

TAX TOPICS

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2020 GENERAL ELECTION BALLOT QUESTIONS

All five of the following 2020 statewide ballot questions are proposals to amend the Nevada Constitution. The first four statewide questions were legislatively proposed and approved during the 2017 legislative session and passed for a second time during the 2019 session. Question 6, the final statewide question, was a qualified initiative petition that first appeared on the 2018 general election ballot and was approved by the voters. Pursuant to the Nevada Constitution (Article 19, section 2, subsection 4) an initiative must be approved by the voters for a second time. Pursuant to NRS 295.035 if the initiative petition proposes an amendment to the Constitution, in resubmitting the initiative to the voters, the Secretary of State shall use the same identifying number or other identification used for the first submission. The financial information is taken from the ballot question language on the website of the Nevada Secretary of State.

As the statewide questions are not in NTA's purview, there is no position listed.

STATE QUESTION #1

Amendment to the *Nevada Constitution*
Assembly Joint Resolution No. 5 of the 79th Session

Board of Regents

Shall the Nevada Constitution be amended to: (1) remove provisions governing the election and duties of the Board of Regents and its control and management of the State University and require the Legislature to provide by law for the State University's governance, control, and management and the reasonable protection of individual academic freedom at Nevada's public higher education institutions; and (2) revise the administration of certain federal land grant proceeds dedicated for the benefit of certain departments of the State University?

Additional Information: Question 1 would amend the constitution by removing the Board of Regents from the election and governance of the State University System. Further, the Legislature would then be required to pass enabling legislation to address governance structure and management of the State University System.

Additional provisions would require the law for protection of academic freedom and establishment of criteria for administration of certain funds available to the State University System under federal law.

Financial Impact: Cannot be determined

NTA Comment: Click [here](#) to see AJR 5 of the 2017 Legislative Session.

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STATE QUESTION #2

Amendment to the *Nevada Constitution*
Assembly Joint Resolution No. 2 of the 79th Session

Same Sex Marriage

Shall the Nevada Constitution be amended to: (1) remove an existing provision recognizing marriage as only between a male person and a female person and require the State of Nevada and its political subdivisions to recognize marriages of and issue marriage licenses to couples, regardless of gender; (2) require all legally valid marriages to be treated equally under the law; and (3) establish a right for religious organizations and clergy members to refuse to perform a marriage and provide that no person is entitled to make any claim against them for exercising that right?

Additional Information: Amends the constitution by eliminating current provision that recognizes marriage as only between a male person and female person. Would require State of Nevada and its political subdivisions to recognize marriages and issue marriage licenses regardless of gender. Establishes right of religious groups and clergy members to refuse to perform a marriage.

Financial Impact: No

NTA Comment: Click [here](#) to see AJR 2 of the 2017 Legislative Session.

STATE QUESTION #3

Amendment to the *Nevada Constitution*
Senate Joint Resolution No. 1 of the 79th Session

Pardons Board

Shall the Nevada Constitution be amended to: (1) require the State Board of Pardons Commissioners—whose members are the Governor, the justices of the Nevada Supreme Court, and the Nevada Attorney General—to meet at least quarterly; (2) authorize each member of the Board to submit matters for consideration by the Board; and (3) authorize the Board to grant pardons and make other clemency decisions by a majority vote of its members without requiring the Governor to be part of the majority of the Board that votes in favor of such decisions?

Additional Information: This ballot measure proposes to amend the Nevada Constitution to require the Board of Pardons Commissioners to meet at least quarterly. Would permit each member of the Board to submit matters for consideration by the Board. Lastly, would allow to the Board to grant pardons and make clemency decisions by a majority vote of its members.

Financial Impact: Yes, initial projections by the Board indicate each additional meeting would cost a

minimum of \$4,250. The Board reported a requirement of three additional staff members to manage the additional caseload totaling \$240,000.

NTA Comment: Click [here](#) to see SJR 1 of the 2017 Legislative Session.

