

# TAX TOPICS

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## ELECTION RESULTS

It was a general election filled with a number of surprises starting with - fortunately - a higher than predicted voter turnout of 58.6 %. These voters not only decided who would represent them, but in many counties were also faced with deciding on the largest number of ballot questions in recent memory.

For the first time since 1891-1895, the six Constitutional Officers are all Republicans.

Musical chairs were successfully played by a number of legislative incumbents. State Senator Jon Porter (R-Clark County) ran for and won the new 3<sup>rd</sup> Congressional seat. Senator Mark James (R-Clark County) and Assemblyman David Humke (R-Reno) changed their legislative titles to the title of County Commissioner of Clark and Washoe Counties respectively after successful races. Assemblywomen Barbara Cegavske and Sandra Tiffany, and Assemblyman Dennis Nolan, all Republicans from Clark County, ran for three open State Senate seats and won.

It was the luck of the draw that decided a County Commission race in Esmeralda County. The race between Democrat R. J. Gillum and Republican Dolores Honeycutt resulted in a tie of 107 to 107. Both candidates drew jacks, but Gillum won by drawing the jack of spades over Honeycutt's jack of diamonds. While the legislature decides who wins when there is a tie in statewide or multi-county races, it is the luck of the draw that prevails in all other ties.

The surprise of this general election occurred after all the votes were counted and Senator Ray Shaffer (D-North Las Vegas) who won his reelection bid, switched parties to become a Republican. The makeup of the State Senate is now 13 Republicans and 8 Democrats. In the Assembly the Republicans picked up four seats but the Democrats still maintain control with 23 of the 42 seats.

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### STATEWIDE BALLOT QUESTIONS

		YES	%	NO	%
Registered Voters:	#1. Wildlife, cultural resources	291,262	59.0	200,143	40.5
869,859	#2. Protection of marriage	337,197	67.1	164,573	32.7
Votes Cast:	#3. Sales tax exemption, farm equipment	190,541	39.7	285,921	59.6
509,702	#4. Sales tax exemption, race vehicles	104,245	21.7	373,587	77.7
58.60%	#5. Perpetuities	183,552	39.9	270,352	58.8
	#6. Appointed judges terms	192,284	40.4	279,233	58.7
	#7. Exemption from State debt limit for schools	203,560	42.3	273,647	56.9
	#8. Property tax break for economic hardship	284,346	58.3	200,968	41.2
	#9. Marijuana legalization	196,371	39.0	305,479	60.7

Note: Due to rejected ballots and/or rounding, the percentage totals in some cases do not equal 100%.

