

TAXTOPICS

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

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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 5. Sample ballots will be sent to all Nevada voters prior to the start of early voting on October 19th 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). If there is no recommendation, the ballot question is not within NTA's purview.

QUESTION NO. 1

Shall the State of Nevada be authorized to issue general obligation bonds in an amount not to exceed \$200 million in order to preserve water quality; protect open space, lakes, rivers, wetlands, and wildlife habitat; and restore and improve parks, recreational areas, and historic and cultural resources?

REFERENCE: Assembly Bill No. 9 of the 17th Special Session

FISCAL IMPACT: This legislation is written so that any property tax levied would be outside of the property tax cap of \$3.64 per \$100 of assessed valuation. For the counties and local governments at the cap, their property tax would be \$3.6666 per \$100 of assessed valuation. Based on the 2003 valuation, the amount required to retire the bonds would be approximately 2.6 cents per \$100 of assessed valuation. A 2.6-cent tax rate on a \$200,000 home is \$18.20 annually. This tax rate would decline over time as total state assessed value increases. If the bonds are not all sold immediately, but on an "as needed" basis, the required tax rate would be less than 2.6 cents per \$100 of assessed value.

RECOMMENDATION: No consensus.

AT A GLANCE

QUESTION NO. 1- No consensus. (The 55% requirement to establish a position was not reached.)

QUESTION NO. 2- Not within the purview of NTA.

QUESTION NO. 3- **OPPOSE**

QUESTION NO. 4- **OPPOSE**

QUESTION NO. 5- Not within the purview of NTA.

QUESTION NO. 6- Not within the purview of NTA.

QUESTION NO. 7- **SUPPORT**

QUESTION NO. 8- **SUPPORT**

QUESTION NO. 9- Not within the purview of NTA.

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 Constitution.

ADDITIONAL INFORMATION: This appeared as Question No. 2 on the 2000 General Election ballot and was approved by the voters. As required by Nevada's Constitution, an initiative must be approved by the voters twice for the amendment to be made part of the Constitution.

FISCAL IMPACT: None

QUESTION NO. 3

Shall the Sales and Use Tax Act of 1955 be amended to provide an exemption from the taxes imposed by that act on the gross receipts from the sale and the storage, use or other consumption of farm machinery and equipment employed for the agricultural use of real property?

REFERENCE: Assembly Bill No.243 of the 71st Session

ADDITIONAL INFORMATION: The legislature has already provided this exemption for the other components of the sales tax.

FISCAL IMPACT: The financial impact cannot be determined.

RECOMMENDATION: OPPOSE. At a time when the State is experiencing a shortfall in revenue, any further erosion of the sales tax base just adds to the potential shortfall.

QUESTION NO. 4

Shall the Sales and Use Tax Act of 1955 be amended to provide an exemption from the taxes imposed by that act on engines and chassis, including replacement parts and components for the engines and chassis, of professional racing vehicles and for certain motor vehicles used by professional racing teams or sanctioning bodies to transport certain items and facilities?

REFERENCE: Assembly Bill No. 657 of the 71st Session

ADDITIONAL INFORMATION: The legislature has already provided this exemption for the other components of the sales tax.

FISCAL IMPACT: The financial impact cannot be determined.

RECOMMENDATION: OPPOSE. At a time when the State is experiencing a shortfall in revenue, any further erosion of the sales tax base just adds to the potential shortfall.

QUESTION NO. 5

Shall the Nevada Constitution be amended to repeal the constitutional rule against perpetuities?

REFERENCE: AJR No. 4 of the 70th Session

FISCAL IMPACT: None

QUESTION NO. 6

Shall the Nevada Constitution be amended to revise the term of office of a Supreme Court justice or district court judge who is appointed to fill a vacancy?

REFERENCE: AJR No. 13 of the 70th Session

FISCAL IMPACT: None

QUESTION NO. 7

Shall the Nevada Constitution be amended to allow an exemption from the state debt limit for state contracts necessary for the improvement, acquisition or construction of public elementary and secondary schools?

