

# TAXTOPICS

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

ISSUE 3-06

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## THE BALLOT QUESTIONS - STATE AND LOCAL

In addition to electing candidates for federal, state and local offices this general election, voters will also vote on 10 statewide questions. In nine counties voters will decide the outcome of local ballot questions ranging from increasing the number of Commissioners to advisory questions asking for increases in the sales tax for local purposes.

Of the 10 statewide questions, five are based on initiative petitions. Of the five, Question No. 4 and No. 5 are the only ones that propose statutory changes. The remaining three initiative questions propose to amend the Nevada Constitution. Of those three questions, Question No. 2 is appearing on the 2006 ballot for the first time. If it is passed by the voters, it will have to again be approved by the voters in 2008. Question No. 1 and No. 6 were approved by the voters for the first time during the 2004 general election. They will become part of the Constitution if they are again approved by the voters at this election.

The text and explanation of the statewide questions begin on page 2. The local questions, which are identified by county, begin on page 8. The questions as they will appear on the ballots are shown in *italics*. Sample ballots will be sent to all Nevada voters in mid-October, prior to early voting. In addition to the questions as they will appear on the ballot, the sample ballot will include an explanation of the question, the arguments for and against a question, and any pertinent fiscal information. For the first time, the sample ballot will also provide voters with information on how to access the full text of the initiatives and bills upon which the questions are based. You can also access the text of the initiative ballot questions by logging onto: [www.nevadatxpayers.org](http://www.nevadatxpayers.org) and scrolling down to "What's New".

A survey of the NTA Board of Directors was conducted to determine the Association's "POSITION," if any, on the statewide ballot questions. The Board was not surveyed on any local ballot questions.

### NTA POSITIONS AT A GLANCE

|                  |   |
|------------------|---|
| QUESTION NO. 1-  | Fund Education First<br><b>OPPOSE</b>                               |
| QUESTION NO. 2-  | Nevada Property Owner's Bill of Rights<br><b>OPPOSE</b>             |
| QUESTION NO. 3-  | <b>Removed</b> from Ballot by the Nevada Supreme Court. See page 3. |
| QUESTION NO. 6-  | Raise the Minimum Wage<br><b>OPPOSE</b>                             |
| QUESTION NO. 7-  | Regulation of Marijuana<br><b>OPPOSE</b>                            |
| QUESTION NO. 8-  | Exemptions to Sales and Use Tax Act<br><b>SUPPORT</b>               |
| QUESTION NO. 11- | Legislators Paid Every Day of Session<br><b>SUPPORT</b>             |

NOTE: At least 60% of the Board must respond to a survey, and of those responses, a minimum of 55% of the respondents 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.

# 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 to Amend the Constitution (a.k.a. Education First)

**PROPOSERS:** Education First Committee

**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: OPPOSE.** The legislature should have the flexibility to determine the priorities and approval sequence of appropriations.

## QUESTION NO. 2

*Shall Article 1 of the Nevada Constitution be amended in order: to provide that the transfer of property from one private party to another private party is not considered a public use; to provide that property taken for a public use must be valued at its highest and best use; to provide that fair market value in eminent domain proceedings be defined as the "highest price the property would bring on the open market;" and to make certain other changes related to eminent domain proceedings?*

**REFERENCE:** Initiative to Amend the Constitution (a.k.a. Pistol)

**PROPOSERS:** PISTOL (The People's Initiative to Stop the Taking of Our Land)

**EXPLANATION:** This amendment is in response to the U.S. Supreme Court decision on *Kelo v. the City of New London*. The Court in this case affirmed the action taken by the City and allowed to stand the taking of private

property in a redevelopment area to be given to another private party. This amendment is considerably more expansive than the taking of private property from one person and giving it to another private party. It changes the manner of determining both the value of property and the price that will be offered, to requiring the return of property if not used for the stated purpose within five years.

