

TAXTOPICS

A Publication of the Nevada Taxpayers Association serving the citizens of Nevada since 1922

SEPTEMBER - OCTOBER 2000

ISSUE # 4-00

THE BALLOT QUESTIONS - STATE AND LOCAL

In addition to electing candidates for federal, state and local offices, voters will be asked to vote on state and local ballot questions. The statewide questions begin below and the local questions, which are identified by county, begin on Page 3. Sample ballots will be sent to all Nevada voters prior to the November 7th election and will provide the questions as they appear on the ballot as well as an explanation, the arguments for and against a question, and any pertinent fiscal information.

Any "Recommendation" which follows a statewide ballot question is based on a survey conducted of NTA's Board of Directors. (Note . . . a response of at least 60% is required from the Board and then predicated on the rate of return, a minimum of 55% of the replies must agree for a position to be taken on a question).

Please Note: The teachers' union initiative, gaming tax initiative, and community schools initiative all propose to change Nevada Revised Statutes (NRS). Since they don't propose to amend the Nevada Constitution, they go directly to the next legislative session (if they obtain enough signatures to qualify). If the legislature fails to act on them, they will appear on the statewide ballot in November 2002.

QUESTION NO. 1

Shall the Nevada Constitution be amended to allow the investment of State money in a company, association, or corporation to assist economic development and creation of new high-quality jobs?

REFERENCE: SJR 12 of the 69th and 70th sessions.

FISCAL IMPACT: Unto itself, the approval of the question carries no fiscal impact. When legislation is enacted, the fiscal impact would be determined based on the revenue source utilized and the amount approved.

RECOMMENDATION: **VOTE NO.** While the goal of encouraging economic development and diversification has been consistently supported by the Association, there are many concerns associated with the allowing the State to invest money in private businesses.

REMEMBER TO VOTE ON
— NOVEMBER 7, 2000

QUESTION NO. 2

Shall the Nevada Constitution be amended to provide that: "Only a marriage between a male and female person shall be recognized and given effect in this state?"

REFERENCE: Initiative to amend the Nevada Constitution

FISCAL IMPACT: None

NTA POSITION: None. Not within our purview.

Please Note: There are no statewide ballot questions between 2 and 9.

QUESTION NO. 9

Shall the Nevada Constitution be amended to allow the possession and use of a plant of the genus Cannabis (marijuana) for the treatment or alleviation of certain illnesses upon the advice of a physician, to require parental consent for such use by minors, and to authorize appropriate methods of supply to patients authorized to use it.

REFERENCE: Initiative to amend the Nevada Constitution (From the 1998 ballot, requiring a second vote.)

NTA POSITION: None. Not within our purview.

LOCAL BALLOT QUESTIONS

In addition to the statewide questions, voters in 12 of the 17 counties will be asked to vote on various local ballot questions. These questions which begin on page 3 appear in *italics*. They have been taken from the resolutions and sample ballots provided to NTA by the various County Clerks and Registrars of Voters. The wording of the questions taken from resolutions may have minor changes which will be reflected in the sample ballots sent to the voters. Financial information, where provided, has been taken from the information received and is not based on calculations done by NTA.

The Association's Board of Directors were not specifically polled on any of the local ballot questions for the 2000 General election.

Types of Local Ballot Questions

ADVISORY - No legal requirement is placed on the elected officials or any other official to enact the provisions of an advisory ballot question, including the imposition of tax, if the question is approved.

APPROVAL OF DEBT - These questions ask for the approval to finance debt by issuing general obligation bonds in which case a property tax rate will be identified. The debt may also be financed through the issuance of revenue bonds which will be repaid from a revenue source other than property tax – generally sales tax.

For any question seeking approval to issue general obligation bonds, the sample ballot will contain the purpose of the issue, a disclosure of the property tax rate anticipated and the dollar amount of interest, and an explanation of how the operating and maintenance costs of the facility will be paid.

Note: The actual tax rate necessary to pay the bonds may be higher or lower than the estimate depending on: the interest rates at the time the bonds are sold; maturity schedule and term of bonds as actually issued; and actual assessed value of property in the district at the time bonds are sold.

