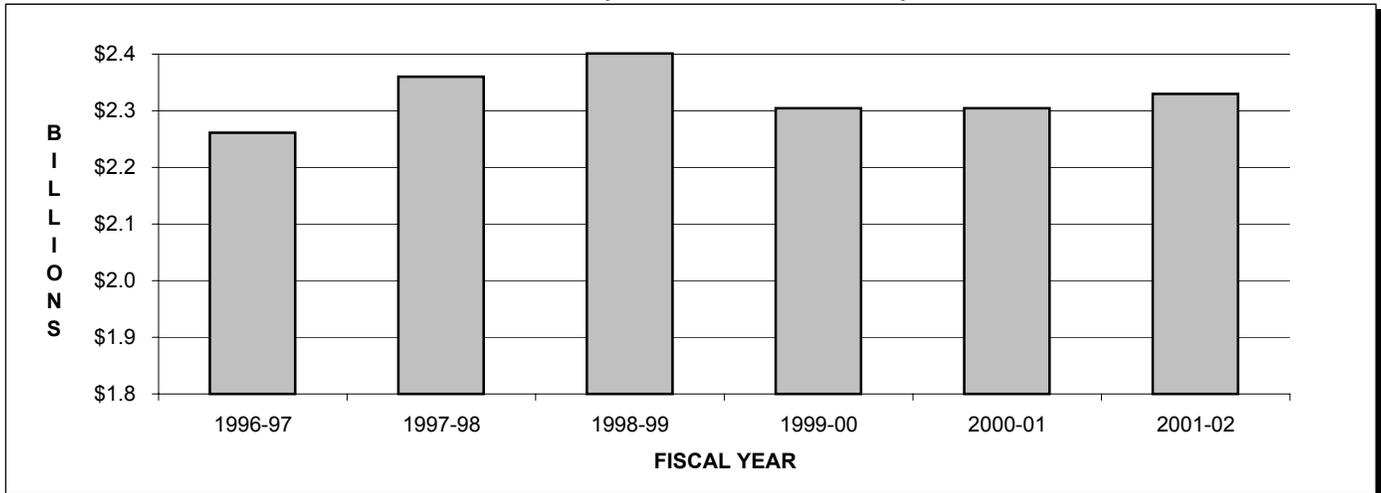
## MINING PROPERTIES - ASSESSED VALUATIONS



FISCAL YEAR	ASSESSED VALUATION	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	ASSESSED VALUATION	% CHANGE FROM PRIOR YEAR
1996-97	\$1,416,488,680	8.08%	1999-00	\$ 1,165,667,231	-7.20%
1997-98	1,375,789,860	-2.87%	2000-01	1,101,255,910	-5.53%
1998-99	1,256,167,190	-8.69%	2001-02	969,260,490	-11.99%

The secured, unsecured, and supplemental assessments form the values for the fiscal years above.

**INTERSTATE AND INTERCOUNTY VALUATIONS  
(ASSESSED VALUE)**



ASSESSMENT YEAR	VALUATION	% CHANGE FROM PRIOR YEAR	ASSESSMENT YEAR	VALUATION	% CHANGE FROM PRIOR YEAR
1996-97	\$ 2,261,016,310	6.38%	1999-00	\$ 2,304,358,983	-4.03%
1997-98	2,359,984,904	4.38%	2000-01	2,304,685,610	0.01%
1998-99	2,400,999,231	1.74%	2001-02	2,329,812,936	1.09%

