

TAXTOPICS

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

ISSUE 3-10

ELECTRONIC VERSION

OCTOBER 2010

THE STATEWIDE BALLOT QUESTIONS

In addition to electing candidates for federal, state and local offices this general election, voters will also vote on four statewide questions. Three of these questions propose an amendment to Nevada's Constitution and are on the ballot due to legislative action. The fourth question seeks a change to the sales and use tax act. There is one question which will appear on all county ballots, effectively making it a statewide question; however, it was placed on each county ballot by action of the county commissioners, not the legislature. Local questions are identified by county beginning on page 4. The questions as they will appear on the ballots are shown in *italics*.

The Association's board of directors were surveyed on the statewide questions, and the results are noted at the end of each question. For a position to be taken, 60 percent of the board members must respond and 55 percent of the respondents must agree on a position.

STATE QUESTION NO. 1

APPOINTMENT AND RETENTION OF JUDGES

(Amendment to the *Nevada Constitution*
Senate Joint Resolution No. 2 of the 74th Session)

Shall the Nevada Constitution be amended to provide for the appointment of Supreme Court justices and District Court judges by the Governor for their initial terms from lists of candidates nominated by the Commission on Judicial Selection, with subsequent retention of those justices and judges after independent performance evaluations and voter approval?

Additional Information: Currently, the *Nevada Constitution* provides for the election of Supreme Court justices and District Court judges in Nevada to 6-year terms. When a vacancy occurs between elections, the Governor appoints a justice or judge from a list of candidates recommended by the Commission on Judicial Selection. This proposed amendment would provide for the same process currently used to fill midterm vacancies.

Justices and judges seeking another term would be evaluated based on their record by the newly created Commission on Judicial Performance. A summary of the Commission's evaluation would be made available to the public at least 6 weeks before the general election. The names of all justices and judges seeking another term would appear on the ballot, and voters would decide whether justices and judges should serve another term. Justices and judges need 55 percent of the vote to be retained.

Fiscal Impact: Cannot Be Determined

NTA Position: No Consensus

STATE QUESTION NO. 2

ENABLE THE ESTABLISHMENT OF AN APPEALS COURT

(Amendment to the *Nevada Constitution*
Senate Joint Resolution No. 9 of the 74th Session)

Shall the Nevada Constitution be amended to allow for the establishment of an intermediate appellate court that would have jurisdiction over appeals of certain civil and criminal cases arising from the district courts?

Additional Information: The proposed amendment does not create the Court of Appeals, but rather authorizes the Legislature to establish an intermediate appellate court. To be known as the Nevada Court of Appeals, it would have jurisdiction to hear certain appeals arising from civil and criminal cases from the district courts. If the Legislature establishes the intermediate appellate court, the Nevada Supreme Court would be responsible for establishing the specific jurisdiction of the Court of Appeals and for providing a review of its decisions.

Fiscal Impact: Cannot Be Determined

NTA Position: No Consensus

The full text of the Resolutions, explanations of the statewide questions and pro and con arguments can be found on the Secretary of State website:

www.sos.nv.us.gov, "Elections."

This site also contains information about campaign contributions and election law and procedures.

STATE QUESTION NO. 3

SALES & USE TAX ADMINISTRATIVE CHANGES

Amendment to the Sales and Use Tax Act of 1955
Assembly Bill 403 of the 75th Session

Shall the Sales and Use Tax Act of 1955 be amended to authorize the Legislature to amend or repeal any provision of this Act only if necessary to resolve a conflict with any federal law or interstate agreement for the administration, collection, or enforcement of sales and use taxes?

Additional Information: This proposed amendment to the Sales and Use Tax Act of 1955 would authorize the Nevada Legislature to enact legislation amending or repealing any provision of this Act without obtaining voter approval whenever such legislation is necessary to resolve a conflict with any federal law or interstate agreement for the administration, collection, or enforcement of sales and use taxes. The proposed amendment would not authorize the Legislature, without obtaining voter approval, to enact any legislation that increases the rate of any tax imposed pursuant to this Act, or to narrow the scope of any exemption under the Act.

