

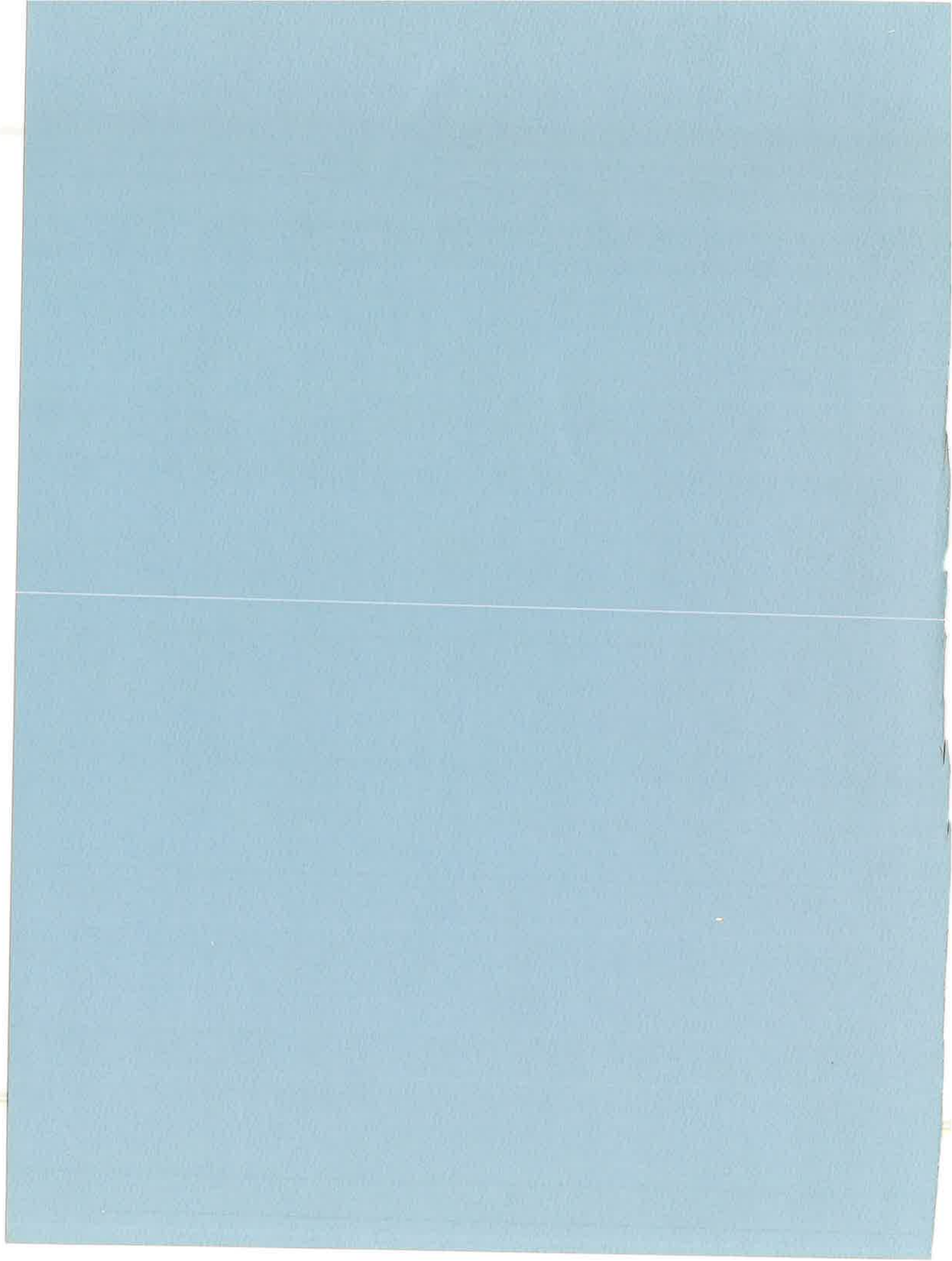


STATE OF NEVADA
DEPARTMENT OF TAXATION
ANNUAL REPORT
Fiscal 1988-1989

NEVADA
1864-1989



125
YEARS
OF VISION





STATE OF NEVADA
DEPARTMENT OF TAXATION

Capitol Complex
Carson City, Nevada 89710-0003
Telephone (702) 885-4892
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BOB MILLER
Acting Governor

JOHN P. COMEAUX
Executive Director

December 5, 1989

The Honorable Bob Miller
Governor of Nevada
Executive Chambers
Carson City, NV 89710

Dear Governor Miller:

Pursuant to the provisions of NRS 360.100, the Department of Taxation submits herewith the Annual Report for the fiscal year ending June 30, 1989. During 1988-89, gross revenues and distributions changed in the following amounts.

| | <u>1987 - 1988</u> | <u>1988 - 1989</u> | <u>INCREASE (DECREASE)</u> | <u>PERCENT CHANGE</u> |
|--|--------------------|--------------------|--------------------------------|---------------------------|
| Gross Revenues | \$809,175,668 | \$918,725,618 | \$109,549,950 | 13.54 |
| DISTRIBUTIONS: | | | | |
| State General Fund | \$244,091,726 | \$275,445,286 | \$ 31,353,560 | 12.84 |
| State Highway Fund | 64,700,131 | 74,286,505 | 9,586,374 | 14.82 |
| State Distributive School Fund | 11,647,314 | 14,452,904 | 2,805,590 | 24.09 |
| Local Governments and Reserve Fund | 475,841,094 | 540,742,654 | 64,901,560 | 13.64 |
| Other Distributions | 7,260,574 | 7,900,605 | 640,031 | 8.82 |
| Estate Tax Reserve, Endowment and Trust Funds | <u>5,634,829</u> | <u>5,897,664</u> | <u>262,835</u> | <u>4.66</u> |
| TOTAL | \$809,175,668 | \$918,725,618 | \$109,549,950 | 13.54 |

Sincerely,

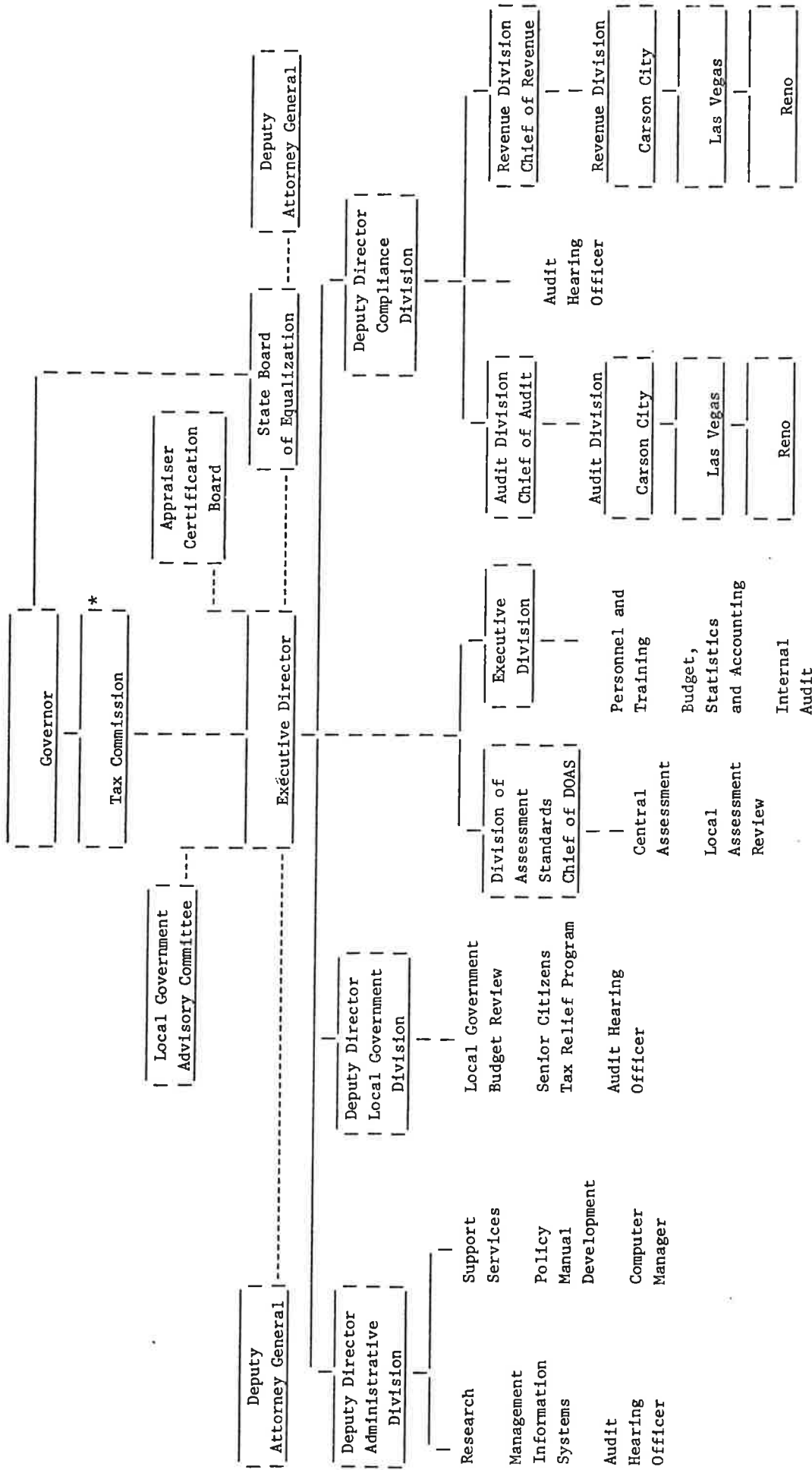
John P. Comeaux
Executive Director

JPC:law

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NEVADA DEPARTMENT OF TAXATION
ORGANIZATION CHART



*The Tax Commission is the head of the Department of Taxation and the Executive Director is appointed by the Governor as the Chief Administrative Officer of the Department.

John P. Carney
Executive Director

March 21, 1988
Effective Date
Supersedes previous original charts

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 | 360 |
| Ad Valorem Property Tax | 361, 361A, 361B |
| Senior Citizens' Property Tax Assistance Act | 361 |
| Net Proceeds of Mines | 362 |
| Tax on Rental of Transient Lodging | 364.125 |
| Motor Vehicle Fuel Taxes | 365 |
| Intoxicating Liquor Licenses and Taxes | 369 |
| Tobacco Licenses and Taxes | 370 |
| State Sales and Use Taxes | 372 |
| Tax on Controlled Substances | 372A |
| County Motor Vehicle Fuel Taxes | 373 |
| Local School Support Taxes | 374 |
| Tax on Estates | 375A |
| City/County Relief Tax | 377 |
| Tax for Public Transportation and Promotion of Tourism | 377A |
| Residential School Construction Tax | 387.332 |
| Special Drug Manufacturers Tax | 585.497 |

DEPARTMENT OF TAXATION ADMINISTRATION

John P. Comeaux
Executive Director

J. Craig Sweeney
Deputy Executive Director
Administration

Gordon L. Walker
Deputy Executive Director
Compliance

Janice A. Wright
Deputy Executive Director
Local Government Finance

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.

Jerome Mack, Chairman
Barbara Smith Campbell, Member
K. Don Dunn, Member

William McGrew, Member
Norman D. Glaser, Member

Harley Harmon, Member
Henry B. Sprenger, 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 3rd

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.

J. Richard Barnard, Chairman Stephen R. Johnson, Member Edward Young, Member
Richard Davis, Member Rob Minister, Member

The Local Government Advisory Committee 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.

Marvin Leavitt, Chairman Richard Bowler, Member Robert Scott, Member
Michael R. Alastuey, Member David Ebner, Member Bjorn Selinder, Member
Dale Askew, Member John MacIntyre, Member Richard White, Member
Ralph Best, Member Jerry McKnight, 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.

James Anderson, Chairman Dennis Compston, Member Joseph S. McCarthy, Member
Lila Clark, Member William Guisti, Member John Yezek, Member

DEPARTMENT ORGANIZATION AND FUNCTION

The Department of Taxation has three major divisions; the Compliance Division, which is subdivided into Revenue and Audit, the Division of Assessment Standards, and the Local Government Division. 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. Audit administers a comprehensive audit program to insure taxpayer compliance. The Division of Assessment Standards is responsible for appraising all centrally assessed property, establishing guidelines for the county assessors, conducting the ratio study, insuring statewide compliance with assessment standards established by the Commission and administering the net proceeds of mines tax. The Local Government Division reviews local government budgets and audits, prepares the ad valorem tax rates for certification by the Commission, advises local governments on budget act compliance and financial management matters and reviews entities annual audits and plans for the prevention of the reoccurrence of violations reported therein. This Division also administers the Senior Citizens' Tax Assistance Program.

In addition the Department is also responsible for annually developing the official estimates of population of the State and the various counties and cities. These estimates, after certification by the Governor, are used for the purpose of distributing certain revenues to counties and cities.

The Department maintains three office locations. The headquarters is located in Carson City, with district offices in Las Vegas and Reno. For Fiscal Year 1988-89, the Department's staff consisted of 144 positions with a budget of \$7,593,876 (including \$1,429,683 for the Senior Citizens' Tax Assistance Program).

APPROPRIATIONS AND EXPENDITURES
 JULY 1, 1988 - JUNE 30, 1989 - REVERSIONS AS OF JUNE 30, 1989

| | <u>WORK PROGRAM FUNDS</u> | <u>ACTUAL RECEIPTS/ EXPENDITURES</u> | <u>RECEIPTS/LESS WORK PROGRAM</u> |
|---|-------------------------------|--|---------------------------------------|
| Balance Forward from Prior Year | \$ 328.70 | \$ 328.70 | \$ 0.00 |
| General Fund Appropriations | 5,002,857.41 | 5,002,857.41 | 0.00 |
| General Fund 6% Salary Adjustment | 232,751.00 | 232,751.00 | 0.00 |
| Board of Examiners Contingency Fund | 8,058.00 | 8,058.79 | .79 |
| Highway Fund Appropriations | 382,883.00 | 382,883.00 | 0.00 |
| County Option Gas Tax Administration | 110,565.00 | 118,881.62 | 8,316.62 |
| Motor Fuel Administration | 114,865.00 | 114,865.00 | 0.00 |
| Cigarette Tax Administration | 270,607.00 | 270,607.00 | 0.00 |
| Estate Tax Administration | 28,928.00 | 28,928.00 | 0.00 |
| Controlled Substance Tax Administration | 1,000.00 | 70.62 | -929.38 |
| Miscellaneous Revenue | 12,379.00 | 3,962.31 | -8,416.69 |
| County Assessor Training | 18,063.30 | 0.00 | -18,063.30 |
| County Appraisal Program | 12,000.00 | 0.00 | -12,000.00 |
| Total Available Funds | <u>\$ 6,195,285.41</u> | <u>\$ 6,164,193.45</u> | <u>\$ -31,091.96*</u> |
| EXPENDITURES | | | |
| Salaries | \$ 4,762,997.00 | \$ 4,760,165.08 | |
| In-state Travel | 132,166.20 | 120,152.54 | |
| Operating | 858,721.21 | 838,556.79 | |
| Equipment | 10,109.00 | 9,991.07 | |
| Training | 6,500.00 | 5,133.72 | |
| Out-of-state Audit | 56,484.00 | 56,236.05 | |
| County Assessor Training | 18,392.00 | 0.00 | |
| County Appraisal Program | 12,000.00 | 0.00 | |
| Data Processing | 307,916.00 | 303,732.59 | |
| Demographer | 30,000.00 | 30,000.00 | |
| Total Expenditures | <u>\$ 6,195,285.41</u> | <u>\$ 6,123,967.84</u> | |
| Reversion June 30, 1989 | 0.00 | 40,225.61* | |
| Subtotal | <u>\$ 6,195,285.41</u> | <u>\$ 6,164,193.45</u> | |
| Difference Receipts less Work Program | 0.00 | 31,091.96* | |
| Available Funds Accounted for | <u>\$ 6,195,285.41</u> | <u>\$ 6,195,285.41</u> | |
| To General Fund | | \$ 37,178.06 | |
| To Highway Fund | | 2,718.85 | |
| Forward to Fiscal Year 1990 | | 328.70 | |
| Assessor Training | | <u>\$ 40,225.61*</u> | |
| Total Reversion | | | |

COMPLIANCE ORGANIZATION
REVENUE DIVISION

The Revenue Division is responsible for the administration and collection of all sales and use taxes, cigarette tax, other tobacco tax, liquor tax, motor fuel and jet fuel taxes, lodging tax and special drug manufacturing tax. In addition, the Revenue Division administers and collects the tax on estates and the controlled substance tax, enacted by the 1988 session of the Nevada Legislature. 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.

The Revenue Division issues permits, processes all tax returns, answers questions of taxability, conducts hearings and monitors accounts for compliance with statutes and reporting requirements. When the need arises the Revenue Division issues tax deficiency notices, approves payments plans, files liens, files withholds and as a last measure closes businesses.

AUDIT DIVISION

The Audit Division is responsible for insuring financial compliance with laws relating to all sales and use taxes, net proceeds of mines tax, motor fuel and jet fuel taxes, cigarette and other tobacco products tax, liquor tax and special drug tax.

The auditing staff conducted 1,750 sales and use tax audits during Fiscal Year 1988-89. The total net amount of tax audit recovery during this period was \$11,751,470 (\$12,413,739 collected less refunds of \$662,269), or an average of \$391,716 per auditor. The five out-of-state-based auditors produced \$2,549,388 of this total. The following is a comparison of statistics describing Revenue and Audit activity for the last few fiscal years.

