



STATE OF NEVADA
DEPARTMENT OF TAXATION

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Call Center: (866) 962-3707

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700 E. Warm Springs Rd, Suite 200
Las Vegas, Nevada 89119
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JOE LOMBARDO
Governor
TONY WREN
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

CARSON CITY OFFICE
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
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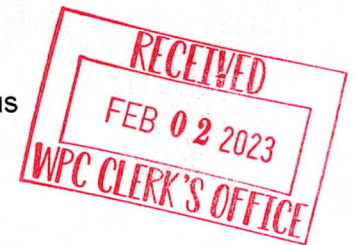
RENO OFFICE
4600 Kietzke Lane, Suite L235
Reno, NV 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

January 30, 2023

Shane Bybee, Chairman
White Pine County Board of Commissioners
1786 Great Basin Blvd Suite 3
Ely, Nevada 89301

Via Certified Mail: 9171969009350255620432

Re: Removal from Supplemental City-County Relief Tax guaranteed status



**NEVADA TAX COMMISSION
NOTICE OF HEARING**

Pursuant to NRS 377.057(2), White Pine County's collection of Supplemental City-County Relief Tax (SCCRT) has exceeded the amount of distribution for the prior twelve-month period by an amount of more than 10%. For this reason, White Pine County has been placed on the agenda of the Nevada Tax Commission meeting to be held on Monday, March 6, 2023 beginning at 9:00 AM.

You may participate by using Zoom, by telephone or in person. Please connect by Zoom or by telephone between 8:15 a.m. and 8:45 a.m. on the date of the meeting.

To participate using Zoom:

Go to: <https://zoom.us/>
Press Join a Meeting.

When prompted to provide the Meeting ID, please enter: 864 4511 6497#

To dial in by telephone, dial: US: +1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592 or +1 312 626 6799

When prompted to provide a Meeting ID, please enter: 864 4511 6497#

You may also attend at the following physical location:

Nevada Department of Taxation
4600 Kietzke Lane Suite L235
Reno, Nevada 89502

Nevada Department of Taxation
700 E. Warm Springs Road, Room 150
Las Vegas, Nevada 89119

If you would like to watch the meeting, and will not be testifying, please watch live on YouTube at: <https://www.youtube.com/channel/UCwZMw0CLJAjXH1XFjYde18Q/feed>

If you need assistance connecting to Zoom, or have any other questions, please contact Tina Padovano at (775) 684-2096.

If a transcript of any hearing held before the Commission is desired by the petitioner, they may request a copy of the transcript from the Department or the Commission's court reporter. Additionally, in accordance with NAC 360.175, oral argument on behalf of the petitioner, as well as the Department, shall be limited to a period of time not to exceed 20 minutes for each, unless extended by the Commission.

Please advise us in writing by February 20, 2023 whether or not you will be requesting a waiver. Pursuant to the statute, White Pine County will be removed from guaranteed status effective July 1, 2023 unless a request for waiver is received by the Nevada Tax Commission prior to February 20, 2023. NRS 377.057(3) requires that any request for a waiver of the requirements "must be filed on or before February 20 next preceding the fiscal year for which the county will first receive its portion of the proceeds from the supplemental city-county relief tax pursuant to paragraph (b) of subsection 1 and must be accompanied by evidence which supports the granting of the waiver."

NRS 377.057(3) regarding a waiver also says: "If the Commission determines that the increase in the amount of supplemental city-county relief tax collected in the county was primarily caused by:

- (a) Nonrecurring taxable sales, it shall grant the request.
- (b) Normal or sustainable growth in taxable sales, it shall deny the request."

We have included two years of statistics for taxable sales for your county to assist you in determining whether you are interested in requesting a waiver. Further, please contact me if you have any technical issues or questions at 775-684-2023.

Should you have other questions concerning this meeting, please contact Adriane Roberts-Larson at (775) 684-2193.