**CENTRALLY ASSESSED UNITARY AND CONSTRUCTION WORK IN PROGRESS  
TAX DISTRIBUTION  
FISCAL YEAR 2001-02**

COUNTY	SECURED UTILITIES & 6-Mo CWIP	PRIVATE CARLINES	UNSECURED, 12-Mo CWIP, & PET	TOTAL TAX
Carson City	\$ 876,927		\$ 84,486	\$ 961,413
Churchill	1,332,862	5,938	85,970	1,424,770
Clark	30,477,781	11,755	2,217,696	32,707,232
Douglas	757,712		51,652	809,364
Elko	3,123,020	26,038	208,905	3,357,964
Esmeralda	579,717		31,095	610,812
Eureka	362,520	3,748	24,510	390,778
Humboldt	1,832,096	11,469	105,583	1,949,148
Lander	1,403,146	5,588	86,733	1,495,468
Lincoln	1,062,568	9,243	123,309	1,195,119
Lyon	1,839,161	3,810	122,681	1,965,652
Mineral	908,676		53,721	962,397
Nye	2,439,825		142,165	2,581,990
Pershing	1,603,915	11,050	129,872	1,744,837
Storey	258,340	1,004	17,723	277,068
Washoe	8,143,181	12,362	916,821	9,072,364
White Pine	550,779		23,013	573,792
<b>Total County Distribution</b>	<b>\$ 57,552,227</b>	<b>\$ 102,004</b>	<b>\$ 4,425,936</b>	<b>\$ 62,080,168</b>
State Debt Service Fund	3,216,878	6,325	232,207	3,455,410
State General Fund - P&I	6,868	-	3,412	10,280
<b>TOTAL</b>	<b>\$ 60,775,974</b>	<b>\$ 108,329</b>	<b>\$ 4,661,555</b>	<b>\$ 65,545,858</b>

**2001-2002 Tax Year  
Secured Tax Roll Summary\*  
Assessed Values - Centrally Assessed Properties**

	Airlines		Electrics		Gas/Pipelines		Railroads		Communications		Water		Total
	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	By County
Carson City	\$310,389	\$0	\$13,337,044	\$417,395	\$12,402,722	\$546,435	\$0	\$0	\$8,261,669	\$782,873	\$0	\$0	\$36,058,527
Churchill	7,605,950	598	25,345,783	748,322	9,325,679	351,645	3,934,193	1,565	5,867,758	155,014	0	0	53,336,507
Clark	139,503,761	142,426	775,192,909	19,865,374	150,261,589	4,094,471	9,056,695	3,664	45,202,170	3,600,889	0	0	1,146,923,948
Douglas	420,879	0	20,831,954	651,956	2,355,659	103,785	0	0	10,766,594	334,700	0	0	35,465,527
Elko	8,844,152	502	58,178,945	1,126,542	4,855,337	213,915	17,937,538	7,064	34,501,135	864,402	0	0	126,529,532
Esmeralda	9,855,406	6,845	11,271,851	343,526	0	0	0	0	242,147	16,199	0	0	21,735,974
Eureka	3,827,453	1,288	9,806,035	256,718	709,713	31,268	3,469,036	1,361	4,965,666	140,343	0	0	23,208,881
Humboldt	4,027,813	851	62,396,990	1,298,780	7,295,206	321,410	9,764,085	3,840	12,257,651	433,671	0	0	97,800,297
Lander	7,196,663	329	28,395,776	887,536	1,209,082	53,269	2,840,199	1,117	5,917,922	235,433	0	0	46,737,326
Lincoln	4,619,912	692	9,443,992	226,070	7,747,470	6,132	6,733,064	2,724	9,283,749	2,961,201	0	0	41,025,006
Lyon	3,619,655	1,364	43,149,891	1,237,825	8,854,612	361,992	2,684,078	1,079	9,450,761	632,831	0	0	69,994,088
Mineral	6,667,211	2,957	17,617,158	494,773	526,196	23,183	0	0	632,083	61,009	0	0	26,024,570
Nye	25,036,671	10,358	43,892,741	1,325,767	440,504	19,408	0	0	8,470,370	705,754	0	0	79,901,573
Pershing	2,781,671	244	26,691,399	787,210	9,286,797	409,155	5,884,511	2,314	9,701,876	286,249	0	0	55,831,426
Storey	1,542,491	550	4,310,917	134,914	2,112,787	46,681	612,583	241	1,258,222	58,697	0	0	10,078,083
Washoe	22,574,613	6,438	96,771,230	2,764,334	66,739,647	2,201,351	9,865,018	3,930	72,190,384	5,360,905	0	0	278,477,850
White Pine	3,946,110	658	10,063,385	124,658	0	0	0	0	1,500,143	147,130	0	0	15,782,085
<b>Total</b>	<b>\$252,380,800</b>	<b>\$176,100</b>	<b>\$1,256,698,000</b>	<b>\$32,691,700</b>	<b>\$284,123,000</b>	<b>\$8,784,100</b>	<b>\$72,781,000</b>	<b>\$28,899</b>	<b>\$240,470,300</b>	<b>\$16,777,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,164,911,200</b>

