

EXTENSION
College of Agriculture,
Biotechnology & Natural Resources

Land Use and Fiscal Characteristics for Esmeralda County, Nevada

Sources: *Headwaters Economics*;
Nevada Department of Taxation

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FEDERAL LAND PAYMENTS

TOTAL FEDERAL LAND PAYMENT

\$133k ↑ **\$270k**
2001 2017

PAYMENTS IN LIEU OF TAXES

\$104k ↑ **\$152k**
2001 2017

FOREST SERVICE

\$29k ↑ **\$52k**
2001 2017

BUREAU OF LAND MANAGEMENT

\$0 ↑ **\$27k**
2001 2017

FEDERAL LAND PAYMENT DISTRIBUTION



All amounts are shown in 2017 dollars

COUNTY GOVERNMENT

\$118k ↑ **\$202k**
2001 2017

GRAZING DISTRICTS

\$0 ↑ **\$19k**
2001 2017

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 **2,296,993 Acres**

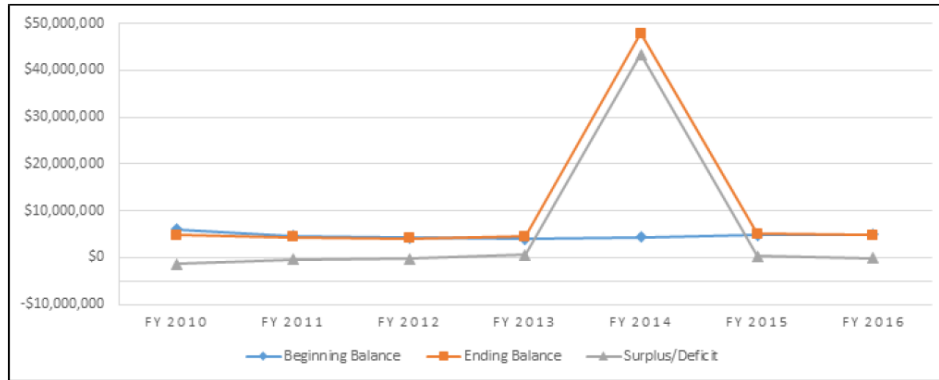
2017

Private Lands	Federal Lands	State Lands	Tribal Lands	City, County, Other
2.8%	97.1%	0.0%	0.0%	0.0%

94.1% of Esmeralda's Land is managed 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).



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Each year the difference between revenues and 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

Between 2010 and 2016, 4 of the 7 reporting years show deficits, the rest surpluses. Although deficits outweigh surpluses, 3/4 deficits happen in the early years of the time period. The most notable surplus is in 2014, at \$43.4 million (possible error).

\$4.76M



\$4.79M

2010

2016



AD VALOREM

	2000		2009		2018
Assessed Valuation	\$61M	↓	\$57M	↑	\$77M
Net Proceeds from Mines	\$850k	↑	\$6M	↑	\$7M
Total Federal Payments	\$62M	↑	\$63M	↑	\$85M



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.