## 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.

		Г			Abatem	nent	for BCCRT & S	CCR	RT (Consolid	ated Tax)		
		_	360.753		360.754		701A.370		374.357	360.965		
		Monthly					Renewable					
County	Government Affected by Abatement	Alloc	Aviation	D	ata Centers		Energy	9	Standard	Tesla		Total
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)											
		Monthly	360.753	360.754	701A.370 Renewable	374.357	360.965							
County	Government Affected by Abatement	Alloc	Aviation	<b>Data Centers</b>	Energy	Standard	Tesla	Total						
DOUGLAS COUNTY	DOUGLAS COUNTY	55.35%	\$ -	\$ -	\$ -	\$ 1,808	\$ -	\$ 1,808						
DOUGLAS COUNTY	GARDNERVILLE	1.36%	-	-	-	44	-	44						
DOUGLAS COUNTY	GENOA	0.05%	-	-	-	2	-	2						
DOUGLAS COUNTY	MINDEN	1.80%	-	-	-	59	-	59						
DOUGLAS COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.12%	-	-	-	4	-	4						
DOUGLAS COUNTY	CAVE ROCK GID	0.09%	-	-	-	3	-	3						
DOUGLAS COUNTY	DOUGLAS MOSQUITO PROTECTION GID	0.67%	-	-	-	22	-	22						
DOUGLAS COUNTY	EAST FORK FIRE PROTECTION	8.47%	-	-	-	276	-	276						
DOUGLAS COUNTY	GARDNERVILLE RANCHOS GID	3.99%	-	-	-	130	-	130						
DOUGLAS COUNTY	INDIAN HILLS GID	1.33%	-	-	-	43	-	43						
DOUGLAS COUNTY	KINGSBURY GID	2.65%	-	-	-	86	-	86						
DOUGLAS COUNTY	LAKERIDGE GID	0.08%	-	-	-	3	-	3						
DOUGLAS COUNTY	LOGAN CREEK GID	0.04%	-	-	-	1	-	1						
DOUGLAS COUNTY	MARLA BAY GID	0.26%	-	-	-	8	-	8						
DOUGLAS COUNTY	OLIVER PARK GID	0.10%	-	-	-	3	-	3						
DOUGLAS COUNTY	ROUND HILL GID	1.94%	-	-	-	63	-	63						
DOUGLAS COUNTY	SIERRA FOREST FIRE PROTECTION	0.00%	-	-	-	-	-	-						
DOUGLAS COUNTY	SKYLAND GID	0.37%	-	-	-	12	-	12						
DOUGLAS COUNTY	TAHOE DOUGLAS FIRE PROTECTION	20.39%	-	-	-	665	-	665						
DOUGLAS COUNTY	TOPAZ RANCH GID	0.35%	_	_	_	11	-	11						
DOUGLAS COUNTY	ZEPHYR COVE GID	0.14%	_	_	-	5	_	5						
DOUGLAS COUNTY	ZEPHYR HEIGHTS GID	0.43%	_	_	-	14	_	14						
DOUGLAS COUNTY	ZEPHYR KNOLLS GID	0.02%	_	_	_	1	_	1						
20002/100001111		100.00%	\$ -	\$ -	\$ -	4	\$ -	\$ 3,263						
					·			<u> </u>						
LANDER COUNTY	LANDER COUNTY	79.00%	\$ -	\$ -	\$ 147,264	\$ -	\$ -	\$ 147,264						
LANDER COUNTY	AUSTIN	0.32%	-	-	597	-	-	597						
LANDER COUNTY	BATTLE MOUNTAIN	4.86%	-	-	9,060	-	-	9,060						
LANDER COUNTY	KINGSTON	0.41%	-	-	764	-	-	764						
LANDER COUNTY	LANDER HOSPITAL DISTRICT	15.41%	-	-	28,726	-	-	28,726						
		100.00%	\$ -	\$ -	\$ 186,411	\$ -	\$ -	\$ 186,411						
LYON COUNTY	LYON COUNTY	88.72%	\$ -	\$ -	\$ -	\$ 260,214	\$ -	\$ 260,214						
LYON COUNTY	FERNLEY	0.94%	-	-	-	2,757	-	2,757						
LYON COUNTY	YERINGTON	2.45%	-	-	-	7,186	-	7,186						
LYON COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.06%	-	-	-	176	-	176						
LYON COUNTY	CENTRAL LYON FIRE PROTECTION	3.38%	-	-	-	9,913	-	9,913						
LYON COUNTY	MASON VALLEY FIRE PROTECTION	0.47%	-	-	-	1,378	-	1,378						
LYON COUNTY	MASON VALLEY MOSQUITO ABATEMENT	0.41%	-	-	-	1,203	-	1,203						
LYON COUNTY	NORTH LYON FIRE PROTECTION	0.97%	-	-	-	2,845	-	2,845						
LYON COUNTY	SILVER SPRINGS STAGECOACH HOSPITAL	0.56%	-	-	-	1,642	-	1,642						
LYON COUNTY	SMITH VALLEY FIRE PROTECTION	0.33%	-	-	-	968	-	968						
LYON COUNTY	SOUTH LYON HOSPITAL DISTRICT	1.71%			-	5,015		5,015						

