

**STATE OF NEVADA CONTROLLER'S OFFICE**  
**GASB 77 - TAX ABATEMENTS**  
**ABATEMENT PROGRAMS AFFECTING LOCAL GOVERNMENTS**  
**FISCAL YEAR 2017**

The State of Nevada has entered into various tax abatement agreements that reduce the tax revenues of local governments. Taxes reduced include Consolidated Tax (Basic City-County Relief Tax and Supplemental City-County Relief Tax), Local School Support Tax, Local Option Taxes and Property Taxes. The State's tax abatement programs that reduce tax revenues of local governments include the following:

**NRS 360.753** - Partial abatement of one or more of personal property and local sales and use taxes imposed on aircraft, components of aircraft and other personal property used for certain purposes related to aircraft.

**NRS 360.754** - Partial abatement of one or more of property and local sales and use taxes imposed on a new or expanded data center.

**NRS 701A.370** - Partial abatement of one or more of property and local sales and use taxes imposed on renewable energy facilities.

**NRS 374.357** - Partial abatement of sales and use taxes imposed on eligible machinery or equipment used by certain new or expanded businesses.

**NRS 360.965** - An abatement of property taxes, employer excise taxes or local sales and use taxes, or any combination of any of those taxes for capital investments at least \$3.5 billion.

Reported below is the gross dollar amount, on an accrual basis, by which the State's abatements reduced the sales and use tax revenue of local governments. Abatements for property taxes are not included below, as property taxes are assessed and collected by the counties.

		Abatement for BCCRT & SCCRT (Consolidated Tax)					
		360.753	360.754	701A.370	374.357	360.965	
County	Government Affected by Abatement	Aviation	Data Centers	Renewable Energy	Standard	Tesla	Total
CHURCHILL COUNTY	CHURCHILL COUNTY	\$ -	\$ -	\$ 340,054	\$ -	\$ -	\$ 340,054
CHURCHILL COUNTY	FALLON	-	-	97,178	-	-	97,178
CHURCHILL COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	-	-	500	-	-	500
CHURCHILL COUNTY	CHURCHILL MOSQUITO ABATEMENT GID	-	-	17,007	-	-	17,007
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 454,739</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 454,739</u>
CLARK COUNTY	CLARK COUNTY	\$ 46,402	\$ 1,255,360	\$ 2,500,452	\$ 309,287	\$ -	\$ 4,111,501
CLARK COUNTY	BOULDER CITY	1,336	36,145	71,995	8,905	-	118,381
CLARK COUNTY	HENDERSON	13,098	354,345	705,793	87,302	-	1,160,538
CLARK COUNTY	LAS VEGAS	36,440	985,832	1,963,600	242,885	-	3,228,757
CLARK COUNTY	MESQUITE	1,017	27,526	54,826	6,782	-	90,151
CLARK COUNTY	NORTH LAS VEGAS	6,686	180,874	360,269	44,563	-	592,392
CLARK COUNTY	BUNKERVILLE	75	2,019	4,021	497	-	6,612
CLARK COUNTY	ENTERPRISE	612	16,558	32,981	4,080	-	54,231
CLARK COUNTY	GLENDALE	-	-	-	-	-	-
CLARK COUNTY	LAUGHLIN	972	26,304	52,393	6,481	-	86,150
CLARK COUNTY	MOAPA VALLEY	103	2,778	5,534	685	-	9,100
CLARK COUNTY	PARADISE	9,518	257,486	512,866	63,438	-	843,308
CLARK COUNTY	SEARCHLIGHT	52	1,406	2,801	347	-	4,606
CLARK COUNTY	SPRING VALLEY	2,887	78,106	155,574	19,244	-	255,811
CLARK COUNTY	SUMMERLIN	21	560	1,116	138	-	1,835
CLARK COUNTY	SUNRISE MANOR	1,416	38,305	76,297	9,437	-	125,455
CLARK COUNTY	WHITNEY	117	3,176	6,326	783	-	10,402
CLARK COUNTY	WINCHESTER	1,773	47,962	95,531	11,817	-	157,083
CLARK COUNTY	BOULDER LIBRARY DISTRICT	83	2,237	4,455	551	-	7,326
CLARK COUNTY	CLARK COUNTY FIRE PROTECTION	6,523	176,461	351,479	43,476	-	577,939
CLARK COUNTY	HENDERSON LIBRARY DISTRICT	295	7,984	15,903	1,967	-	26,149
CLARK COUNTY	LAS VEGAS/CLARK CO LIBRARY DISTRICT	2,695	72,920	145,243	17,966	-	238,824
CLARK COUNTY	MOAPA FIRE PROTECTION	113	3,046	6,068	751	-	9,978
CLARK COUNTY	MT CHARLESTON FIRE PROTECTION	21	581	1,156	143	-	1,901
		<u>\$ 132,255</u>	<u>\$ 3,577,971</u>	<u>\$ 7,126,679</u>	<u>\$ 881,525</u>	<u>\$ -</u>	<u>\$ 11,718,430</u>

