



STATE OF NEVADA  
DEPARTMENT OF TAXATION

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May 31, 1996

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

**BADA LIBRARY  
REFERENCE ONLY**

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, 1995. During 1994-95, gross revenues and distributions changed in the following amounts.

Revenues	1993 - 1994	1994 - 1995	Increase/ (Decrease)	Percent Change
Sales and Use Taxes	\$ 356,563,616	\$ 431,968,536	\$ 75,404,920	21.15%
Local School Support Tax	397,566,906	481,677,902	84,110,996	21.16%
City/County Relief Tax	398,487,315	481,964,169	83,476,854	20.95%
Local Option Taxes	77,110,569	93,511,405	16,400,836	21.27%
Motor Vehicle Fuel Taxes	214,203,139	233,682,396	19,479,257	9.09%
Jet Fuel	7,261,055	8,527,717	1,266,662	17.44%
Petroleum Products Cleanup Fee	6,990,950	7,172,812	181,862	2.60%
Intoxicating Beverage Taxes	15,253,755	15,499,390	245,635	1.61%
Cigarette Tax	46,491,069	48,474,450	1,983,381	4.27%
Other Tobacco Products	2,527,087	2,803,284	276,197	10.93%
Special Drug Manufacturing Tax	12,709	4,963	(7,746)	-60.95%
Estate Tax	22,479,208	22,583,005	103,797	0.46%
Lodging Tax	5,780,241	7,254,492	1,474,251	25.51%
Controlled Substance Tax	45,836	47,337	1,501	3.27%
Net Proceeds of Minerals Tax	39,173,421	48,289,216	9,115,795	23.27%
Centrally Assessed Property Tax	50,826,760	53,588,593	2,761,833	5.43%
Business Tax and Fees	54,861,349	58,057,302	3,195,953	5.83%
Insurance Premium Tax	77,368,184	83,342,058	5,973,874	7.72%
Tire Tax	951,008	1,047,540	96,532	10.15%
<b>Total</b>	<b>\$ 1,773,954,177</b>	<b>\$ 2,079,496,567</b>	<b>\$ 305,542,390</b>	<b>17.22%</b>

Distributions	1993 - 1994	1994 - 1995	Increase/ (Decrease)	Percent Change
State General Fund	\$ 565,651,476	\$ 659,438,833	\$ 93,787,357	16.58%
State Highway Fund	121,480,741	126,636,033	5,155,292	4.24%
State Distributive School Fund	32,231,684	41,209,481	8,977,797	27.85%
Local Governments	1,015,099,037	1,203,517,354	188,418,317	18.56%
Other Distributions	13,079,322	21,774,119	8,694,797	66.48%
Estate Tax Reserve, Endowment and Trust Funds	22,418,672	22,524,164	105,492	0.47%
State Debt Service Fund	3,993,245	4,396,583	403,338	10.10%
<b>Total</b>	<b>\$ 1,773,954,177</b>	<b>\$ 2,079,496,567</b>	<b>\$ 305,542,390</b>	<b>17.22%</b>

Sincerely,



Michael A. Pitlock  
Executive Director



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# 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
Business Tax	364A
Motor Vehicle Fuel Taxes	365, 366
Intoxicating Liquor Licenses and Taxes	369
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State Sales and Use Taxes	372
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Local School Support Taxes	374
Tax on Estates	375A
Generation Skipping Transfer Tax	375B
Open Space Land Tax	376A
City/County Relief Tax	377
Tax for Public Transportation and Promotion of Tourism	377A
Residential School Construction Tax	387.332
Special Drug Manufacturers Tax	585.497
Clean Up of Discharged Petroleum	590.700

## DEPARTMENT OF TAXATION ADMINISTRATION

Michael A. Pitlock  
Executive Director

P. Forrest Thorne  
Deputy Executive Director

Janice A. Wright  
Deputy Executive Director

## BOARDS AND COMMISSIONS

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

Norman D. Glaser, Chairman  
Keith Ashworth, Member  
Barbara Smith Campbell, Member

Governor Bob Miller, Ex Officio Member  
Candace E. Evert, Member  
Harley E. Harmon, Member  
John E. Marvel, Jr. Member

Valerie Cooke Skau, Member  
Dianne M. Ursick, 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 to be heard at meetings prior to October 1.

Lawrence Bennett, Chairman  
William Wright, Member

Rose Dominguez, Member  
Rodney Larva, Member

Reese Perkins, Member

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

Marvin Leavitt, Chairman  
Michael R. Alastuey, Member  
Dale Askew, Member  
Bruce Brooks, Member

D. Roger Stewart, Member  
Therral R. Jackson, Member  
Robert Jasper, Member  
Bjorn Selinder, Member

Lorry Lipparelli, Member  
Robert Scott, Member  
Douglas O. Thunder, 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.

Lila Clark, Chairman  
James Anderson, Member

Dennis Ballew, Member  
Dennis Compston, Member

Walden Earhart, Member  
Joseph S. McCarthy, 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 minerals tax. The Local Government Division reviews local government budgets and audits, prepares the ad valorem tax rates for certification, advises local governments on budget act compliance and financial management matters and reviews entities annual audits and plans for the prevention of the 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, cities and townships. These estimates, after certification by the Governor, are used for the purpose of distributing certain revenues to counties and cities, and to determine the appropriate number of justices of the peace.

The Department maintains three office locations. The headquarters is located in Carson City, with district offices in Las Vegas and Reno. For Fiscal Year 1994-95, the Department's staff consisted of 185.5 positions with a budget of \$13,380,111 (including \$2,496,453 for the Senior Citizens' Tax Assistance Program).

# Department Financial Statement

APPROPRIATIONS AND EXPENDITURES  
 JULY 1, 1994 - JUNE 30, 1995 - REVERSIONS AS OF JUNE 30, 1995

FUNDING/APPROPRIATIONS	WORK PROGRAM FUNDS	RECEIPTS / EXPENDITURES	RECEIPTS LESS WORK PROGRAM
Balance Forward from Prior Year	\$ 142,106.00	\$ 142,106.00	\$ -
General Fund Appropriations	7,805,799.00	7,805,799.00	-
Highway Fund Appropriation	795,557.00	795,557.00	-
Correction to Prior Year Reversion	27,000.00	27,000.00	-
General Fund Salary Adjustment	5,915.00	5,915.00	-
County Option Gas Tax Administration	247,254.00	283,205.96	35,951.96
Motor Fuel Administration	228,411.00	228,411.00	-
Audit Fees	48,000.00	27,855.97	(20,144.03)
Cigarette Tax Administration	362,115.00	362,115.00	-
Estate Tax Administration	58,841.00	58,841.00	-
Controlled Substance Tax Administration	10,000.00	13,000.00	3,000.00
Environmental Protection Transfer	98,586.00	103,742.82	5,156.82
Justice Court/Township Fees	52,000.00	66,943.00	14,943.00
Returned Check Charge	25,000.00	35,002.90	10,002.90
Federal Grant	171,728.00	11,124.00	(160,604.00)
Miscellaneous Revenue	7,000.00	11,336.58	4,336.58
Net Proceeds of Minerals Administration	222,689.00	222,689.00	-
Centrally Assessed Property Administration	306,876.00	306,875.99	(0.01)
Employment Security Division Audit Transfer	136,697.00	173,042.63	36,345.63
State Industrial Insurance System Audit Transfer	320,882.00	333,638.62	12,756.62
<b>Total Available Funds</b>	<b>\$ 11,072,456.00</b>	<b>\$ 11,014,201.47</b>	<b>\$ (58,254.53)</b>

## EXPENDITURES

Salaries	\$ 7,763,303.00	\$ 7,739,846.21
Out-of-state Travel	1,900.00	1,888.30
In-state Travel	165,000.00	130,238.56
Operating	1,157,114.00	1,067,811.21
Equipment	60,375.00	6,395.05
Training	3,800.00	3,793.38
Out-of-state Audit	80,000.00	65,205.90
Data Processing	1,077,495.00	644,060.81
Automated Tax System SB 346	200,000.00	200,000.00
Demographer	63,276.00	63,276.00
Federal Grant	171,728.00	12,086.79
Cigarette Stamps	56,172.00	56,074.40
State Cost Recovery Plan	83,187.00	83,187.00
Reserve for Refunds, Justice Fees	189,106.00	-
<b>Total Expenditures</b>	<b>\$ 11,072,456.00</b>	<b>\$ 10,073,863.61</b>
Reversion June 30, 1995	-	940,337.86
Difference Receipts less Work Program	-	58,254.53
<b>Available Funds Accounted for</b>	<b>\$ 11,072,456.00</b>	<b>\$ 11,072,456.00</b>

## REVERSIONS

To General Fund	\$ 282,348.40
To Highway Fund	25,996.25
Forward to Fiscal Year 1996: Reserve for Township Population	631,993.21
<b>Total Reversion</b>	<b>\$ 940,337.86</b>

## REVENUE DIVISION

The Revenue Division is responsible for the administration and collection of all sales and use taxes, the business license fee and tax, insurance premium tax, cigarette tax, other tobacco tax, liquor tax, motor fuel and jet fuel taxes, tire tax, lodging tax and special drug manufacturing tax, estate tax and controlled substance tax. Other programs administered that coincide with the sales and use tax program include collecting taxes on vehicles purchased out-of-state for use in Nevada and all aircraft based and licensed in our State.

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.

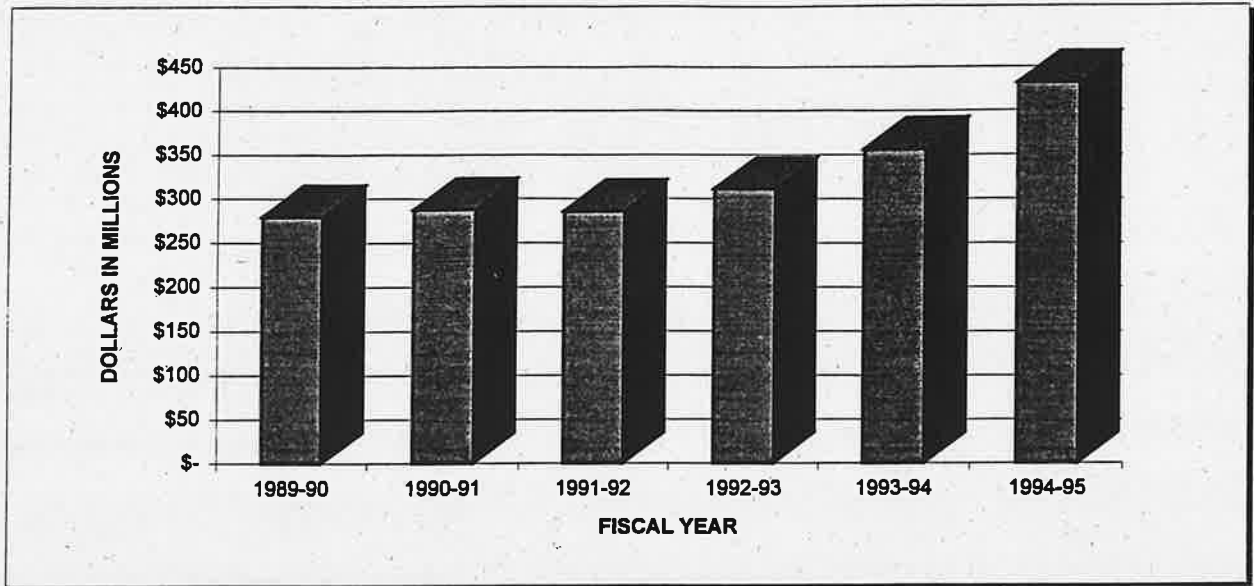
## AUDIT DIVISION

The Audit Division is responsible for insuring financial compliance with laws relating to all sales and use taxes, the business tax, net proceeds of mines tax, motor fuel and jet fuel taxes, cigarette and other tobacco products tax, liquor tax, tire tax and special drug tax. The 1993 session of the Legislature effective October 1, 1993, gave the Department the responsibility, in coordination with the Employment Security Division and the State Industrial Insurance System, to implement the "combined audit program." In order to provide a less intrusive government to taxpayers and the business community a Department auditor conducts the audits for all three agencies during the same scheduled visit. The Audit Division conducted 945 Employment Security Division audits, 1,343 State Industrial Insurance System audits and 1,225 business tax audits.

In addition, the auditing staff conducted 2,019 sales and use tax audits during Fiscal Year 1994-95. The total net amount of tax audit recovery during this period was \$8,612,983 (\$9,293,371 collected less refunds of \$680,388), or an average of \$155,469 per auditor. The 10 out-of-state-based auditors produced \$2,226,296 of this total. The following is a comparison of statistics describing Revenue and Audit sales and use tax activity for the last few fiscal years.

	<u>NUMBER OF AUDITS</u>	<u>NET AUDIT COLLECTIONS</u>	<u>FULL-TIME EQUIVALENT AUDITORS</u>	<u>RECOVERY PER AUDITOR</u>
1988-89	1,750	\$ 11,751,470	30.00	\$ 391,716
1989-90	1,952	12,436,983	30.50	407,770
1990-91	2,241	14,255,350	31.40	453,992
1991-92	2,406	12,236,967	33.90	360,972
1992-93	2,449	16,914,672	37.90	446,101
1993-94	1,992	9,680,085	48.90	197,889
1994-95	2,019	8,612,983	55.40	155,469
		<u>GROSS SALES AND USE TAXES</u>	<u>AUDIT RECOVERY</u>	<u>AUDIT COVERAGE</u>
1988-89		\$ 725,453,133	1.62%	5.29%
1989-90		832,912,411	1.49%	5.76%
1990-91		858,092,902	1.66%	6.08%
1991-92		942,851,420	1.30%	6.23%
1992-93		1,071,885,920	1.58%	5.92%
1993-94		1,229,728,403	.79%	4.64%
1994-95		1,489,122,012	.58%	4.37%

# SALES AND USE TAX REVENUES



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1989-90	\$ 279,615,841	\$ 10,308	\$ 279,626,149	14.74%
1990-91	287,728,490	11,249	287,739,739	2.90%
1991-92	285,700,614	12,152	285,712,766	-0.70%
1992-93	311,295,289	12,269	311,307,558	8.96%
1993-94	356,551,237	12,379	356,563,616	14.54%
1994-95	431,954,724	13,812	431,968,536	21.15%

**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**

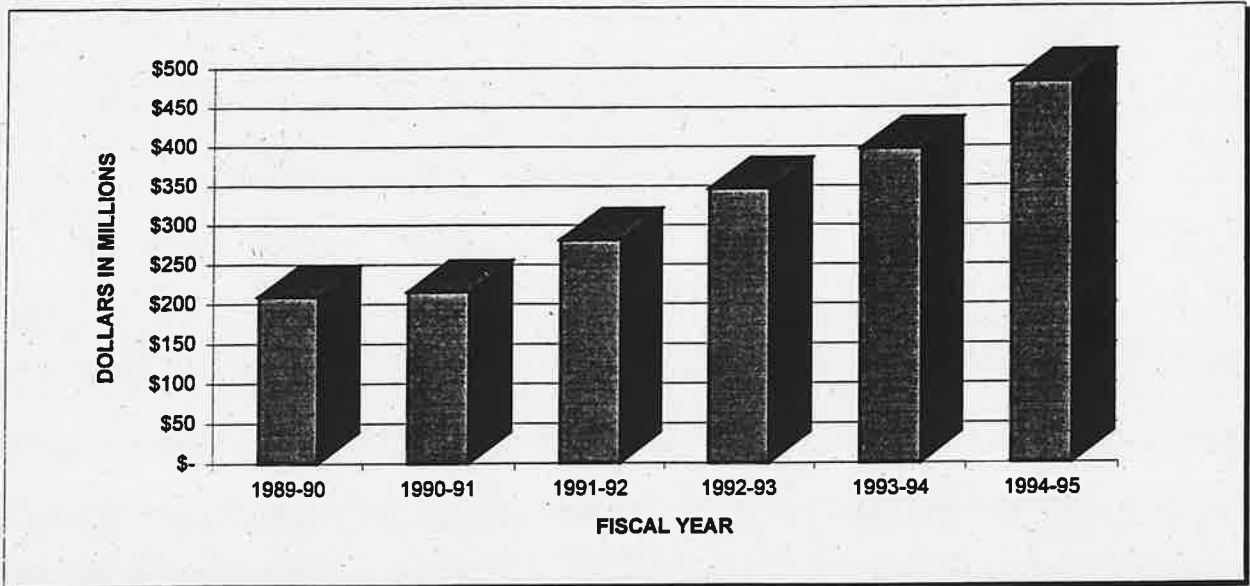
State General Fund since inception.

STATE 2% SALES AND USE TAX COLLECTION BY COUNTY  
FISCAL YEAR 1994-95

COUNTY	TAX	% OF TOTAL
Carson City	\$ 12,493,940	2.89%
Churchill	2,871,757	0.66%
Clark	261,103,424	60.45%
Douglas	6,556,741	1.52%
Eiko	14,062,751	3.26%
Esmeralda	71,887	0.02%
Eureka	780,369	0.18%
Humboldt	5,087,660	1.18%
Lander	1,397,943	0.32%
Lincoln	237,401	0.05%
Lyon	2,357,777	0.55%
Mineral	871,996	0.20%
Nye	3,861,348	0.89%
Pershing	612,719	0.14%
Storey	331,397	0.08%
Washoe	85,347,531	19.76%
White Pine	2,855,678	0.66%
Out of State	31,066,218	7.19%
<b>Total</b>	<b>\$ 431,968,536</b>	<b>100.00%</b>

**Note 1:** Collections presented above are based on sales activity for the period June 1994 through June 1995  
**Note 2:** Fiscal Year 1995 represents 13 months of revenue due to a reporting change required by GASB 22.

# LOCAL SCHOOL SUPPORT TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1989-90	\$ 209,155,709	\$ 10,308	\$ 209,166,017	14.84%
1990-91	215,424,086	11,249	215,435,335	3.00%
1991-92	281,543,713	12,152	281,555,865	30.69%
1992-93	346,279,718	12,269	346,291,987	22.99%
1993-94	397,554,527	12,379	397,566,906	14.81%
1994-95	481,664,090	13,812	481,677,902	21.16%

**LEGAL CITATION**

Chapter 374 Nevada Revised Statutes.

**RATE**

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

**CURRENT DISTRIBUTION OF REVENUE**

99.00 percent of in-state collections returned to county of origin for distribution to school districts; 1.00 percent to State General Fund. 99.00 percent of out-of-state collections and other fees to State Distributive School Fund; 1.00 percent to State General Fund.

**HISTORY**

**ORIGINALLY ENACTED**

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

**RATE**

July 1, 1967 to April 30, 1981 - 1 percent on all taxable sales and taxable items of use.  
 May 1, 1981 - 1.50 percent on all taxable sales and taxable items of use.  
 October 1, 1991 - 2.25 percent on all taxable sales and taxable items of use.

DISTRIBUTION

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

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

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

July 1, 1993 - State General Fund Commission increased from .50 percent to 1.00 percent on in-state and out-of-state collections.