**ADDITIONAL INFORMATION:** A legal challenge was filed in Las Vegas district court by the opponents of Pistol citing the violation of the Constitutional provision requiring an initiative to deal with only one subject. The district court disagreed and ruled the initiative would stay on the ballot. Opponents filed to overturn the district court decision. The Supreme Court in its ruling issued on September 7 agreed in part and disagreed in part with the district court ruling. They agreed that the initiative contained more than one subject (eminent domain and regulatory takings) and severed those two sections. They also excised the three sections which dealt with court administrative issues. The decision can be accessed by logging onto: [www.nvsupremecourt.org](http://www.nvsupremecourt.org). The wording of the question, explanation and text of the initiative have been changed to reflect the Supreme Court ruling.

**FISCAL IMPACT:** According to the fiscal impact statement prepared by the Legislative Counsel Bureau, the passage of the question may impact the number of eminent domain cases which go before state and district courts in Nevada. However, there can be no degree of certainty on the increase in cases or costs.

Note: A similar measure in Oregon, (Measure 37) has resulted, since March 13, 2006 to this August in 1,095 cases filed against the state (all prior cases totaled only 1,264 claims filed). The claims filed have requested compensation in the amount of \$5.4 BILLION.

Source: [www.oregon.gov/lcd/measure37/index.shtml/shtml](http://www.oregon.gov/lcd/measure37/index.shtml/shtml).)

**POSITION: OPPOSE.** Just the section which deals with returning property within five years will have a major impact on the building of any major public works project. Many of these projects, and particularly those that deal with transportation, take much longer than five years to acquire the necessary right-of-way before any work can commence. Additionally, highway projects that receive Federal funds are required by Federal Regulation to have the price of land based on "fair market value" not the "highest price." Read *TAX TOPICS*, August 2005, for additional information.

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**QUESTION NO. 3**

*Please Note:* While this question number will appear on the ballot, the following statement will appear in place of the question:

“Question No. 3 was removed from the ballot by the Nevada Supreme Court in *Nevadans for Nevada et al. v. Beers et al.*, 122 Nev. Adv. OP. 80 (September 8, 2006). Question No. 3 will therefore not appear on the November 2006 ballot.”

ADDITIONAL INFORMATION: This proposed amendment was known as “Tax and Spending Control for Nevada,” a.k.a. TASC.

One of the most interesting parts of the Supreme Court opinion does not deal with the legal challenge to TASC; instead, it reverses the 2003 Supreme Court 2/3's decision. In that decision, the Justices said that the vote requirement on taxes in the Nevada Constitution was procedural and the funding of education was substantive. In the TASC decision, under the heading of “Strict adherence vs. substantial compliance,” the Justices wrote in part:

*“And since the committee has made a distinction between different types on constitutional procedural requirements, urging this court to adopt a looser standard of compliance for some constitutional requirements, while maintaining a strict standard for constitutional authentication requirements, we take this opportunity to clarify Governor v. Nevada State Legislature,<sup>23</sup> wherein this court, in construing the Nevada Constitution, distinguished between “procedural” and “substantive” requirements, concluding that procedure must yield to substance if requirements conflict.<sup>24</sup> We expressly overrule that portion of the opinion. The Nevada Constitution should be read as a whole, so as to give effect to and harmonize each provision.”<sup>25</sup> (Emphasis added.)*

<sup>23</sup> 119 Nev.277,71 P.3d 1269 (2003).

<sup>24</sup> *Id.* At 286, 71 P.3d at 1275.

<sup>25</sup> See, e.g., *Porch v. Patterson*, 39 Nev.251, 272-73, 156 P.439.446 (1916) (Coleman,J., dissenting).

**QUESTION NO. 4**

*Shall Chapter 202 of the Nevada Revised Statutes be amended in order to prohibit smoking tobacco in certain public places, except all areas of casinos, gaming areas within establishments holding gaming licenses, bars and certain other locations?*

REFERENCE: Initiative to Amend Statute

PROPOSERS: Smoke Free Coalition

EXPLANATION: This proposal is response to the initiative language of Question 5. One of the major differences between the two questions is the provision in this amendment which maintains Legislative authority to regulate the smoking of tobacco.