**Abatement for BCCRT & SCCRT (Consolidated Tax)**

		360.753	360.754	701A.370	374.357	360.965		
		Renewable						
County	Government Affected by Abatement	Aviation	Data Centers	Energy	Standard	Tesla	Total	
DOUGLAS COUNTY	DOUGLAS COUNTY	\$ -	\$ -	\$ -	\$ 20,581	\$ -	\$ -	\$ 20,581
DOUGLAS COUNTY	GARDNERVILLE	-	-	-	494	-	-	494
DOUGLAS COUNTY	GENOA	-	-	-	20	-	-	20
DOUGLAS COUNTY	MINDEN	-	-	-	654	-	-	654
DOUGLAS COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	-	-	-	45	-	-	45
DOUGLAS COUNTY	CAVE ROCK GID	-	-	-	34	-	-	34
DOUGLAS COUNTY	DOUGLAS MOSQUITO PROTECTION GID	-	-	-	247	-	-	247
DOUGLAS COUNTY	EAST FORK FIRE PROTECTION	-	-	-	3,132	-	-	3,132
DOUGLAS COUNTY	GARDNERVILLE RANCHOS GID	-	-	-	1,446	-	-	1,446
DOUGLAS COUNTY	INDIAN HILLS GID	-	-	-	496	-	-	496
DOUGLAS COUNTY	KINGSBURY GID	-	-	-	995	-	-	995
DOUGLAS COUNTY	LAKERIDGE GID	-	-	-	32	-	-	32
DOUGLAS COUNTY	LOGAN CREEK GID	-	-	-	14	-	-	14
DOUGLAS COUNTY	MARLA BAY GID	-	-	-	99	-	-	99
DOUGLAS COUNTY	OLIVER PARK GID	-	-	-	36	-	-	36
DOUGLAS COUNTY	ROUND HILL GID	-	-	-	737	-	-	737
DOUGLAS COUNTY	SIERRA FOREST FIRE PROTECTION	-	-	-	-	-	-	-
DOUGLAS COUNTY	SKYLAND GID	-	-	-	141	-	-	141
DOUGLAS COUNTY	TAHOE DOUGLAS FIRE PROTECTION	-	-	-	7,673	-	-	7,673
DOUGLAS COUNTY	TOPAZ RANCH GID	-	-	-	123	-	-	123
DOUGLAS COUNTY	ZEPHYR COVE GID	-	-	-	52	-	-	52
DOUGLAS COUNTY	ZEPHYR HEIGHTS GID	-	-	-	164	-	-	164
DOUGLAS COUNTY	ZEPHYR KNOLLS GID	-	-	-	6	-	-	6
		\$ -	\$ -	\$ -	\$ 37,221	\$ -	\$ -	\$ 37,221
LANDER COUNTY	LANDER COUNTY	\$ -	\$ -	\$ 1,054	\$ -	\$ -	\$ -	\$ 1,054
LANDER COUNTY	AUSTIN	-	-	4	-	-	-	4
LANDER COUNTY	BATTLE MOUNTAIN	-	-	65	-	-	-	65
LANDER COUNTY	KINGSTON	-	-	6	-	-	-	6
LANDER COUNTY	LANDER HOSPITAL DISTRICT	-	-	205	-	-	-	205
		\$ -	\$ -	\$ 1,334	\$ -	\$ -	\$ -	\$ 1,334
LYON COUNTY	LYON COUNTY	\$ -	\$ -	\$ -	\$ 420,689	\$ -	\$ -	\$ 420,689
LYON COUNTY	FERNLEY	-	-	-	4,409	-	-	4,409
LYON COUNTY	YERINGTON	-	-	-	12,179	-	-	12,179
LYON COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	-	-	-	303	-	-	303
LYON COUNTY	CENTRAL LYON FIRE PROTECTION	-	-	-	15,978	-	-	15,978
LYON COUNTY	MASON VALLEY FIRE PROTECTION	-	-	-	2,360	-	-	2,360
LYON COUNTY	MASON VALLEY MOSQUITO ABATEMENT	-	-	-	2,071	-	-	2,071
LYON COUNTY	NORTH LYON FIRE PROTECTION	-	-	-	4,563	-	-	4,563
LYON COUNTY	SILVER SPRINGS STAGECOACH HOSPITAL	-	-	-	2,641	-	-	2,641
LYON COUNTY	SMITH VALLEY FIRE PROTECTION	-	-	-	1,673	-	-	1,673
LYON COUNTY	SOUTH LYON HOSPITAL DISTRICT	-	-	-	8,550	-	-	8,550
		\$ -	\$ -	\$ -	\$ 475,416	\$ -	\$ -	\$ 475,416
MINERAL COUNTY	MINERAL COUNTY	\$ -	\$ -	\$ 86,669	\$ -	\$ -	\$ -	\$ 86,669
MINERAL COUNTY	MINERAL COUNTY HOSPITAL DISTRICT	-	-	5,060	-	-	-	5,060
		\$ -	\$ -	\$ 91,729	\$ -	\$ -	\$ -	\$ 91,729