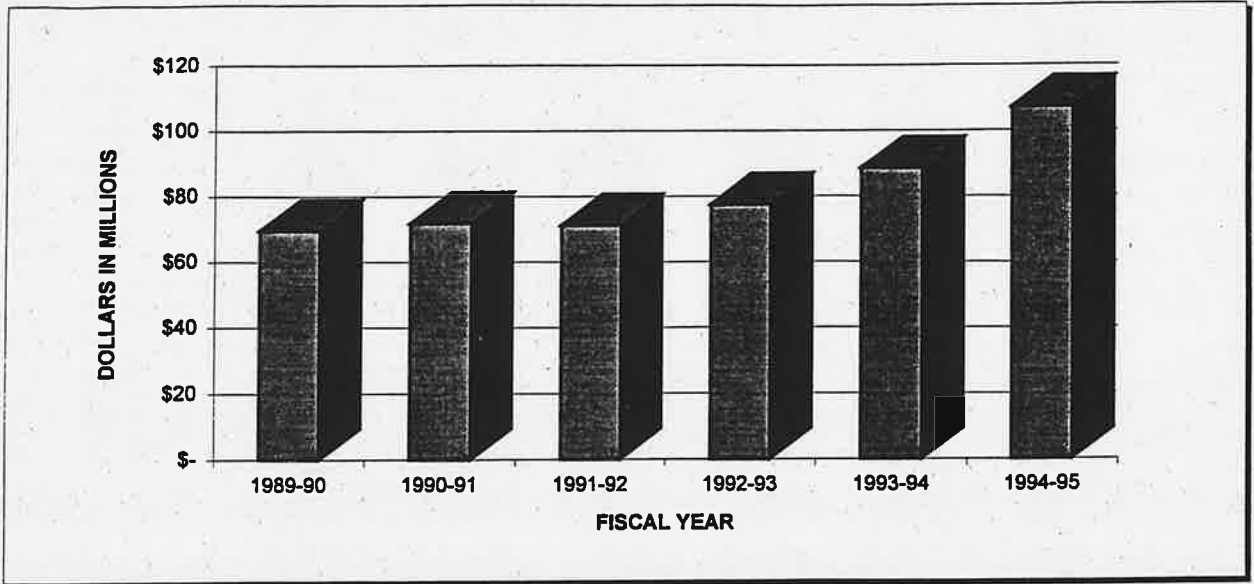
LOCAL SCHOOL SUPPORT TAX DISTRIBUTION  
FISCAL YEAR 1994-95

COUNTY	TAX	% OF TOTAL
Carson City	\$ 13,595,913	2.82%
Churchill	3,053,342	0.63%
Clark	283,963,070	58.95%
Douglas	7,091,997	1.47%
Elko	15,086,914	3.13%
Esmeralda	48,456	0.01%
Eureka	275,747	0.06%
Humboldt	5,044,816	1.05%
Lander	1,392,007	0.29%
Lincoln	230,625	0.05%
Lyon	2,560,368	0.53%
Mineral	742,609	0.15%
Nye	4,269,228	0.89%
Pershing	531,682	0.11%
Storey	360,661	0.07%
Washoe	94,565,656	19.63%
White Pine	2,838,551	0.59%
<b>Total County School District Distribution</b>	<b>\$ 435,651,642</b>	<b>90.44%</b>
State Distributive School Fund	41,209,481	8.56%
State General Fund	4,816,779	1.00%
<b>Total</b>	<b>\$ 481,677,902</b>	<b>100.00%</b>

**Note 1:** Collections presented above are based on sales activity for the period June 1994 through June 1995.

**Note 2:** Fiscal Year 1995 represents 13 months of revenue due to a reporting change required by GASB 22.

# BASIC CITY-COUNTY RELIEF TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1989-90	\$ 69,591,977	\$ 10,308	\$ 69,602,285	14.81%
1990-91	71,799,415	11,249	71,810,664	3.17%
1991-92	71,132,427	12,152	71,144,579	-0.93%
1992-93	77,438,962	12,269	77,451,231	8.86%
1993-94	88,549,898	12,379	88,562,277	14.35%
1994-95	107,100,134	13,812	107,113,946	20.95%

**LEGAL CITATION**

Chapter 377 Nevada Revised Statutes.

**RATE**

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

**CURRENT DISTRIBUTION OF REVENUE**

99.0 percent of in-state collections returned to county of origin for distribution to cities and counties; 1.00 percent to State General Fund; 99.0 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; 1.00 percent to State General Fund.

**HISTORY**

**ORIGINALLY ENACTED**

1969 session of State Legislature as the city-county relief tax, effective July 1, 1969. Levy effected by county ordinance.

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

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 collection 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. Effective October 1, 1991, .50 percent General Fund Commission was imposed on out-of-state collections. Effective July 1, 1993 General Fund Commission increased to .75 percent on in-state and out-of-state collections.

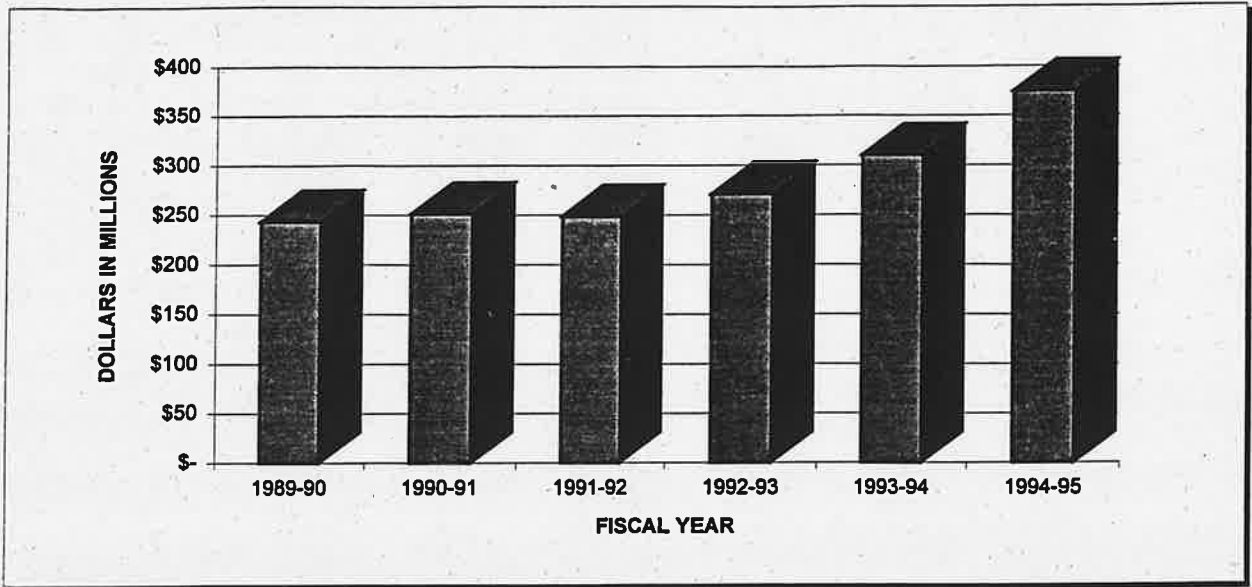
FISCAL YEAR 1994-95 BASIC CITY - COUNTY RELIEF TAX DISTRIBUTION

<b>CARSON CITY</b>	\$	3,125,539	<b>LINCOLN COUNTY</b>	\$	82,496
			Caliente		32,221
<b>CHURCHILL COUNTY</b>	\$	554,532	<b>TOTAL</b>	\$	<u>114,716</u>
Fallon		306,099			
<b>TOTAL</b>	\$	<u>860,631</u>	<b>LYON COUNTY</b>	\$	706,264
			Yerington		83,090
<b>CLARK COUNTY</b>	\$	-	<b>TOTAL</b>	\$	<u>789,353</u>
Boulder City		1,884,927			
Henderson		13,379,557	<b>MINERAL COUNTY</b>	\$	315,576
Las Vegas		45,648,052			
Mesquite		461,733	<b>NYE COUNTY</b>		997,080
North Las Vegas		8,595,906	Gabbs		30,503
<b>TOTAL</b>	\$	<u>69,970,175</u>	<b>TOTAL</b>	\$	<u>1,027,583</u>
<b>DOUGLAS COUNTY</b>	\$	2,075,695	<b>PERSHING COUNTY</b>	\$	129,946
			Lovelock		136,188
<b>ELKO COUNTY</b>	\$	-	<b>TOTAL</b>	\$	<u>266,135</u>
Carlin		357,323			
Elko		2,436,560	<b>STOREY COUNTY</b>	\$	128,799
Wells		183,810			
West Wendover		374,968	<b>WASHOE COUNTY</b>	\$	-
<b>TOTAL</b>	\$	<u>3,352,661</u>	Reno		14,523,085
			Sparks		5,623,110
<b>ESMARALDA COUNTY</b>	\$	43,127	<b>TOTAL</b>	\$	<u>20,146,195</u>
<b>EUREKA COUNTY</b>	\$	853,731	<b>WHITE PINE COUNTY</b>	\$	367,841
			Ely		377,214
<b>HUMBOLDT COUNTY</b>	\$	936,000	<b>TOTAL</b>	\$	<u>745,054</u>
Winnemucca		851,020			
<b>TOTAL</b>	\$	<u>1,787,020</u>	<b>TOTAL COUNTY -</b>		
			<b>CITY DISTRIBUTION</b>	\$	106,042,806
<b>LANDER COUNTY</b>	\$	440,815	State General Fund		1,071,139
			<b>GRAND TOTAL</b>	\$	<u>107,113,946</u>

Note 1: Collections presented above are based on sales activity for the period June 1994 through June 1995.

Note 2: Fiscal Year 1995 represents 13 months of revenue due to a reporting change required by GASB 22.

# SUPPLEMENTAL CITY COUNTY RELIEF TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1989-90	\$ 243,612,563	14.67%
1990-91	251,302,333	3.16%
1991-92	248,963,894	-0.93%
1992-93	271,036,174	8.87%
1993-94	309,925,038	14.35%
1994-95	374,850,223	20.95%

**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. 99.00 percent of total collections returned to local governments based on distribution formula; 1.00 percent to State General Fund.

**HISTORY**

**ORIGINALLY ENACTED**

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

**AMENDMENTS**

1983

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

AMENDMENTS

- 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.
- 1991 Changes distribution of Supplemental City-County Relief Tax. Collections are allocated one of two ways at the county level. First a group of selected counties receive a guaranteed distribution from the total collections. The remaining funds are allocated to a second group called point-of-origin counties. In this group, each county's allocation is determined based on its percentage of collections to the total collections for the group. Adjustments to ease the impact of the legislation to certain counties are made to the distribution formula. Counties in the guaranteed group will be moved into the point-of-origin group if their collections outpace their distribution by 10 percent in a fiscal year. Once the allocation to the county level is established, the distribution to the entity was not amended by the Legislature. Pursuant to the Local Government Tax Act of 1991, Assembly Bill 104, authorized certain counties that were negatively impacted by the rebasing of the distribution formula to impose certain taxes to make up the revenue loss.
- 1993 Pursuant to the Local Government Tax Act of 1993, Senate Bill 506; authorized certain counties that were negatively impacted by the additional rebasing of the distribution formula to impose certain taxes to make up the revenue loss. These additional taxes, if imposed, are to be levied from October 1, 1993 through September 30, 1994.

SUPPLEMENTAL CITY/COUNTY RELIEF TAX  
DISTRIBUTION  
FISCAL YEAR 1994-95

	SUPPLEMENTAL CITY-COUNTY RELIEF TAX 377.057(2)		SUPPLEMENTAL CITY-COUNTY RELIEF TAX 377.057(2)
<b>CARSON CITY</b>	\$ 10,087,251	<b>EUREKA COUNTY</b>	\$ 3,108,441
Other	229,333	Other	57,719
<b>TOTAL</b>	<b>\$ 10,316,584</b>	<b>TOTAL</b>	<b>\$ 3,166,160</b>
 <b>CHURCHILL COUNTY</b>	 \$ 2,016,364	 <b>HUMBOLDT COUNTY</b>	 \$ 3,831,960
Fallon	445,097	Winnemucca	1,120,583
Other	146,939	Other	856,414
<b>TOTAL</b>	<b>\$ 2,608,400</b>	<b>TOTAL</b>	<b>\$ 5,808,957</b>
 <b>CLARK COUNTY</b>	 \$ 112,572,817	 <b>LANDER COUNTY</b>	 \$ 1,459,116
Boulder City	1,957,624	Other	600,578
Henderson	13,707,498	<b>TOTAL</b>	<b>\$ 2,059,694</b>
Las Vegas	44,411,045	 <b>LINCOLN COUNTY</b>	 \$ 726,834
Mesquite	1,340,971	Caliente	53,214
North Las Vegas	4,810,454	Other	205,886
Other	62,065,131	<b>TOTAL</b>	<b>\$ 985,934</b>
<b>TOTAL</b>	<b>\$ 240,865,540</b>	 <b>LYON COUNTY</b>	 \$ 4,425,602
 <b>DOUGLAS COUNTY</b>	 \$ 3,257,156	Yerington	43,763
Other	4,735,335	Other	572,464
<b>TOTAL</b>	<b>\$ 7,992,491</b>	<b>TOTAL</b>	<b>\$ 5,041,829</b>
 <b>ELKO COUNTY</b>	 \$ 5,616,260	 <b>MINERAL COUNTY</b>	 \$ 1,447,128
Carlin	452,161	Other	120,594
Elko	2,870,203	<b>TOTAL</b>	<b>\$ 1,567,722</b>
Wells	275,779	 <b>NYE COUNTY</b>	 3,170,652
West Wendover	630,447	Gabbs	19,725
Other	920,620	Other	859,877
<b>TOTAL</b>	<b>\$ 10,765,470</b>	<b>TOTAL</b>	<b>\$ 4,050,254</b>
 <b>ESMARALDA COUNTY</b>	 \$ 656,286		
Other	33,923		
<b>TOTAL</b>	<b>690,209</b>		

	<b>SUPPLEMENTAL CITY-COUNTY RELIEF TAX 377,057(2)</b>
<b>PERSHING COUNTY</b>	<b>\$ 1,012,412</b>
Lovelock	55,995
Other	194,257
	<hr/>
<b>TOTAL</b>	<b>\$ 1,262,664</b>
<b>STOREY COUNTY</b>	<b>\$ 942,484</b>
Other	575
	<hr/>
<b>TOTAL</b>	<b>\$ 943,059</b>
<b>WASHOE COUNTY</b>	<b>\$ 47,358,142</b>
Reno	11,522,326
Sparks	5,324,446
Other	6,813,092
	<hr/>
<b>TOTAL</b>	<b>\$ 71,018,006</b>
<b>WHITE PINE COUNTY</b>	<b>\$ 1,386,543</b>
Ely	394,661
Other	333,376
	<hr/>
<b>TOTAL</b>	<b>\$ 2,114,580</b>
<b>TOTAL COUNTY/CITY DISTRIBUTION</b>	<b>\$ 371,257,553</b>
State General Fund	3,748,502
Less: - Emergency Fund Transfers	(155,832)
	<hr/>
<b>TOTAL COLLECTIONS</b>	<b>\$ 374,850,223</b>

Note 1: Collections presented above are based on sales activity for the period June 1994 through June 1995.

Note 2: Fiscal Year 1995 represents 13 months of revenue due to a reporting change required by GASB 22.

#### EMERGENCY FUND

Fund Balance	
Reserved for distribution to Clark County Conservation District - AB279 (1989)	\$ 504,462
Revenue Transferred for Distribution	
Interest and/or loan payments transferred for distribution to Local Governments	\$ 155,832
Balance due on outstanding loans	\$ 107,000

LOCAL GOVERNMENT TAX ACT OF 1991 AND 1993  
SPECIAL FUND COLLECTIONS AND DISTRIBUTIONS  
FISCAL YEAR 1995 ACTIVITY

COLLECTIONS

<b>CARSON CITY</b>			<b>MINERAL COUNTY</b>		
Property Tax	\$ 306,849		Sales and Use Tax	\$ 39,035	
Interest	<u>1,152</u>		Interest	<u>288</u>	
TOTAL	\$ 308,001		TOTAL	\$ 39,324	
 <b>CHURCHILL COUNTY</b>			 <b>NYE COUNTY</b>		
Sales and Use Tax	\$ 441,006		Sales and Use Tax	\$ 153,242	
Motor Vehicle Privilege Tax	238,993		Interest	<u>1,227</u>	
Real Property Transfer Tax	7,489				
Property Tax	60,423		TOTAL	\$ 154,469	
Interest	<u>4,156</u>				
TOTAL	\$ 752,067				
 <b>DOUGLAS COUNTY</b>			 <b>WASHOE COUNTY</b>		
Motor Vehicle Privilege Tax	\$ 254,983		Sales and Use Tax	\$ 9,865,903	
Interest	<u>4,267</u>		Motor Vehicle Privilege Tax	4,406,303	
TOTAL	\$ 259,250		Gaming License Fee	640,245	
			Real Property Transfer Tax	292,326	
			Property Tax	1,604,714	
			Interest	<u>91,463</u>	
			TOTAL	\$ 16,900,954	
 <b>ESMERALDA COUNTY</b>			 <b>WHITE PINE COUNTY</b>		
Sales and Use Tax	\$ 6,854		Property Tax	\$ 36,332	
Interest	<u>47</u>		Interest	<u>458</u>	
TOTAL	\$ 6,901		TOTAL	\$ 36,790	
 <b>HUMBOLDT COUNTY</b>					
Property Tax	\$ 116				
Interest	<u>7</u>				
TOTAL	\$ 123				

**DISTRIBUTIONS**

<b>CARSON CITY</b>	\$	301,155
Other		<u>6,847</u>
<b>TOTAL</b>	\$	<b>308,001</b>

<b>MINERAL COUNTY</b>	\$	36,299
Other		<u>3,025</u>
<b>TOTAL</b>	\$	<b>39,324</b>

<b>CHURCHILL COUNTY</b>	\$	581,368
Fallon		128,333
Other		<u>42,366</u>
<b>TOTAL</b>	\$	<b>752,067</b>

<b>NYE COUNTY</b>	\$	120,922
Gabbs		752
Other		<u>32,794</u>
<b>TOTAL</b>	\$	<b>154,469</b>

<b>DOUGLAS COUNTY</b>	\$	105,651
Other		<u>153,599</u>
<b>TOTAL</b>	\$	<b>259,250</b>

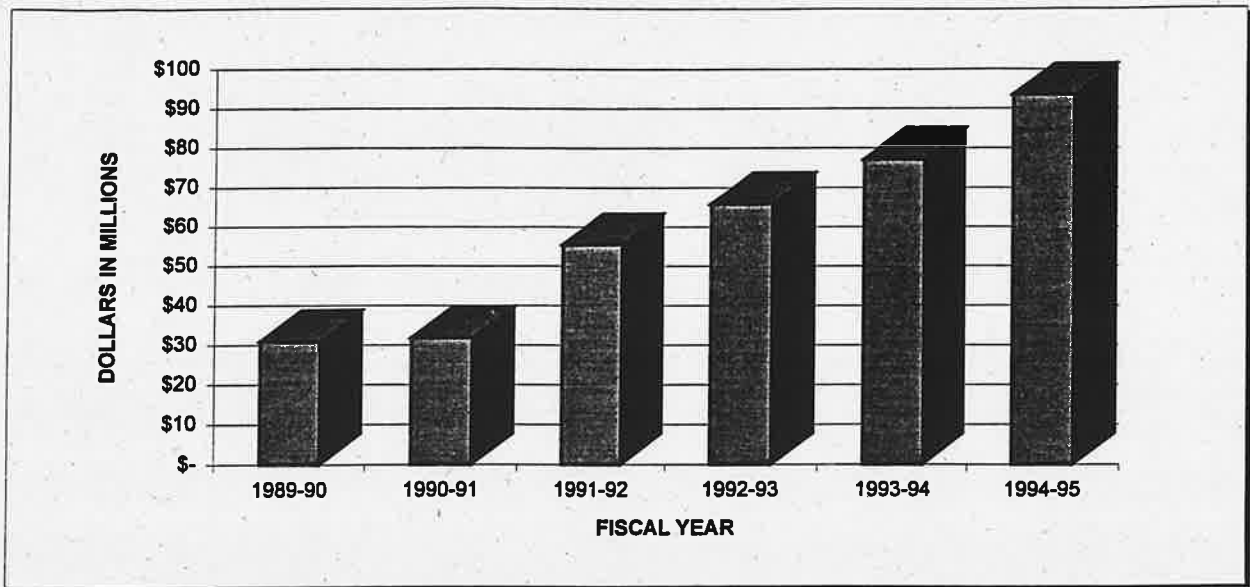
<b>WASHOE COUNTY</b>	\$	11,270,266
Reno		2,741,960
Sparks		1,267,504
Other		<u>1,621,224</u>
<b>TOTAL</b>	\$	<b>16,900,954</b>

<b>ESMERALDA COUNTY</b>	\$	6,562
Other		<u>339</u>
<b>TOTAL</b>	\$	<b>6,901</b>

<b>WHITE PINE COUNTY</b>	\$	24,123
Ely		6,866
Other		<u>5,800</u>
<b>TOTAL</b>	\$	<b>36,790</b>

<b>HUMBOLDT COUNTY</b>	\$	81
Winnemucca		24
Other		<u>18</u>
<b>TOTAL</b>	\$	<b>123</b>

# LOCAL OPTION SALES AND USE TAXES



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1989-90	\$ 30,905,397	14.67%
1990-91	31,804,831	2.91%
1991-92	55,473,316	74.42%
1992-93	65,798,970	18.61%
1993-94	77,110,569	17.19%
1994-95	93,511,405	21.27%

**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: The board of county commissioners may impose a tax of .25 percent for mass transit or the construction of public roads; or counties with population of less than 400,000 may impose a .25 percent tax for the promotion of tourism. NRS 543.600 provides that a county whose population is 400,000 or more may impose a .25 percent tax for the purpose of flood control. 99.00 percent of collection 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 377A.020 by adding that the tax may be used for the construction of public roads, and NRS 543.600 stipulates for the purpose of flood control.

