

TAX TOPICS

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2016 GENERAL ELECTION BALLOT QUESTIONS

In addition to electing candidates for federal, state, and local offices this general election, voters will also vote on ballot questions.

While a number of initiatives and referenda were proposed, there was a handful that were withdrawn, denied pursuant to court order or insufficient due to failure to submit by the deadline. In all, there are four statewide ballot questions. There is one question which will appear on all county ballots except Washoe, effectively making it a statewide question.

The Association's Board of Directors was surveyed on the statewide ballot questions, and the results are noted at the end of each question. In order for the Board to take a position on an issue, 60 percent of the Board Members must respond and 55 percent of the respondents must agree on a position.

STATEWIDE BALLOT QUESTIONS (4)

STATE QUESTION #1

BACKGROUND CHECK INITIATIVE

Shall Chapter 202 of the Nevada Revised Statutes be amended to prohibit, except in certain circumstances, a person from selling or transferring a firearm to another person unless a federally-licensed dealer first conducts a federal background check on the potential buyer or transferee?

EXPLANATION: This ballot measure proposes to amend the Nevada Revised Statutes to prohibit, except in certain defined circumstances, any person who is not a licensed dealer, importer, or manufacturer of firearms from selling or transferring a firearm to another unlicensed person unless a licensed dealer first conducts a background check on the buyer or transferee. To request the required background check,

the law would require both the seller/transferor and the buyer/transferee to appear jointly with the firearm before a federally licensed firearms dealer. The background check would be conducted using the National Instant Criminal Background Check System administered by the Federal Bureau of Investigations (FBI), and the federally-licensed dealer would be able to charge a reasonable fee for conducting the background check and facilitating the firearm transfer between unlicensed persons.

Financial Impact – Cannot be determined. If this proposal is approved, there would be costs associated with its administration. However, because the agreement between the Department of Public Safety and the FBI with respect to Nevada’s status as a point-of-sale state under the Brady Act, the resultant financial impact upon state government cannot be determined with any reasonable degree of certainty.

NTA Position: NOT IN NTA PURVIEW

STATE QUESTION #2

INITIATIVE TO REGULATE AND TAX MARIJUANA

Shall the Nevada Revised Statutes be amended to allow a person, 21 years old or older, to purchase, cultivate, possess, or consume a certain amount of marijuana or concentrated marijuana, as well as manufacture, possess, use, transport, purchase, distribute, or sell marijuana paraphernalia; impose a 15 percent excise tax on wholesale sales of marijuana; require the regulation and licensing of marijuana cultivators, testing facilities, distributors, suppliers, and retailers; and provide for certain criminal penalties?

Additional Information: This ballot measure proposes to amend the Nevada Revised Statutes to make it lawful for a person 21 years of age or older to purchase and consume one ounce or less of marijuana other than concentrated marijuana, or one-eighth of an ounce or less of concentrated marijuana. It would also make it lawful for a person 21 years of age or older to cultivate not more than six marijuana plants for personal use, as well as obtain and use marijuana paraphernalia.

In addition to licensing, the Department of Taxation would be charged with adopting regulations necessary to carry out the provisions of this ballot measure. The regulations must address licensing procedures; licensee qualifications; security of marijuana establishments; testing, labeling, and packaging requirements; reasonable restrictions on advertising; and civil penalties for violating any regulation adopted by the Department.

Under the provisions of the ballot measure, all applicants for a marijuana establishment license would be required to pay a one-time application fee of \$5,000. Additionally, the Department of Taxation may require the payment of an annual licensing fee ranging from \$3,300 to \$30,000, depending on type of license. The measure would also impose a 15 percent

The full text of the petitions, explanations for the statewide questions and pro and con arguments can be found on the [Secretary of State's website](#).

excise tax on wholesale sales of marijuana in Nevada by a marijuana cultivation facility. Revenue from this excise tax, as well as revenue from licensing fees and penalties collected by the Department of Taxation related to the regulation of marijuana, would first go to the Department of Taxation and local governments to cover the costs of carrying out the provisions of this measure. Any remaining revenue would be deposited in the State Distributive School Account.

NOTE – NTA is ONLY concerned with the tax implications of this question.