**Abatement for BCCRT & SCCRT (Consolidated Tax)**

		360.753	360.754	701A.370	374.357	360.965	
		Renewable					
County	Government Affected by Abatement	Aviation	Data Centers	Energy	Standard	Tesla	Total
NYE COUNTY	NYE COUNTY	\$ -	\$ -	\$ 54,667	\$ -	\$ -	\$ 54,667
NYE COUNTY	AMARGOSA	-	-	540	-	-	540
NYE COUNTY	BEATTY	-	-	1,808	-	-	1,808
NYE COUNTY	GABBS	-	-	437	-	-	437
NYE COUNTY	MANHATTAN	-	-	24	-	-	24
NYE COUNTY	PAHRUMP	-	-	3,503	-	-	3,503
NYE COUNTY	ROUND MOUNTAIN	-	-	1,213	-	-	1,213
NYE COUNTY	TONOPAH	-	-	1,519	-	-	1,519
NYE COUNTY	AMARGOSA LIBRARY DISTRICT	-	-	43	-	-	43
NYE COUNTY	BEATTY LIBRARY DISTRICT	-	-	30	-	-	30
NYE COUNTY	PAHRUMP LIBRARY DISTRICT	-	-	475	-	-	475
NYE COUNTY	PAHRUMP SWIM POOL GID	-	-	278	-	-	278
NYE COUNTY	SMOKY VALLEY LIBRARY DISTRICT	-	-	121	-	-	121
NYE COUNTY	TONOPAH LIBRARY DISTRICT	-	-	13	-	-	13
		\$ -	\$ -	\$ 64,671	\$ -	\$ -	\$ 64,671
PERSHING COUNTY	PERSHING COUNTY	\$ -	\$ -	\$ -	\$ 143	\$ -	\$ 143
PERSHING COUNTY	LOVELOCK	-	-	-	27	-	27
PERSHING COUNTY	PERSHING COUNTY HOSPITAL DISTRICT	-	-	-	19	-	19
		\$ -	\$ -	\$ -	\$ 189	\$ -	\$ 189
STOREY COUNTY	STOREY COUNTY	\$ -	\$ 1,067,983	\$ -	\$ 398,881	\$ 31,893,373	\$ 33,360,237
STOREY COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	-	369	-	138	11,016	11,523
		\$ -	\$ 1,068,352	\$ -	\$ 399,019	\$ 31,904,389	\$ 33,371,760
WASHOE COUNTY	WASHOE COUNTY	\$ 71,729	\$ 81,352	\$ -	\$ 4,079,604	\$ -	\$ 4,232,685
WASHOE COUNTY	RENO	42,174	47,833	-	2,398,710	-	2,488,717
WASHOE COUNTY	SPARKS	17,027	19,312	-	968,438	-	1,004,777
WASHOE COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	137	156	-	7,818	-	8,111
WASHOE COUNTY	INCLINE VILLAGE GID	938	1,064	-	53,378	-	55,380
WASHOE COUNTY	NORTH LAKE TAHOE FIRE PROTECTION	2,590	2,937	-	147,280	-	152,807
WASHOE COUNTY	PALOMINO VALLEY GID	205	233	-	11,670	-	12,108
WASHOE COUNTY	SIERRA FIRE DISTRICT	-	-	-	-	-	-
WASHOE COUNTY	TRUCKEE MEADOWS FIRE PROTECTION	5,488	6,224	-	312,108	-	323,820
		\$ 140,288	\$ 159,111	\$ -	\$ 7,979,006	\$ -	\$ 8,278,405
	Grand Total for Consolidated Tax	\$ 272,543	\$ 4,805,434	\$ 7,739,152	\$ 9,772,376	\$ 31,904,389	\$ 54,493,894