ADDITIONAL INFORMATION: This initiative qualified in 2004. Because it proposes to add a new statute, not amend the Constitution, it was delivered to the 2005 Legislature. As no action was taken by the Legislature, it appears on this ballot. The question receiving the greater number of votes will become law if both questions pass.

FISCAL IMPACT: Cannot be determined.

**QUESTION NO. 5**

*Shall Chapter 202 of the Nevada Revised Statutes be amended in order to prohibit smoking tobacco in certain public places, in all bars with a food-handling license, but excluding gaming areas of casinos and certain other locations?*

REFERENCE: Initiative to Amend Statute

PROPOSERS: Nevada Tobacco Prevention Coalition

EXPLANATION: This proposed amendment would prohibit smoking tobacco within indoor places of employment and child care facilities; movie theaters; video arcades; government buildings; public places; malls; retail establishments including all parts of grocery stores; all bars with a food handling license; all indoor restaurants; and on school property and within school buildings. It would also allow cities or counties to impose more stringent requirements on smoking.

ADDITIONAL INFORMATION: See Question 4

FISCAL IMPACT: Cannot be determined.

### QUESTION NO. 6

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

**REFERENCE:** Initiative to Amend the Constitution

**PROPOSERS:** Raise the Minimum Wage for Working Nevadans - AFL/CIO

**EXPLANATION:** The proposed amendment would create a new section in Article 15 of Nevada's 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 hourly rate is to be adjusted by the amount of increase 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). The annual CPI adjustment is not to exceed 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 entry level wage earners or business cannot be determined at this time.

**ADDITIONAL INFORMATION:** Within the text of this question is a provision that does not allow an employer an employee to agree to a lesser wage than minimum, although a union contract may provide for less than minimum wage.

**POSITION: OPPOSE.** This is another initiative to amend Nevada's Constitution that was sold on sound bites. It is another mandate that Nevada businesses, particularly small businesses which account for approximately 70% of the employment in the Silver State, do not need. The reality is that in this economy, with Nevada's unemployment rate so low, there are very few workers in Nevada, even at entry level, who do not receive more than the minimum wage.

Empirical evidence that raising the minimum wage does not help the majority of "working poor" families is found in a study by the Employment Policies Institute<sup>1</sup>. In fact, most do not benefit at all from an increase, since most are already receiving wages higher than minimum wage. The evidence shows that these families would benefit far more from increases in Federal EITCs. Additionally, numerous other studies have demonstrated that an increase in minimum wage destroys jobs for the most vulnerable population: uneducated and unskilled workers. The Journal of Economic Literature has

*continued next column*

established a rule of thumb that a ten percent increase in the minimum wage leads to roughly a two percent hike in teen unemployment.

<sup>1</sup> Employment Policies Institute, "Raising the Minimum Wage: Another Empty Promise to the Working Poor," Richard V. Burkhauser - Cornell University; Joseph J. Sabina, University of Georgia.

### QUESTION NO. 7

*Shall Titles 32, 40 and 43 of the Nevada Revised Statutes be amended in order to allow and regulate the sale, use and possession of one ounce or less of marijuana by persons at least 21 years of age, impose licensing requirements on marijuana retailers and wholesalers, allow for the sale of marijuana by licensed marijuana retailers and wholesalers, impose taxes and restrictions on the wholesale and retail sale of marijuana, and to increase the criminal penalties for causing death or substantial bodily harm when driving while under the influence of drugs or alcohol?*

**REFERENCE:** Initiative to amend a statute.

**EXPLANATION:** In addition to establishing the requirements for the possession of marijuana, this proposal requires: initial and annual licensing fees of \$1,000 on wholesalers and retailers; an excise tax of \$45 on each ounce or portion on the wholesale sale of marijuana; and subjects the retail sale of marijuana to the sales tax. Fifty percent of the revenue collected must be used to fund voluntary abuse programs for the prevention and treatment of alcohol, tobacco, or controlled substances. The remaining 50 percent is deposited to the State's general fund.