Fiscal Impact: Cannot be determined. It is unknown what actions may be taken by the state and local governments to carry out the provisions of this question, the amount of expenditures that may be incurred, or how those expenditures would be funded. However, this question specifies that excise tax revenues, fees, or penalties collected must first be used to defray certain costs incurred by the Department of

Find information about campaign contributions and election law and procedures at the [Secretary of State's website](#).

Taxation and counties, cities, and towns, with the excess revenue to be deposited in the State Distributive School Account. Additionally, state and local governments, including school districts, will receive sales and use tax revenue from the retail sales of marijuana, as well as from other taxes and fees that may be paid by businesses that receive marijuana establishment licenses. The financial impact upon state or local governments cannot be determined because the revenues and expenditures resulting from this question cannot be estimated with any reasonable degree of certainty.

NTA Position: Oppose. While NTA is only concerned with the tax policy implications of this question there was concern over the estimated cost of

more than \$1 million per fiscal year to the Department of Taxation for administration of this tax. Additionally, the initiative creates a bifurcated system between the Department of Taxation and the Department of Health and Human Services which is responsible for medical marijuana and the tax rates between medical marijuana and recreational marijuana are not equal which is a concern.

STATE QUESTION #3

ENERGY CHOICE INITIATIVE

Shall Article 1 of the Nevada Constitution be amended to require the Legislature to provide by law for the establishment of an open, competitive retail electric energy market that prohibits the granting of monopolies and exclusive franchises for the generation of electricity?

Additional Information: This ballot measure proposes to amend the Nevada Constitution to require the Legislature to provide by law for an open, competitive retail electric energy market by July 1, 2023. The law passed by the legislature must include, but is not limited to, provisions that reduce costs to customers, protect against service disconnections and unfair practices, and prohibit the granting of monopolies and

exclusive franchises for the generation of electricity. The law would not have to provide for the deregulation of the transmission or distribution of electricity.

Financial Impact: Cannot be determined.

NTA Position – Not in NTA Purview

STATE QUESTION #4

MEDICAL PATIENT TAX RELIEF ACT

Shall Article 10 of the Nevada Constitution be amended to require the Legislature to provide by law for the exemption of durable medical equipment, oxygen delivery equipment, and mobility enhancing equipment prescribed for use by a licensed health care provider from any tax upon the sale, storage, use, or consumption of tangible personal property?

Additional Information: This ballot measure proposes to amend the Nevada Constitution to require the Legislature to pass a law that allows for the exemption of durable medical equipment, oxygen delivery equipment, and mobility enhancing equipment prescribed for human use by a licensed health care provider acting within his or her scope of practice from any tax on the sale, storage, use, or consumption of tangible personal property. The proposed amendment does not create an exemption of durable medical equipment, oxygen delivery equipment, and mobility enhancing equipment from these taxes, but rather requires the Legislature to establish by law for such an exemption. Pursuant to Article 19, Section 2, of the Nevada Constitution, approval of this measure is required at two consecutive general elections before taking effect.

NOTE – While this initiative does require a Constitutional change, this question requires further action by the legislature. The requirement for further legislative action makes this question different than other questions proposing to amend the Constitution.

NTA Position: No consensus.

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 congressmen 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 to go to the legislature and request to change the 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;
- The maturity schedule and term of bonds as actually issued; and
- The actual assessed value of property in the district at the time the 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 and/or refurbishing of school facilities as funds are accrued. The rate cannot be imposed for longer than 20 years and the sale of the 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 abatement.

LOCAL BALLOT QUESTIONS

In addition to statewide questions, there are various countywide questions that will appear on each county's ballot.

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 is taken from resolutions may have minor changes which will be reflected in the sample ballots which voters will receive by mail. Financial information, where provided, has been taken from the information received and is not based on calculations done by NTA.

The following question, a variation of which will appear on the ballot in every county except Washoe, is the only local question on which the Board members were surveyed.

FUEL TAX INDEXING QUESTION

Shall the <individual county> enact an ordinance to impose, for the period beginning on January 1, 2017 and ending on December 31, 2026, annual increases to the taxes on motor vehicle fuel and various special fuels used in motor vehicles in an amount not to exceed 7.8% for every gallon sold in <the county>, with the revenue generated from the increase to be used for the sole purpose of building, maintaining and repairing roads and highways located only in <the county>?