Sincerely,

Mary Meyers

Mary Meyers
Management Analyst II

Emailed by: _____

Received by: _____

Date received: _____

Enclosures- SCCRT spreadsheet and chart

cc: Rosalie Bordelove, Special Counsel to Nevada Tax Commission
Elizabeth Frances, White Pine County Finance Director
Adriane Roberts-Larson, Deputy Executive Director Administration
Jeff Mitchell, Deputy Executive Director Local Government Services
Kelly Langley, Supervisor Local Government & Finance

FOR THE 12-MONTH PERIOD FROM 12/21 THROUGH 11/22

	IN-STATE TOTAL	OUT-STATE TOTAL	TOTAL SCRT COLLECTED	TOTAL SCRT DISTRIBUTED	% CHANGE
ESMERALDA	399,467.15	(41,216.24)	\$ 358,250.91	1,220,439.33	-240.67%
LANDER	4,991,590.88	1,023,549.49	\$ 6,015,140.37	2,764,326.93	54.04%
LINCOLN	573,591.96	363,544.70	\$ 937,136.66	1,251,020.89	-33.49%
MINERAL	895,934.28	309,041.91	\$ 1,204,976.19	1,673,971.45	-38.92%
PERSHING	2,701,369.29	1,306,361.14	\$ 4,007,730.43	2,065,026.04	48.47%
WHITE PINE	4,489,638.58	1,655,272.47	\$ 6,144,911.05	3,108,996.27	49.41%
TOTALS:	\$ 14,051,592.14	\$ 4,616,553.47	\$ 18,668,145.61	\$ 12,083,780.91	