**ADDITIONAL INFORMATION:** This initiative qualified in 2004. Because it proposes to add a new statute, not amend the Constitution, it was delivered to the 2005 Legislature. As no action was taken by the Legislature, it appears on this ballot.

**FISCAL IMPACT:** Cannot be determined.

**POSITION: OPPOSE.** This is a classic case of *Ballot Box Budgeting*. Ballot box budgeting occurs when an issue, in this case the possession of marijuana, is joined with the imposition of a tax from which the revenue is then earmarked for a program. In addition to being bad tax and expenditure policy, this amendment also establishes a different distribution of the sales tax than currently exists. Under current law the school distributive account and local governments also receive a portion of any sales tax revenue collected.

**QUESTION NO. 8**

*Shall the Sales and Use Tax Act of 1955 be amended to exempt from the tax the value of any used vehicle taken in trade on the purchase of another vehicle and the value of farm machinery and equipment?*

**REFERENCE:** AB 554 of the 73<sup>rd</sup> Session.

**EXPLANATION:** The current exemption for the value of any used vehicle taken in trade on the purchase of another vehicle applies only to the portion of the Sales and Use Tax distributed at the local level (currently between 4.5 and 5.75 percent), but does not apply to the portion distributed to the State (2 percent). Currently there is no exemption for farm machinery and equipment from the Sales and Use Tax. If this proposal to provide the exemption from the State's portion is approved, the exemption will also apply to the local portions 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.

**FISCAL IMPACT:** If the voters approve this question, the impact will be nearly an \$8.5 million decrease in State revenue. If the voters do not approve this question, local governments will likely receive an increase of more than \$22.1 million because consumers will no longer receive the exemption.

**POSITION: SUPPORT.** This question is one of equity. Dealers of vehicles and farm equipment are at a competitive disadvantage. Vehicle dealers in the states surrounding Nevada do not impose a tax on the trade-in of vehicles. Relative to farm equipment, with the exception of California which only imposes a 2% sales tax, other states surrounding Nevada do not impose any tax on farm equipment. It should be noted that this question is equally important to consumers who will lose the allowance from the local portion of the sales tax when they trade in a vehicle.

**QUESTION NO. 9**

*Shall the Nevada Constitution be amended to provide for the election of certain members of the Board of Regents of the University of Nevada and for the gubernatorial appointment of certain members, and to specify the number and terms of the members?*

**REFERENCE:** AJR No. 11 of the 72<sup>nd</sup> Session (2003)

**EXPLANATION:** The Nevada Constitution currently provides for the election of the Regents. In 2001, the Legislature set the number of Regents at 13 members, determined the geographic boundaries of the districts, and fixed the terms of office at six years.

This proposed amendment would reduce the number of Regents from the current 13 to nine. It would also reduce the term of office from six (6) to four (4) years. One member would be elected from each of Nevada's congressional districts and the Governor would appoint the remaining members. Nevada currently is apportioned three seats in the United States House of Representatives. If at any time Nevada is apportioned more than nine congressional seats, the Legislature would establish the districts from which the nine members would be elected.

**ADDITIONAL INFORMATION:** Nevada is the only state to elect a single board to govern all public institutions of higher education. Most governing boards of public higher education institutions are appointed by the governor of the state.

**FISCAL IMPACT:** This proposal would likely reduce the expenditures associated with the Regents because of the reduction in the number of Regents.