Additional Information: Under existing state law, Nevada counties are authorized to impose certain taxes on motor vehicle fuel. The 2015 legislature allowed all counties to put a fuel tax indexing question on the ballot which will allow counties to index fuel tax based on the Producer Price Index for Street and Highway Construction. If passed, the revenue generated would be spent in the county in which it is collected and must be spent on highway construction and repair. The rate of inflation used by the county cannot exceed 7.8% per gallon of gasoline sold. The various counties have chosen independently whether to use the 7.8% cap or another, lesser, amount.

NTA Position: SUPPORT. There is a clear user-benefit relationship that NTA can support.

CARSON CITY

The **FUEL TAX INDEXING** question will appear on Carson City's ballot. See above for more information.

CHURCHILL COUNTY

The only local question in Churchill County is the **FUEL TAX INDEXING** question. See above for more information.

CLARK COUNTY

The **FUEL TAX INDEXING** question will appear on Clark County's ballot. See above for more information.

BOULDER CITY

CAPITAL IMPROVEMENT QUESTION

Shall the City of Boulder City be authorized to expend funds from the Capital Improvement Fund, as they become available, to pay the debt service on the raw water line?

Additional Information: Boulder City Charter Article XV, Section 143, Subsection 1, addresses how expenditures from the Capital Improvement Fund are authorized. Section 143, Subsection 1 states that 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 an election.

Although expenditures from the Capital Improvement Fund are generally associated with a related sale of City-owned land, there are other money sources that generate revenue to the Capital Improvement Fund. Therefore it is entirely possible, as in this case, that an expenditure from the Capital Improvement Fund could be approved by the voters that is not related to or connected with a sale of City-owned land.

Nevertheless, every expenditure from the Capital Improvement Fund must be voted on and approved by the registered voters of Boulder City. Passage of this new measure would allow the City Council to use funds from the Capital Improvement Fund as they come available to reduce existing City debt.

DOUGLAS COUNTY

The **FUEL TAX INDEXING** question will appear on Douglas County’s ballot. See above for more information.

SCHOOL TAX QUESTION

Shall the Board of County Commissioners of Douglas County impose a sales and use tax of 0.25% in the County for the period beginning July 1, 2017 and ending June 30, 2027 to fund capital projects for the Douglas County School District (including the improvement and equipping of school facilities for repairs predicated on health and safety issues as well as critical needs and the payment of debt service on bonds or other obligations issued for such purposes)?

Additional Information: Approval of this measure would authorize Douglas County, Nevada (the “County”) to impose a sales and use tax of 1/4 of 1% on the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed in the County, to provide funding for Douglas County School District (the “District”) to improve and equip school facilities. If approved, the tax would be imposed for the period beginning July 1, 2017 and ending June 30, 2027.

The District anticipates using the funds generated by the sales and use tax for capital projects within the District, including, but not limited to: (i) acquiring, improving and equipping certain HVAC systems, bathrooms, intercom systems and repeater systems at elementary schools, middle schools and high schools; (ii) repairing certain existing buildings through the abatement of hazardous materials at elementary schools, middle schools and high schools; (iii) acquiring, improving and

IMPORTANT GENERAL ELECTION DATES

Early Voting Begins* – October 22, 2016

Early Voting Ends – November 4, 2016

General Election – November 8, 2016

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

equipping certain fire alarm systems at elementary schools and middle schools; (iv) acquiring, improving and equipping certain plumbing systems at elementary schools; and (v) acquiring, improving and equipping certain electrical systems at middle schools.

The proceeds of the tax imposed must be deposited in the District's fund for capital projects. The proceeds of the tax imposed may be pledged to the payment of principal and interest on bonds or other obligations issued by the District for the capital projects described above, and the Board of Trustees of the District may issue bonds or other obligations for those purposes. The proceeds of the tax imposed may not be used to (i) settle or arbitrate disputes between a recognized organization representing employees of the District and the District, or to settle negotiations, or (ii) to adjust the District-wide salaries and benefits of the employees of the District.

Financial Impact: The sales and use tax increase of 1/4 of 1% would expire on June 30, 2027. The average annual cost of this sales and use tax increase is expected to be \$25 for a typical payer of sales and use tax in the County, based on average annual expenditures on goods that are subject to the sales and use tax of \$10,000. Following the imposition of the tax, additional expenses may need to be paid from the General Fund for the operation, maintenance and repair of the school facilities funded with the sales and use tax.

ELKO COUNTY

The only local question in Elko County is the **FUEL TAX INDEXING** question. See above for more information.

