

# 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. Because of Legislative changes in 2003 which require sample ballots to contain pro and con arguments and rebuttals, this year's sample ballots will be the longest that Nevada voters have seen - - - at least 25 pages in most counties. And, this is the first November general election sample ballot that Clark and Washoe Counties will print in Spanish.

This is also the first time that a general election ballot will contain six statewide questions that are based on initiative petitions. Of the six petition questions appearing on the ballot, Question 3 is the only one which proposes a statutory change. The remaining petition questions (2-6) propose to amend the Nevada Constitution and, if passed by the voters, will again appear on the 2006 November general election ballot. Additionally, one local question in Churchill County is on the ballot because of a petition.

The statewide questions begin on page 2 and the local questions, which are identified by county, begin on page 5 with the "All Counties" NACO question. The questions as they will appear on the ballots are shown in *italics*. Sample ballots will be sent to all Nevada voters prior to the start of early voting on October 16<sup>th</sup>. They 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 "POSITION" which follows a statewide ballot question is based on a survey conducted of NTA's Board of Directors.

NOTE: At least 60% of the Board must respond and of those responses, a minimum of 55% of the replies must agree for a position to be taken on a question. If there is no position shown, the ballot question is not within NTA's purview.

**DON'T  
FORGET  
TO  
VOTE!**

### NTA POSITIONS AT A GLANCE

QUESTION NO. 1-	Fund Education First <b>NO CONSENSUS</b>
QUESTION NO. 2-	Fund Education to the National Average <b>OPPOSE</b>
QUESTION NO. 3-	Medical Malpractice Reform Not in our Purview
QUESTION NO. 4-	Roll Back Insurance Rates Not in our Purview
QUESTION NO. 5-	Stop Frivolous Lawsuits Not in our Purview
QUESTION NO. 6-	Raise the Minimum Wage Not in our Purview
QUESTION NO. 7-	Change Obsolete Constitutional Provisions Not in our Purview
QUESTION NO. 8-	Exemptions to Sales and Use Tax Act <b>OPPOSE</b>
NACO QUESTION -	No Unfunded Mandates and No Reduction in Local Revenue <b>OPPOSE</b>

## COMMENTARY

A Constitution is a policy document that establishes the framework under which laws are created. Unfortunately, on this general election ballot some of the petition questions to amend the Nevada Constitution are not policy statements. These petition questions contain as much or more detail than some of the Nevada Revised Statutes. While the subjects contained in the questions may appeal to the general public, the changes proposed may prove in fact to be unworkable and not stand the test of time. In these instances, the Constitution will have to be amended which means that for five years we will have to live with unintended consequences. (Under the provisions governing amendments to Nevada's Constitution, it takes five years to make necessary changes.)

The Association supports the petition process — it is a valuable tool when used properly. The unbridled use of petitions to put questions on the ballot, particularly in the area of taxes and spending, however, will put us on the same course as California — and the phenomenon known as “ballot box budgeting.” Do we really want to become “California East”, whereby Legislators hands are tied in setting priorities and spending decisions are dictated by emotions played upon by special interest groups?

PLEASE NOTE: The statement on petitions adopted by the Association's board of directors can be viewed at: [www.nevadataxpayers.org](http://www.nevadataxpayers.org) under “What's New”.

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# STATEWIDE QUESTIONS

## QUESTION NO. 1

*Shall the Nevada Constitution be amended to require the Nevada Legislature to fund the operation of the public schools for kindergarten through grade 12 before funding any other part of the state budget for the next biennium?*

REFERENCE: Initiative Petition to amend the Constitution.

PROPOSERS: Education First - a.k.a. Jim Gibbons Initiative.

EXPLANATION: This amendment would provide that during a regular session of the Legislature, before any appropriation is enacted to fund a portion of the state budget, the Legislature must appropriate sufficient funds for the operation of Nevada's public schools for kindergarten through grade 12 for the next biennium, and that any appropriation in violation of this requirement is void. The appropriation requirement also applies to certain special sessions of the Legislature.

FISCAL IMPACT: None.

POSITION: NO CONSENSUS

## QUESTION NO. 2

*Shall the Nevada Constitution be amended to require that the annual per-pupil expenditure for Nevada's public elementary and secondary schools equals or exceeds the national average?*

REFERENCE: Initiative Petition to amend the Constitution

PROPOSERS: Nevadans for National Average (Teachers Union)

EXPLANATION: The proposed amendment, if passed, would create four new sections in Section 2 of Article 11 of the Nevada Constitution. The amendment would require the Legislature, commencing July 1, 2012, to ensure that in each fiscal year the annual per pupil expenditure for public elementary and secondary schools equals or exceeds the national average.