REFERENCE: AJR No. 26 of the 70th Session

ADDITIONAL INFORMATION: If this question is approved by the voters, enabling legislation is required to establish the conditions under which this provision would be used. Testimony provided during the hearing on this legislation identified the primary purpose of the proposed change was to provide school districts with poor credit ratings the ability to take advantage of the State's AA credit

rating. It was further indicated that the enabling legislation would not circumvent voter approval of school district facilities when bonds were proposed to be sold.

FISCAL IMPACT: The financial impact cannot be determined until the enabling legislation is passed.

RECOMMENDATION: SUPPORT. Those school districts which are not frequent issuers of debt and have low credit ratings would be afforded the ability to utilize the State's credit rating, thereby saving taxpayers' dollars because of lower interest rates.

QUESTION NO. 8

Shall the Nevada Constitution be amended to authorize the Legislature to provide by law for a reduction in the property taxes on a single-family residence occupied by the owner to avoid a severe economic hardship to that owner?

REFERENCE: SJR No. 11 of the 70th Session

ADDITIONAL INFORMATION: If this question is approved by the voters, enabling legislation is required to establish the conditions under which this provision would be used.

FISCAL IMPACT: The financial impact cannot be determined until the enabling legislation is passed.

RECOMMENDATION: SUPPORT. If increases in property tax rates or assessed values impacted a homeowner to the point of making life sustaining choices because of increases in his property tax bill, this provision would allow the Legislature to provide a relief mechanism for the homeowner.

QUESTION NO. 9

Shall the Nevada Constitution be amended to allow the use and possession of three ounces or less of marijuana by persons aged 21 years or older, to require the Legislature to provide or maintain penalties for using, distributing, selling or possessing marijuana under certain circumstances, and to provide a system of regulation for cultivation, taxation, sale and distribution of marijuana?

REFERENCE: Initiative to amend the Nevada Constitution.

ADDITIONAL INFORMATION: The Nevada Constitution requires initiatives to be approved twice by the voters. If Question No. 9 is approved by the voters this year, it will appear again on the November 2004 general election ballot.

FISCAL IMPACT: None

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 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.

LOCAL BALLOT QUESTIONS

In addition to the statewide questions, voters in 9 of the 17 counties will be asked to vote on various local ballot questions. These questions which begin on Page 5 appear in *italics*. They have been taken from the resolutions 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 counties that have no ballot questions are: Churchill, Esmeralda, Eureka, Humboldt, Lander, Mineral, Pershing and Storey.

Positions have been taken on three of the local ballot questions. In addition, a “caution” appears in the comment section of those advisory questions which have a fiscal impact but do not have the same fiscal disclosures that would be required if they were regular ballot questions. A curious happening in this election is the appearance of 15 advisory questions. That is one more than has been on a November general election ballot for the prior three general election cycles. The content of many of the questions appears to be more appropriate for polling purposes than a ballot question.

Questions with fiscal implications that are usually left unanswered in advisory questions but that should be asked include: How long will the tax be levied? Is the levy for operating or facilities? Will facilities be built or remodeled? Will it be done with bonds and what is the duration of the bonds? How much of the revenue received from the tax rate will be spent on maintenance? How will the expenditures be accounted for?

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 a tax, if the question is approved. Additionally, advisory questions do not require the full disclosure of fiscal information. How much fiscal information is provided is left to local discretion.

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.

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 refurbishing of school facilities as funds are accrued. The rate cannot be imposed for longer than 20 years.

TAX ROLLOVER - A mechanism to allow school districts to ask voters to approve a continuation of the existing debt rate to build facilities. Until 2008, which is when the current provision expires, a school district which has received voter approval for the “rollover” may issue debt against any property tax rate which becomes available because of prior debt being retired.

CARSON CITY

QUESTION NO. CC 1 - ADVISORY - RETAINING FUJI PARK

Should Carson City make available for commercial development city property known as the Carson Fairgrounds while retaining and improving the area known as Fuji Park?

ADDITIONAL INFORMATION: If approved, there is an expectation of revenue being received from property tax by allowing commercial development as well as additional expenditures to improve Fuji Park.

NTA COMMENT: **CAUTION.** Voters should acquaint themselves with the fiscal implications of this advisory question.