The purpose of this Agreement is to simplify and modernize sales and use tax administration in order to reduce the burden of tax compliance for all sellers and types of commerce (phone, catalogue, internet) within and across state lines. Passage of this question would grant limited authority to amend the Sales and Use Tax Act to resolve certain conflicts.

Financial Impact – Cannot Be Determined

NTA Position: SUPPORT. Not only does this allow the collection of sales tax by remote sellers, but it also levels the playing field for Nevada retailers.

Approval of this question does **NOT** allow the legislature to increase the rate, expand the sales tax base, or remove any exemptions without a vote of the people.

STATE QUESTION NO. 4

EMINENT DOMAIN CHANGES

Amendment to the *Nevada Constitution*
Assembly Joint Resolution No. 3 of the 74th Session

Shall Article 1, Section 22 of the Nevada Constitution be repealed and shall Article 1, Section 8 of the Nevada Constitution be amended to revise provisions relating to eminent domain proceedings?

Additional Information: Approval of this question would repeal Article 1, Section 22 of the *Nevada Constitution*, known as the People’s Initiative to Stop the Taking of Our Land (PISTOL), and amend Article 1, Section 8 of the *Nevada Constitution* in order to: (1) provide that the transfer of private property from one private party to another is not considered a public use except under certain circumstances; (2) require an entity that takes private property to provide the property owner with all appraisals it has obtained; (3) grant a property owner the right to a separate determination of whether a taking constitutes a public use and place the burden of proof on the entity taking the property; (4) define “fair market value” and “just compensation”; (5) provide that neither party to an eminent domain action is liable for the other party’s attorney’s fees except under certain circumstances; and (6) make certain other changes related to eminent domain proceedings.

It also stipulates that neither party may be held liable for the other party’s attorney’s fees in eminent domain proceedings. The proposed amendment revises from 5 years to 15 years the amount of time within which the entity that took the property must put it to use before the property must be offered to, and will revert to, the original owner upon payment of the original purchase price.

Financial Impact – Cannot be Determined

NTA Position: Oppose. A major concern expressed by some board members was allowing a governmental entity to hold property for 15 years. It was generally felt this time frame should have applied only to transportation projects.

Let Us never forget that government is ourselves and not an alien power over us. The ultimate rulers of our democracy are not a President and senators and congressman and government officials, but the voters of this country.

Franklin D. Roosevelt
32nd U.S. President

TYPES OF LOCAL BALLOT QUESTIONS

ADVISORY - Advisory questions are most frequently used to request voter approval for a statutory change. In many instances they are used to ask voters to authorize or grant authority to a local government to increase a tax; usually for a specific purpose. No legal requirement is placed on any elected official to enact the provisions contained in the question, including the imposition of a tax, if the question is approved. Generally advisory questions that ask for approval of a tax will require the local government requesting the Legislature to change statute to allow the tax to be imposed.

LONG TERM DEBT - Long term debt is any debt 10 years or longer and must be approved by the voters at a statewide general election. Questions seeking approval to issue long term debt generally ask for approval to finance that debt through:

- the issuance of general obligation (G.O.) bonds funded by a property tax levy; or
- the issuance of revenue bonds which will be repaid from a revenue source other than property tax.

For any question seeking approval to issue G.O. 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. The question must also identify if the property tax rate will be outside the property tax abatement*.

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.

PROPERTY 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. However, the term of the bonds will generally be for 20 years.

TAX OVERRIDE - Allows a property or sales tax rate to be set for operational expenses, such as additional public safety personnel. A property tax override may not be levied for longer than 30 years and may be discontinued sooner.

