

TAX TOPICS

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THE STATEWIDE BALLOT QUESTIONS

In addition to electing candidates for federal, state and local offices this general election, voters will also vote on three statewide questions. Two of these questions propose to amend *Nevada's Constitution* and are on the ballot due to legislative action. The third question seeks to create a new statute for the purpose of imposing a tax. The genesis of this question is an initiative petition qualified by the Nevada State Education Association. The questions as they will appear on the ballots are shown in *italics*. The Association's board of directors was 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.

The statewide ballot questions, as they will appear in your sample ballot, can be found on the Secretary of State's website - <http://www.nvsos.gov/index.aspx?page=1309>. Please note: the information provided also contains the full text of the legislation or initiative, which may or may not appear in your sample ballot.

QUESTION NO. 1

(Amendment to the *Nevada Constitution*
Senate Joint Resolution No. 14 of the 76th Session)

Shall the Nevada Constitution be amended to create a Court of Appeals that would decide appeals of District Court decisions in certain civil and criminal cases?

Additional Information: This Question would amend the *Nevada Constitution* to create a Court of Appeals consisting of three judges. The Nevada Supreme Court would establish the types of District Court decisions to be heard by the Court of Appeals and also determine when a Court of Appeals decision may be reviewed by the Nevada Supreme Court. The Legislature could increase the number of judges in the future. The Governor would appoint the initial three judges from nominees provided by the Commission on Judicial Selection. The initial three judges would be appointed to two-year terms. Thereafter, Court of Appeals judges would be elected to six-year terms at the general election. If this ballot measure is approved by the voters, the enabling legislation is contained in Senate Bill No. 463 of the 2013 Legislative Session.

Financial impact-yes: The Administrative Office of the Courts has indicated that approximately \$800,000 for FY 2015, has already been approved by the 2013 legislature if the question is approved by the voters.

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Thereafter the costs would be approximately \$1.5 million per year. Costs would be offset, although to what degree is unknown, by fees for filing an appeal and a candidate fee for filing for election to the Appeals Court. There would be no immediate impact for facilities as the existing Supreme Court facilities would be utilized

NTA Position: Support. Currently, the case load of the Nevada Supreme Court is the largest in the United States. This has led to delays that has cost plaintiffs and defendant unnecessary time and money. The time has come for Nevada to have a Court of Appeals.

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QUESTION NO. 2

(Amendment to the Nevada Constitution - Article 10
Senate Joint Resolution No. 15 of the 76th Session)

Shall the Nevada Constitution be amended to remove the cap on the taxation of minerals and other requirements and restrictions relating to the taxation of mines, mining claims, and minerals and the distribution of money collected from such taxation?

Additional Information —This ballot measure would repeal existing provisions of the Nevada Constitution that impose requirements and restrictions relating to the taxation of mines, mining claims, and minerals including ores, metals, oil, gas, hydrocarbons, geothermal resources, and all other mineral substances, and the distribution of money collected from such taxation. It also prohibits any other type of tax upon a mineral or its proceeds, such as any mining tax upon gross value or upon the privilege of extracting minerals in Nevada. Additionally, the tax rate must not exceed 5 percent of the net proceeds. The distribution of revenue is also specified between the local governments (including school districts) in the county where the minerals are extracted and the state.

In 2013 the legislature passed SB 400 which would become effective if Question 2 passes. It would replace the existing tax upon net proceeds and royalties with an excise tax upon mineral extraction and royalties for the privilege of mining in Nevada. It would require the same distribution to these entities from the excise tax upon mineral extraction and royalties.

NTA Position: No Consensus.

QUESTION NO. 3

(Amendment to Titles 7, 32, 52, 53, 54, 55, 56, 57 of the Nevada Revised Statutes)

Shall the Nevada Revised Statutes be amended to create a 2% tax to be imposed on a margin of the gross revenue of entities doing business in Nevada whose total revenue for any taxable year exceeds \$1 million, with the proceeds of the tax going to the State Distributive School Account to be apportioned among Nevada's school districts and charter schools?

Additional Information - This ballot measure proposes to impose a two-percent (2%) margin tax on business entities in Nevada with total revenue in excess of \$1 million and requires that the proceeds of the tax be used

to fund the operation of the public schools in this State for kindergarten through grade 12. It would take effect January 1, 2015.

This measure would require a temporary increase in the modified business tax (MBT) assessed to and paid by financial institutions in Nevada. The existing 2% business tax, currently paid by financial institutions, would temporarily be increased to 2.29% percent effective January 1, 2015. A second temporary increase to 2.42% would become effective on July 1, 2015. On July 1, 2016, the MBT tax rate on financial institutions will return to its current rate of 2%.