ADDITIONAL INFORMATION: This initiative does not allow the billions of dollars being spent on school construction and bond debt service to be included in the “annual per-pupil expenditure” calculations. The result would be an annual expenditure far above the national average. Proponents have stated this requirement can be funded by “shifting” revenue; that is highly unlikely. The amount of money required to implement this proposal makes that almost impossible and would most assuredly result in substantial tax increases.

FISCAL IMPACT: Well over \$1.3 billion for the biennium, which was the appropriation based on implementation in FY 2004 (From: SB 2 of the 2003 regular session).

POSITION: **OPPOSE.** The amount of “per-pupil spending” has not been shown to correlate to improvement for students. Additionally, there is no indication as to how the additional money will be spent, nor any indication of the increased performance that can be expected. National measures of educational progress have shown states with the highest amount of per-pupil spending may have inferior results when compared to states with low per-pupil spending. Educational spending formulas do not belong in the Constitution. The Legislature should have the flexibility to determine Nevada's spending priorities when the need arises.

### QUESTION NO. 3

*Shall Title 1 of the Nevada Revised Statutes governing attorneys, and Title 3 of the Nevada Revised Statutes governing actions for medical or dental malpractice and damage awards, be amended to limit attorney fees and damages which a plaintiff may recover in an action regarding professional negligence?*

REFERENCE: Initiative petition to change statute.

PROPOSERS: Keep Our Doctors in Nevada - a.k.a. KODIN (Doctors)

EXPLANATION: This proposal limits attorney's fees in actions against providers of health care based upon professional negligence. Professional negligence means a negligent act, or omission to act, by a provider of health care that is the proximate cause of a personal injury or wrongful death. The proposal also would limit non-economic damages to \$350,000 (damages to compensate for pain, suffering, inconvenience, physical impairment, and disfigurement). Further, joint and several liability of a provider of health care based upon professional negligence would be repealed. This means that a health care provider would only be liable to a plaintiff for that portion of a damage award which represents the percentage of negligence attributable to that particular health care provider, and not liable for the percentage of negligence attributable to another health care provider. The proposal also revises the statute of limitations for the filing of an action from 2 years to 1 year when the person discovers, or through the use of reasonable diligence should have discovered the injury. The proposal also would allow a defendant to introduce into evidence benefits payable to the plaintiff, including those as a result of the injury or death, and makes changes to how damages are paid, including future damages. These damages include future medical treatment, care, loss of future earnings, loss of bodily function, or future pain and suffering, and periodic payments.

ADDITIONAL INFORMATION: This is the only petition question to propose a statutory change. It was circulated and qualified in 2002. It was delivered to the 2003 Legislature and, because no action was taken by the Legislature, it appears on this general election ballot.

FISCAL IMPACT: Cannot be determined.

### QUESTION NO. 4

*Shall the Nevada Constitution be amended to add provisions governing insurance rates and practices in Nevada?*

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*Question 4 continued*

REFERENCE: Initiative Petition to amend the Constitution

PROPOSERS: People for a Better Nevada (Trial Lawyers)

EXPLANATION: The proposed amendment would create a new Article in the Nevada Constitution. The amendment requires that: premiums charged for casualty insurance be rolled back to the amount charged on December 1, 2005, and reduced an additional 20%; insurers justify future rate increases to ensure rates are maintained at fair levels; insurers be subject to all laws applicable generally to other Nevada businesses, including consumer protection and antitrust; motor vehicle insurers provide a 20% good driver discount; any statute in effect on December 1, 2006 which limits compensation provided by juries to victims of medical negligence by certain health care providers are void unless insurance companies lower malpractice premiums as a result of such limitations; the Governor appoint an Insurance Commissioner for oversight and regulation of the industry; and one or more persons be appointed to represent the interests of the Nevada public related to insurance.

ADDITIONAL INFORMATION: This ballot question and ballot question No. 5, if passed, would negate various provisions of ballot question No. 3. Both question No. 4 and question No. 5 have more detail than some statutes. The Constitution should be a policy document.

