

Amber Law

To: Amber Law
Subject: RE: Request Legal Opinion to Merge Enterprise Ambulance Fund with General Fund

From: Lana Rady <lrady@tax.state.nv.us>
Sent: Tuesday, March 17, 2026 11:05 AM
To: Amber Law <alaw@centralfirenv.org>; Ryan McIntosh <rmcintosh@centralfirenv.org>
Cc: Kelly S. Langley <klangley@tax.state.nv.us>; Jeffrey Mitchell <jmitchell@tax.state.nv.us>
Subject: RE: Request Legal Opinion to Merge Enterprise Ambulance Fund with General Fund

Dear Amber and Ryan,

Thank you for your communication regarding the potential consolidation of the Ambulance Enterprise Fund with the General Fund for the Central Lyon Fire Protection District.

Based on our review and the information provided, the Nevada Department of Taxation did not identify any statutory provisions within NRS 474.200 that expressly prohibit combining the Ambulance Enterprise Fund with the General Fund, as mentioned during our call, we recommend that the district consult with your auditor to ensure that any proposed change complies with applicable accounting standards, financial reporting requirements.

Should this be the direction the Central Lyon Fire Protection District decides to go, please realize that the Enterprise fund will need to be reflected in the budget through the necessary fiscal year's audit. Thank you again for working with the Department to better understand this change.

If you have additional questions, please feel free to contact me by email or phone.

Sincerely,



Svitlana (Lana) Rady
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From: Amber Law

Sent: Friday, March 13, 2026 3:44 PM

To: Steve Rye <srye@lyon-county.org>

Subject: Request Legal Opinion to Merge Enterprise Ambulance Fund with General Fund

Hello Mr. Rye,

Central Lyon Fire is preparing its Fiscal Year 2027 budget and would like to merge the Ambulance Enterprise Fund into the General Fund. The Nevada Department of Taxation advised us to consult with both the Lyon County District Attorney and our auditor to ensure that this change would be permissible and provide them an answer next week.

Our auditor suggested this merge; however, he recommended confirming that the voter-approved override tax related to the \$0.07 paramedic tax (that was originally approved in 1994 and reauthorized in 2024) does not require those funds to be managed specifically within an Enterprise Fund. Based on our review of the attached document, the ballot language does not appear to include any specific direction regarding the required accounting structure or management of those tax revenues. Is this your interpretation as well?

It is our understanding under NRS 474.200(3) below that the District is only required to maintain an operating fund and an emergency fund. Our goal in merging the Ambulance Enterprise Fund into the General Fund is to simplify accounting and auditing schedules while streamlining our internal financial processes and reporting so that they more accurately reflect the administration and management of the Fire District.

At this time, we do not utilize the Enterprise Fund for its traditional accounting purpose of tracking profit and loss. However, we would continue to use a program code within the General Fund to separately account for and track all EMS-related revenues and expenditures.

We would appreciate review and any guidance you may have regarding whether this change would be legally permissible.

Thank you for your time and assistance.

NRS 474.200 Levy, collection and use of taxes; deposit of money in operating and emergency funds.

1. At the time of making the levy of county taxes for that year, the boards of county commissioners shall levy the tax established pursuant to [NRS 474.190](#) upon all property, intercounty telephone lines, power lines and other public utility lines as authorized in this section must be based upon valuations as established by the Nevada Tax Commission pursuant to [NRS 474.190](#).
2. When levied, the tax must be entered upon the assessment rolls and collected in the same manner as state and county taxes. Taxes may be paid in four approximately equal installments. Taxes not paid by the first due date shall be added for failure to pay the taxes.
3. When the tax is collected, it must be placed in the treasury of the county in which the greater portion of the county fire protection district is located, to the credit of the district emergency fund and one to be known as the district emergency fund. The money collected to defray the expenses of the district must be deposited in the district fire protection operating fund and one to be known as the district emergency fund. The money collected to defray the expenses of the district must be deposited in the district fire protection operating fund. The district emergency fund must be used solely for emergencies and must not be used for regular operating expenses. The money deposited in the district emergency fund that causes the balance in that fund to exceed \$1,000,000 must be credited to the district fire protection operating fund.
4. For the purposes of subsection 3, an emergency includes, without limitation, any event that:
 - (a) Causes widespread or severe damage to property or injury to or the death of persons within the district;
 - (b) As determined by the district fire chief, requires immediate action to protect the health, safety and welfare of persons who reside within the district; and
 - (c) Requires the district to provide money to obtain a matching grant from a state agency or an agency of the Federal Government to repair damage caused by a natural disaster.



Amber Law

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