## LOCAL BALLOT QUESTION RESULTS

COUNTY		LOCAL BALLOT QUESTIONS	YES	%	NO	%
<b>CARSON CITY</b>						
Registered Voters:	22,642	<u>County Wide</u>				
		#CC1- Fuji Park	7,336	41.9	<b>9,437</b>	<b>53.9</b>
Votes Cast: 77.33%	17,509	#CC2 - School bond question	<b>10,602</b>	<b>60.5</b>	6,090	34.8
<b>CLARK COUNTY</b>						
Registered Voters:	547,758	<u>County Wide</u>				
		#10 - Transportation funding	<b>156,057</b>	<b>53.2</b>	137,493	46.8
Votes Cast: 57.25%	313,605	#11 - Homeless services	108,552	36.3	<b>190,133</b>	<b>63.7</b>
		#12 - Local control of tobacco use	<b>172,773</b>	<b>57.3</b>	128,950	42.7
		#13 - Prohibiting tobacco in public places	<b>202,050</b>	<b>66.8</b>	100,314	33.2
		#14 - Public electric utility replacing private electric utility	<b>172,012</b>	<b>57.4</b>	127,562	42.6
		<u>City of Henderson</u>				
		#1 - Property tax increase for libraries	19,785	42.8	<b>26,411</b>	<b>57.2</b>
		<u>Boulder City</u>				
		#1 - Recreational land lease	<b>3,697</b>	<b>60.4</b>	2,424	39.6
		<u>City of Mesquite</u>				
		#1 - Municipal code amendment	<b>1,564</b>	<b>61.7</b>	971	38.3
		#2 - Council members elected by district	1,266	49.9	<b>1,269</b>	<b>50.1</b>
		#3 - Candidacy filing regulations	<b>1,269</b>	<b>50.2</b>	1,257	49.8
		<u>Town of Moapa</u>				
		#1 - Property tax increase for E-911	<b>126</b>	<b>50.4</b>	124	49.6
<b>DOUGLAS COUNTY</b>						
Registered Voters:	23,446	<u>County Wide</u>				
		#1 - Motor fuel tax increase	4,159	25.0	<b>12,449</b>	<b>75.0</b>
Votes Cast: 72.76%	17,059	#2 - Commercial construction tax	<b>8,659</b>	<b>52.5</b>	7,848	47.5
		#3 - Sales tax increase	4,992	30.3	<b>11,496</b>	<b>69.7</b>
		#4 - Building moratorium	<b>8,823</b>	<b>53.2</b>	7,755	46.8
		<u>Town of Gardnerville</u>				
		#1 - Provide water service to Gardnerville	439	34.3	<b>842</b>	<b>65.7</b>
<b>ELKO COUNTY</b>						
Registered Voters:	17,396	<u>County Wide</u>				
		#1 - Proceeds from hospital sale	<b>8,081</b>	<b>72.6</b>	2,643	23.7
Votes Cast: 64.01%	11,136	#2 - Optional gas tax increase	1,845	16.6	<b>9,013</b>	<b>80.9</b>
		<u>City of West Wendover</u>				
		#1 - Combining cities in Utah and Nevada	<b>248</b>	<b>55.1</b>	191	42.4
		<u>Elko Irrigation District</u>				
		#1 - Establishment of irrigation district	<b>13</b>	<b>86.7</b>	2	13.3
		Irrigation District Manager				
		James Bradish Dalton	<b>15</b>	<b>36.6</b>		
		Carl Uhlig	<b>13</b>	<b>31.7</b>		
		Carl O. Peavey	<b>13</b>	<b>31.7</b>		
<b>COUNTY</b>		<b>LOCAL BALLOT QUESTIONS</b>	<b>YES</b>	<b>%</b>	<b>NO</b>	<b>%</b>

<b>LINCOLN COUNTY</b>					
Registered Voters:	2,732	<u>County Wide</u>			
		#10 - School district bond question	<b>1,014</b>	<b>60.4</b>	664 39.6
Votes Cast: 65.08%	1,778				
<b>LYON COUNTY</b>					
Registered Voters:	18,979	<u>County Wide</u>			
		#10 - Sales tax increase for roads	3,665	34.3	<b>7,009 65.7</b>
Votes Cast: 58.52%	11,106	<u>Mason Valley</u>			
		#11 - Property tax increase for fire district	676	41.3	<b>962 58.7</b>
<b>NYE COUNTY</b>					
Registered Voters:	17,412	<u>County Wide</u>			
		#1 - Commissioner districts abolished	4,048	37.1	<b>6,267 57.5</b>
Votes Cast: 56.33%	9,808	#2 - Commissioners elected at large or	3,708	34.0	
		By district	<b>5,653</b>	<b>51.8</b>	
<b>WHITE PINE COUNTY</b>					
Registered Voters:	4,636	<u>County Wide</u>			
		#10 - Should legislature authorize county to fund swimming pool with sales tax rate	<b>1,654</b>	<b>53.1</b>	1,366 43.9
Votes Cast: 66.09%	3,064				
<b>WASHOE COUNTY</b>					
Registered Voters:	185,404	<u>County Wide</u>			
		#1 - Fluoridation	42,829	42.0	<b>59,040 58.0</b>
Votes Cast: 56.21%	104,221	#2 - Transportation funding	<b>58,039</b>	<b>57.4</b>	43,046 42.6
		#3 - Animal shelter	<b>60,850</b>	<b>59.0</b>	42,205 41.0
		<u>County Only</u>			
		#4 - Property tax rate to cover unincorporated part of county	7,970	24.4	<b>24,691 75.6</b>
		#5 - Unincorporated town created	6,853	21.0	<b>25,833 79.0</b>
		<u>Reno Only</u>			
		#6 - Move spheres of influence	24,920	39.3	<b>38,565 60.7</b>
		<u>County Wide</u>			
		#7 - Railroad trench project	37,610	37.1	<b>63,789 62.9</b>
		#8 - Local control of tobacco use	<b>60,977</b>	<b>59.2</b>	42,076 40.8
		#9 - Prohibit tobacco in public places	<b>70,233</b>	<b>67.9</b>	33,233 32.1
		#1 - School district bond question	<b>65,573</b>	<b>50.8</b>	63,457 49.2
		<u>City of Reno</u>			
		#1 - Bond for arts and recreation	21,658	44.2	<b>27,380 55.8</b>
		#2 - Consolidate Reno/Washoe County governments	<b>26,338</b>	<b>55.5</b>	21,159 44.5
		#3 - Create county of Reno	11,446	23.7	<b>36,831 76.3</b>