FISCAL IMPACT: Insurance premiums could be reduced by 20% beginning December 1, 2006. If premiums are actually reduced, revenue from the State Insurance Premium Tax would be reduced by about \$40 million in the first full fiscal year. The new requirements would add State personnel to the Division of Insurance funded through fees on insurers which could be passed on to consumers.

### QUESTION NO. 5

*Shall the Nevada Constitution be amended to penalize lawyers willfully involved in vexatious and frivolous litigation, and to prohibit certain changes to limits on recovery of monetary damages?*

REFERENCE: Initiative Petition to amend the Constitution.

PROPOSERS: People for a Better Nevada (Trial Lawyers)

EXPLANATION: The proposed amendment would create a new section of the Nevada Constitution. The amendment provides that a lawyer willfully involved in vexatious and

*continued on page 4*

Question 5 continued from page 3

frivolous litigation is personally responsible for attorney's fees, court costs, and expenses of an aggrieved party, in addition to any other sanction that may be imposed. "Vexatious and frivolous" means filing or defending a lawsuit solely to harass the opposing party or to seek economic gain unrelated to the merits of the lawsuit. This amendment would also void any limits on monetary damages set by the Legislature between January 1, 2004 and December 1, 2006. It would allow the Legislature to increase limits in the future or repeal laws which limited damages. All other changes would be deemed void.

ADDITIONAL INFORMATION: This amendment would void the provision in Question No. 3 that decreases the dollar amount of non-economic damages persons may recover.

### QUESTION NO. 6

*Shall the Nevada Constitution be amended to raise the minimum wage paid to employees?*

REFERENCE: Initiative Petition to amend the Constitution.

PROPOSERS: AFL/CIO.

EXPLANATION: The proposed amendment would create a new section in Article 15 on the Nevada Constitution. The amendment would require employers to pay Nevada employees \$5.15 per hour worked if the employer provides health benefits, or \$6.15 per hour worked if the employer does not provide health benefits. The rates shall be adjusted by the amount of increases in the federal minimum wage over \$5.15 per hour, or, if greater, by the cumulative increase in the cost of living measured by the Consumer Price Index (CPI), with no CPI adjustment for any one-year period greater than 3%. It also provides that a union may agree to a wage paid that is less than minimum when negotiating its contract.

FISCAL IMPACT: The impact to business cannot be determined at this time.

### QUESTION NO. 7

*Shall the Nevada Constitution be amended to change the provision that prohibits an "idiot or insane person" from voting to refer instead to "a person who has been adjudicated mentally incompetent, unless restored to legal capacity" and to repeal a provision relating to the election of United States Senators by the Legislature that was made obsolete by the adoption of the 17<sup>th</sup> Amendment to the United States Constitution?*

REFERENCE: AJR No. 3 of the 71<sup>st</sup> (2001) Session

EXPLANATION: [1] Currently, the Constitution provides that no "idiot or insane person" shall be entitled to vote in Nevada. The proposed amendment would change this language to provide that no person "who has been adjudicated mentally incompetent, unless restored to legal capacity" shall be entitled to vote in Nevada. [2] The language of the Constitution regarding the election of United States Senators by the legislature is obsolete.

### QUESTION NO. 8

*Shall the Sales and Use Tax Act of 1955 be amended to revise the exemption from the tax for the sale or use of used vehicles; to provide exemptions from the tax for the sale or use of prescription ophthalmic and ocular devices and appliances, farm machinery and other agricultural equipment, works of fine art for public display, and professional racing vehicles and parts; and to revise the exemption from the tax on the sale or use of aircraft and parts of aircraft used by commercial air carriers?*

REFERENCE: AB 514 of the 72<sup>nd</sup> Session.

EXPLANATION: This proposed amendment to the Sales and Use Tax Act of 1955 is required for the State to participate as a governing member of the Streamlined Sales Tax Implementing Committee. The above exemptions apply to all but the State's 2% portion of the sales and use tax. If approved by the voters, the exemptions will be extended to the State's 2% portion of the tax. If the voters do not approve the exemptions, they will be removed from the statutes that govern the local portion of the sales and use tax.

ADDITIONAL INFORMATION: The State's 2% portion of the sales and use tax was approved by the voters in 1956 as a referendum question. Because of this, any proposed change to the State's portion of the tax must be approved by the voters. (What the voters approve by referendum only the voters can change.)

FISCAL IMPACT: If the voters approve this question, the impact will be a nearly \$8.5 million decrease in State revenue. If the voters disapprove this question, local governments will likely receive an increase of more than \$22.1 million.

