

**STATE OF NEVADA CONTROLLER'S OFFICE**  
**GASB 77 - TAX ABATEMENTS**  
**ABATEMENT PROGRAMS AFFECTING LOCAL GOVERNMENTS**  
**FISCAL YEAR 2022**

**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

**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 2.25% (Consolidated Tax)						
		360.753	360.754	701A.370	374.357	360.965		
County	Government Affected by Abatement	% of Base		Renew			Total	
		Monthly		Energy 2.6%	Standard 2%	TESLA 2%		
		Alloc	Aviation 2%	DATA 4.6%				
CARSON CITY	CARSON CITY	99.87%	\$ 23,597	\$ -	\$ 560	\$ 53,435	\$ -	\$ 77,592
CARSON CITY	CARSON-TRUCKEE WATER CONSERVANCY	0.13%	31	-	1	70	-	102
		100.00%	\$ 23,628	\$ -	\$ 561	\$ 53,505	\$ -	\$ 77,694
CHURCHILL COUNTY	CHURCHILL COUNTY	74.70%	\$ -	\$ 2,064	\$ 74,171	\$ 334	\$ -	\$ 76,569
CHURCHILL COUNTY	FALLON	21.48%	-	593	21,328	96	-	22,017
CHURCHILL COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.11%	-	3	109	-	-	112
CHURCHILL COUNTY	CHURCHILL MOSQUITO ABATEMENT GID	3.71%	-	102	3,684	17	-	3,803
		100.00%	\$ -	\$ 2,762	\$ 99,292	\$ 447	\$ -	\$ 102,501
CLARK COUNTY	CLARK COUNTY	36.93%	\$ 109,020	\$ 905,705	\$ 1,619,283	\$ 590,127	\$ -	\$ 3,224,135
CLARK COUNTY	BOULDER CITY	0.72%	2,126	17,658	31,570	11,505	-	62,859
CLARK COUNTY	HENDERSON	11.44%	33,772	280,564	501,614	182,807	-	998,757
CLARK COUNTY	LAS VEGAS	25.15%	74,246	616,800	1,102,762	401,888	-	2,195,696
CLARK COUNTY	MESQUITE	1.24%	3,661	30,411	54,371	19,815	-	108,258
CLARK COUNTY	NORTH LAS VEGAS	6.75%	19,927	165,543	295,970	107,863	-	589,303
CLARK COUNTY	BUNKERVILLE	0.02%	59	490	877	320	-	1,746
CLARK COUNTY	ENTERPRISE	0.76%	2,244	18,639	33,324	12,145	-	66,352
CLARK COUNTY	GLENDALE	0.00%	-	-	-	-	-	-
CLARK COUNTY	LAUGHLIN	0.67%	1,978	16,432	29,378	10,706	-	58,494
CLARK COUNTY	MOAPA VALLEY	0.06%	177	1,471	2,631	959	-	5,238
CLARK COUNTY	PARADISE	4.74%	13,993	116,248	207,837	75,744	-	413,822
CLARK COUNTY	SEARCHLIGHT	0.02%	59	490	877	320	-	1,746
CLARK COUNTY	SPRING VALLEY	2.80%	8,266	68,670	122,773	44,743	-	244,452
CLARK COUNTY	SUMMERLIN	0.02%	59	490	877	320	-	1,746
CLARK COUNTY	SUNRISE MANOR	1.02%	3,011	25,015	44,724	16,299	-	89,049
CLARK COUNTY	WHITNEY	0.10%	295	2,452	4,385	1,598	-	8,730
CLARK COUNTY	WINCHESTER	1.58%	4,664	38,749	69,279	25,248	-	137,940
CLARK COUNTY	BOULDER LIBRARY DISTRICT	0.04%	118	981	1,754	639	-	3,492
CLARK COUNTY	CLARK COUNTY FIRE PROTECTION	4.04%	11,927	99,080	177,143	64,558	-	352,708
CLARK COUNTY	HENDERSON LIBRARY DISTRICT	0.20%	590	4,905	8,769	3,196	-	17,460
CLARK COUNTY	LAS VEGAS/CLARK CO LIBRARY DISTRICT	1.64%	4,841	40,221	71,910	26,207	-	143,179
CLARK COUNTY	MOAPA FIRE PROTECTION	0.05%	148	1,226	2,192	799	-	4,365
CLARK COUNTY	MT CHARLESTON FIRE PROTECTION	0.01%	30	245	438	160	-	873
		100.00%	\$ 295,211	\$ 2,452,485	\$ 4,384,738	\$ 1,597,966	\$ -	\$ 8,730,400
DOUGLAS COUNTY	DOUGLAS COUNTY	55.55%	\$ -	\$ -	\$ 879	\$ 1,909	\$ -	\$ 2,788
DOUGLAS COUNTY	GARDNERVILLE	1.32%	-	-	21	45	-	66
DOUGLAS COUNTY	GENOA	0.06%	-	-	1	2	-	3
DOUGLAS COUNTY	MINDEN	1.81%	-	-	29	62	-	91
DOUGLAS COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.12%	-	-	2	4	-	6
DOUGLAS COUNTY	CAVE ROCK GID	0.09%	-	-	1	3	-	4