\*Includes values amended by the State Board of Equalization through Oct 7,2002

State Board Cases

- |   |             |
|---|-------------|
| 1) Sky West Airlines, Inc. Case No. C-101, original value decreased by      | \$344,500   |
| 2) Mt. Wheeler Power Case No. C-103, original value decreased by            | \$897,000   |
| 3) Delta Air Lines, Inc.. Case No. C-104, original value decreased by       | \$733,000   |
| 4) M Power Communications, Inc. Case No. C-115, original value decreased by | \$8,709,900 |

**2001-2002 TAX YEAR  
UNSECURED TAX ROLL SUMMARY  
ASSESSED VALUES CENTRALLY ASSESSED PROPERTIES\***

	Unsecured Airlines*	Private Carlines	Property Escaping Taxation*	Twelve Month CWIP					Total 12 Mo CWIP	Total All Unsecured
				Airlines*	Electrics	Gas/Pipeline	Railroad	Communication		
Carson City	\$ 38,144	\$ -	\$ 7,392	\$ 80	\$ 823,768	\$ 1,118,126	\$ -	\$ 1,406,591	\$ 3,348,565	\$ 3,394,101
Churchill	51,823	239,867	41,804	8,862	1,492,852	663,038	9,691	1,130,493	3,304,936	3,638,430
Clark	6,311,232	460,174	2,270,241	395,010	59,487,527	8,418,397	22,684	7,586,535	75,910,152	84,951,799
Douglas	39,933	0	11,088	200	1,286,695	212,367	0	820,639	2,319,900	2,370,921
Elko	420,114	1,108,897	439	53,563	2,012,423	437,717	43,727	5,321,821	7,869,251	9,398,701
Esmeralda	86,650	0	766,610	27,458	653,958	0	0	36,006	717,423	1,570,683
Eureka	13,873	241,430	0	7,488	501,408	63,982	8,427	975,665	1,556,970	1,812,273
Humboldt	11,256	631,119	439	3,544	2,331,500	657,675	23,772	2,528,803	5,545,294	6,188,108
Lander	20,058	186,598	439	5,617	1,751,186	109,001	6,912	995,674	2,868,389	3,075,484
Lincoln	-	358,279	0	2,818	694,107	26,009	16,864	3,880,162	4,619,960	4,978,239
Lyon	56,170	147,722	0	5,070	2,482,993	713,886	6,680	1,390,128	4,598,756	4,802,648
Mineral	119,208	0	537,623	10,970	994,200	47,437	0	109,693	1,162,301	1,819,132
Nye	138,246	0	1,081,165	48,011	2,410,836	39,712	0	1,381,589	3,880,147	5,099,558
Pershing	22,076	385,049	0	1,015	1,570,753	837,220	14,322	2,066,569	4,489,880	4,897,005
Storey	21,888	39,418	0	2,101	266,266	60,053	1,492	322,939	652,850	714,156
Washoe	1,670,824	461,784	12,759	299,248	5,547,653	6,304,279	24,330	11,325,485	23,500,995	25,646,362
White Pine	45,005	0	0	2,746	232,575	0	0	263,809	499,131	544,136
<b>Total</b>	<b>\$9,066,500</b>	<b>\$4,260,337</b>	<b>\$4,729,999</b>	<b>\$873,801</b>	<b>\$84,540,700</b>	<b>\$19,708,899</b>	<b>\$178,901</b>	<b>\$41,542,601</b>	<b>\$146,844,900</b>	<b>\$164,901,736</b>

\* Includes values certified by the Tax Commission on Oct. 7, 2002.

1) Charter Airlines, Inc.

2) Union Flights

\*\* Includes values amended by the State Board of Equalization through Oct. 7, 2002.