***PROPERTY TAX ABATEMENT** - In 2005 the Legislature approved a partial property tax abatement to restrict the increases in property tax bills. The total property tax bill is limited to a maximum 3% increase over the prior year for an owner-occupied single family residence or residential rental property if the rent charged is equal to or less than the final fair market rents as published by HUD. For all other property, the increase cannot exceed a maximum of 8%. If a ballot question seeks a property tax levy/rate outside of the abatement, it must be stated in the question. *If the question is approved by the voters, the revenue generated by that levy/rate is not subject to the partial abatements.*

GENERAL ELECTION DATES OF IMPORT

Early Voting Begins: October 16, 2010*
Early Voting Ends: October 29, 2010
General Election: November 2, 2010

*Contact your local election department or County Clerk's office to obtain a list of early voting locations in your county

LOCAL BALLOT QUESTIONS

In addition to the statewide questions, voters in all counties will have at least one question they will be asked to vote on. It is the Nevada Association of Counties (NACO) "Local Revenue Advisory Question."

The questions, shown in italics, 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 following question, which will appear on the ballot in each county is the only local question for the Board members were surveyed. There was **no consensus** as to a position as the 55 percent requirement for a position was not met..

NACO LOCAL REVENUE ADVISORY QUESTION

Shall the consent of the governing body of the local government be required before the State Legislature can act to decrease revenues or reserves collected by, distributed to, or held by the local government, or impose fees on or mandate new or different services be performed by the local government?

Additional Information: This question is in response to legislative actions during the 2007 and 2009 sessions whereby the legislature took revenue that otherwise would have accrued to local governments, particularly those in Clark and Washoe counties. The Legislature has claimed that as counties and cities are creatures of the Legislature, they are within their right to re-distribute revenue. Conversely, the impacted entities, say they have experienced the same revenue constraints, and they should have been consulted prior to have their budgets negatively impacted.

CARSON CITY

QUESTION CC1 – SCHOOL DISTRICT PROPERTY TAX ROLLOVER BOND QUESTION

Shall Carson City School District be authorized to issue general obligation school bonds to finance the acquisition, construction, improvement and equipping of school facilities? Taxes generated by the District's existing school bond property tax rate may be used for capital projects if they are not needed for the payment of the bonds, and purposes related to bonds including the required reserves. 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 43 cents per \$100 of assessed value. If approved, this authorization will expire November 2, 2020.

Additional Information: The school board expects that the bonds will have a 20 year term. The estimated annual operation, maintenance, and repair costs of the District are not expected to increase as a result of the projects associated with the bonds. These costs are anticipated to be paid from the District's general operating budget, and will not result in any increase in the tax rate.

QUESTION CC2 - NACO LOCAL REVENUE ADVISORY QUESTION

See this page, "Local Revenue Advisory Question" for information.

CHURCHILL COUNTY

QUESTION NO. 1 – 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 valuation for a period of six years beginning July 1, 2011, and ending June 30 2017? The cost for the owner of a new \$100,000 home is estimated to be \$10.50 per year. If this question is approved by the voters, any property tax levied as authorized by this question will be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session.

Question No. 2 - NACO LOCAL REVENUE ADVISORY QUESTION

See this page, "Local Revenue Advisory Question" for information.

CLARK COUNTY

QUESTION NO. 5 - NACO LOCAL REVENUE ADVISORY QUESTION

See this page, "Local Revenue Advisory Question" for information.

CLARK COUNTY CONTINUED

BOULDER CITY

(Note: Boulder City voters will be asked to vote on 11 questions. For additional information on each question, visit the Clark County Registrar of Voters website - www.accessclarkcounty.com/election.)

QUESTION NO. 1 – USE OF CAPITAL FUNDS

ADVISORY QUESTION - *Shall the City expend up to \$500,000 from the Capital Improvement Fund, as such funds become available, for the purchase of fire and police vehicles?*

QUESTION NO. 2 - SALE OF CITY LAND.

