

**STATE OF NEVADA CONTROLLER'S OFFICE**  
**GASB 77 - TAX ABATEMENTS**  
**ABATEMENT PROGRAMS AFFECTING LOCAL GOVERNMENTS**  
**FISCAL YEAR 2018**

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 & SCRT (Consolidated Tax)					
		360.753	360.754	701A.370	374.357	360.965	
		Renewable					Total
County	Government Affected by Abatement	Aviation	Data Centers	Energy	Standard	Tesla	Total
CHURCHILL COUNTY	CHURCHILL COUNTY	\$ -	\$ -	\$ 318,794	\$ -	\$ -	\$ 318,794
CHURCHILL COUNTY	FALLON	-	-	91,102	-	-	91,102
CHURCHILL COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	-	-	469	-	-	469
CHURCHILL COUNTY	CHURCHILL MOSQUITO ABATEMENT GID	-	-	15,944	-	-	15,944
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 426,309</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 426,309</b>
CLARK COUNTY	CLARK COUNTY	\$ 97,682	\$ 1,234,888	\$ 150,709	\$ 827,390	\$ -	\$ 2,310,669
CLARK COUNTY	BOULDER CITY	2,808	35,503	4,333	23,788	-	66,432
CLARK COUNTY	HENDERSON	27,750	350,816	42,814	235,052	-	656,432
CLARK COUNTY	LAS VEGAS	76,688	969,491	118,318	649,572	-	1,814,069
CLARK COUNTY	MESQUITE	2,141	27,067	3,303	18,135	-	50,646
CLARK COUNTY	NORTH LAS VEGAS	14,181	179,275	21,879	120,117	-	335,452
CLARK COUNTY	BUNKERVILLE	139	1,758	215	1,178	-	3,290
CLARK COUNTY	ENTERPRISE	1,307	16,521	2,016	11,070	-	30,914
CLARK COUNTY	LAUGHLIN	2,030	25,661	3,132	17,193	-	48,016
CLARK COUNTY	MOAPA VALLEY	222	2,812	343	1,884	-	5,261
CLARK COUNTY	PARADISE	19,686	248,876	30,373	166,750	-	465,685
CLARK COUNTY	SEARCHLIGHT	111	1,406	172	942	-	2,631
CLARK COUNTY	SPRING VALLEY	6,117	77,334	9,438	51,815	-	144,704
CLARK COUNTY	SUMMERLIN	56	703	86	471	-	1,316
CLARK COUNTY	SUNRISE MANOR	3,003	37,964	4,633	25,436	-	71,036
CLARK COUNTY	WHITNEY	250	3,164	386	2,120	-	5,920
CLARK COUNTY	WINCHESTER	3,615	45,698	5,577	30,618	-	85,508
CLARK COUNTY	BOULDER LIBRARY DISTRICT	167	2,109	257	1,413	-	3,946
CLARK COUNTY	CLARK COUNTY FIRE PROTECTION	13,597	171,893	20,978	115,171	-	321,639
CLARK COUNTY	HENDERSON LIBRARY DISTRICT	612	7,733	944	5,182	-	14,471
CLARK COUNTY	LAS VEGAS/CLARK CO LIBRARY DISTRICT	5,617	71,007	8,666	47,576	-	132,866
CLARK COUNTY	MOAPA FIRE PROTECTION	222	2,812	343	1,884	-	5,261
CLARK COUNTY	MT CHARLESTON FIRE PROTECTION	56	703	86	471	-	1,316
		<b>\$ 278,057</b>	<b>\$ 3,515,194</b>	<b>\$ 429,001</b>	<b>\$ 2,355,228</b>	<b>\$ -</b>	<b>\$ 6,577,480</b>
DOUGLAS COUNTY	DOUGLAS COUNTY	\$ -	\$ -	\$ -	\$ 249,566	\$ -	\$ 249,566
DOUGLAS COUNTY	GARDNERVILLE	-	-	-	6,003	-	6,003
DOUGLAS COUNTY	GENOA	-	-	-	226	-	226
DOUGLAS COUNTY	MINDEN	-	-	-	7,944	-	7,944
DOUGLAS COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	-	-	-	542	-	542
DOUGLAS COUNTY	CAVE ROCK GID	-	-	-	406	-	406
DOUGLAS COUNTY	DOUGLAS MOSQUITO PROTECTION GID	-	-	-	2,979	-	2,979
DOUGLAS COUNTY	EAST FORK FIRE PROTECTION	-	-	-	37,961	-	37,961
DOUGLAS COUNTY	GARDNERVILLE RANCHOS GID	-	-	-	17,558	-	17,558
DOUGLAS COUNTY	INDIAN HILLS GID	-	-	-	6,003	-	6,003
DOUGLAS COUNTY	KINGSBURY GID	-	-	-	12,052	-	12,052
DOUGLAS COUNTY	LAKERIDGE GID	-	-	-	406	-	406
DOUGLAS COUNTY	LOGAN CREEK GID	-	-	-	181	-	181
DOUGLAS COUNTY	MARLA BAY GID	-	-	-	1,219	-	1,219

