

TAX♦TOPICS

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

ISSUE 4-18

October 2018

2018 GENERAL ELECTION BALLOT QUESTIONS

In addition to electing candidates for federal, state, and local offices this general election, voters will also vote on a number of statewide and local 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While a number of initiatives and referenda were proposed, there was a handful that were withdrawn, denied pursuant to court order or insufficient due to failure to submit by the deadline.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, of the six statewide ballot questions: 4 are for a constitutional amendment and two are for statutory changes.

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 (6)

STATE QUESTION #1

VICTIMS' RIGHTS

Shall the Nevada Constitution be amended to: (1) remove existing provisions that require the Legislature to provide certain statutory rights for crime victims; and (2) adopt in their place certain expressly stated constitutional rights that crime victims may assert throughout the criminal or juvenile justice process?

Additional Information: This ballot measure would amend the Nevada Constitution by: (1) removing existing provisions that require the Legislature to provide certain statutory rights for crime victims; and (2) replacing those existing provisions with a "Victims' Bill of Rights" that would give crime victims certain expressly stated constitutional rights that they may assert throughout the criminal or juvenile justice process.

This ballot measure is modeled on a similar ballot measure known as "Marsy's Law". However, the Legislature made several revisions in drafting Nevada's ballot measure, and thus there are some differences between this ballot measure and California's Marsy's Law.

Throughout the past two decades, the Legislature has enacted and amended laws expressly providing for statutory rights of crime victims. This ballot measure would remove the prior constitutional provisions and replace them with new state constitutional rights that crime victims may assert throughout the criminal or juvenile justice process.

Financial Impact – Cannot be determined.

NTA Position: Not in NTA Purview

STATE QUESTION #2

EXEMPTION TO THE SALES AND USE TAX ACT

Shall the Sales and Use Tax Act of 1955 be amended to provide an exemption from the taxes imposed by this Act on the gross receipts from the sale and the storage, use or other consumption of feminine hygiene products?

Additional Information: This proposed amendment to the Sales and Use Tax Act of 1955 would exempt from the taxes imposed by this Act the gross receipts from the sale and storage, use or other consumption of feminine hygiene products. If this proposal is adopted, the Local School Support Tax Law and other local sales tax provisions will be amended to provide the same exemptions.

Additionally, the Legislature has provided that in administering these sales and use tax exemptions for feminine hygiene products, Nevada's Department of Taxation will interpret the term "feminine hygiene product" to mean a sanitary napkin or tampon. Finally, the Legislature has provided that these sales and use tax exemptions for feminine hygiene products will become effective on January 1, 2019, and expire by limitation on December 31, 2028.

Fiscal Impact: Yes. Under current law, feminine hygiene products are defined as tampons and sanitary napkins and are subject to state and local sales and use taxes in Nevada. If approved by the voters, this exemption from state and local sales and use taxes for tampons and sanitary napkins purchased in Nevada would reduce the revenue received by the State and local governments, including school districts, during the last six months of Fiscal Year 2019 (January 1, 2019–June 30, 2019), all of Fiscal Years 2020 through 2028 (July 1, 2019–June 30, 2028), and the first six months of Fiscal Year 2029 (July 1, 2028–December 31, 2028).

Although the actual ages during which females typically use tampons and sanitary napkins will vary by person, it is assumed that all females between the ages of 12 and 55 in the State of Nevada will use these products for the purposes of this fiscal note. Based on projections by the State Demographer, there were approximately 867,000 females between the ages of 12 and 55 living in the State of Nevada on July 1, 2017. For purposes of determining fiscal impact, the average monthly consumption of these feminine hygiene products is assumed to be between \$7 and \$10 per person. Applying these assumptions to the combined statewide sales and use tax rate, this exemption is expected to result in estimated revenue loss of between \$4.96 million and \$7 million dollars.