1989 session of the State Legislature amended NRS 543.600 by increasing the population limitation from 250,000 to 400,000 or more in a county that may consider imposing a tax for flood control.

1991 session of the State Legislature implemented the Local Government Tax Act of 1991, AB 104 authorizing certain counties that were negatively impacted by the change to the supplemental county/city relief tax distribution formula to impose by county ordinance an additional 1/4 of 1 percent sales and use tax.

1993 session of the State Legislature implemented the Local Government Tax Act of 1993, SB 506 authorizing certain additional counties that were negatively impacted by additional changes to the Supplemental City-County Relief Tax distribution formula to impose by county ordinance 1/4 of 1 percent sales and use tax from October 1, 1993 through September 30, 1994.

**Fiscal Year 1994-95 Local Option Sales and Use Taxes Distribution.**

	SUPPLEMENTAL 1/4% OPTION TAX - AB 104 AND SB 506	MASS TRANSIT, ROADS, TOURISM AND FLOOD TAX	TOTAL LOCAL OPTION TAXES
Carson City	\$ -	\$ 1,499,805	\$ 1,499,805
Churchill County	426,956	427,655	854,611
Clark County	-	69,237,381	69,237,381
Esmeralda County	6,963	-	6,963
Mineral County	39,035	-	39,035
Nye County	153,282	540,420	693,702
Storey County	-	65,450	65,450
Washoe County	9,865,903	9,883,853	19,749,756
White Pine County	429,587	-	429,587
Total to Counties	\$ 10,921,727	\$ 81,654,565	\$ 92,576,291
State General Fund			935,114
<b>GRAND TOTAL</b>			<b>\$ 93,511,405</b>

**Note 1:** Collections presented above are based on sales activity for the period June 1994 through June 1995.

**Note 2:** Fiscal Year 1995 represents 13 months of revenue due to a reporting change required by GASB 22.

# TAXABLE SALES COMPARISON

## Taxable Sales Comparison by County

County	Fiscal Year 1993-94	Fiscal Year 1994-95	% Change
Churchill	\$ 147,134,873	\$ 168,675,153	14.6%
Clark	10,927,950,911	13,902,971,329	27.2%
Douglas	336,409,129	398,523,172	18.5%
Elko	594,319,190	764,045,859	28.6%
Esmeralda	6,282,619	9,752,764	55.2%
Eureka	237,900,362	222,515,974	-6.5%
Humboldt	298,946,144	400,494,287	34.0%
Lander	84,828,664	102,989,940	21.4%
Lincoln	13,960,791	18,595,437	33.2%
Lyon	114,037,906	135,048,185	18.4%
Mineral	44,579,746	63,197,777	41.8%
Nye	154,934,113	209,146,891	35.0%
Carson City	465,526,421	598,495,029	28.6%
Pershing	49,421,566	63,478,107	28.4%
Storey	25,399,162	26,082,503	2.7%
Washoe	3,225,198,063	3,922,202,264	21.6%
White Pine	58,577,974	167,423,058	185.8%
Out of State	11,726,322	4,577,511	-61.0%
<b>STATE TOTAL</b>	<b>\$ 16,797,133,956</b>	<b>\$ 21,178,215,240</b>	<b>26.1%</b>

Taxable Sales Comparison by Business Type

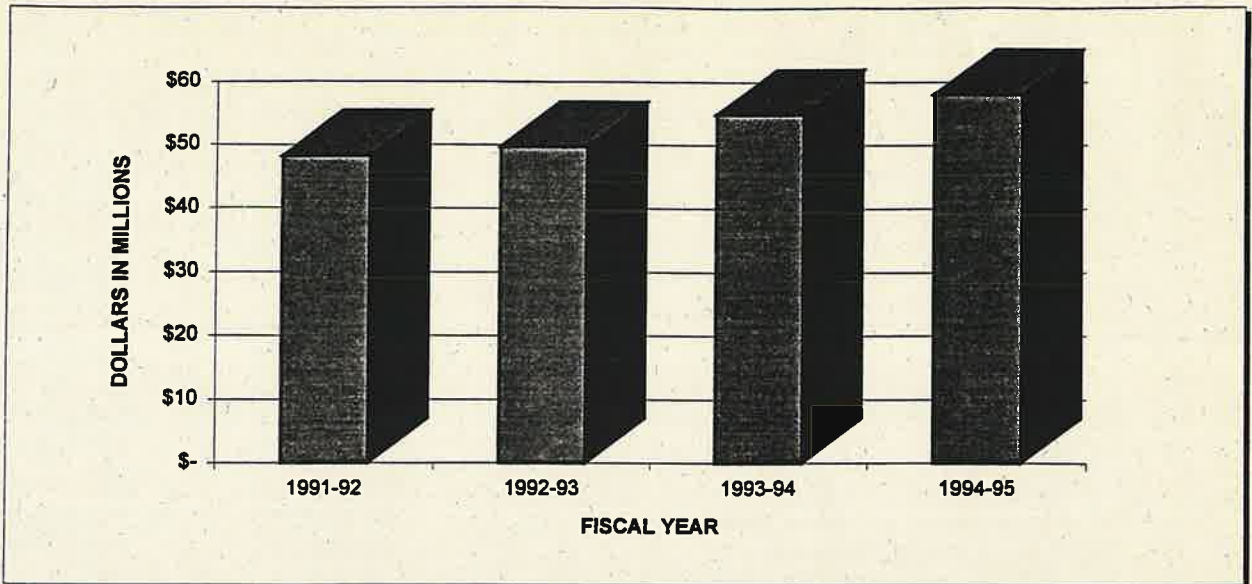
Business Code and Type	Fiscal Year 1993-94	Fiscal Year 1994-95	% Change
01 Agricultural Production-Crops	\$ 4,033,588	\$ 3,626,277	-10.1%
02 Agricultural Production-Livestock	1,915,182	2,537,467	32.5%
07 Agricultural Services	33,289,930	40,824,546	22.6%
08 Forestry	33,040	40,908	23.8%
09 Fishing, Hunting, and Trapping	-	123,613	0.0%
10 Metal Mining	170,322,471	180,166,628	5.8%
12 Coal Mining	707,776	79,648	-88.7%
13 Oil and Gas Extraction	11,613,536	11,774,785	1.4%
14 Mining and Quarrying of Nonmetallic Minerals	4,909,451	5,058,715	3.0%
15 Building Construction-General Contractors	98,351,135	132,602,169	34.8%
16 Heavy Construction other than Construction	79,908,210	110,123,740	37.8%
17 Construction-Special Trade Contractors	397,201,578	466,096,758	17.3%
20 Food and Kindred Products	20,639,797	23,939,036	16.0%
21 Tobacco Products	440,975	870,084	97.3%
22 Textile Mill Products	3,577,022	4,572,066	27.8%
23 Apparel and Other Finished Products	790,855	886,739	12.1%
24 Lumber and Wood Products, Except Furniture	25,721,770	31,774,660	23.5%
25 Furniture and Fixtures	20,147,930	25,377,388	26.0%
26 Paper and Allied Products	7,042,677	7,432,491	5.5%
27 Printing, Publishing, and Allied Industries	28,162,671	38,352,271	36.2%
28 Chemicals and Allied Products	16,199,072	23,010,238	42.0%
29 Petroleum Refining and Related Industries	26,309,350	39,760,586	51.1%
30 Rubber and Misc Plastics Products	5,126,760	8,992,524	75.4%
31 Leather and Leather Products	935,058	1,040,522	11.3%
32 Stone, Clay, Glass, and Concrete Products	85,434,675	118,784,935	39.0%
33 Primary Metal Industries	6,316,811	7,979,496	26.3%
34 Fabricated Metal Products	33,187,683	40,787,688	22.9%
35 Industrial and Commercial Machinery	103,482,235	139,988,545	35.3%
36 Electronic and Other Electrical Equipment	154,083,241	182,564,940	18.5%
37 Transportation Equipment	23,276,543	17,274,844	-25.8%
38 Measuring, Analyzing and Controlling Instrument	13,930,662	26,603,173	91.0%
39 Misc Manufacturing Industries	67,172,072	98,765,273	47.0%
40 Railroad Transportation	1,002,743	956,231	-4.6%
41 Local and Suburban Transit	2,581,732	3,065,273	18.7%
42 Motor Freight Transportation and Warehousing	11,378,413	21,386,829	88.0%
43 United States Postal Service	201,692	692,741	243.5%
44 Water Transportation	2,041,025	2,209,102	8.2%
45 Transportation By Air	6,370,756	18,902,547	196.7%
46 Pipelines, Except Natural Gas	1,119,144	860,457	-23.1%
47 Transportation Services	171,664	4,152,103	2318.7%
48 Communications	103,969,244	124,772,777	20.0%
49 Electric, Gas, and Sanitary Services	241,302,259	262,126,297	8.6%
50 Wholesale Trade-Durable Goods	1,304,646,736	1,725,716,581	32.3%
51 Wholesale Trade-Nondurable Goods	181,809,933	246,651,684	35.7%
52 Bldg Materials, Hardware, Garden, Mobile Homes	1,389,747,622	1,773,584,060	27.6%
53 General Merchandise Stores	1,266,000,956	1,635,780,530	29.2%
54 Food Stores	864,796,084	1,001,411,786	15.8%
55 Automotive Dealers and Gasoline	1,952,180,132	2,497,234,890	27.9%

Taxable Sales Comparison by Business Type (continued)

Business Code and Type	Fiscal Year 1993-94	Fiscal Year 1994-95	% Change
56 Apparel and Accessory Stores	629,577,993	774,265,129	23.0%
57 Home Furniture, Furnishings and Equipment	750,355,413	1,045,506,186	39.3%
58 Eating and Drinking Places	2,051,616,643	2,490,595,618	21.4%
59 Miscellaneous Retail	1,749,337,140	2,135,862,607	22.1%
60 Depository Institutions	10,299,047	19,387,088	88.2%
61 Nondepository Credit Institutions	42,271,924	70,653,702	67.1%
62 Security and Commodity Brokers	125,219	186,510	48.9%
63 Insurance Carriers	509,374	686,202	34.7%
64 Insurance Agents, Brokers, and Service	700,934	1,036,027	47.8%
65 Real Estate	6,313,009	13,285,753	110.5%
67 Holding and Other Investment Offices	240,126	452,081	88.3%
70 Hotels, Rooming Houses, Camps, and Lodging	131,812,022	173,096,739	31.3%
72 Personal Services	106,110,200	127,887,022	20.5%
73 Business Services	639,566,119	876,542,355	37.1%
75 Automotive Repair, Services, and Parking	460,026,276	604,482,254	31.4%
76 Miscellaneous Repair Services	120,299,530	130,587,995	8.6%
78 Motion Pictures	25,351,181	30,257,223	19.4%
79 Amusement and Recreation Services	1,179,894,460	1,427,419,155	21.0%
80 Health Services	61,502,577	77,177,618	25.5%
81 Legal Services	1,270,580	1,352,029	6.4%
82 Educational Services	3,866,467	5,086,770	31.6%
83 Social Services	110,336	150,380	36.3%
84 Museums and Art Galleries	220,423	208,294	-5.5%
86 Membership Organizations	18,973,698	19,405,003	2.3%
87 Engineering, Accounting, Research and Mgt	1,377,291	3,675,183	166.8%
88 Private Households	7,475	6,415	-14.2%
89 Miscellaneous Services	12,898,908	15,521,593	20.3%
91 Executive, Legislative and General Govt	-	-	0.0%
92 Justice, Public Order, and Safety	-	9,124	0.0%
93 Public Finance, Taxation, and Monetary Policy	-	-	0.0%
94 Administration of Human Resource Programs	-	-	0.0%
95 Administration of Environmental Quality	47,800	2,920	-93.9%
96 Administration of Economic Programs	-	1,805	0.0%
97 National Security and International Affairs	-	-	0.0%
99 Nonclassifiable Establishments	18,867,900	22,111,819	17.2%
<b>STATE TOTAL</b>	<b>16,797,133,956</b>	<b>21,178,215,240</b>	<b>26.1%</b>

The above comparisons for Fiscal Year 1993-94 and Fiscal Year 1994-95 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 1994-95 is based on sales tax returns submitted for the June 1994 through June 1995 period and represents 13 months activity due to a reporting change required by GASB 22.

# BUSINESS TAX



FISCAL YEAR	LICENSE FEES	TAX	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1991-92	\$ 1,414,180	\$ 46,835,917	\$ 48,250,097	N/A
1992-93	195,539	49,478,957	49,674,496	2.95%
1993-94	242,015	54,619,334	54,861,349	10.44%
1994-95	330,160	57,727,142	58,057,302	5.83%

**LEGAL CITATION**

Chapter 364A Nevada Revised Statutes.

**IMPOSITION AND RATE**

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

**CURRENT DISTRIBUTION OF REVENUE**

State General Fund.

**HISTORY**

**ORIGINALLY ENACTED**

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

## AMENDMENTS

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

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

# INSURANCE PREMIUM TAX

## YEAR

1993-94  
1994-95

## TOTAL COLLECTION:

\$ 77,368,18  
83,342,05

## LEGAL CITATION

Chapter 680B Nevada Revised Statutes.

## IMPOSITION AND RATE

A tax imposed for the privilege of transacting business in this State. Each insurer shall pay a tax upon his net direct premiums and net direct considerations written, at the rate of 3.5 percent. The premium tax is due on March 1 of each year on premiums written in the prior calendar year. Insurer writing \$2,000 or more in premiums in a calendar year must pay estimate quarterly tax payments equal to 25 percent of the prior calendar year's tax liability. An insurer is entitled to a "Home Office Credit" of 50 percent of the aggregate amount of tax due and full credit for ad valorem taxes paid by the insurer during the preceding calendar year if the insurer maintains a home office or regional home office in Nevada. Other stipulations apply. These credits cannot exceed 80 percent of the tax otherwise due.

## CURRENT DISTRIBUTION OF REVENUE

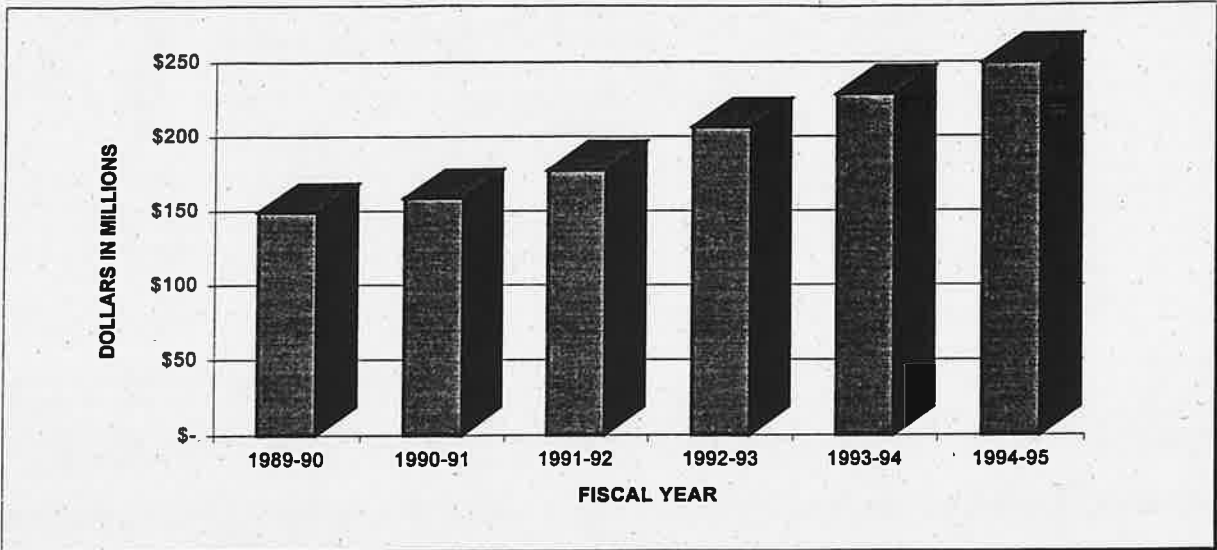
State General Fund

## ORIGINALLY ENACTED

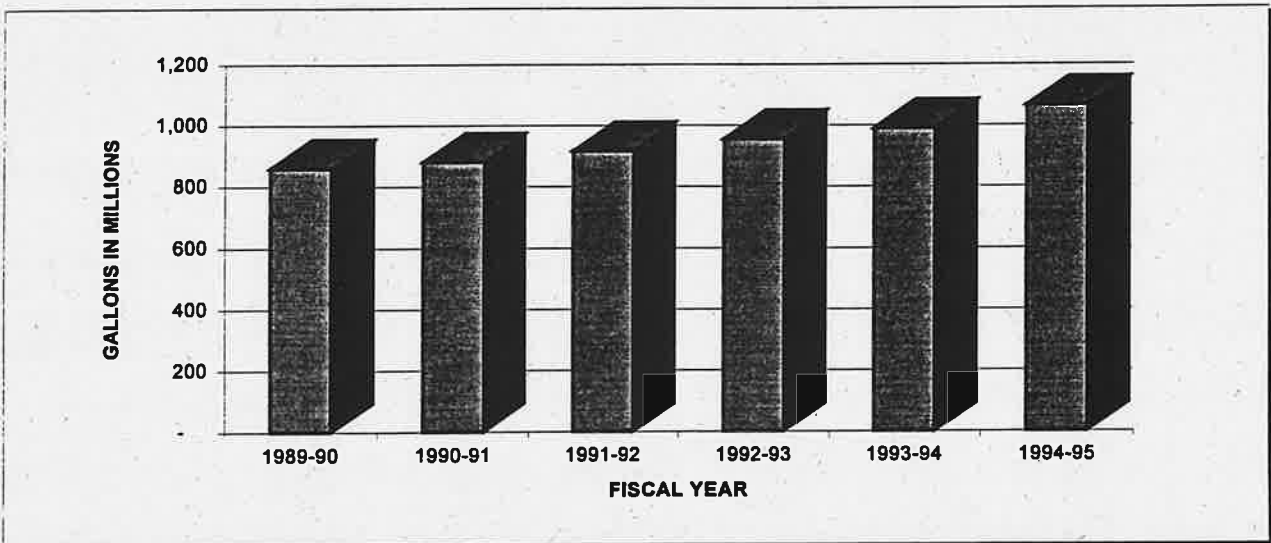
1933 session of the State legislature.

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

# GASOLINE TAX REVENUES



FISCAL YEAR	STATE AND LOCAL GAS TAXES	PETROLEUM INSPECTION TAX	JET FUEL TAX	PETROLEUM PRODUCTS CLEANUP FEE	TOTAL COLLECTIONS
1989-90	\$ 142,968,560	\$ 388,336	\$ 2,195,710	\$ 3,864,057	\$ 149,416,663
1990-91	150,073,774	454,157	2,214,675	6,220,953	158,963,559
1991-92	165,698,956	407,959	6,252,776	5,218,062	177,577,753
1992-93	191,339,725	510,480	7,068,236	7,518,469	206,436,910
1993-94	213,713,170	489,969	7,261,055	6,990,950	228,455,144
1994-95	233,177,081	505,315	8,527,717	7,172,812	249,382,925



FISCAL YEAR	GALLONS*	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS*	% CHANGE FROM PRIOR YEAR
1989-90	866,285,054	4.40%	1992-93	955,336,458	4.24%
1990-91	880,596,026	2.36%	1993-94	990,085,012	3.64%
1991-92	916,502,418	4.08%	1994-95	1,064,897,332	7.56%

\* Includes Jet Fuel

**Gasoline Tax Revenues (Continued)**

**LEGAL CITATIONS**

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

**RATE**

23 cents statewide, additional 1 through 9 cent optional county levy, additional 1 cent county levy.