Prepared 01/29/23 by Mary Meyers

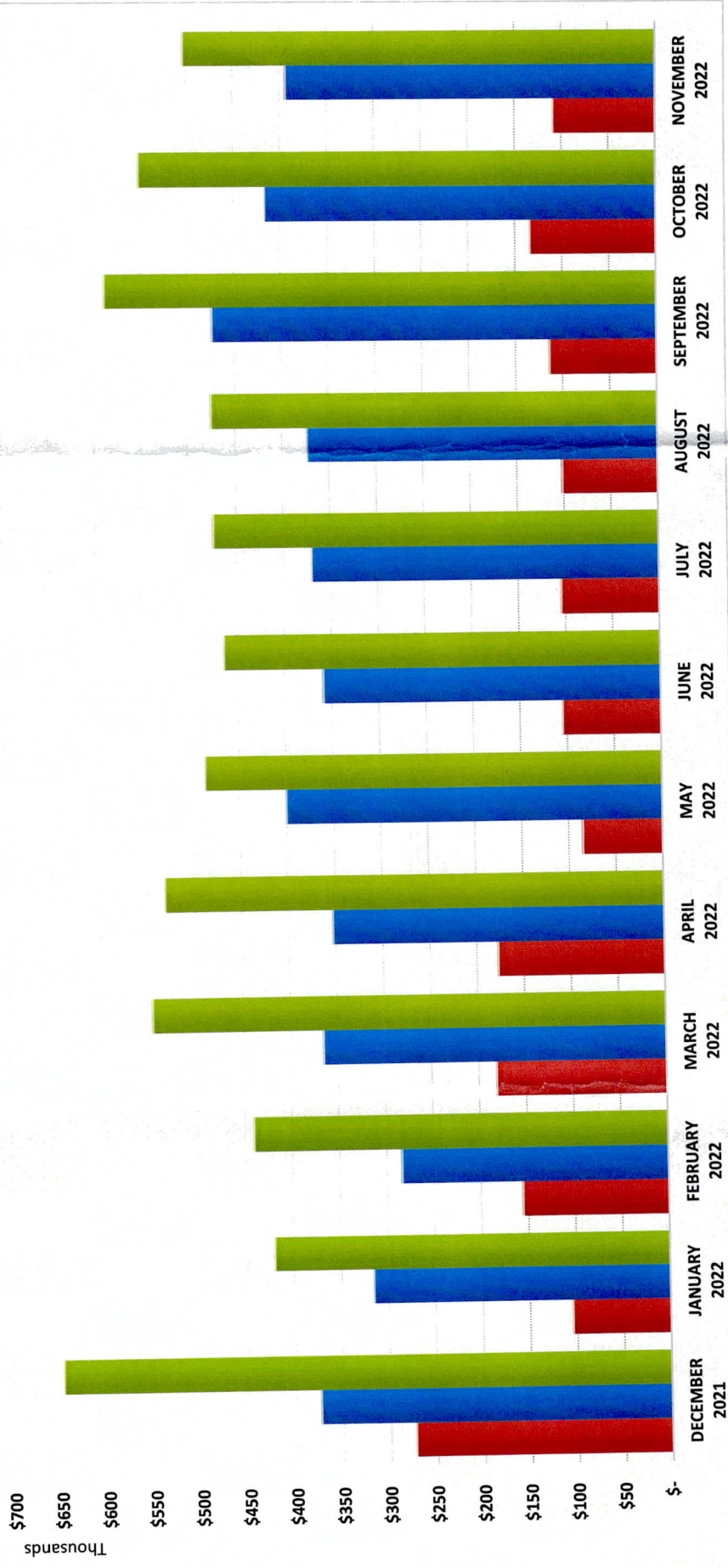
LANDER	2020		2021		2021		2021		2021		2021		2021		2021		2021		2022		2022	
	IN-STATE	OUT-STATE	IN-STATE	OUT-STATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	
LANDER	112,520.34	108,228.75	287,478.25	30,866.64	122,301.78	90,613.27	90,613.27	123,827.44	118,326.62	112,728.90	118,199.71	320,770.56	282,620.60	294,313.83	102,997.35	138,894.12	(39,282.98)	96,378.80	91,902.00			
	TOTALS	\$ 485,324.75	\$ 365,779.74	\$ 378,164.89	\$ 470,015.63	\$ 416,229.02	\$ 454,688.08	\$ 411,632.18	\$ 374,735.57	\$ 438,970.27	\$ 402,648.56	\$ 391,100.49	\$ 392,862.52	\$ 510,029.27	\$ 411,945.04	\$ 409,865.91	\$ 411,945.04	\$ 411,945.04	\$ 409,865.91	\$ 411,945.04	\$ 411,945.04	\$ 411,945.04
PERSHING	209,907.19	137,897.66	141,122.40	260,281.54	187,764.51	230,719.21	214,696.64	155,872.54	178,179.45	231,870.34	167,031.75	214,696.64	155,872.54	167,031.75	178,179.45	231,870.34	226,678.43	222,439.30	191,228.05			
	TOTALS	\$ 313,736.02	\$ 197,118.40	\$ 214,898.42	\$ 379,831.77	\$ 430,605.71	\$ 1,382,825.71	\$ 389,973.85	\$ 347,806.95	\$ 351,518.15	\$ 286,432.81	\$ 286,432.81	\$ 286,432.81	\$ 286,432.81	\$ 286,432.81	\$ 286,432.81	\$ 324,155.87	\$ 324,155.87	\$ 324,155.87	\$ 324,155.87	\$ 324,155.87	\$ 324,155.87
WHITE PINE	427,976.49	337,227.32	316,170.89	440,079.31	371,709.33	370,362.11	380,464.98	370,362.11	391,069.50	384,887.12	547,350.98	391,069.50	384,887.12	547,350.98	460,604.93	374,589.76	316,763.84	285,062.98	366,124.32			
	TOTALS	\$ 578,646.82	\$ 424,779.28	\$ 408,883.58	\$ 565,736.14	\$ 528,673.39	\$ 469,856.92	\$ 506,527.09	\$ 457,879.92	\$ 494,178.65	\$ 505,025.37	\$ 737,942.57	\$ 560,591.80	\$ 648,744.43	\$ 422,242.89	\$ 441,758.54	\$ 441,758.54	\$ 422,242.89	\$ 441,758.54	\$ 441,758.54	\$ 441,758.54	\$ 441,758.54