ESMERALDA COUNTY

The **FUEL TAX INDEXING** question will appear on Esmeralda County's ballot. See above for more information.

EUREKA COUNTY

The **FUEL TAX INDEXING** question will appear on Eureka County's ballot. See above for more information.

CLERK RECORDER QUESTION

This question is advisory only: May the duties of the elected Recorder be combined as one elected position with the Clerk, in the position of Clerk Recorder, beginning with the election of November 2018?

Additional Information: NRS 244.1507 allows the Board of Eureka County Commissioners to consolidate the responsibilities of the elected Recorder with another elected position if the voters approve Advisory Question Number One, and the Commissioners ask to assign the responsibilities of the elected position of Recorder to the Clerk, beginning two years from now, starting with the election in November 2018. This timeframe does not disturb the normal terms of office of the current elected officials, and this delay is required by state law.

NRS 247.010(1) allows the duties of Recorder to be combined, by the process outlined in NRS 244.1507 and this advisory question, with the duties of another elected official. NRS 249.010(3) declares the Clerk to also be the Treasurer, but permits this arrangement to be altered by NRS 244.1507 and this advisory question. A "yes" vote permits the Board of County Commissioners to propose an ordinance to combine the two elected positions of Clerk and Recorder into one elected position to be known as the Clerk Recorder beginning at the election two years from now, in November 2018.

This question is purely advisory only and does not place any legal requirement on any local government, any member of local government, or any officer of Eureka County.

Financial Impact: The anticipated financial effect of a "yes" vote is a savings of the cost of the salary and benefits package for a separately elected Recorder, because a "yes" vote allows the Board of County Commissioners to combine the duties of Recorder with the duties of Clerk, and thereby eliminate the Recorder elected position. If these positions are combined with the elected Clerk position by a "yes" vote, the Clerk salary is not increased.

TREASURER QUESTION

This question is advisory only: May the duties of both the elected Public Administrator and appointed Public Guardian be consolidated and combined into the one elected position of Treasurer, beginning with the election of November 2018?

Additional Information: NRS 244.1507 allows the Board of Eureka County Commissioners to combine the elected position of Treasurer with the duties of Public Administrator and Public Guardian if the voters approve this advisory question, and the Commissioners ask for authorization to combine these positions beginning at the election two years from now, in November 2018. This timeframe does not disturb the normal terms of office of current elected officials, and this delay is required by state law. NRS 249.010(3) declares the Clerk to also be the Treasurer, but permits this arrangement to be altered by NRS 244.1507 and this advisory question. NRS 253.010(1) states that a Public Administrator is an elected position unless altered by this process. NRS 253.150 allows a County Commission to assign Public Guardian duties, or designate an elected official to execute the powers and duties of Public Guardian by NRS 244.1507 and this advisory question.

This question is purely advisory only and does not place any legal requirement on any local government, any member of local government, or any officer of Eureka County.

Financial Impact: The anticipated financial effect of a “yes” vote is a savings of the cost of the salary of a separate Public Administrator and a separate Public Guardian. If these positions are combined with the elected Treasurer position by a “yes” vote, the Treasurer salary is not increased.

The anticipated financial effect of a “no” vote may be no cost savings, or at a time in the future the additional expense for funding a separately elected Public Administrator, if someone chooses to run for that office, and the cost of a separate Public Guardian, if a future Board of County Commissioners choose to allow it.

HUMBOLDT COUNTY

The only local question in Humboldt County is the **FUEL TAX INDEXING** question. See above for more information.

LANDER COUNTY

The only local question in Lander County is the **FUEL TAX INDEXING** question. See above for more information.

LINCOLN COUNTY

The **Fuel Tax Indexing** question will appear on Lincoln County's ballot. See above for more information.

SCHOOL DISTRICT BOND QUESTION

Shall Lincoln 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 22.31 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 8, 2026. 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 2005 Nevada Legislature.

Additional Information: This question would generate public revenue for use in paying debt service on bonds issued by Lincoln County School District (the "District") pursuant to this question, providing required reserves for such bonds, and paying for capital projects of the District. As authorized by NRS 350.020(4), a "yes" vote would permit the District, with the approval of the Lincoln County Debt Management Commission, to issue bonds, in one or more series, between the date of the authorization and November 8, 2026, if at the time the bonds are issued it is expected that the issuance of the bonds will not cause the existing property rate for repayment of school bond indebtedness (22.31 cents per \$100 assessed value) to increase during the term of the bonds. This finding must be approved by the Board of Trustees of the District and the Lincoln County Debt Management Commission. 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 2005 Nevada Legislature.