POSITION: OPPOSE. The Association has consistently opposed the use of exemptions when there is not a justifiable economic or social purpose for the exemption. Unfortunately, the 2003 Legislature chose to have only one question incorporating all of the exemptions instead of a different question for each exemption. Because of this, the merits, or lack thereof, of each exemption listed cannot be individually evaluated.

# LOCAL BALLOT QUESTIONS

In addition to the statewide questions, voters in 16 of the 17 counties will be asked to vote on local ballot questions. In four of these counties, only the “NACO” question will appear on the ballot. The local questions begin on page 6. They have been taken from information 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 took a position only on the “NACO” (Nevada Association of Counties) question.

## 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.

**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.

## ALL COUNTIES

(Ed. Note: The following question is not a State-wide ballot question. However, it will be on 16 of the 17 counties’ ballots. It will not appear on the Douglas County ballot. Each of the counties has assigned their own number to this ballot question. For ease in identification, it is referred to here as “NACO”. It will also be identified as “NACO” under each county’s list of ballot questions with the actual ballot question number cross-referenced.)

**QUESTION NO. NACO (NEVADA ASSOCIATION OF COUNTIES) ADVISORY QUESTION CONCERNING MANDATES AND LOSS OF REVENUE.**

*Shall the Nevada Constitution be amended to add the following provisions?*

- 1. The Nevada Legislature shall not, directly or indirectly, enact laws or authorize the adoption of regulations, requiring the counties and cities of the State to provide new services, expand existing services or conduct new or additional governmental functions without appropriating or designating state funding sources to support said new services, expansion of existing services and new or additional governmental functions.*
- 2. The Nevada Legislature shall not enact legislation that would effectively reduce, eliminate or divert to the State revenue or revenue sources previously authorized to support county and city governmental services and functions.*

**EXPLANATION:** The first part of the question deals with unfunded mandates and is in response to the fact that the legislature has consistently ignored a statutory provision prohibiting unfunded mandates. The second part of the question is in response to bills introduced in both the 2001 and 2003 regular Legislative session for the State to take “excess” revenue received by the counties and cities from the motor vehicle privilege tax (2001) and property tax (2003). It is expected that if the voters approve this question, the Legislature will be asked to introduce a Resolution to amend the Constitution.

*Continued on page 6*

**POSITION: OPPOSE.** The Association supported the original ballot question of 1992 which statutorily prohibited the use of unfunded mandates. However, the effect of Section 2 in this question would be to limit the Legislature’s ability to change local government funding mechanisms in the future (as was done in 1981 when property tax was capped and the emphasis was placed on sales tax) and that is the primary reason for the opposition to this question.

**CARSON CITY**

**QUESTION NO. CC1 - ADVISORY - SALES TAX TO SUPPORT STORM WATER SYSTEM**

*Shall the Carson City Board of Supervisors be authorized to ask the Nevada State Legislature to amend Nevada state law to allow Carson City to impose up to 1/8th of a percent sales tax to support storm water operation and maintenance?*

ADDITIONAL INFORMATION: The storm water program is anticipated to cost \$1.2 million per year when fully operational. Start-up program already funded through user charges of \$20.40 per residence per year (\$600,000 annually). Increase in sales tax rate expected to generate \$1 million per year and cost consumers \$6.25 per \$5,000 of taxable spending. Sales tax would remain in effect for the life of the program.

**QUESTION NO. CC2 - ADVISORY - NACO** (See question and explanation on page 5.)

NTA POSITION: OPPOSE (see page 6)

**CHURCHILL COUNTY**

**QUESTION NO. 1 - ADVISORY - NACO** (See question and explanation on page 5.)

NTA POSITION: OPPOSE (See page 6 for explanation.)

**QUESTION NO. 2 - PROPERTY TAX FOR SENIOR CENTER**

*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 an amount of \$0.03 per \$100 of assessed*

*continued top of next column*

*valuation for a period of four years beginning July 1, 2005, and ending June 30, 2009? The cost for the owner of a new \$100,000 home is estimated to be \$10.50 per year.*

ADDITIONAL INFORMATION: The additional tax rate of \$0.03 per \$100 of assessed valuation is estimated to generate \$132,446 per year.