LAST 12 MONTHS

LANDER	2022												AVERAGE MONTH	HIGHEST MONTH	LOWEST MONTH
	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	2022	MOST RECENT 12 MONTHS COLLECTIONS	PRIOR 12 MONTHS COLLECTIONS				
IN-STATE	351,813.18	467,133.99	562,505.63	407,718.95	381,906.69	352,835.52	420,887.26	378,765.69	4,991,590.88	3,613,906.28	415,865.91	562,506.63	313,487.11		
OUT-STATE	90,221.81	89,750.65	93,879.09	97,122.70	97,028.98	81,733.82	85,466.03	100,454.45	1,023,548.49	1,348,245.42	85,295.79	138,894.12	(39,282.98)		
TOTALS	\$ 442,034.99	\$ 556,884.64	\$ 656,384.72	\$ 504,841.65	\$ 478,935.67	\$ 434,569.34	\$ 506,453.29	\$ 479,220.14	\$ 6,015,140.37	\$ 4,962,151.70	\$ 501,261.70	\$ 656,384.72	\$ 409,865.91		
PERSHING IN-STATE	241,707.76	210,376.11	252,130.03	219,019.52	266,757.14	165,378.03	186,090.77	267,693.81	2,701,369.29	2,409,076.68	225,114.11	267,693.81	185,378.03		
OUT-STATE	103,726.45	78,205.19	123,053.97	87,848.21	127,658.53	196,616.85	119,630.90	156,658.58	1,306,361.14	2,445,724.51	108,863.43	156,658.58	61,899.11		
TOTALS	\$ 345,434.21	\$ 288,581.30	\$ 375,184.00	\$ 306,867.73	\$ 394,415.67	\$ 321,994.88	\$ 305,721.67	\$ 424,352.39	\$ 4,007,730.43	\$ 4,854,801.19	\$ 333,977.54	\$ 424,352.39	\$ 284,338.41		
WHITE PINE IN-STATE	354,047.09	401,517.21	360,418.02	370,493.04	374,131.13	474,654.06	417,142.13	394,725.00	4,489,638.58	4,823,356.27	374,136.55	474,654.06	285,052.98		
OUT-STATE	178,281.75	86,126.02	105,285.82	105,311.27	102,861.36	114,819.46	134,856.53	109,651.54	1,655,272.47	1,433,365.06	137,939.37	274,174.67	86,126.02		
TOTALS	\$ 532,328.84	\$ 487,643.23	\$ 465,703.84	\$ 475,804.31	\$ 476,992.49	\$ 589,473.52	\$ 551,998.66	\$ 504,376.54	\$ 6,144,911.05	\$ 6,256,721.33	\$ 512,075.92	\$ 648,744.43	\$ 422,242.89		

White Pine County SCCRT Collections

■ WHITE PINE OUT-STATE
 ■ WHITE PINE IN-STATE
 ■ WHITE PINE TOTALS



CERTIFICATE OF SERVICE

I hereby certify that on this day I served the foregoing Nevada Tax Commission Notice of Hearing upon all parties of record in the proceedings as follows:

By mailing a copy thereof, via certified mail, properly addressed, with postage prepaid to:

Via Certified Mail: 9171969009350255620432

Shane Bybee, Chairman
White Pine County Board of Commissioners
1786 Great Basin Blvd Suite 3
Ely, Nevada 89301

Dated at Carson City, Nevada, the 30th day of January 2023.