**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.

17.65 cents State Tax and Licenses      State Highway Fund.

17.65 cents State Gasohol Tax      State Highway Fund.

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

1 - 9 cents Optional County Tax      Counties - for regional highway and street construction

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

**NOTE:** This 1 cent county tax is not to be included with the 1 through 9 cent county option.

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

1 through 9 cents Optional Aviation Tax      Counties - for airport construction and maintenance.

0.055 of a cent Petroleum Inspection Fee      State General Fund and Department of Agriculture.

1 or 2 cent Jet Fuel Tax      Governmental entity that owns the airport where the tax was collected, or if the airport is privately owned, to the county where the airport is located.

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

0.6 of a cent Petroleum Discharge Cleanup Fee      Department of Conservation and Natural Resources, Environmental Protection Division.

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, 1987, 13 cents; July 1, 1987 - June 30, 1988, 16 cents; July 1, 1988, 18 cents; October 1, 1991, 20.5 cents; October 1, 1992, 23 cents.

AMENDMENTS

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.

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.

1947

The Legislature adopted an additional 1 1/2 cent tax for local road construction, maintenance and repair.

1955

The Legislature increased the State rate 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:

- (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.

1965

The Legislature authorized an additional optional 1 cent tax for Washoe and Clark Counties for regional street and highway plans.

1966

The special session of the Legislature extended the above option to all counties with regional street and highway plans.

1969

The Legislature authorized an increase in optional county tax from 1 cent to 2 cents effective July 1, 1969.

1979

The Legislature authorized an additional county option tax 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.

Gasoline Tax Revenues (Continued)

- 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 countywide.
- 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.
- 1989 Effective October 1, 1989 the Petroleum Products Inspection Fee was increased from 0.05 to 0.055 of a cent per gallon. This fee is assessed on the importation of gasoline and lubricating oil imported into Nevada.
- Effective October 1, 1989 a Petroleum Products Discharge Cleanup Fee of 0.6 of a cent per gallon was imposed upon motor vehicle fuel, diesel fuel number 1 and 2 and heating oil imported into or refined in Nevada.
- 1991 Effective July 1, 1991, the Legislature authorized an excise tax of up to and including 4 cents per gallon on jet fuel if approved by the voters of the county. The board of county commissioners may submit to the voters at any election. The county shall not allow any discounts, exemptions or other variance of the tax to any taxpayer except to the State or a political subdivision of the State.
- Effective July 1, 1991 the Legislature changed the distribution of the 1 cent jet fuel tax from the State General Fund to the county in which the fuel was sold.
- Effective October 1, 1991, the State rate was increased to 15.15 cents per gallon on gasoline and gasohol. The county share remained the same.
- The Legislature authorized an increase of the county option excise tax rate of up to and including 9 cents per gallon. The increase can be enacted by county ordinance.
- The Legislature changed the 1 cent county option tax to a 1 cent county mandatory tax.
- 1992 Effective October 1, 1992, the State rate was increased to 17.65 cents per gallon on gasoline and gasohol.

**GASOLINE TAX DISTRIBUTION**

Fiscal Year 1994-95

	<u>Gallons</u>		<u>Net Tax</u>
17.65 cents Gasoline and Gasohol Tax - State Highway Fund	745,277,538	\$	126,635,993
5.35 cents County - State Mandated			38,131,712
23 cents Aviation Fuel - County/State Mandated and Local Option	5,096,431		433,628
1 to 4 cents Jet Fuel - Local Distribution	314,523,363		8,527,717
1 to 9 cents County Option Gas Tax			55,799,295
1 cents County Option Gas Tax			7,274,317
Petroleum Inspection Fee - General Fund			459,377
Petroleum Inspection Fee - Department of Agriculture			45,938
Petroleum Products Cleanup Fee - Division of Environmental Protection			7,172,812
Dealers License - State Highway Fund			40
	<hr/>		
SUBTOTAL	1,064,897,332	\$	244,480,829
 Other Distributions:			
Civil Air Patrol		\$	85,000
State Parks System - Marina Development			1,194,282
Department of Wildlife			1,194,282
Department of Taxation - Administrative Costs			511,617
Off-Highway Use Refunds: Aviation			1,061,798
Farmer - Rancher			437,536
General Users			251,365
Tribal			166,216
	<hr/>		
TOTAL COLLECTIONS	<u>1,064,897,332</u>	<u>\$</u>	<u>249,382,925</u>

# RECAP OF GASOLINE TAX DISTRIBUTIONS TO COUNTIES

Fiscal Year 1994-95

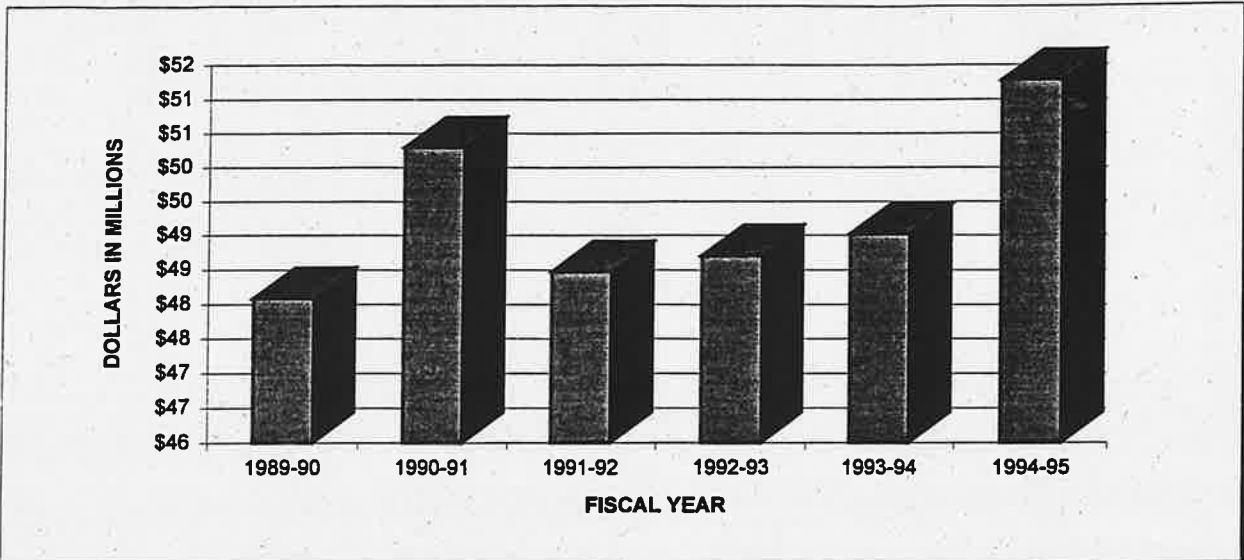
County	5.35¢ County Gas Tax	1¢ to 9¢ County Option	1¢ County Option	* State & Optional Aviation Taxes	Total County Distribution
Carson City	\$ 965,363	\$ 1,317,369	\$ 332,136	\$ 14,554	\$ 2,629,421
Churchill	970,249	470,092	118,123	4,625	1,563,089
Clark	17,255,048	36,638,014	4,376,935	149,659	58,419,656
Douglas	731,305	819,281	169,548	26,127	1,746,260
Elko	2,617,316	1,088,567	272,396	15,934	3,994,213
Esmeralda	320,410	22,562	5,670	837	349,479
Eureka	542,442	97,184	24,417	-	664,044
Humboldt	1,323,939	569,735	143,164	6,679	2,043,517
Lander	762,598	173,315	43,556	25,731	1,005,200
Lincoln	971,172	102,833	25,715	-	1,099,721
Lyon	731,267	922,489	127,327	1,590	1,782,674
Mineral	457,943	312,211	34,839	2,587	807,579
Nye	1,998,745	598,883	150,418	3,970	2,752,016
Pershing	789,805	146,586	36,834	-	973,225
Storey	63,149	15,430	3,880	-	82,460
Washoe	6,349,736	11,980,985	1,333,966	66,580	19,731,267
White Pine	1,281,225	523,760	75,392	8,954	1,889,331
<b>Total County Distribution</b>	<b>\$ 38,131,712</b>	<b>\$ 55,799,295</b>	<b>\$ 7,274,317</b>	<b>\$ 327,827</b>	<b>\$ 101,533,151</b>

\* Due to changes made by the 1995 Legislature, effective 7/1/95 per SB 324, \$105,801 in Aviation Taxes was not distributed but carried forward to Fiscal Year 1996 to meet refund requirements.

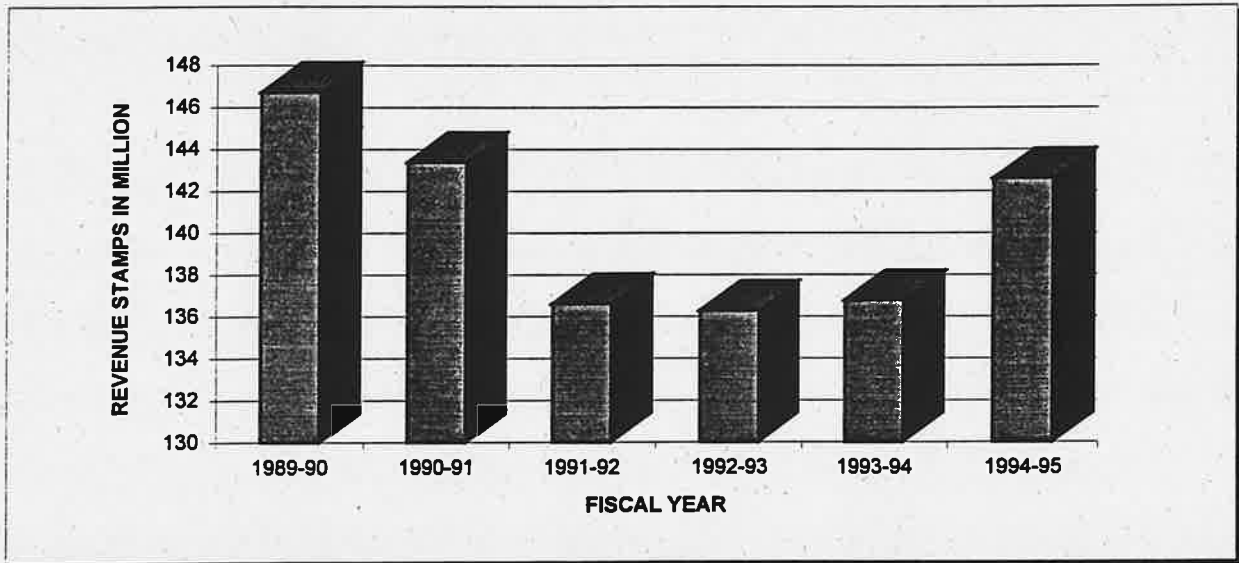
## Recap of Jet Fuel Tax Distribution Fiscal Year 1994-95

Carson Dity Airport Authority	\$ 1,600
Boulder City	119
Churchill County	69
Clark County	8,107,435
Douglas County	4,590
Elko, City of	15,717
Elko County	1,506
Fallon, City of	122
Lander County Airport Authority	216
Lincoln County	69
Lyon County	2
Mesquite, City of	226
Mineral County	98
Tonopah, Town of	417
Washoe County Airport Authority	393,761
White Pine County	1,124
Winnemucca, City of	646
<b>Total</b>	<b>\$ 8,527,717</b>

# CIGARETTE AND OTHER TOBACCO PRODUCTS TAX REVENUE



FISCAL YEAR	TAX	OTHER TOBACCO PRODUCTS	LICENSES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1989-90	\$ 46,280,647	\$ 1,802,995	\$ 3,825	\$ 48,087,467	60.07%
1990-91	48,279,702	2,011,451	5,300	50,296,453	4.59%
1991-92	46,302,401	2,162,367	6,608	48,471,376	-3.63%
1992-93	46,341,846	2,357,121	7,650	48,706,617	0.49%
1993-94	46,481,881	2,527,087	9,188	49,018,156	0.64%
1994-95	48,465,518	2,803,284	8,933	51,277,734	4.61%



FISCAL YEAR	REVENUE STAMPS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	REVENUE STAMPS	% CHANGE FROM PRIOR YEAR
1989-90	146,728,725	-0.49%	1992-93	136,283,935	-0.24%
1990-91	143,390,069	-2.28%	1993-94	136,779,565	0.36%
1991-92	136,605,900	-4.73%	1994-95	142,603,920	4.26%

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 - 17.5 mills per cigarette. Other Tobacco Products - 30 percent manufacturers wholesale price.
CURRENT DISTRIBUTION OF REVENUE	5 mills per cigarette for distribution to local governments (less administrative fee determined by legislative appropriation); if no cities within county, 10 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.  12.5 mills per cigarette to the State General Fund. Other Tobacco Products revenue to the State General Fund.

HISTORY

ORIGINALLY ENACTED	1947 session of State Legislature.
RATE	1947 - 1949, 2 cents; 1949 - 1961, 3 cents; 1961 - 1969, 7 cents; 1969 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 June 30, 1989, 10 mills per cigarette; July 1, 1989, 17.5 mills per cigarette.
AMENDMENTS	<p>1947 Wholesalers' discount 10 percent for stamping; 5 percent for administrative remainder to State General Fund.</p> <p>1949 Wholesalers' discount reduced to 7 percent; revenue distribution, 87.5 percent to State General Fund; 12.5 percent to counties.</p> <p>1953 Effective date of use tax on cigarettes.</p> <p>1955 Wholesalers' discount for stamping reduced to 5 percent.</p> <p>1960 Refunds allowed for tax paid on stale cigarettes.</p> <p>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.</p> <p>1965 Revenue distribution changed - 30 percent to State General Fund; 64 percent to cities and counties based on population; 5.5 percent to counties based on county sales.</p> <p>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.</p> <p>1969 July 1 - administrative costs reimbursed in amount determined by legislative appropriation each biennium.</p>

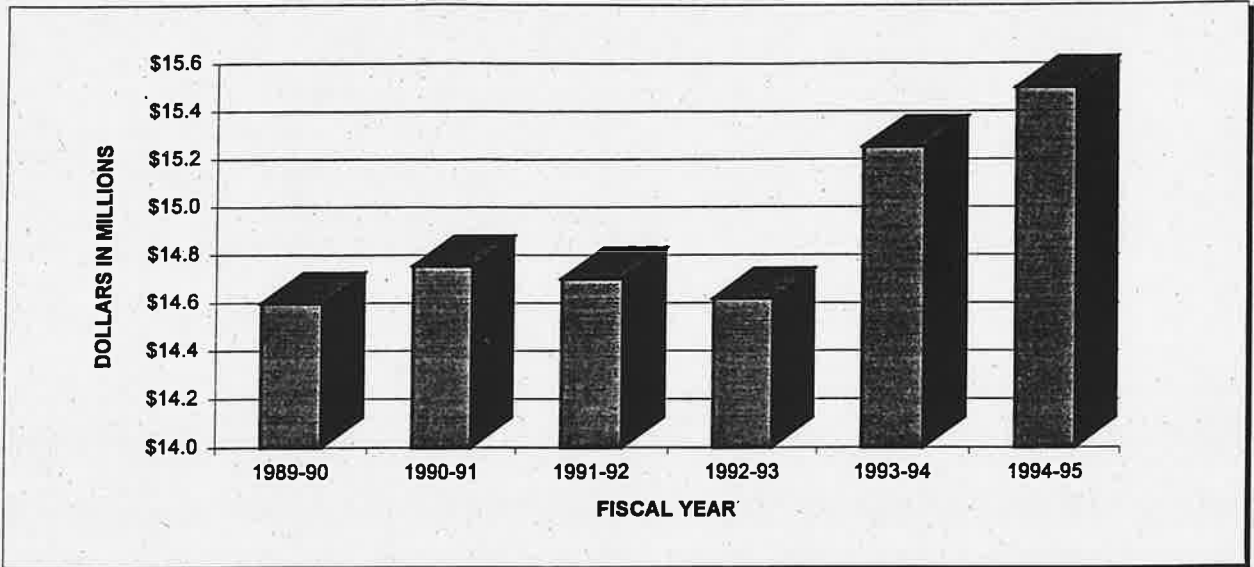
• Cigarette and Other Tobacco Products Tax Revenue (Continued)

- 1980 June 10, 1980 - Supreme Court decision of Washington vs. Coleville Indian Reservation determined that State cigarette tax could not be applied to on-reservation transactions. Effective July 16, 1980 cigarettes sold to and by eligible Indian smoke shops required tribal cigarette stamps or metered impressions on packages sold. In 1980 the Department of Taxation furnished 13,091,470 tribal stamps. In more recent years the Department has furnished the following number of tribal stamps: Fiscal Year 1990, 31,935,000; Fiscal Year 1991, 35,200,000; Fiscal Year 1992, 38,455,000, Fiscal Year 1993, 41,520,000 and Fiscal Year 1994, 42,310,000.
- 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 rate change; to 10 mills per cigarette but not less than 20 cents per package.
- 1989 Effective July 1, 1989, the 1989 session of the State Legislature enacted a tax rate change; to 17.5 mills per cigarette.
- 1991 Wholesalers' discount for stamping reduced from 4 percent to 3 percent effective July 1, 1991.

**DISTRIBUTION OF CIGARETTE TAX REVENUES  
FISCAL YEAR 1994-95**

	<u>COUNTIES</u>	<u>CITIES</u>	<u>TOTAL</u>
CARSON CITY	\$ 413,935		\$ 413,935
CHURCHILL COUNTY	122,034		189,226
Fallon		67,192	
CLARK COUNTY	-		8,596,412
Boulder City		230,195	
Henderson		1,647,723	
Las Vegas		5,599,810	
Mesquite		57,185	
North Las Vegas		1,061,499	
DOUGLAS COUNTY	292,416		292,416
ELKO COUNTY	-		375,271
Carlin		39,953	
Elko		272,842	
Wells		20,566	
West Wendover		41,911	
ESMERALDA COUNTY	12,606		12,606
EUREKA COUNTY	15,595		15,595
HUMBOLDT COUNTY	72,963		138,841
Winnemucca		65,878	
LANDER COUNTY	61,078		61,078
LINCOLN COUNTY	28,404		39,427
Caliente		11,023	
LYON COUNTY	203,204		227,079
Yerington		23,875	
MINERAL COUNTY	61,775		61,775
NYE COUNTY	189,776		195,424
Gabbs		5,648	
PERSHING COUNTY	21,898		44,649
Lovelock		22,752	
STOREY COUNTY	27,310		27,310
WASHOE COUNTY	-		2,591,638
Reno		1,868,546	
Sparks		723,092	
WHITE PINE COUNTY	44,698		90,415
Ely		45,717	
<b>TOTALS</b>	<b>\$ 1,567,692</b>	<b>\$ 11,805,406</b>	<b>\$ 13,373,098</b>
<b>Administrative Fee</b>			<b>362,115</b>
<b>Refunds</b>			<b>423,760</b>
<b>State Share - General Fund</b>			<b>34,315,477</b>
<b>Other Tobacco Products Tax - General Fund</b>			<b>2,803,284</b>
<b>GRAND TOTAL</b>			<b>\$ 51,277,734</b>

# LIQUOR TAX REVENUE



FISCAL YEAR	TAX	LICENSES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1989-90	\$ 14,578,308	\$ 20,038	\$ 14,598,346	5.16%
1990-91	14,733,077	20,525	14,753,602	1.06%
1991-92	14,681,348	20,375	14,701,723	-0.35%
1992-93	14,596,444	20,413	14,616,857	-0.58%
1993-94	15,232,505	21,250	15,253,755	4.36%
1994-95	15,479,034	20,356	15,499,390	1.61%

## 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.

## 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.
	07/01/69	All revenues to General Fund except 5/19 of that collected on liquor over 22 percent which is allocated accordingly:  No cities - 100 percent to county.  One city - based on population ratio of county and city.  Two or more cities - to cities based on population.

↳ Liquor Tax Revenues (Continued)

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.