The funds provided by the bonds to be issued between now and November 8, 2026, will be used by the District to finance the acquisition, construction, improvement and equipping of school facilities in accordance with NRS 387.355. Pursuant to NRS 350.020(7), if the proceeds of the taxes generated by the District's existing school bond property tax rate of 22.31 cents per \$100 of assessed value are not needed for the payment of the bonds and purposes related to such bonds, including the reserves for such bonds required by NRS 350.020(5), the revenues may be transferred to the Capital Projects Fund and used to pay for capital projects of the District. The proposed question does not add to, change, or repeal any existing laws.

Financial 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 Lincoln 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 any bonds issued 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 any of the bonds. The Board anticipates that the costs of operation, maintenance and repair will be paid from the District's general operating budget, and will not result in any increase in the tax rate. There are no requirements relating to the bond proposal which are imposed pursuant to a court order or federal or State statute. 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 2005 Nevada Legislature.

LYON COUNTY

The **FUEL TAX INDEXING** question will appear on Lyon County's ballot. See above for more information.

NORTH LYON COUNTY FIRE PROTECTION DISTRICT TAX QUESTION

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 Fire District's boundary (most of the City of Fernley) to be used to hire emergency response personnel, in the amount of \$0.05 per \$100 of assessed property valuation, for a period of up to 30 years. The tax would improve much needed staffing to provide for a safer community, and be exempted from the tax cap provisions of NRS 361.4722 through NRS 361.4724, inclusive the first year implemented?

Additional Information: Approval of this measure will permit the North Lyon County Fire Protection District to levy an additional property tax to be used solely for additional emergency response personnel. This would include: hiring personnel, salaries, personal protective equipment and training for the new personnel to help meet increases in call volume. The estimated cost for an owner of a new home with a fair market value of \$100,000 (appraised value \$35,000) is \$17.40 per year, or \$1.45 per month

Financial Impact: The estimated cost for the owner of a new home with a fair market value of \$100,000 (appraised value of \$35,000) is \$17.40 per year or \$1.45 per month and would last for 30 years. The cost for administering the tax increase would be minimal as the funds would be handled by the department in the same manner as other revenue.

CITY OF FERNLEY

CITY OF FERNLEY ADVISORY QUESTION

Would you support the City of Fernley moving forward to address unfunded or underfunded improvements, maintenance or enhancements to parks, streets, and public safety due to the inequitable distribution of Consolidated Tax to the City of Fernley by pursuing legislation to authorize an increase in one or more taxes if any such taxes are dedicated exclusively to the City of Fernley?

Additional Information: Because of the challenges associated with the Consolidated Tax, the City of Fernley is submitting an advisory question for the residents of Fernley to consider supporting a tax increase for the improvements, maintenance or enhancements of municipal services including streets, parks, and public safety. The specific tax has not yet been determined, but will be discussed during the legislative session. The intent is for the tax revenue to remain for the exclusive use within the City of Fernley. The response to this advisory question will be used to pursue legislation during the 2017 legislative session.

Financial Impact: There are no fiscal impacts because this is an advisory question only.

MINERAL COUNTY

The **FUEL TAX INDEXING** question will appear on Mineral County's ballot. See above for more information.

SCHOOL BOND QUESTION

Shall Mineral County School District be authorized to issue general obligation school bonds to finance the 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 twenty-five cents (\$0.25) 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 8, 2026. If this question is approved by the voters, any property tax levied to pay the bonds 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: Approval of this measure would allow Mineral County School District to fund school facilities with revenues generated within the existing tax rate.

Funding may be provided by bonds and available tax revenues (pay as you go) not needed for debt service. Approval of this question is projected to provide approximately \$3,000,000.00 for school capital improvements, technology, and renovations over the next ten years without an increase in the District's property tax rate.

Approval of this question would allow the District to use tax proceeds to upgrade, repair and renovate existing District facilities which range in age from 80 to 20 years in age. Current annual expenditures within the District for facility maintenance and utilities are \$227,600. By upgrading and/or renovating of these facilities, the District projects its general fund saving approximately \$45,900 per year.

This question will NOT authorize the issuance of bonds after November 8, 2026.