QUESTION NO. CC 2 - PROPERTY TAX FOR SCHOOLS

Shall the Carson City School District be authorized to issue up to \$3,750,000 of general obligation bonds for the purposes of mitigating the impact of toxic mold and creating safer and more efficient schools by replacing, improving, acquiring, constructing and equipping school facilities? The Bonds are expected to require a property tax levy for 20 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 rate is 5.50% with a total anticipated cost of \$6,274,646.

CLARK COUNTY

QUESTION NO. 10 - ADVISORY - 2002 FAIR SHARE TRANSPORTATION FUNDING PROGRAM

Shall the Nevada State Legislature authorize the Board of Clark County Commissioners to implement the Regional Transportation Commission of Southern Nevada 2002 Fair Share Funding Program, which will generate approximately \$2.7 billion over 25 years from taxes on developers, aviation fuel, and retail sales to fund improvements in local transportation, including additional

street and highway projects, new and expanded transit, added transit services for senior citizens, and air quality improvements and make southern Nevada eligible to receive up to an additional \$3 billion in state and federal funding for transportation and air quality?

ADDITIONAL INFORMATION: Developer fees of \$500 per new residential unit would be increased by \$150 the first year with incremental increases each five years thereafter. Fees on commercial development would increase by 15 cents per square foot with incremental increases each five years thereafter. One-cent per gallon tax on jet aviation fuel would be added and the sales tax would be increased by an additional 1/4 of 1%. Half of the 1/4 of 1% would terminate once \$1.7 billion was raised or June 30,2028, whichever occurs first, unless extended by a vote of the people.

NTA COMMENT: **Qualified SUPPORT.** A “caution” has been indicated on a number of advisory questions. However, this advisory question provides adequate fiscal information for the voters to make an informed decision. Additionally, both the expenditures and funding associated with this question were subjected to deliberations by a citizens’ committee at meetings open to the public over the last year. Detailed information about the question is available from the Clark County RTC.

QUESTION NO. 11 - ADVISORY - HOMELESS SERVICES AND AFFORDABLE HOUSING TRUST FUND

Shall the Board of County Commissioners urge the 2003 Nevada Legislature to enact legislation establishing a Homeless Services and Affordable Housing Trust Fund and authorize the Board of County Commissioners to impose an annual property tax of \$0.01 per \$100 of assessed valuation to provide monies into that Trust Fund for operating services and housing for the homeless and low income individuals and households?

ADDITIONAL INFORMATION: The tax is estimated to generate \$4 million per year.

NTA COMMENT: **CAUTION.** Voters should acquaint themselves with the fiscal implications of this advisory question. If this question had been posed as a regular property tax override, the wording of the question would have had to identify the cost to the homeowner. Additionally, as a tax override question, the length of time the property tax levy would be imposed would have been identified. *Clark County continued on Page 6*

BOULDER CITY

QUESTION NO. 12 - ADVISORY - LOCAL CONTROL OF TOBACCO USE

Should the Clark County Board of Health be able to adopt regulations that are stronger than state law in order to protect people from secondhand smoke? (This does not include businesses that exclude persons under the age of 21.)

QUESTION NO. 13 - ADVISORY - PROHIBITING TOBACCO USE IN CERTAIN PUBLIC PLACES

Should secondhand smoke be completely prohibited by state law in places frequented by children such as schools, grocery stores, restaurants, and government buildings?

QUESTION NO. 14 - ADVISORY - AUTHORITY FOR A LOCALLY CONTROLLED NOT FOR PROFIT PUBLIC ELECTRICAL UTILITY

Should the Nevada Legislature take appropriate action to enable the electrical energy provider for Southern Nevada to be a locally controlled, not for profit public utility?

ADDITIONAL INFORMATION: While not identified in the question or explanation, this question does not address how \$75 million in tax revenue which would be lost to other governments would be made up; how incurring over \$3 billion in debt in addition to other debt to provide ongoing infrastructure requirements will allow electric rates to be reduced for any prolonged length of time; or how ratepayer funds from electric service would be segregated from other funds.

NTA POSITION: **OPPOSE.** This question is a perfect example of an advisory question with serious fiscal implications providing insufficient information for voters to make an informed decision.