TAX OVERRIDE - Allows a property tax rate to be set for operational expenses, such as additional public safety personnel. Tax overrides may not be levied for longer than 30 years and may be discontinued sooner by the governing body that has imposed the override.

PAY AS YOU GO- Used generally by school districts to provide for a property tax rate to fund the building and refurbishing of school facilities as funds are accrued. The rate cannot be imposed for longer than 20 years.

Your Vote DOES Count!

- | | |
|------------|---|
| In 1645 – | ONE VOTE gave Oliver Cromwell control of England. |
| In 1649– | ONE VOTE caused Charles I of England to be executed. |
| In 1776– | ONE VOTE gave America the English language instead of German. |
| In 1839– | ONE VOTE elected Marcus Morton Governor of Massachusetts. |
| In 1845– | ONE VOTE brought Texas into the Union. |
| In 1868 – | ONE VOTE saved President Andrew Johnson from impeachment. |
| In 1876 – | ONE VOTE gave Rutherford D. Hayes the Presidency of the United States. |
| In 1876 – | ONE VOTE changed France from a Monarchy to a Republic. |
| In 1923 -- | ONE VOTE gave Adolph Hitler leadership of the Nazi Party. |

CARSON CITY

QUESTION NO. CC 1 - PROPERTY TAX FOR SCHOOLS

Shall Carson City School District be authorized to issue up to \$18,000,000 of general obligation bonds for the purpose of creating safer and more efficient schools by improving, acquiring, constructing and equipping school facilities? The Bonds are expected to require a property tax levy for 22 years. Due to the retirement of outstanding bonds and projected assessed value growth, passage of this question is not expected to result in an increase in the existing property tax rate levied to pay the school district's bonds.

ADDITIONAL INFORMATION: The current school district debt rate is 47 cents. The anticipated interest on the bond is 6.62% with a total anticipated cost of \$33,755,373.

CHURCHILL COUNTY

QUESTION NO. 10 - MUSEUM ADDITION TAX

Shall the Board of County Commissioners of Churchill County be authorized to levy an additional property tax rate for the construction of a museum building addition in the amount of \$0.05 cents per \$100 of assessed valuation for a period of ten years beginning July 1, 2001 and ending June 30, 2011? The cost for the owner of a new \$100,000 home is estimated to be \$17.50 per year.

ADDITIONAL INFORMATION: The additional property tax rate of \$0.05 will generate approximately \$209,517 in revenues for fiscal year 2001 - 2002.

QUESTION NO. 11 - SENIOR CENTER TAX

Shall the Board of County Commissioners of Churchill County be authorized to levy an additional property tax rate to assist in the continued funding of the necessary facilities and services for the Churchill County Senior Center in the amount of \$0.02 per \$100 of assessed valuation for a period of four years beginning July 1, 2001 and ending June 30, 2005? The cost for the owner of a new \$100,000 home is estimated to be \$7.00 per year.

ADDITIONAL INFORMATION: A property tax rate of \$0.02 per will generate approximately \$83,807 in revenues for fiscal year 2001-2002.

QUESTION NO. 12 - VOLUNTEER FIRE DEPARTMENT PROPERTY TAX

Shall the Board of County Commissioners of Churchill County be authorized to levy an additional property tax rate to assist in the funding of fire equipment and apparatus capital purchases for the Volunteer Fire Department in the amount of \$0.02 cents per \$100 of assessed valuation for a period of six years beginning July 1, 2001 and ending June 30, 2007? The cost for the owner of a new \$100,000 home is estimated to be \$7.00 per year.

ADDITIONAL INFORMATION: The additional property tax rate of \$0.02 will generate approximately \$83,807 in revenues for fiscal year 2001 - 2002.

CLARK COUNTY

QUESTION NO. 1 - CONTINUE WATER FLUORIDATION

Should the water authority and each public water system in this county that serves the population of 100,000 persons or more cease the fluoridation of the water?

ADDITIONAL INFORMATION: The 1999 legislature provided that the voters of Clark County will decide if water fluoridation should continue. Because of the way the question is worded, a **YES** vote means that fluoridation of water will stop on January 1, 2000, a **NO** vote means water fluoridation will continue.

BOULDER CITY

QUESTION NO. 1 - CAPITAL IMPROVEMENT

Do voters approve the spending of \$3.5 million from the Capital Improvement Fund for the purpose of reconstructing streets within the City?