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*Read the full text of the initiative ballot questions  
(Numbers 1, 2, 4, 5 and 6).*

*Visit our website: [www.nevadataxpayers.org](http://www.nevadataxpayers.org)  
and scroll down to "What's New".*

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**P** *People often say that in a democracy, decisions are made by a majority of the people. Of course, that is not true. Decisions are made by a majority of those who make themselves heard and who vote - a very different thing.*

Walter Judd (1899-1994) U. S. Congressman from Minnesota

**QUESTION NO. 10**

*Shall the Nevada Constitution be amended to change the provisions regarding special sessions of the Legislature to provide that a special session may be convened by a petition signed by two-thirds of the Legislature of each house; to limit the duration of special sessions of the Legislature to 20 calendar days; and to limit the matters which may be considered during a special session?*

**REFERENCE:** AJR 13 of the 72nd Session (2003)

**EXPLANATION:** This proposed amendment would provide that a special session of the Legislature may be convened, on extraordinary occasions, by a petition signed by two-thirds of the members of each house of the Legislature. During any special session called by the Legislature or the Governor, the Legislature would be authorized only to consider matters for which it was called into session. It would also limit any special session to 20 calendar days. The proposed amendment would add a new section to Article 4 and revise the existing language in both Articles 4 and 5 to provide that both the Legislature and the Governor may convene special sessions limited to 20 calendar days.

**ADDITIONAL INFORMATION:** Currently, the Nevada Constitution provides that only the Governor may call special sessions of the Legislature. Further, the length of special sessions is not limited.

**FISCAL IMPACT:** The financial impact cannot be established with any degree of certainty because the number and duration of such special sessions cannot be predicted. It should be noted that the costs to organize and hold a special session convened by the Legislature would be the same as a special session convened by the Governor.

**QUESTION NO. 11**

*Shall the Nevada Constitution be amended to provide for the payment of compensation to members of the Nevada Legislature for each day of service during regular and special sessions and to provide for the payment of reasonable allowances to legislators for postage, newspapers, telecommunications, and stationery?*

**REFERENCE:** SJR 11 of the 72nd Session (2003)

**EXPLANATION:** This proposed amendment would provide that legislators are paid for each day of service during regular and special sessions and provide that “reasonable allowances” are provided to legislators for expenses incurred for postage, express charges, newspapers, telecommunications, and stationery. The proposed amendment does not change the amount of legislative pay, which is currently set by law at \$130 per day.

**ADDITIONAL INFORMATION:** Currently, the *Nevada Constitution* limits the number of days for which members of the Nevada Legislature are paid to 60 days in a regular session and 20 days in a special session. The *Nevada Constitution* also limits each legislator’s allowance for postage and stationery to \$60 per legislative session. In 1998, Nevada’s voters limited the length of regular legislative sessions, which are conducted once every two years, to 120 days. However, no provisions were made at that time to compensate legislators beyond 60 days of service.

**FISCAL IMPACT:** Yes. If approved, the proposal is estimated to increase the total cost of a regular session by \$554,400.

**POSITION: SUPPORT.** This amendment simply provides that Legislators will be paid for each day they are in session. It does not raise their salaries. In order to keep and attract individuals who want to serve in the legislature, they should be paid for every day they serve.

**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.

# LOCAL BALLOT QUESTIONS

In addition to the statewide questions, voters in 9 of the 17 counties will be asked to vote on local ballot questions. 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.

## Types of Local Ballot Questions

**ADVISORY** - Advisory questions are most frequently used to determine voter approval for a statutory change. In many instances they are used to ask voters to approve a sales tax for a specific operation of government (i.e. provide additional public safety officers, fund mass transit, etc). If voter approval is received, the local government will request the legislature to grant statutory authority for the imposition of the needed statutory change. 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.

**LONG TERM DEBT** - Long term debt is any debt 10 years or longer. Questions seeking approval to issue long term debt generally ask for approval to finance that debt through the issuance of general obligation bonds funded by a property tax levy . In those instances, a property tax rate will be identified. Proposed long term debt may also be financed through the issuance of revenue bonds which will be repaid from a revenue source other than property 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, the impact to a \$100,000 home, 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 and the sale of bonds is prohibited.

**TAX ROLLOVER** - A mechanism to allow school districts to ask voters to approve a continuation of the existing debt rate to build facilities. 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. Bonds may only be issued for a period of 10 years after voter authorization is received.

