

**STATE OF NEVADA CONTROLLER'S OFFICE**  
**GASB 77 - TAX ABATEMENTS**  
**ABATEMENT PROGRAMS AFFECTING LOCAL GOVERNMENTS**  
**FISCAL YEAR 2020**

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.

		<b>Abatement for BCCRT &amp; SCCRT (Consolidated Tax)</b>						
		<b>360.753</b>	<b>360.754</b>	<b>701A.370</b>	<b>374.357</b>	<b>360.965</b>		
<b>County</b>	<b>Government Affected by Abatement</b>	<b>% of Base</b>		<b>Renew</b>			<b>Total</b>	
		<b>Monthly</b>	<b>Aviation 2%</b>	<b>DATA 4.6%</b>	<b>Energy 2.6%</b>	<b>Standard 2%</b>		
CARSON CITY	CARSON CITY	99.87%	\$ -	\$ -	\$ 36,148	\$ 42,185	\$ -	\$ 78,333
CARSON CITY	CARSON-TRUCKEE WATER CONSERVANCY	0.13%	-	-	47	55	-	102
		100.00%	\$ -	\$ -	\$ 36,195	\$ 42,240	\$ -	\$ 78,435
CHURCHILL COUNTY	CHURCHILL COUNTY	74.41%	\$ -	\$ -	\$ 891	\$ 2,923	\$ -	\$ 3,814
CHURCHILL COUNTY	FALLON	21.78%	-	-	260	856	-	1,116
CHURCHILL COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.11%	-	-	1	4	-	5
CHURCHILL COUNTY	CHURCHILL MOSQUITO ABATEMENT GID	3.70%	-	-	44	145	-	189
		100.00%	\$ -	\$ -	\$ 1,196	\$ 3,928	\$ -	\$ 5,124
CLARK COUNTY	CLARK COUNTY	36.99%	\$ 72,953	\$ 1,636,142	\$ 1,100,731	\$ 1,019,197	\$ -	\$ 3,829,023
CLARK COUNTY	BOULDER CITY	0.67%	1,321	29,635	19,938	18,461	-	69,355
CLARK COUNTY	HENDERSON	11.27%	22,227	498,495	335,368	310,526	-	1,166,616
CLARK COUNTY	LAS VEGAS	25.37%	50,035	1,122,166	754,949	699,028	-	2,626,178
CLARK COUNTY	MESQUITE	1.08%	2,130	47,771	32,138	29,758	-	111,797
CLARK COUNTY	NORTH LAS VEGAS	6.49%	12,800	287,066	193,126	178,821	-	671,813
CLARK COUNTY	BUNKERVILLE	0.03%	59	1,327	893	827	-	3,106
CLARK COUNTY	ENTERPRISE	0.73%	1,440	32,289	21,723	20,114	-	75,566
CLARK COUNTY	GLENDALE	0.00%	-	-	-	-	-	-
CLARK COUNTY	LAUGHLIN	0.69%	1,361	30,520	20,533	19,012	-	71,426
CLARK COUNTY	MOAPA VALLEY	0.06%	118	2,654	1,785	1,653	-	6,210
CLARK COUNTY	PARADISE	4.86%	9,585	214,968	144,622	133,909	-	503,084
CLARK COUNTY	SEARCHLIGHT	0.02%	39	885	595	551	-	2,070
CLARK COUNTY	SPRING VALLEY	2.86%	5,641	126,504	85,107	78,803	-	296,055
CLARK COUNTY	SUMMERLIN	0.02%	39	885	595	551	-	2,070
CLARK COUNTY	SUNRISE MANOR	1.06%	2,091	46,886	31,543	29,207	-	109,727
CLARK COUNTY	WHITNEY	0.10%	197	4,423	2,976	2,755	-	10,351
CLARK COUNTY	WINCHESTER	1.60%	3,156	70,771	47,612	44,085	-	165,624
CLARK COUNTY	BOULDER LIBRARY DISTRICT	0.04%	79	1,769	1,190	1,102	-	4,140
CLARK COUNTY	CLARK COUNTY FIRE PROTECTION	4.14%	8,165	183,121	123,196	114,071	-	428,553
CLARK COUNTY	HENDERSON LIBRARY DISTRICT	0.20%	394	8,846	5,952	5,511	-	20,703
CLARK COUNTY	LAS VEGAS/CLARK CO LIBRARY DISTRICT	1.67%	3,294	73,867	49,695	46,014	-	172,870
CLARK COUNTY	MOAPA FIRE PROTECTION	0.05%	99	2,212	1,488	1,378	-	5,177
CLARK COUNTY	MT CHARLESTON FIRE PROTECTION	0.00%	-	-	-	-	-	-
		100.00%	\$ 197,223	\$ 4,423,202	\$ 2,975,755	\$ 2,755,334	\$ -	\$ 10,351,514