## THE CAST OF 63 FOR 2003

### SENATE

DISTRICT	LEGISLATOR
Clark 1	*Raymond Shaffer (R)
Clark 2	*Maggie Carlton (D)
Clark 3	*Valerie Wiener (D)
Clark 4	*Joseph Neal (D)
Clark 5	*Ann O'Connell (R)
	Sandra Tiffany (R)
Clark 6	*Raymond Rawson (R)
Clark 7	*Dina Titus (D)
	*Terry Care (D)
Clark 8	Barbara Cegavske (R)
Clark 9	Dennis Nolan (R)
Clark 10	*Bob Coffin (D)
Clark 11	*Michael Schneider (D)
Clark 12	Warren Hardy (R)
Washoe 1	*Bernice Mathews (D)
Washoe 2	*Maurice Washington (R)
Washoe 3	*William Raggio (R)
Washoe 4	*Randolph Townsend (R)
Capital	*Mark Amodei (R)
Central	*Mike McGinness (R)
Northern	*Dean Rhoads (R)

### ASSEMBLY

DISTRICT	LEGISLATOR
Clark 1	*Tom Collins (D)
Clark 2	Garn Mabey (R)
Clark 3	Peggy Pierce (D)
Clark 4	*Bob Beers (R)
Clark 5	Valerie Weber (R)
Clark 6	*Wendell Williams (D)
Clark 7	*Morse Arberry (D)
Clark 8	*Barbara Buckley (D)
Clark 9	*Chris Giunchigliani (D)
Clark 10	*David Goldwater (D)

Clark 11	Bob McCleary (D)
Clark 12	*Genie Ohrenschall (D)
Clark 13	Chad Christensen (R)
Clark 14	*Ellen Koivisto (D)
Clark 15	*Kathy McClain (D)
Clark 16	*John Ocegvera (D)
Clark 17	Kelvin Atkinson (D)
Clark 18	*Mark Manendo (D)
Clark 19	*Jerry Claborn (D)
Clark 20	Joe Hardy (R)
Clark 21	Walter Andonov (R)
Clark 22	*David Brown (R)
Clark 23	*Richard Perkins (D)
Washoe 24	Jason Geddes (R)
Washoe 25	*Dawn Gibbons (R)
Washoe 26	*Sharron Angle (R)
Washoe 27	*Sheila Leslie (D)
Clark 28	*Vonne Chowning (D)
Clark 29	Josh Griffin (R)
Washoe 30	*Don Gustavson (R)
Washoe 31	*Bernie Anderson (D)
Rural 32	*John Marvel (R)
Rural 33	*John Carpenter (R)
Clark 34	William Horne (D)
Rural 35	Pete Goicoechea (R)
Rural 36	Rod Sherer (R)
Clark 37	Marcus Conklin (D)
Rural 38	Tom Grady (R)
Rural 39	*Lynn Hettrick (R)
Rural 40	Ron Knecht (R)
Clark 41	*David Parks (D)
Clark 42	*Harry Mortenson (D)

\* Incumbents

## NEVADA LEGISLATIVE TRIVIA

**WOMEN SERVING** - There are 63 elected legislators in the Nevada Legislature, 42 in the Assembly and 21 in the Senate. In 1983 there were two women in the Senate and four women in the Assembly. As of the 2002 election, there are now 7 women in the Senate and 11 in the Assembly. The highest number of women serving occurred in 1999 with 18 in the Assembly and 5 in the Senate.