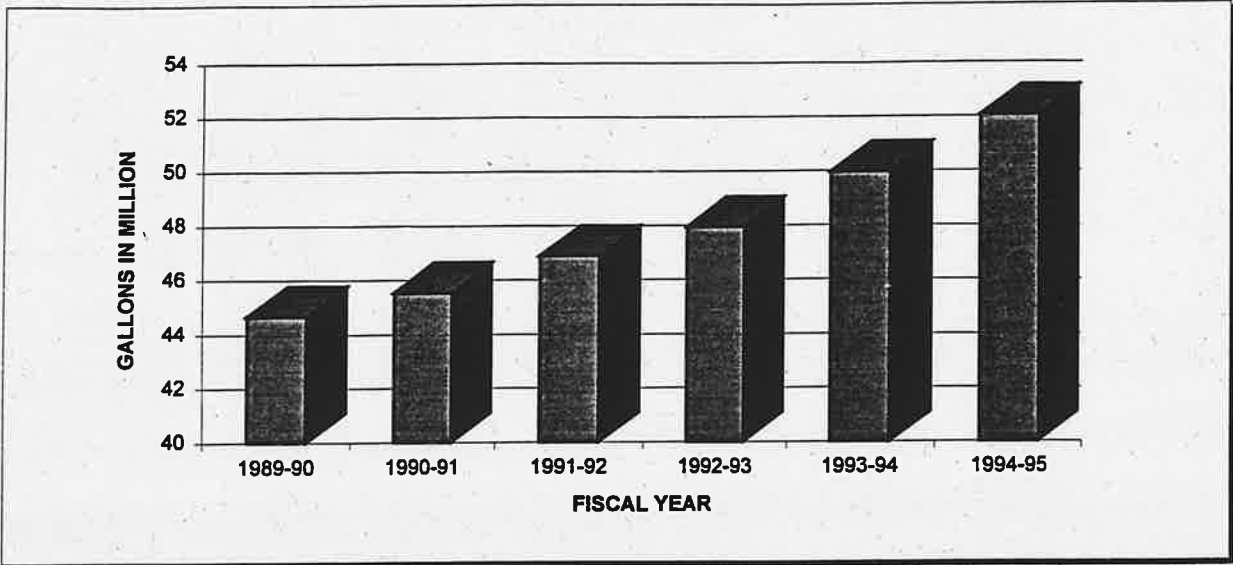
**DISTRIBUTION OF LIQUOR TAX REVENUES**

**FISCAL YEAR 1994-95**

	<u>COUNTIES</u>	<u>CITIES</u>	<u>TOTAL</u>
CARSON CITY	\$65,546.61		\$ 65,547
CHURCHILL COUNTY	19,316		29,958
Fallon		10,642	
CLARK COUNTY	-		1,359,608
Boulder City		36,460	
Henderson		260,455	
Las Vegas		885,983	
Mesquite		9,027	
North Las Vegas		167,682	
DOUGLAS COUNTY	46,192		46,192
ELKO COUNTY	-		59,403
Carlin		6,326	
Elko		43,184	
Wells		3,256	
West Wendover		6,636	
ESMERALDA COUNTY	1,995		1,995
EUREKA COUNTY	2,474		2,474
HUMBOLDT COUNTY	11,532		21,961
Winnemucca		10,429	
LANDER COUNTY	9,678		9,678
LINCOLN COUNTY	4,494		6,240
Caliente		1,746	
LYON COUNTY	32,147		35,925
Yerington		3,778	
MINERAL COUNTY	9,791		9,791
NYE COUNTY	30,057		30,957
Gabbs		901	
PERSHING COUNTY	3,464		7,071
Lovelock		3,607	
STOREY COUNTY	4,319		4,319
WASHOE COUNTY	-		410,267
Reno		295,788	
Sparks		114,479	
WHITE PINE COUNTY	7,084		14,334
Ely		7,250	
<b>TOTALS</b>	<b>\$ 248,088</b>	<b>\$ 1,867,630</b>	<b>\$ 2,115,718</b>
<b>To Account for Alcohol and Drug Abuse</b>			<b>634,989</b>
<b>State General Fund</b>			<b>12,748,682</b>
<b>GRAND TOTAL</b>			<b>\$ 15,499,390</b>

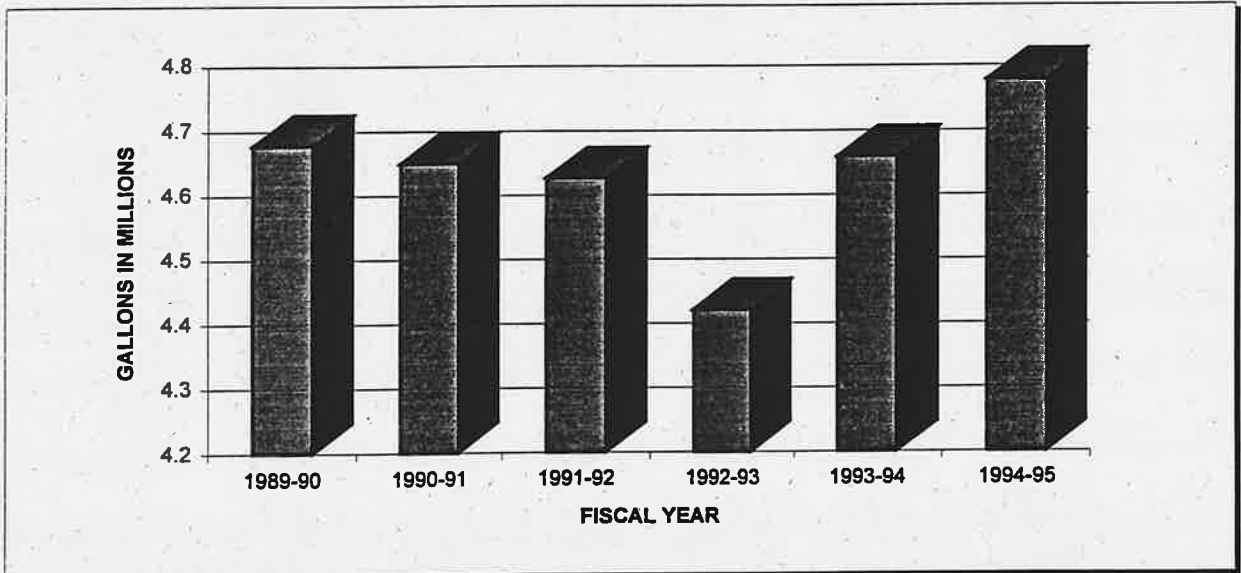
# ALCOHOLIC BEVERAGE GROWTH

## BEER



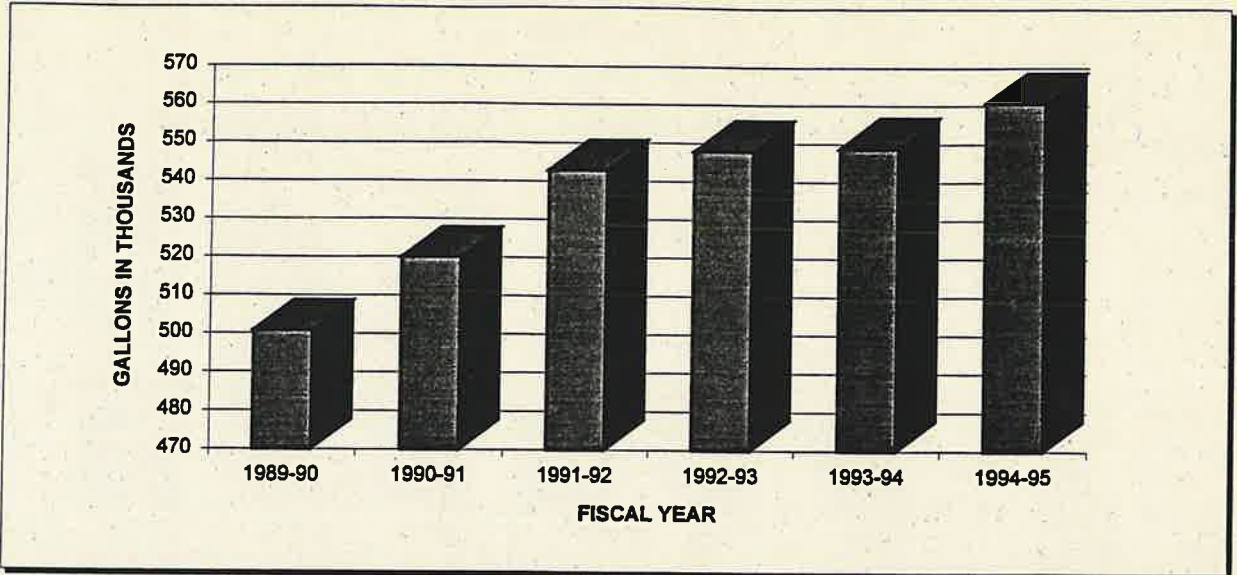
FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
1989-90	44,684,277	7.53%	1992-93	47,944,917	2.26%
1990-91	45,545,616	1.93%	1993-94	49,963,223	4.21%
1991-92	46,887,161	2.95%	1994-95	52,045,858	4.17%

## ALCOHOLIC BEVERAGES UNDER 14% BY VOLUME



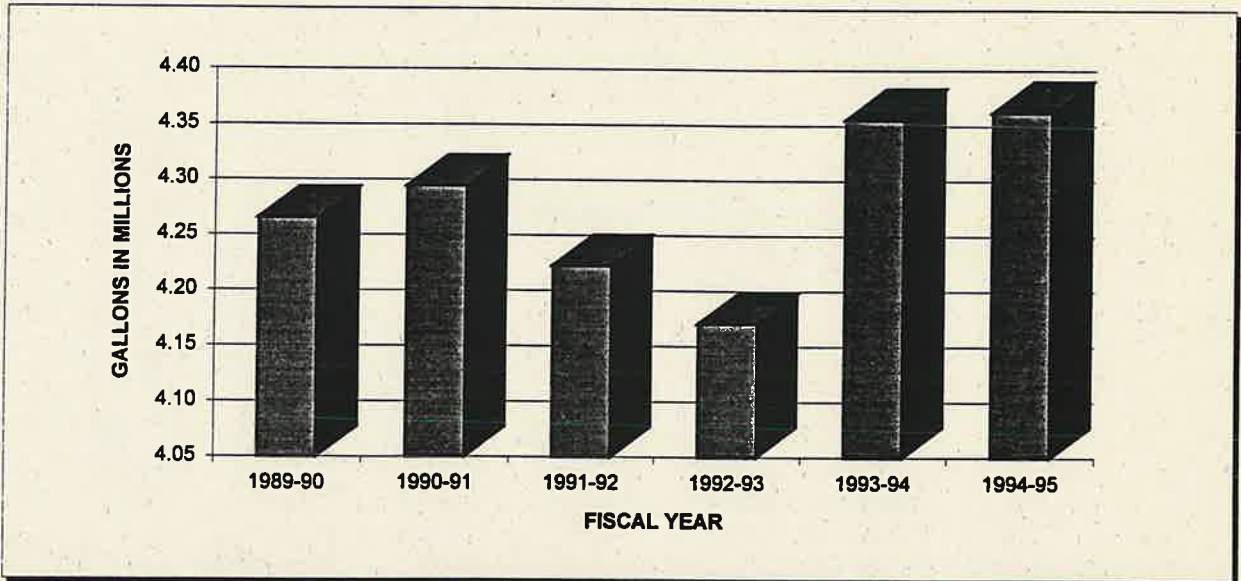
FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
1989-90	4,678,147	2.28%	1992-93	4,420,891	-4.46%
1990-91	4,650,431	-0.59%	1993-94	4,659,422	5.40%
1991-92	4,627,129	-0.50%	1994-95	4,778,285	2.55%

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



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
1989-90	500,771	10.45%	1992-93	547,964	0.94%
1990-91	519,884	3.82%	1993-94	548,853	0.16%
1991-92	542,859	4.42%	1994-95	560,752	2.17%

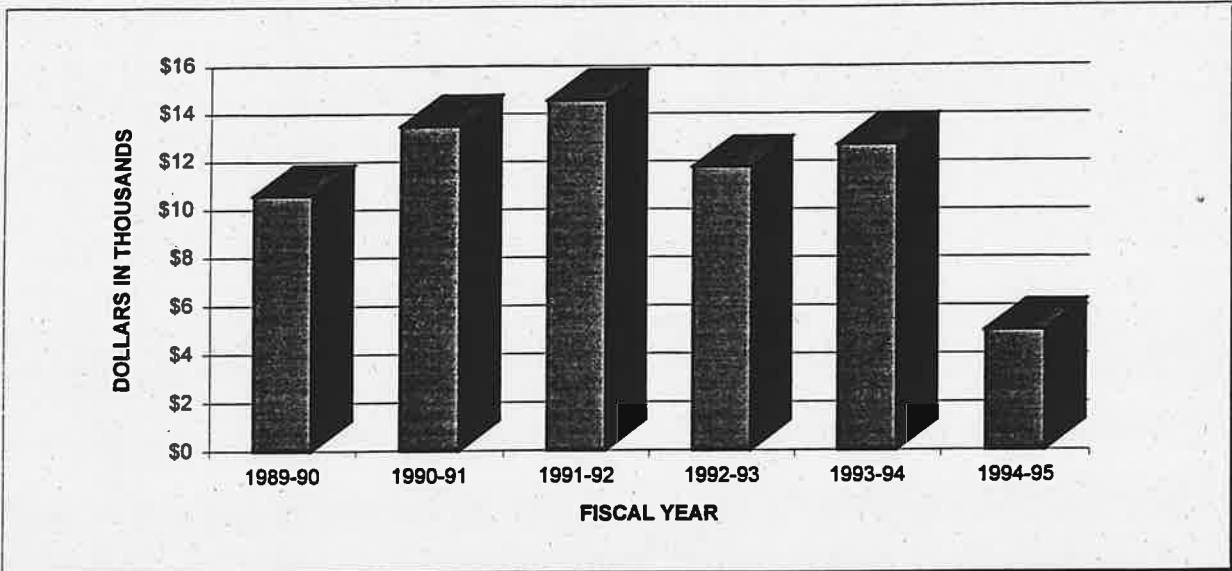
**ALCOHOLIC BEVERAGES OVER 22% BY VOLUME**



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
1989-90	4,265,493	4.39%	1992-93	4,170,492	-1.23%
1990-91	4,294,189	0.67%	1993-94	4,355,611	4.44%
1991-92	4,222,552	-1.67%	1994-95	4,362,383	0.16%

# SPECIAL DRUG MANUFACTURERS TAX

## REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1989-90	\$ 10,586	-99.74%	1992-93	\$ 11,776	-19.17%
1990-91	13,504	27.56%	1993-94	12,709	7.92%
1991-92	14,569	7.89%	1994-95	4,963	-60.95%

### LEGAL CITATION

Chapter 585.497 Nevada Revised Statutes.

### HISTORY

#### ORIGINALLY ENACTED

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

#### RATE

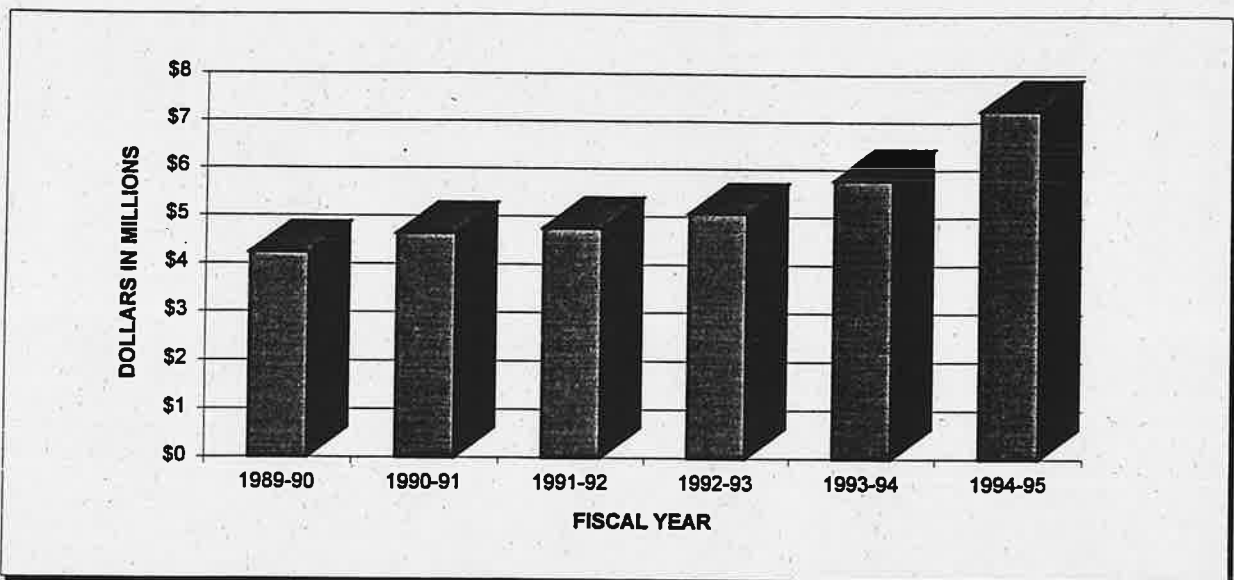
10 percent of the gross receipts of a manufacturer for the sale of each substance licensed for manufacture. The State Board of Health shall license amygdalin (Laetrile) and procaine hydrochloride with preservatives and stabilizers (Gerovital H3) for manufacture.

#### CURRENT DISTRIBUTION OF REVENUE

State General Fund.

# LODGING TAX

## REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1989-90	\$ 4,235,109	8.74%	1992-93	\$ 5,067,475	6.59%
1990-91	4,637,809	9.51%	1993-94	5,780,241	14.07%
1991-92	4,754,260	2.51%	1994-95	7,254,492	25.51%

### 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

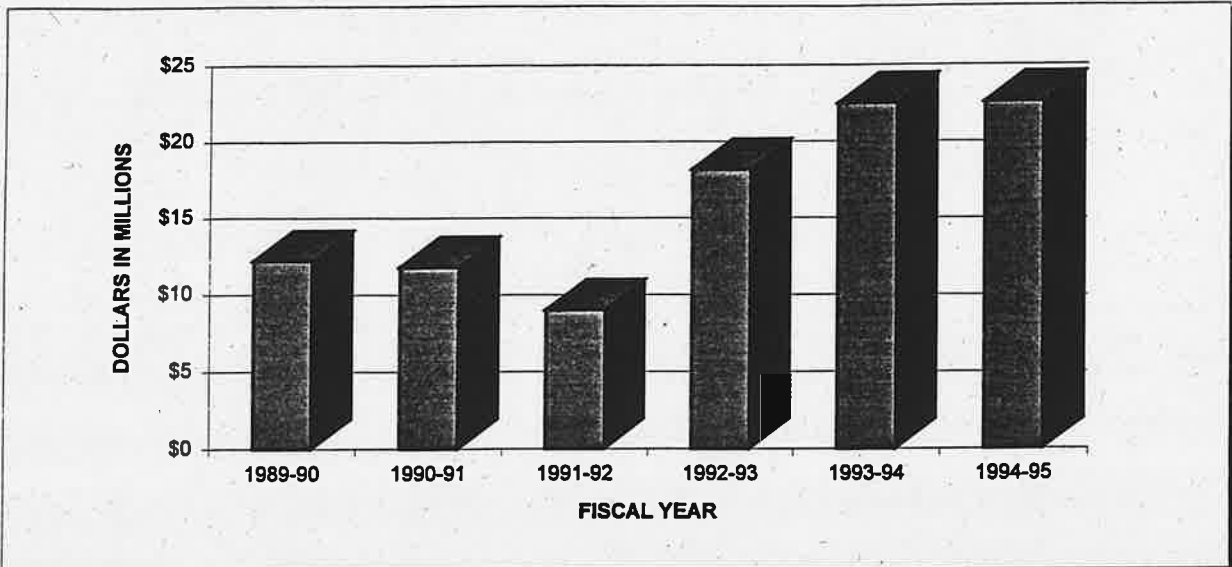
Proceeds of the tax are deposited by the Department with the State Treasurer for credit to the fund for the promotion of tourism.

### NOTE:

Tax on revenues from rental of transient lodging is imposed at the rate of at least 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.

# ESTATE TAX

## REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1989-90	\$ 12,186,302	105.62%	1992-93	\$ 18,179,906	101.75%
1990-91	11,784,823	-3.29%	1993-94	22,479,208	23.65%
1991-92	9,011,133	-23.54%	1994-95	22,583,005	0.46%

### LEGAL CITATION

Chapter 375A Nevada Revised Statutes.