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

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

County	Government Affected by Abatement	% of Base					Total	
		Monthly Alloc	Aviation 2%	DATA 4.6%	Renew Energy 2.6%	Standard 2%		TESLA 2%
DOUGLAS COUNTY	DOUGLAS COUNTY	55.61%	\$ 1,995	\$ 101	\$ -	\$ 146,860	\$ -	\$ 148,956
DOUGLAS COUNTY	GARDNERVILLE	1.33%	48	2	-	3,512	-	3,562
DOUGLAS COUNTY	GENOA	0.05%	2	-	-	132	-	134
DOUGLAS COUNTY	MINDEN	1.80%	65	3	-	4,754	-	4,822
DOUGLAS COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.12%	4	-	-	317	-	321
DOUGLAS COUNTY	CAVE ROCK GID	0.09%	3	-	-	238	-	241
DOUGLAS COUNTY	DOUGLAS MOSQUITO PROTECTION GID	0.67%	24	1	-	1,769	-	1,794
DOUGLAS COUNTY	EAST FORK FIRE PROTECTION	8.47%	304	15	-	22,368	-	22,687
DOUGLAS COUNTY	GARDNERVILLE RANCHOS GID	3.90%	140	7	-	10,299	-	10,446
DOUGLAS COUNTY	INDIAN HILLS GID	1.34%	48	2	-	3,539	-	3,589
DOUGLAS COUNTY	KINGSBURY GID	2.62%	94	5	-	6,919	-	7,018
DOUGLAS COUNTY	LAKERIDGE GID	0.08%	3	-	-	211	-	214
DOUGLAS COUNTY	LOGAN CREEK GID	0.04%	1	-	-	106	-	107
DOUGLAS COUNTY	MARLA BAY GID	0.27%	10	-	-	713	-	723
DOUGLAS COUNTY	OLIVER PARK GID	0.13%	5	-	-	343	-	348
DOUGLAS COUNTY	ROUND HILL GID	1.92%	69	3	-	5,071	-	5,143
DOUGLAS COUNTY	SIERRA FOREST FIRE PROTECTION	0.00%	-	-	-	-	-	-
DOUGLAS COUNTY	SKYLAND GID	0.38%	14	1	-	1,004	-	1,019
DOUGLAS COUNTY	TAHOE DOUGLAS FIRE PROTECTION	20.26%	727	36	-	53,504	-	54,267
DOUGLAS COUNTY	TOPAZ RANCH GID	0.34%	12	1	-	898	-	911
DOUGLAS COUNTY	ZEPHYR COVE GID	0.14%	5	-	-	370	-	375
DOUGLAS COUNTY	ZEPHYR HEIGHTS GID	0.43%	15	1	-	1,136	-	1,152
DOUGLAS COUNTY	ZEPHYR KNOLLS GID	0.01%	-	-	-	26	-	26
		<b>100.00%</b>	<b>\$ 3,588</b>	<b>\$ 178</b>	<b>\$ -</b>	<b>\$ 264,089</b>	<b>\$ -</b>	<b>\$ 267,855</b>
ELKO COUNTY	ELDO COUNTY	41.94%	\$ -	\$ -	\$ 45,498	\$ -	\$ -	\$ 45,498