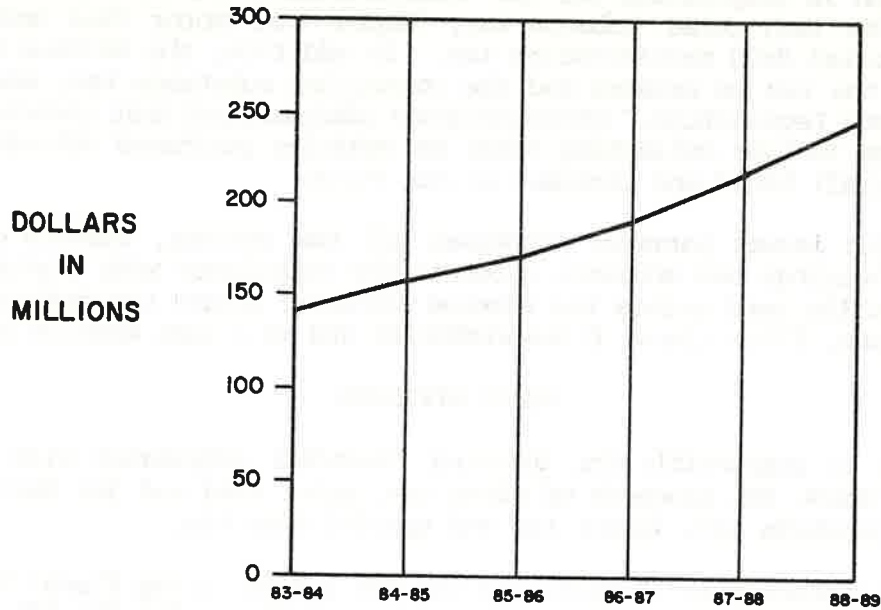
| | NUMBER OF AUDITS | NET AUDIT COLLECTIONS | FULL-TIME EQUIVALENT AUDITORS | RECOVERY PER AUDITOR |
|---------|---------------------|-----------------------------|-------------------------------------|-------------------------|
| 1985-86 | 950 | \$ 7,663,242 | 26.37 | \$ 290,605 |
| 1986-87 | 901 | 7,444,480 | 25.50 | 291,940 |
| 1987-88 | 1,427 | 9,346,494 | 27.28 | 342,666 |
| 1988-89 | 1,750 | 11,751,470 | 30.00 | 391,716 |

| | GROSS SALES AND USE TAXES | AUDIT RECOVERY |
|---------|------------------------------|-------------------|
| 1985-86 | \$498,982,372 | 1.54% |
| 1986-87 | 556,238,287 | 1.34% |
| 1987-88 | 637,992,237 | 1.46% |
| 1988-89 | 725,453,133 | 1.62% |

COMPLIANCE PROBLEMS

| | | | NUMBER FILED | | AVERAGE NUMBER OF ACCOUNTS PER MONTH | | | | |
|--------------------|-----------------|-----------------------|---------------|---------------------------------------|---|-----------------------------|------------------------|----------------|-------|
| ACTIVE ACCOUNTS | NEW ACCOUNTS | CANCELLED ACCOUNTS | BANK- RUPT | DEFI- CIENCY DETER- MINATION | LIENS | ACCOUNT RECEIV- ABLES | DELI- QUENT DATE | BOND DEMAND | |
| 1986-87 | 31,591 | 6,262 | 5,497 | | | Not available | | | |
| 1987-88 | 33,803 | 7,324 | 5,494 | 315 | 413 | 299 | 1,941 | 2,279 | 1,200 |
| 1988-89 | 37,025 | 8,801 | 6,158 | 337 | 505 | 293 | 2,018 | 2,482 | 1,157 |

S A L E S A N D U S E T A X R E V E N U E S
R E V E N U E S



| <u>YEAR</u> | <u>TAX</u> | <u>PERMIT FEES</u> | <u>TOTAL COLLECTIONS</u> | <u>PERCENT INCREASE OVER PRIOR YEAR</u> |
|-------------|---------------|--------------------|--------------------------|---|
| 1983-84 | \$142,454,016 | \$ 8,218 | \$142,462,234 | |
| 1984-85 | 157,697,030 | 8,223 | 157,705,253 | 10.70 |
| 1985-86 | 170,387,353 | 8,392 | 170,395,745 | 8.05 |
| 1986-87 | 189,574,528 | 8,460 | 189,582,988 | 11.26 |
| 1987-88 | 214,196,231 | 9,286 | 214,205,517 | 12.99 |
| 1988-89 | 243,692,262 | 11,405 | 243,703,667 | 13.77 |

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.

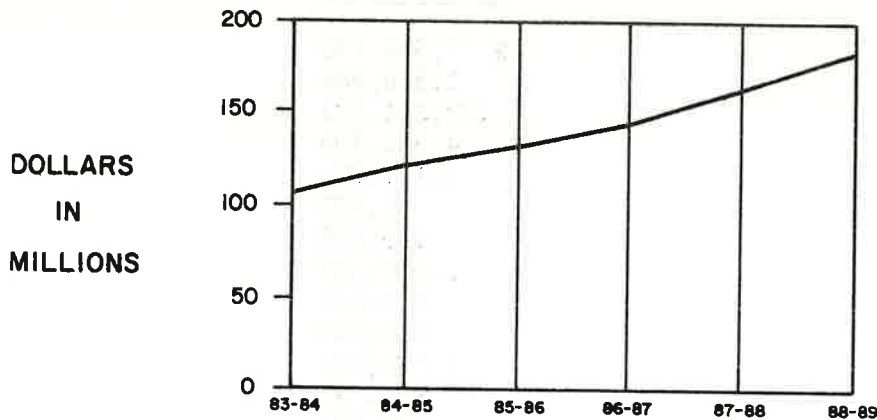
STATE 2 PERCENT SALES AND USE TAX COLLECTION BY COUNTY
FISCAL YEAR 1988-89

| | <u>TAX</u> | <u>PERCENT</u> |
|-----------------------|--------------------------|-------------------|
| Carson City | \$ 7,506,833 | 3.08 |
| Churchill | 1,856,984 | .76 |
| Clark | 133,834,531 | 54.92 |
| Douglas | 4,981,706 | 2.04 |
| Elko | 8,177,323 | 3.35 |
| Esmeralda | 49,537 | .02 |
| Eureka | 150,878 | .06 |
| Humboldt | 2,530,300 | 1.04 |
| Lander | 755,161 | .31 |
| Lincoln | 190,822 | .08 |
| Lyon | 1,350,706 | .55 |
| Mineral | 525,597 | .22 |
| Nye | 3,577,575 | 1.47 |
| Pershing | 406,768 | .17 |
| Storey | 211,670 | .09 |
| Washoe | 56,942,921 | 23.36 |
| White Pine | 1,357,055 | .56 |
| Out-of-state Business | <u>19,297,300</u> | <u>7.92</u> |
| TOTAL | <u>\$243,703,667</u> | <u>100.00</u> |

Collections presented above are based on sales activity for the period June 1988 through May 1989.

LOCAL SCHOOL SUPPORT TAX REVENUES

REVENUES



| <u>YEAR</u> | <u>TAX</u> | <u>PERMIT FEES</u> | <u>TOTAL COLLECTIONS</u> | <u>PERCENT INCREASE OVER PRIOR YEAR</u> |
|-------------|---------------|--------------------|--------------------------|---|
| 1983-84 | \$107,780,125 | \$ 8,218 | \$107,788,343 | |
| 1984-85 | 120,277,796 | 8,223 | 120,286,019 | 11.59 |
| 1985-86 | 129,394,338 | 8,392 | 129,402,730 | 7.58 |
| 1986-87 | 142,559,013 | 8,460 | 142,567,473 | 10.17 |
| 1987-88 | 160,138,999 | 9,286 | 160,148,285 | 12.33 |
| 1988-89 | 182,118,683 | 11,405 | 182,130,088 | 13.73 |

LEGAL CITATION Chapter 374 Nevada Revised Statutes.

RATE 1.50 percent on all taxable sales and taxable items of use.

CURRENT DISTRIBUTION OF REVENUE 99.50 percent of in-state collections returned to county of origin for distribution to school districts; .50 percent to State General Fund. All out-of-state collections and other fees to State Distributive School 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.

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.

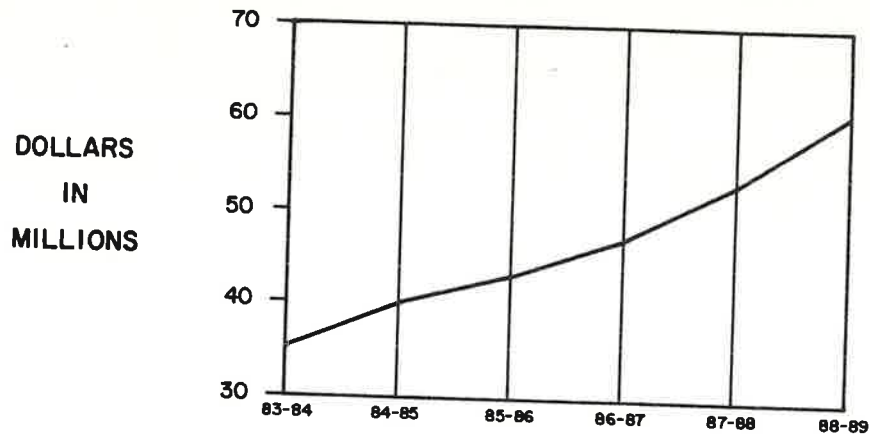
DISTRIBUTION July 1, 1967 to April 30, 1981 - 99 percent of in-state collections returned to county of origin for distribution to school districts. 1 percent to State General Fund. All out-of-state collections and other fees to State Distributive School Fund.

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

FISCAL YEAR 1988-89 LOCAL SCHOOL SUPPORT TAX DISTRIBUTION

| | |
|---|-----------------------------|
| Carson City | \$ 5,437,891 |
| Churchill | 1,378,552 |
| Clark | 99,760,408 |
| Douglas | 3,757,035 |
| Elko | 6,058,088 |
| Esmeralda | 40,642 |
| Eureka | 115,182 |
| Humboldt | 1,872,342 |
| Lander | 569,247 |
| Lincoln | 146,720 |
| Lyon | 1,021,912 |
| Mineral | 392,077 |
| Nye | 2,705,441 |
| Pershing | 313,902 |
| Storey | 161,614 |
| Washoe | 42,106,685 |
| White Pine | <u>1,001,060</u> |
| Total County School District Distribution | \$166,838,798 |
| State Distributive School Fund | 14,452,904 |
| State General Fund | <u>838,386</u> |
| GRAND TOTAL | <u><u>\$182,130,088</u></u> |

BASIC CITY-COUNTY RELIEF TAX REVENUES



| <u>YEAR</u> | <u>TAX</u> | <u>PERMIT FEES</u> | <u>TOTAL COLLECTIONS</u> | <u>PERCENT INCREASE OVER PRIOR YEAR</u> |
|-------------|---------------|--------------------|--------------------------|---|
| 1983-84 | \$ 35,871,403 | \$ 8,218 | \$ 35,879,621 | |
| 1984-85 | 40,073,696 | 8,223 | 40,081,919 | 11.71 |
| 1985-86 | 43,148,343 | 8,392 | 43,156,735 | 7.67 |
| 1986-87 | 47,498,478 | 8,460 | 47,506,938 | 10.08 |
| 1987-88 | 53,373,898 | 9,286 | 53,383,184 | 12.37 |
| 1988-89 | 60,613,679 | 11,405 | 60,625,084 | 13.57 |

LEGAL CITATION

Chapter 377 Nevada Revised Statutes.

RATE

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

CURRENT DISTRIBUTION OF REVENUE

99.50 percent of in-state collections returned to county of origin for distribution to cities and counties; .50 percent to State General Fund; 100 percent out-of-state collections prorated amongst counties for distribution to cities and counties; 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.

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.

1981 session of State Legislature; name changed to Basic City-County Relief Tax effective May 1, 1981 and levy required by State Statute.

Basic City/County Relief Tax Revenues (Continued)

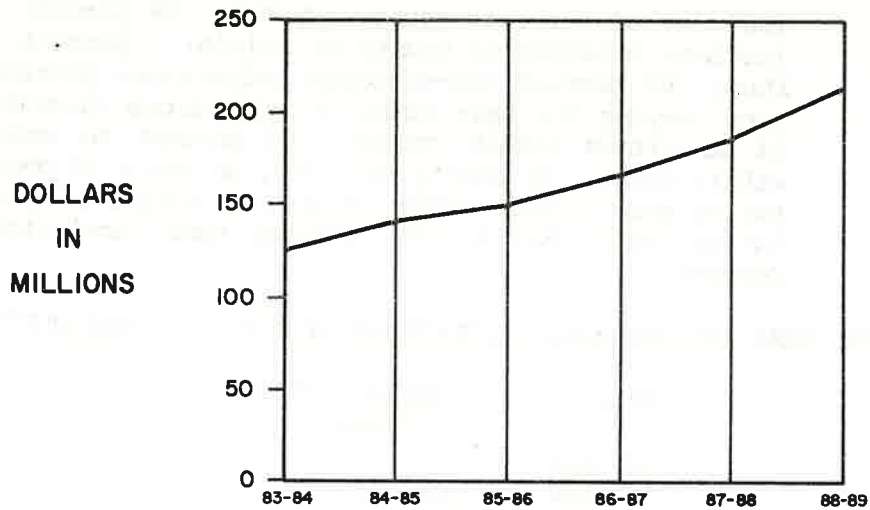
RATE 1/2 of 1 percent from inception.

DISTRIBUTION 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; May 1, 1981 General Fund Commission reduced to .50 percent.

FISCAL YEAR 1988-89 BASIC CITY-COUNTY RELIEF TAX DISTRIBUTION

| | | | |
|------------------|--------------|------------------------------|----------------------|
| CARSON CITY | \$ 1,995,616 | LINCOLN COUNTY | \$ 48,213 |
| | | Caliente | 19,415 |
| CHURCHILL COUNTY | 426,623 | LYON COUNTY | 437,242 |
| Fallon | 190,608 | Yerington | 68,099 |
| CLARK COUNTY | -0- | MINERAL COUNTY | 263,493 |
| Boulder City | 1,279,325 | NYE COUNTY | 967,923 |
| Henderson | 5,847,828 | Gabbs | 61,605 |
| Las Vegas | 23,485,612 | PERSHING COUNTY | 104,482 |
| Mesquite | 184,732 | Lovelock | 107,351 |
| North Las Vegas | 5,499,249 | STOREY COUNTY | 95,196 |
| DOUGLAS COUNTY | 1,505,840 | WASHOE COUNTY | -0- |
| ELKO COUNTY | -0- | Reno | 9,275,659 |
| Carlin | 210,278 | Sparks | 4,218,662 |
| Elko | 1,630,298 | WHITE PINE COUNTY | 145,376 |
| Wells | 158,949 | Ely | <u>243,786</u> |
| ESMERALDA COUNTY | 38,331 | | |
| EUREKA COUNTY | 478,792 | | |
| HUMBOLDT COUNTY | 492,319 | | |
| Winnemucca | 476,734 | | |
| LANDER COUNTY | 388,350 | | |
| | | Total to Counties and Cities | \$ 60,345,986 |
| | | State General Fund | <u>279,098</u> |
| | | GRAND TOTAL | <u>\$ 60,625,084</u> |

SUPPLEMENTAL CITY-COUNTY RELIEF TAX REVENUES
REVENUES



| <u>YEAR</u> | <u>TOTAL COLLECTIONS</u> | <u>PERCENT INCREASE OVER PRIOR YEAR</u> | <u>YEAR</u> | <u>TOTAL COLLECTIONS</u> | <u>PERCENT INCREASE OVER PRIOR YEAR</u> |
|-------------|--------------------------|---|-------------|--------------------------|---|
| 1983-84 | \$125,114,523 | | 1986-87 | \$166,242,696 | 10.34 |
| 1984-85 | 140,115,005 | 11.99 | 1987-88 | 186,807,648 | 12.37 |
| 1985-86 | 150,662,156 | 7.53 | 1988-89 | 212,451,014 | 13.73 |

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 Per NRS 377.057; Supplemental City-County Relief Tax is a state mandated county-imposed tax to partially replace local property taxes. Distribution is by a formula based on local entity assessed value and property tax rates. In addition, a "special" supplemental city-county relief tax distribution was established during the 1981 Legislative Session, to compensate those local governments negatively affected by the change in the basis of calculating the cigarette and liquor tax distribution. This "special" distribution ends in 1991.

Pursuant to NRS 354.5988; Supplemental City-County Relief Tax emergency funds are available to local governmental entities in need of financial assistance.

HISTORY

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

Supplemental City/County Relief Tax Revenues (Continued)

- 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.
- 1985 Changed distribution of excess supplemental city-county relief tax receipts. Once an entity receives the maximum supplemental city-county relief tax allowable, excess is distributed to other local governments in the county until they reach their capped amount. 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 to be made available to local governments: 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. The Interim Finance Committee may authorize a special distribution from the fund if it determines that 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 any fiscal 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" of the supplemental city-county relief tax.
- 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. Provided for specific dollar allocations from the fund to the Town of Laughlin, Clark County, Churchill County and Elko County.
- Authorized State owned property, which exceeds 5 percent of a local government's total assessed valuation, to be included in the calculation for determining the allocation of the supplemental city-county relief tax.