CITY OF HENDERSON

LIBRARY SPECIAL ELECTIVE TAX QUESTION NO. 1

Shall the Board of Trustees of the Henderson District Public Libraries be authorized to levy an additional property tax rate for library purposes (including, without limitation, acquiring, constructing, equipping and improving library facilities, the repayment of debt issued therefor, and operating and maintaining library facilities) of 4 cents per \$100 assessed valuation for a period of 30 years commencing July 1, 2003? The cost for the owner of a new \$100,000 home is estimated to be \$14 per year.

BOULDER CITY ADVISORY QUESTION NO. 1

Should the City of Boulder City enter a recreational land lease in the Eldorado Valley recreation area with Club MX for purpose of developing 50 acres as a Motocross Park?

NTA COMMENT: **CAUTION.** Voters should acquaint themselves with the fiscal implications of this advisory question.

CITY OF MESQUITE

CITY OF MESQUITE QUESTION NO. 1 - SALE OF PUBLIC LANDS AMENDMENT

Shall the Mesquite Municipal Code be amended to read: "All public land sales by the City of Mesquite must be conducted through a properly noticed public auction or open to the public sealed bid process. The City must set a minimum acceptable bid in the notice for the sale."?

CITY OF MESQUITE QUESTION NO. 2 - AN ORDINANCE AMENDING THE MESQUITE MUNICIPAL CODE 1-6-1

Shall the Mesquite Municipal Code 1-6-1 be amended to require City Council members to be elected by district?

CITY OF MESQUITE QUESTION NO. 3 - AN ORDINANCE AMENDING MESQUITE MUNICIPAL CODE 1-6-2

Shall an ordinance be passed to set additional candidacy filing regulations for any City Officer or City employee receiving compensation?

TOWN OF MOAPA

MOAPA E-911 ADVISORY QUESTION NO. 1

Shall the annual property tax rate be increased by \$0.005 per \$100 of assessed valuation to fund the capital and operation and maintenance costs of an E-911 Emergency Telephone Number System to provide a single number and call identification system for police, fire, and paramedic services?

NTA COMMENT: **CAUTION.** Voters should acquaint themselves with the fiscal implications of this advisory question.

DOUGLAS COUNTY

DOUGLAS COUNTY QUESTION ONE

Should the county increase the excise tax on motor vehicle fuel by five cents (5¢) per gallon and use these tax revenues to construct, maintain and repair roads as well as issue bonds for these road projects?

DOUGLAS COUNTY QUESTION TWO

Should the county impose a tax on the privilege of constructing new non-residential buildings with the proceeds of the tax to be used for road projects, road bonds or both projects and bonds? This privilege tax cannot exceed fifty cents (50¢) per square foot of new non-residential construction.

DOUGLAS COUNTY QUESTION THREE

Should the county increase the sales tax rate by one-quarter of one percent (.0025) with the revenue from the tax to be used for the construction and repair of roads as well as issue bonds for these road projects?

DOUGLAS COUNTY QUESTION No. 4

NOTE TO VOTERS: Douglas County Question No. 4 is the subject of litigation currently pending before the Nevada Supreme Court.

Shall Douglas County adopt an ordinance amending its development code to provide that no more than 280 new dwelling units shall be built annually in Douglas County, exclusive of the area regulated by the Tahoe Regional Planning Agency (TRPA), except in a disaster emergency declared by the Board of County Commissioners?

ADDITIONAL INFORMATION: This question was placed on the ballot by initiative petition. It was challenged in District Court and the judge ruled that the question should be taken off the ballot. Proponents took the case to the Supreme Court which issued a “stay” until the Supreme Court can hear arguments. Therefore the question is on the ballot, but, if the Supreme Court rules on or before November 5, the Douglas County Clerk is prepared to either count the votes on the question or ignore them.

NTA POSITION: **Qualified OPPOSITION.** Just like advisory questions, this initiative petition question has

serious fiscal ramifications which are not explained. “Restricting growth” may be an appealing sound bite but voters should have more information concerning the potential impacts to the availability of affordable housing and how their property tax rates and property tax assessments may be impacted in the future.