ADVISORY QUESTION - *Shall the City sell approximately forty-five (45) acres of City-owned land, located adjacent to and east of the Boulder Creek Golf Club, for residential development, with said sale being subject to the following conditions: Remove the land from the Redevelopment District, create deed restrictions that establish minimum lot sizes, and stipulate that the City has no obligation to maintain a golf course adjacent to said properties? The proceeds of said sale would be used for the following capital expenditures:*

A. Ten percent (10%) of the proceeds to be expended from the Capital Improvement Fund for public safety capital needs; and

B. The remainder of the proceeds will first be used to pay Boulder Creek Golf Course revenue bonds, and any remaining proceeds to be used to pay other capital debt obligations of the City.

QUESTION NO. 3 - AMEND THE CITY CHARTER TO INCLUDE ANNEXED LAND.

Shall the Boulder City Charter be amended to add the territory which was annexed to the City pursuant to Ordinance No. 1356 of the City of Boulder City, which became effective June 26, 2008?

QUESTION NO. 4 – AMEND THE CITY CHARTER TO PROVIDE FOR TERM LIMITS.

*Shall the Boulder City Charter be amended as follows with language to be removed shown as ~~strike through~~ and language to be added appearing in **bold italic**:*

SECTION 4. NUMBER; SELECTION AND TERM; RECALL; TERM LIMITS

1. The City Council shall have four Councilmen members and a Mayor elected from the City at large in the manner provided in Article IX, for terms of four years and until their successors have been elected and have taken office as provided in Section 16, subject to recall as provided in Section 111.5. No Councilman

continued next column

QUESTION NO. 4 – Continued

member shall represent any particular constituency or district of the City and each Councilman member shall represent the entire City. (Add. 17, Amd. 1, 11-5-1996)

2. No person may be elected to the office of Mayor who has served in that office for 12 years or more, unless the permissible number of terms or duration of service is otherwise specified in the Nevada Constitution.

3. No person may be elected to the office of Council member who has served in that office for 12 years or more, unless the permissible number of terms or duration of service is otherwise specified in the Nevada Constitution.

QUESTION NO. 5 – AMEND THE CITY CHARTER REGARDING USE OF PRIMARY ELECTIONS

Shall Section 143.1. of the Boulder City Charter be amended as follows:

SECTION 143. EXPENDITURES FROM CAPITAL IMPROVEMENT FUND

1. All expenditures from the Capital Improvement Fund must be approved by a simple majority of the votes cast by the registered voters of the City on a proposition placed before them in a special election ~~or primary~~ or general Municipal election ~~or primary~~ or general State election.

QUESTION NO. 6 – SALE OF CITY LAND AND USE OF PROCEEDS OF SALE

ADVISORY QUESTION - *Shall the City sell approximately thirty (30) acres of City-owned land, located adjacent to and southwest of the Boulder Creek Golf Club and north of the Boulder City Airport, for commercial development, with said sale being subject to deed restrictions that stipulate that the City has no obligation to maintain a golf course or an airport adjacent to said properties, with the proceeds of said sale to be used for the following capital expenditures:*

A. Ten percent (10%) of the proceeds to be expended from the Capital Improvement Fund for public safety capital needs; and

B. The remainder of the proceeds to be used to pay Boulder Creek Golf Course revenue bonds, and any remaining proceeds to be used to pay other capital debt obligations of the City?

QUESTION NO. 7 - PERMITTED ACTIVITIES IN ELDORADO VALLEY

ADVISORY QUESTION - *Shall wind energy research, development and production be permitted activities in the Eldorado Valley Transfer Area outside of the Multi-Species Habitat Conservation Easement?*

BOULDER CITY CONTINUED**QUESTION NO. 8 – AN INITIATIVE TO AMEND THE CITY CHARTER REGARDING THE ELECTION OF THE CITY ATTORNEY**

Shall Sections 8.1 and 15 of the Boulder City Charter be amended to provide that the City Attorney shall be elected in the same manner as the Mayor and Council member, for a term of four years to begin on the first regular business day of July following the election?