SUPPLEMENTAL CITY-COUNTY RELIEF TAX
REGULAR AND SPECIAL DISTRIBUTIONS
FISCAL YEAR 1988-89

| | SUPPLEMENTAL CITY-COUNTY RELIEF TAX 377.057(2) | SPECIAL SUPPLEMENTAL CITY-COUNTY RELIEF TAX 377.057(1) | SUPPLEMENTAL CITY-COUNTY RELIEF TAX EXCESS 354.5988(1) | TOTAL SUPPLEMENTAL CITY-COUNTY RELIEF TAX DISTRIBUTION |
|------------------|---|--|--|--|
| CARSON CITY | | | | |
| Other | \$ 4,779,201 | \$ -0- | \$ -0- | \$ 4,779,201 |
| | <u>73,126</u> | <u>-0-</u> | <u>-0-</u> | <u>73,126</u> |
| TOTAL | \$ <u>4,852,327</u> | \$ <u>-0-</u> | \$ <u>-0-</u> | \$ <u>4,852,327</u> |
| CHURCHILL COUNTY | | | | |
| Fallon | \$ 1,309,826 | \$ 8,039 | \$ -0- | \$ 1,317,865 |
| Other | 317,368 | -0- | -0- | 317,368 |
| | <u>95,452</u> | <u>-0-</u> | <u>-0-</u> | <u>95,452</u> |
| TOTAL | \$ <u>1,722,646</u> | \$ <u>8,039</u> | \$ <u>-0-</u> | \$ <u>1,730,685</u> |
| CLARK COUNTY | | | | |
| Boulder City | \$ 55,479,805 | \$ -0- | \$ 94,107 | \$ 55,573,912 |
| Henderson | 1,102,174 | -0- | 1,302 | 1,103,476 |
| Las Vegas | 4,196,381 | -0- | 4,268 | 4,200,649 |
| Mesquite | 21,428,906 | -0- | 37,152 | 21,466,058 |
| North Las Vegas | 258,134 | -0- | -0- | 258,134 |
| Other | 1,930,014 | 115,781 | 2,684 | 2,048,479 |
| | <u>32,457,971</u> | <u>-0-</u> | <u>27,823</u> | <u>32,485,794</u> |
| TOTAL | \$ <u>116,853,385</u> | \$ <u>115,781</u> | \$ <u>167,336</u> | \$ <u>117,136,502</u> |
| DOUGLAS COUNTY | | | | |
| Other | \$ 2,447,245 | \$ -0- | \$ -0- | \$ 2,447,245 |
| | <u>3,836,921</u> | <u>-0-</u> | <u>-0-</u> | <u>3,836,921</u> |
| TOTAL | \$ <u>6,284,166</u> | \$ <u>-0-</u> | \$ <u>-0-</u> | \$ <u>6,284,166</u> |
| ELKO COUNTY | | | | |
| Carlin | \$ 1,598,052 | \$ -0- | \$ -0- | \$ 1,598,052 |
| Elko | 108,597 | 6,770 | -0- | 115,367 |
| Wells | 739,188 | -0- | -0- | 739,188 |
| Other | 112,883 | -0- | -0- | 112,883 |
| | <u>414,450</u> | <u>-0-</u> | <u>-0-</u> | <u>414,450</u> |
| TOTAL | \$ <u>2,973,170</u> | \$ <u>6,770</u> | \$ <u>-0-</u> | \$ <u>2,979,940</u> |
| ESMERALDA COUNTY | | | | |
| Other | \$ 555,739 | \$ 497 | \$ -0- | \$ 556,236 |
| | <u>17,771</u> | <u>-0-</u> | <u>-0-</u> | <u>17,771</u> |
| TOTAL | \$ <u>573,510</u> | \$ <u>497</u> | \$ <u>-0-</u> | \$ <u>574,007</u> |
| EUREKA COUNTY | | | | |
| Other | \$ 923,210 | \$ 1,767 | \$ -0- | \$ 924,977 |
| | <u>24,991</u> | <u>-0-</u> | <u>-0-</u> | <u>24,991</u> |
| TOTAL | \$ <u>948,201</u> | \$ <u>1,767</u> | \$ <u>-0-</u> | \$ <u>949,968</u> |

Supplemental City/County Relief Tax (Continued)

| | SUPPLEMENTAL CITY-COUNTY RELIEF TAX 377.057(2) | SPECIAL SUPPLEMENTAL CITY-COUNTY RELIEF TAX 377.057(1) | SUPPLEMENTAL CITY-COUNTY RELIEF TAX EXCESS 354.5988(1) | TOTAL SUPPLEMENTAL CITY-COUNTY RELIEF TAX DISTRIBUTION |
|-----------------|---|--|--|--|
| HUMBOLDT COUNTY | \$ 1,759,705 | \$ -0- | \$ -0- | \$ 1,759,705 |
| Winnemucca | 553,500 | 13,838 | 5,650 | 572,988 |
| Other | 376,855 | -0- | 726 | 377,581 |
| TOTAL | \$ 2,690,060 | \$ 13,838 | \$ 6,376 | \$ 2,710,274 |
| LANDER COUNTY | \$ 1,032,824 | \$ -0- | \$ 4,611 | \$ 1,037,435 |
| Other | 529,422 | -0- | 1,880 | 531,302 |
| TOTAL | \$ 1,562,246 | \$ -0- | \$ 6,491 | \$ 1,568,737 |
| LINCOLN COUNTY | \$ 525,346 | \$ -0- | \$ -0- | \$ 525,346 |
| Caliente | 41,770 | 1,145 | -0- | 42,915 |
| Other | 166,022 | -0- | -0- | 166,022 |
| TOTAL | \$ 733,138 | \$ 1,145 | \$ -0- | \$ 734,283 |
| LYON COUNTY | \$ 3,158,280 | \$ -0- | \$ -0- | \$ 3,158,280 |
| Yerington | 37,962 | 11,872 | -0- | 49,834 |
| Other | 431,487 | -0- | -0- | 431,487 |
| TOTAL | \$ 3,627,729 | \$ 11,872 | \$ -0- | \$ 3,639,601 |
| MINERAL COUNTY | \$ 1,195,688 | \$ 24,789 | \$ -0- | \$ 1,220,477 |
| Other | 99,641 | -0- | -0- | 99,641 |
| TOTAL | \$ 1,295,329 | \$ 24,789 | \$ -0- | \$ 1,320,118 |
| NYE COUNTY | \$ 2,666,961 | \$ -0- | \$ -0- | \$ 2,666,961 |
| Gabbs | 20,878 | 10,727 | -0- | 31,605 |
| Other | 622,884 | -0- | -0- | 622,884 |
| TOTAL | \$ 3,310,723 | \$ 10,727 | \$ -0- | \$ 3,321,450 |
| PERSHING COUNTY | \$ 818,584 | \$ 6,272 | \$ -0- | \$ 824,856 |
| Lovelock | 47,443 | 14,361 | -0- | 61,804 |
| Other | 157,066 | -0- | -0- | 157,066 |
| TOTAL | \$ 1,023,093 | \$ 20,633 | \$ -0- | \$ 1,043,726 |
| STOREY COUNTY | \$ 710,423 | \$ -0- | \$ -0- | \$ 710,423 |
| Other | 369 | -0- | -0- | 369 |
| TOTAL | \$ 710,792 | \$ -0- | \$ -0- | \$ 710,792 |

Supplemental City/County Relief Tax (Continued)

| | SUPPLEMENTAL CITY-COUNTY RELIEF TAX <u>377.057(2)</u> | SPECIAL SUPPLEMENTAL CITY-COUNTY RELIEF TAX <u>377.057(1)</u> | SUPPLEMENTAL CITY-COUNTY RELIEF TAX EXCESS <u>354.5988(1)</u> | TOTAL SUPPLEMENTAL CITY-COUNTY RELIEF TAX DISTRIBUTION |
|---|--|---|---|--|
| WASHOE COUNTY | | | | |
| Reno | \$ 39,915,427 | \$ -0- | \$ -0- | \$ 39,915,427 |
| Sparks | 10,028,560 | -0- | -0- | 10,028,560 |
| Other | 4,744,869 | -0- | -0- | 4,744,869 |
| | <u>5,263,526</u> | <u>-0-</u> | <u>-0-</u> | <u>5,263,526</u> |
| TOTAL | <u>\$ 59,952,382</u> | <u>\$ -0-</u> | <u>\$ -0-</u> | <u>\$ 59,952,382</u> |
| WHITE PINE COUNTY | | | | |
| Ely | \$ 940,444 | 13,365 | \$ -0- | \$ 953,809 |
| Other | 226,656 | 19,662 | -0- | 246,318 |
| | <u>218,346</u> | <u>-0-</u> | <u>-0-</u> | <u>218,346</u> |
| TOTAL | <u>\$ 1,385,446</u> | <u>\$ 33,027</u> | <u>\$ -0-</u> | <u>\$ 1,418,473</u> |
| TOTALS | <u>\$210,498,343</u> | <u>\$ 248,885</u> | <u>\$ 180,203</u> | \$210,927,431 |
| Undistributed Receipts | | | | |
| State General Fund | | | | 1,978,999 |
| Less: Portion of Fiscal Year 1988 Reserve Fund Equity brought for- ward for regular distribution in Fiscal Year 1989 | | | | 978,036 |
| | | | | <u>-1,433,452</u> |
| TOTAL COLLECTIONS | | | | <u>\$212,451,014</u> |

Supplemental City-County Relief Tax (Continued)

RESERVE FUND FOR SUPPLEMENTAL CITY-COUNTY RELIEF TAX

| | |
|---|----------------------|
| Beginning Fund Equity, July 1, 1988: | \$ 28,412,696 |
| Less: Portion of Fiscal Year 1988 Reserve Fund Equities brought forward for regular distribution in Fiscal Year 1989 | -1,433,452 |
| Undistributed receipts received in Fiscal Year 1989 transferred to the Reserve Fund for Supplemental City-County Relief Tax | 1,978,999 |
| Interest earned | <u>2,452,634</u> |
| Total funds available | \$ 31,410,877 |
| Less: Distribution to local government entities based on need for financial assistance | <u>-**2,048,056</u> |
| Ending Fund Equity, June 30, 1989: | <u>\$ 29,362,821</u> |

COMPOSITION OF FUND EQUITY

| | |
|----------------------|--|
| \$ 6,566,345 | Amount to be transferred to the redistribution fund pursuant to Assembly Bill 801, 1989 Legislative Session. |
| 100,000 | Reserved for distribution to Lincoln County pursuant to Senate Bill 222, 1989 Legislative Session. |
| 23,332 | Reserved for loan to other local governments. |
| <u>22,673,144</u> | Amount to be distributed on or before August 15, 1989 to all local governments that are eligible to receive revenue from the supplemental city-county relief tax. This distribution is to be made in the same proportion as the Fiscal Year 1989 distributions made. Local governments are to record the distribution as revenue for Fiscal Year 1990. |
| <u>\$ 29,362,821</u> | |

Supplemental City-County Relief Tax (Continued)

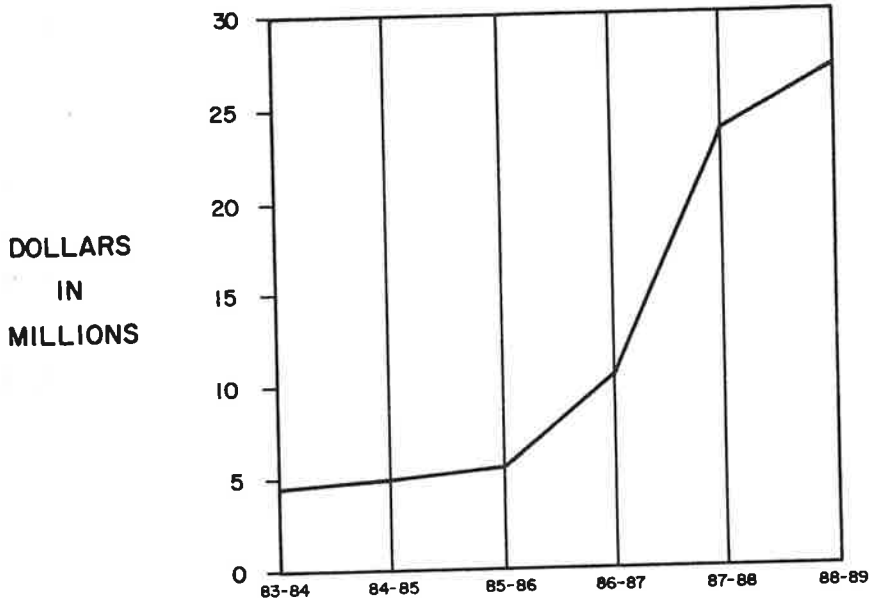
DISTRIBUTION FOR FINANCIAL ASSISTANCE

| | | | |
|----------------|--------------|-----------------|-----------------------|
| Clark County | \$ 1,455,220 | Mineral County | \$ 131,400 |
| Henderson | 319,586 | | |
| Lincoln County | \$ 31,850 | Pershing County | \$ 110,000 |
| | | TOTAL | **\$ <u>2,048,056</u> |

LOAN FOR FINANCIAL ASSISTANCE

| | |
|--|--------|
| Lyon County | \$ -0- |
| Stagecoach General Improvement District | 23,332 |

M A S S T R A N S I T , R O A D S , T O U R I S M
A N D F L O O D C O N T R O L



YEAR

1983-84
1984-85
1985-86
1986-87
1987-88
1988-89

TOTAL
COLLECTIONS

\$ 4,471,439
4,983,097
5,365,006
10,338,192
23,447,603
26,543,280

LEGAL CITATION

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

RATE

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

CURRENT DISTRIBUTION
OF REVENUE

Per NRS 377A.020: Mass Transit, Roads, or Promotion of Tourism tax is an optional county-imposed tax for counties whose population is less than 250,000 for the purpose of public mass transportation and construction of roads, or for the promotion of tourism; or per NRS 543.600: whose population is 250,000 or more for the purpose of flood control. 99.00 percent of collections returned to county of origin; 1.00 percent to State General Fund.

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.

1985 session of the State Legislature amended NRS 377.020 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.

Mass Transit, Roads, Tourism and Flood Control (Continued)

Fiscal Year 1988-89 Mass Transit, Roads, Tourism and Flood Control Distribution.

| | |
|--------------------|----------------------|
| Carson City | \$ 943,748 |
| Churchill County | 303,465 |
| Clark County | 17,579,268 |
| Nye County | 597,793 |
| Storey County | 47,719 |
| Washoe County | 6,580,567 |
| White Pine County | <u>225,287</u> |
| Total to Counties | \$ 26,277,847 |
| State General Fund | <u>265,433</u> |
| GRAND TOTAL | <u>\$ 26,543,280</u> |

TAXABLE SALES COMPARISON

| | FISCAL YEAR 1987-88 | FISCAL YEAR 1988-89 | PERCENT OF CHANGE |
|--------------|--------------------------|--------------------------|-------------------------|
| Carson City | \$ 346,092,175 | \$ 380,440,410 | 9.92 |
| Churchill | 128,759,687 | 108,716,325 | -15.57 |
| Clark | 5,937,164,642 | 6,804,814,835 | 14.61 |
| Douglas | 244,221,748 | 277,680,922 | 13.70 |
| Elko | 295,384,289 | 384,633,565 | 30.21 |
| Esmeralda | 6,977,906 | 6,200,305 | -11.14 |
| Eureka | 57,775,394 | 95,583,824 | 65.44 |
| Humboldt | 160,651,116 | 186,486,406 | 16.08 |
| Lander | 59,565,770 | 73,920,462 | 24.10 |
| Lincoln | 9,327,829 | 9,508,954 | 1.94 |
| Lyon | 73,872,176 | 83,097,679 | 12.49 |
| Mineral | 38,938,245 | 47,529,771 | 22.06 |
| Nye | 178,704,408 | 189,244,078 | 5.90 |
| Pershing | 35,469,599 | 37,269,748 | 5.08 |
| Storey | 16,003,863 | 16,924,187 | 5.75 |
| Washoe | 2,377,372,821 | 2,564,491,066 | 7.87 |
| White Pine | 55,566,721 | 71,890,437 | 29.38 |
| County Total | \$ 10,021,848,389 | \$ 11,338,432,974 | 13.14 |
| Out-of-State | 784,167,113 | 996,157,868 | 27.03 |
| GRAND TOTAL | <u>\$ 10,806,015,502</u> | <u>\$ 12,334,590,842</u> | 14.15 |

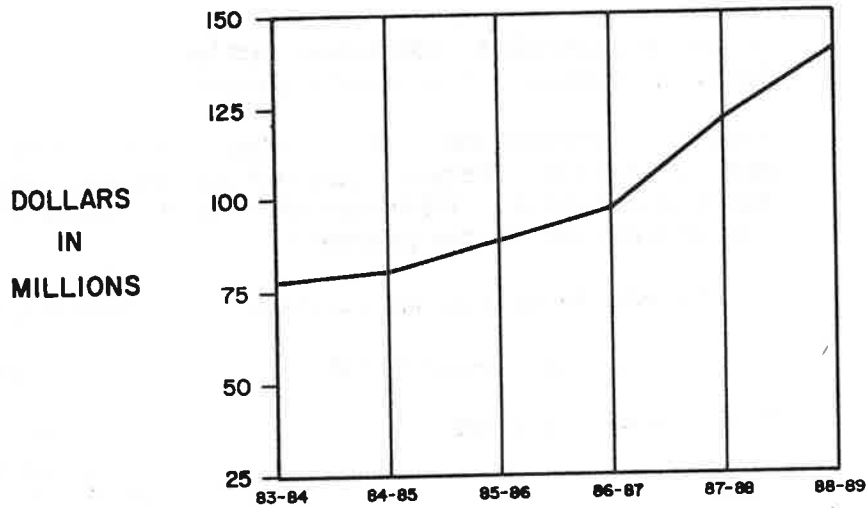
COMPARISON OF STATEWIDE TAXABLE SALES
BY BUSINESS TYPE

| | FISCAL YEAR 1987-88 | FISCAL YEAR 1988-89 | PERCENT OF CHANGE |
|--|--------------------------|--------------------------|-------------------------|
| 01 Apparel Stores | \$ 286,096,595 | \$ 362,154,199 | 26.58 |
| 02 General Merchandise Stores | 889,248,591 | 954,459,057 | 7.33 |
| 03 Specialty Stores | 906,679,874 | 1,040,090,380 | 14.71 |
| 04 Food Stores | 609,529,712 | 684,395,594 | 12.28 |
| 05 Eating and Drinking Places | 2,029,950,413 | 2,232,809,088 | 9.99 |
| 06 Candy and Tobacco Stores | 5,366,960 | 5,639,723 | 5.08 |
| 07 Drugstores | 113,073,026 | 118,579,853 | 4.87 |
| 08 Household and Home Furnish Stores | 274,834,371 | 299,338,733 | 8.92 |
| 09 Radio, Television and Household Appliance Stores | 138,838,719 | 180,073,264 | 29.70 |
| 10 Secondhand Stores | 16,894,122 | 21,150,986 | 25.20 |
| 11 Printers, Publishers and Paper Products | 98,865,027 | 107,370,496 | 8.60 |
| 12 Farm Implement Stores | 36,220,111 | 45,756,396 | 26.33 |
| 13 Garden and Farm Supply Stores | 36,948,339 | 45,881,663 | 24.18 |
| 14 Vending Machine Operators | 25,822,581 | 27,586,434 | 6.83 |
| 15 Fuel and Ice Dealers | 6,490,402 | 8,857,533 | 36.47 |
| 16 Mining and Assay Offices | 114,607,660 | 183,789,433 | 60.36 |
| 17 Building Materials, Yards and Stores | 553,184,756 | 690,083,978 | 24.75 |
| 18 Hardware Stores | 76,855,166 | 97,374,151 | 26.70 |
| 19 New and Used Auto Dealers | 1,189,871,608 | 1,348,217,862 | 13.31 |
| 20 Trailer, Aircraft, Motorcycle, and Boat Dealers | 95,465,599 | 97,096,490 | 1.71 |
| 21 Service Stations and Auto Supply Stores | 240,360,818 | 274,703,432 | 14.29 |
| 22 Itinerant Vendors | 17,768,027 | 16,599,002 | -6.58 |
| 23 Garages | 90,528,452 | 110,586,848 | 22.16 |
| 24 Photographers | 20,354,511 | 25,029,693 | 22.97 |
| 25 Repair and Other Personal Services | 274,687,816 | 321,350,343 | 16.99 |
| 26 Mobile Home Dealers | 64,861,580 | 64,350,610 | -.79 |
| 27 Construction and Specialty Trade Contractors | 305,223,524 | 372,345,687 | 21.99 |
| 28 Leasing Companies | 319,369,811 | 358,331,458 | 12.20 |
| 29 Health and Medical Equipment | 84,780,927 | 102,860,972 | 21.33 |
| 30 Manufacturers and Wholesalers | 843,860,831 | 963,370,154 | 14.16 |
| 31 Producers and Distributors | 453,741,561 | 503,388,012 | 10.94 |
| 32 All Other Outlets | 585,634,012 | 670,969,318 | 14.57 |
| GRAND TOTAL | <u>\$ 10,806,015,502</u> | <u>\$ 12,334,590,842</u> | 14.15 |

The above comparisons for Fiscal Year 1987-88 and Fiscal Year 1988-89 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. The information during Fiscal Year 1988-89 is based on sales tax returns submitted for the June 1988 through May 1989 period.