ADDITIONAL INFORMATION: There are \$35 million available in Capital Improvement Fund which, when combined with existing Regional Transportation Commission gas tax allocations, would provide funding for these proposed street reconstruction projects. The passage of this ballot question will result in \$3.5 million being expended from the Capital Improvement Fund over approximately five years.

CITY OF HENDERSON

QUESTION NO. 1 - PUBLIC SAFETY TAX

Shall the city of Henderson be authorized to levy an additional property tax rate for the purpose of improving police and fire protection within the city of Henderson by 24 cents per \$100 of assessed valuation for a period of 30 years? Of the proposed 24 cents, 95 percent will be used for the hiring, training, and equipping of new staff, and 5 percent will be used for the acquisition, construction, improvement and equipment of new police and firefighting facilities. The cost for the owner of a new \$100,000 home is estimated to be \$84 per year.

CITY OF LAS VEGAS

QUESTION NO. 1 - FIRE PROTECTION TAX

Shall the City of Las Vegas be authorized to levy an additional property tax for fire protection of up to \$.095 per \$100 of assessed valuation for a period of 30 years? At least twenty percent (20 %) of the amount levied will be used for acquisition, construction and improvement of fire and emergency equipment and facilities. The remainder will be used for operation, maintenance, and hiring, training and equipping fire fighter/paramedic and staff support. The cost for the owner of a new \$100,000 home is estimated to be \$33.25 per year.

DOUGLAS COUNTY

QUESTION NO. DC 1 - SALES TAX FOR OPEN SPACE

Shall Douglas County be authorized to levy an additional sales and use tax in the amount of one-quarter of one percent (.0025) to exclusively finance the preservation of open space, agricultural land, undeveloped natural landscape, stream corridors, natural shoreline, ridges and other land exclusively devoted to open space through a purchase of development rights program in accord with the County's Open Space Plan? The cost of the additional sales and use tax is twenty-five cents (\$0.25) per one hundred dollars (\$100.00) of taxable sales. If approved, the additional sales and use tax will expire on September 30, 2029.

**INDIAN HILLS GENERAL
IMPROVEMENT DISTRICT**

QUESTION - CONSTRUCT COMMUNITY CENTER

Should the Indian Hills General Improvement District construct a multipurpose community center and district office of approximately 10,500 square feet at James Lee Park provided the district's property tax rate can be maintained at or below the current rate of .7439 or 74.39 cents per \$100 of assessed valuation?

ADDITIONAL INFORMATION: The proposed construction and operation of the facility will be partially financed with the current property tax rate, grants, and cooperative funding from other governmental entities and donations.

ELKO COUNTY

No local ballot questions in either the Primary or General elections.

ESMERALDA COUNTY

No local ballot questions in either the Primary or General elections.

EUREKA COUNTY

ADVISORY QUESTION 1 - COMMUNITY CENTER

Shall Eureka County spend funds presently available and without any imposition of an additional tax levy for the construction and provide operation and maintenance of an approximate 15,000 square foot multi-purpose community center within the Town of Eureka?

HUMBOLDT COUNTY

PRECINCT #9 (GOLCONDA/VALMY)

Question No. 10 - Number of Board Members

Shall the Golconda Fire Protection District Board of Directors be increased to five members?

ADDITIONAL INFORMATION: The board at present consists of three members. At current rates, the cost to district taxpayers for compensation of two additional board members would total \$4,800 annually.

LANDER COUNTY

Question No. 10 - Advisory - Sales Tax Increase

Should a one-quarter (1/4) of one percent (1%) sales tax be imposed in Lander County to fund the acquisition, establishment, construction, improvement or equipping of water, waste water, and solid waste facilities or flood prevention projects or the construction and renovation of schools?

ADDITIONAL INFORMATION: The tax would remain in effect until repealed. Revenues would fluctuate based upon gross sales.

Question No. 11 - Number of Commissioners

Should the Board of County Commissioners be increased to five members?

ADDITIONAL INFORMATION: Currently, there are three County Commissioners.

LINCOLN COUNTY

No local ballot questions in either the Primary or General elections.