**QUESTION NO. 3 - BAN PROSTITUTION - PETITION**

*Shall Chapter 5.2 of the Churchill County Code be repealed in order to end legalized prostitution in Churchill County?*

ADDITIONAL INFORMATION: Currently, there are no brothels licensed or operating in Churchill County. This question was placed on the ballot by a referendum petition which was circulated and qualified to abolish the licensing and regulation of prostitution in Churchill County, Nevada.

**CLARK COUNTY**

**QUESTION NO. 9 - ADVISORY - PUBLIC SAFETY**

*This question is advisory only. Do you support an increase in the sales and use tax in Clark County of up to ½ of 1% for the purpose of hiring and equipping more police officers to protect the citizens of Clark County?*

ADDITIONAL INFORMATION: With authorization from the Legislature, the proposal is to increase the tax rate by ¼ of 1% beginning July 1, 2005 and increasing it to ½ of 1% beginning July 1, 2009. This question was proposed by Metro. However, as the sales tax cannot be identified for distribution within Metro’s boundaries, the sales tax is proposed to be levied County-wide with all police departments within the County receiving a share of the sales tax.

FISCAL NOTE: The average cost to the taxpayer would be \$12.50 per year, based on \$5,000 annual expenditure at the ¼% additional rate and \$25 per year, based on the ½% additional rate.

**QUESTION NO. 10 - ADVISORY - NACO** (See question and explanation on page 5.)

NTA POSITION: OPPOSE (See explanation on page 6)

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**BOULDER CITY**

**BOULDER CITY QUESTION NO. 1 - ADVISORY - LAND SALES**

*Shall 45 ± acres of City-owned land located on the northeasterly perimeter of the Boulder Creek Golf Course be sold by the City of Boulder City for residential development for the exclusive purpose of generating funds to retire a portion of the capital obligations incurred during construction of the Boulder Creek Golf Course?*

**TOWN OF SEARCHLIGHT**

**SEARCHLIGHT E-911 ADVISORY QUESTION**

*Shall the annual property tax rate be increased by \$0.005 per \$100 of assessed valuation to fund the capital, 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 in the Searchlight area? This question is purely advisory in nature and does not place any legal requirement on the governing body or any office of the political subdivision or the Nevada Legislature.*

**TOWN OF BUNKERVILLE**

**BUNKERVILLE E-911 ADVISORY QUESTION**

*Shall the annual property tax rate be increased by \$0.005 per \$100 of assessed valuation to fund the capital, 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 in the Bunkerville area? This question is purely advisory in nature and does not place any legal requirement on the governing body or any office of the political subdivision or the Nevada Legislature.*

**DOUGLAS COUNTY**

There are **no local questions** on the Douglas County Ballot.

An advisory question to increase the Utility Franchise Fee for bonds for the construction of public buildings and operations and maintenance appeared on the **Primary Election Ballot**. This question was **defeated** with 6,767 opposed and 3,615 in favor.

**ELKO COUNTY**

**QUESTION NO. 1 - ADVISORY - NACO** (See question and explanation on page 5.)

NTA POSITION: **OPPOSE** (See page 6 for explanation)

**QUESTION NO. 2 - LIBRARY PROPERTY TAX OVERRIDE**

*Shall the Board of County Commissioners of Elko County, Nevada, on behalf of continuing support of the Elko County Library, enact all ordinances and take all actions, including exceeding any applicable limitation upon ad valorem taxes, to levy an additional property tax rate for materials, equipment and improved technology for the Elko County Library of 5 cents per \$100 of assessed valuation for a period of 30 years commencing July 1, 2005? The cost of the 5 cent property tax levy for the owner of a new \$100,000 home is estimated to be \$17.50 per year.*

**PLEASE NOTE: This ballot question has not been worded to conform with statutory or regulatory language. The question contains the phrase “including exceeding any applicable limitation”, without any explanation as to whether that refers to the 106% revenue cap or the property tax rate cap of \$3.64 per \$100 of assessed valuation, or both. If this language does refer to the rate cap, the Legislature would have to enact the necessary statutory change. And, in that instance, the question should then have been “advisory”.**

**QUESTION NO. 3 - ADVISORY - MOTOR VEHICLE FUEL TAX**

*Should the Board of Elko County Commissioners act to increase the County optional motor vehicle 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?*

**QUESTION NO. 4 - SALES TAX FOR PUBLIC ROADS**

*Should the Board of County Commissioners enact a one half cent sales tax pursuant to NRS Chapter 337A.020 for the construction, maintenance and repair of public roads?*

**ESMERALDA COUNTY**

**QUESTION NO. 1 - ADVISORY - NACO** (See question and explanation on page 5.)

NTA POSITION: **OPPOSE** (See page 6 for the explanation.)

