



**EXTENSION**  
College of Agriculture,  
Biotechnology & Natural Resources

## Land Use and Fiscal Characteristics for Lander County, Nevada

Sources: *Headwaters Economics;*  
*Nevada Department of Taxation*

### Authors

**Buddy Borden, Extension Specialist**  
**Lucas Thomas, Publications Writer**  
**Joe Lednicky, Economist II**  
**Daniel Zapata, Statistician**



### FEDERAL LAND PAYMENTS

#### TOTAL FEDERAL LAND PAYMENT

**\$632k** ↑ **\$1.7M**  
2001 2017

#### PAYMENTS IN LIEU OF TAXES

**\$601k** ↑ **\$1.0M**  
2001 2017

#### FOREST SERVICE

**\$29k** ↑ **\$132k**  
2001 2017

#### BUREAU OF LAND MANAGEMENT

**\$0** ↑ **\$245k**  
2001 2017

### FEDERAL LAND PAYMENT DISTRIBUTION



All amounts are shown in 2017 dollars

#### COUNTY GOVERNMENT

**\$616k** ↑ **\$1.3M**  
2001 2017

#### GRAZING DISTRICTS

**\$0** ↑ **\$243k**  
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 **3,532,482**

2017

#### Private Lands

15.2%

#### Federal Lands

84.7%

#### State Lands

0.1%

#### Tribal Lands

0.0%

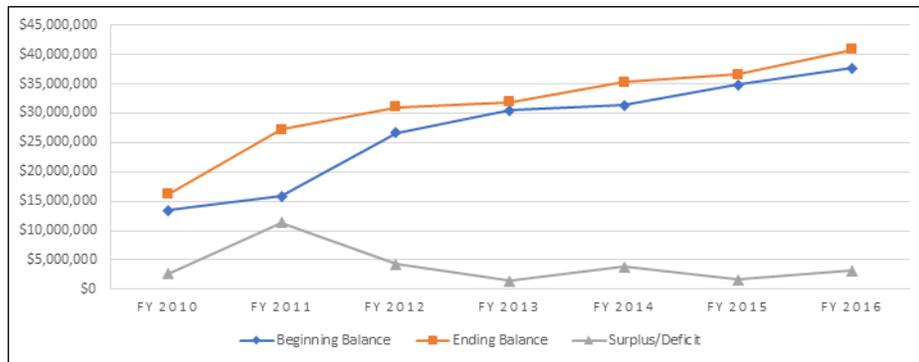
#### City, County, Other

0.0%

**75.4% of Lander'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).



## General Fund Expenditure

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).



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

From 2010-2016 Lander County has had a consistent surplus in their general fund. Most years in this time frame the surplus hovered between one and four million dollars. 2011 provided the largest surplus at \$11.3 million.

**\$16.1M** → **\$40.8M**  
2010 → 2016



### AD VALOREM

	2000		2009		2018
Assessed Valuation	\$274M	↑	\$327M	↑	\$656M
Net Proceeds from Mines	\$240M	↓	\$34M	↑	\$809M
<b>Total Federal Payments</b>	<b>\$514M</b>	↓	<b>\$361M</b>	↑	<b>\$1.46B</b>



**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.