ELKO COUNTY

QUESTION NO. 1 - PROCEEDS FROM SALE OF ELKO GENERAL HOSPITAL (ADVISORY)

Should the Board of Elko County Commissioners maintain the \$20 million dollars received from the sale of Elko General Hospital and use the investment income only for operating costs, capital projects and economic development?

NTA COMMENT: **CAUTION.** Voters should acquaint themselves with the fiscal implications of this advisory question.

QUESTION NO. 2 - GAS TAX INCREASE (ADVISORY)

Should the Board of Elko County Commissioners act to increase the County optional gas tax levied pursuant to NRS 373.030(1)(b) from the current 4 cents per gallon to the statutory maximum of 9 cents per gallon at the rate of 1 cent per year for five (5) years?

NTA COMMENT: **CAUTION.** Voters should acquaint themselves with the fiscal implications of this advisory question.

CITY OF WEST WENDOVER

ADVISORY QUESTION NO. 1

Should the Cities of West Wendover, Nevada and Wendover, Utah proceed with the necessary process to combine the City of West Wendover, Nevada and the City of Wendover, Utah into a single incorporated city within the State of Nevada?

NTA COMMENT: **CAUTION:** Voters should acquaint themselves with the fiscal implications of this advisory question.

Elko County continued on Page 8

QUESTION NO. I - ESTABLISHMENT OF METROPOLIS IRRIGATION DISTRICT

Should an irrigation district be established pursuant to Chapter 539 of the Nevada Revised Statutes which district shall include the following described land:

Portions of Townships 39N R61E and 39N R62E (described in detail in the ballot question). In addition, should the district be divided into 3 divisions containing the following described lands with the first directors being as shown: Division One: All lands within Sec 28, 29, 32, T39N, R62E - James Bradish Dalton: Division Two: All lands within Sec 13, 24, 25, T39N, R61E and Sec 18, 19, 30, 31, T39N, R62E - Carl Uhlig: Division Three: All lands within Sec 14, 15, 22, 23, T39N, R61E - Carl O. Peavey? Any elector may cast their vote for all three divisions.

ADDITIONAL INFORMATION: Future costs cannot be determined until available grant funds are used to determine the extent of required repairs associated with the repair/reconstruction of the Bishop Creek Dam.

LINCOLN COUNTY

LINCOLN COUNTY SCHOOL DISTRICT BOND QUESTION

Shall Lincoln County School District be authorized to issue up to \$3,000,000 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 30 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 District's bonds.

LYON COUNTY

LYON COUNTY QUESTION NO. 10

Should the county increase the sales tax rate by one-half of one percent (.005) with the revenue from the tax to be used for the construction, maintenance and repair of public roads?

MASON VALLEY FIRE PROTECTION DISTRICT QUESTION

Shall the Mason Valley Fire Protection District be allowed to impose but not to exceed a 10 cent tax levy on the per one hundred dollars of assessed valuation in ad valorem tax not to exceed thirty (30) years? The increase is due to the very low growth in assessed value in the Mason Valley Fire Protection District and increased cost of capital acquisition and operation.

NTA COMMENT: As required by statute, this ballot question should have the cost to the owner of a \$100,000 home contained in the question.

NYE COUNTY

BALLOT QUESTION - ELECTION OF THE BOARD OF COMMISSIONERS

- 1. Shall the five commissioner districts in the County of Nye be abolished?*
- 2. If the commissioner districts are NOT abolished, then shall the five commissioners be elected: At large ____ or By District _____.*

WASHOE COUNTY

WC-1 - FLUORIDATION (ADVISORY QUESTION)

Shall the public water systems in the geographic area of Washoe County be allowed to adjust the naturally-occurring fluoride concentration in the drinking water to an optimum level recommended by public health authorities in order to reduce the occurrence of tooth decay?

NTA COMMENT: CAUTION. Voters should acquaint themselves with the fiscal implications of this advisory questions.

WC-2 - TRANSPORTATION FUNDING (ADVISORY QUESTION)

Shall the Washoe County Board of Commissioners seek state legislation for the Regional Transportation Commission (RTC) to obtain necessary additional funding for transportation projects that will reduce traffic congestion, improve air quality, repair and maintain roads, and increase public transportation in the Truckee Meadows?