ELKO COUNTY	CARLIN	5.16%	-	-	5,598	-	-	5,598
ELKO COUNTY	ELKO CITY	38.15%	-	-	41,387	-	-	41,387
ELKO COUNTY	WELLS	3.40%	-	-	3,689	-	-	3,689
ELKO COUNTY	WEST WENDOVER	7.42%	-	-	8,050	-	-	8,050
ELKO COUNTY	JACKPOT	3.89%	-	-	4,220	-	-	4,220
ELKO COUNTY	MONTELLO	0.03%	-	-	33	-	-	33
ELKO COUNTY	MOUNTAIN CITY	0.01%	-	-	11	-	-	11
		<b>100.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 108,486</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 108,486</b>
HUMBOLDT COUNTY	HUMBOLDT COUNTY	63.95%	\$ -	\$ -	\$ 1,670	\$ 244,760	\$ -	\$ 246,430
HUMBOLDT COUNTY	WINNEMUCCA	24.72%	-	-	646	94,613	-	95,259
HUMBOLDT COUNTY	GOLCONDA FIRE PROTECTION	2.37%	-	-	62	9,071	-	9,133
HUMBOLDT COUNTY	HUMBOLDT FIRE PROTECTION	0.20%	-	-	5	765	-	770
HUMBOLDT COUNTY	HUMBOLDT HOSPITAL DISTRICT	6.84%	-	-	179	26,179	-	26,358
HUMBOLDT COUNTY	MCDERMIT FIRE PROTECTION	0.02%	-	-	1	77	-	78
HUMBOLDT COUNTY	OROVADA COMMUNITY SERVICES GID	0.21%	-	-	5	804	-	809
HUMBOLDT COUNTY	OROVADA FIRE PROTECTION	0.27%	-	-	7	1,033	-	1,040
HUMBOLDT COUNTY	PARADISE FIRE PROTECTION	0.22%	-	-	6	842	-	848
HUMBOLDT COUNTY	PUEBLO FIRE PROTECTION	0.06%	-	-	2	230	-	232
HUMBOLDT COUNTY	WINNEMUCCA RURAL FIRE PROTECTION	1.14%	-	-	30	4,363	-	4,393
		<b>100.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,613</b>	<b>\$ 382,737</b>	<b>\$ -</b>	<b>\$ 385,350</b>
LANDER COUNTY	LANDER COUNTY	78.57%	\$ -	\$ -	\$ 29,112	\$ -	\$ -	\$ 29,112
LANDER COUNTY	AUSTIN	0.49%	-	-	182	-	-	182
LANDER COUNTY	BATTLE MOUNTAIN	4.97%	-	-	1,841	-	-	1,841
LANDER COUNTY	KINGSTON	0.44%	-	-	163	-	-	163
LANDER COUNTY	LANDER HOSPITAL DISTRICT	15.53%	-	-	5,754	-	-	5,754
		<b>100.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,052</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,052</b>