DON'T FORGET

YOUR VOTE DOES COUNT

EXERCISE YOUR RIGHT ON

NOVEMBER 7, 2000

LYON COUNTY

Question No. 10 - School Bond Election

Shall Lyon County School District be authorized to issue up to \$25,000,000 of general obligation bonds for the purpose of acquiring, constructing, improving and equipping school facilities? The Bonds are expected to require a property tax levy for 22 years. Due to the retirement of outstanding bonds and projected assessed valuation growth, passage of this question is not expected to result in an increase in the existing property tax rate levied to pay the District's bonds.

ADDITIONAL INFORMATION: The current school district debt of \$0.59 cents per \$100 of assessed valuation is not expected to increase.

CENTRAL LYON COUNTY

Question No. 11 - Emergency Medical Services and Fire Protection Tax

Shall Central Lyon County Fire Protection District be authorized to levy an additional property tax rate for personnel and acquisition of capital improvements for emergency medical services and fire protection in the amount of up to \$0.17 per \$100 assessed valuation for a period not to exceed 30 years? The cost for the owner of a new \$100,000 home is estimated to be up to \$59.50 per year.

Question No. 12 - Advisory Question - Parks and Recreation Tax (Excludes Silver City)

Shall the Board of Lyon County Commissioners levy an additional ad valorem tax in an amount of five cents (\$.05) per one hundred dollars (\$100.00) of assessed valuation on property within Central Lyon county to commence on July 1, 2001?

This additional tax could raise approximately one hundred and forty thousand dollars (\$140,000.00) in the first year of the levy and the amounts thereafter will vary depending upon the valuation assessed to property within Central Lyon County. The revenue will be used solely for the operation and maintenance of the parks owned and operated by Lyon County within Central Lyon County.

LYON COUNTY QUESTIONS CONTINUED ON PAGE 6

LYON COUNTY CONTINUED

NORTH LYON COUNTY
FIRE PROTECTION DISTRICT

Question No. 13 - Fire Protection Tax

Shall North Lyon County Fire Protection District be authorized to levy an additional property tax rate for personnel for fire protection and acquisition of capital improvements for fire protection in the amount of up to \$0.10 per \$100 assessed valuation for a period not to exceed 10 years? The cost for the owner of a new \$100,000 home is estimated to be up to \$35.00 per year.

TOWN OF FERNLEY

Question No. 14 - Petition for City Incorporation

Shall the unincorporated Town of Fernley be incorporated as the City of Fernley?

MINERAL COUNTY

Question No. 1 - Walker Lake Litigation Fund

Shall the Board of County Commissioners of Mineral County be authorized to maintain a restricted account to fund all legal remedies necessary to obtain or purchase an adequate and secure flow of water into Walker Lake, through the continued levy of an ad valorem tax in the amount of four cents (\$.04) per \$100 of assessed valuation on all taxable property during the five years commencing on July 1, 2002 and ending on June 30, 2007?

ADDITIONAL INFORMATION: The cost for the owner of property valued at \$50,000 is estimated to be \$12.00 per year.

DON'T FORGET TO VOTE!

NYE COUNTY

TOWN OF PAHRUMP

Question No. 10 - Community Hospital Amendment

Shall the Pahrump Community Hospital District be allowed to eliminate that phrase in the previous ballot question which states "but, in no event, shall the tax increase by more than 6% per year"?

ADDITIONAL INFORMATION: The original question which established the property tax rate for the Pahrump Community Hospital was approved by the voters at the election held on June 2, 1994. As assessed values rise, the tax rate is decreased below \$0.20 per \$100 of assessed valuation and the District wishes to levy the full \$0.20 in order to obtain additional revenue to support the hospital.

Question No. 11 -Advisory: Incorporation to City

Shall the unincorporated Town of Pahrump incorporate and become the City of Pahrump Valley under the laws of the State of Nevada?

ADDITIONAL INFORMATION: This question is advisory only. If it is approved it will be used to show the 2000 legislature the public support for the incorporation.

PERSHING COUNTY

No local ballot questions in either the Primary or General elections.

STOREY COUNTY

No local ballot questions in either the Primary or General elections.