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

**360.753      360.754      701A.370      374.357      360.965**

County	Government Affected by Abatement	Renewable					Total
		Aviation	Data Centers	Energy	Standard	Tesla	
DOUGLAS COUNTY	OLIVER PARK GID	-	-	-	451	-	451
DOUGLAS COUNTY	ROUND HILL GID	-	-	-	8,937	-	8,937
DOUGLAS COUNTY	SKYLAND GID	-	-	-	1,715	-	1,715
DOUGLAS COUNTY	TAHOE DOUGLAS FIRE PROTECTION	-	-	-	93,028	-	93,028
DOUGLAS COUNTY	TOPAZ RANCH GID	-	-	-	1,490	-	1,490
DOUGLAS COUNTY	ZEPHYR COVE GID	-	-	-	632	-	632
DOUGLAS COUNTY	ZEPHYR HEIGHTS GID	-	-	-	1,986	-	1,986
DOUGLAS COUNTY	ZEPHYR KNOLLS GID	-	-	-	90	-	90
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 451,375</b>	<b>\$ -</b>	<b>\$ 451,375</b>
LANDER COUNTY	LANDER COUNTY	\$ -	\$ -	\$ 1,062,902	\$ -	\$ -	\$ 1,062,902
LANDER COUNTY	AUSTIN	-	-	4,444	-	-	4,444
LANDER COUNTY	BATTLE MOUNTAIN	-	-	65,985	-	-	65,985
LANDER COUNTY	KINGSTON	-	-	5,925	-	-	5,925
LANDER COUNTY	LANDER HOSPITAL DISTRICT	-	-	207,382	-	-	207,382
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,346,638</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,346,638</b>
LYON COUNTY	LYON COUNTY	\$ -	\$ -	\$ -	\$ 7,359	\$ -	\$ 7,359
LYON COUNTY	FERNLEY	-	-	-	77	-	77
LYON COUNTY	YERINGTON	-	-	-	213	-	213
LYON COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	-	-	-	5	-	5
LYON COUNTY	CENTRAL LYON FIRE PROTECTION	-	-	-	280	-	280
LYON COUNTY	MASON VALLEY FIRE PROTECTION	-	-	-	42	-	42
LYON COUNTY	MASON VALLEY MOSQUITO ABATEMENT	-	-	-	37	-	37
LYON COUNTY	NORTH LYON FIRE PROTECTION	-	-	-	80	-	80
LYON COUNTY	SILVER SPRINGS STAGECOACH HOSPITAL	-	-	-	47	-	47
LYON COUNTY	SMITH VALLEY FIRE PROTECTION	-	-	-	29	-	29
LYON COUNTY	SOUTH LYON HOSPITAL DISTRICT	-	-	-	150	-	150
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,319</b>	<b>\$ -</b>	<b>\$ 8,319</b>
MINERAL COUNTY	MINERAL COUNTY	\$ -	\$ -	\$ 2,482	\$ -	\$ -	\$ 2,482
MINERAL COUNTY	MINERAL COUNTY HOSPITAL DISTRICT	-	-	145	-	-	145
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,627</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,627</b>
STOREY COUNTY	STOREY COUNTY	\$ -	\$ 3,354,128	\$ -	\$ 72,487	\$ 23,728,728	\$ 27,155,343
STOREY COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	-	1,007	-	22	7,121	8,150
		<b>\$ -</b>	<b>\$ 3,355,135</b>	<b>\$ -</b>	<b>\$ 72,509</b>	<b>\$ 23,735,849</b>	<b>\$ 27,163,493</b>
WASHOE COUNTY	WASHOE COUNTY	\$ 87,939	\$ 1,221,454	\$ 1,609	\$ 1,757,898	\$ -	\$ 3,068,900
WASHOE COUNTY	RENO	51,848	720,161	949	1,036,445	-	1,809,403
WASHOE COUNTY	SPARKS	20,901	290,310	382	417,810	-	729,403
WASHOE COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	172	2,389	3	3,439	-	6,003
WASHOE COUNTY	INCLINE VILLAGE GID	1,135	15,770	21	22,696	-	39,622
WASHOE COUNTY	NORTH LAKE TAHOE FIRE PROTECTION	3,114	43,248	57	62,242	-	108,661
WASHOE COUNTY	PALOMINO VALLEY GID	241	3,345	4	4,814	-	8,404
WASHOE COUNTY	TRUCKEE MEADOWS FIRE PROTECTION	6,675	92,708	122	133,424	-	232,929
		<b>\$ 172,025</b>	<b>\$ 2,389,385</b>	<b>\$ 3,147</b>	<b>\$ 3,438,768</b>	<b>\$ -</b>	<b>\$ 6,003,325</b>
Grand Total for Consolidated Tax		<b>\$ 450,082</b>	<b>\$ 9,259,714</b>	<b>\$ 2,207,722</b>	<b>\$ 6,326,199</b>	<b>\$ 23,735,849</b>	<b>\$ 41,979,566</b>