Combined Statewide Sales & Use Tax Rate Component	Tax Rate	Recipient of Revenue	Estimated Revenue Loss Per Fiscal Year
State Sales Tax	2.0%	State General Fund	\$1.5 million – \$2.1 million
Local School Support Tax (LSST)	2.6%	School Districts, State Distributive School Account	\$1.9 million – \$2.7 million
Basic City-County Relief Tax (BCCRT)	0.5%	Counties, cities, towns, and other local governmental entities	\$360,000 – \$510,000
Supplemental City-County Relief Tax (SCCRT)	1.75%	Counties, cities, towns, and other local governmental entities	\$1.2 million – \$1.8 million
TOTAL	6.85%		\$4.96 million – \$7.11 million

NTA Position: Oppose. This opposition is based on tax implications, not policy. NTA is concerned with the continuing erosion of an already narrow tax base. Nevada does not tax services so it must rely on the revenue from the sales of tangible goods only to generate money for schools, roads, and parks. Sales and use taxes accounted for 68.8% of the tax revenue generated in Nevada.

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 enabling legislation 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. Voters approved this ballot measure the first time in November 2016.

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 enabling legislation 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 the sales and use tax. Voters approved this ballot measure the first time in November 2016.

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 statewide questions proposing to amend the Constitution in this issue of Tax Topics.

NTA Position: No consensus. This question was surveyed based on tax implications, not policy.

STATE QUESTION #5

AUTOMATIC DMV VOTER REGISTRATION

Shall Chapter 293 of the Nevada Revised Statutes be amended to establish a system that will automatically register an eligible person to vote, or update that person's existing Nevada voter registration information, at the time the person applies to the Nevada Department of Motor Vehicles for the issuance or renewal of any type of driver's license or identification card, or makes a request to change the address on such a license or identification card, unless the person affirmatively declines in writing?

Additional Information: This ballot measure proposes to amend Chapter 293 of the Nevada Revised Statutes to require the Secretary of State, the Department of Motor Vehicles (DMV), and each county clerk to cooperatively establish a system that automatically registers to vote an eligible person when the person submits an application for the issuance or renewal of or change of address for any type of driver's license or identification card issued by the DMV.

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If the person is already registered to vote, the system would automatically update his or her existing Nevada voter registration information. The person would be allowed to affirmatively decline in writing to register to vote if he or she did not want to register to vote. The current system is an opt-in system rather than opt-out as proposed by this question.

Financial Impact: Yes. The Department of Motor Vehicles (DMV) has indicated a cost of approximately \$60,000 for computer programming and \$56,000 per fiscal year to change applications for driver's licenses and state identification cards.

NTA Position: Not in NTA Purview

STATE QUESTION #6

RENEWABLE ENERGY PORTFOLIO

Shall Article 4 of the Nevada Constitution be amended to require, beginning in calendar year 2022, that all providers of electric utility services who sell electricity to retail customers for consumption in Nevada generate or acquire incrementally larger percentages of electricity from renewable energy resources so that by calendar year 2030 not less than 50 percent of the total amount of electricity sold by each provider to its retail customers in Nevada comes from renewable energy resources?

Additional Information: This ballot measure proposes to amend Article 4 of the Nevada Constitution to require all providers of electric utility services that sell electricity to retail customers for consumption in Nevada to meet a Renewable Portfolio Standard (RPS) that would go into effect beginning in calendar year 2022 and increase gradually until the RPS reaches 50 percent in calendar year 2030. According to the Public Utilities Commission of Nevada, an RPS establishes the percentage of electricity sold by an electric utility to retail customers that must come from renewable sources.

Financial Impact: Cannot be determined.

NTA Position: Not in NTA Purview

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](#).

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 as 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 several counties' ballot.

The NTA thanks the County Clerks and Registrars of Voters who provided us with local questions that will appear on the county ballots. The wording of the questions is taken from resolutions and 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.

Eleven counties have no local ballot questions on the November 2018 general election ballot. They are: Carson City, Churchill County, Elko County, Esmeralda County, Eureka County, Lander County, Lincoln County, Mineral County, Nye County, Pershing County, Storey County, and White Pine County.