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

360.753      360.754      701A.370      374.357      360.965

County	Government Affected by Abatement	% of Base		Renew				Total
		Monthly Alloc	Aviation 2%	DATA 4.6%	Energy 2.6%	Standard 2%	TESLA 2%	
LINCOLN COUNTY	LINCOLN COUNTY	72.43%	\$ -	\$ -	\$ 108	\$ -	\$ -	108
LINCOLN COUNTY	CALIENTE	8.60%	-	-	13	-	-	13
LINCOLN COUNTY	ALAMO	1.30%	-	-	2	-	-	2
LINCOLN COUNTY	PANACA	2.32%	-	-	4	-	-	4
LINCOLN COUNTY	PIOCHE	3.04%	-	-	5	-	-	5
LINCOLN COUNTY	LINCOLN COUNTY HOSPITAL DISTRICT	7.55%	-	-	11	-	-	11
LINCOLN COUNTY	PAHRANAGAT VALLEY FIRE PROTECTION	3.09%	-	-	5	-	-	5
LINCOLN COUNTY	PIOCHE FIRE PROTECTION	1.67%	-	-	3	-	-	3
		100.00%	\$ -	\$ -	\$ 151	\$ -	\$ -	151
LYON COUNTY	LYON COUNTY	88.65%	\$ -	\$ -	\$ -	\$ 36,823	\$ -	36,823
LYON COUNTY	FERNLEY	0.92%	-	-	-	382	-	382
LYON COUNTY	YERINGTON	2.50%	-	-	-	1,038	-	1,038
LYON COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.07%	-	-	-	29	-	29
LYON COUNTY	CENTRAL LYON FIRE PROTECTION	3.45%	-	-	-	1,433	-	1,433
LYON COUNTY	MASON VALLEY FIRE PROTECTION	0.47%	-	-	-	195	-	195
LYON COUNTY	MASON VALLEY MOSQUITO ABATEMENT	0.41%	-	-	-	170	-	170
LYON COUNTY	NORTH LYON FIRE PROTECTION	0.94%	-	-	-	390	-	390
LYON COUNTY	SILVER SPRINGS STAGECOACH HOSPITAL	0.57%	-	-	-	237	-	237
LYON COUNTY	SMITH VALLEY FIRE PROTECTION	0.33%	-	-	-	137	-	137
LYON COUNTY	SOUTH LYON HOSPITAL DISTRICT	1.69%	-	-	-	702	-	702
		100.00%	\$ -	\$ -	\$ -	\$ 41,536	\$ -	41,536
NYE COUNTY	NYE COUNTY	81.00%	\$ -	\$ -	\$ 38,040	\$ -	\$ -	38,040
NYE COUNTY	AMARGOSA	0.73%	-	-	343	-	-	343
NYE COUNTY	BEATTY	2.50%	-	-	1,174	-	-	1,174
NYE COUNTY	GABBS	0.61%	-	-	286	-	-	286
NYE COUNTY	MANHATTAN	0.04%	-	-	19	-	-	19
NYE COUNTY	PAHRUMP	5.29%	-	-	2,484	-	-	2,484
NYE COUNTY	ROUND MOUNTAIN	2.03%	-	-	953	-	-	953
NYE COUNTY	TONOPAH	6.37%	-	-	2,992	-	-	2,992
NYE COUNTY	AMARGOSA LIBRARY DISTRICT	0.06%	-	-	28	-	-	28
NYE COUNTY	BEATTY LIBRARY DISTRICT	0.04%	-	-	19	-	-	19
NYE COUNTY	PAHRUMP LIBRARY DISTRICT	0.71%	-	-	333	-	-	333
NYE COUNTY	PAHRUMP SWIM POOL GID	0.41%	-	-	193	-	-	193
NYE COUNTY	SMOKY VALLEY LIBRARY DISTRICT	0.20%	-	-	94	-	-	94
NYE COUNTY	TONOPAH LIBRARY DISTRICT	0.01%	-	-	5	-	-	5
		100.00%	\$ -	\$ -	\$ 46,963	\$ -	\$ -	46,963
STOREY COUNTY	STOREY COUNTY	99.96%	\$ -	\$ 9,056,900	\$ 9,963	\$ 3,225,298	\$ 6,391,801	\$ 18,683,962
STOREY COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.04%	-	3,624	4	1,291	2,558	7,477
		100.00%	\$ -	\$ 9,060,524	\$ 9,967	\$ 3,226,589	\$ 6,394,359	\$ 18,691,439
WASHOE COUNTY	WASHOE COUNTY	49.99%	\$ 150,451	\$ 93,775	\$ 590,273	\$ 1,832,778	\$ -	\$ 2,667,277
WASHOE COUNTY	RENO	32.38%	97,451	60,741	382,337	1,187,144	-	1,727,673
WASHOE COUNTY	SPARKS	12.83%	38,613	24,067	151,494	470,385	-	684,559
WASHOE COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.08%	241	150	945	2,933	-	4,269
WASHOE COUNTY	INCLINE VILLAGE GID	0.37%	1,114	694	4,369	13,565	-	19,742
WASHOE COUNTY	NORTH LAKE TAHOE FIRE PROTECTION	1.03%	3,100	1,932	12,162	37,763	-	54,957
WASHOE COUNTY	PALOMINO VALLEY GID	0.13%	391	244	1,535	4,766	-	6,936
WASHOE COUNTY	SIERRA FIRE DISTRICT	0.00%	-	-	-	-	-	-
WASHOE COUNTY	TRUCKEE MEADOWS FIRE PROTECTION	3.19%	9,601	5,984	37,667	116,955	-	170,207
		100.00%	\$ 300,962	\$ 187,587	\$ 1,180,782	\$ 3,666,289	\$ -	\$ 5,335,620