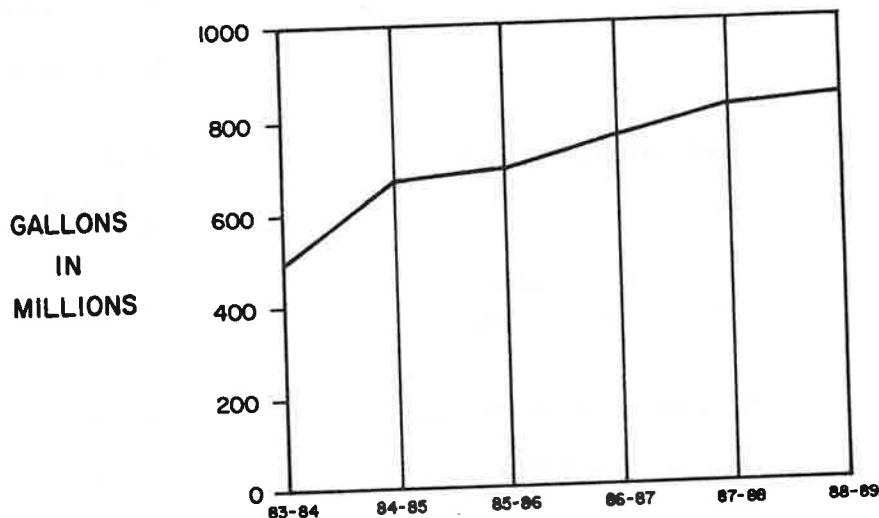
GASOLINE TAX REVENUES

REVENUES



| <u>YEAR</u> | <u>STATE AND LOCAL GAS TAXES</u> | <u>PETROLEUM INSPECTION TAX</u> | <u>JET FUEL TAX</u> | <u>TOTAL COLLECTIONS</u> |
|-------------|----------------------------------|---------------------------------|---------------------|--------------------------|
| 1983-84 | \$ 75,387,299 | \$ 299,567 | \$ 1,537,867 | \$ 77,224,733 |
| 1984-85 | 78,593,419 | 324,485 | 1,686,316 | 80,604,220 |
| 1985-86 | 86,581,417 | 321,092 | 1,764,161 | 88,666,670 |
| 1986-87 | 94,271,929 | 349,075 | 2,008,994 | 96,629,998 |
| 1987-88 | 117,526,619 | 373,161 | 2,224,474 | 120,124,254 |
| 1988-89 | 137,120,499 | 370,768 | 2,024,686 | 139,515,953 |

VOLUME



| <u>YEAR</u> | <u>GALLONS</u> | <u>YEAR</u> | <u>GALLONS</u> |
|-------------|----------------|-------------|----------------|
| 1983-84 | 495,910,711 | 1986-87 | *758,182,399 |
| 1984-85 | *679,616,874 | 1987-88 | *812,596,915 |
| 1985-86 | *695,911,638 | 1988-89 | *824,028,965 |

* Includes Jet Fuel

Gasoline Tax Revenues (Continued)

LEGAL CITATIONS

Chapter 365 Nevada Revised Statutes.
Chapter 373 Nevada Revised Statutes.

RATE

18 cents statewide, additional option 1, 2, 3, or 4 cent county levy, additional 1 cent county option.

DISTRIBUTION

Nevada's constitution provides that proceeds from the gasoline tax must be used for purposes related to highway construction, maintenance and repair. Administrative costs pertaining to collection can be paid out of the proceeds.

12.65 cents State Tax and Licenses State Highway Fund.

12.65 cents State Gasohol Tax State Highway Fund.

5.35 cents County Tax Counties - for construction, maintenance and repair of county and city streets.

1, 2, 3, or 4 cents Optional County Tax Counties - for regional highway and street construction.

1 cent Optional County Tax Counties - to repair or restore existing paved roads not maintained by the Federal Government or State.

NOTE:

This optional 1 cent county tax is not to be included with the 1-2-3-4 cent county option.

18 cents Aviation Tax Civil Air Patrol Fund and Counties - for airport construction and maintenance.

1, 2, 3, or 4 cents Optional Aviation Tax Counties - for airport construction and maintenance.

Petroleum Inspection Tax State General Fund.

1 cent Jet Fuel Tax State General Fund.

Other State Parks System, Department of Wildlife, Administrative Costs and Refunds.

Gasoline Tax Revenues (Continued)

HISTORY

| | |
|--------------------------------|--|
| ORIGINALLY ENACTED | 1923 Session of State Legislature |
| RATE (STATEWIDE, MANDATORY) | 1923 - 1935, 2 cents; 1935 - 1947, 4 cents; 1947 - 1955, 5 1/2 cents; 1955 - June, 1981, 6 cents; July, 1981, 10 1/2 cents; July, 1982, 12 cents; July 1985 - June 30, 1989, 13 cents; July 1, 1988 - June 30, 1989, 16 cents. |
| AMENDMENTS | <p>1923 \$60,000 to State Highway Department, and after administrative costs, the balance to be distributed among the counties based on number of State licensed motor vehicles in each county.</p> <p>1935 The 1923 act was repealed. The new 4 cent tax was dedicated to the support of the State Highway Department, part of the revenue to be used for payment of county road bond redemption and interest.</p> <p>1947 The Legislature adopted an additional 1 1/2 cent tax for local road construction, maintenance and repair.</p> <p>1955 The Legislature increased the <u>State rate</u> to 4 1/2 cents per gallon. The local government share remained at 1 1/2 cents per gallon of the overall 6 cent rate. One cent of the 1 1/2 cent local rate is optional. The other 1/2 cent is distributed by State prescribed formula:</p> <ol style="list-style-type: none">(1) One-fourth is proportional by ratio of county area to total state area;(2) One-fourth is proportional by ratio of county population to total state population;(3) One-fourth is proportional by ratio of county mileage to total state road mileage and street mileage; and(4) One-fourth is proportional to miles traveled on roads and streets within the county to total miles traveled in the state. <p>1965 The Legislature authorized an additional optional 1 cent tax for Washoe and Clark Counties for regional street and highway plans.</p> <p>1966 The special session of the Legislature extended the above option to all counties with regional street and highway plans.</p> <p>1969 The Legislature authorized an increase in optional county tax from 1 cent to 2 cents effective July 1, 1969.</p> |

Gasoline Tax Revenues (Continued)

- 1979 The Legislature authorized an additional optional county tax to 2 cents if approved by voters of the county. The board of county commissioners may submit to voters at any election.
- 1981 Effective July 1, 1981, the Legislature increased the State rate to 8 cents per gallon on gasoline and 7 cents per gallon on gasohol which had been previously combined with gasoline tax. The county share was increased to 2 1/2 cents per gallon distributed as follows: 1 1/2 cents according to gallons to county; 1 cent distributed by State prescribed formula. The optional county tax was increased to 1, 2, 3, or 4 cents.
- 1982 Effective July 1, 1982 the State rate was increased to 9 cents per gallon on gasoline and 8 cents per gallon on gasohol. The county share was increased to 3 cents per gallon distributed as follows: 1.75 cents according to gallons to county; 1.25 cents distributed by State prescribed formula.
- 1983 The Legislature authorized an excise tax of up to and including 1 cent per gallon if approved by the voters of the county or city. The board of county commissioners or governing body of an incorporated city may submit to the voters at any election.
- 1985 Effective July 1, 1985, the State rate was increased to 10 cents per gallon on gasoline and 9 cents per gallon on gasohol.
- The up to and including 1 cent county option rate was established at a full 1 cent per gallon rate to be voted upon by the entire county and, if passed, enacted county-wide.
- 1987 Effective July 1, 1987, the State rate was increased to 11.72 cents per gallon on gasoline and gasohol. The county share was increased to 4.28 cents per gallon distributed as follows: 1.75 cents according to gallons to county; 2.53 cents distributed by State prescribed formula.
- Effective July 1, 1988, the State rate was increased to 12.65 cents per gallon on gasoline and gasohol. The State mandated county share was increased to 5.35 cents per gallon distributed as follows: 1.75 cents according to gallons to county; 3.60 cents distributed by State prescribed formula.

GASOLINE TAX DISTRIBUTION
FISCAL YEAR 1988-89

| | GALLONS | NET TAX |
|--|-------------|---------------|
| 12.65¢ Gasoline and Gasohol Tax - State Highway Fund | 613,958,543 | \$ 74,286,350 |
| 5.35¢ County - State Mandated | | 30,927,192 |
| 18¢ Aviation Fuel - County Portion | 4,575,358 | 309,389 |
| 1¢ Jet Fuel - General Fund | 205,495,064 | 2,024,686 |
| 1, 2, 3 or 4¢ County Option Gas Tax | | 23,412,444 |
| 1, 2, 3 or 4¢ County Option Aviation Tax | | 175,503 |
| 1¢ County Option Gas Tax | | 5,188,029 |
| 1¢ County Option Aviation tax | | 38,658 |
| Petroleum Inspection Tax - General Fund | | 370,768 |
| Dealers License - State Highway Fund | | 155 |
| Subtotal | 824,028,965 | \$136,733,174 |
| Other Distributions: | | |
| Civil Air Patrol | | 45,000 |
| State Parks System - Marina Development | | 750,000 |
| Department of Wildlife | | 777,828 |
| Department of Taxation - Administrative Costs | | 233,747 |
| Off-Highway Use Refunds: Aviation | | 440,529 |
| Farmer-Rancher | | 407,591 |
| General Users | | 128,084 |
| TOTAL COLLECTIONS | 824,028,965 | \$139,515,953 |

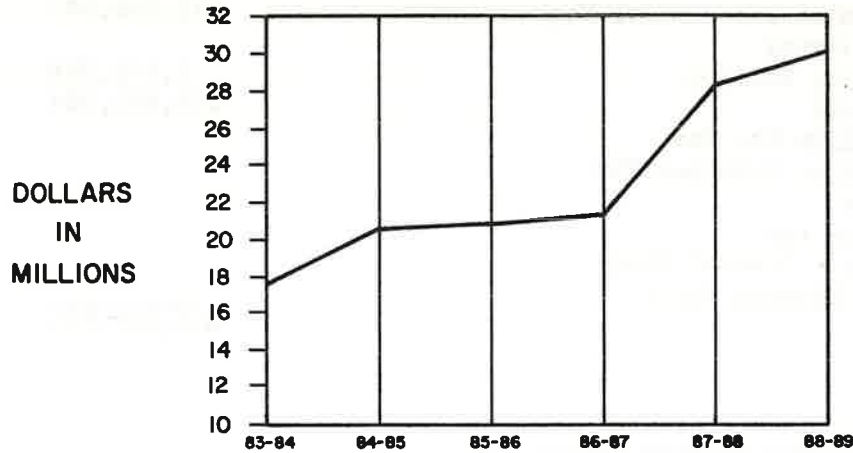
RECAP OF GASOLINE TAX DISTRIBUTIONS TO COUNTIES
FISCAL YEAR 1988-89

| COUNTY | 5.35¢ COUNTY GAS TAX | 1, 2, 3 OR 4¢ COUNTY OPTION | 1¢ COUNTY OPTION | *STATE AND OPTIONAL AVIATION TAXES | TOTAL COUNTY DISTRIBUTION |
|------------------------------|----------------------------|-----------------------------------|------------------------|---|------------------------------|
| Carson City | \$ 815,685 | \$ 1,096,944 | \$ 275,615 | \$ 22,640 | \$ 2,210,884 |
| Churchill | 675,688 | 249,184 | 95,174 | 303 | 1,020,349 |
| Clark | 13,357,067 | 13,094,927 | 3,284,960 | 336,462 | 30,073,416 |
| Douglas | 607,972 | 522,889 | 131,332 | 13,752 | 1,275,945 |
| Elko | 1,978,149 | 892,474 | -0- | 19,914 | 2,890,537 |
| Esmeralda | 266,068 | 38,276 | 9,618 | -0- | 313,962 |
| Eureka | 401,445 | 50,913 | -0- | -0- | 452,358 |
| Humboldt | 1,137,279 | 570,372 | -0- | 14,629 | 1,722,280 |
| Lander | 657,816 | 227,194 | -0- | 5,986 | 890,996 |
| Lincoln | 821,360 | 107,255 | -0- | -0- | 928,615 |
| Lyon | 619,469 | 394,126 | -0- | 12,191 | 1,025,786 |
| Mineral | 306,972 | 85,209 | -0- | -0- | 392,181 |
| Nye | 1,652,837 | 544,507 | -0- | 10,404 | 2,207,748 |
| Pershing | 669,248 | 174,336 | 43,553 | 815 | 887,952 |
| Storey | 54,315 | 9,977 | 2,624 | -0- | 66,916 |
| Washoe | 5,789,607 | 5,026,899 | 1,262,745 | 79,482 | 12,158,733 |
| White Pine | 1,116,215 | 326,961 | 82,408 | 6,973 | 1,532,557 |
| TOTAL COUNTY DISTRIBUTION | \$ 30,927,192 | \$ 23,412,443 | \$ 5,188,029 | \$ 523,551 | \$ 60,051,215 |

*Includes 18 cents Aviation Fuel, \$309,390; 1, 2, 3 or 4 cent County Option Aviation, \$175,503; and 1 cent County Option Aviation, \$38,658.

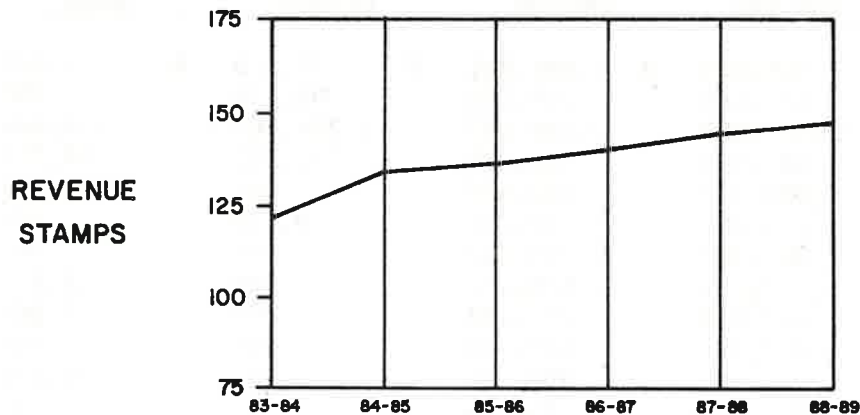
CIGARETTE AND OTHER TOBACCO PRODUCTS
TAX REVENUES

REVENUES



| <u>YEAR</u> | <u>TAX</u> | <u>OTHER TOBACCO PRODUCTS</u> | <u>LICENSES</u> | <u>TOTAL COLLECTIONS</u> |
|-------------|---------------|-------------------------------|-----------------|--------------------------|
| 1983-84 | \$ 16,904,294 | \$ 833,584 | \$ 3,203 | \$ 17,741,081 |
| 1984-85 | 19,347,639 | 1,126,893 | 3,563 | 20,478,095 |
| 1985-86 | 19,493,788 | 1,188,412 | 3,795 | 20,685,995 |
| 1986-87 | 20,096,640 | 1,117,656 | 3,683 | 21,217,979 |
| 1987-88 | 26,900,323 | 1,259,454 | 3,638 | 28,163,415 |
| 1988-89 | 28,405,373 | 1,632,113 | 3,125 | 30,040,611 |

VOLUME



| <u>YEAR</u> | <u>REVENUE STAMPS</u> | <u>YEAR</u> | <u>REVENUE STAMPS</u> |
|-------------|-----------------------|-------------|-----------------------|
| 1983-84 | 123,589,200 | 1986-87 | 139,144,200 |
| 1984-85 | 134,045,000 | 1987-88 | 144,172,200 |
| 1985-86 | 134,756,161 | 1988-89 | 147,444,200 |

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

Cigarette and Other Tobacco Products Tax Revenue (Continued)

LEGAL CITATION Chapter 370 Nevada Revised Statutes.

RATE Cigarettes - 10 mills per cigarette, but not less than 20 cents per package.

CURRENT DISTRIBUTION OF REVENUE

5 mills per cigarette, but not less than 10 cents per package for distribution to local governments (less administrative fee determined by legislative appropriation); if no cities within county, 100 percent to county; if one city within county, prorated between county and city on basis of population; if two or more cities within county, prorated between cities only on basis of population.

5 mills per cigarette, but not less than 10 cents per package 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, 10 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.

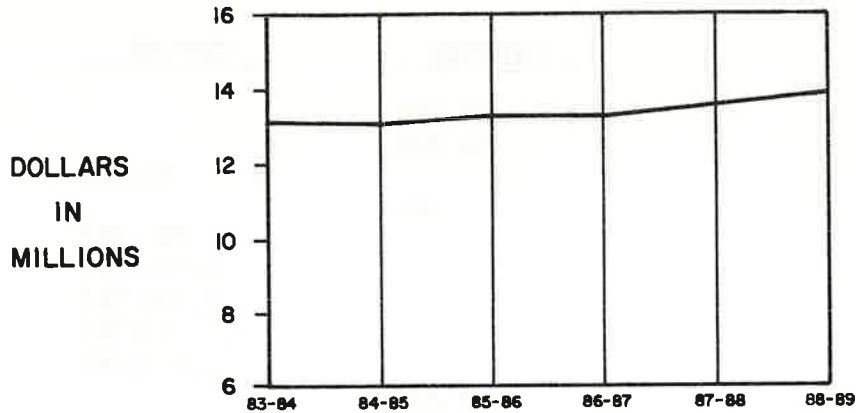
Cigarette and Other Tobacco Products Tax Revenue (Continued)

- 1969 July 1 - administrative costs reimbursed in amount determined by legislative appropriation each biennium.
- 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 on packages sold. In 1980 the Department of Taxation furnished 13,091,470 tribal stamps. For the Fiscal Years 1981 through 1989, the Department furnished 26,735,230, 28,126,270, 30,858,130, 29,629,210, 25,047,810, 25,141,540, 24,315,830, 22,734,860 and 27,257,810 tribal stamps, respectively.
- 1983 Effective July 1, 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 Effective July 1, 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 Effective July 1, 1987, the 1987 session of the State Legislature enacted a tax base change; to 10 mills per cigarette but not less than 20 cents per package.