CLARK COUNTY

There are no ballot questions for Clark County on the November 2018 General Election ballot.

BOULDER CITY

CAPITAL IMPROVEMENT QUESTION

Shall the City of Boulder City be authorized to expend up to \$750,000 from the Capital Improvement Fund, as they become available, to purchase a new fire engine?

Additional Information: Boulder City Charter Article XV 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 Fund. Therefore it is entirely possible, as in this case, that an expenditure from the 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 Fund must be approved by the 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 purchase a new fire engine.

LIMITATION ON DEBT OBLIGATION QUESTION

Shall the Boulder City Code be amended to provide that Boulder City and its agencies and enterprises may incur refunding debt obligations to refinance existing debt obligations without the approval of the electors of Boulder City for the purpose of reducing interest costs or effecting other economies or modifying or eliminating restrictive contractual limitations concerning the existing debt obligations, as determined by the City Council?

Additional Information: The city and its agencies and enterprises shall not incur any new debt obligations of one million dollars (\$1,000,000.00) or more, as defined under Nevada Revised Statutes 350.0045 to 350.0075 inclusive, without the approval of the electors of Boulder City in a general or special election. (Ord. 1423, 11-9-2010, eff. 11-9-2010).

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MUNICIPAL UTILITY ORGANIZATIONS QUESTION

Shall Section 136 of the Boulder City Charter be amended as follows:

SECTION 136. MUNICIPAL UTILITY ORGANIZATIONS *The Council may provide for the establishment of a separate department to administer the utility function, including the regulation of privately owned and operated utilities and the operation of municipally owned utilities. Such department shall keep separate financial and accounting records for each Municipally-owned and operated utility and prior to February 1 of each fiscal year, shall prepare for the City Manager in accordance with his specifications a comprehensive report of each utility. The responsible departments or officer shall endeavor to make each utility financially self-sustaining, unless the Council shall by ordinance adopt a different policy. All net profits derived from Municipally-owned and operated utilities may be expended in the discretion of the Council for general Municipal purposes in accordance with Nevada law.*

Additional Information: The Charter Commission has recommended that Section 136 of the Charter be amended to follow state law.

All ballot questions seeking an amendment to the Boulder City Charter must receive an affirmative vote of the people in two consecutive elections. If the question receives an affirmative vote of the people, it will be placed on the next general election ballot for final approval.

DOUGLAS COUNTY

DOUGLAS COUNTY ADVISORY BALLOT QUESTION 1

Shall the Douglas County Board of Commissioners implement a tax on the privilege of new real property development in Douglas County up to the maximum amounts allowed under NRS 278.710 for the purpose of funding road construction and maintenance project costs or bonds?

Additional Information: Starting in 1996, Douglas County levied a tax of \$500/unit on residential development and \$0.50/sq. ft. on other development. Since then the State has raised those maximums four times, but Douglas County has not adopted those increases. Statute currently allows Commissioners to implement a \$900.00 tax before July 1, 2020 and a \$1,000.00 tax after July 1, 2020 on each new single family dwelling unit of new residential development.

NRS Chapter 278.710 also allows the Commissioners to include any other new non-residential development.

Financial Impact: If the proposed taxes are implemented: 1) under current Nevada law, the annual impact on a developer of new residential property would be \$900.00 for each new single family dwelling unit completed before July 1, 2020, and \$1,000.00 for each new single family dwelling unit completed after July 1, 2020; the annual impact on a developer of new non-residential property would be \$.90 per square foot for development completed before July 1, 2020, \$1.00 per square foot for development completed after July 1, 2020; 2) there would be no end date specified in the ordinance implementing the tax; 3) revenue bonds may be sold from the tax proceeds backed by the full faith and credit of the assessed value of Douglas County; and 4) Douglas County may incur additional expenses for the operation and maintenance of any road projects that are constructed or improved from the proceeds of the tax.

