


OPTIONAL COUNTY TAXES

Presented by Josh Foli, Lyon County Comptroller

OPTIONAL COUNTY TAXES

- Telephone (911) Surcharge
 - Residential Construction Tax for Parks
 - Tax for Improvement of Transportation
 - Government Services Tax
 - Fuel Taxes
 - Special Purposes Sales Taxes
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TELEPHONE (911) SURCHARGE



TELEPHONE SURCHARGE COLLECTIONS IN FY2020

CARSON CITY	\$ 858,415
CHURCHILL COUNTY	\$ 79,684
DOUGLAS COUNTY	\$ 1,413,673
ELKO COUNTY	\$ 192,923
HUMBOLDT COUNTY	\$ 170,908
LYON COUNTY	\$ 723,327
PERSHING COUNTY	\$ 45,849
WASHOE COUNTY	\$ 5,704,894



SURCHARGE FOR ENHANCEMENT OF TELEPHONE SYSTEM USED FOR REPORTING EMERGENCIES – NRS 244A.7641-7648

- Enacted by ordinance.
- Advisory committee required to develop a plan to enhance the telephone system for reporting an emergency and to oversee any money allocated for that purpose.
- Surcharge on access line or trunk line of each customer to the local exchange of any telecommunications provider providing lines in the county, and on mobile telephone service to each customer whose primary use is in the county.
 - Access line surcharge - up to \$1 per month each
 - Trunk line surcharge - 10 times the charge levied on an access line



SURCHARGE FOR ENHANCEMENT OF TELEPHONE SYSTEM USED FOR REPORTING EMERGENCIES – NRS

244A.7641-7648 (CONTINUED)

- Use of funds:
 - To pay the costs of adopting and reviewing the 5-year masterplan.
 - In a county of 45,000 population or more, enhance the telephone system for reporting an emergency, including only:
 - Paying recurring and non-recurring charges for telecommunication services necessary for the operation of the enhanced telephone system;
 - Paying costs for personnel and training associated with the routine maintenance and updating of the database for the system;
 - Purchasing, leasing or renting the equipment and software necessary to operate the enhanced telephone system, including equipment and software that identify the number or location from which a call is made; and
 - Paying costs associated with any maintenance, upgrade and replacement of equipment and software necessary for the operation of the enhanced telephone system.
 - In a county with less than 45,000 population, to improve the telephone system for reporting an emergency in the county.



SURCHARGE FOR ENHANCEMENT OF TELEPHONE SYSTEM USED FOR REPORTING EMERGENCIES – NRS

244A.7641-7648 (CONTINUED)

- Use of funds (continued):
 - With respect to purchasing and maintaining portable event recording devices and vehicular event recording devices, to pay:
 - Acquisition, maintenance, storage of data, upgrade and replacement of equipment and software necessary for the operation of portable event recording devices or vehicular event recording devices only by: the sheriff's office of a county; a metropolitan police department; a police department of an incorporated city; a department, division or municipal court of a city or town that employs marshals; a department of alternative sentencing; or a county school district that employs school police officers.
 - Costs of personnel and training associated with maintaining, updating and operating the equipment, hardware and software.
 - Costs for personnel and training associated with the maintenance, retention and redaction of recorded audio and video events.
 - To pay any costs associated with performing an analysis or audit pursuant of the surcharges collected by the telecommunications providers.



RESIDENTIAL CONSTRUCTION TAX FOR PARKS



RESIDENTIAL CONSTRUCTION TAX COLLECTIONS – FY 2020

Churchill County	\$ 66,319
Clark County	\$ 2,668,769
Lyon County	\$ 210,777
Storey County	\$ 2,500
Washoe County	\$ 548,414



RESIDENTIAL CONSTRUCTION TAX – NRS 278.4983

- Enacted by ordinance.
- The purpose of the funding is to provide neighborhood parks and facilities for parks which are required by the residents of those apartment houses, mobile homes and residences.
 - Tax is used for the acquisition, improvement and expansion of neighborhood parks; or
 - The installation or improvement of facilities in existing or neighborhood parks.
 - Neighborhood park means a site not exceeding 25 acres.
- Tax is levied at time of building permit for apartment houses and residential dwelling units.
 - Tax on apartment houses or residential dwelling units (excluding mobile lots) must not exceed: 1% of value or \$1,000, whichever is less.
 - Tax on development of mobile home lots is 80% of the average residential construction tax paid per residential dwelling unit.
- Tax that is unspent within 3 years after the date on which 75% of the residential dwelling units authorized within that subdivision or development first became authorized must be refunded to the owners.