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## **BE AN INFORMED VOTER**

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

### CARSON CITY

#### QUESTION NO. CC1 - SCHOOL DISTRICT BOND

*Shall the Carson City School District be authorized to issue up to \$25,000,000 of general obligation bonds for the purposes of 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 school district plans to replace 13 portable buildings with permanent buildings; upgrade heating and air conditioning systems and replace building roofs throughout the district; and upgrade the athletic fields at Carson High School.

### CHURCHILL COUNTY

#### COUNTY QUESTION NO. 1 - INCREASE NUMBER OF COUNTY COMMISSIONERS

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

**Fiscal Note:** Total estimated first year expenses for all purposes are between \$125,000 and \$200,000. The estimated ongoing expense is about \$100,000 per year.

#### COUNTY QUESTION NO. 2 - PROPERTY TAX FOR FIRE EQUIPMENT

*Shall Churchill County be authorized to levy an additional property tax rate for major fire equipment and apparatus purchases for the Fallon Churchill County Volunteer Fire Department in the amount of up to \$0.04 per \$100 assessed valuation for a period of up to six years commencing July 1, 2007 and ending June 30, 2013? The cost for the owner of a new \$100,000 home is estimated to be up to \$14.00 per year. If this question is approved by the voters, any property tax levied will be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session.*

### CLARK COUNTY

There are no county-wide ballot questions.

### BOULDER CITY

#### BOULDER CITY QUESTION NO. 1 - ADVISORY - EXPENDITURES FROM CAPITAL IMPROVEMENT FUND FOR FACILITIES

*If funds are available within the Capital Improvement Fund, shall the City spend up to \$500,000 per year for three (3) years to repair and improve existing City facilities?*

**Fiscal Note:** The Capital Improvement Fund will be impacted in the amount of not more than \$500,000 per year for three years only if funds are available within the Capital Improvement Fund. This question does not require the levy or imposition of a new tax or fee or increase any existing tax or fee.

#### BOULDER CITY QUESTION NO. 2 - ADVISORY - EXPENDITURES FROM CAPITAL IMPROVEMENT FUND FOR EQUIPMENT

*If funds are available within the Capital Improvement Fund, shall the City spend up to \$250,000 per year for three (3) years for scheduled replacement of heavy equipment and City vehicles?*

**Fiscal Note:** The Capital Improvement Fund will be impacted in the amount of not more than \$250,000 per year for three years only if funds are available within the Capital Improvement Fund. This question does not require the levy or imposition of a new tax or fee or increase any existing tax or fee.

#### BOULDER CITY QUESTION NO. 3 - ADVISORY - SALE OF CITY-OWNED LAND

*Shall the City sell between five (5) and five and one-half (5½) acres in the Boulder City industrial area to be utilized for small business purposes, the proceeds of which will be deposited into the Capital Improvement Fund?*

**Fiscal Note:** The appraised value of undeveloped land in the industrial area is approximately \$261,360 per acre.  
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Clark County continued**CITY OF NORTH LAS VEGAS****NORTH LAS VEGAS QUESTION NO. 1 - ELECTION BY WARD**

*Shall Article II, Section 2.010, Subsection 5 of the Charter of the City of North Las Vegas be amended to provide for a ward system for the election of Council members, providing that each Council member be voted for and elected only by the registered voters of the ward that the Council member will represent?*

Note: There are currently four wards and four council members, but each council member is elected by the voters of the entire city.

**NORTH LAS VEGAS QUESTION NO. 2 - ADVISORY - STRIP CLUBS**

*Are you in favor of allowing adult cabarets (strip clubs) to operate within the City of North Las Vegas?*

**NORTH LAS VEGAS QUESTION NO. 3 - ADVISORY - ADULT MOTION PICTURE THEATERS/ARCADES**

*Are you in favor of allowing adult motion picture theaters or adult arcades to operate within the City of North Las Vegas?*

**NORTH LAS VEGAS QUESTION NO. 4 - ADVISORY - ADULT BOOKSTORES**

*Are you in favor of allowing adult oriented bookstores to operate within the City of North Las Vegas?*