**EUREKA COUNTY**

**QUESTION NO. 1 - ADVISORY - NACO** (See question and explanation on page 5.)

NTA POSITION: **OPPOSE** (See page 6 for explanation.)

**QUESTION NO. 2 - SCHOOL BOND - PROPERTY TAX LEVY**

*Shall the Board of Trustees of the Eureka County School District, Nevada, be authorized to issue up to \$6,000,000 of general obligation bonds, in one series or more, in the maximum aggregate principal amount of \$6,000,000 for the purpose of acquiring, constructing, improving and equipping school facilities within the District? The Bonds are expected to require a property tax levy for 10 years. The Bonds are estimated to result in an increase in the property taxes that the owner of a new \$100,000 home (with an assessed value of \$35,000) will pay, which will average \$56.88 per year.*

**HUMBOLDT COUNTY**

**QUESTION NO. 9 - ADVISORY - NACO** (See question and explanation on page 5.)

NTA POSITION: **OPPOSE** (See page 6 for explanation.)

**QUESTION NO. 10 - ADVISORY - PROPERTY TAX INCREASE FOR SENIOR CENTER**

*This is an advisory measure only. Do you support an additional property tax in Humboldt County for the operation of the senior citizens center in the amount of \$0.015 per \$100 assessed valuation?*

FISCAL NOTE: The property tax levy of \$0.015 per \$100 assessed valuation would result in the property taxes that the owner of a new \$100,000 home will pay of \$5.25 per year.

**LANDER COUNTY**

**QUESTION NO. 1 - ADVISORY - NACO** (See question and explanation on page 5.)

NTA POSITION: **OPPOSE** (See page 6 for explanation.)

**QUESTION NO. 2 - ADVISORY - COMBINE OFFICES OF THE CLERK - RECORDER**

*Should the offices of the Lander County Recorder and the Lander County Clerk be combined?*

**QUESTION NO. 3 - ADVISORY - INCREASE NUMBER OF COMMISSIONERS TO FIVE**

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

**LINCOLN COUNTY**

**QUESTION NO. 1 - ADVISORY - NACO** (See question and explanation on page 5.)

NTA POSITION: **OPPOSE** (see page 6)

**LYON COUNTY**

**QUESTION NO. 9 - ADVISORY - NACO** (See question and explanation on page 5.)

NTA POSITION: **OPPOSE** (See page 6 for explanation.)

**QUESTION NO. 10 - ADVISORY - NEW CONSTRUCTION TAX**

*Shall the Board of County Commissioners impose a tax on new construction of not more than six hundred and fifty dollars (\$650) on each new single family residence and not more than sixty-five cents per square foot (\$0.65) on other new construction, with the proceeds of the tax to be used for road projects (including construction and maintenance), road bonds or both projects and bonds?*

FISCAL NOTE: This tax is on new construction. The tax will be imposed for the foreseeable future. The county, in connection with the levy of this tax, does not intend to sell revenue bonds which are backed by the full faith and credit of the assessed value of the county. The county may sell bonds and pay the bonds with the proceeds of this tax. (Revenue bonds.)

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**NORTH LYON COUNTY FIRE DISTRICT**

**QUESTION NO. 11 - SCHOOL DISTRICT BOND ROLLOVER**

*Shall Lyon County School District be authorized to issue up to \$22,000,000 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 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.***

FISCAL NOTE: The maximum principal amount of the Bonds is \$22,000,000. Maximum maturity is 30 years, but the Board anticipates maturity within 22 years. Anticipated interest is 6.10%, with interest cost at \$17,535,500. Actual interest rate may be higher or lower depending on interest rates at the times the Bonds are sold. The average property tax rate required would be 13.03 cents per \$100 of assessed valuation, or \$45.59 per year for the owner of a new \$100,000 home.