County	Government Affected by Abatement	% of Base Monthly		Renew				Total
		Alloc	Aviation 2%	DATA 4.6%	Energy 2.6%	Standard 2%	TESLA 2%	
DOUGLAS COUNTY	DOUGLAS MOSQUITO PROTECTION GID	0.67%	-	-	11	23	-	34
DOUGLAS COUNTY	EAST FORK FIRE PROTECTION	8.51%	-	-	135	293	-	428
DOUGLAS COUNTY	GARDNERVILLE RANCHOS GID	3.89%	-	-	62	134	-	196
DOUGLAS COUNTY	INDIAN HILLS GID	1.33%	-	-	21	46	-	67
DOUGLAS COUNTY	KINGSBURY GID	2.61%	-	-	41	90	-	131
DOUGLAS COUNTY	LAKERIDGE GID	0.08%	-	-	1	3	-	4
DOUGLAS COUNTY	LOGAN CREEK GID	0.04%	-	-	1	1	-	2
DOUGLAS COUNTY	MARLA BAY GID	0.26%	-	-	4	9	-	13
DOUGLAS COUNTY	OLIVER PARK GID	0.14%	-	-	2	5	-	7
DOUGLAS COUNTY	ROUND HILL GID	1.91%	-	-	30	66	-	96
DOUGLAS COUNTY	SIERRA FOREST FIRE PROTECTION	0.00%	-	-	-	-	-	-
DOUGLAS COUNTY	SKYLAND GID	0.37%	-	-	6	13	-	19
DOUGLAS COUNTY	TAHOE DOUGLAS FIRE PROTECTION	20.32%	-	-	321	699	-	1,020
DOUGLAS COUNTY	TOPAZ RANCH GID	0.33%	-	-	5	11	-	16
DOUGLAS COUNTY	ZEPHYR COVE GID	0.14%	-	-	2	5	-	7
DOUGLAS COUNTY	ZEPHYR HEIGHTS GID	0.43%	-	-	7	15	-	22
DOUGLAS COUNTY	ZEPHYR KNOLLS GID	0.02%	-	-	-	1	-	1
		100.00%	\$ -	\$ -	\$ 1,582	\$ 3,439	\$ -	\$ 5,021
ESMERELDA	ESMERALDA COUNTY	96.08%	\$ -	\$ 3,545	\$ 8,188	\$ -	\$ -	\$ 11,733
ESMERELDA	GOLDFIELD	2.13%	-	79	182	-	-	261
ESMERELDA	SILVER PEAK	1.79%	-	66	153	-	-	219
		100.00%	\$ -	\$ 3,690	\$ 8,523	\$ -	\$ -	\$ 12,213
HUMBOLDT COUNTY	HUMBOLDT COUNTY	63.90%	\$ -	\$ -	\$ 4,931	\$ -	\$ -	\$ 4,931
HUMBOLDT COUNTY	WINNEMUCCA	24.79%	-	-	1,913	-	-	1,913
HUMBOLDT COUNTY	GOLCONDA FIRE PROTECTION	2.39%	-	-	184	-	-	184
HUMBOLDT COUNTY	HUMBOLDT FIRE PROTECTION	0.20%	-	-	15	-	-	15
HUMBOLDT COUNTY	HUMBOLDT HOSPITAL DISTRICT	6.81%	-	-	525	-	-	525
HUMBOLDT COUNTY	MCDERMIT FIRE PROTECTION	0.02%	-	-	2	-	-	2
HUMBOLDT COUNTY	OROVADA COMMUNITY SERVICES GID	0.21%	-	-	16	-	-	16
HUMBOLDT COUNTY	OROVADA FIRE PROTECTION	0.26%	-	-	20	-	-	20
HUMBOLDT COUNTY	PARADISE FIRE PROTECTION	0.22%	-	-	17	-	-	17
HUMBOLDT COUNTY	PUEBLO FIRE PROTECTION	0.06%	-	-	5	-	-	5