**NORTH LAS VEGAS QUESTION NO. 5 - ADVISORY - PAWN SHOPS**

*Should the City of North Las Vegas allow the use of pawn shops in all commercial and industrial zoning districts of the City?*

**DOUGLAS COUNTY****QUESTION NO. 1 - ADVISORY - SALES TAX FOR POLICE OFFICERS AND CRIMINAL JUSTICE SYSTEM**

*Do you support an increase in the sales and use tax in Douglas County of 1/2 of 1% for the purposes of hiring, equipping and providing facilities for police officers and the criminal justice system to protect the citizens of Douglas County? This question is advisory only.*

*continued next column*

Fiscal Note: The sales and use tax increase will cost a taxpayer \$50 annually for \$10,000 of taxable expenditures. It is estimated that the increase will produce about \$5.2 million per year.

**QUESTION NO. 2 - SALES TAX INCREASE FOR SENIORS, PARKS, LIBRARIES, RECREATION, AGRICULTURE**

*Shall Douglas County be authorized to impose a sales and use tax of 1/4 of 1% for the purposes of acquiring, developing, constructing, equipping, operating, maintaining, improving and managing facilities and services for senior citizens, libraries, parks and recreational programs and for the purposes of protecting and preserving agriculture?*

Fiscal Note: The increase in the sales and use tax rate will last for up to 30 years. The increase will cost a taxpayer \$25 per year for \$10,000 of taxable expenditures.

**QUESTION NO. 3 - PROPERTY TAX FOR HISTORICAL SOCIETY**

*Shall Douglas County be authorized to levy an additional property tax rate for operation and maintenance of museums operated by the Douglas County Historical Society ("the Historical Society") in an amount of 3/4 of 1 cent (\$0.0075) per \$100 assessed valuation for a period of up to 30 years? The cost for the owner of a new home with a fair market value of \$100,000 is estimated to be \$2.62 per year. If this portion of the property tax rate is approved by the voters, the amount is outside the caps on an individual's liability for property taxes established by the legislature in the 2005 Legislative Session.*

Fiscal Note: The county is requesting voter approval for 3/4 of 1 cent of the 5 cents allowed by state law. Proceeds will not be used to pay bonds. Proceeds will be paid to the Douglas County Historical Society to operate and maintain the Society's museums in the county as provided by state law.

**ELKO COUNTY**

There are no county-wide or local ballot questions.

**ESMERALDA COUNTY**

There are no county-wide or local ballot questions.

### EUREKA COUNTY

#### QUESTION NO. 1 - NUMBER OF COMMISSIONERS

*Shall the County of Eureka be divided into five (5) Commissioner districts, thereby increasing the Board of County Commissioners from three (3) to five (5) members?*

Fiscal Note: The total additional cost to the county would be approximately \$42,634 per commissioner per year.

#### QUESTION NO. 2 - COMMISSIONERS ELECTED FROM DISTRICTS

*If the increase to five (5) Commissioner districts is approved, shall the Board of County Commissioners be elected only from their districts?*

### HUMBOLDT COUNTY

There are no county-wide or local ballot questions.

### LANDER COUNTY

#### QUESTION NO. 1 - COMMISSIONERS INCREASED FROM THREE TO FIVE

*Shall the board of county commissioners be increased to five members?*

### LINCOLN COUNTY

There are no county-wide or local ballot questions.

### LYON COUNTY

#### QUESTION NO. 14 - SCHOOL BOND ROLLOVER

*Shall Lyon 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 58.67 cents per \$100 of assessed value. If approved, this authorization will expire November 7, 2016.*

Fiscal Note: The maximum term for bonds is 30 years, but the Board expects the bonds will have a 20-year term.