ADDITIONAL INFORMATION: The explanation of the advisory question contains the funding mechanisms which the RTC will propose to the legislature. These mechanisms are: (1) indexing the Regional Road Impact Fee on developers for inflation; (2) indexing the fuel tax for inflation; and (3) increasing the sales tax by 1/8%.

NTA COMMENT: Qualified SUPPORT. While this is an advisory question, a citizens' committee studied the need and funding options for the last year at public meetings. The question is the result of the findings of the committee. Detailed information on this question is available from the Washoe County RTC. Please note: If this question is approved by the voters, NTA will request that the indexing provisions contained in the question be capped.

WC-3 - ANIMAL SHELTER

Shall Washoe County be authorized to issue up the \$10,750,000 of general obligation bonds to provide an animal shelter project and to levy an additional property tax rate for the purpose of operating and maintaining the animal shelter project and performing related animal control functions of up to 3 cents per \$100 of assessed valuation for a period of up to 30 years? 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 that the owner of a new \$100,000 home will pay which will average \$1.98 per year. In addition, the cost of the 3 cents animal shelter operating property tax levy for the owner of a new \$100,000 home is estimated to be \$10.50 per year. However, an Interlocal Agreement between Reno, Sparks, and Washoe County, requires the 3 cents operating property tax rate increase to be fully offset by property tax reductions in the Cities of Reno and Sparks of 3 cents and partially offset by a property tax reduction of 1 cent in the unincorporated areas of the County.

WC-4 - SOI AND MUNICIPAL SERVICES TAX (ADVISORY QUESTION) UNINCORPORATED COUNTY VOTERS SPHERE OF INFLUENCE AND UNINCORPORATED MUNICIPAL SERVICES TAX QUESTION

Would you support moving the Spheres of Influence of Reno and Sparks back to their pre-May 9, 2002 locations, if a property tax were imposed in the unincorporated area of Washoe County to cover the cost of the provision of municipal services in the unincorporated area?

NTA COMMENT: CAUTION. Voters should acquaint themselves with the fiscal implications of this advisory question.

WC-5 - UNINCORPORATED TOWN

Shall Washoe County be authorized to form an unincorporated town within the boundaries of the unincorporated area of Washoe County for the purpose of providing funding support for the following governmental services: Sheriff patrol and detectives, land use planning and zoning, business licensing, community parks and recreational services, engineering and road maintenance, misdemeanor prosecution, animal control, and fire suppression? A "yes" vote carries with it the assent to be taxed for such services. Imposition of any such tax would require the approvals of the Board of County Commissioners and the Nevada Department of Taxation.

ADDITIONAL INFORMATION: The estimated first-year property tax rate is 3.88 cents per \$100 of assessed value or \$13.58 per year for the owner of a new \$100,000 home.

WC-6 - SOI AND MUNICIPAL SERVICES TAX (ADVISORY QUESTION) CITY VOTERS SPHERE OF INFLUENCE AND UNINCORPORATED MUNICIPAL SERVICES TAX QUESTION

Would you support moving the Spheres of Influence of Reno and Sparks back to their pre-May 9, 2002 locations, if a property tax were imposed in the unincorporated area of Washoe County to cover the cost of the provision of municipal services in the unincorporated area?

NTA COMMENT: CAUTION. Voters should acquaint themselves with the fiscal implications of this advisory question.

WC-7 - TRAIN TRENCH (ADVISORY QUESTION)

Shall the Board of Commissioners of Washoe County adopt a resolution urging the City Council of the City of Reno to continue implementation of the railroad (RETRAC) trench project?

NTA COMMENT: CAUTION. Voters should acquaint themselves with the fiscal implications of this advisory question.

Washoe County continued on Page 10

WC-8 - TOBACCO USE (ADVISORY QUESTION)

Shall the Washoe County District Board of Health be able to adopt regulations that are stronger than state law in order to protect people from secondhand smoke? This does not include businesses that exclude persons under the age of 21.