If approved, the following funds will be appropriated from the State General Fund to the Department of Taxation for the initial costs of administering the tax: (i) \$1,400,000 for fiscal year 2014-2015; and (ii) \$4,200,000 for fiscal year 2015-2016. If the revenue raised by the increase in the modified business tax rate for financial institutions is not sufficient to cover the full amount of either appropriation, that appropriation will be reduced so that there is no deficiency.

NTA Position: Oppose. This proposal is seriously flawed and does nothing to guarantee more funds will go to education. If a business is unable to absorb the cost of the tax, it will be left with unpleasant options to cover the expense of the tax. Those options will include, but are not limited to increasing prices to their customers, cutting back on employee hours or benefits, not reinvesting in their business, or the most dire option of all - - closing their business if the other options do not work for them. Additionally, the allocation to the department of taxation does not appear to be sufficient to support the collection of the tax.

Election Dates of Import

Register to Vote

Mail-in - Ended October 4

Online - October 14

In-person - October 14

Early Voting -

Begins - October 18

Ends - October 31

Absentee Ballot

Request - October 28

Return - November 4 (7:00 p.m.)

General Election - November 4

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TYPES OF LOCAL BALLOT QUESTIONS

Advisory - Advisory questions are used: (1) to request voter approval for a statutory change; (2) to ask voters to authorize or grant authority to a local government to increase a tax, usually for a specific purpose; or (3) to gauge the opinion of the voters on an issue. No legal requirement is placed on any elected official or officer of the entity 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 to request the Legislature for a statutory change to allow the tax to be imposed.

Long term debt - Any debt 10 years or longer. Voter approval at a statewide general election is required. 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 the actual assessed values 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 bill partial abatement. An explanation of the partial abatement is found on this page, under the heading of "Miscellaneous."

Pay-as-you-go - This type of question is generally used by school districts to provide for a property tax rate to fund the building or 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 - This mechanism allows 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 that 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 - This 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.

Miscellaneous

Property tax bill partial abatement - In 2005 the Legislature approved a partial property tax abatement to restrict the increases in property tax bills due to increases in assessed valuation exceeding the Consumer Price Index (CPI). 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.

How to calculate a property tax rate increase - If your ballot contains a question to increase the property tax, you can calculate the impact based on your home's value as follows: The taxable value of your home (as shown on your tax bill) X 35% = assessed value X the tax rate = property taxes that will be due on your property (without the abatement) if the ballot question is approved.

Democracy Is Not

A Spectator Sport.

DON'T FORGET TO

VOTE!

Our thanks to the County Clerks and Registrars of Voters who provided us with the local questions that will appear on the county ballots.

THE LOCAL BALLOT QUESTIONS

In nine counties, the only questions that will appear on the ballot are the statewide questions. In the remaining eight counties, there are 12 questions which will also appear on the ballot; four are tax questions. There are no countywide or local questions in Douglas, Elko, Eureka, Lander, Lincoln, Pershing, Storey, Washoe and White Pine Counties. The local ballot questions, as they will appear on the ballot, are shown in italics. The *additional information* and *fiscal impact* have been taken from information contained in the sample ballot and have been edited by NTA staff for brevity.

CARSON CITY

Question CC 1 - Advisory Question: Ward Only Voting

Shall the Nevada Legislature amend the Carson City Charter to provide for nomination by ward only voting in ward-supervisor primary elections with an at-large general election run off- between the two highest primary vote receivers in each ward?

Additional Information: Currently if a candidate for Supervisor in the primary receives more than a majority of at-large votes, his or her name alone must be placed on the ballot for the general election. This question seeks advisory approval to seek legislative changes to the Carson City Charter to establish a ward-only primary election for a ward's Board of Supervisor. The primary's two candidates receiving the highest number of votes solely from their ward would be placed on the general election ballot from which all the voters of the City can choose from by at-large voting in a general election run off. The Office of Mayor would not be subject to this ward-only primary change.

Fiscal Impact: The estimated fiscal impact is \$5,000 for program changes required for the creation of the ballot and the vote counting process.

CHURCHILL COUNTY

Question No. 1 – Property Tax Increase

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 0.03 per \$100 assessed valuation for a period of up to six years commencing July 1, 2015 and ending June 30, 2021? The cost for the owner of a new \$100,000 home is estimated to be up to \$10.50 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.