QUESTION NO. 9 - AN INITIATIVE TO AMEND THE CITY CODE TO REQUIRE VOTER APPROVAL FOR DEBT

Shall the Boulder City Code be amended to provide that the City and its agencies and enterprises shall not incur any new debt obligations of \$1,000,000 (one million dollars) or more, as defined under NRS 350.0045 to NRS 350.0075 inclusive, without the approval of the electors of Boulder City in a general or special election?

QUESTION NO. 10 - AN INITIATIVE TO AMEND THE CITY CODE TO PROVIDE TERM LIMITS FOR SERVICE ON COMMITTEES, BOARDS OR COMMISSIONS

Shall the Boulder City Code be amended so that the maximum amount of service of any person appointed to any particular city committee, board or commission shall be 12 years for that committee, board, or commission?

QUESTION NO. 11 - AN INITIATIVE TO AMEND THE CITY CODE TO RESTRICT CITY OWNERSHIP OF GOLF COURSES.

Shall the Boulder City Code be amended to provide that it shall be the policy of the City to own no more than one golf course, which shall not exceed 18 holes?

Mt. Charleston**E-911 BALLOT 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 Mt. Charleston Area?

Additional Information: Based on the average assessed value of an improved residential property within the unincorporated town of Mt. Charleston, the average annual tax assessment could be approximately \$4.00 per year.

DOUGLAS COUNTY**QUESTION NO. 1 – AIRPORT QUESTION**

Shall Douglas County Code Chapter 19.02, the airport initiative weight ordinance passed by the voters in 1984 and amended by the voters in 1992, be amended to change the weight limit of 30,000 pounds for aircraft with a main gear having a single wheel and 50,000 pounds for aircraft with dual wheels to a limit based on the weight bearing capacity of Airport pavement as determined by pavement testing using FAA approved methodologies; and further amend the ordinance in order: (1) to include definitions; (2) to place limitations on the operational use of the airport; (3) to include enforcement and penalties against any violators of this ordinance; (4) to not exceed certain limitations placed on airport expansion without voter approval; (5) to place limitations on airport noise; (6) to place limitations on the use of airport property; (7) to provide for an enhanced airport buffer zone; and (8) to provide that no amendments be approved by the board without prior approval by the voters of Douglas County?

Additional Information: This question is to meet the requirements of the Federal Aviation Administration and maintain the existing federal funding.

QUESTION NO. 2 - NACO LOCAL REVENUE ADVISORY QUESTION

See page 4, “Local Revenue Advisory Question” for information.

ELKO COUNTY**NACO LOCAL REVENUE ADVISORY QUESTION**

See page 4, “Local Revenue Advisory Question” for information.

SCHOOL DISTRICT CAPITAL PROJECTS TAX PROPOSAL

Shall the Elko County School District be authorized to continue to levy a property tax of 75 cents per \$100 assessed valuation previously authorized for School District capital projects for a period of 10 years commencing July 1, 2012? The School District's tax rate will not increase as a result of approval of this question. The continued cost for the owner of a new \$100,000 home is estimated to be \$262.50 per year.

Additional Information: The District anticipates that the tax rate of 75 cents per \$100 of assessed valuation will continue to provide revenue of \$10,275,000 per year for capital projects throughout the District. The Elko school district has utilized the pay-as-you-go property tax levy since 1986.

ESMERALDA COUNTY

NACO LOCAL REVENUE ADVISORY QUESTION

See page 4, "Local Revenue Advisory Question" for information.

EUREKA COUNTY

QUESTION NO. 1 - INCURRING \$10 MILLION EXPENSE

ADVISORY QUESTION. *This question concerns the old Eureka elementary school building, adjacent park, tennis court, gymnasium, amphitheater, and an area for parking now owned by the Eureka County School District, encompassing all of A.P.N. 001-063-04 and A.P.N. 001-064-03, which the District has considered giving to Eureka County. Do you support incurring an expense of not more than \$10,000,000 for the purpose of improving the old elementary school and surrounding area in Eureka, Nevada for a community recreation center?*

Additional Information: The expense proposed of not more than \$10 million would be paid for with County general fund monies, primarily derived from a portion of the excess net proceeds of minerals tax. The Board of Eureka County Commissioners does not expect that incurring the expense will require the levy or imposition of a new tax or fee or the increase in an existing tax or fee.