DISTRIBUTION OF CIGARETTE TAX REVENUES
FISCAL YEAR 1988-89

| | <u>COUNTIES</u> | <u>CITIES</u> | <u>TOTAL CITIES- COUNTIES</u> |
|----------------------------|----------------------------|-----------------------------|---------------------------------------|
| CARSON CITY | \$ 478,502 | | \$ 478,502 |
| CHURCHILL COUNTY | 158,086 | | |
| Fallon | | \$ 70,751 | 228,837 |
| CLARK COUNTY | -0- | | |
| Boulder City | | 291,367 | |
| Henderson | | 1,331,732 | |
| Las Vegas | | 5,348,967 | |
| Mesquite | | 42,065 | |
| North Las Vegas | | 1,252,445 | 8,266,576 |
| DOUGLAS COUNTY | 329,420 | | 329,420 |
| ELKO COUNTY | -0- | | |
| Carlin | | 34,475 | |
| Elko | | 267,305 | |
| Wells | | 26,060 | 327,840 |
| ESMERALDA COUNTY | 18,048 | | 18,048 |
| EUREKA | 25,473 | | 25,473 |
| HUMBOLDT COUNTY | 81,112 | | |
| Winnemucca | | 78,474 | 159,586 |
| LANDER COUNTY | 60,125 | | 60,125 |
| LINCOLN | 39,505 | | |
| Caliente | | 15,908 | 55,413 |
| LYON COUNTY | 223,823 | | |
| Yerington | | 34,862 | 258,685 |
| MINERAL COUNTY | 84,516 | | 84,516 |
| NYE COUNTY | 190,889 | | |
| Gabbs | | 12,103 | 202,992 |
| PERSHING COUNTY | 28,156 | | |
| Lovelock | | 28,927 | 57,083 |
| STOREY COUNTY | 27,913 | | 27,913 |
| WASHOE COUNTY | -0- | | |
| Reno | | 2,123,252 | |
| Sparks | | 965,541 | 3,088,793 |
| WHITE PINE | 38,758 | | |
| Ely | | 64,995 | 103,753 |
| TOTALS | <u>\$ 1,784,326</u> | <u>\$ 11,989,229</u> | <u>\$ 13,773,555</u> |
| Administrative Fee | | | 270,607 |
| Refunds | | | 323,299 |
| State Share - General Fund | | | 14,041,037 |
| Other Tobacco Products Tax | | | <u>1,632,113</u> |
| GRAND TOTAL | | | <u>\$ 30,040,611</u> |

LIQUOR TAX REVENUES
REVENUES



| <u>YEAR</u> | <u>TAX</u> | <u>LICENSES</u> | <u>TOTAL COLLECTIONS</u> |
|-------------|---------------|-----------------|--------------------------|
| 1983-84 | \$ 13,159,986 | \$ 26,938 | \$ 13,186,924 |
| 1984-85 | 13,081,516 | 22,663 | 13,104,179 |
| 1985-86 | 13,259,085 | 22,063 | 13,281,148 |
| 1986-87 | 13,266,000 | 22,013 | 13,288,013 |
| 1987-88 | 13,629,509 | 21,525 | 13,651,034 |
| 1988-89 | 13,860,137 | 21,387 | 13,881,524 |

LEGAL CITATION Chapter 369 Nevada Revised Statutes.

RATES Over 22 percent by volume \$2.05 per gallon
 14 percent to 22 percent by volume .75 per gallon
 Under 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

CURRENT DISTRIBUTION OF REVENUE 50 cents per gallon of collections on over 22 percent alcohol allocated accordingly; if no cities within county, 100 percent to county; if one city within county, prorated between county and city on basis of population; if two or more cities within county, prorated between cities only on basis of population ratio. Also, effective July 1, 1981, transfer the portion of tax on liquor containing over 22 percent alcohol which exceeds \$1.90 per wine gallon to the Department of Human Resources Gift Fund for the Account of Alcohol and Drug Abuse. All remaining revenues to the State General Fund.

Liquor Tax Revenues (Continued)

HISTORY

| | |
|--------------------|---|
| ORIGINALLY ENACTED | 1935 as a Stamp Tax. |
| RATES | |
| 1935-1945 | 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. |
| 1945-1947 | 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. |
| 1947-1961 | 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. |
| 1961-06/30/69 | 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. |
| 07/01/69 | 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, \$1.90 per gallon. |
| 07/01/81 | Over 22 percent alcohol increased to \$2.05 per gallon. |
| 07/01/83 | 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

| | |
|----------------------|--|
| 05/01/35 to 06/30/37 | 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. |
| 07/01/37 to 06/30 39 | 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. |
| 07/01/39 to 06/30/43 | 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. |
| 07/01/43 to 06/30/49 | 5 percent maximum for administration; balance to General Fund. |
| 07/01/49 to 06/30/69 | All revenue to General Fund, administration costs appropriated. |

Liquor Tax Revenues (Continued)

07/01/69 All revenues to General Fund except 5/19 of that collected all 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.

07/01/81 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.

07/01/83 Although rates increased, the distribution of revenue remained the same.

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.

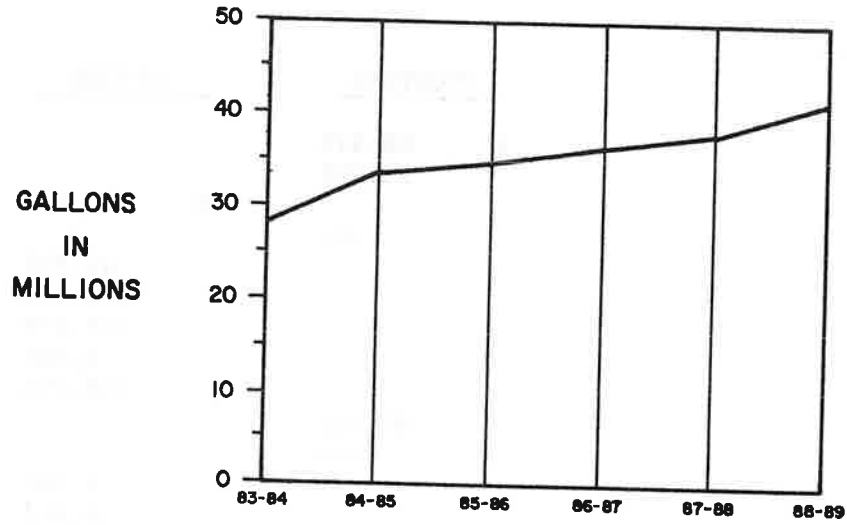
1983 raised rates for beer to 9 cents per gallon; liquor up to 14 percent, 40 cents per gallon; over 14 percent to 22 percent, 75 cents per gallon. Over 22 percent remained at \$2.05 per gallon.

DISTRIBUTION OF LIQUOR TAX REVENUES
FISCAL YEAR 1988-89

| | COUNTIES | CITIES | TOTAL CITIES- COUNTIES |
|--|------------|--------------|------------------------------|
| CARSON CITY | \$ 68,875 | | \$ 68,875 |
| CHURCHILL COUNTY | 22,756 | | |
| Fallon | | \$ 10,172 | 32,928 |
| CLARK COUNTY | -0- | | |
| Boulder City | | 41,931 | |
| Henderson | | 191,760 | |
| Las Vegas | | 769,679 | |
| Mesquite | | 6,061 | |
| North Las Vegas | | 180,254 | 1,189,685 |
| DOUGLAS COUNTY | 47,411 | | 47,411 |
| ELKO COUNTY | -0- | | |
| Carlin | | 4,961 | |
| Elko | | 38,461 | |
| Wells | | 3,750 | 47,172 |
| ESMERALDA COUNTY | 2,597 | | 2,597 |
| EUREKA COUNTY | 3,666 | | 3,666 |
| HUMBOLDT COUNTY | 11,669 | | |
| Winnemucca | | 11,295 | 22,964 |
| LANDER COUNTY | 8,651 | | 8,651 |
| LINCOLN COUNTY | 5,687 | | |
| Caliente | | 2,290 | 7,977 |
| LYON COUNTY | 32,207 | | |
| Yerington | | 5,018 | 37,225 |
| MINERAL COUNTY | 12,165 | | 12,165 |
| NYE COUNTY | 27,469 | | |
| Gabbs | | 1,745 | 29,214 |
| PERSHING COUNTY | 4,052 | | |
| Lovelock | | 4,163 | 8,215 |
| STOREY COUNTY | 4,017 | | 4,017 |
| WASHOE COUNTY | -0- | | |
| Reno | | 305,584 | |
| Sparks | | 138,995 | 444,579 |
| WHITE PINE COUNTY | 5,579 | | |
| Ely | | 9,355 | 14,934 |
| | | | |
| TOTALS | \$ 256,801 | \$ 1,725,474 | \$ 1,982,275 |
| | | | |
| To Account for Alcohol and Drug Abuse | | | 594,860 |
| | | | |
| State General Fund | | | 11,304,389 |
| | | | |
| GRAND TOTAL | | | \$ 13,881,524 |

ALCOHOLIC BEVERAGE GROWTH

BEER



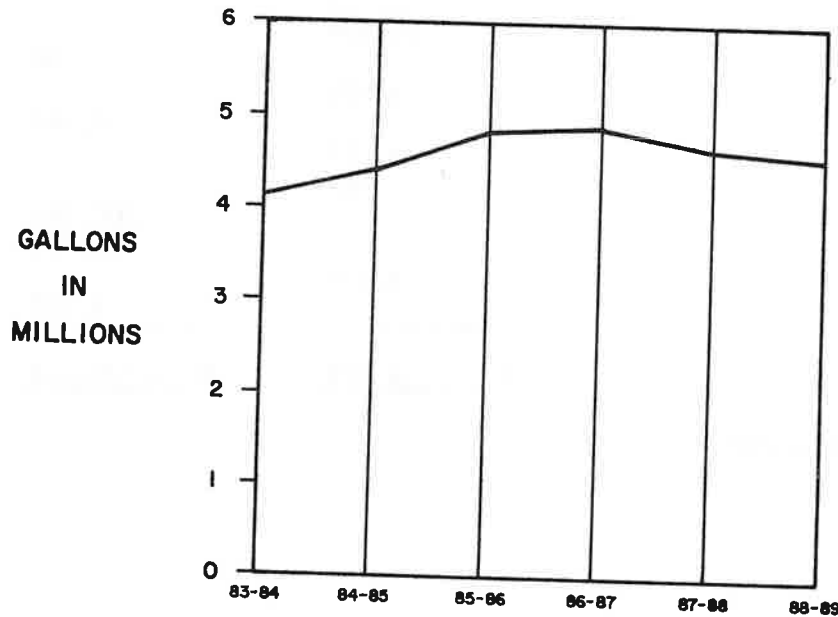
YEAR
1983-84
1984-85
1985-86

GALLONS
28,739,676
33,420,912
33,792,948

YEAR
1986-87
1987-88
1988-89

GALLONS
36,275,316
37,684,143
41,555,004

ALCOHOLIC BEVERAGES UNDER 14 PERCENT BY VOLUME



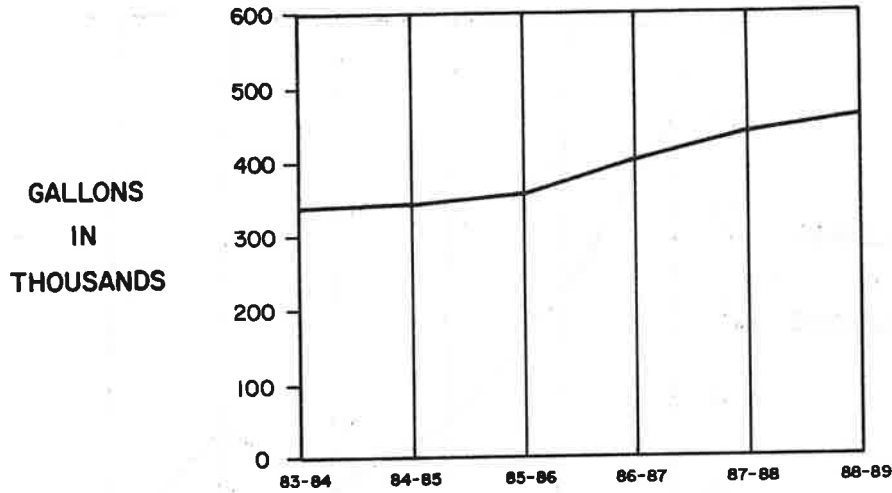
YEAR
1983-84
1984-85
1985-86

GALLONS
4,129,824
4,414,620
4,826,040

YEAR
1986-87
1987-88
1988-89

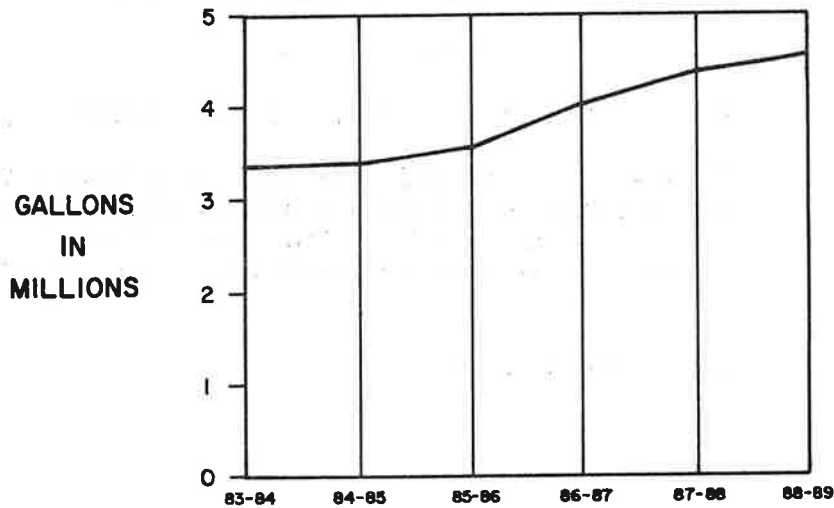
GALLONS
4,865,626
4,666,750
4,573,839

ALCOHOLIC BEVERAGES
14 PERCENT TO 22 PERCENT BY VOLUME



| <u>YEAR</u> | <u>GALLONS</u> | <u>YEAR</u> | <u>GALLONS</u> |
|-------------|----------------|-------------|----------------|
| 1983-84 | 334,824 | 1986-87 | 400,632 |
| 1984-85 | 339,768 | 1987-88 | 435,752 |
| 1985-86 | 353,748 | 1988-89 | 453,388 |

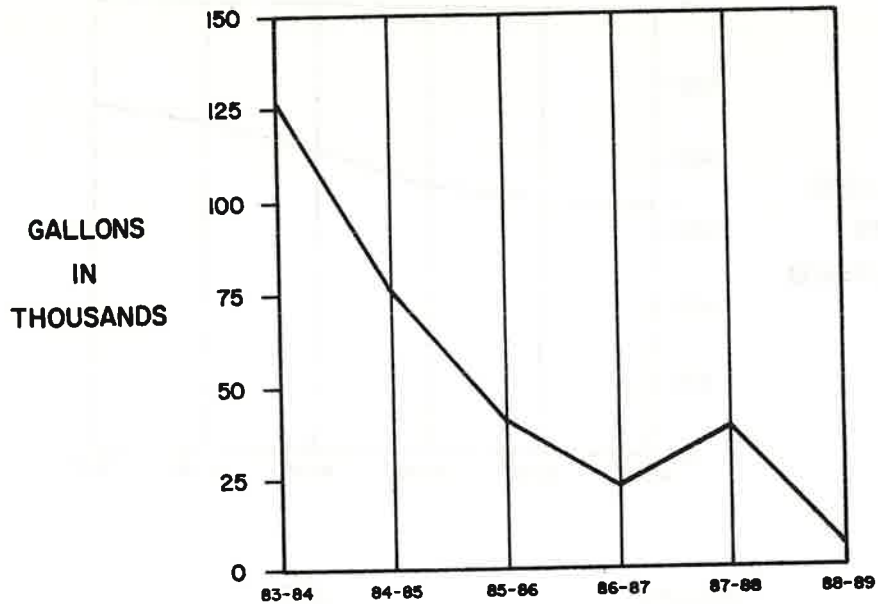
ALCOHOLIC BEVERAGES
OVER 22 PERCENT BY VOLUME



| <u>YEAR</u> | <u>GALLONS</u> | <u>YEAR</u> | <u>GALLONS</u> |
|-------------|----------------|-------------|----------------|
| 1983-84 | 4,282,656 | 1986-87 | 3,979,820 |
| 1984-85 | 4,125,072 | 1987-88 | 4,092,953 |
| 1985-86 | 4,124,928 | 1988-89 | 4,085,999 |

SPECIAL DRUG MANUFACTURERS TAX

REVENUES



| <u>YEAR</u> | <u>TOTAL COLLECTIONS</u> | <u>YEAR</u> | <u>TOTAL COLLECTIONS</u> |
|-------------|--------------------------|-------------|--------------------------|
| 1983-84 | \$ 126,138 | 1986-87 | \$ 23,719 |
| 1984-85 | 75,961 | 1987-88 | 37,681 |
| 1985-86 | 39,334 | 1988-89 | 5,925 |

LEGAL CITATION Chapter 585.497 Nevada Revised Statutes.

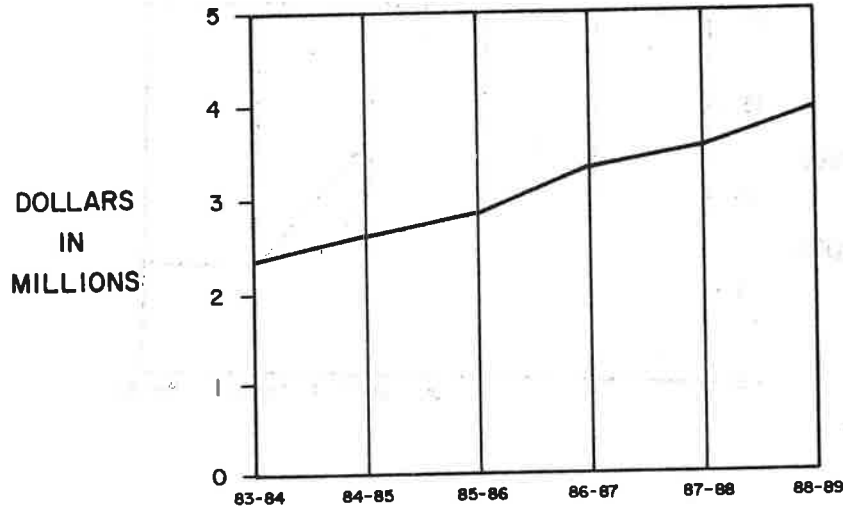
HISTORY

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.

L O D G I N G T A X
R E V E N U E S



| <u>YEAR</u> | <u>TOTAL COLLECTIONS</u> | <u>YEAR</u> | <u>TOTAL COLLECTIONS</u> |
|-------------|--------------------------|-------------|--------------------------|
| 1983-84 | \$ 2,382,145 | 1986-87 | \$ 3,226,721 |
| 1984-85 | 2,625,421 | 1987-88 | 3,564,898 |
| 1985-86 | 2,830,678 | 1988-89 | 3,894,818 |

LEGAL CITATION Chapter 244.3354 Nevada Revised Statutes.

