



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>
Call Center: (866) 962-3707

LAS VEGAS OFFICE
700 E. Warm Springs Rd, Suite 200
Las Vegas, Nevada 89119
Phone (702) 486-2300
Fax (702) 486-2373

JOE LOMBARDO
Governor
GEORGE KELESIS
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

CARSON CITY OFFICE
3850 Arrowhead Drive., 2nd Floor
Carson City, Nevada 89706
Phone: (775) 684-2000
Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane, Suite L235
Reno, NV 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

FY2024-2025 BUDGET FORMS PACKAGE

Enclosed is the **2024 Calendar of Events, Budget Instructions, Budget Forms, and the Department's Tentative Budget Review Checklist.** Please make note of the following critical information:

BUDGET FORMS TRAINING: (10AM-NOON)
(See email for additional Microsoft Teams details)
NON-SCHOOLS: January 17, 2024
SCHOOLS: January 24, 2024

BUDGET DUE DATES:

Tentative budget: April 15, 2024
Budget Hearings: May 20, 2024, to
May 31, 2024
Final budget:
Non-School Districts June 3, 2024
School Districts June 10, 2024

Report. This report will be based on information from county assessors and county treasurers and will include the effects of abatements if any, and recapture to existing properties in your jurisdiction.

You should rely on the March 25th Pro-forma report for final property tax projections.

Tax Rate Reconciliation (Sch. S-3 with Net Proceeds)

Pursuant to NRS 238.100(3), "if the required date for filing . . . is a Saturday, Sunday, or legal holiday, the filing is timely . . . if performed on the next day which is not a Saturday, Sunday, or legal holiday."

This form has been modified to allow proper accounting of revenues from the Net Proceeds of Minerals tax, which is exempt from abatement. **Its use is optional.**

Budget Forms and Instructions

The Budget preparation package is being distributed electronically via e-mail.

Lobbying Expense Report

The Lobbying Expense Estimate Please keep in mind that a report of actual lobbying expense is mandatory if your entity spends more than \$6,000 for lobbying during the 2025 Legislative session. Forms for reporting actual lobbying expenditures will be sent toward the close of the legislative session.

Property Tax Revenue Projections

The preliminary revenue projection report on February 15, 2024, will be in the same format and use the same types of information as in previous years. The information contained in Section A will show maximum allowed tax rates for property taxes which may be used in the event your jurisdiction is considering an increase in the tax rate.

School Districts

Note the Schedule B-1 is requesting has some additional information. This information is used for additional reports. Provide the Property Tax base, total Employee Information, school enrollment and the State Education Funding.

We will also send the final revenue projection report on March 15, 2024. This also will be in the same format as in prior years, but again, Section A has limited value. On March 25, 2024, we will send you the Pro Forma Ad Valorem Revenue Projections

LOCAL GOVERNMENT FINANCE SECTION

2024 COUNTY ASSIGNMENTS

Please work with the analyst assigned to your jurisdiction. The appropriate budget analyst will handle all the budget and financial information for the local government entities within each of their assigned counties. The list of analysts and relative contact information is listed below. Do not hesitate to call your analyst as you work your way through the enclosed budget package. The Local Government Finance Section looks forward to serving you throughout the year!!

Kelly Langley, Tax Manager
(775) 684-2073
klangley@tax.state.nv.us

Kellie Grahmann, Budget Analyst II
(775) 684-2065
kgrahmann@tax.state.nv.us

Keri Gransbery, Budget Analyst II
775) 684-2077
kgransbery@tax.state.nv.us

Evelyn Barragan, Budget Analyst II
(775) 684-2027
barragan@tax.state.nv.us

Ande Thorpe, Budget Analyst II
(775) 684-2092
tthorpe@tax.state.nv.us

Churchill
Clark
Washoe

Elko
Esmeralda
Humboldt
Lander
Mineral

Lyon
Nye
Storey
White Pine
Multi-County Districts

Carson City
Douglas
Eureka
Lincoln
Pershing

Administrative Assistant IV
Chali Spurlock
(775) 684-2066
cspurlock@tax.state.nv.us

Please note that all report forms, instructions, and most reports that we provide for the entities will be e-mailed by one of the budget analysts or Chali Spurlock.

Our goal is to provide you the highest quality service possible. To that end, please feel free to contact any team member in the event the analyst assigned to your entity is not available.