TAX FOR IMPROVEMENT OF TRANSPORTATION



TAX FOR IMPROVEMENT OF TRANSPORTATION – NRS 278.710

- Requires a majority vote of the people and then adopted by ordinance.
- Tax is used for to pay the costs of projects related to the construction and maintenance of sidewalks, streets, avenues, boulevards, highways and other public right-of way used primarily for vehicular traffic; or debt payments issued for that purpose; or a combination of those uses.
- Tax is levied at time of building permit for new residential, commercial, industrial and other development.
 - Tax rate is based on such criteria and classifications as the Board determines to be appropriate.
 - May not exceed \$1,000 per single-family dwelling unit of new residential construction; or \$1.00 per square foot on other new development.



SUPPLEMENTAL GOVERNMENT SERVICES TAX



SUPPLEMENTAL GOVERNMENT SERVICES TAX – NRS 371.043-047

- Requires a majority vote of the people and then adopted by ordinance.
- Up to 1 cent per \$1 of valuation of the vehicle.
 - May be used for construction and maintenance of sidewalks, streets, avenues, boulevards, highways and other public rights-of-way used primarily for vehicular traffic, including, without limitation, overpass projects, street projects or underpass projects;
 - Payment of principal and interest on debt for above purposes;
 - Any combination of these uses.
 - In a county over 100,000, the tax may be used to pay the operating costs and any other costs to carry out the governmental functions of the county.



FUEL TAXES (RTC, DIESEL, INDEXING)



OPTIONAL DIESEL TAX COLLECTIONS – FY 2021

CARSON CITY	\$	503,094
CHURCHILL COUNTY	\$	166,077
HUMBOLDT COUNTY	\$	840,206
LYON COUNTY	\$	2,595,051
MINERAL COUNTY	\$	31,354
PERSHING COUNTY	\$	940,059
STOREY COUNTY	\$	123,667
WHITE PINE COUNTY	\$	381,486



FUEL TAXES

- Optional Gas Tax (RTC) – NRS 373.030
 - Up to 9 cents per gallon enacted by ordinance.
 - Counties currently at 4 cents: Esmeralda, Eureka, Lincoln, Storey. The rest of the counties are already at the maximum.
- Optional Diesel Tax (Counties < 100,000 population) – NRS 373.062
 - Up to 5 cents per gallon enacted by ordinance.
 - Tax excludes red dye diesel.
 - Ordinance requires a 2/3 majority vote of all Board members, unless a question is approved by a majority of the voters.



FUEL TAXES (CONTINUED)