		ſ	Abatement for BCCRT & SCCRT (Consolidated Tax)											
		•	360.7	753		360.754		701A.370		374.357		360.965		
		Monthly						Renewable						
County	Government Affected by Abatement	Alloc	Aviat	ion	Da	ta Centers		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	\$ 1	14,200,340
STOREY COUNTY	CARSON-TRUCKEE WATER CONSERVANCY	0.04%	Y	_	Y	1,554	Y	_	Ţ	896	Y	3,232	γ.	5,682
STORET COOKIT	CARSON TROCKEE WATER CONSERVANCE	100.00%	Ś		\$	3,885,817	Ś		\$	2,240,093	\$	8,080,112	\$ 1	14,206,022
		100.0070	<u> </u>		<u> </u>	3,003,017	<u> </u>		<u> </u>	2,2 10,033	<u> </u>	0,000,112	Υ -	1,200,022
WASHOE COUNTY	WASHOE COUNTY	50.67%	\$ 107	7,965	\$	15,666	\$	90,256	\$	2,689,294	\$	-	\$	2,903,181
WASHOE COUNTY	RENO	31.08%	66	5,223		9,608		55,361		1,649,561		-		1,780,753
WASHOE COUNTY	SPARKS	13.05%	27	7,806		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	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	7,713		1,119		6,448		192,130		-		207,410
		100.00%	\$ 213	3,073	\$	30,915	\$	178,124	\$	5,307,468	\$	-	\$	5,729,580
	Grand Total for Consolidated Tax		\$ 487	7,444	\$	6,903,584	\$	4,367,141	\$	10,514,433	\$	8,080,112	\$ 3	30,352,714

Abatement for Local School Support Tax												
360.753			360.754		701A.370	374.357		360.965				
					Renewable							
A	Aviation	Da	ata Centers		Energy		Standard		Tesla		Total	
\$	-	\$	-	\$	-	\$	24,079	\$	-	\$	24,079	
	-		-		1,356,766		-		-		1,356,766	
	317,050		3,451,473		2,191,354		3,061,615				9,021,492	
							3,770				3,770	
					165,698						165,698	
							338,921				338,921	
					9,751						9,751	
			4,490,278				2,588,552		9,337,019		16,415,849	
	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	<b>Data Centers</b>	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								

County

Carson

Clark

Churchill

Douglas

Lander

Storey

Washoe

Lyon Nye **Government Affected by Abatement** 

Carson City County School District

Churchill County School District

Douglas County School District Lander County School District

Clark County School District

**Lyon County School District** 

Nye County School District

Storey County School District

Washoe County School District