Additional Information: This would permit the Board of County Commissioners to increase the property tax rate by 3 cents above the rate otherwise established by the Nevada Revised Statutes. This property tax increase would be for a period of up to six years, ending no later than June 30, 2021. All revenue generated will be used exclusively to

fund the capital acquisition of major pieces of fire equipment and apparatus, to provide public safety services for the citizens of Churchill County.

Fiscal Impact: The 3 cents increase in the property tax rate would add approximately \$10.50 annually to the property tax bill of a house appraised at \$100,000. The property rate of 3 cents will generate approximately \$199,300 in revenue for fiscal year 2014-15. The additional levy automatically ceases June 30, 2021.

Notes:

1. The 3 cents is an existing levy for the Fire Department. Approval of this ballot measure will extend that levy.
2. If the voters approve the property tax levy it will be outside the of 3% (residential property) and the not to exceed 8% (all other property) cap on the property tax bill.

CLARK COUNTY

Boulder City

Question No. 1 – Capital Improvement Fund

As funds become available within the Capital Improvement Fund, shall the City spend up to \$500,000 annually for the next seven (7) years from the Capital Improvement Fund for City utility infrastructure needs?

Additional Information: The Boulder City Charter requires 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. This question would allow the City to expend not more than \$500,000 annually for the next seven (7) years from the Capital Improvement Fund for the purpose of replacing and/or improving parts of the City's utility infrastructure where needed to preserve the integrity of the City's utility services. Such expenditure would only be allowed if funds were available within the Capital Improvement Fund.

Fiscal Impact: This will impact the Capital Improvement Fund in the amount of not more than \$500,000 annually for the next seven (7) years, only if funds are available. This question does not require any expense that will require the levy or imposition of a new tax or fee or the increase of an existing tax or fee.

Boulder City Questions continued

Question No. 2 – Sale of City Land

Shall the City of Boulder City be authorized to sell approximately 29 acres of City-owned land located on the southeast corner of Bristlecone Drive and Adams Boulevard for the purpose of making much needed repairs and improvements to the City’s utility infrastructure?

Additional Information: The Boulder City Charter requires that the sale of more than one acre of City-owned land and all expenditures from the Capital Improvement Fund must be approved by the registered voters. This measure seeks that approval.

Fiscal Impact: This sale will generate proceeds to the Capital Improvement Fund for the purpose of making repairs and improvements to the City's electrical utility infrastructure.

ESMERALDA COUNTY

Question No. 1 – Sales Tax Increase

Shall Esmeralda County be authorized to impose an additional one quarter of one percent (0.25%) of sales and use tax collected in the county to be used to acquire, develop, construct, equip, operate, maintain, improve and manage libraries, parks, recreational programs and facilities and facilities for senior citizens, or any combination of those purposes? The tax levy will be in effect for a period not to exceed thirty (30) years. The tax will be in addition to the 6.85% sales and use tax which is currently levied in Esmeralda County on the gross receipts from personal property sold at retail, or stored, used or consumed in the county, and would raise the sales and use tax to 7.10%. This question must be approved by a majority of the registered voters voting upon this question before the additional tax may be levied by the Board of County Commissioners.

Additional Information: The passage of this question would authorize Esmeralda County to increase the current 6.85% sales and use tax rate by 0.25% to 7.10%. Statutes (NRS 377A.020 and 377A.0300) allow counties to impose this increase for the stated purposes in the question.

Fiscal Impact: The sales and use tax increase would last up to 30 years, and generate approximately \$49,500.00 or more. For every \$400 spent by consumers spent on goods subject to sales or use tax, an additional \$1 would be collected. The additional tax collected, after the collection allowance is paid to the State, would be placed in a special fund to be used only as specified in the Question.

HUMBOLDT COUNTY

Question No. 1 – Size of Hospital Board of Trustees: Advisory Question

Should Humboldt County Code Chapter 2.16 be amended to reduce the number of trustees serving on the Board of Trustees of the Humboldt General Hospital from 6 to 5 by eliminating the trustee position which is appointed from the elected body of the Humboldt County Board of Commissioners?

Additional Information: Five of the Six Trustees of the Hospital are elected by the voters. The sixth Trustee is appointed from the elected body of the Board of County Commissioners. If the voters approve this question, the Humboldt County Commission will decide on whether or not to eliminate the Commission representative on the Board of Trustees.

