

STATE OF NEVADA CONTROLLER'S OFFICE
GASB 77 - TAX ABATEMENTS
ABATEMENT PROGRAMS AFFECTING LOCAL GOVERNMENTS
FISCAL YEAR 2019

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	Monthly	Renewable				Total	
		Alloc	Aviation	Data Centers	Energy	Standard	Tesla	
CARSON CITY	CARSON CITY	99.87%	\$ -	\$ -	\$ -	\$ 20,811	\$ -	\$ 20,811
CARSON CITY	CARSON-TRUCKEE WATER CONSERVANCY	0.13%	-	-	-	27	-	27
		100.00%	\$ -	\$ -	\$ -	\$ 20,838	\$ -	\$ 20,838
CHURCHILL COUNTY	CHURCHILL COUNTY	74.78%	\$ -	\$ -	\$ 1,142,787	\$ -	\$ -	\$ 1,142,787
CHURCHILL COUNTY	FALLON	21.37%	-	-	324,810	-	-	324,810
CHURCHILL COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.11%	-	-	1,679	-	-	1,679
CHURCHILL COUNTY	CHURCHILL MOSQUITO ABATEMENT GID	3.74%	-	-	57,086	-	-	57,086
		100.00%	\$ -	\$ -	\$ 1,526,362	\$ -	\$ -	\$ 1,526,362
CLARK COUNTY	CLARK COUNTY	36.50%	\$ 100,145	\$ 1,090,200	\$ 899,825	\$ 967,058	\$ -	\$ 3,057,228
CLARK COUNTY	BOULDER CITY	0.72%	1,975	21,505	17,750	19,076	-	60,306
CLARK COUNTY	HENDERSON	11.02%	30,236	329,151	271,673	291,972	-	923,032
CLARK COUNTY	LAS VEGAS	26.74%	73,367	798,684	659,214	708,469	-	2,239,734
CLARK COUNTY	MESQUITE	0.87%	2,387	25,986	21,448	23,050	-	72,871
CLARK COUNTY	NORTH LAS VEGAS	6.34%	17,395	189,366	156,298	167,977	-	531,036
CLARK COUNTY	BUNKERVILLE	0.02%	55	597	493	530	-	1,675
CLARK COUNTY	ENTERPRISE	0.74%	2,030	22,103	18,243	19,606	-	61,982
CLARK COUNTY	GLENDALE	0.00%	-	-	-	-	-	-
CLARK COUNTY	LAUGHLIN	0.68%	1,866	20,311	16,764	18,016	-	56,957
CLARK COUNTY	MOAPA VALLEY	0.04%	110	1,195	986	1,060	-	3,351
CLARK COUNTY	PARADISE	4.43%	12,155	132,318	109,212	117,372	-	371,057
CLARK COUNTY	SEARCHLIGHT	0.02%	55	597	493	530	-	1,675
CLARK COUNTY	SPRING VALLEY	2.71%	7,435	80,944	66,809	71,801	-	226,989
CLARK COUNTY	SUMMERLIN	0.02%	55	597	493	530	-	1,675
CLARK COUNTY	SUNRISE MANOR	1.15%	3,155	34,349	28,351	30,469	-	96,324
CLARK COUNTY	WHITNEY	0.12%	329	3,584	2,958	3,179	-	10,050
CLARK COUNTY	WINCHESTER	1.64%	4,500	48,984	40,430	43,451	-	137,365
CLARK COUNTY	BOULDER LIBRARY DISTRICT	0.04%	110	1,195	986	1,060	-	3,351
CLARK COUNTY	CLARK COUNTY FIRE PROTECTION	4.23%	11,606	126,344	104,281	112,073	-	354,304
CLARK COUNTY	HENDERSON LIBRARY DISTRICT	0.20%	549	5,974	4,931	5,299	-	16,753
CLARK COUNTY	LAS VEGAS/CLARK CO LIBRARY DISTRICT	1.72%	4,719	51,374	42,403	45,571	-	144,067
CLARK COUNTY	MOAPA FIRE PROTECTION	0.04%	110	1,195	986	1,060	-	3,351
CLARK COUNTY	MT CHARLESTON FIRE PROTECTION	0.01%	27	299	247	265	-	838
		100.00%	\$ 274,371	\$ 2,986,852	\$ 2,465,274	\$ 2,649,474	\$ -	\$ 8,375,971