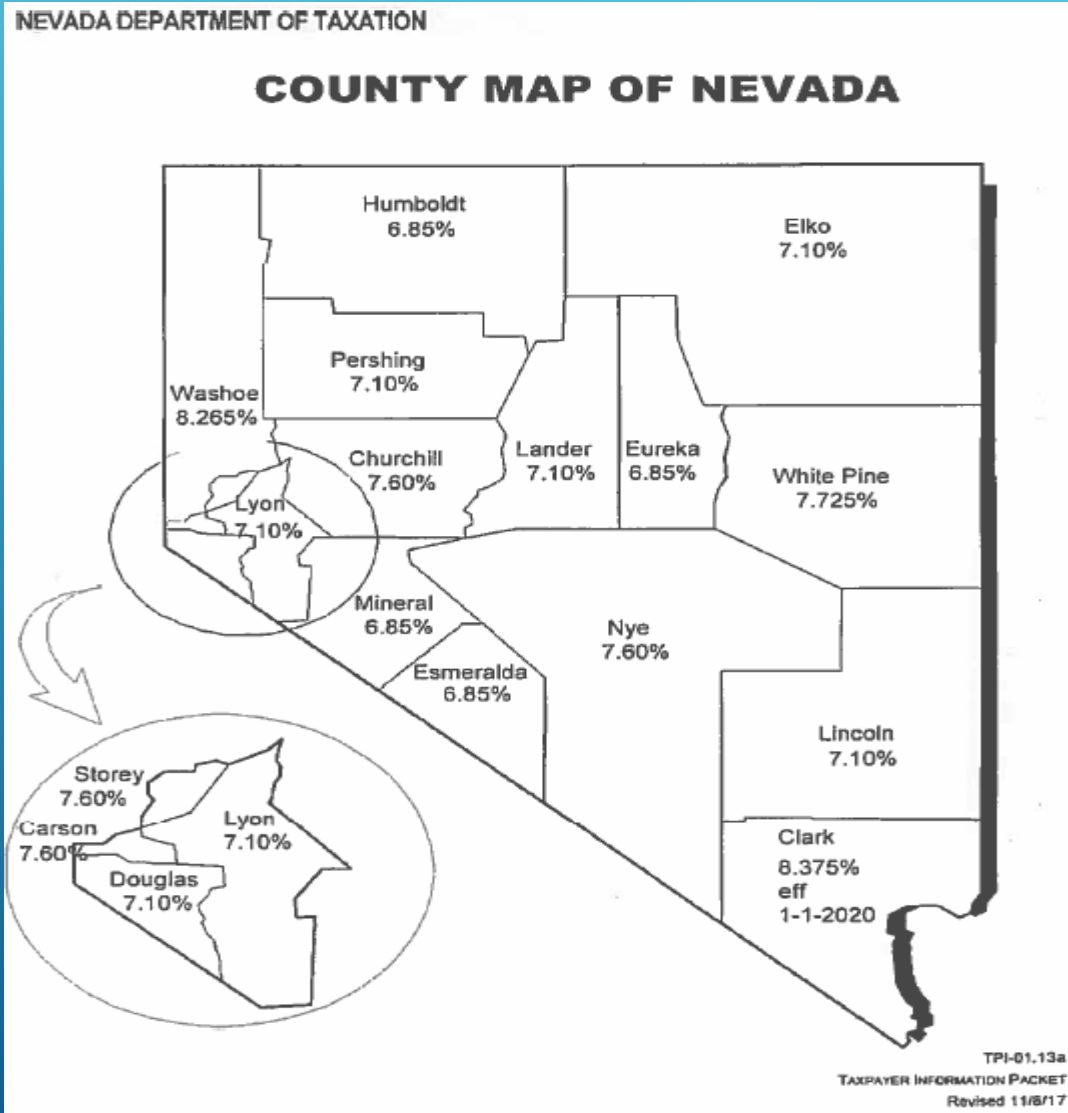
- Fuel Indexing – NRS 373.065 - 0663
 - Annually increases designated gas taxes in NRS 365 and NRS 373.
 - In counties with less than 700,000 population by lessor of:
 - 4.5%, or
 - Average CPI - West Urban Customers for the preceding five years.
 - Additional indexing available in counties between 100,000 and 700,000 population by lessor of:
 - 7.8%, or
 - Adjusted average street and highway construction inflation index.
 - In counties over 700,000 population indexing increased by the adjusted average highway and street construction inflation index.
 - Enacted by ordinance, after voter approval.
 - In counties under 100,000 population, voter approval is required prior to the ordinance and annual indexing expires unless reapproved by voters every 8 years.
 - In counties over 700,000 population, voter reapproval is required by January 1, 2027 for future increases.



SPECIAL PURPOSE SALES TAXES



SALES TAX RATES – FY 2021



OPTIONAL SALES TAX REVENUES – FY 2021

CARSON CITY - OPEN SPACE	\$3,811,925	LYON COUNTY-INFRASTRUCTURE	\$1,856,665
CARSON CITY - ROAD REPAIR	\$3,811,924	NYE - PUBLIC SAFETY	\$4,064,971
CARSON CITY - V&T RAILROAD	\$1,905,990	NYE - ROAD REPAIR	\$2,033,758
CARSON CITY - INFRASTRUCTURE	\$1,905,779	PERSHING COUNTY-INFRASTRUCTURE	\$651,125
CHURCHILL - LGTA	\$1,008,403	STOREY - RAILWAY	\$470,673
CHURCHILL - ROAD REPAIR	\$1,007,479	STOREY - TOURISM	\$470,672
CHURCHILL - INFRASTRUCTURE	\$1,007,358	STOREY - SCHOOL/PUBLIC UTILITIES	\$470,672
CLARK - EDUCATION PROGRAMS	\$57,045,263	WASHOE - FLOOD/PUBLIC SAFETY	\$13,037,229
CLARK - FLOOD	\$115,316,530	WASHOE - LGTA	\$26,074,416
CLARK - MASS TRANSIT/AIR QUALITY	\$230,576,433	WASHOE - MASS TRANSIT	\$39,111,463
CLARK - SO NV WATER AUTHORITY	\$115,317,381	WASHOE - RAILROAD	\$13,037,210
CLARK - UNTY POLICE	\$138,265,818	WASHOE - SCHOOL CAPITAL PROJECTS	\$56,302,026
CLARK - POLICE (2)	\$45,973,422	WHITE PINE - ROAD REPAIR	\$812,303
DOUGLAS COUNTY-TAX ORDINANCE	\$2,409,405	WHITE PINE - SCHOOL CAP. IMP.	\$406,156
ELKO - INFRASTRUCTURE	\$4,239,941	WHITE PINE - SWIMMING POOL	\$812,286
LANDER COUNTY - WATER TREATMENT	\$741,868	WHITE PINE COUNTY - INFRASTRUCTURE	\$812,308
LINCOLN -SCHOOL/PUBLIC UTILITIES	\$119,994		