QUESTION NO. 2 - NACO LOCAL REVENUE ADVISORY QUESTION

See page 4, "Local Revenue Advisory Question" for information.

HUMBOLDT COUNTY

ADVISORY QUESTION NO. 1 - NACO LOCAL REVENUE ADVISORY QUESTION

See page 4, "Local Revenue Advisory Question" for information.

COUNTY QUESTION NO. 1 - AMEND THE COUNTY CODE

Shall the Humboldt County Code §13.12.280 be replaced with the following language:

In order to preserve the health, safety and welfare of the citizens of Humboldt County and the State of Nevada, every ordinance or portion thereof notwithstanding, each calendar year solid waste from outside the district may be deposited at the regional
continued next column

QUESTION NO. 1 - CONTINUED

landfill or other site in the district only to the extent that the aforesaid solid waste from outside the district does not exceed by more than fifty percent the average yearly amount of solid waste generated from inside the district during the preceding three calendar years, with the recommendation of the landfill committee and approval of the board and council upon such terms, conditions and fees established by the board and council.

"Average yearly amount of solid waste generated from inside the district during the preceding three calendar years" is defined to mean the total amount of solid waste generated from inside the district and deposited in the regional landfill during the preceding three calendar years as certified as true and accurate by the Regional Landfill Committee, divided by three (3). If for any reason the Regional Landfill Committee is unable to make the certification as stated in this ordinance then said certification shall be made by the Humboldt County Board of Commissioners.

LANDER COUNTY

QUESTION NO. 1

Shall the board of county commissioners be decreased to three members?

Additional Information: The current makeup of the Commission is five members.

QUESTION NO. 2

Shall the board of county commissioners be voted on by district?

Additional Information: *Currently the commissioners are elected at large.*

QUESTION NO 3 - NACO LOCAL REVENUE ADVISORY QUESTION

See page 4, "Local Revenue Advisory Question" for information.

LINCOLN COUNTY

NACO LOCAL REVENUE ADVISORY QUESTION

See page 4, "Local Revenue Advisory Question" for information.

LYON COUNTY

QUESTION NO. 1 - NACO LOCAL REVENUE ADVISORY QUESTION

See page 4, "Local Revenue Advisory Question" for information.

QUESTION NO. 2 - NORTH LYON COUNTY FIRE PROTECTION DISTRICT PROPERTY TAX INCREASE FOR STAFFING

Shall North Lyon County Fire Protection District be authorized to levy an additional property tax rate for improving daily staffing levels in the amount of 24 cents per \$100 assessed valuation for a period of up to 30 years?

Additional Information: The cost for the owner of a \$100,000 home is estimated to be up to \$84.00 per year or \$7.00 per month. If approved by the voters, any property tax levied as authorized by this question will be outside of the caps established by the legislature in the 2005 session.

CITY OF FERNLEY

RESOLUTION #10-012 BALLOT QUESTION - REVOCATION OF SOLID WASTE ORDINANCE

Should the Ordinance #2008-013 authorizing the City of Fernley to adopt rules and procedures to regulate the collection, transportation, deposit transfer, recycling and disposal of solid waste in a manner that is consistent with the state law be revoked?

Additional Information: Repeal of the ordinance would eliminate the 8 percent revenue the city currently receives from the collection of revenue by the sanitation company.