Mary Meyers

Mary Meyers
Nevada Department of Taxation

WHITE PINE COUNTY
SCCRT DISTRIBUTIONS VERSUS NET PROCEEDS OF MINERALS
FY2000-FY2021

	<u>FY2000</u>	<u>FY2001</u>	<u>FY2002</u>	<u>FY2003</u>	<u>FY2004</u>
TOTAL SCCRT DISTRIBUTIONS:	2,504,748.00	2,615,712.00	2,615,712.00	2,615,712.00	2,646,312.00
TOTAL SCCRT COLLECTIONS:	1,172,718.12	993,028.85	1,028,422.09	1,093,194.28	1,393,431.07
Additional Paid to County:	1,332,029.88	1,622,683.15	1,587,289.91	1,522,517.72	1,252,880.93
	<u>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>
TOTAL SCCRT DISTRIBUTIONS:	2,690,244.00	2,816,688.00	3,009,624.73	3,171,542.52	3,220,701.45
TOTAL SCCRT COLLECTIONS:	2,229,430.18	2,963,859.88	3,363,601.40	3,309,429.59	3,836,661.24
Additional Paid to County:	460,813.82	(147,171.88)	(353,976.67)	(137,887.07)	(615,959.79)
	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>
TOTAL SCCRT DISTRIBUTIONS:	3,073,515.37	2,676,109.80	2,448,372.96	2,514,968.65	2,543,388.00
TOTAL SCCRT COLLECTIONS:	3,066,387.71	5,480,619.04	5,296,305.55	4,686,704.07	4,346,121.12
Additional Paid to County:	7,127.66	(2,804,509.24)	(2,847,932.59)	(2,171,735.42)	(1,802,733.12)
	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>
TOTAL SCCRT DISTRIBUTIONS:	2,622,486.96	2,696,442.00	2,794,349.70	2,841,429.00	2,957,927.64
TOTAL SCCRT COLLECTIONS:	4,728,628.99	3,859,536.89	4,188,179.94	5,106,548.94	5,551,186.94
Additional Paid to County:	(2,106,142.03)	(1,163,094.89)	(1,393,830.24)	(2,265,119.94)	(2,593,259.30)
	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>Total Since 2000</u>	
TOTAL SCCRT DISTRIBUTIONS:	2,988,868.18	3,099,157.41	3,108,996.27	64,273,008.64	
TOTAL SCCRT COLLECTIONS:	6,011,306.41	5,787,316.72	6,144,911.05	85,637,530.07	
Additional Paid to County:	(3,022,438.23)	(2,688,159.31)	(3,035,914.78)	(21,364,521.43)	
Net Proceeds:					

Additional amounts paid to the County on SCCRT Guaranteed Status

Amounts not paid to the County while on the SCCRT Guaranteed Status

*Shane Bybee, Chairman
Laurie L. Carson, Vice Chairman
Commissioner Richard Howe
Commissioner Hank Vogler
Commissioner Janet VanCamp*

*1786 Great Basin Blvd., Suite 3
Ely, Nevada 89301
(775) 293-6509
Fax (775) 289-2544*

Nichole Baldwin, Ex-officio Clerk of the Board

**White Pine County
Board of County Commissioners**

WPClerk@WhitePineCountyNV.Gov

February 15, 2023

Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937
Attention: Mary Meyers

SUBJECT: Request for Waiver of Removal from Supplemental City-County Relief Tax
Guaranteed Status

The White Pine County Board of County Commissioners is requesting a waiver of the removal of White Pine County from its current “guaranteed” status in the distribution of Supplemental City-County Relief tax (SCCRT).

NRS 377.057 (3) provides for exceptions to removal as follows: “The Commission shall grant or deny a request for a waiver on or before March 10 next following the timely filing of the request. If the Commission determines that the increase in the amount of supplemental city-county relief tax collected in the county was primarily caused by:

- (a) Nonrecurring taxable sales, it shall grant the request.
- (b) Normal or sustainable growth in taxable sales, it shall deny the request.”

During the sales tax year being considered White Pine County experienced extensive income as a result of nonrecurring taxable sales including revenues from mining. As with many revenues generated by the mining industry, these sales tax revenues are not regarded as long-term or recurring. We do not expect sales of this magnitude to occur frequently or considered them “normal or sustainable growth.” White Pine County works diligently to protect itself from the fluctuations experienced as a result of a mining economy and the SCCRT Guaranteed Status is one of the ways that protection is provided.

The County is working with two separate companies that may assist in the diversification of our economy away from mining. One is a pumped hydro stored energy project and the other is a cannabis grow facility. Each of these has made significant progress toward regulatory hurdles and we are hopeful that these projects will move forward within the next several years. If this should happen the County will no longer need to remain in a guaranteed status as both of these would represent a significant increase in and diversification of the County’s long-term economic base.

However, for the upcoming year based on the current uncertainty of these projects moving forward, the County is submitting a request for a waiver of removal from Supplemental City-County Relief Tax guaranteed status.

Your consideration of this request is appreciated.

Thank you.

WHITE PINE COUNTY

Shane Bybee, Chairman
White Pine County
Board of County Commissioners

cc: file

