CARSON CITY
SUPPLEMENTAL INDIGENT FUND
INDIGENT PROPERTY TAXES

Property Tax	Statute	Tax Rate	Amount
Accident Indigent	NRS 428.185	1.5 cents	FY 24 Budget $231,376

Use:

Pursuant to NRS 428.185(3), the proceeds of this tax must be remitted to the State Controller for credit to the Indigent Accident Fund (IAF).

Property Tax	Statute	Tax Rate	Amount
Medical Indigent	NRS 428.285	10 cents	FY 24 Budget $1,682,105

Use:

1 cent is used for the jail nurse and small amounts for general assistance to indigents or inmate medical - $168,211
1 cent is remitted to the state pursuant to NRS 428.285(3) - $168,211
8 cents ($1,345,684) has historically gone to the state for Carson City's share of the Medicaid Long Term Care Program (50/50 Match); however, with the passage of SB 452 in 2013, the state has begun to distribute funds from the IAF to the counties to cover some of the costs of this program. Carson City received $712,325.44 for FY 24 (and an average of $489,500 over the last 4 years) This frees up a large portion of the 8 cents in property tax that can be used by Carson City for other indigent purposes.