



Land Use and Fiscal Characteristics for Lincoln County, Nevada

Sources: Headwaters Economics, Nevada Department of Taxation

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FEDERAL LAND PAYMENTS

TOTAL FEDERAL LAND PAYMENT

\$436k ↑ \$1.1M
 2001 2015

PAYMENTS IN LIEU OF TAXES (PILT)

\$435k ↑ \$884k
 2001 2015

FOREST SERVICE

\$1.1k ↑ \$50.6k
 2001 2015

BUREAU OF LAND MANAGEMENT

\$0 ↑ \$158k
 2001 2015



FEDERAL LAND PAYMENT DISTRIBUTION

All amounts are shown in 2017 dollars.

COUNTY GOVERNMENT

\$436k ↑ \$928k
 2001 2015

GRAZING DISTRICTS

\$0 ↑ \$149k
 2001 2015

What does that mean?



Payments in Lieu of Taxes are amounts paid by the federal government in replacement of other revenue (such as property tax) that could otherwise be generated. It is to compensate the local communities for potential loss in revenue.



Grazing Districts are where grazing use is apportioned and regulated by the Bureau of Land Management.

LAND OWNERSHIP



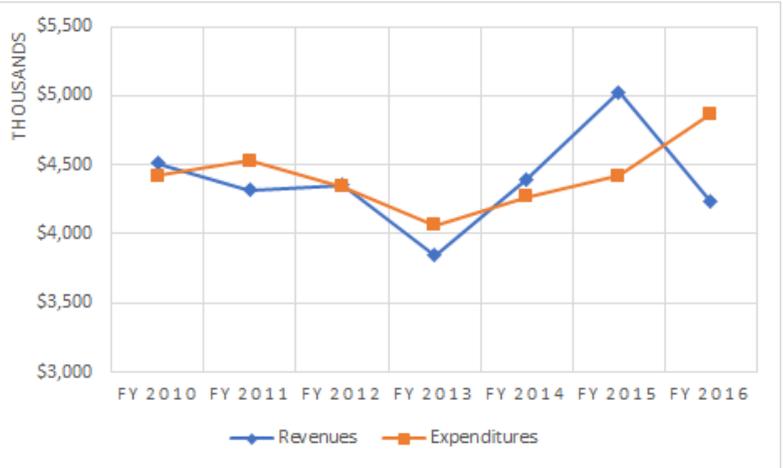
Total Area 6,807,789 Acres 2017

Private Lands	Federal Lands	State Lands	Tribal Lands	City, County, Other
2.1%	97.8%	0.1%	0%	0%

81.7% of Lincoln's land is owned by the Bureau of Land Management (BLM)

General Fund Revenue

Revenues are the money brought in by the county from a variety of taxes and services. The major sources are property tax, consolidated tax, licenses and permits, charges for services, and transfers in (which includes various taxing entities).



General Fund Expenditure

Expenditures are budgeted to carry out specific program and service objectives. The budget is comprised of three main fund types: governmental, proprietary, and fiduciary. Functional areas include judicial, public safety, and public works.



Each year the difference between the revenues and the expenditures contributes to changing the end balance (seen below). A higher end balance marks a surplus and a lower end balance a deficit. A deficit is fine, especially if it counteracts a surplus from a previous year.

General Fund Ending Balance

Lincoln's ending balance remained consistently over half a million dollars year to year, with a peak in 2015 of over \$1.2 million.

\$976k



\$568k

2010

2016



AD VALOREM

	2000		2009		2018
Assessed Valuation	\$116.9M	↑	\$211M	↑	\$286.6M
Net Proceeds from Mines	\$71k	↓	\$46k	↓	\$3K
Total Federal Payments	\$117M	↑	\$211M	↑	\$286.6M



Definition: Ad Valorem is a tax whose amount is based on the value of a transaction or of property, rather than on quantity or intrinsic value. In the state of Nevada, Ad Valorem most commonly refers to **property taxes**. The Net Proceeds from Mines Tax is a property tax assessed on minerals mined or produced in Nevada when they are sold or removed from the state.

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