### HISTORY

#### ORIGINALLY ENACTED

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

#### IMPOSITION

A tax imposed on the transfer of the taxable estate of a decedent who 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 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.
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**

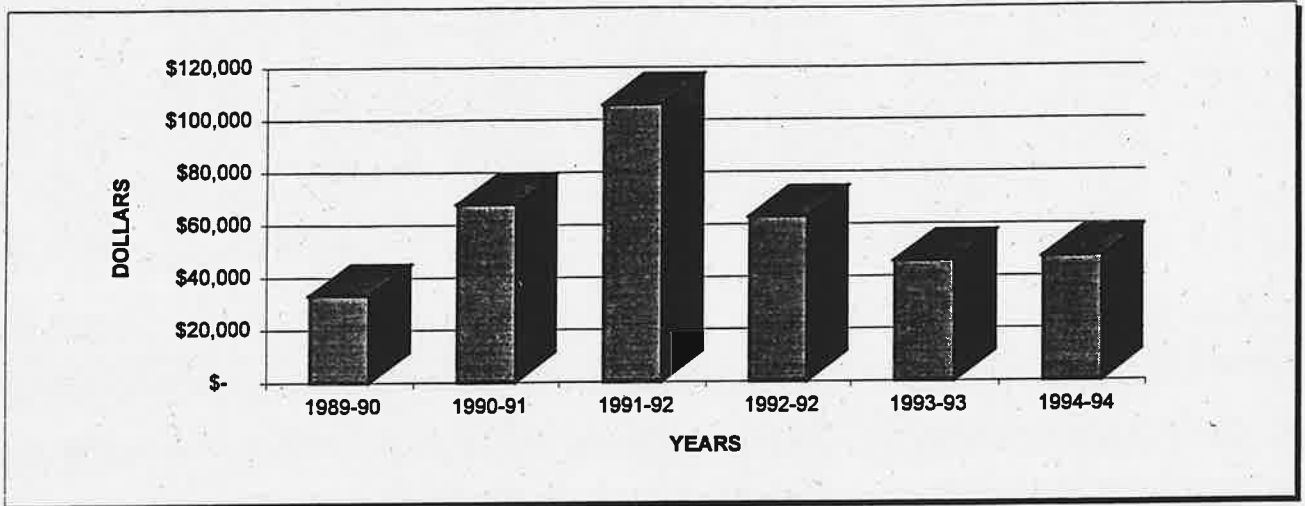
#### **FISCAL YEAR 1994-95**

Department of Taxation Administrative Costs	\$	58,841
Reserve for refunds		1,117,848
Department of Education: Trust Fund for the Education of Pupils		10,703,158
University of Nevada System Endowment Fund		10,703,158
<b>TOTAL</b>	<b>\$</b>	<b>22,583,005</b>

#### **ESTATE TAX RESERVE FOR REFUNDS**

Beginning balance brought forward July 1, 1994	\$	1,968,034
Estate tax receipts - Reserve for refunds Fiscal Year 1995		1,117,849
Balance available	\$	3,085,883
Less: Refunds issued Fiscal Year 1995		(739,640)
<b>Ending Balance at June 30, 1995</b>	<b>\$</b>	<b>2,346,243</b>

# TAX ON CONTROLLED SUBSTANCES



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1989-90	\$ 33,397	N/A	1992-92	\$ 62,944	-40.58%
1990-91	67,939	103.43%	1993-93	45,836	-27.18%
1991-92	105,932	55.92%	1994-94	47,337	3.27%

**LEGAL CITATION**

Chapter 372A Nevada Revised Statutes.

**RATE**

Dealer of illegal controlled substances registering with the Department is subject to an annual fee of \$250. Tax on each gram of marijuana or portion thereof, \$100; each gram of any other controlled substance, \$1,000; each 50 dosage units of controlled substance not sold by weight, \$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. All remaining taxes are transferred to the Governor's Grant Program for grants to county and city law enforcement agencies for the enforcement of NRS 453. Any civil penalty collected by a district attorney is returned to the county for purposes of law enforcement and conducting criminal prosecutions.

HISTORY

ORIGINALLY ENACTED

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

DISTRIBUTION

From June 1987 through September 1989 the tax distribution was as follows: Transfer of an amount to the Department to reimburse the cost to administer the tax. Fifty (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.

1989

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

DISTRIBUTION OF TAX ON CONTROLLED SUBSTANCES  
FISCAL YEAR 1994-95

Department of Taxation Administrative Costs	\$ 13,000
Enforcement of NRS 453 - Governor's Grant Program	14,368
Washoe County District Attorney	18,369
Clark County District Attorney	<u>1,600</u>
<b>TOTAL</b>	<b><u>\$ 47,337</u></b>

# TIRE TAX

## YEAR

## TOTAL COLLECTIONS

1993-94  
1994-95

\$ 951,008  
1,047,540

## LEGAL CITATION

Chapter 444A Nevada Revised Statutes.

## IMPOSITION AND RATE

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

## DISTRIBUTION

The revenue collected by the Department is deposited for credit to the solid waste management account in the State General Fund. The State Controller distributes quarterly as follows: .5 percent, Department of Taxation; 44.5 percent State Department of Conservation and Natural Resources; 30.0 percent Clark County District Board of Health; and 25.0 percent Washoe County District Board of Health.

## ORIGINALLY ENACTED

1991 session of the State Legislature.

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

## **DIVISION OF ASSESSMENT STANDARDS**

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 less than 32 percent or more than 38 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 the 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

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

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

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

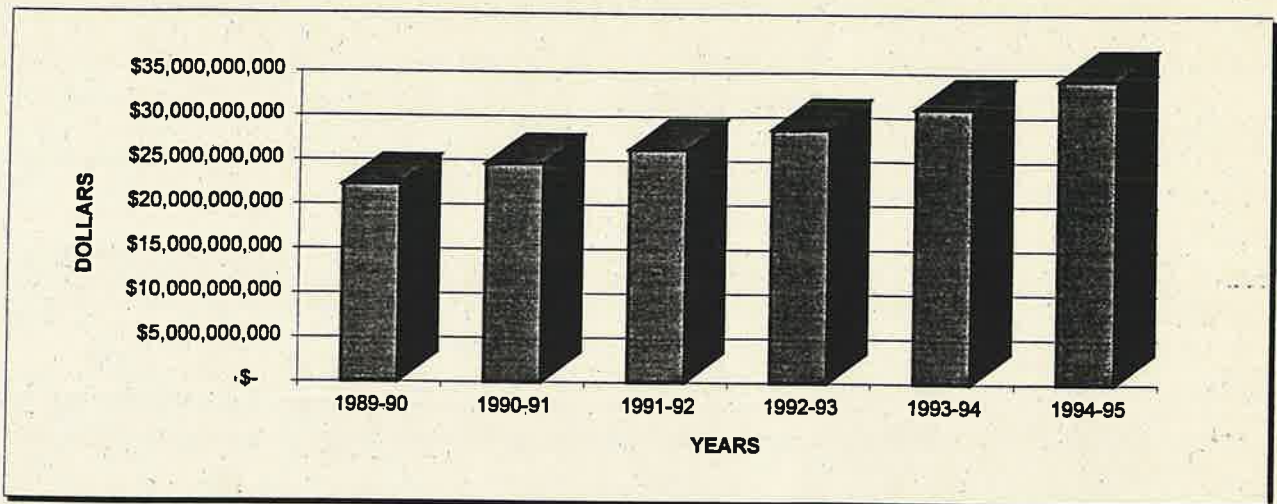
Each person who holds an appraiser certificate must complete 36 contact hours of appropriate training in each succeeding fiscal year following certification. The 36 hour training requirement is waived for persons who either have accumulated 180 contact hours or hold a professional designation. These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

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

NUMBER OF CERTIFIED APPRAISERS - JANUARY, 1996				
JURISDICTIONS	REAL PROPERTY	PERSONAL PROPERTY	REAL AND PERSONAL PROPERTY	TEMPORARY CERTIFICATIONS
Department of Taxation	15	-	2	-
Carson City	3	1	1	-
Churchill	4	1	-	-
Clark	7	12	34	1
Douglas	2	1	5	-
Elko	5	3	-	1
Esmeralda	2	-	-	1
Eureka	2	-	-	1
Humboldt	3	-	-	-
Lander	2	-	-	-
Lincoln	1	-	-	-
Lyon	7	2	-	-
Mineral	1	-	-	1
Nye	7	-	-	2
Pershing	3	-	-	-
Storey	1	-	-	-
Washoe	23	4	1	3
White Pine	3	-	-	1
Independent Contractors	5	-	-	-
<b>TOTAL</b>	<b>96</b>	<b>24</b>	<b>43</b>	<b>11</b>

# ASSESSED VALUATIONS

## TOTAL NET ASSESSED VALUATION STATEWIDE



FISCAL YEAR	VALUATION	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	VALUATION	% CHANGE FROM PRIOR YEAR
1989-90	\$ 22,245,548,954	24.89%	1992-92	\$ 28,600,945,518	8.91%
1990-91	24,612,643,298	10.64%	1993-93	30,988,850,406	8.35%
1991-92	26,260,088,537	6.69%	1994-94	34,241,161,025	10.50%

### 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.

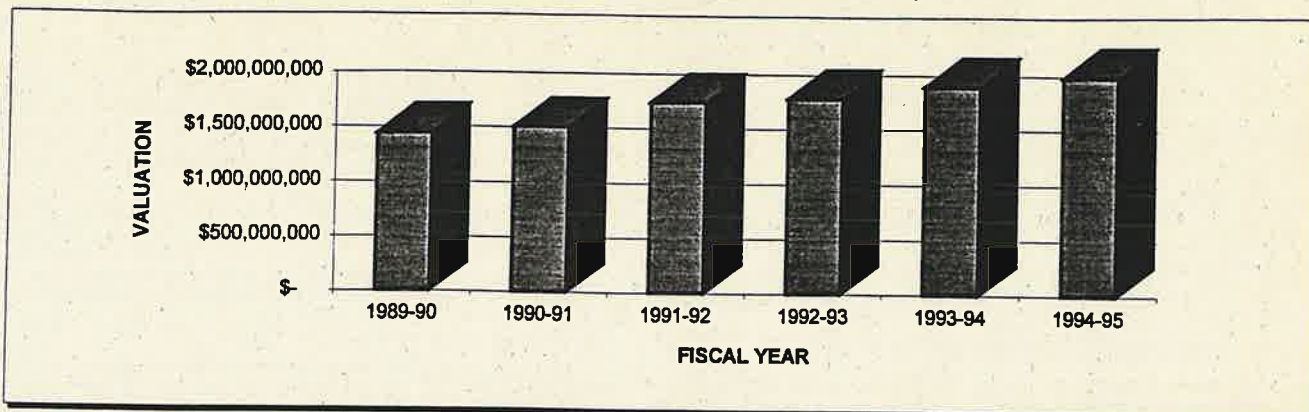
ASSESSED VALUATION BY CLASSES BEFORE EXEMPTIONS				
	1993-94 VALUATION	PERCENT OF TOTAL VALUATION	1994-95 VALUATION	PERCENT OF TOTAL VALUATION
* RURAL LANDS	\$ 97,065,665	0.31%	\$ 90,206,832	0.26%
RURAL LANDS - IMPROVEMENTS	60,388,821	0.19%	72,913,342	0.21%
FARM EQUIPMENT & MACHINERY	20,658,113	0.07%	20,474,040	0.06%
URBAN PROPERTY - LAND	9,687,738,047	31.26%	10,821,026,962	31.60%
URBAN PROPERTY - IMPROVEMENTS	15,203,654,407	49.06%	16,535,168,247	48.29%
OTHER PERSONAL PROPERTY	1,699,322,227	5.48%	2,083,384,239	6.08%
PUBLIC UTILITIES	1,994,536,685	6.44%	2,120,727,749	6.19%
AIRPLANES	51,323,045	0.17%	56,651,884	0.17%
BILLBOARDS	6,847,072	0.02%	6,580,777	0.02%
OPEN SPACE	1,113,710	0.00%	1,014,922	0.00%
MILL & MINE IMPROVEMENTS	373,235,360	1.20%	456,463,740	1.33%
MINING EQUIPMENT & MACHINERY	664,007,990	2.14%	696,620,290	2.03%
MOBILE HOMES	250,519,936	0.81%	255,951,157	0.75%
NET PROCEEDS OF MINES	839,578,107	2.71%	994,416,022	2.90%
PATENTED MINE CLAIMS	10,742,215	0.03%	22,686,120	0.07%
OIL & GAS LEASES	28,119,006	0.09%	6,874,702	0.02%
<b>TOTAL</b>	<b>\$ 30,988,850,406</b>	<b>100%</b>	<b>\$ 34,241,161,025</b>	<b>100%</b>

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

ASSESSED VALUATION BY COUNTIES AFTER EXEMPTIONS				
COUNTY	FISCAL YEAR 1993-94	FISCAL YEAR 1994-95	CHANGE	PERCENT CHANGE
CARSON CITY	\$ 644,204,418	\$ 699,601,550	\$ 55,397,132	8.60%
CHURCHILL	324,397,959	337,715,946	13,317,987	4.11%
CLARK	16,038,926,752	17,845,345,219	1,806,418,467	11.26%
DOUGLAS	1,014,459,190	1,081,270,900	66,811,710	6.59%
ELKO	658,990,162	653,913,294	(5,076,868)	-0.77%
ESMERALDA	36,173,761	40,795,975	4,622,214	12.78%
EUREKA	737,504,527	894,163,535	156,659,008	21.24%
HUMBOLDT	505,350,168	544,309,011	38,958,843	7.71%
LANDER	252,779,473	244,629,724	(8,149,749)	-3.22%
LINCOLN	75,555,768	77,433,865	1,878,097	2.49%
LYON	370,688,832	408,221,762	37,532,930	10.13%
MINERAL	133,611,791	177,958,172	44,346,381	33.19%
NYE	566,413,094	636,400,764	69,987,670	12.36%
PERSHING	152,189,913	150,156,932	(2,032,981)	-1.34%
STOREY	63,465,484	84,104,750	20,639,266	32.52%
WASHOE	5,405,863,108	5,787,613,649	381,750,541	7.06%
WHITE PINE	110,781,102	127,755,747	16,974,645	15.32%
<b>TOTAL</b>	<b>\$ 27,091,355,502</b>	<b>\$ 29,791,390,795</b>	<b>\$ 2,700,035,293</b>	<b>9.97%</b>

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

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



ASSESSMENT YEAR	VALUATION	% CHANGE FROM PRIOR YEAR	ASSESSMENT YEAR	VALUATION	% CHANGE FROM PRIOR YEAR
1989-90*	\$ 1,439,098,360	4.87%	1992-93**	\$ 1,782,128,525	2.57%
1990-91**	1,506,135,740	4.66%	1993-94**	1,894,840,456	6.32%
1991-92**	1,737,553,540	15.37%	1994-95**	1,985,534,997	4.79%

**CENTRALLY ASSESSED UNITARY AND CONSTRUCTION WORK IN PROGRESS TAX DISTRIBUTION  
FISCAL YEAR 1994-95**

COUNTY	UTILITIES	PRIVATE CAR LINES	CWIP	TOTAL TAX
CARSON CITY	\$ 637,383	\$ -	\$ 57,730	\$ 695,114
CHURCHILL	842,762	4,106	54,095	900,963
CLARK	23,107,102	10,206	1,700,775	24,818,082
DOUGLAS	830,086	-	45,127	875,213
ELKO	2,895,100	22,258	132,817	3,050,174
ESMERALDA	353,807	-	17,468	371,276
EUREKA	227,703	3,030	11,181	241,915
HUMBOLDT	2,325,122	13,121	116,798	2,455,040
LANDER	987,690	4,600	77,000	1,069,291
LINCOLN	908,791	8,756	37,541	955,088
LYON	1,668,434	3,035	111,359	1,782,829
MINERAL	600,362	-	30,914	631,276
NYE	1,360,052	-	98,572	1,458,625
PERSHING	1,324,717	8,960	93,315	1,426,992
STOREY	199,095	848	548,387	748,330
WASHOE	8,106,031	10,250	654,287	8,770,568
WHITE PINE	413,398	-	16,715	430,113
<b>TOTAL COUNTY DISTRIBUTION</b>	<b>\$ 46,787,635</b>	<b>\$ 89,171</b>	<b>\$ 3,804,083</b>	<b>\$ 50,680,889</b>
STATE DEBT SERVICE FUND	2,691,076	5,576	211,052	2,907,703
STATE GENERAL FUND	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ 49,478,711</b>	<b>\$ 94,747</b>	<b>\$ 4,015,135</b>	<b>\$ 53,588,593</b>

\* Fiscal Year 1989-90 has been restated to reflect centrally assessed utility construction work in progress.

\*\* Values certified by the Nevada Tax Commission in October 1993 established the basis for secured unitary and unsecured construction work in progress assessments for Fiscal Year 1994-95 and unsecured private car line assessments for Fiscal Year 1993-94. The values given for 1989-90 through 1994-95 reflect changes made by the State Board of Equalization.

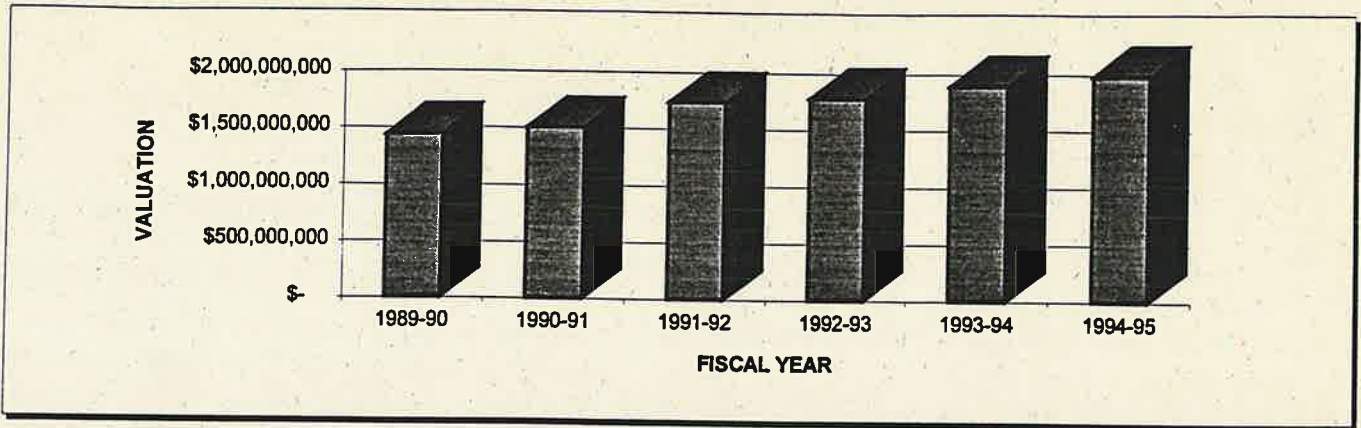
<b>ASSESSED VALUATION BY CLASSES BEFORE EXEMPTIONS</b>				
	<b>1993-94 VALUATION</b>	<b>PERCENT OF TOTAL VALUATION</b>	<b>1994-95 VALUATION</b>	<b>PERCENT OF TOTAL VALUATION</b>
* RURAL LANDS	\$ 97,065,665	0.31%	\$ 90,206,832	0.26%
RURAL LANDS - IMPROVEMENTS	60,388,821	0.19%	72,913,342	0.21%
FARM EQUIPMENT & MACHINERY	20,658,113	0.07%	20,474,040	0.06%
URBAN PROPERTY - LAND	9,687,738,047	31.26%	10,821,026,962	31.60%
URBAN PROPERTY - IMPROVEMENTS	15,203,654,407	49.06%	16,535,168,247	48.29%
OTHER PERSONAL PROPERTY	1,699,322,227	5.48%	2,083,384,239	6.08%
PUBLIC UTILITIES	1,994,536,685	6.44%	2,120,727,749	6.19%
AIRPLANES	51,323,045	0.17%	56,651,884	0.17%
BILLBOARDS	6,847,072	0.02%	6,580,777	0.02%
OPEN SPACE	1,113,710	0.00%	1,014,922	0.00%
MILL & MINE IMPROVEMENTS	373,235,360	1.20%	456,463,740	1.33%
MINING EQUIPMENT & MACHINERY	664,007,990	2.14%	696,620,290	2.03%
MOBILE HOMES	250,519,936	0.81%	255,951,157	0.75%
NET PROCEEDS OF MINES	839,578,107	2.71%	994,416,022	2.90%
PATENTED MINE CLAIMS	10,742,215	0.03%	22,686,120	0.07%
OIL & GAS LEASES	28,119,006	0.09%	6,874,702	0.02%
<b>TOTAL</b>	<b>\$ 30,988,850,406</b>	<b>100%</b>	<b>\$ 34,241,161,025</b>	<b>100%</b>