WASHOE COUNTY

Question No. 1 - Parks, Open Space and Library Bond

Shall Washoe County be authorized to issue up to \$38,300,000 of general obligation bonds for the purpose of acquiring, improving and equipping parks, trails, open space and library facilities located on park lands. \$11.8 million of the bonds will be used for open space projects, \$2.13 million will be used for trail projects, \$14.37 million will be used for park projects and \$10 million will be used for library projects. The bonds are expected to require a property tax levy for 30 years. The bonds are estimated to result in an increase in the property taxes of an average of \$8.24 per year for the owner of a new home with a market value of \$100,000.

Question No. 2 - Regional Justice Center Bond

Shall Washoe County be authorized to issue up to \$86,000,000 of general obligation bonds for the purposes of acquiring, constructing, improving and equipping buildings for a regional justice center, including a parking structure? The bonds are expected to require a property tax levy for 30 years. The bonds are estimated to result in an increase in the property taxes of an average of \$19.07 per year for the owner of a new home with a market value of \$100,000.

CITY OF RENO

Question No. R-1 - Billboard Prohibition

“The construction of new off-premises advertising displays/billboards is prohibited, and the City of Reno may not issue permits for their construction.” Shall the above described ordinance be adopted?

— NOVEMBER 7, 2000

CITY OF SPARKS

Question No. S1 - Law Enforcement Tax

Shall the City Council of the City of Sparks be authorized to levy an additional property tax rate for the support of law enforcement in the City, including but not limited to, the operation, maintenance, hiring, training and equipping of police officers, supervisory officers and support staff, in the amount of 5 ½ cents per \$100 assessed valuation for a period of up to 30 years? The cost for the owner of a new \$100,000 home is estimated to be \$19.25 per year.

Question No. S2 - Fire and Rescue Services Tax

Shall the City Council of the City of Sparks be authorized to levy an additional property tax rate for the support of fire and rescue services in the City, including but not limited to, the operation, maintenance, hiring, training and equipping of firefighters, supervisory officers and support staff in the amount of 5 ½ cents per \$100 assessed valuation for a period of up to 30 years? The cost for the owner of a new \$100,000 home is estimated to be \$19.25 per year.

WHITE PINE COUNTY

Question No. 1 - Tax Override for Basic Services

Shall White Pine County, Nevada, be authorized, for a period not to exceed ten (10) years, to raise the ad valorem property tax rate by forty cents per \$100 of assessed valuation, from \$3.64 to \$4.04, by voter override, for the purpose of continuing the funding of White Pine County government and avoiding reductions in the workforce and consolidation of county services?

An increase of forty cents for each \$100 of assessed valuation will mean that the owner of a home having a fair market value of \$100,000 will pay approximately \$140 additional property taxes per year.

ADDITIONAL INFORMATION: An increase of forty cents per \$100 of assessed valuation would generate approximately \$563,000, based on the 2000-01 assessed valuation.

WHITE PINE QUESTIONS CONTINUED ON PAGE 8

WHITE PINE COUNTY CONTINUED

Question No. 2 - Gas Tax Increase

Shall White Pine County, Nevada, impose a county fuel tax at the rate of 5 cents per gallon upon each gallon of motor fuel sold in the county?

Question No. 3 -Expand Use of Water Litigation Fund

Shall White Pine County, Nevada, be authorized to expend monies generated by the tax override of 1992 to protest applications by the Las Vegas Valley Water District, to include county water- use planning and pay costs associated with applications to appropriate public waters from sources in White Pine County, and surrounding counties, in order to protect and preserve this county's water resources?

ADDITIONAL INFORMATION: This measure relates only to the use of monies previously generated by the past tax override. It does not impose a tax.

Question No. 4 - Sales Tax for Promotion of Tourism

Shall the Board of County Commissioners, for White Pine County, Nevada, be authorized to impose a tax of One Eighth of One Percent (1/8 of 1%), upon the retailers, pursuant to NRS 377A.020 and NRS 377A.030, for the purpose of promoting tourism in White Pine County, Nevada?

ADDITIONAL INFORMATION: A tax rate of 1/8 of 1 % generates 12.5 cents for every \$100 of retail goods sold in the county.

**FOR DATES AND LOCATIONS
OF
EARLY VOTING IN YOUR COUNTY
CALL
THE COUNTY CLERK
OR
REGISTRAR OF VOTERS**