Fiscal Impact: None

Question No. 2 - Sales Tax Increase

Shall Humboldt County be authorized to impose an additional one-quarter of one percent (0.25%) of sales and use tax collected in the county to be used to acquire, develop, construct, equip, operate, maintain, improve and manage parks, recreational programs and facilities, or any combination of those purposes? The tax levy will be in effect for a period not to exceed thirty (30) years. The tax will be in addition to the 6.85% sales and use tax which is currently levied in Humboldt County on the gross receipts from personal property sold at retail, or stored, used or consumed in the county. This question must be approved by a majority of the registered voters voting upon this question before the additional tax may be levied by the Board of County Commissioners.

Additional Information: Currently, a sales and use tax the rate of 6.85% is levied in Humboldt County. The passage of this question would authorize Humboldt County to increase the current rate by 0.25% to 7.10% and therefore would create, generate and increase public revenue.

Fiscal Impact: The sales and use tax increase of one-quarter of one percent (0.25%) would last up to 30 years. According to the Nevada Department of Taxation and based upon current economic conditions, it is estimated that for the fiscal year 2014-2015 the approximate revenue generated by this proposed tax increase could be \$1,000,000 or more. For every \$400 spent by consumers spent on goods subject to sales or use tax, an additional \$1 would be collected.

LYON COUNTY

Question No. 1 – School District Bond Rollover

Shall Lyon County School District be authorized to continue 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. That portion of the taxes generated by this tax rate that is not needed for the payment of bonds and purposes related to bonds including the required reserves for bonds in any year may be used for capital projects for the District. If approved, this authorization will expire November 4, 2024.

Additional Information: This question would permit the District, with the approval of the Lyon County Debt Management Commission, to continue to issue bonds between the date of the authorization and November 4, 2024, if at the time the bonds are issued it is expected that issuance of the bonds will not cause the existing property rate for repayment of school bond indebtedness (58.67 cents per \$100 assessed value) to increase during the term of the bonds. The proceeds will be used to finance the acquisition, construction, improvement and equipping of school facilities

Fiscal Impact: The maximum principal amount of bonds to be issued will not exceed that which can be repaid without increasing the District's existing school bond property tax rate. The maximum term of the bonds is 30 years but the Board expects that the bonds will have a 20-year term. The annual normal operation, maintenance and repair costs of the facilities expected to be financed with the bonds are estimated to average \$5.60 per square foot and will be paid from the District's general operation budget and are not expected to affect the tax rate.

Question No. 2 – Property Tax for North Lyon County Fire Protection District

Shall the North Lyon County Fire Protection District (the "Fire District") be authorized to levy additional property tax upon all North Lyon County property owners within the City of Fernley boundary, (the Fire District's boundary) to be used to supplement the current Fire District budget in the amount of \$0.09 per \$100 of assessed property valuation, for a period of up to 30 years. The tax would ensure operating capital, and be exempted from the tax cap provisions of NRS 361.4722 through NRS 361.4724, inclusive the first year implemented ?

Additional Information: This would permit the North Lyon County Fire Protection District to levy an additional property tax to be used solely for the support and funding of the Fire District. This would include updating fire engines/apparatus; personal protective equipment; modernizing firefighting equipment; building maintenance/ improvement; volunteer firefighter expenses; training and future staff to meet increases in call volume.

Note: The reference to NRS 361.4722 through NRS 361.4724 means that if the voters approve the property tax levy it will be outside the 3% (residential property) and the not to exceed 8% (all other property) cap on the property tax bill.

Fiscal Impact: The estimated cost for the owner of a new home with a fair market value of \$100,000 (appraised value \$35,000) is \$31.50 per year, or \$2.63 per month.

Note: The reference to "fair market value" should actually be "taxable value."

MINERAL COUNTY

Question No. 1 – School District Bonds

Shall Mineral County School District be authorized to issue general obligation school bonds to finance the acquisition, construction, equipping and improvement 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 \$0.28 per \$100 of assessed value. That portion of the taxes generated by this tax rate that is not needed for the payment of bonds and purposes related to bonds including the required reserves for bonds in any year may be used for capital projects for the District. If approved, this authorization will expire November 4, 2024.

Additional Information: If approved, this would allow the Mineral County School District to issue bonds if projections indicate that the bonds will not result in an increase in the current tax rate (\$.28 per \$100 of assessed value) and to use property tax revenues not needed for the repayment of debt or maintaining the required reserves to be used for capital projects. The proposed question would provide funding for acquisition, construction, equipping and improvement of school facilities, school capital improvements, facility renovations, and technology improvements over the next ten years. The authorization would expire on November 5, 2024.

Fiscal Impact: The maximum principal amount of bonds to be issued will not increase the District's existing school bond property tax rate.