VOTER APPROVED SALES TAX – NRS 377A.020

- Enacted by ordinance, requires voter approval.
- Up to 0.5% sales tax in any county for:
 - Public transit system;
 - Construction, maintenance and repair of public roads;
 - Improvement of air quality;
 - Or any combination of these purposes.
- Up to 0.25% sales tax in a county over 700,000 in population to promote tourism.
- Up to 0.25% sales tax in a county under 15,000 in population to support the operation and maintenance of a county swimming pool and recreational facility.



VOTER APPROVED SALES TAX – NRS 377A.020

(CONTINUED)

- Up to 0.25% sales tax in a county under 100,000 in population to acquire, develop, construct, equip, operate, maintain, improve and manage:
 - Libraries;
 - Parks;
 - Recreation programs and facilities;
 - Facilities and services for senior citizens;
 - To preserve and protect agriculture;
 - Or for any combination of these purposes.



INFRASTRUCTURE SALES TAX – NRS 377B

- Ordinance has to be enacted by a 2/3 majority of the members of the Board.
- Requires a spending plan be adopted. The plan may include a regional project where two or more counties have entered into an interlocal agreement.
- The spending plan may be amended in the future as long as it is still for a qualifying use.
- Allowed uses and sales tax rate depends on the size of county.



INFRASTRUCTURE SALES TAX – NRS 377B (CONTINUED)

- Up to 0.25% sales tax in a county under 100,000 in population for:
 - The acquisition, establishment, construction, improvement or equipping of water or wastewater facilities;
 - The acquisition, establishment, construction, operation, maintenance or expansion of:
 - Projects for the management of floodplains or the prevention of floods; or
 - Facilities for the disposal of solid waste;
 - Construction or renovation of facilities for schools;
 - Construction or renovation of facilities having cultural or historical value;
 - Street and highway construction defined in NRS 373.028;
 - Acquisition, establishment, construction, expansion, improvement or equipping of facilities related to public safety, cultural and recreational, judicial, or health and welfare function.
 - Also, the ongoing expenses of operations and maintenance of these facilities, excluding salaries and benefits.
 - Payment of principal and interest on debt issued for any of the above purposes.
 - Or for any combination of these purposes.



INFRASTRUCTURE SALES TAX – NRS 377B (CONTINUED)

- Up to 0.125% sales tax in a county between 100,000 and 700,00 in population for:
 - The acquisition, establishment, construction, or expansion of:
 - Projects for the management of floodplains or the prevention of floods (and ongoing expenses for projects included in a plan adopted prior to January 1, 2003); or
 - Facilities for related to public safety;
 - Payment of principal and interest on debt issued for any of the above purposes.
 - Or for any combination of these purposes.



INFRASTRUCTURE SALES TAX – NRS 377B (CONTINUED)

- Up to 0.25% sales tax in a county over 700,000 in population for:
 - The acquisition, establishment, construction, improvement or equipping of water and wastewater facilities;
 - Payment of principal and interest on debt issued for any of the above purposes.
 - Or for any combination of these purposes.



MISCELLANEOUS LOCAL PURPOSES SALES TAX – NRS 377D

- 0.25 % Sales tax enacted by ordinance with 2/3 majority of the members of the Board or voter approved.
- Eligible uses:
 - One or more programs of early childhood education operated by the county school district or a public school in the county school district;
 - One or more programs of adult education operated by the County school district or a public school in the county school district;
 - One or more programs to reduce truancy;
 - One or more programs to reduce homelessness;
 - The development or redevelopment of affordable housing or ensuring the availability or affordability of housing, including, without limitation, any infrastructure or services to support the development or redevelopment of affordable housing;
 - Incentives for the recruitment or retention of licensed teachers for high-vacancy schools in the county school district; and
 - One or more joint labor-management programs of workforce training in the hospitality industry.