		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	\$ -	\$ -	\$ 378,941	\$ -	\$ -	\$ 378,941
Clark	Clark County School District	321,310	4,062,003	381,334	2,721,598	-	7,486,245
Douglas	Douglas County School District				521,588		521,588
Lander	Lander County School District			1,197,011			1,197,011
Lyon	Lyon County School District				9,613		9,613
Mineral	Mineral County School District			2,335			2,335
Storey	Storey County School District		3,877,045		83,788	27,428,092	31,388,925
Washoe	Washoe County School District	198,785	2,761,068	2,797	3,973,687		6,936,337
		<u>\$ 520,095</u>	<u>\$ 10,700,116</u>	<u>\$ 1,962,418</u>	<u>\$ 7,310,274</u>	<u>\$ 27,428,092</u>	<u>\$ 47,920,995</u>

		Abatement for Local Option Taxes					
		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	\$ -	\$ -	\$ 142,103	\$ -	\$ -	\$ 142,103
Clark	Clark County	173,013	2,175,152	266,934	1,465,475	-	4,080,574
Douglas	Douglas County				50,153		50,153
Lander	Lander County			149,626			149,626
Lyon	Lyon County				924		924
Storey	Storey County		1,118,378		24,170		1,142,548
Washoe	Washoe County	108,185	1,502,658	1,979	2,162,603		3,775,425
		<u>\$ 281,198</u>	<u>\$ 4,796,188</u>	<u>\$ 560,642</u>	<u>\$ 3,703,325</u>	<u>\$ -</u>	<u>\$ 9,341,353</u>