**SENATE PARTY CONTROL** - Since 1983 the Republicans have been in control of the Senate 8 times. The Democrats were in control in 1983, 1985 and 1991. In 1983 there were 17 Democrats and 4 Republicans. In 2003 there will be 13 Republicans and 8 Democrats.

**ASSEMBLY PARTY CONTROL** - The Assembly has had a majority of Democrats in nine of the 11 sessions since 1983, including 2003. The Republicans held the majority in 1985 (25 - 17) and were tied 21-21 in the 1995 session. The Democrats' largest majority was in 1989 with 30.

**LEGISLATIVE TENURE** - New legislators with no previous legislative experience average 14 per session. A low of three occurred in 2001 and the highest number was 23 in 1991.

Since 1983, 28 legislators have moved to the other house of the Legislature, with the average being three per session.

## COUNTY ASSESSORS ELECTED

Dave Dawley and Doug Sonnemann were elected to replace Kit Weaver, Carson City Assessor and Barbara Byington Douglas County Assessor respectively. Both Kit and Barbara decided to retire instead of seeking another four year term. In Lyon County Michael Glass was elected to replace Dennis Compston who had retired last December. The Assessors in the remaining 14 counties were all re-elected to another four year term.

## TAX MEASURES IN OTHER STATES

On election day in 2002 many states' voters were asked to consider a variety of tax ballot questions. Following is a sampling of the ballot initiative results:

### Arizona

- Approved a property tax valuation freeze for qualifying senior citizens.
- Approved a state tax increase on tobacco and tobacco products. The funds generated from this increase are
- directed to public health and health care programs.

### Arkansas

- Rejected a proposed constitutional amendment prohibiting taxes on groceries and medicine.

### California

- Voters approved a statewide measure for \$13.05 billion in school construction bonds. Voters also approved \$9.35 billion in school bonds at the county level for a total of \$22.4 billion in school bonds.
- Statewide, voters approved a \$3.44 billion water bond and a \$2.1 billion housing bond.
- San Francisco voters approved a \$1.628 billion revenue bond to upgrade their water system.
- Los Angeles County voters approved a three-cent per square foot parcel tax. The revenues raised from this increase will go to the county's trauma care network.

### Florida

- Approved a constitutional amendment that grants counties the authority to reduce homestead property assessments that increase in value due to construction or remodeling of living quarters for elderly relatives.

### Georgia

- Approved a constitutional amendment allowing counties and municipalities to establish community redevelopment tax incentive programs. The programs provide localities the authority to increase property taxes on blighted properties and decrease property taxes for formerly run-down properties that have been improved.

### Louisiana

- Approved a constitutional amendment prohibiting state sales tax on groceries, residential utilities, and prescription drugs. The amendment will also result in a modification of the state income tax brackets.

### Massachusetts

- Rejected a proposal to exempt income and gains realized from the state's personal income tax.

### Missouri

- Rejected an initiative to increase the tax on tobacco and tobacco products.

### North Dakota

- Rejected an initiative to offer recent college graduates a tax credit to remain in North Dakota.
- Approved the state's participation in a multi-state lottery.
- Approved a measure that eliminates the conservation property tax break.

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**Oklahoma**

- Approved a constitutional amendment authorizing counties to partially tax business property previously exempted under economic development programs.

**Utah**

- Rejected a proposal creating a property tax exemption for private companies and individuals purchasing public assets and leasing them back to the government

**Virginia**

- Rejected a proposal to increase regional sales taxes.

**Washington**

- Rejected a gasoline tax increase and proposed changes in the unemployment insurance system.

**West Virginia**

- Approved a constitutional amendment allowing localities to use property tax increment financing to offset economic development project costs.

**SAVE THE DATE**

**THURSDAY, FEBRUARY 27, 2003**

**NTA'S ANNUAL MEETING AND LEGISLATIVE DINNER IN CARSON CITY**