**MOUNDHOUSE AND DAYTON VOTERS ONLY**

**QUESTION NO. 12 - MOUND HOUSE AND DAYTON BECOME UNINCORPORATED TOWN**

*Shall the Board of County Commissioners form an unincorporated town including the areas of Mound House and Dayton for the purposes of providing services, which may include parks, recreation, swimming pools, and acquisition, maintenance and improvement of town property? A "yes" vote carries with it the assent to be taxed for services. Imposition of any such tax would require the approvals of the Town Board and the Nevada Department of Taxation.*

**FERNLEY SWIMMING POOL DISTRICT**

**QUESTION NO. 13 - ADVISORY - FERNLEY SWIMMING POOL DISTRICT**

*Should the Lyon County Board of Commissioners initiate action to dissolve the Fernley Swimming Pool District if requested to do so by the City of Fernley Council?*

FISCAL NOTE: There would be no net increase or decrease in tax to City residents as any tax increase by the City would be offset by the tax decrease by the County District.

**QUESTION No. 14 - ADVISORY - DISSOLVE FIRE DISTRICT**

*Should the Lyon County Board of Commissioners initiate action to dissolve the North Lyon County Fire Protection District if requested to do so by the City of Fernley Council?*

FISCAL NOTE: There would be no net increase or decrease in the tax to City residents as any tax increase by the City would be offset by the tax decrease by the County District.

**CITY OF FERNLEY**

**QUESTION NO. 15 - PROPERTY TAX FOR SWIMMING POOL**

*If the Fernley Swimming Pool District is dissolved and no longer levies a tax and if the City of Fernley agrees to provide pool and recreational services that were formerly provided by the District, shall the City be authorized to levy a property tax rate for the pool and recreational activities in the amount of up to \$0.20 per \$100.00 assessed valuation for a period of up to (30) years? The estimated cost will remain the same, which is up to \$70.00 per year for the owner of a new \$100,000.00 home.*

**QUESTION NO. 16 - PROPERTY TAX FOR FIRE DISTRICT**

*If the North Lyon County Fire Protection District is dissolved and no longer levies a tax and if the City of Fernley agrees to provide fire protection services that were formerly provided by the District, shall the City be authorized to levy a property tax rate for those services in the amount of up to \$0.05 per \$100.00 assessed valuation for a period of up to (30) years? The estimated cost will remain the same, which is up to \$17.50 per year for the owner of a new \$100,000.00 home.*

**MINERAL COUNTY**

**QUESTION NO. 1 - ADVISORY - NACO** (See question and explanation on page 5.)

NTA POSITION: **OPPOSE** (See page 6 for explanation.)

**NYE COUNTY**

**QUESTION NO. 1 - ADVISORY - NACO** (See question and explanation on page 5.)

NTA POSITION: **OPPOSE** (See page 6 for explanation.)

**TOWN OF PAHRUMP**

**QUESTION NO. 2 - LIBRARY PROPERTY TAX OVERRIDE**

*Shall the Board of Trustees of Pahrump Library District be authorized to establish an additional property tax rate for the purpose of operating, maintaining, equipping, and improving library facilities at a rate of 5 cents per \$100 of 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 \$17.50 per year.*

ADDITIONAL INFORMATION: Approval will not result in an increase in the district’s current tax rate, but would allow the District to levy the additional tax within the District’s current voter-approved debt levy of 10.46 cents. It would allow the rate to extend beyond the expiration date of June 30, 2008.

**QUESTION NO. 3 - ADVISORY - PAHRUMP ZONING ORDINANCE**

*Do you favor a comprehensive zoning ordinance within the Pahrump Regional Planning District?*

**QUESTION NO. 4 - CREATION OF REGIONAL TRANSPORTATION DISTRICT AND DEVELOPER TAX**

*Should the Nye County Board of County Commissioners, pursuant to NRS 278.710 and NRS 244A.252, create a Pahrump Regional Transportation District within the boundaries of the Pahrump Regional Planning District and impose a one-time tax within the Pahrump Regional Transportation District at a rate not to exceed \$650.00 for each new single-family dwelling unit, including newly developed lots for mobile and manufactured homes, and for each new dwelling unit in a multi-family building; and at a rate not to exceed \$0.65 (65 cents) per square foot of new commercial, industrial, and other new development excluding accessory buildings; with incremental tax increases as provided for in the Nevada Revised Statutes; with the tax to be used exclusively within the Pahrump Regional Transportation District for overpass projects, street projects and underpass projects?*

ADDITIONAL INFORMATION: The tax is estimated to generate approximately \$800,000 in the first year.

**PERSHING COUNTY**

**QUESTION NO. 9 - ADVISORY - NACO** (See question and explanation on page 5.)

NTA POSITION: **OPPOSE** (See page 6 for explanation.)