HUMBOLDT COUNTY	WINNEMUCCA RURAL FIRE PROTECTION	1.14%	-	-	88	-	-	88
		100.00%	\$ -	\$ -	\$ 7,716	\$ -	\$ -	\$ 7,716
LYON COUNTY	LYON COUNTY	88.56%	\$ -	\$ -	\$ -	\$ 163,456	\$ -	\$ 163,456
LYON COUNTY	FERNLEY	0.94%	-	-	-	1,735	-	1,735
LYON COUNTY	YERINGTON	2.71%	-	-	-	5,002	-	5,002
LYON COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.06%	-	-	-	111	-	111
LYON COUNTY	CENTRAL LYON FIRE PROTECTION	3.34%	-	-	-	6,165	-	6,165
LYON COUNTY	MASON VALLEY FIRE PROTECTION	0.46%	-	-	-	849	-	849
LYON COUNTY	MASON VALLEY MOSQUITO ABATEMENT	0.42%	-	-	-	775	-	775
LYON COUNTY	NORTH LYON FIRE PROTECTION	0.96%	-	-	-	1,772	-	1,772
LYON COUNTY	SILVER SPRINGS STAGECOACH HOSPITAL	0.54%	-	-	-	997	-	997
LYON COUNTY	SMITH VALLEY FIRE PROTECTION	0.32%	-	-	-	591	-	591
LYON COUNTY	SOUTH LYON HOSPITAL DISTRICT	1.69%	-	-	-	3,119	-	3,119
		100.00%	\$ -	\$ -	\$ -	\$ 184,572	\$ -	\$ 184,572
STOREY COUNTY	STOREY COUNTY	99.96%	\$ 45	\$ 23,228,280	\$ 14,903	\$ 825,417	\$ 5,931,452	\$ 30,000,097
STOREY COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.04%	-	9,295	6	330	2,374	12,005
		100.00%	\$ 45	\$ 23,237,575	\$ 14,909	\$ 825,747	\$ 5,933,826	\$ 30,012,102
WASHOE COUNTY	WASHOE COUNTY	50.15%	\$ 75,379	\$ 141,897	\$ 1,051,992	\$ 1,334,965	\$ -	\$ 2,604,233
WASHOE COUNTY	RENO	33.13%	49,796	93,739	694,965	881,902	-	1,720,402
WASHOE COUNTY	SPARKS	13.11%	19,705	37,094	275,007	348,981	-	680,787
WASHOE COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.08%	120	226	1,678	2,130	-	4,154
WASHOE COUNTY	INCLINE VILLAGE GID	0.38%	571	1,075	7,971	10,115	-	19,732
WASHOE COUNTY	NORTH LAKE TAHOE FIRE PROTECTION	0.00%	-	-	-	-	-	-
WASHOE COUNTY	PALOMINO VALLEY GID	0.16%	240	453	3,356	4,259	-	8,308
WASHOE COUNTY	SIERRA FIRE DISTRICT	0.00%	-	-	-	-	-	-
WASHOE COUNTY	TRUCKEE MEADOWS FIRE PROTECTION	2.99%	4,494	8,460	62,721	79,592	-	155,267
		100.00%	\$ 150,305	\$ 282,944	\$ 2,097,690	\$ 2,661,944	\$ -	\$ 5,192,883
WHITE PINE	WHITE PINE COUNTY	62.29%	\$ 6,733	\$ -	\$ -	\$ 3,135	\$ -	\$ 9,868
WHITE PINE	ELY	27.17%	2,937	-	-	1,367	-	4,304

