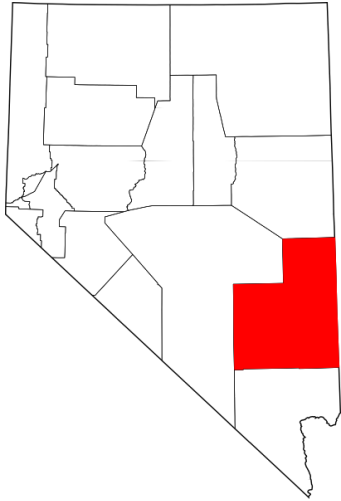


University of Nevada, Reno Extension



EXTENSION
College of Agriculture,
Biotechnology & Natural Resources

Land Use and Fiscal Characteristics for Lincoln County, Nevada

Sources: *Headwaters Economics, Nevada Department of Taxation*

PEER REVIEWED
FS-21-01

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FEDERAL LAND PAYMENTS

All amounts shown in 2017 dollars.

TOTAL FEDERAL LAND PAYMENT

Year	2001	2017
Amount	\$461.7k	\$1.2M

PAYMENTS IN LIEU OF TAXES

Year	2001	2017
Amount	\$460.5k	\$945.0k

FOREST SERVICE

Year	2001	2017
Amount	\$1.2k	\$44.9k

BUREAU OF LAND MANAGEMENT

Year	2001	2017
Amount	\$0	\$219.2k

FEDERAL LAND PAYMENT DISTRIBUTION

All amounts shown in 2017 dollars.

COUNTY GOVERNMENT

Year	2001	2017
Amount	\$461.1k	\$985.2k

GRAZING DISTRICTS

Year	2001	2017
Amount	\$0	\$209.9k

WHAT DOES THAT MEAN?



Payment 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

Based on 2017 data.

Total Area = 6,807,789 acres

Type of Land	Private Lands	Federal Lands	State Lands	Tribal Lands	City, County,
Percentage	2.1%	97.8%	0.1%	0.0%	0.0%

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

(The Forest Service manages 0.4% of the land, the military manages 4.1%, and other federal entities manage 11.6%.)

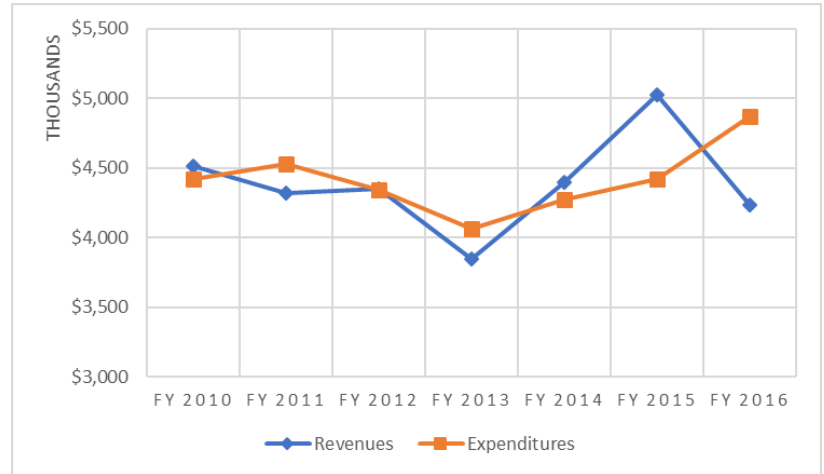
A full baseline data report, an economic impact report and additional infographics are available for this county. Full reports and infographics will be available for each county in Nevada. For more information, email us at EconDev@unr.edu, or call Buddy Borden at 702-257-5505 or Joe Lednicky at 702-948-5971. The Lincoln County Extension office is administered by Donald Deever, Extension Educator, who can be reached at 775-726-3109. Visit us online at <https://extension.unr.edu/neap>.

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All amounts shown in 2017 dollars.

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 contribute 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.

Lincoln County Ending Balance

Year	2010	2017
Amount	\$976.5k	\$568.6k

AD VALOREM

Year	2000	2009	2018
Assessed Valuation	\$116.9M	\$211.0M	\$286.6M
Net Proceeds from Mines	\$70.8k	\$45.7k	\$3.0k
Total Federal Payments	\$117.0M	\$211.0M	\$286.6M



Ad Valorem is a tax with and amount 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 is a property tax assessed on minerals mines or produced in Nevada when they are sold or removed from the state.

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Extension is a partnership of Nevada counties; University of Nevada, Reno; and the U.S. Department of Agriculture.