State Board Cases

- |   |           |
|---|-----------|
| 1) Advanced Telecom Group, Inc. Case No. C-102, original value decreased by | 4,040,200 |
| 2) Aloha Airlines Case No. C-104, increased by                              | 1,512,000 |
| 3) AMI Jet Charter Case No. C-106 decreased by                              | 627,200   |
| 4) Air REACT Case No. C-111 decreased by                                    | 56,600    |
| 5) TWC Aviation, Inc. Case No. C-112 decreased by                           | 8,445,700 |
| 6) Rocky Mountain Helicopter, Inc. Case No. C-116 decreased by              | 679,000   |
| 7) Elite Aviation Case No. C-117 decreased by                               | 1,033,700 |

CWIP = Construction Work in Progress

PET = Property Escaping Taxation

EXAMPLES

- 6) PET value increased from original by \$21,800 SBE Case C175.
- 7) Unsecured value reduced from original by \$2,572,820 SBE Case C102.
- 8) Unsecured value reduced from original by \$700,000 SBE Case C129.

**2001-2002 TAX YEAR  
CENTRALLY ASSESSED UTILITIES TAX ROLL SUMMARY**

	Secured Unitary Assessments	Secured 6 Mo. CWIP *	Unsecured Airline Assessments	Unsecured Carline Assessments	Unsecured PET **	Unsecured 12 Mo. CWIP Assessments	Combined Number of Assessments	Secured Total Value Assessments	Unsecured Total Value Assessments	Combined Total Value Assessments
Carson City	14	6	3	0	1	7	31	\$36,058,527	\$3,394,101	\$39,452,628
Churchill	29	15	4	174	1	15	238	53,336,507	3,638,430	56,974,937
Clark	84	18	16	104	6	29	257	1,146,923,948	84,951,799	1,231,875,747
Douglas	9	4	4	0	1	5	23	35,465,527	2,370,921	37,836,448
Elko	36	18	5	176	1	21	257	126,529,532	9,398,701	135,928,233
Esmeralda	18	5	3	0	1	8	35	21,735,974	1,570,683	23,306,657
Eureka	28	11	3	174	0	15	231	23,208,881	1,812,273	25,021,154
Humboldt	27	11	3	176	1	13	231	97,800,297	6,188,108	103,988,405
Lander	30	14	3	174	1	14	236	46,737,326	3,075,484	49,812,810
Lincoln	27	11	1	104	0	14	157	41,025,006	4,978,239	46,003,245
Lyon	28	13	4	165	0	17	227	69,994,088	4,802,648	74,796,736
Mineral	26	9	3	0	1	11	50	26,024,570	1,819,132	27,843,702
Nye	29	10	3	0	3	13	58	79,901,573	5,099,558	85,001,131
Pershing	30	11	3	174	0	14	232	55,831,426	4,897,005	60,728,431
Storey	26	12	4	165	0	12	219	10,078,083	714,156	10,792,239
Washoe	60	19	10	174	2	26	291	278,477,850	25,646,362	304,124,212
White Pine	20	4	3	0	0	10	37	15,782,085	544,136	16,326,221
<b>Total</b>	<b>521</b>	<b>191</b>	<b>75</b>	<b>1760</b>	<b>19</b>	<b>244</b>	<b>2810</b>	<b>\$2,164,911,200</b>	<b>\$164,901,736</b>	<b>\$2,329,812,936</b>

\* Construction Work in Progress

\*\* Property Escaping Taxation

## **LOCAL GOVERNMENT FINANCE SECTION**

The purpose of the Local Government Finance section is to oversee the financial administration of Nevada's counties, cities and districts. For the Fiscal Year ended June 30, 2002, this consisted of overseeing the financial activities of 17 counties, 18 incorporated cities, 49 unincorporated towns, 17 school districts, 166 special districts including 4 multi-county districts.

The major areas of responsibility of the section are contained within the provisions of the Local Government Budget Act (NRS 354.470 to 354.626, inclusive). The areas include overseeing the revenue limitations, indebtedness, budgets and audits of local governments. The section's functional responsibilities within each area include the following:

### REVENUE LIMITATIONS

#### Taxes

Establish and monitor the maximum allowed revenue a local government may receive from property taxes.

Calculate and prepare property tax rates to be certified by the Nevada Tax Commission.