**QUESTION NO. 10 - INCREASE NUMBER OF COUNTY COMMISSIONERS**

*Shall the Board of County Commissioners be increased to five members?*

ADDITIONAL INFORMATION: The two new commission members would be elected at the General Election November 7, 2006.

FISCAL NOTE: At 2003-04 rates, the cost for salaries and benefits would be \$52,840 annually, plus costs for travel, training, supplies and additional support staff.

**STOREY COUNTY**

**QUESTION NO. 1 - ADVISORY - NACO** (See question and explanation on page 5.)

NTA POSITION: **OPPOSE** (See page 6 for explanation.)

**WASHOE COUNTY**

**BALLOT QUESTION No.WC-1 - ADVISORY - PROPERTY TAX CONTINUANCE FOR VECTOR BORNE DISEASES**

*This question is advisory only: Do you support the continuation of an existing property tax in Washoe County for use by the Washoe County District Health Department’s Vector Borne Diseases Program in case of an emergency in the amount of \$0.005 per \$100 assessed valuation?*

FISCAL NOTE: The current property tax rate of \$0.005 per \$100 assessed valuation would continue to cost the owner of a new \$100,000 home \$17.50 per year. If the tax continues to be levied, Washoe County may sell bonds payable from the tax that are backed by the full faith and credit of the assessed value of the County.

*Continued on page 11*

**DON'T FORGET ELECTION DAY IS  
NOVEMBER 2**

**BALLOT QUESTION NO. WC-2 - ADVISORY - SALES TAX FOR NATURAL RESOURCES**

*This question is advisory only: Do you support an increase in the sales and use tax in Washoe County of up to 1/8 of 1% for the purpose of acquiring, improving, restoring and maintaining open space, trails, regional parks, natural resources, and historic and cultural facilities?*

EXPLANATION: Chapter 376A of NRS allows the imposition of a sales and use tax of up to 1/4 of 1% for certain open space related purposes. If this question passes, Washoe County will ask the State Legislature to amend Chapter 376A to include all the items listed in the question.

FISCAL NOTE: The sales and use tax increase of 1/8 of 1% would last for up to 30 years. The average annual cost is expected to be \$12.50 per year for typical payer of sales and use tax in the County based on average annual expenditures of \$10,000. Following the levy of the tax, additional expenses are expected to be incurred to pay for the operation and maintenance of the facilities acquired, which may be paid from the tax or existing County resources.

**BALLOT QUESTION NO. WC-3 - ADVISORY - NACO** (See question and explanation on page 5.)

NTA POSITION: **OPPOSE** (See page 6 for explanation.)

**BALLOT QUESTION NO. R-1 - CONTINUE PROPERTY TAX LEVY FOR STREETS**

*Shall the City Council of the City of Reno be authorized to continue to levy the current property tax rate for the purpose of acquiring, constructing, reconstructing, improving, and maintaining City streets in the amount of up to 22.98 cents per \$100 of assessed valuation for a period of up to 30 years? The cost for the owner of a new \$100,000 home will not increase, but would continue in the estimated amount of up to \$80.43 per year.*

EXPLANATION: If approved this will permit the City of Reno to continue the current property tax levy for up to 30 more years.

**WHITE PINE COUNTY**

**QUESTION NO. 1 - ADVISORY - NACO** (See question and explanation on page 5.)

NTA POSITION: **OPPOSE** (See page 6 for explanation.)

<b>2004 GENERAL ELECTION DATES OF IMPORT</b>	
OCTOBER 3 to OCTOBER 12	Voters may register, update registration or change party affiliation for the general election <b>IN PERSON</b> only at the County Registrar of Voters or County Clerks' Offices.
<b>OCTOBER 16</b>	<b>EARLY VOTING STARTS</b> Contact the County Registrar of Voters or County Clerks' Offices for information on location and times.
OCTOBER 26	Written requests for mail ballots must be received by the election department.
<b>OCTOBER 29</b>	<b>LAST DAY FOR EARLY VOTING</b>
<b>NOVEMBER 2</b>	<b>GENERAL ELECTION</b> Polls open from 7:00 a.m. to 7:00 p.m.
<b>DON'T FORGET TO VOTE!</b>	

## BE AN INFORMED VOTER

Read your sample ballot to better understand the questions you will be voting on.

## REMEMBER

The only way you can record your opinion is by voting. Don't let this very important election be decided without registering your opinion.

## YOUR VOTE DOES COUNT!

Don't forget to cast your vote on November 2, 2004.

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