MINERAL COUNTY

NACO LOCAL REVENUE ADVISORY QUESTION

See page 4, "Local Revenue Advisory Question" for information

**DON'T FORGET TO VOTE ON
NOVEMBER 2!**

NYE COUNTY

UNINCORPORATED TOWN OF BEATTY

QUESTION NO. 1 - FORMATION OF UNINCORPORATED TOWN OF BEATTY PURSUANT TO NRS 269.555

Shall the Board of County Commissioners form, by ordinance the unincorporated Town of Beatty,

(Please Note: The township boundaries identified in the question can be found on the Nye County website at <http://www.co.nye.nv.us/DocumentView.aspx?DID=11151>

Additional Information: This question is to provide for the formation of the unincorporated town through uniform boundaries. Presently the following services are provided to the unincorporated town of Beatty through Beatty Taxing District #1; the Beatty GID, The Beatty Library District, and the Beatty Water and Sanitation District. All of these services are paid through property tax levies assessed by the Districts. There is no fiscal impact whether the question is approved or not.

QUESTION NO. 2 - NACO LOCAL REVENUE ADVISORY QUESTION

See page 4, "Local Revenue Advisory Question" for information.

QUESTION NO. 3 - NYE COUNTY ADVISORY BALLOT QUESTION RTC #1

Shall the Nye County Commissioners seek through the ordinance amendment process an increase in the Motor Vehicle Fuel Tax as defined in Nevada Revised Statutes, Chapter 373 from its existing level of 4 cents (\$.04) per gallon to a new level of 7 cents (\$.07) per gallon on gasoline motor vehicle fuel sold within the boundaries of Nye County which, if received, would provide the Nye County Regional Transportation Commission increased funding for additional road maintenance, repair and improvement, projects within Nye County?

Additional Information: This increase amounts to a one percent (1%) increase on a retail fuel sales price of \$3.00 per gallon. The annual cost to be incurred by affected taxpayers will depend on personal variables (miles traveled annually and the fuel efficiency of their vehicles, i.e. miles per gallon). With a vehicle that travels 12,000 miles per year and gets an average of 15 miles per gallon, this equates to an additional cost of twenty four (\$24) dollars annually. This tax is proposed to be levied until repealed by the Nye County Board of County Commissioners. There will be no revenue bonds sold in connection with this proposal.

PERSHING COUNTY

QUESTION NO. 1 - NACO LOCAL REVENUE ADVISORY QUESTION

See page 4, "Local Revenue Advisory Question" for information

STOREY COUNTY

QUESTION NO. ST-1 - CONTINUATION OF A TAX OF ONE-QUARTER OF ONE PERCENT UPON RETAILERS WITHIN STOREY COUNTY

Shall the Storey County Board of Commissioners be authorized to extend an ordinance that allows a sales tax of one-quarter of one percent upon retailers within the County to continue to provide funding for a period not to exceed thirty (30) years for the restoration, construction and operational costs of the Virginia and Truckee Railroad between Virginia City and Carson City?

Additional Information: This was originally passed by the voters in 1994 for 15 years. The anticipated increase in funding for 2010-21011 is \$607,790.00.

QUESTION NO. ST-2 - NACO LOCAL REVENUE ADVISORY QUESTION

See page 4, "Local Revenue Advisory Question" for information

WASHOE COUNTY

WC - 1 - NACO LOCAL REVENUE ADVISORY QUESTION

See page 4, "Local Revenue Advisory Question" for information

WC-2: CITY OF RENO - WASHOE COUNTY CONSOLIDATION ADVISORY BALLOT QUESTION

This question is advisory only: "Should the separate local governments of Reno and Washoe County pursue a consolidation of the two governments if such consolidation can be shown to reduce costs and/or improve service?"

Additional Information: Any fiscal effect of consolidating the two governments would be identified through a comprehensive study of that proposed consolidation. There would be costs associated with studying whether consolidation would reduce costs and/or improve services, but those costs are undetermined.

CITY OF SPARKS

SP-3 - POLICE SERVICES ADVISORY QUESTION

This question is advisory only. Do you support an increase in the sales tax in Sparks of ¼ percent for the purpose of hiring and equipping more police officers and police support personnel to better serve and protect the citizens?