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

<b>ASSESSED VALUATION BY COUNTIES AFTER EXEMPTIONS</b>				
<b>COUNTY</b>	<b>FISCAL YEAR 1993-94</b>	<b>FISCAL YEAR 1994-95</b>	<b>CHANGE</b>	<b>PERCENT CHANGE</b>
CARSON CITY	\$ 644,204,418	\$ 699,601,550	\$ 55,397,132	8.60%
CHURCHILL	324,397,959	337,715,946	13,317,987	4.11%
CLARK	16,038,926,752	17,845,345,219	1,806,418,467	11.26%
DOUGLAS	1,014,459,190	1,081,270,900	66,811,710	6.59%
ELKO	658,990,162	653,913,294	(5,076,868)	-0.77%
ESMERALDA	36,173,761	40,795,975	4,622,214	12.78%
EUREKA	737,504,527	894,163,535	156,659,008	21.24%
HUMBOLDT	505,350,168	544,309,011	38,958,843	7.71%
LANDER	252,779,473	244,629,724	(8,149,749)	-3.22%
LINCOLN	75,555,768	77,433,865	1,878,097	2.49%
LYON	370,688,832	408,221,762	37,532,930	10.13%
MINERAL	133,611,791	177,958,172	44,346,381	33.19%
NYE	566,413,094	636,400,764	69,987,670	12.36%
PERSHING	152,189,913	150,156,932	(2,032,981)	-1.34%
STOREY	63,465,484	84,104,750	20,639,266	32.52%
WASHOE	5,405,863,108	5,787,613,649	381,750,541	7.06%
WHITE PINE	110,781,102	127,755,747	16,974,645	15.32%
<b>TOTAL</b>	<b>\$ 27,091,355,502</b>	<b>\$ 29,791,390,795</b>	<b>\$ 2,700,035,293</b>	<b>9.97%</b>

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

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



ASSESSMENT YEAR	VALUATION	% CHANGE FROM PRIOR YEAR	ASSESSMENT YEAR	VALUATION	% CHANGE FROM PRIOR YEAR
1989-90*	\$ 1,439,098,360	4.87%	1992-93**	\$ 1,782,128,525	2.57%
1990-91**	1,506,135,740	4.66%	1993-94**	1,894,840,456	6.32%
1991-92**	1,737,553,540	15.37%	1994-95**	1,985,534,997	4.79%

**CENTRALLY ASSESSED UNITARY AND CONSTRUCTION WORK IN PROGRESS TAX DISTRIBUTION  
FISCAL YEAR 1994-95**

COUNTY	UTILITIES	PRIVATE CAR LINES	CWIP	TOTAL TAX
CARSON CITY	\$ 637,383	\$ -	\$ 57,730	\$ 695,114
CHURCHILL	842,762	4,106	54,095	900,963
CLARK	23,107,102	10,206	1,700,775	24,818,082
DOUGLAS	830,086	-	45,127	875,213
ELKO	2,895,100	22,258	132,817	3,050,174
ESMERALDA	353,807	-	17,468	371,276
EUREKA	227,703	3,030	11,181	241,915
HUMBOLDT	2,325,122	13,121	116,798	2,455,040
LANDER	987,690	4,600	77,000	1,069,291
LINCOLN	908,791	8,756	37,541	955,088
LYON	1,668,434	3,035	111,359	1,782,829
MINERAL	600,362	-	30,914	631,276
NYE	1,360,052	-	98,572	1,458,625
PERSHING	1,324,717	8,960	93,315	1,426,992
STOREY	199,095	848	548,387	748,330
WASHOE	8,106,031	10,250	654,287	8,770,568
WHITE PINE	413,398	-	16,715	430,113
<b>TOTAL COUNTY DISTRIBUTION</b>	<b>\$ 46,787,635</b>	<b>\$ 89,171</b>	<b>\$ 3,804,083</b>	<b>\$ 50,680,889</b>
STATE DEBT SERVICE FUND	2,691,076	5,576	211,052	2,907,703
STATE GENERAL FUND	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ 49,478,711</b>	<b>\$ 94,747</b>	<b>\$ 4,015,135</b>	<b>\$ 53,588,593</b>

\* Fiscal Year 1989-90 has been restated to reflect centrally assessed utility construction work in progress.

\*\* Values certified by the Nevada Tax Commission in October 1993 established the basis for secured unitary and unsecured construction work in progress assessments for Fiscal Year 1994-95 and unsecured private car line assessments for Fiscal Year 1993-94. The values given for 1989-90 through 1994-95 reflect changes made by the State Board of Equalization.

FISCAL YEAR 1994-95 ASSESSMENTS --- INTERSTATE AND INTERCOUNTY, UTILITIES AND RAILROADS AS CERTIFIED BY THE NEVADA TAX COMMISSION AND ADJUSTED BY THE STATE BOARD OF EQUALIZATION INTERSTATE AND INTERCOUNTY

COUNTY	AIRLINES	ELECTRIC	GAS, WATER AND PIPELINE	PRIVATE CAR LINE COMPANIES	RAILROADS	TELEPHONE AND TELEGRAPH	6 MONTH SECURED CONSTRUCTION WORK IN PROGRESS		12 MONTH SECURED CONSTRUCTION WORK IN PROGRESS		TOTAL INTERSTATE INTERCOUNTY
							\$	\$	\$	\$	
Carson City	\$ 164,133	\$ 10,004,641	\$ 4,364,382	\$ -	\$ -	\$ 10,010,009	\$ 1,045,669	\$ 2,317,447	\$ 27,906,281	\$ 27,906,281	
Churchill	2,534,217	21,899,389	9,008,988	159,107	1,310,100	3,067,084	1,067,904	2,473,265	41,520,054	41,520,054	
Clark	53,689,105	583,694,504	116,459,125	456,141	12,467,630	138,873,160	35,786,524	66,205,829	1,007,632,018	1,007,632,018	
Douglas	1,323,804	16,666,009	5,021,917	-	-	11,983,946	1,261,433	1,970,448	38,227,557	38,227,557	
Elko	5,199,825	54,531,709	3,900,650	892,801	16,507,300	36,981,191	1,758,009	5,220,122	124,991,607	124,991,607	
Esmeralda	3,253,349	9,847,893	-	-	-	324,259	356,547	680,204	14,462,252	14,462,252	
Eureka	1,156,936	7,407,474	806,062	189,142	3,150,037	2,405,963	302,809	739,151	16,157,574	16,157,574	
Humboldt	797,225	62,004,518	8,725,755	521,577	9,740,270	12,834,081	1,789,084	4,121,757	100,534,267	100,534,267	
Lander	2,525,291	23,016,422	1,714,966	148,986	2,499,452	4,183,342	931,469	2,065,244	37,085,172	37,085,172	
Lincoln	3,274,205	9,015,286	10,432,519	357,752	8,730,893	5,059,958 **	641,468	1,113,824	38,625,905	38,625,905	
Lyon	2,985,330	38,018,886	10,356,428	99,942	750,213	9,741,006	1,983,050	4,331,813	68,266,668	68,266,668	
Mineral	4,337,836	16,711,975	602,673	-	-	714,630	522,743	1,176,080	24,065,937	24,065,937	
Nye	9,750,199	28,813,864	506,918	-	-	7,136,383	1,611,608	2,723,947	50,542,919	50,542,919	
Pershing	1,101,329	22,221,583	10,749,197	283,095	4,097,393	7,319,471	1,364,505	3,131,598	50,268,171	50,268,171	
Storey	845,656	3,770,888	1,487,662	25,594	260,249	648,245	155,963	19,745,326	26,939,583	26,939,583	
Washoe	28,088,345	88,818,231	75,864,758 *	382,419	7,059,463	71,930,413	10,872,738	22,144,084	305,160,451	305,160,451	
White Pine	334,415	10,056,728	-	-	-	2,021,859	229,993	505,586	13,148,581	13,148,581	
	\$ 121,361,200	\$ 1,006,500,000	\$ 260,002,000	\$ 3,516,556	\$ 66,573,000	\$ 325,235,000	\$ 61,681,516	\$ 140,665,725	\$ 1,985,534,997	\$ 1,985,534,997	

Values certified by the Nevada Tax Commission in October 1993, established the basis for secured unitary and unsecured construction work in progress assessments for Fiscal Year 1994-95 and unsecured private car line assessments for Fiscal Year 1993-94. The lien date for this period was July 1, 1994. Property escaping taxation for Fiscal Year 1994-95 was certified in October 1994 and is included in the figures above. 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 \$43,482,000

\*\*Includes an intracounty telephone utility assessment in the amount of \$2,243,000.

FISCAL YEAR 1993-94 ASSESSMENTS  
(FOR COMPARISON)

INTERSTATE AND INTERCOUNTY

COUNTY	AIRLINES	ELECTRIC	GAS, WATER AND PIPELINE	PRIVATE CAR LINE COMPANIES	RAILROADS	TELEPHONE AND TELEGRAPH	6 MONTH SECURED CONSTRUCTION WORK IN PROGRESS	6 MONTH SECURED CONSTRUCTION WORK IN PROGRESS	TOTAL INTERSTATE INTERCOUNTY
Carson City	\$ 164,718	\$ 9,382,614	\$ 3,648,843	\$ -	\$ -	\$ 9,615,559	\$ 547,265	\$ 2,178,439	\$ 25,537,438
Churchill	2,454,619	21,222,280	7,891,106	126,337	1,376,578	2,381,799	974,753	2,331,473	38,758,945
Clark	59,126,699	520,766,509	112,273,926	471,308	12,791,792	148,710,639	36,303,795	70,283,155	960,727,823
Douglas	2,724,268	15,863,711	3,894,840	-	-	12,873,716	825,875	2,130,736	38,313,146
Elko	4,475,865	53,776,958	3,265,617	798,029	17,020,142	32,489,286	1,653,550	3,855,543	117,334,990
Esmeralda	3,536,877	9,845,269	-	-	-	420,069	250,618	658,388	14,711,221
Eureka	994,592	7,275,892	686,975	167,579	3,250,350	2,403,307	266,384	616,262	15,661,341
Humboldt	1,158,434	59,832,384	7,360,479	471,836	10,029,074	11,101,222	1,590,128	3,766,661	95,310,218
Lander	2,186,032	22,197,810	1,451,081	131,981	2,579,525	3,897,732	739,307	1,850,822	35,034,290
Lincoln	4,197,228	8,301,612	11,538,069	340,761	8,956,478	3,618,832	755,044	2,392,823	40,100,847
Lyon	3,666,958	36,766,997	8,826,276	101,392	788,305	9,568,652	1,565,966	4,133,297	65,417,843
Mineral	4,575,919	16,292,960	513,634	139,199	-	771,853	483,070	1,045,718	23,822,353
Nye	10,390,733	29,330,463	432,026	-	-	7,151,032	820,421	2,886,829	51,011,504
Pershing	1,328,453	21,508,647	9,145,683	241,880	4,246,677	6,212,754	1,239,630	3,058,255	46,981,979
Storey	1,457,656	3,664,417	1,464,326	20,323	273,449	600,996	125,684	302,319	7,909,170
Washoe	26,700,449	85,475,989	72,885,119	348,932	7,288,630	78,894,721	8,478,946	24,871,590	304,944,376
White Pine	495,800	10,123,488	-	-	-	2,042,831	128,182	472,671	13,262,972
	\$ 129,635,300	\$ 931,628,000	\$ 245,278,000	\$ 3,359,557	\$ 68,601,000	\$ 332,755,000	\$ 56,748,618	\$ 126,834,981	\$ 1,894,840,456

\*Includes a water utility assessment in the amount of \$41,729,000.

\*\*Includes an intracounty telephone utility assessment in the amount of \$1,927,000.

## 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 Department's Certification of Net Proceeds by June 10 of each year, the producer or royalty recipient is then required to pay tax on the adjusted 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. The rate of tax upon the net proceeds of each operation depends upon the ratio of the net proceeds to the gross proceeds of that operation according to the table contained in NRS 362.140. If an operation's net proceeds exceed \$4,000,000 the table does not apply and the total is taxed at the 5 percent maximum.

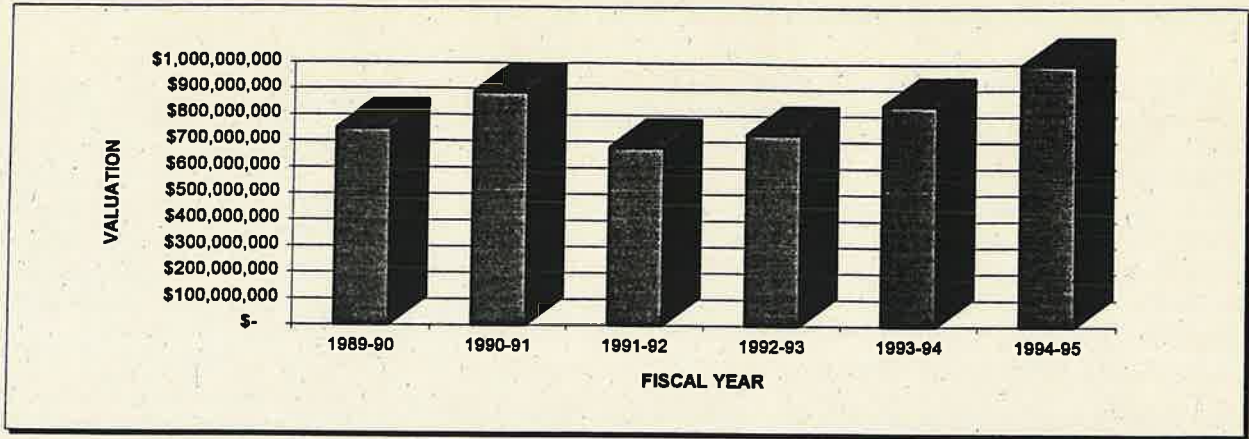
The 1989 Legislature enacted SB 61 and AB 770 which affected the method of determining net proceeds. Prior to the 1987-88 reports, net proceeds were calculated on the previous years operations. Beginning in 1987-88 operators and royalty recipients were required to estimate the current years net proceeds. The distribution to each county for 1992-93 is made up of 1992 calendar year estimates and adjustments to the 1991 estimate. The net proceeds distributed to each county for 1993-94 is made up of 1993 calendar year estimates and adjustments to the 1992 estimate. For 1994-95 the distribution to each county is made up of 1994 calendar year estimates and adjustments to the 1993 estimate.

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

### ACTUAL NET PROCEEDS OF MINERALS ASSESSED VALUATIONS BY COUNTY

	1992-93	1993-94	1994-95
Carson City	\$ -	\$ 334	\$ -
Churchill County	32,566,607	34,445,224	35,589,915
Clark County	4,906,279	5,275,143	7,653,730
Douglas County	28,012	29,398	43,203
Elko County	25,666,436	30,769,334	17,537,908
Esmeralda County	6,570,255	4,939,379	4,434,288
Eureka County	271,730,907	356,015,120	465,812,474
Humboldt County	111,100,951	108,548,554	127,538,854
Lander County	58,139,892	95,482,829	88,373,027
Lincoln County	125,037	174,238	210,288
Lyon County	703,417	27,094	857,167
Mineral County	29,993,644	23,139,826	34,587,846
Nye County	147,288,134	139,752,125	166,400,006
Pershing County	9,856,547	29,030,392	24,823,456
Storey County	501,594	479,447	1,168,407
Washoe County	11,971,063	4,163,694	3,626,062
White Pine County	16,247,470	7,305,976	15,759,391
<b>TOTAL</b>	<b>\$ 727,396,245</b>	<b>\$ 839,578,107</b>	<b>\$ 994,416,022</b>

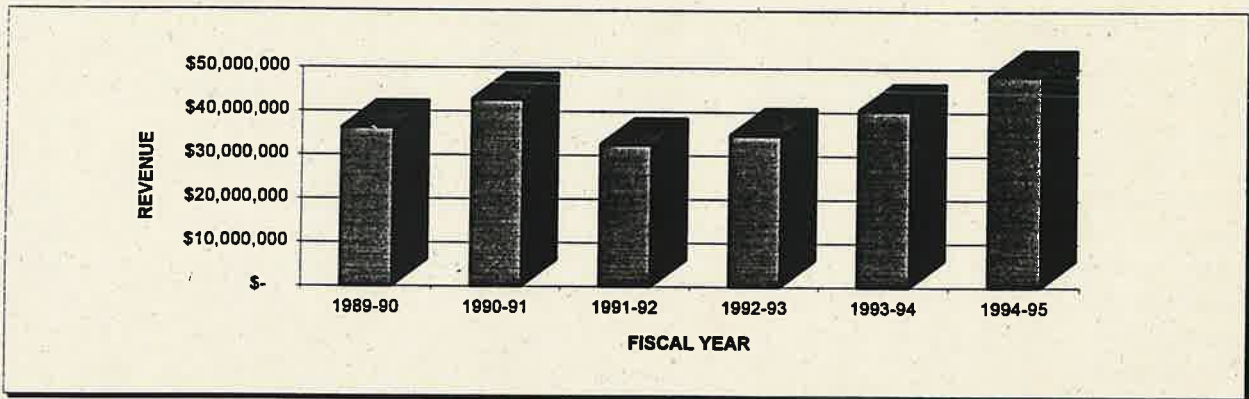
## ACTUAL NET PROCEEDS OF MINERALS ASSESSED VALUATIONS



FISCAL YEAR	ACTUAL ASSESSED VALUATION*	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	ACTUAL ASSESSED VALUATION*	% CHANGE FROM PRIOR YEAR
1989-90	\$ 748,051,856	-3.88%	1992-93	\$ 727,396,245	7.39%
1990-91	887,035,289	18.58%	1993-94	839,578,107	15.42%
1991-92	677,341,905	-23.64%	1994-95	994,416,022	18.44%

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

## ANNUAL TAX REVENUE ON NET PROCEEDS OF MINERALS



FISCAL YEAR	ANNUAL TAX REVENUE*	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	ANNUAL TAX REVENUE*	% CHANGE FROM PRIOR YEAR
1989-90	\$ 36,237,766	167.09%	1992-93	\$ 34,717,853	7.00%
1990-91	42,734,902	17.93%	1993-94	40,409,296	16.39%
1991-92	32,445,521	-24.08%	1994-95	48,204,914	19.29%

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

**NET PROCEEDS OF MINERALS**

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

<u>1993-94</u>	<u>PERCENT OF TOTAL GROSS PROCEEDS</u>	<u>1994-95</u>	<u>PERCENT OF TOTAL GROSS PROCEEDS</u>
1. Barite	0.32%	1. Barite	0.27%
2. Copper	0.33%	2. Copper	0.45%
3. Diatomaceous Earth	0.41%	3. Diatomaceous Earth	0.40%
4. Geothermal	3.68%	4. Geothermal	3.58%
5. Gold	88.11%	5. Gold	88.41%
6. Gypsum	0.43%	6. Gypsum	0.43%
7. Limestone	0.46%	7. Limestone	0.49%
8. Lithium	0.50%	8. Lithium	0.42%
9. Oil	0.83%	9. Oil	0.67%
10. Silver	3.42%	10. Silver	3.91%
11. Miscellaneous: Building Stone, Clay, Dolomite, Flourspar, Gemstones, Ore, Salt, and other miscellaneous minerals	<u>1.51%</u>	11. Miscellaneous: Building Stone, Clay, Dolomite, Flourspar, Gemstones, Ore, Salt, and other miscellaneous minerals	<u>0.97%</u>
	<u>100.00%</u>		<u>100.00%</u>

**NET PROCEEDS OF MINERALS TAX DISTRIBUTION  
FISCAL YEAR 1994-95**

<u>COUNTY</u>	<u>TOTAL TAX</u>
CARSON CITY	\$ -
CHURCHILL	739,850
CLARK	160,667
DOUGLAS	942
ELKO	509,711
ESMERALDA	97,528
EUREKA	6,558,781
HUMBOLDT	3,382,725
LANDER	2,693,426
LINCOLN	10,056
LYON	5,222
MINERAL	829,962
NYE	5,247,695
PERSHING	826,639
STOREY	10,169
WASHOE	56,736
WHITE PINE	502,606
<b>TOTAL COUNTY DISTRIBUTION</b>	<u>\$ 21,632,717</u>
STATE DEBT SERVICE FUND	\$ 1,488,880
STATE GENERAL FUND	25,167,619
<b>GRAND TOTAL</b>	<u><u>\$ 48,289,216</u></u>

\*The tax revenue shown reflects the total distribution for Calendar Year 1994.