		Abatement for BCCRT & SCCRT (Consolidated Tax)						
		360.753	360.754	701A.370	374.357	360.965		
County	Government Affected by Abatement	% of Base		Renew			Total	
		Monthly	Aviation 2%	DATA 4.6%	Energy 2.6%	Standard 2%		TESLA 2%
WHITE PINE	WHITE PINE COUNTY	58.85%	\$ -	\$ -	\$ 717	\$ -	\$ -	\$ 717
WHITE PINE	ELY	30.70%	-	-	374	-	-	374
WHITE PINE	LUND	0.41%	-	-	5	-	-	5
WHITE PINE	MCGILL	2.27%	-	-	28	-	-	28
WHITE PINE	RUTH	1.08%	-	-	13	-	-	13
WHITE PINE	WHITE PINE HOSPITAL DISTRICT	6.69%	-	-	81	-	-	81
		100.00%	\$ -	\$ -	\$ 1,218	\$ -	\$ -	\$ 1,218
GRAND TOTAL			\$ 501,773	\$ 13,671,491	\$ 4,400,378	\$ 10,382,742	\$ 6,394,359	\$ 35,350,743

		Abatement for Local School Support Tax						
		360.753	360.754	701A.370	374.357	360.965		
County	Government Affected by Abatement	Renewable				Total		
		Aviation	Data Centers	Energy	Standard		Tesla	
Carson	Carson City County School District	\$ -	\$ -	\$ 32,173	\$ 48,811	\$ -	\$ -	\$ 80,984
Churchill	Churchill County School District	-	-	1,063	4,539	-	-	5,602
Clark	Clark County School District	227,902	5,111,256	2,645,115	3,183,942	-	-	11,168,215
Douglas	Douglas County School District	4,146	206	-	305,170	-	-	309,522
Elko	Elko County School District	-	-	96,433	-	-	-	96,433
Humboldt	Humboldt County School District	-	-	2,323	442,274	-	-	444,597
Lander	Lander County School District	-	-	32,935	-	-	-	32,935
Lincoln	Lincoln County School District	-	-	134	-	-	-	134
Lyon	Lyon County School District	-	-	-	47,998	-	-	47,998
Nye	Nye County School District	-	-	41,744	-	-	-	41,744
Storey	Storey County School District	-	10,469,938	8,860	3,728,503	7,389,037	-	21,596,338
Washoe	Washoe County School District	347,779	216,767	1,049,584	4,236,600	-	-	5,850,730
White Pine	White Pine County School District	-	-	1,082	-	-	-	1,082
		\$ 579,827	\$ 15,798,167	\$ 3,911,446	\$ 11,997,837	\$ 7,389,037	\$ -	\$ 39,676,314

		Abatement for Local Option Taxes						
		360.753	360.754	701A.370	374.357	360.965		
County	Government Affected by Abatement	Renewable				Total		
		Aviation	Data Centers	Energy	Standard		Tesla	
Carson City	Carson City	\$ -	\$ -	\$ 12,065	\$ 14,080	\$ -	\$ -	\$ 26,145
Churchill	Churchill County	-	-	399	1,309	-	-	1,708
Clark	Clark County	124,453	2,859,016	1,937,983	1,797,202	-	-	6,718,654
Douglas	Douglas County	399	20	-	29,343	-	-	29,762
Elko	Elko County	-	-	12,054	-	-	-	12,054
Lander	Lander County	-	-	4,117	-	-	-	4,117
Lincoln	Lincoln County	-	-	17	-	-	-	17
Lyon	Lyon County	-	-	-	4,615	-	-	4,615
Nye	Nye County	-	-	15,654	-	-	-	15,654
Storey	Storey County	-	3,020,174	3,322	1,075,530	-	-	4,099,026
Washoe	Washoe County	189,272	117,971	742,581	2,305,688	-	-	3,355,512
White Pine	White Pine County	-	-	474	-	-	-	474
		\$ 314,124	\$ 5,997,181	\$ 2,728,666	\$ 5,227,767	\$ -	\$ -	\$ 14,267,738