**Abatement for Local School Support Tax**

		360.753	360.754	701A.370	374.357	360.965	
		Renewable					
County	Government Affected by Abatement	Aviation	Data Centers	Energy	Standard	Tesla	Total
Churchill	Churchill County School District	\$ -	\$ -	\$ 404,213	\$ -	\$ -	\$ 404,213
Clark	Clark County School District	152,828	4,134,544	6,334,825	1,018,651	-	11,640,848
Douglas	Douglas County School District	-	-	-	43,011	-	43,011
Lander	Lander County School District	-	-	1,185	-	-	1,185
Lyon	Lyon County School District	-	-	-	549,370	-	549,370
Mineral	Mineral County School District	-	-	81,537	-	-	81,537
Nye	Nye County School District	-	-	57,485	-	-	57,485
Pershing	Pershing County School District	-	-	-	218	-	218
Storey	Storey County School District	-	1,234,540	-	461,089	36,867,294	38,562,923
Washoe	Washoe County School District	162,111	183,861	-	9,220,185	-	9,566,157
		\$ 314,939	\$ 5,552,946	\$ 6,879,246	\$ 11,292,524	\$ 36,867,294	\$ 60,906,949

		Abatement for Local Option Taxes					
		360.753	360.754	701A.370	374.357	360.965	
County	Government Affected by Abatement	Aviation	Data Centers	Renewable Energy	Standard	Tesla	Total
Churchill	Churchill County	\$ -	\$ -	\$ 151,580	\$ -	\$ -	\$ 151,580
Clark	Clark County	78,929	2,110,040	4,123,749	522,300		6,835,019
Douglas	Douglas County				4,136		4,136
Lander	Lander County			148			148
Lyon	Lyon County				158,472		158,472
Mineral	Mineral County			30,576			30,576
Nye	Nye County			21,557			21,557
Pershing	Pershing County					21	21
Storey	Storey County		356,117		133,006		489,124
Washoe	Washoe County	69,922	100,063		3,540,153		3,710,138
		<u>\$ 148,852</u>	<u>\$ 2,566,221</u>	<u>\$ 4,327,611</u>	<u>\$ 4,358,088</u>	<u>\$ -</u>	<u>\$ 11,400,771</u>