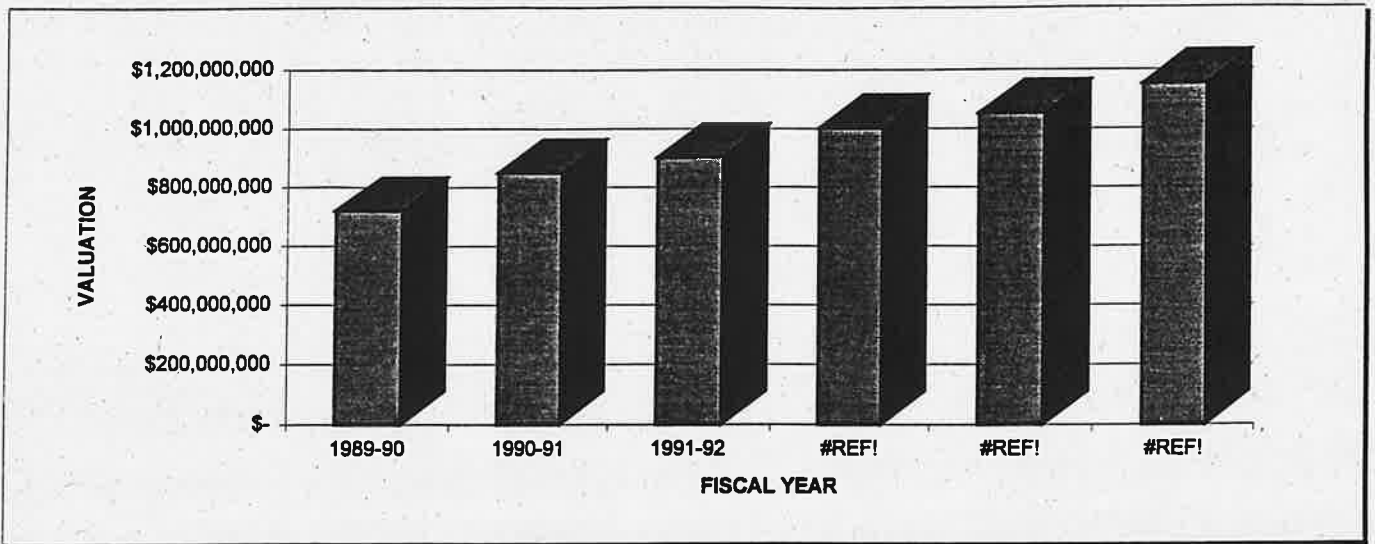
# MINING PROPERTIES

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 1993-94 and Fiscal Year 1994-95 reflect changes made by the State Board of Equalization.

<u>COUNTY</u>	<u>FISCAL YEAR 1993-94</u>		<u>FISCAL YEAR 1994-95</u>	
	<u>NUMBER OF APPRAISALS</u>	<u>ASSESSED VALUATION</u>	<u>NUMBER OF APPRAISALS</u>	<u>ASSESSED VALUATION</u>
Carson City	1	\$ 8,850	1	\$ 9,300
Churchill	19	53,232,590	19	50,624,620
Clark	32	18,098,520	31	20,585,630
Douglas	1	1,190,640	1	1,150,260
Elko	25	89,075,100	25	98,529,530
Esmeralda	26	5,003,950	30	8,554,470
Eureka	26	422,880,170	30	499,507,940
Humboldt	21	161,334,900	21	175,181,760
Lander	37	81,220,670	41	78,101,070
Lincoln	27	1,027,550	25	963,820
Lyon	12	12,470,820	11	13,904,170
Mineral	28	24,627,690	29	24,911,710
Nye	41	97,429,960	43	96,369,700
Pershing	25	31,913,920	25	33,547,730
Storey	13	2,643,000	12	2,031,870
Washoe	11	25,890,240	11	24,605,250
White Pine	18	24,366,390	17	23,952,260
<b>TOTAL</b>	<b><u>363</u></b>	<b><u>\$ 1,052,414,960</u></b>	<b><u>372</u></b>	<b><u>\$ 1,152,531,090</u></b>

## MINING PROPERTIES



FISCAL YEAR	ASSESSED VALUATION	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	ASSESSED VALUATION	% CHANGE FROM PRIOR YEAR
1989-90	\$ 720,370,550	55.40%	1992-93	\$ 1,001,758,790	10.96%
1990-91	849,952,970	17.99%	1993-94	1,052,414,960	5.06%
1991-92	902,812,820	6.22%	1994-95	1,152,531,090	9.51%

Values form the basis for secured and unsecured assessments for the Fiscal Years shown above.

The increase in assessed value from 1993-94 to 1994-95 was generated by two factors:

1. Existing properties increased capacity to produce more product; and
2. The overall increase in development of existing 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, necessary, adjust the valuations thereon in order to equalize values with respect to taxable value.

## STATE BOARD OF EQUALIZATION 1994-95 SUMMARY OF TRANSACTIONS

<u>COUNTY</u>	<u>APPEALS *</u>			<u>ADJUSTMENTS OF TAX ROLL *</u>	
	<u>TOTAL</u>	<u>SUSTAINED</u>	<u>DENIED</u>	<u>INCREASES</u>	<u>DECREASES</u>
Carson City	2	1	1	\$ -	\$ (813,748)
Churchill	-	-	-	-	-
Clark	20	4	16	-	(3,711,920)
Douglas	-	-	-	-	-
Elko	3	1	2	86,360	(90,557)
Esmeralda	-	-	-	-	-
Eureka	-	-	-	-	-
Humboldt	-	-	-	-	-
Lander	-	-	-	-	-
Lincoln	-	-	-	-	-
Lyon	3	-	3	-	(110,730)
Mineral	1	1	-	-	(33,042)
Nye	8	-	8	6,689	-
Pershing	-	-	-	-	-
Storey	1	1	-	-	(24,291)
Washoe	46	22	24	1,044,117	(1,210,211)
White Pine	-	-	-	-	-
<b>COUNTY TOTAL</b>	<b>84</b>	<b>30</b>	<b>54</b>	<b>\$ 1,137,166</b>	<b>\$ (5,994,499)</b>
 <u>CENTRALLY ASSESSED</u>					
<b>CENTRALLY ASSESSED TOTAL</b>	<b>8</b>	<b>4</b>	<b>4</b>	<b>\$ 4,074,610</b>	<b>\$ (12,018,332)</b>
<b>STATEWIDE TOTAL</b>	<b>92</b>	<b>34</b>	<b>58</b>	<b>\$ 5,211,776</b>	<b>\$ (18,012,831)</b>

\* 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.

**1994-95 ASSESSMENT ROLL CORRECTIONS\***

	<u>INCREASES</u>	<u>DECREASES</u>
Washoe County	\$ 1,044,117	\$ (444,540)

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

**1994-95 ASSESSMENT ROLL CHANGES DUE TO EXEMPTION CHANGES**

	<u>INCREASES</u>	<u>DECREASES</u>
None	None	None

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>
1989-90	70	1992-93	89
1990-91	93	1993-94	110
1991-92	69	1994-95	92

# 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, 1994, this consisted of overseeing the financial activities of 17 counties, 1 incorporated cities, 45 unincorporated towns, 17 school districts, 149 special districts including 4 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 certified by the Department.

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.

### 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 approve or disapprove 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.

## BUDGETS

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

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

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

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

Local Government Finance Division (Continued)

AUDITS

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

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

Identify all statute and regulation violations reported within each audit.

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

In addition, the Local Government Finance Division determines and advises local government officers of regulations, procedures and report forms for compliance with the Local Government Budget Act. The Division makes "... such determinations after hearing the advice and recommendations of an 11 member advisory committee composed of 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."

LOCAL GOVERNMENT  
BUDGETED (ESTIMATED) EXPENDITURES-EXPENSES\*  
FISCAL YEAR 1994-95

	COUNTY	SCHOOL	CITIES	TOWNS	DISTRICTS	TOTAL
Carson	\$ 98,355,706	\$ 45,428,717	\$ -	\$ -	\$ 1,891,458	\$ 145,675,881
Churchill	23,427,971	25,066,808	11,498,746	-	544,363	60,537,888
Clark	1,599,208,038	804,262,326	555,411,106	75,185,856	192,579,813	3,226,647,139
Douglas	39,750,662	49,593,063	-	1,521,412	21,351,958	112,217,095
Elko	43,369,493	59,894,722	28,808,532	3,552,112	3,571,384	139,196,243
Esmeralda	3,530,850	1,349,096	-	279,770	5,100	5,164,816
Eureka	17,727,976	12,265,298	-	1,526,300	188,500	31,708,074
Humboldt	15,587,896	26,837,706	6,703,212	-	11,721,209	60,850,023
Lander	14,311,944	10,237,813	-	1,029,651	3,974,356	29,553,764
Lincoln	4,913,213	8,246,858	2,244,564	618,320	2,630,696	18,653,651
Lyon	16,676,627	37,402,204	1,453,438	1,748,231	4,339,619	61,620,119
Mineral	8,479,906	6,568,520	-	1,190,312	4,749,146	20,987,884
Nye	40,651,864	28,219,155	335,081	5,705,804	9,950,441	84,862,345
Pershing	5,792,800	7,349,086	1,143,833	30,153	4,508,769	18,824,641
Storey	4,209,861	4,294,894	-	141,625	399,412	9,045,792
Washoe	214,083,646	309,870,124	192,864,176	-	159,562,130	876,380,076
White Pine	8,130,330	18,938,015	2,838,169	137,970	6,541,851	36,586,335
Multicounty Districts					5,375,490	5,375,490
<b>TOTALS</b>	<b>\$ 2,158,208,783</b>	<b>\$ 1,455,824,405</b>	<b>\$ 803,300,857</b>	<b>\$ 92,667,516</b>	<b>\$ 433,885,695</b>	<b>\$ 4,943,887,256</b>

\* Source: Final budgets filed June 1, 1994.

Amounts do not include transfers.

# SENIOR CITIZENS PROPERTY TAX ASSISTANCE PROGRAM

The 1991 Legislature made two significant changes to this program.

1. Raised the maximum amount of allowable income from \$15,100 to \$19,100, with corresponding changes in the five income percentage brackets.
2. Raised the portion of rent attributable to property tax from 6 percent to 8 1/2 percent.

These changes were made effective immediately and so the Legislature extended the April 30, 1991 filing deadline until January 1, 1992.

There was an overall increase of 970 refunds paid, and the overall average refund increased from \$134.00 to \$226.00 for the 1991-92 fiscal year.

For the 1992-93 fiscal year the number of refunds paid increased by 1,528. Due to fiscal constraints all refunds were paid at 79.55 percent of the full amount allowed by statutes.

The 1993-94 fiscal year was about the same as the 1992-93 year and refunds were paid at 80 percent of the full amount due each claimant.

The 1994-95 fiscal year refunds were paid at 98 percent of the full amount due each claimant, due to lack of funds. The number of refunds paid decreased by almost 2 percent.

## SENIOR CITIZENS PROGRAM – FISCAL YEAR 1994-95 TOTAL ELIGIBLE BY INCOME LEVEL

	\$0 - 8,000	\$8,001 - 12,700	\$12,701 - 14,800	\$14,801 - 17,000	\$17,001 - 19,100	TOTAL
<b>TAX/RENT</b>						
Homeowners	\$ 411,630	\$ 970,160	\$ 476,284	\$ 458,301	\$ 322,144	\$ 2,638,519
Mbl Homeowners	\$ 61,908	\$ 129,896	\$ 53,881	\$ 56,284	\$ 27,841	\$ 329,810
Mbl Home Rntrs	\$ 1,153,813	\$ 2,032,795	\$ 785,211	\$ 576,908	\$ 455,758	\$ 5,004,485
Renters	\$ 5,010,614	\$ 7,471,155	\$ 2,586,186	\$ 1,782,057	\$ 849,425	\$ 17,699,437
<b>Totals</b>	<b>\$ 6,637,965</b>	<b>\$ 10,604,006</b>	<b>\$ 3,901,562</b>	<b>\$ 2,873,550</b>	<b>\$ 1,655,168</b>	<b>\$ 25,672,251</b>
<b>INCOME</b>						
Homeowners	\$ 5,153,805	\$ 17,197,220	\$ 10,137,954	\$ 10,648,673	\$ 8,011,023	\$ 51,148,675
Mbl Homeowners	\$ 1,409,447	\$ 4,200,592	\$ 2,162,956	\$ 2,431,783	\$ 1,361,251	\$ 11,566,029
Mbl Home Rntrs	\$ 2,719,838	\$ 6,754,704	\$ 3,177,806	\$ 2,872,905	\$ 2,414,343	\$ 17,939,596
Renters	\$ 14,385,284	\$ 20,210,449	\$ 7,467,257	\$ 5,815,360	\$ 2,941,399	\$ 50,819,749
<b>Totals</b>	<b>\$ 23,668,374</b>	<b>\$ 48,362,965</b>	<b>\$ 22,945,973</b>	<b>\$ 21,768,721</b>	<b>\$ 14,728,016</b>	<b>\$ 131,474,049</b>
<b>REFUNDS</b>						
Homeowners	\$ 284,436	\$ 606,813	\$ 209,586	\$ 104,399	\$ 29,697	\$ 1,234,931
Mbl Homeowners	\$ 48,437	\$ 90,744	\$ 24,510	\$ 12,814	\$ 2,588	\$ 179,093
Mbl Home Rntrs	\$ 91,872	\$ 158,151	\$ 40,845	\$ 15,629	\$ 5,269	\$ 311,766
Renters	\$ 348,994	\$ 470,014	\$ 103,435	\$ 35,727	\$ 6,756	\$ 964,926
<b>Totals</b>	<b>\$ 773,739</b>	<b>\$ 1,325,722</b>	<b>\$ 378,376</b>	<b>\$ 168,569</b>	<b>\$ 44,310</b>	<b>\$ 2,690,716</b>
<b>NUMBER OF CLAIMANTS</b>						
Homeowners	\$ 804	\$ 1,660	\$ 737	\$ 671	\$ 449	\$ 4,321
Mbl Homeowners	\$ 217	\$ 409	\$ 158	\$ 153	\$ 76	\$ 1,013
Mbl Home Rntrs	\$ 417	\$ 664	\$ 232	\$ 182	\$ 135	\$ 1,630
Renters	\$ 2,213	\$ 2,020	\$ 544	\$ 367	\$ 164	\$ 5,308
<b>Totals</b>	<b>\$ 3,651</b>	<b>\$ 4,753</b>	<b>\$ 1,671</b>	<b>\$ 1,373</b>	<b>\$ 824</b>	<b>\$ 12,272</b>

**SENIOR CITIZENS PROGRAM -- FISCAL YEAR 1994-95  
TOTAL REFUND**

COUNTY	HOMEOWNERS		MOBILE HOME OWNERS		MOBILE HOME RENTERS	
	CLAIMANTS	AMOUNT	CLAIMANTS	AMOUNT	CLAIMANTS	AMOUNT
Carson City	194	\$ 59,514	68	\$ 11,398	156	\$ 27,228
Churchill	91	22,362	27	4,568	33	5,344
Clark	2,472	719,994	322	54,487	1,082	214,154
Douglas	109	34,621	59	10,086	15	3,338
Elko	65	14,464	24	3,918	4	615
Esmeralda	4	761	3	193	1	94
Eureka	3	350	2	373	-	-
Humboldt	28	6,632	12	1,309	7	519
Lander	7	830	7	624	5	642
Lincoln	30	5,321	11	1,802	-	-
Lyon	139	34,512	143	19,169	31	3,594
Mineral	58	10,561	13	1,840	2	112
Nye	56	14,360	126	22,991	26	3,682
Pershing	26	6,457	10	1,652	2	199
Storey	5	1,375	5	741	1	84
Washoe	874	278,888	174	43,240	264	52,039
White Pine	160	23,929	7	702	1	122
<b>TOTALS</b>	<b>4,321</b>	<b>\$ 1,234,931</b>	<b>1,013</b>	<b>\$ 179,093</b>	<b>1,630</b>	<b>\$ 311,766</b>

COUNTY	RENTERS		TOTAL		PERCENT OF TOTAL REFUNDS	INELIGIBLE CLAIMANTS
	CLAIMANTS	AMOUNT	CLAIMANTS	AMOUNT		
Carson City	177	\$ 29,227	595	\$ 127,367	4.73%	18
Churchill	51	6,710	202	38,984	1.45%	1
Clark	3,681	702,002	7,557	1,690,637	62.83%	317
Douglas	21	4,278	204	52,323	1.94%	11
Elko	16	1,742	109	20,739	0.77%	3
Esmeralda	-	-	8	1,048	0.04%	-
Eureka	-	-	5	723	0.03%	1
Humboldt	28	3,216	75	11,676	0.43%	-
Lander	1	155	20	2,251	0.08%	-
Lincoln	16	1,519	57	8,642	0.32%	2
Lyon	72	9,446	385	66,721	2.48%	18
Mineral	12	1,645	85	14,158	0.53%	5
Nye	19	2,346	227	43,379	1.61%	13
Pershing	7	663	45	8,971	0.33%	1
Storey	-	-	11	2,200	0.08%	-
Washoe	1,204	201,666	2,516	575,833	21.40%	63
White Pine	3	311	171	25,064	0.93%	16
<b>TOTALS</b>	<b>5,308</b>	<b>\$ 964,926</b>	<b>12,272</b>	<b>\$ 2,690,716</b>	<b>100.00%</b>	<b>469</b>

**COMBINED:**

Total number of refunds	12,272
Total number of ineligible	469
Total applications processed	12,741
Average income per year	\$ 10,713
Average refund per year	\$ 219

**HOME OWNERS:**

Number Refunds	5,334
Average tax	\$ 556
Average refund	\$ 265
Total refunds	\$ 1,414,024

**RENTERS:**

Number refunds	6,938
Average rent	\$ 3,272
Average refund	\$ 184
Total refunds	\$ 1,276,692

SENIOR CITIZENS PROGRAM - FISCAL YEAR 1994-95  
 AVERAGE REFUND PER COUNTY, PER CATEGORY

COUNTY	HOME OWNERS AND MOBILE HOME OWNERS		MOBILE HOME RENTERS AND RENTERS		ALL CATEGORIES	
	NUMBER	AVERAGE REFUND	NUMBER	AVERAGE REFUND	NUMBER	AVERAGE REFUND
Carson City	262	\$ 271	333	\$ 170	595	\$ 214
Churchill	118	228	84	144	202	193
Clark	2,794	277	4,763	192	7,557	224
Douglas	168	266	36	212	204	256
Elko	89	207	20	118	109	190
Esmeralda	7	136	1	94	8	131
Eureka	5	145	-	-	5	145
Humboldt	40	199	35	107	75	156
Lander	14	104	6	133	20	113
Lincoln	41	174	16	95	57	152
Lyon	282	190	103	127	385	173
Mineral	71	175	14	126	85	167
Nye	182	205	45	134	227	191
Pershing	36	225	9	96	45	199
Storey	10	212	1	84	11	200
Washoe	1,048	307	1,468	173	2,516	229
White Pine	167	147	4	108	171	147
<b>TOTAL</b>	<b>5,334</b>	<b>\$ 265</b>	<b>6,938</b>	<b>\$ 184</b>	<b>12,272</b>	<b>\$ 219</b>