NACO Workshop

Understanding County Finances
March 9, 2016

County Revenues

Tammi Davis
Washoe County Treasurer
County Revenue Sources

Taxes or Fees?
County Revenue Sources

Collected by Others
- Sales Tax
- Fuel Tax
- Lodging Tax
- Supplemental GST

From the Feds
- Payment in Lieu (PILT)
- Grants
- Geothermal
- National Forest Fees

Collected by County
- Franchise Fees
- License Fees
- Permit Fees

Consolidated Tax
- Property Tax
County Revenue Sources

Consolidated Tax – Implemented 1997

- Cigarette Tax – 5 mills (1/2 cent) per cigarette
- Liquor Tax – 50 cents per gallon-over 22% alcohol
- Basic Government Services Tax – based on value of vehicle
- Real Property Transfer Tax – 55 cents per $500 of value
- Basic City County Relief Tax – .5 % statewide sales tax rate
- Supplemental City County Relief Tax – 1.75 % statewide sales tax rate
County Revenue Sources

Property Tax – Ad Valorem

Locally Assessed –

  Secured Tax Roll – Real Property
  Unsecured Tax Roll – Personal Property

Centrally Assessed –

  Secured Tax Roll
  Unsecured Tax Roll

  Private Car Lines
  Net Proceeds of Minerals
  Construction Work in Progress (CWIP)
Contact Information

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www.washoecounty.us/treas
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  – Pay property taxes
  – Request an address change