HISTORY

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

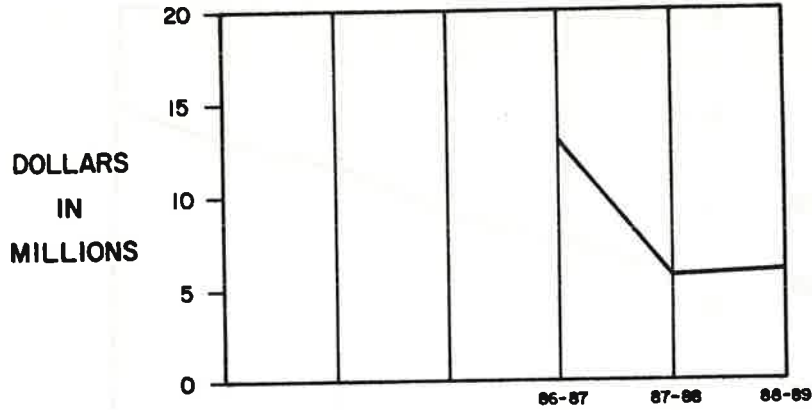
RATE Three-eighths of 1 percent of the gross receipts from the rental of transient lodging paid to the Department of Taxation by the county fair and recreation boards or by the board of county commissioners in each county imposing a room tax.

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 1 percent of the gross receipts. The State receives 3/8 of 1 percent for the promotion of tourism and the county retains 5/8 of 1 percent for local promotion of tourism.

E S T A T E T A X

R E V E N U E S



| <u>YEAR</u> | <u>TOTAL COLLECTIONS</u> |
|-------------|--------------------------|
| 1986-87 | \$ 12,985,974 |
| 1987-88 | 5,642,149 |
| 1988-89 | 5,926,592 |

LEGAL CITATION Chapter 375A Nevada Revised Statutes.

HISTORY

ORIGINALLY ENACTED 1988 session of State Legislature, effective March 13, 1988.

IMPOSITION A tax imposed on the transfer of the taxable estate of a decedent who is a resident of Nevada 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 for the 1987-89 biennium is as follows:

1. Transfer of an amount to the Department to reimburse the cost to administer the tax.
2. Five (5) percent of the tax receipts held for reserve, to refund any overpayments of the tax.

Estate Tax (Continued)

3. Fifty (50) percent of the remaining proceeds of the tax to the University System Endowment Fund.
4. Fifty (50) percent to the Department of Education:
 - A. The first \$5 million to the Fund for School Improvements for school improvements and University of Nevada scholarships.
 - B. Amounts thereafter to the Trust Fund for the Education of Pupils.

DISTRIBUTION OF ESTATE TAX REVENUES
FISCAL YEAR 1988-89

| | |
|---|-------------------------|
| Department of Taxation Administrative Costs | \$ 28,928 |
| Reserve for refunds | 292,288 |
| Department of Education: | |
| Trust Fund for the Education of Pupils | 2,802,688 |
| University of Nevada System Endowment Fund | <u>2,802,688</u> |
| TOTAL | <u>\$ 5,926,592</u> |

ESTATE TAX RESERVE FOR REFUNDS

| | |
|--|-----------------------|
| Beginning balance brought forward July 1, 1988 | \$ 749,925 |
| Estate tax receipts - Reserve for refunds Fiscal Year 1989 | 292,288 |
| Balance available | <u>\$ 1,042,213</u> |
| Less: Refunds issued Fiscal Year 1989 | <u>-305,357</u> |
| Ending Balance at June 30, 1989 | <u>\$ 736,856</u> |

TAX ON CONTROLLED SUBSTANCES

| YEAR | TOTAL COLLECTIONS |
|---------|----------------------|
| 1988-89 | \$ 7,062 |

LEGAL CITATION Chapter 372A Nevada Revised Statutes.

HISTORY

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

RATE Dealer in 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, \$2000. 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. Fifty (50) percent of the remaining proceeds of the tax for the enforcement of NRS 453. Fifty (50) 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.

DISTRIBUTION OF TAX ON CONTROLLED SUBSTANCES
FISCAL YEAR 1988-89

| | |
|---|---------------------|
| Department of Taxation Administrative Costs | \$ 71 |
| Enforcement of NRS 453 | 2,258 |
| State General Fund | 1,748 |
| Washoe County District Attorney | <u>2,985</u> |
| TOTAL | <u>\$ 7,062</u> |

D I V I S I O N O F A S S E S S M E N T S T A N D A R D S

The Nevada Tax Commission is responsible for prescribing rules and regulations governing property assessment and for the general administration of property tax. The Division of Assessment Standards is its implementing arm.

Specific duties include:

1. Establishing for assessment purposes the valuation of: (a) agricultural land; (b) mobile homes; (c) mining properties; (d) net proceeds of mines; (e) any property of interstate or intercounty nature, and specifically railroads, telegraph, telephone, electric, water and air transport companies.
2. Determining the average ratio of the assessed value of property to the taxable value of property in each county of the State in alternate years. State law requires that all property be assessed at 35 percent of taxable value. In addition to reporting on the assessment level and uniformity within each county, the Division of Assessment Standards reviews assessment procedures and methods used within counties to ensure that proper methods and procedures are developed and maintained.
3. Verifying the land factors submitted by each of the 17 counties to insure compliance with NRS 361.260(5).
4. Assisting county assessors in appraising property as a result of requests from assessors. Additionally, if the Nevada Tax Commission finds property in a county to be assessed at more or less than 35 percent of taxable value, it may call upon the Division of Assessment Standards to implement a reappraisal program.
5. Providing a program of in-service training, for appraisers who appraise for tax purposes, in conjunction with recommendations of the Appraiser Certification Board established in accordance with NRS 361.221.
6. Preparing forms, regulations and guidelines pertaining to the assessment of property for approval and adoption by the Nevada Tax Commission.

The Division of Assessment Standards is responsible for coordinating meetings of the State Board of Equalization. Upon request of the State Board of Equalization, further support is provided through the gathering of information or the conducting of appraisals.

CERTIFICATION OF APPRAISERS

There is established by statute an Appraiser Certification Board consisting of six members, three of whom are chosen by a majority vote of the county assessors holding a valid appraiser's certificate and three of whom are appointed by the Nevada Tax Commission. This Board advises the Department of Taxation in any matter pertaining to certification and continuing education of appraisers.

Any person performing the duties of an appraiser for property tax purposes as an employee or independent contractor for the State or any of its political subdivisions must hold a valid appraiser's certificate issued by the Department of Taxation.

To be certified, an appraiser must pass a comprehensive examination administered by the Department of Taxation, testing an appraiser's knowledge of Property Tax Statutes and general and specific appraisal theory. An appraiser is certified in the categories of Real or Personal Property.

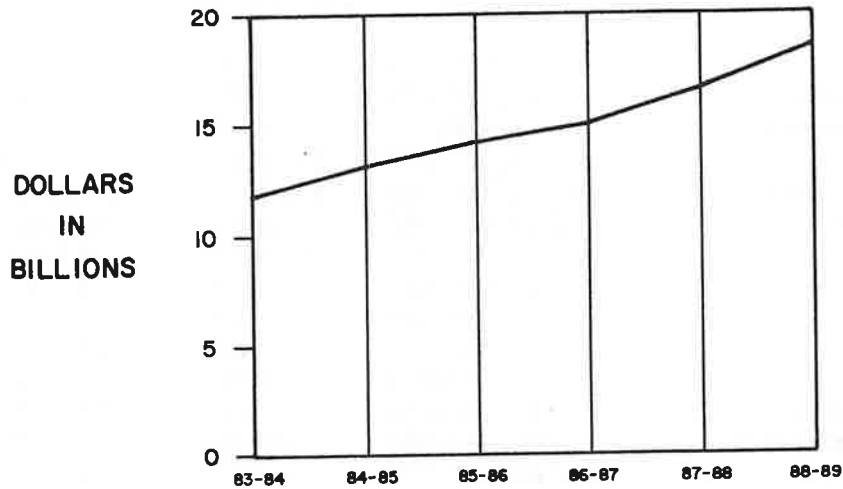
A newly employed appraiser is issued a temporary certificate which expires two years after the date of issue. During this two year period an appraiser is expected to pass the certification examination.

Continuing education is required to maintain an appraiser's certificate. Each year an appraiser must complete at least 36 contact hours of training conducted or approved by the Department of Taxation

NUMBER OF CERTIFIED APPRAISERS AUGUST, 1989

| <u>JURISDICTIONS</u> | <u>REAL PROPERTY</u> | <u>PERSONAL PROPERTY</u> | <u>TEMPORARY CERTIFICATES</u> |
|-------------------------|--------------------------|------------------------------|-----------------------------------|
| Department of Taxation | 18 | 1 | 1 |
| Carson City | 4 | | |
| Churchill | 4 | | |
| Clark County | 22 | 12 | 3 |
| Douglas County | 4 | 3 | 2 |
| Elko County | 2 | | 2 |
| Esmeralda County | 2 | | |
| Eureka County | 1 | | 1 |
| Humboldt County | 2 | | |
| Lander County | 2 | | |
| Lincoln County | 1 | | |
| Lyon County | 6 | 1 | |
| Mineral County | 1 | | 1 |
| Nye County | 3 | | 2 |
| Pershing County | 1 | | |
| Storey County | 1 | | 1 |
| Washoe County | 26 | 3 | 1 |
| White Pine County | 1 | | 1 |
| Independent Contractors | <u>6</u> | <u>1</u> | <u> </u> |
| TOTAL | <u>107</u> | <u>21</u> | <u>15</u> |

TOTAL NET ASSESSED VALUATION STATEWIDE



| <u>FISCAL YEAR</u> | <u>VALUATION</u> | <u>FISCAL YEAR</u> | <u>VALUATION</u> |
|--------------------|-------------------|--------------------|-------------------|
| 1983-84 | \$ 11,517,453,981 | 1986-87 | \$ 14,693,750,789 |
| 1984-85 | 12,703,198,401 | 1987-88* | 16,545,096,446 |
| 1985-86 | 13,870,623,424 | 1988-89 | 17,812,458,467 |

RATIO STUDY

NRS 361.333, Paragraph 2, states:

"The ratio study shall be conducted on nine counties in one year and eight counties in the next year with the same combination of counties being tested in alternate 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.

*From 1987-88 forward are actual figures; prior figures for unsecured roll were estimates due to prior reporting procedures.

ASSESSED VALUATION BY CLASSES BEFORE EXEMPTIONS

| | 1987-88 VALUATION | PERCENT OF TOTAL VALUATION | 1988-89 VALUATION | PERCENT OF TOTAL VALUATION |
|--------------------------------|---------------------------------|----------------------------------|---------------------------------|----------------------------------|
| *Rural Lands | \$ 78,502,582 | .4110 | \$ 81,763,739 | .3979 |
| Rural Lands - Improvements | 60,939,450 | .3191 | 59,263,839 | .2884 |
| Farm Equipment and Machinery | 23,924,770 | .1253 | 24,142,006 | .1175 |
| Urban Property - Land | 6,345,382,927 | 33.2220 | 6,697,326,455 | 32.5904 |
| Urban Property - Improvements | 9,102,500,329 | 47.6573 | 9,751,731,256 | 47.4537 |
| Other Personal Property | 1,116,004,552 | 5.8430 | 926,444,152 | 4.5082 |
| Public Utilities | 1,196,743,857 | 6.2657 | 1,383,828,359 | 6.7340 |
| Airplanes | 37,420,891 | .1959 | 41,332,231 | .2011 |
| **Boats | 249,029 | .0013 | -0- | .0000 |
| Campers | 535,791 | .0028 | 193,527,710 | .9417 |
| Open Space | 207,730 | .0011 | 267,300 | .0013 |
| Mill and Mine Improvements | 137,786,126 | .7214 | 196,036,426 | .9539 |
| Mining Equipment and Machinery | 164,449,684 | .8610 | 182,275,691 | .8870 |
| Mobile Homes | 183,117,088 | .9587 | 207,919,498 | 1.0118 |
| Net Proceeds of Mines | 631,766,571 | 3.3077 | 778,252,531 | 3.7871 |
| Patented Mine Claims | 9,266,868 | .0485 | 12,753,121 | .0621 |
| Oil and Gas Leases | 11,120,556 | .0582 | 13,140,493 | .0639 |
| TOTAL | \$ <u>19,099,918,801</u> | <u>100.0000</u> | \$ <u>20,550,004,807</u> | <u>100.0000</u> |

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

The above figures do not reflect the decisions made by the boards of equalization for Fiscal Year 1988-89.

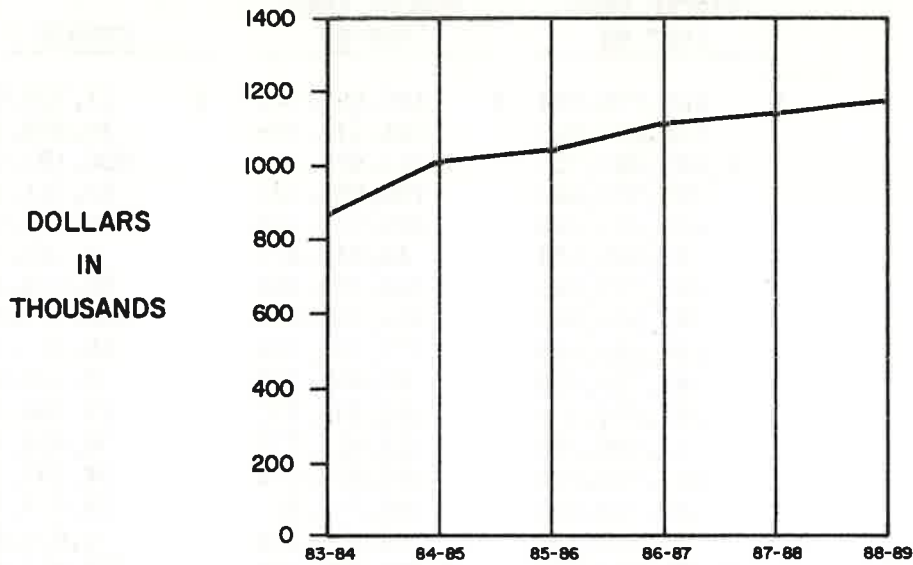
**Exempted by statute.

ASSESSED VALUATION BY COUNTIES AFTER EXEMPTIONS

| <u>COUNTY</u> | <u>FISCAL YEAR</u> 1987-88 | <u>FISCAL YEAR</u> 1988-89 | <u>CHANGE</u> | <u>PERCENT</u> <u>CHANGE</u> |
|---------------|---------------------------------|---------------------------------|--------------------------------|---------------------------------|
| Carson City | \$ 467,776,994 | \$ 495,097,549 | \$ 27,320,555 | 5.84 |
| Churchill | 184,294,017 | 224,172,209 | 39,878,192 | 21.64 |
| Clark | 8,685,283,725 | 9,311,475,319 | 626,191,594 | 7.21 |
| Douglas | 702,314,644 | 735,056,143 | 32,741,499 | 4.66 |
| Elko | 470,263,240 | 495,911,244 | 25,648,004 | 5.45 |
| Esmeralda | 41,465,154 | 44,848,477 | 3,383,323 | 8.16 |
| Eureka | 287,759,085 | 344,273,468 | 56,514,383 | 19.64 |
| Humboldt | 285,958,987 | 418,338,600 | 132,379,613 | 46.29 |
| Lander | 159,161,083 | 177,376,253 | 18,215,170 | 11.44 |
| Lincoln | 45,739,098 | 47,864,767 | 2,125,669 | 4.65 |
| Lyon | 241,604,370 | 261,398,751 | 19,794,381 | 8.19 |
| Mineral | 82,566,280 | 119,016,777 | 36,450,497 | 44.15 |
| Nye | 427,575,850 | 461,877,076 | 34,301,226 | 8.02 |
| Pershing | 125,729,066 | 144,742,407 | 19,013,341 | 15.12 |
| Storey | 45,502,339 | 50,574,294 | 5,071,955 | 11.15 |
| Washoe | 4,186,873,846 | 4,360,786,300 | 173,912,454 | 4.15 |
| White Pine | 105,228,668 | 119,648,833 | 14,420,165 | 13.70 |
| TOTALS | <u>\$ 16,545,096,446</u> | <u>\$ 17,812,458,467</u> | <u>\$ 1,267,362,021</u> | 7.66 |

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

INTERSTATE AND INTERCOUNTY VALUATIONS
(ASSESSED VALUE)



| ASSESSMENT YEAR | VALUATION | ASSESSMENT YEAR | VALUATION |
|--------------------|----------------|--------------------|------------------|
| 1983-84* | \$ 858,542,170 | 1986-87* | \$ 1,142,613,873 |
| 1984-85* | 1,007,022,429 | 1987-88* | 1,231,708,751 |
| 1985-86* | 1,070,449,815 | 1988-89** | 1,372,270,424 |

*Fiscal Year 1983-84 through Fiscal Year 1987-88 have been restated to reflect centrally assessed utility construction work in progress.

**Values certified by the Nevada Tax Commission in October 1987 established the basis for secured unitary and unsecured construction work in progress assessments for Fiscal Year 1988-89 and unsecured private car line assessments for Fiscal Year 1987-88. The values given for 1988-89 reflect changes made by the State Board of Equalization.