NYE COUNTY

The only local question in Nye County is the **FUEL TAX INDEXING** question. See above for more information.

PERSHING COUNTY

The only local question in Pershing County is the **FUEL TAX INDEXING** question. See above for more information.

STOREY COUNTY

The only local question in Storey County is the **FUEL TAX INDEXING** question. See above for more information.

WASHOE COUNTY

SCHOOL SALES TAX INCREASE QUESTION

Shall the Board of County Commissioners of Washoe County be authorized to impose a sales and use tax of 0.54% in the County to fund only capital projects of Washoe County School District for the acquisition, construction, repair and renovation of school facilities?

Additional Information: Approval of this measure will allow the Washoe County School District to raise the funds necessary to acquire, construct, repair, and renovate school facilities in Washoe County to alleviate overcrowding, address repair needs, ultimately eliminate the multi-track year round calendar and double sessions at an individual school site.

Financial Impact: The sales and use tax increase will not terminate. The average annual cost of this sales and use tax increase is expected to be \$54.00 for a typical payer of sales and use tax in the State, based on average annual expenditures on goods that are subject to the sales and use tax of \$10,000. Following the imposition of the tax, additional operating expenses are expected to be incurred which will be paid for from the school district's General Fund.

WHITE PINE COUNTY

The **FUEL TAX INDEXING** question will appear on White Pine County's ballot. See above for more information.

SALES TAX QUESTION

Shall White Pine County Board of Commissioners be authorized to impose an increase in sales tax of 1/4 (one quarter) of every \$.01 (one cent) for the purpose of funding the Senior Center, Library, Parks, and Agricultural Extension?

Additional Information: Chapter 377A of Nevada Revised Statutes ("NRS") allows the imposition of a sales and use tax of up to 1/4 of one cent to acquire, develop, construct, equip, operate, maintain, improve and 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 those purposes. The Senior Center provides meals, interaction, and entertainment to a large number of seniors, some of whom rely on this as their only meal of the day or only time away from the loneliness of their homes.

Even though the voter approved override of \$0.03 (three cents) per \$100 (One Hundred Dollars) assessed value ad valorem (property) tax had sunset on June 30, 2016, the County Commission continues to

allocate this amount to the Senior Center. However, even with these continued revenues, the Senior Center budget is experiencing an ongoing budgetary shortfall. In fiscal year 2016 the budgeted ad valorem tax and other Senior Center revenues (including the Net Proceeds of Minerals Tax) resulted in a budgetary shortfall with expenditures over revenues by \$29,724. The Senior Center expenditures have exceeded revenues since 2009 and only manage the current budget by using the Net Proceeds of Minerals Tax for operation costs, which is not sustainable in the long-term. Therefore, it has become necessary, due to cost increases beyond control of White Pine County, to seek monies from other revenue sources to maintain the current level of services. A \$0.0025 (quarter cent) sales tax in fiscal year 2006 generated approximately \$425,000 and in fiscal year 2015 generated approximately \$663,000.

CONTACT INFORMATION – COUNTY CLERKS & REGISTRARS OF VOTERS

[Carson City](#) – Susan Merriwether, Clerk-Recorder

[Churchill County](#) – Kelly G. Helton, County Clerk/Treasurer

[Clark County](#) – Joe P. Gloria, Clark County Registrar of Voters

[Douglas County](#) – Kathy Lewis, Clerk/Treasurer

[Elko County](#) – Carol Fosmo, Elko County Clerk

[Esmeralda County](#) – LaCinda Elgan, Clerk/Treasurer

[Eureka County](#) – Bev Conley, Clerk-Treasurer

[Humboldt County](#) – Kelly Sanders, Clerk Recorder

[Lander County](#) – Sadie Sullivan, Lander County Clerk

[Lyon County](#) – Nikki Bryan, Clerk/Treasurer

[Mineral County](#) – Christopher Nepper, Clerk-Treasurer

[Nye County](#) – Sandra “Sam” Merlino, Nye County Clerk

[Pershing County](#) – Donna Giles, County Clerk

[Storey County](#) – Vanessa Stephens, County Clerk-Treasurer

[Washoe County](#) – Luanne Cutler, Registrar

[White Pine County](#) – Nichole Baldwin, County Clerk

TAX TOPICS

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www.nevadataxpayers.org ❖ info@nevadataxpayers.org

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