County	Government Affected by Abatement	% of Base Monthly					TESLA 2%	Total
		Alloc	Aviation 2%	DATA 4.6%	Renew Energy 2.6%	Standard 2%		
WHITE PINE	LUND	0.33%	36	-	-	17	-	53
WHITE PINE	MCGILL	1.98%	214	-	-	100	-	314
WHITE PINE	RUTH	0.97%	105	-	-	49	-	154
WHITE PINE	WHITE PINE HOSPITAL DISTRICT	7.26%	785	-	-	365	-	1,150
<b>GRAND TOTAL</b>		<b>100.00%</b>	<b>\$ 10,810</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,033</b>	<b>\$ -</b>	<b>\$ 15,843</b>
			<b>\$ 479,999</b>	<b>\$ 25,979,456</b>	<b>\$ 6,615,011</b>	<b>\$ 5,332,653</b>	<b>\$ 5,933,826</b>	<b>\$ 44,340,945</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
Carson	Carson City County School District	\$ 27,303	\$ -	\$ 499	\$ 61,829	\$ -	\$ 89,631
Churchill	Churchill County School District	-	3,192	88,260	516	-	91,968
Clark	Clark County School District	341,133	2,833,983	3,897,545	1,846,538	-	8,919,199
Douglas	Douglas County School District	-	-	1,407	3,974	-	5,381
Esmerelda	Esmerelda County School District	-	4,265	7,576	-	-	11,841
Humboldt	Humboldt County School District	-	-	6,858	-	-	6,858
Lyon	Lyon County School District	-	-	-	213,284	-	213,284
Storey	Storey County School District	52	26,852,308	13,252	954,197	6,856,866	34,676,675
Washoe	Washoe County School District	173,686	326,957	1,864,613	3,076,024	-	5,441,280
White Pine	White Pine County School District	12,491	-	-	5,816	-	18,307
<b>GRAND TOTAL</b>		<b>\$ 554,665</b>	<b>\$ 30,020,705</b>	<b>\$ 5,880,010</b>	<b>\$ 6,162,178</b>	<b>\$ 6,856,866</b>	<b>\$ 49,474,424</b>

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	\$ 7,876	\$ -	\$ 187	\$ 17,835	\$ -	\$ 25,898
Churchill	Churchill County	-	921	33,097	149	-	34,167
Clark	Clark County	200,087	1,662,240	2,971,878	1,083,066	-	5,917,271
Douglas	Douglas County	-	-	176	382	-	558
Lyon	Lyon County	-	-	-	20,508	-	20,508
Storey	Storey County	15	7,745,858	4,970	275,249	-	8,026,092
Washoe	Washoe County	94,525	177,940	1,319,214	1,674,067	-	3,265,746
White Pine	White Pine County	-	-	4,204	1,957	-	6,161
<b>GRAND TOTAL</b>		<b>\$ 302,503</b>	<b>\$ 9,586,959</b>	<b>\$ 4,333,726</b>	<b>\$ 3,073,213</b>	<b>\$ -</b>	<b>\$ 17,296,401</b>

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