--- FISCAL YEAR 1988-89 ASSESSMENTS ---
 INTERSTATE AND INTERCOUNTY, UTILITIES
 AND RAILROADS AS CERTIFIED BY THE
 NEVADA TAX COMMISSION AND ADJUSTED
 BY THE STATE BOARD OF EQUALIZATION

I N T E R S T A T E A N D

| COUNTY | AIRLINES | ELECTRIC | GAS, WATER AND PIPELINE | PRIVATE CAR LINE COMPANIES |
|---------------|----------------------|-----------------------|----------------------------|----------------------------------|
| Carson City | \$ 144,587 | \$ 8,293,492 | \$ 2,541,922 | \$ -0- |
| Churchill | 4,303,663 | 18,959,781 | 5,953,624 | 55,029 |
| Clark | 38,627,140 | 363,412,973 | 36,526,922 | 219,002 |
| Douglas | 615,287 | 14,102,392 | 1,967,674 | -0- |
| Elko | 4,014,798 | 51,832,030 | 2,790,655 | 228,954 |
| Esmeralda | 1,439,160 | 9,531,824 | -0- | -0- |
| Eureka | 1,137,131 | 4,862,465 | 628,052 | 49,797 |
| Humboldt | 15,575 | 56,389,492 | 6,505,678 | 128,927 |
| Lander | 2,337,174 | 15,986,345 | 1,273,933 | 39,234 |
| Lincoln | 1,854,183 | 4,273,436 | -0- | 137,295 |
| Lyon | 1,095,362 | 32,921,048 | 6,544,704 | 43,734 |
| Mineral | 914,002 | 15,019,243 | 468,306 | 60,041 |
| Nye | 3,737,916 | 23,224,622 | 393,900 | -0- |
| Pershing | 88,822 | 18,869,718 | 8,287,932 | 82,231 |
| Storey | 601,580 | 3,361,995 | 528,162 | 8,766 |
| Washoe | 8,422,209 | 71,570,673 | *51,669,336 | 92,789 |
| White Pine | 1,115,711 | 11,650,671 | -0- | -0- |
| TOTALS | \$ 70,464,300 | \$ 724,262,200 | \$ 126,080,800 | \$ 1,145,799 |

Values certified by the Nevada Tax Commission in October 1987, established the basis for secured unitary and unsecured construction work in progress assessments for Fiscal Year 1988-89 and unsecured private car line assessments for Fiscal Year 1987-88. The lien date for this period was July 1, 1988. The 1987 Legislature through SB 229 created the central assessment roll with the Department assessing, billing, collecting and distributing all centrally assessed property taxes.

*Includes a water utility assessment in the amount of \$30,673,000.

**Includes an intracounty telephone utility assessment in the amount of \$1,349,000.

INTERCOUNTY

| RAILROADS | TELEPHONE AND TELEGRAPH | 6 MONTH SECURED CONSTRUCTION WORK IN PROGRESS | 12 MONTH UNSECURED CONSTRUCTION WORK IN PROGRESS | TOTAL INTERSTATE INTERCOUNTY |
|----------------------|-------------------------------|---|--|------------------------------------|
| \$ -0- | \$ 11,470,985 | \$ 502,289 | \$ 1,583,948 | \$ 24,537,223 |
| 763,305 | 2,244,683 | 671,487 | 2,404,033 | 35,355,605 |
| 9,592,623 | 129,277,759 | 12,610,755 | 33,770,242 | 624,037,416 |
| -0- | 10,077,082 | 1,882,986 | 1,656,821 | 30,302,242 |
| 12,017,693 | 27,300,664 | 1,392,785 | 3,660,816 | 103,238,395 |
| -0- | 1,606,934 | 170,885 | 641,035 | 13,389,838 |
| 2,259,574 | 2,349,816 | 260,468 | 486,732 | 12,034,035 |
| 7,112,330 | 8,143,089 | 1,248,924 | 3,162,114 | 82,706,129 |
| 1,797,349 | 4,504,215 | 520,933 | 1,489,338 | 27,948,521 |
| 6,590,488 | **3,124,119 | 823,483 | 372,945 | 17,175,949 |
| 526,739 | 9,157,713 | 1,334,043 | 3,507,812 | 55,131,155 |
| 495,941 | 1,991,746 | 310,796 | 1,086,203 | 20,346,278 |
| -0- | 8,401,913 | 507,663 | 1,770,746 | 38,036,760 |
| 2,836,877 | 5,770,775 | 927,188 | 2,396,406 | 39,259,949 |
| 153,277 | 879,221 | 81,311 | 664,577 | 6,278,889 |
| 5,031,804 | 68,054,823 | 4,689,009 | 15,186,538 | 224,717,181 |
| -0- | 4,161,463 | 328,782 | 518,232 | 17,774,859 |
| <u>\$ 49,178,000</u> | <u>\$ 298,517,000</u> | <u>\$ 28,263,787</u> | <u>\$ 74,358,538</u> | <u>\$ 1,372,270,424</u> |

-- FISCAL YEAR 1987-88 ASSESSMENTS --
(FOR COMPARISON)

| COUNTY | AIRLINES | ELECTRIC | GAS, WATER AND PIPELINE | PRIVATE CAR LINE COMPANIES |
|---------------|----------------------|-----------------------|----------------------------|----------------------------------|
| Carson City | \$ 65,157 | \$ 6,867,639 | \$ 2,225,554 | \$ -0- |
| Churchill | 3,885,837 | 16,042,180 | 5,131,934 | 63,465 |
| Clark | 36,941,179 | 339,402,252 | 33,108,494 | 155,312 |
| Douglas | 157,900 | 11,793,013 | 1,757,127 | -0- |
| Elko | 2,904,317 | 45,504,695 | 2,508,057 | 238,649 |
| Esmeralda | 726,593 | 7,200,666 | -0- | -0- |
| Eureka | 1,201,066 | 4,106,627 | 565,150 | 52,475 |
| Humboldt | 16,448 | 51,278,675 | 5,847,225 | 132,251 |
| Lander | 2,115,857 | 13,365,330 | 1,146,343 | 41,349 |
| Lincoln | 1,120,421 | 5,421,179 | -0- | 134,476 |
| Lyon | 945,874 | 27,780,081 | 5,785,599 | 50,438 |
| Mineral | 570,126 | 12,879,376 | 421,402 | 69,245 |
| Nye | 2,705,255 | 17,682,874 | 354,449 | -0- |
| Pershing | 91,314 | 15,461,441 | 7,455,578 | 89,968 |
| Storey | 502,307 | 2,638,616 | 348,024 | 10,110 |
| Washoe | 7,755,138 | 61,103,158 | *43,599,964 | 93,929 |
| White Pine | 1,411,411 | 7,968,798 | -0- | -0- |
| TOTALS | \$ 63,116,200 | \$ 646,496,600 | \$ 110,254,900 | \$ 1,131,667 |

*Includes a water utility assessment in the amount of \$23,941,000.

**Includes an intracounty telephone utility assessment in the amount of \$1,551,000.

| <u>RAILROADS</u> | <u>TELEPHONE AND TELEGRAPH</u> | <u>6 MONTH SECURED CONSTRUCTION WORK IN PROGRESS</u> | <u>12 MONTH UNSECURED CONSTRUCTION WORK IN PROGRESS</u> | <u>TOTAL INTERSTATE INTERCOUNTY</u> |
|----------------------|--|--|---|---|
| \$ -0- | \$ 11,109,315 | \$ 502,289 | \$ 801,641 | \$ 21,571,595 |
| 608,808 | 2,205,398 | 671,487 | 1,394,153 | 30,003,262 |
| 8,686,597 | 118,138,612 | 12,610,755 | 27,499,390 | 576,542,591 |
| -0- | 9,608,699 | 1,882,986 | 1,296,109 | 26,495,834 |
| 9,991,384 | 25,737,640 | 1,392,785 | 5,030,296 | 93,307,823 |
| -0- | 1,575,783 | 170,885 | 393,195 | 10,067,122 |
| 1,876,358 | 1,944,861 | 260,468 | 813,992 | 10,820,997 |
| 5,928,639 | 6,915,475 | 1,248,924 | 3,877,938 | 75,245,575 |
| 1,491,785 | 4,338,420 | 520,933 | 1,400,577 | 24,420,594 |
| 5,527,404 | **2,131,515 | 823,483 | 1,135,915 | 16,294,393 |
| 420,122 | 8,716,669 | 1,334,043 | 2,111,636 | 47,144,462 |
| 395,560 | 2,016,320 | 310,796 | 655,844 | 17,318,669 |
| -0- | 8,530,990 | 507,663 | 1,072,216 | 30,853,447 |
| 2,335,669 | 5,275,485 | 927,188 | 2,252,958 | 33,889,601 |
| 122,253 | 811,072 | 81,311 | 156,225 | 4,669,918 |
| 4,176,421 | 65,835,794 | 4,689,009 | 11,061,817 | 198,315,230 |
| -0- | 4,236,852 | 328,782 | 801,795 | 14,747,638 |
| <u>\$ 41,561,000</u> | <u>\$ 279,128,900</u> | <u>\$ 28,263,787</u> | <u>\$ 61,755,697</u> | <u>\$ 1,231,708,751</u> |

NET PROCEEDS OF MINERALS

The Nevada Department of Taxation is directed by Chapter 362, Nevada Revised Statutes, to determine the net proceeds of minerals. The net proceeds certified in each fiscal year is determined from the gross yield of the previous calendar year. Each year every producer and royalty recipient is required to file an annual statement with the Department for the preceding calendar year. As a result of the Nevada Tax Commission's Certification of Net Proceeds by June 25 of each year, the producer or royalty recipient is then required to pay tax on the actual net proceeds. The net proceeds are determined by taking the gross yield, which is the value of the minerals sold and produced, less certain deductions allowed by law. These deductions include expenses and depreciation related to the extraction or marketing of the mineral. Each county assessor taxes the net proceeds at the same ad valorem rate as other property in each of the respective taxing jurisdictions.

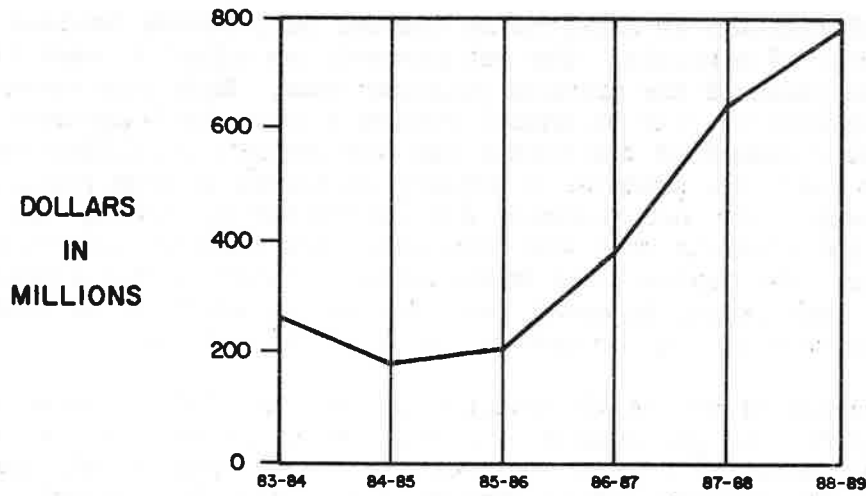
The 1987 Legislature enacted AB 872 which affected the method of determining net proceeds. Prior to the 1987-88 reports, net proceeds were calculated on the previous years operations. Beginning in 1987-88 operators and royalty recipients were required to estimate the current years net proceeds. The net proceeds distributed to each county for 1987-88 are made up of 1988 calendar year estimates and adjustments to the prior years 1987 estimate. Net proceeds distributed to each county for 1988-89 are made up of 1989 calendar year estimates and adjustments to the prior years 1988 estimate.

The net proceeds in this report are actual reported figures; the estimated net proceeds are not shown.

NET PROCEEDS OF MINERALS
VALUATIONS BY COUNTY

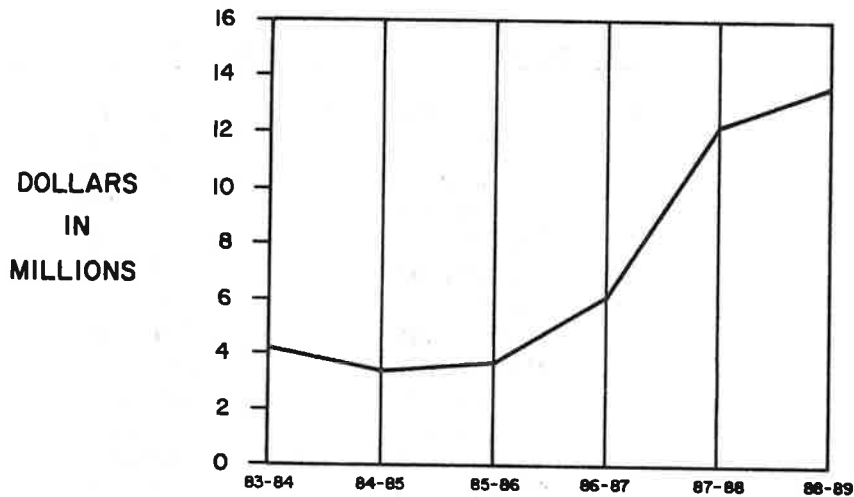
| | <u>1986-87</u> | <u>1987-88</u> | <u>1988-89</u> |
|-------------------|------------------------------|------------------------------|------------------------------|
| Carson City | \$ 132 | \$ 7,771 | \$ 5,737 |
| Churchill County | 102,030 | 375,975 | 660,903 |
| Clark County | 3,892,071 | 5,718,182 | 6,484,439 |
| Douglas County | 6,559 | 12,622 | 14,607 |
| Elko County | 51,178,778 | 86,417,581 | 75,573,244 |
| Esmeralda County | 7,083,025 | 12,364,709 | 12,074,260 |
| Eureka County | 128,558,947 | 200,218,804 | 202,552,425 |
| Humboldt County | 53,865,735 | 70,818,948 | 163,455,851 |
| Lander County | 39,387,103 | 69,458,757 | 78,537,530 |
| Lincoln County | 89,350 | 132,842 | 241,822 |
| Lyon County | 431,321 | 193,832 | 136,789 |
| Mineral County | 3,931,420 | 1,350,276 | 28,458,584 |
| Nye County | 59,928,573 | 112,795,941 | 129,617,541 |
| Pershing County | 6,816,947 | 30,328,545 | 46,528,967 |
| Storey County | 5,145,337 | 1,720,778 | 2,966,179 |
| Washoe County | 126,324 | 8,214,025 | 606,016 |
| White Pine County | 14,120,490 | 27,200,785 | 30,337,637 |
| TOTAL | \$ <u>374,664,142</u> | \$ <u>627,330,373</u> | \$ <u>778,252,531</u> |

NET PROCEEDS OF MINERALS VALUATIONS



| <u>YEAR</u> | <u>VALUATION</u> | <u>YEAR</u> | <u>VALUATION</u> |
|-------------|------------------|-------------|------------------|
| 1983-84 | \$ 245,891,580 | 1986-87 | \$ 374,664,142 |
| 1984-85 | 185,122,624 | 1987-88 | 627,330,373 |
| 1985-86 | 198,337,533 | 1988-89 | 778,252,531 |

TAXES ON NET PROCEEDS



| <u>YEAR</u> | <u>TAX</u> | <u>YEAR</u> | <u>TAX</u> |
|-------------|--------------|-------------|--------------|
| 1983-84 | \$ 4,156,623 | 1986-87 | \$ 6,091,451 |
| 1984-85 | 3,223,986 | 1987-88 | 12,178,831 |
| 1985-86 | 3,528,332 | 1988-89 | 13,567,632 |

NET PROCEEDS OF MINERALS

Metallic and nonmetallic minerals listed according to gross revenue of mineral production in Nevada.

| <u>1987-88</u> | <u>PERCENT OF TOTAL GROSS REVENUE</u> | <u>1988-89</u> | <u>PERCENT OF TOTAL GROSS REVENUE</u> |
|--|---|---|---|
| 1. Barite | .19 | 1. Barite | .59 |
| 2. Diatomaceous Earth | .79 | 2. Diatomaceous Earth | .57 |
| 3. Geothermal | .78 | 3. Geothermal | 1.97 |
| 4. Gold | 86.67 | 4. Gold | 87.35 |
| 5. Gypsum | .89 | 5. Gypsum | .68 |
| 6. Lithium | 1.44 | 6. Lithium | 1.02 |
| 7. Mercury | .27 | 7. Mercury | .18 |
| 8. Oil | 2.44 | 8. Oil | 1.08 |
| 9. Silicon Sand | .62 | 9. Silicon Sand | .47 |
| 10. Silver | 5.05 | 10. Silver | 5.29 |
| 11. Miscellaneous: Building Stone, Clay, Dolomite, Fluorspar, Gemstones, Ore, Salt, and other miscellaneous minerals | <u>.86</u> | 11. Miscellaneous: Building Stone, Clay, Dolomite, Fluorspar, Gemstones, Iron Ore, Salt, and other miscellaneous minerals | <u>.80</u> |
| | <u>100.00</u> | | <u>100.00</u> |

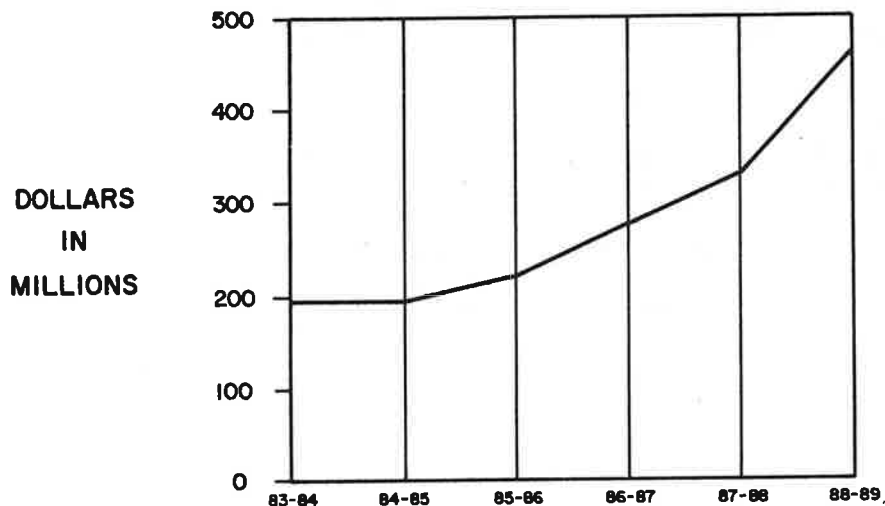
MINING PROPERTIES

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 . . ."

The following is a listing by county of the total assessed valuation of mining property assessed by the Department. The values given for Fiscal Year 1987-88 and Fiscal Year 1988-89 reflect changes made by the State Board of Equalization.

| COUNTY | FISCAL YEAR 1987-88 | | FISCAL YEAR 1988-89 | |
|--------------|----------------------|----------------------|----------------------|----------------------|
| | NUMBER OF APPRAISALS | ASSESSED VALUATION | NUMBER OF APPRAISALS | ASSESSED VALUATION |
| Carson City | 3 | \$ 15,290 | 3 | \$ 15,290 |
| Churchill | 23 | 11,926,230 | 21 | 35,013,120 |
| Clark | 36 | 10,004,220 | 43 | 13,807,520 |
| Douglas | 3 | 2,147,510 | 3 | 2,193,270 |
| Elko | 25 | 35,735,010 | 27 | 51,723,550 |
| Esmeralda | 41 | 9,318,170 | 39 | 8,958,900 |
| Eureka | 27 | 56,573,560 | 26 | 106,898,840 |
| Humboldt | 23 | 33,493,460 | 23 | 65,321,080 |
| Lander | 43 | 35,494,200 | 38 | 38,021,370 |
| Lincoln | 40 | 1,754,160 | 40 | 1,639,800 |
| Lyon | 18 | 6,068,660 | 18 | 6,059,070 |
| Mineral | 31 | 8,741,270 | 31 | 15,594,570 |
| Nye | 50 | 56,160,420 | 50 | 55,941,180 |
| Pershing | 36 | 28,664,310 | 36 | 22,623,840 |
| Storey | 12 | 3,245,590 | 11 | 3,259,510 |
| Washoe | 11 | 8,659,480 | 13 | 15,566,280 |
| White Pine | 15 | 16,204,700 | 13 | 20,926,150 |
| TOTAL | 437 | \$324,206,240 | 435 | \$463,563,340 |

MINING PROPERTIES



| <u>FISCAL YEAR</u> | <u>VALUATION</u> | <u>FISCAL YEAR</u> | <u>VALUATION</u> |
|------------------------|------------------|------------------------|------------------|
| 1983-84** | \$ 197,959,380 | 1986-87** | \$ 277,478,960 |
| 1984-85** | 196,457,080 | 1987-88** | 324,206,240 |
| 1985-86** | 214,454,000 | 1988-89** | 463,563,340 |

**Values form the basis for secured and unsecured assessments for Fiscal Years 1983-84, 1984-85, 1985-86, 1986-87, 1987-88 and 1988-89.