Mineral County Questions continued

Question No. 2 – Abatement of Nuisances Ordinance

Shall the Board of Mineral County Commissioners revoke in its entirety, Ordinance No. 229A, Bill 245, amending Mineral County Code Chapter 8.40 enacted by the Mineral County Board of Commissioners and entitled "Mineral County Abatement of Real Property Nuisance Ordinance" and summarized as "An ordinance amending regulations for nuisance abatement within Mineral County; establishing definitions; regulating nuisance activity; establishing complaint procedures, administration and penalties; and providing for appeals therefrom."?

Additional Information: This ballot measure would change the nuisance abatement process within Mineral County. It would repeal changes to the Mineral County Code adopted by the County Commission in June 2013 and reinstate the sections adopted by the Commission in August 2003. The ordinance includes regulations for nuisance abatement within Mineral County; established definitions; regulated nuisance activity; established complaint procedures, administration and penalties; and provided for appeals therefrom.

Fiscal Impact: Financial impact cannot readily be determined.

NYE COUNTY

Question No. 1 – School District Bonds

Shall Nye County School District be authorized to continue 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. That portion of the taxes generated by this tax rate that is not needed for the payment of bonds and purposes related to bonds including the required reserves for bonds in any year may be used for capital projects for the District. If approved, this authorization will expire November 4, 2024.

Additional Information: Approval of this measure would permit the School District to continue to issue bonds between the date of the authorization and November 4, 2024, if at the time the bonds are issued it is expected that issuance of the bonds will not cause the existing property rate for repayment of school bond indebtedness (58.5 cents per \$100 assessed value) to increase during the term of the bonds. The funds will be used to finance the acquisition, construction, improvement and equipping of schools.

Fiscal Impact: The maximum principal amount of bonds to be issued will not exceed that which the Board of Trustees of the District and the Debt Management Commission of Nye County, Nevada, determines can be repaid without increasing the District's existing school bond property tax rate. The maximum term of the bonds is 30 years but the Board expects that the bonds will have a 20-year term. The annual operation, maintenance and repair costs of the facilities expected to be financed with the bonds are estimated to average \$49 per square foot. These are normal operation, maintenance and repair costs that will be paid from the District's general operation budget and are not expected to affect the tax rate.

Questions about voting, or your ballot?

The following contact list will provide you with the information you need to obtain answers to you questions.

Carson City
 (775)-887-2087
 Email: elections@carson.org
 Website: www.carson.org

Churchill County
 (775)-423-6028
 Email: clerktreas@churchillcounty.org
 Website: www.churchillcounty.org

Clark County Elections Department
 (702)-455-VOTE (8683)
 Email: jpg@ClarkCountyNV.gov
 Website: www.clarkcountynv.gov/vote

Douglas County
 (775)-782-9023
 Email: election@co.douglas.nv.us
 Website: cltr.co.douglas.nv.us

Elko County
 (775)-753-4600
 Email: cfosmo@elkocountynv.net
 Website: www.elkocountynv.net

Esmeralda County
 (775)-485-6367
 Email: celgan@citlink.net
 Website: www.accessesmeralda.com

Eureka County
 (775)-237-5262
 Email: bconley.ecct@eurekaanv.org
 Website: co.eureka.nv.us

Contact Information continued**Humboldt County**

(775)-623-6343

Email: coclerk@hcnv.usWebsite: www.hcnv.us**Lander County**

(775)-635-5738

Email: landercountyclerk@gmail.comWebsite: www.landercountynv.org**Lincoln County**

(775)-962-5390

Email: lloyd@lincolnnv.comWebsite: www.lincolncountynv.org**Lyon County**

(775)-463-6501

Email: nbryan@lyon-county.orgWebsite: www.lyon-county.org**Mineral County**

(775)-945-2446

Email: clerk-treasurer@mineralcountynv.orgWebsite: www.mineralcountynv.us**Nye County**

(775)-482-8127

Email: smerlino@co.nye.nv.usWebsite: www.nyecounty.net**Pershing County**

(775)-273-2208

Email: ldonaldson@pershingcounty.netWebsite: www.pershingcounty.net**Storey County**

(775)-847-0969

Email: clerk@storeycounty.orgWebsite: www.storeycounty.org**Washoe County Elections Department**

(775)-328-3670

Email: electionsdepartment@washoecounty.usWebsite: www.washoecounty.us/voters**White Pine County**

(775) 293-6509

Email: wpclerk@mwpower.netWebsite: www.whitepinecounty.net

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