		Abatement for BCCRT & SCCRT (Consolidated Tax)						
		360.753	360.754	701A.370	374.357	360.965		
County	Government Affected by Abatement	Monthly Alloc	Aviation	Data Centers	Renewable Energy	Standard	Tesla	Total
NYE COUNTY	NYE COUNTY	82.64%	\$ -	\$ -	\$ 9,065	\$ -	\$ -	\$ 9,065
NYE COUNTY	AMARGOSA	0.72%	-	-	79	-	-	79
NYE COUNTY	BEATTY	2.38%	-	-	261	-	-	261
NYE COUNTY	GABBS	0.57%	-	-	63	-	-	63
NYE COUNTY	MANHATTAN	0.04%	-	-	4	-	-	4
NYE COUNTY	PAHRUMP	5.34%	-	-	586	-	-	586
NYE COUNTY	ROUND MOUNTAIN	1.81%	-	-	199	-	-	199
NYE COUNTY	TONOPAH	5.05%	-	-	554	-	-	554
NYE COUNTY	AMARGOSA LIBRARY DISTRICT	0.06%	-	-	7	-	-	7
NYE COUNTY	BEATTY LIBRARY DISTRICT	0.04%	-	-	4	-	-	4
NYE COUNTY	PAHRUMP LIBRARY DISTRICT	0.72%	-	-	79	-	-	79
NYE COUNTY	PAHRUMP SWIM POOL GID	0.42%	-	-	46	-	-	46
NYE COUNTY	SMOKY VALLEY LIBRARY DISTRICT	0.18%	-	-	20	-	-	20
NYE COUNTY	TONOPAH LIBRARY DISTRICT	0.03%	-	-	3	-	-	3
		100.00%	\$ -	\$ -	\$ 10,970	\$ -	\$ -	\$ 10,970
STOREY COUNTY	STOREY COUNTY	99.96%	\$ -	\$ 3,884,263	\$ -	\$ 2,239,197	\$ 8,076,880	\$ 14,200,340
STOREY COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.04%	-	1,554	-	896	3,232	5,682
		100.00%	\$ -	\$ 3,885,817	\$ -	\$ 2,240,093	\$ 8,080,112	\$ 14,206,022
WASHOE COUNTY	WASHOE COUNTY	50.67%	\$ 107,965	\$ 15,666	\$ 90,256	\$ 2,689,294	\$ -	\$ 2,903,181
WASHOE COUNTY	RENO	31.08%	66,223	9,608	55,361	1,649,561	-	1,780,753
WASHOE COUNTY	SPARKS	13.05%	27,806	4,034	23,245	692,625	-	747,710
WASHOE COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.09%	192	28	160	4,777	-	5,157
WASHOE COUNTY	INCLINE VILLAGE GID	0.37%	788	114	659	19,638	-	21,199
WASHOE COUNTY	NORTH LAKE TAHOE FIRE PROTECTION	1.01%	2,152	312	1,799	53,605	-	57,868
WASHOE COUNTY	PALOMINO VALLEY GID	0.11%	234	34	196	5,838	-	6,302
WASHOE COUNTY	SIERRA FIRE DISTRICT	0.00%	-	-	-	-	-	-
WASHOE COUNTY	TRUCKEE MEADOWS FIRE PROTECTION	3.62%	7,713	1,119	6,448	192,130	-	207,410
		100.00%	\$ 213,073	\$ 30,915	\$ 178,124	\$ 5,307,468	\$ -	\$ 5,729,580
Grand Total for Consolidated Tax			\$ 487,444	\$ 6,903,584	\$ 4,367,141	\$ 10,514,433	\$ 8,080,112	\$ 30,352,714

		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
Carson	Carson City County School District	\$ -	\$ -	\$ -	\$ 24,079	\$ -	\$ 24,079
Churchill	Churchill County School District	-	-	1,356,766	-	-	1,356,766
Clark	Clark County School District	317,050	3,451,473	2,191,354	3,061,615		9,021,492
Douglas	Douglas County School District				3,770		3,770
Lander	Lander County School District			165,698			165,698
Lyon	Lyon County School District				338,921		338,921
Nye	Nye County School District			9,751			9,751
Storey	Storey County School District		4,490,278		2,588,552	9,337,019	16,415,849
Washoe	Washoe County School District	246,218	35,724	158,333	6,133,074		6,573,349
		\$ 563,268	\$ 7,977,475	\$ 3,881,902	\$ 12,150,011	\$ 9,337,019	\$ 33,909,675

		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
Carson City	Carson City	\$ -	\$ -	\$ -	\$ 6,946		\$ 6,946
Churchill	Churchill County	-	-	508,787	-	-	508,787
Clark	Clark County	170,719	1,858,486	1,533,948	1,648,561		5,211,714
Douglas	Douglas County				363		363
Lander	Lander County			20,712			20,712
Lyon	Lyon County				32,589		32,589
Nye	Nye County			3,657			3,657
Storey	Storey County		1,295,272		746,698		2,041,970
Washoe	Washoe County	133,999	19,442	112,020	3,337,809		3,603,270
		\$ 304,718	\$ 3,173,200	\$ 2,179,124	\$ 5,772,966	\$ -	\$ 11,430,008