The 43 percent increase in assessed value from 1987-88 to 1988-89 was generated by two factors:

1. Existing properties increased capacity to produce more product; and
2. The overall increase in development of new properties throughout the State related to gold production.

STATE BOARD OF EQUALIZATION

The State Board of Equalization hears and determines all 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 the equalizing of property valuations in the State. Additionally, they review 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
1988-89 TAX ROLL
SUMMARY OF TRANSACTIONS

| COUNTY | A P P E A L S * | | | ADJUSTMENTS TO TAX ROLL* | |
|----------------------------------|-----------------|-----------|-----------|--------------------------|----------------------|
| | TOTAL | SUSTAINED | DENIED | INCREASES | DECREASES |
| Carson City | 0 | 0 | 0 | \$ -0- | \$ -0- |
| Churchill | 3 | 0 | 3 | -0- | -0- |
| Clark | 7 | 5 | 2 | 647,500 | -151,060 |
| Douglas | 9 | 8 | 1 | 49,595 | -284,570 |
| Elko | 0 | 0 | 0 | -0- | -0- |
| Esmeralda | 2 | 2 | 0 | -0- | -406,500 |
| Eureka | 0 | 0 | 0 | -0- | -0- |
| Humboldt | 0 | 0 | 0 | -0- | -0- |
| Lander | 0 | 0 | 0 | -0- | -0- |
| Lincoln | 1 | 1 | 0 | -0- | -0- |
| Lyon | 0 | 0 | 0 | -0- | -0- |
| Mineral | 0 | 0 | 0 | -0- | -0- |
| Nye | 2 | 1 | 1 | -0- | -5,000 |
| Pershing | 2 | 2 | 0 | 1,405 | -2,125 |
| Storey | 2 | 2 | 0 | -0- | -11,450 |
| Washoe | 43 | 26 | 17 | 1,790,859 | -1,322,928 |
| White Pine | 0 | 0 | 0 | -0- | -0- |
| COUNTY TOTAL | 71 | 47 | 24 | \$ 2,489,359 | \$ -2,183,633 |
| <u>CENTRALLY ASSESSED</u> | | | | | |
| Clark and Washoe Counties | 1 | 1 | 0 | \$ 261,000 | \$ -0- |
| Clark County | 1 | 0 | 1 | -0- | -0- |
| Humboldt County | 1 | 1 | 0 | -0- | -4,386,168 |
| White Pine County | 1 | 1 | 0 | -0- | -344,833 |
| CENTRALLY ASSESSED TOTAL | 4 | 3 | 1 | \$ 261,000 | \$ -4,731,001 |
| STATEWIDE TOTAL | 75 | 50 | 25 | \$ 2,750,359 | \$ -6,914,634 |

*Includes roll changes and exemptions which are also individually summarized on the following page. Appeals which were partially sustained and partially denied appear in the totals as sustained.

1988-89 ASSESSMENT ROLL CORRECTIONS*

| | <u>INCREASES</u> | <u>DECREASES</u> |
|------------------|------------------|------------------|
| Douglas County | \$ 49,595 | \$ -5,869 |
| Esmeralda County | -0- | -2,680 |
| Washoe County | 1,197,919 | -303,854 |

*The above are changes made to the county roll. These totals are included in the Adjustments to Tax Roll totals.

1988-89 ASSESSMENT ROLL CHANGES DUE TO EXEMPTION CHANGES

| | <u>INCREASES</u> | <u>DECREASES</u> |
|----------------|------------------|------------------|
| Douglas County | \$ -0- | \$ -209,412 |
| Washoe County | -0- | -16,800 |

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

TOTAL APPEALS STATEWIDE

| <u>YEAR</u> | <u>APPEALS</u> | <u>YEAR</u> | <u>APPEALS</u> |
|-------------|----------------|-------------|----------------|
| 1983-84 | 420 | 1986-87 | 68 |
| 1984-85 | 206 | 1987-88 | 77 |
| 1985-86 | 85 | 1988-89 | 75 |

LOCAL GOVERNMENT FINANCE DIVISION

The purpose of the Local Government Finance Division is to oversee the financial administration of Nevada's counties, cities and districts. For the Fiscal Year ended June 30, 1989, this consisted of overseeing the financial activities of 17 counties, 17 incorporated cities, 44 unincorporated towns, 17 school districts, 139 special districts and four multi-county districts.

The major areas of responsibility of the Division 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 Division'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 ad valorem taxes.

Calculate and prepare ad valorem tax rates to be reviewed and certified by the Nevada Tax Commission.

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

Calculate and distribute monthly supplemental city-county relief taxes to local governments.

Review and recommend approval-disapproval, to the Department's Executive Director, of requests for emergency distributions from the supplemental city-county relief tax reserve fund.

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

Short-Term Financing

Review and recommend approval or disapproval of short-term financing requests. 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.

Local Government Finance Division (Continued)

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.

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 an 11 member advisory committee composed of three persons appointed by the Nevada League of Cities, three persons appointed by the Nevada Association of County Commissioners, three persons appointed by the Nevada School Trustees Association and two persons appointed by the Nevada State Board of Accountancy."

Local Government Finance Division (Continued)

LOCAL GOVERNMENT

BUDGETED EXPENDITURES-EXPENSES*
FISCAL YEAR 1988-89

| | COUNTY | SCHOOL | CITIES | TOWNS | DISTRICTS | TOTAL |
|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Carson City | \$ 55,838,242 | \$ 29,235,948 | \$ -0- | \$ -0- | \$ 581,217 | \$ 85,655,407 |
| Churchill | 12,612,376 | 15,468,468 | 7,052,985 | -0- | 206,054 | 35,339,883 |
| Clark | 645,448,119 | 458,939,381 | 270,164,523 | 2,299,083 | 197,900,057 | 1,574,751,163 |
| Douglas | 21,727,214 | 22,395,941 | -0- | 827,731 | 14,497,954 | 59,448,840 |
| Elko | 12,823,672 | 29,145,492 | 9,446,661 | 3,031,618 | 10,137,404 | 64,584,847 |
| Esmeralda | 2,371,802 | 1,423,300 | -0- | 210,300 | 9,250 | 4,014,652 |
| Eureka | 4,800,439 | 2,888,780 | -0- | 230,466 | 62,300 | 7,981,985 |
| Humboldt | 9,687,097 | 13,363,214 | 3,138,977 | -0- | 4,318,990 | 30,508,278 |
| Lander | 5,942,141 | 9,135,196 | -0- | 826,680 | 2,369,342 | 18,273,359 |
| Lincoln | 2,401,350 | 5,643,338 | 1,087,697 | 462,833 | 1,642,855 | 11,238,073 |
| Lyon | 9,705,490 | 18,962,691 | 1,130,407 | 1,008,996 | 1,457,045 | 32,264,629 |
| Mineral | 4,524,890 | 5,706,879 | -0- | 1,077,316 | 2,792,593 | 14,101,678 |
| Nye | 16,360,813 | 13,579,476 | 249,907 | 3,122,971 | 3,917,548 | 37,230,715 |
| Pershing | 4,485,117 | 3,913,737 | 1,008,428 | -0- | 3,024,134 | 12,431,416 |
| Storey | 2,264,241 | 5,603,345 | -0- | 122,885 | 173,775 | 8,164,246 |
| Washoe | 130,295,174 | 175,132,947 | 144,860,015 | -0- | 89,745,557 | 540,033,693 |
| White Pine | 5,398,639 | 6,843,953 | 2,270,913 | 83,290 | 3,363,220 | 17,960,015 |
| Multicounty Districts | | | | | 2,010,302 | 2,010,302 |
| TOTALS | <u>\$946,686,816</u> | <u>\$817,382,086</u> | <u>\$440,410,513</u> | <u>\$ 13,304,169</u> | <u>\$338,209,597</u> | <u>\$2,555,993,181</u> |

*Source: Final budgets filed June 1, 1988.

Amounts do not include transfers.

SENIOR CITIZENS PROGRAM STATE TOTALS
ELIGIBLE
FISCAL YEAR 1988-89

The 1981 Legislature raised the income level brackets so that the claimant may receive 90 percent assistance if their income does not exceed \$4,000; 75 percent if it does not exceed \$7,000; 50 percent if it does not exceed \$10,000; 25 percent if it does not exceed \$11,000; 10 percent if income does not exceed \$12,000. The maximum allowance a senior citizen may receive is \$500.

The 1983 Legislature approved additional changes in the eligible income brackets so that the claimant may receive 90 percent assistance if income does not exceed \$5,000; 80 percent assistance if income does not exceed \$8,000; 50 percent assistance if income does not exceed \$10,000; 25 percent assistance if income does not exceed \$12,000; 10 percent if income does not exceed \$14,000. The maximum allowance remains \$500. The homeowner receives credit based on tax bill; renters receive credit computed against 17 percent of annual rent.

The 1985 Legislature raised the maximum amount of allowable income to \$15,100 with corresponding changes in the five percentage brackets. They also changed the portion of rent attributed to property tax from 17 percent down to 6 percent. This reduced the amount of renter refund by approximately 68 percent. The maximum allowance remains \$500.

The 1987 Legislature made no significant changes to this program.

The 1989 Legislature made several changes to the Senior Citizens Program.

1. Changed the date a claimant must be notified of the amount of credit due from June 30 to "within 30 days after the date on which the tax rate of the local government is certified."
2. Changed the date to pay a home renter from "not later than August 15" to "within 45 days after the date on which the tax rate of the local government is certified."
3. When a fraudulent claim must be repaid to the Department, it now can be assessed against "any real or personal property owned" by the claimant.
4. The most significant change was the elimination of the credit memos to home owners to use against their property taxes owed. Home owners will now receive a check for the amount of refund.

The above changes were all implemented in the 1989-90 fiscal year.

| | \$0 - 5,400 | \$5,401 - 8,700 | \$8,701 - 10,800 | \$10,801 - 13,100 | \$13,001 - 15,100 | TOTAL |
|----------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <u>INCOME</u> | | | | | | |
| Homeowners | \$ 1,983,270 | \$ 8,142,793 | \$ 7,271,123 | \$ 8,108,693 | \$ 7,105,945 | \$ 32,611,824 |
| Mbl Homeowners | 361,476 | 2,161,349 | 1,777,851 | 2,047,938 | 1,571,357 | 7,919,971 |
| Mbl Home Rntrs | 1,025,960 | 4,092,796 | 2,998,634 | 3,147,090 | 2,464,020 | 13,728,500 |
| Renters | 6,373,082 | 13,722,673 | 5,790,002 | 5,944,814 | 3,633,047 | 35,463,618 |
| TOTALS | <u>\$ 9,743,788</u> | <u>\$ 28,119,611</u> | <u>\$ 17,837,610</u> | <u>\$ 19,248,535</u> | <u>\$ 14,774,369</u> | <u>\$ 89,723,913</u> |

| | | | | | | |
|-----------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| <u>TAX/RENT</u> | | | | | | |
| Homeowners | \$ 152,068 | \$ 412,586 | \$ 284,897 | \$ 294,568 | \$ 232,806 | \$ 1,376,925 |
| Mbl Homeowners | 14,731 | 56,504 | 37,243 | 36,946 | 25,249 | 170,673 |
| Mbl Home Rntrs | 429,435 | 1,270,039 | 699,839 | 621,740 | 432,367 | 3,453,420 |
| Renters | 2,213,673 | 4,835,502 | 1,955,905 | 1,834,638 | 1,018,641 | 11,858,359 |
| TOTALS | <u>\$ 2,809,907</u> | <u>\$ 6,574,631</u> | <u>\$ 2,977,884</u> | <u>\$ 2,787,892</u> | <u>\$ 1,709,063</u> | <u>\$ 16,859,377</u> |

| | | | | | | |
|----------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------------|
| <u>REFUNDS</u> | | | | | | |
| Homeowners | \$ 128,512 | \$ 318,459 | \$ 141,710 | \$ 73,647 | \$ 23,276 | \$ 685,604 |
| Mbl Homeowners | 13,244 | 44,530 | 18,583 | 9,153 | 2,461 | 87,971 |
| Mbl Home Rntrs | 27,023 | 72,020 | 25,659 | 12,213 | 3,386 | 140,301 |
| Renters | 119,531 | 231,510 | 58,689 | 27,532 | 6,116 | 443,378 |
| TOTALS | <u>\$ 288,310</u> | <u>\$ 666,519</u> | <u>\$ 244,641</u> | <u>\$ 122,545</u> | <u>\$ 35,239</u> | <u>\$ 1,357,254</u> |

| | | | | | | |
|----------------------------|--------------|--------------|--------------|--------------|--------------|---------------|
| <u>NUMBER OF CLAIMANTS</u> | | | | | | |
| Homeowners | 455 | 1,160 | 743 | 675 | 509 | 3,542 |
| Mbl Homeowners | 83 | 305 | 182 | 173 | 113 | 856 |
| Mbl Home Rntrs | 221 | 581 | 308 | 266 | 177 | 1,553 |
| Renters | 1,379 | 2,034 | 600 | 502 | 261 | 4,776 |
| TOTALS | <u>2,138</u> | <u>4,080</u> | <u>1,833</u> | <u>1,616</u> | <u>1,060</u> | <u>10,727</u> |

SENIOR CITIZENS PROGRAM
FISCAL YEAR 1988-89
TOTAL REFUNDS

| COUNTY | HOMEOWNERS | | MOBILE HOMEOWNERS | | MOBILE HOME RENTERS | |
|---------------|--------------|-------------------|-------------------|------------------|---------------------|-------------------|
| | CLAIMANTS | AMOUNT | CLAIMANTS | AMOUNT | CLAIMANTS | AMOUNT |
| Carson City | 169 | \$ 32,514 | 68 | \$ 8,066 | 142 | \$ 12,111 |
| Churchill | 83 | 12,654 | 18 | 1,909 | 24 | 1,615 |
| Clark | 1,805 | 381,437 | 282 | 31,889 | 1,029 | 96,437 |
| Douglas | 76 | 17,962 | 33 | 3,069 | 7 | 587 |
| Elko | 80 | 8,983 | 30 | 2,114 | 7 | 389 |
| Esmeralda | 2 | 71 | 3 | 228 | -0- | -0- |
| Eureka | 1 | 75 | 3 | 134 | 2 | 34 |
| Humboldt | 37 | 5,081 | 10 | 431 | 8 | 317 |
| Lander | 15 | 1,912 | 5 | 446 | 5 | 137 |
| Lincoln | 55 | 3,978 | 18 | 888 | 3 | 43 |
| Lyon | 120 | 16,735 | 111 | 8,339 | 21 | 1,238 |
| Mineral | 66 | 5,460 | 24 | 1,651 | 5 | 175 |
| Nye | 30 | 3,618 | 68 | 4,675 | 6 | 438 |
| Pershing | 21 | 2,521 | 6 | 742 | 2 | 122 |
| Storey | 3 | 673 | 1 | 48 | 3 | 285 |
| Washoe | 876 | 184,502 | 173 | 23,206 | 286 | 26,116 |
| White Pine | 103 | 7,428 | 3 | 136 | 3 | 257 |
| TOTALS | 3,542 | \$ 685,604 | 856 | \$ 87,971 | 1,553 | \$ 140,301 |

| COUNTY | RENTIERS | | TOTALS | | PERCENT OF TOTAL REFUNDED | INELIGIBLE CLAIMANTS |
|---------------|--------------|-------------------|---------------|--------------------|---------------------------------|-------------------------|
| | CLAIMANTS | AMOUNT | CLAIMANTS | AMOUNT | | |
| Carson City | 137 | \$ 11,524 | 516 | \$ 64,215 | 4.73 | 47 |
| Churchill | 43 | 3,215 | 168 | 19,393 | 1.43 | 12 |
| Clark | 3,182 | 307,261 | 6,298 | 817,024 | 60.20 | 323 |
| Douglas | 24 | 2,159 | 140 | 23,777 | 1.75 | 16 |
| Elko | 22 | 1,274 | 139 | 12,760 | .94 | 9 |
| Esmeralda | 1 | 45 | 6 | 344 | .03 | 0 |
| Eureka | 0 | -0- | 6 | 243 | .02 | 2 |
| Humboldt | 27 | 1,731 | 82 | 7,560 | .56 | 5 |
| Lander | 4 | 151 | 29 | 2,646 | .19 | 1 |
| Lincoln | 21 | 881 | 97 | 5,790 | .43 | 3 |
| Lyon | 51 | 3,198 | 303 | 29,510 | 2.17 | 20 |
| Mineral | 11 | 829 | 106 | 8,115 | .60 | 7 |
| Nye | 7 | 398 | 111 | 9,129 | .67 | 6 |
| Pershing | 14 | 923 | 43 | 4,308 | .32 | 3 |
| Storey | 1 | 45 | 8 | 1,051 | .08 | 0 |
| Washoe | 1,227 | 109,459 | 2,562 | 343,283 | 25.28 | 144 |
| White Pine | 4 | 285 | 113 | 8,106 | .60 | 3 |
| TOTALS | 4,776 | \$ 443,378 | 10,727 | \$1,357,254 | 100.00 | 601 |

| | |
|-------------------------------|--|
| \$ 8,364 average income | 8,640 refunds processed by the Department |
| 352 average tax | 2,087 refunds processed by Clark County |
| 2,419 average rent | 601 ineligibles processed Statewide |
| 176 average refund home owner | 66 credit memos processed, not used |
| 92 average refund renter | <u>11,394</u> Total applications processed |

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Faint, illegible text, likely bleed-through from the reverse side of the page. The text is too light to transcribe accurately.