Prepare and publish the Property Tax Rate Report for Nevada Local Governments.

#### Fees for Licenses and Permits

Prescribe guidelines for calculating fee increases for business licenses and building permits.

Monitor for compliance the adoption or increase of fees for business licenses and building permits.

### INDEBTEDNESS

#### Medium Term Obligations

Review and approve or disapprove medium term financing requests including lease/purchase obligations. The approval or disapproval is based upon the probable ability of the local government to repay the debt.

#### Annual Indebtedness Report

Analyze, for reasonableness, the annual indebtedness information submitted by the local governments.

Compile, prepare and publish the Annual Indebtedness Report for Nevada Local Governments.

### BUDGETS

Examine and approve or disapprove local government budgets based on compliance or noncompliance with statutes and regulations. The examination procedures include but are not limited to the following:

1. Review in detail the form, classification and content of the local governments' estimated resources and expenditures/expenses;
2. Review and verify reported actual prior year resources and expenditures/expenses with the amounts contained in the local governments' audited financial statements.

The examination and approval process applies to tentative, final, amended and augmented budgets.

Prepare and provide local governments with a written certificate of compliance or a written notice of lack of compliance regarding their submitted budget documents.

Local Government Finance Section (continued)

AUDITS

Review annual independent audits of local governments to determine whether the audits comply with regulations adopted pursuant to NRS 354.594.

Refer to the State Board of Accountancy audits which do not adhere to regulations adopted pursuant to NRS 354.594.

Identify all statute and regulation violations reported within each audit.

Evaluate and monitor each local government's plan to correct the identified statute and regulation violations.

In addition, the Local Government Finance Division determines and advises local government officers of regulations, procedures and report forms for compliance with the Local Government Budget Act. The Division makes such determinations after hearing the advice and recommendations of the Committee on Local Government Finance.

**BUDGETED (ESTIMATED) EXPENDITURES-EXPENSES\*  
FISCAL YEAR 2001-2002**

	COUNTY	SCHOOL	CITIES	TOWNS	DISTRICTS	TOTAL
Carson City	\$ 180,536,232	\$ 78,495,493	\$ -	\$ -	\$ 5,452,414.00	\$ 264,484,139
Churchill	40,069,704	37,583,722	16,740,901	-	1,007,177	95,401,504
Clark	3,387,901,716	2,156,790,223	1,365,729,267	11,467,669	1,051,036,100	7,972,924,975
Douglas	54,179,696	60,589,251	-	3,898,118	45,178,339	163,845,404
Elko	44,175,545	71,807,252	41,432,355	3,640,565	5,590,041	166,645,758
Esmeralda	4,495,718	1,361,235	-	2,933,080	-	8,790,033
Eureka	11,124,445	5,956,133	-	669,605	309,500	18,059,683
Humboldt	25,387,614	29,124,457	6,359,872	-	16,406,365	77,278,308
Lander	21,061,800	12,860,714	-	2,382,293	6,772,944	43,077,751
Lincoln	5,954,916	10,440,734	1,906,547	853,991	4,095,872	23,252,060
Lyon	30,887,218	69,177,896	6,866,791	-	8,242,691	115,174,596
Mineral	7,655,360	7,938,107	-	1,319,880	6,422,057	23,335,404
Nye	49,239,525	57,173,160	-	10,710,408	4,031,407	121,154,500
Pershing	8,909,427	11,286,172	1,684,079	53,988	6,464,826	28,398,492
Storey	7,894,428	4,831,364	-	43,800	1,032,145	13,801,737
Washoe	413,855,392	497,519,734	343,895,472	-	352,310,551	1,607,581,149
White Pine	10,783,342	14,293,338	3,687,739	126,259	14,301,317	43,191,995
Multicounty Districts					15,572,675	15,572,675
<b>TOTALS</b>	<b>\$ 4,304,112,078</b>	<b>\$ 3,127,228,985</b>	<b>\$ 1,788,303,023</b>	<b>\$ 38,099,656</b>	<b>\$ 1,544,226,421</b>	<b>\$ 10,801,970,163</b>

\* Source: Final budgets filed June 1, 2001.

Amounts do not include transfers, ending fund balances or contingency.