WC-9 - SECONDHAND SMOKE (ADVISORY QUESTION)

Shall secondhand smoke be completely prohibited by state law in places frequented by children such as schools, grocery stores, restaurants and government buildings?

SCHOOL DISTRICT BOND QUESTION (ADVISORY QUESTION)

*Shall the Washoe County School District be authorized to issue general obligation school bonds to finance the acquisition, construction, improvement and equipping of school facilities? **District projections at the time the bonds are issued must indicate that issuance of the bonds will not result in an increase of the existing school bond property tax rate of 38.85 cents (\$0.3885) per \$100 of assessed value. If approved, this authorization will expire November 5, 2012.***

NTA COMMENT: **CAUTION.** Voters should acquaint themselves with the fiscal implications of the advisory question. It should also be noted that it is very unusual to see a school facilities question as an advisory question, particularly one that is considered a “rollover” and does not require an increase in the property tax rate.

CITY OF RENO

R-1 - ARTS, AQUATICS AND RECREATION PROJECTS BOND QUESTION

Shall the City of Reno be authorized to issue up to \$40,000,000 of general obligation bonds for the purpose of acquiring, constructing, equipping and improving arts, aquatics and recreation projects including real property, structures, fixtures, furnishings and equipment therefor? 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 that the owner of a new \$100,000 home will pay which will average \$17.50 per year.

R-2 - WASHOE COUNTY/RENO CONSOLIDATION

Shall the separate governments of Washoe County and the City of Reno be consolidated provided consolidation reduces taxes and/or improves services as an alternative to the current system of separate governments for Washoe County and the City of Reno with the current fiscal inequity?

R-3 - REMOVE RENO FROM WASHOE COUNTY

Shall the City of Reno be removed from Washoe County and a County of Reno be created provided it reduces taxes and/or improves services as an alternative to the current system of separate governments for Washoe County and the City of Reno with the current fiscal inequity?

WHITE PINE COUNTY

QUESTION NO. 1 (ADVISORY)

Shall White Pine County request the Legislature authorize the County to fund the operation and maintenance of a County swimming pool facility through an increase in the sales tax rate of one-quarter of one percent (.0025)?

ADDITIONAL INFORMATION: The County Commissioners would propose an increase in the room tax to fund the building of the swimming pool if the question is passed.

NTA COMMENT: **CAUTION.** Voters should acquaint themselves with the fiscal implications of this advisory question.

REMEMBER TO VOTE
TUESDAY
NOVEMBER 5, 2002

AN OPEN LETTER TO NTA MEMBERS

Nominations for the sixth annual *Cashman Good Government Award* are now being accepted. The Award was established in 1997 to acknowledge those employees at all levels of Nevada's governments who make positive contributions to the citizens of Nevada by providing effective and timely service in a cost effective manner.

Many of you are well acquainted with various government entities and their practices whether through business or personal interests. You, therefore, perhaps know of a government employee, a department, or an agency at the state, city, or county level whose work efforts are worthy of recognition. Maybe the person you communicate with is promoting a user-friendly government or you believe a particular department is making substantial contributions through fiscally sound operations. No matter whether it's an individual or a "team" who is working to provide efficient and cost-effective service to the taxpayers – we want to know.

Nomination forms and rules for this year's award are available at both NTA's Carson City and Las Vegas offices. Please call 775/882-2697 (Carson City) or 702/457-8442 (Las Vegas) or e-mail us at info@nevadataxpayers.org.

Why not take the opportunity now to let us know who you feel is worth of recognition and consideration for the *Cashman Good Government Award*. Please keep in mind that the deadline for nominations is **5:00 p.m., November 15, 2002.**

SELECTION PROCESS

A Selection Committee comprised of members of the Nevada Taxpayers Association will review all nomination forms submitted. The entries are numerically scored. Based on the scores, at least one finalist will be selected from: counties, cities and towns with a population of over 100,000; counties, cities and towns with a population of under 100,000; a school district; and state government.

AWARD ANNOUNCEMENT

Entrants will be notified of the chosen finalists prior to the Association's annual dinner in Carson City in early 2003. The finalists are invited to attend the dinner and be recognized for their achievements.

The winner will be announced from among the finalists and presented with the Cashman Good Government Award trophy.