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

HUMBOLDT COUNTY

HUMBOLDT COUNTY SALES TAX MEASURE

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, and facilities and services for senior citizens, and to preserve and protect agriculture, or any combination of those purposes? The tax levy will be in effect for a period not to exceed 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: The passage of this question would authorize Humboldt County to increase the current 6.85% sales and use tax rate by 0.25% to 7.10%. The 6.85% tax rate is comprised of 2.00% which goes to the Nevada General Fund, 2.60% Local School Support Tax which is distributed to the school district in which the business is located or, if it is an out-of-state business, to the State Distributive Schools Account, 0.50% Basic City-County Relief Tax, and 1.75% Supplemental City-County Relief Tax which is distributed to local governments. Other NRS Chapters allow counties to impose 0.25% to be used for the specific purposes related to libraries, parks, recreational facilities and programs, and facilities and services for senior citizens, and to preserve and protect agriculture, and any combination of those purposes, as provided by NRS 377A.020 and 377A.030.

Financial 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, it is estimated that for the fiscal year 2018-2019 the approximate revenue generated for Humboldt County could be \$1,000,000 or more. As to the effect on consumers, for every \$400 in sales or use tax paid, an additional \$1 would be collected.

LYON COUNTY

LYON COUNTY ADVISORY QUESTION #1

Shall the Lyon County Board of Commissioners rescind Title 3, Chapter 5, The Lyon County Brothel Ordinance, in order to end brothels and legalized prostitution in Lyon County, Nevada?

Additional Information: Lyon County currently authorizes four brothels. NRS 244.345 allows counties with populations of less than 700,000 people to determine whether brothels will be allowed in the County. Legalized prostitution in brothels in Lyon County has been permitted by County ordinance since that date.

Financial Impact: The fiscal effect of elimination of brothels in Lyon County would include loss of brothel license fees, work card permits, and room tax (estimated) for brothels. For the fiscal year ended June 30, 2017, the brothel license and related fees totaled \$425,116. Passage of the Question may also result in a loss of liquor license and business license fees for the brothels if licenses are surrendered or canceled as a result. Those license fees for 2017 were \$6,452.

NORTH LYON COUNTY FIRE PROTECTION DISTRICT TAX QUESTION #1

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.

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.

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CITY OF FERNLEY

CITY OF FERNLEY ADVISORY QUESTION

Do you support the City of Fernley pursuing legislation to authorize an increase of up to \$.05 per gallon in the tax on diesel fuel sold in Fernley, with the proceeds to be controlled by and used by the City of Fernley for the sole purpose of construction, maintenance, and repair of public roads within the City of Fernley?

Additional Information: The diesel tax is currently imposed by the legislature at a rate of \$.27 per gallon. All proceeds from the tax are distributed to the State Highway Fund and primarily used by the Nevada Department of Transportation for the construction, maintenance and repair of public highways throughout Nevada. This advisory question will measure support among Fernley voters for efforts to seek legislation to increase the tax on diesel fuel in Fernley by up to an additional \$.05 per gallon for the sole purpose of construction, maintenance and repair of public roads within the City of Fernley. The proposed question is advisory only and is not binding on the City of Fernley City Council, but may ultimately result in the creation, generation, or increase in the diesel tax.

Financial Impact: There are no fiscal impacts, no expected environmental impacts nor other impacts on public safety (and other elements in the statute) because this is an advisory question to pursue legislation.

WASHOE COUNTY

WC-1 PROPERTY TAX MEASURE

Shall Washoe County be authorized to levy an additional property tax rate for the purpose of paying for the cost of designing, acquiring, constructing, improving and equipping a flood protection project by the Truckee River Flood Management Authority for the Truckee River in the amount of \$0.0248 per \$100 of assess valuation and for the Truckee River Flood Management Authority to issue up to \$89,000,000 of general obligation bonds for those purposes? The bonds are expected to require a property tax levy of 30 years for each series of bonds from the dates of issuance. The tax will terminate when these bonds have been retired in approximately 30 years from the dates they are issued. The cost of the \$0.0248 property tax levy for the owner of a new \$100,000 home is estimated to average \$8.68 per year. If this question is approved by the voters, any property tax as authorized by this question will be outside of the caps on the taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session and exempt from partial abatement from taxation as provided by NRS 361.4722, 361.4723 and 361.4724.