### Lyon County continued

#### QUESTION NO. 15 - ADVISORY - SALES TAX INCREASE FOR SENIORS, PARKS, LIBRARIES, RECREATION, AGRICULTURE

*Shall Lyon County Board of Commissioners adopt an ordinance to increase the sales tax rate one-quarter of one percent (.0025) to acquire, develop, construct, equip, operate, maintain, improve, manage libraries, parks, recreational programs and facilities, and facilities and services for senior citizens, and to preserve and protect agriculture, or for any combination of the listed purposes?*

Fiscal Note: The proceeds of the increase in the tax are estimated to be \$1,300,000 per year. The average annual cost for each Lyon County resident, based on the most recent population estimate by the State Demographer, would be \$26.61.

### SMITH VALLEY

#### QUESTION NO. 16 - ADVISORY - CREATE GID FOR MOSQUITO ABATEMENT

*Should the Lyon County Board of Commissioners initiate action to create a general improvement district for mosquito abatement?*

Fiscal Note: If the general improvement district were created, the estimated annual cost would be \$276,000. The estimated annual cost to a homeowner of a \$100,000 home would be 31 cents per mil of assessed valuation or \$108.50.

### MINERAL COUNTY

There are no county-wide or local ballot questions.

***YOUR VOTE DOES COUNT!***

***Don't forget to cast your vote on  
November 7, 2006.***

**NYE COUNTY**

**QUESTION NO. 1 - SCHOOL DISTRICT BONDS**

*Shall Nye 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 58.5 cents per \$100 of assessed value. If approved this authorization will expire November 7, 2016.*

Fiscal Note: The maximum term of the bonds is 30 years, but the District expects to limit the term to 20 years.

**QUESTION NO. 2 - ADVISORY - SALES TAX INCREASE**

*This question is advisory only. Do you support an increase in the sales and use tax in Nye County of 1/2 of 1%, with 1/4 of 1% being used to support fire departments, and 1/4 of 1% being used to support police services, for the purpose of hiring and equipping more public safety and support personnel, improving and equipping existing public safety facilities, and constructing and equipping new public safety facilities where needed?*

Fiscal Note: The average cost of the sales and use tax increase to the taxpayer would be \$50 based on \$10,000 in annual expenditures on goods subject to the tax. The total amount of the increase in sales tax generated based on Nye County's population in 2005 is estimated at \$2,389,603.

**PERSHING COUNTY**

There are no county-wide or local ballot questions.

**STOREY COUNTY**

There are no county-wide or local ballot questions.

**WASHOE COUNTY**

**QUESTION NO. 1 - ADVISORY - SALES TAX INCREASE FOR POLICE AND FIRE**

*This question is advisory only: Do you support an increase in the sales and use tax in Reno, Sparks and Washoe County of 1/4 of 1% for the purpose of hiring and equipping more police officers and fire personnel, prosecuting and incarcerating criminals and constructing public safety facilities to better serve and protect the citizens?*

Fiscal Note: The increase would last for up to 30 years. The average annual cost of the increase is expected to be \$25.00 for a typical taxpayer in Washoe County, based on average annual expenditures on goods subject to the tax of \$10,000. Additional expenses may be incurred for operation and maintenance of any new public facilities constructed and financed with the increase.

**WHITE PINE COUNTY**

There are no county-wide or local ballot questions.

| <b>2006 GENERAL ELECTION - DATES OF IMPORT</b> |   |
|--|---|
| OCTOBER 8<br>to<br>OCTOBER 17                  | Voters may register, update registration or change party affiliation for the general election IN PERSON only at the County Registrar of Voters or County Clerks' Offices. |
| <b>OCTOBER 21</b>                              | <b>EARLY VOTING STARTS</b><br>Contact the County Registrar of Voters or County Clerks' Offices for information on location and times.                                     |
| OCTOBER 31                                     | Written requests for mail ballots must be received by the election department.  |
| <b>NOVEMBER 3</b>                              | <b>LAST DAY FOR EARLY VOTING</b>  |
| <b>NOVEMBER 7</b>                              | <b>GENERAL ELECTION - DON'T FORGET TO VOTE!</b><br>Polls open from 7:00 a.m. to 7:00 p.m.   |

## 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 7, 2006.

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