Fiscal Note: "Upon implementation of the proposed sales tax rate increase, the cost of purchasing taxable goods or services within the City of Sparks, will increase by ¼ of one percent until such time that this rate increase is removed or changed. For example, if \$100.00 (one hundred dollars) of applicable goods or services are purchased, the purchaser will be required to pay an additional \$0.25 (twenty-five cents) in sales taxes. For a \$1,000.00 (one thousand dollar) purchase, the additional sales tax amount would equal \$2.50 (two dollars and 50 cents); for a purchase of \$10,000.00 (ten thousand dollars), the additional sales tax amount would equal \$25.00 (twenty-five dollars); and so forth. While it is impossible to determine the exact annual financial impact from raising the sales tax rate by ¼ of one percent within the boundaries of the City of Sparks, the estimation is that such an increase would generate approximately \$3.6 million annually. All proceeds from this proposed sales tax rate increase will be accounted for separately, and will be used to pay the on-going operating costs associated with providing additional police officer personnel. The revenue generated by this proposed sales tax increase is not intended to be used to support any debt issuance by the City of Sparks."

Sample ballots will be sent to all Nevada voters prior to the start of early voting on October 16. The sample ballot provides the questions as they appear on the ballot, as well as an explanation of the question, arguments for and against a question along with any pertinent fiscal information.

TAXTOPICS

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WHITE PINE COUNTY

BALLOT QUESTION NO. 1

Shall White Pine County, Nevada, be authorized to designate a portion of the current property tax rate for the purpose of generating funds to go toward operating and maintaining the Senior Center in White Pine County in the amount of .03 (Three Cents) per \$100 (One Hundred Dollars) assessed valuation for a period of 5 (five) years?

Additional Information: This is not a property tax increase, but rather the earmarking of a portion of the property tax levy which currently accrues to the general fund.

ADVISORY QUESTION A

Shall the offices of County Clerk and County Treasurer be combined?

Additional Information: The fiscal impact of voting in favor of the question is an anticipated cost savings of \$75,000 to \$90,000 annually. The anticipated fiscal impact of voting in opposition to the question is that the County will not realize the \$75,000 to \$90,000 in cost savings per year.

ADVISORY QUESTION B

Shall the Governments of the City of Ely and White Pine County combine into one governmental unit?

Additional Information: This will provide a gauge of the public support.

ADVISORY QUESTION C - NACO LOCAL REVENUE QUESTION

See page 4, "Local Revenue Advisory Question" for information

CONTACT INFORMATION COUNTY CLERKS & VOTER REGISTRARS

Carson City - Alan Glover, County Clerk
www.carson-city.nv.us

Churchill County - Kelly Helton, County Clerk
www.churchillcounty.org

Clark County - Larry Lomax, Registrar of Voters
www.accessclarkcounty.com/election

Douglas County - Ted Thran, County Clerk
<http://cltr.co.douglas.nv.us>

Elko County - Winn Smith, County Clerk
www.elkocountynv.net

Esmeralda County - Lacinda Elgan, County Clerk
www.accessesmeralda.com

Eureka County - Jackie Berg, County Clerk
www.co.eureka.nv.us

Humboldt County - Tami Rae Spero, County Clerk
www.hcnv.us

Lander County - Gladys Burris, County Clerk
www.landercounty.org

Lincoln County - Lisa Lloyd, County Clerk
www.lincolncountynv.org

Lyon County - Mikki Bryan, County Clerk
www.lyon-county.org

Mineral County - Cherrie George, County Clerk
775/945-2446

Nye County - Sandra Merlino, County Clerk
www.co.nye.nv.us

Pershing County - Donna Giles, County Clerk
www.pershingcounty.net/clerktreasurer.htm

Storey County - Vanessa Dixon, County Clerk
www.storeycounty.org

Washoe County - Dan Burk, Registrar of Voters
www.co.washoe.nv.us/voters

White Pine County - JoAnn Malone, County Clerk
www.whitepinecountyonline.com