Additional Information: This property tax will provide the Truckee River Flood Management Authority (TRFMA) to acquire, construct, and equip the Truckee River Flood Protection Project. It is anticipated that the TRFMA will issue up to \$89 million of general obligation bonds on the proceeds of the property tax increase as well as use the proceeds for cash expenditures to build the Truckee River Flood Protection Project.

Revenue from the proposed property tax increase will not be used for the operation or the maintenance of the flood control project. The specific anticipated uses of the funds are:

- Final engineering, design, and permitting of the Flood Protection Project
- Construction of levees and floodwalls along the Truckee River
- Widening of the Truckee River Channel at the Vista Narrows
- Terracing and environmental restoration along the Truckee River
- The elevation of homes within the home elevation project boundaries
- Downstream mitigation project planning, design and construction

Financial Impact: This will increase property taxes in Washoe County by \$0.0248 per \$100 of assessed valuation. The tax will terminate when all bonds issued have been retired in approximately 30 years from the dates they are issued. The Bonds are expected to be issued over 30 years and each bond issued is expected to have a term of 30 years. The cost of the property tax levy for the owner of a new \$100,000 home is estimated to average \$8.68 per year.

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CITY OF SPARKS

SPARKS ADVISORY QUESTION

Should the City Attorney remain an elected non-partisan office within Sparks' government?

Additional Information: The Sparks City Attorney is an elected, non-partisan office within the Executive Branch of Sparks' government. The City Attorney is elected to a four-year term of office and serves as legal counsel to the Sparks Mayor, City Council, and the various departments within the City of Sparks. The City Attorney represents the City of Sparks in municipal, criminal court proceedings, and in civil litigation before all Nevada and federal courts. This question is intended to advise the Sparks City Council whether the voters of Sparks desire to retain their right to vote for the City Attorney or relinquish that right and allow the Sparks City Attorney to be appointed.

Financial Impact: There is no change in fiscal impact to the taxpayers of Sparks.

COUNTY CLERKS & REGISTRARS OF VOTERS

[Carson City](#) – Susan Merriwether, Carson City Clerk-Recorder
[Churchill County](#) – Kelly G. Helton, Churchill County Clerk/Treasurer
[Clark County](#) – Joe P. Gloria, Clark County Registrar of Voters
[Douglas County](#) – Kathy Lewis, Douglas County Clerk/Treasurer
[Elko County](#) – Carol Fosmo, Elko County Clerk
[Esmeralda County](#) – LaCinda Elgan, Esmeralda County Clerk/Treasurer
[Eureka County](#) – Bev Conley, Eureka County Clerk-Treasurer
[Humboldt County](#) – Tami Rae Spero, Humboldt County Clerk
[Lander County](#) – Sadie Sullivan, Lander County Clerk
[Lincoln County](#) – Lisa C. Lloyd, Lincoln County Clerk
[Lyon County](#) – Nikki Bryan, Lyon County Clerk/Treasurer
[Mineral County](#) – Christopher Nepper, Mineral County Clerk-Treasurer
[Nye County](#) – Sandra “Sam” Merlino, Nye County Clerk
[Pershing County](#) – Lacey Donaldson, Pershing County Clerk-Treasurer
[Storey County](#) – Vanessa Stephens, Storey County Clerk-Treasurer
[Washoe County](#) – Deanna Spikula, Washoe County Registrar of Voters
[White Pine County](#) – Nichole Baldwin, White Pine Clerk/Registrar of Voters

TAX TOPICS

Is a publication of the

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