STATE QUESTION #4

Amendment to the *Nevada Constitution*
Senate Joint Resolution No. 3 of the 79th Session

Voter Rights

Shall the Nevada Constitution be amended by adding a new section guaranteeing specific voting rights to all qualified and registered voters in the State?

Additional Information: This ballot measure would amend the Nevada Constitution by adding a new section to provide all qualified and registered voters with a list of enumerated voting rights similar to what currently appears in Nevada Revised Statutes, NRS 293.2543 to NRS 293.2549.

Financial Impact: No impact anticipated

NTA Comment: Click [here](#) to see SJR 3 of the 2017 Legislative Session.

STATE QUESTION #6

Amendment to the *Nevada Constitution*

Renewable Energy

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 Comment: Click [here](#) to see 2018 Initiative Petition.

TYPES OF LOCAL BALLOT QUESTIONS

ADVISORY – Advisory questions are used by locally elected officials to determine voter approval for a: 1) statutory change to create a new law, including a new tax or increase in a tax rate; or 2) to ask voters to authorize or grant authority to a local government to impose a statutorily authorized increase in a tax; usually for a specific purpose.

If the question is approved, no legal requirement is placed on any elected official to enact the provisions contained in the question, including the imposition of a tax.

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. (*See below for explanation.*)

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. A rollover requires legislative authorization.

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.

For additional information regarding the 2020 ballot questions, please visit the Nevada Secretary of State’s elections website by clicking [here](#).

THE LOCAL BALLOT QUESTIONS

In addition to the statewide questions, there are various questions that will also appear on the ballots in five counties. Twelve counties have no local ballot questions on the 2020 general election ballot as follows: Carson City, Clark County, Esmeralda County, Eureka County, Humboldt County, Lander County, Lincoln County, Lyon County, Nye County, Pershing County, Storey County, and White Pine County.

The NTA thanks the County Clerks and Registrars of Voters who provided us with local questions that will appear on the county ballots. Financial information, where provided, has been taken from the information received and is not based on calculations done by NTA.

CHURCHILL COUNTY

Question No. 1 – Continue Property Tax

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, 2021, and ending June 30, 2027?

Additional Information: If approved by the voters, this levy would continue for an additional six years. All revenue generated will be used exclusively to fund the acquisition of major pieces of fire equipment and apparatus in order to provide public safety services for the citizens of Churchill County.

Financial Impact: Typically, a three-cent (\$.03) increase per \$100 assessed valuation in the property tax rate would add approximately \$10.50 annually to the property tax bill of a house appraised at \$100,000. A property tax rate of three cents (\$.03) will generate approximately \$239,000 in revenue for fiscal year 2021-2022 and the years thereafter.

DOUGLAS COUNTY

Question No. 1 – Referendum Question on Redevelopment Plan

Shall ordinance 2016-1456 adopting the Douglas County Redevelopment Plan for Redevelopment Area No. 2 located generally in Stateline area of Douglas County be approved and remain in place?

Additional Information: Redevelopment funding comes from allocation of taxes which are levied based on increases in the assessed value of taxable property within a redevelopment area. RDA No. 2 was created in 2016. The life of the area is 30 years and is a distinct area within Stateline, Lake Tahoe. The county does not expect to sell any bonds backed by the full-faith and credit of assessed valuation (i.e. a property tax levy).

If a referendum question is approved, it can only be changed in the future by a vote of the people.

Financial Impact: RDA No. 2 does not raise taxes or impose any new taxes.

Question No. 2 – Advisory Question Only – Diesel Tax Increase

Shall Douglas County be authorized to levy an additional tax upon special fuel that includes diesel fuel sold within the county, in the amount of \$0.05/gallon, for the sole and exclusive purpose of paying for the repair, maintenance and construction of public roads?

Additional Information: Senate Bill 48 of 2019 session of the Nevada Legislature authorizes the board of county commissioners of a county, whose population is less than 100,000, to impose a tax upon diesel fuel sold in the county, at a rate not to exceed 5 cents per gallon. Diesel fuel is defined in NRS 373.0246.

Financial Impact: The average cost of this special and diesel fuel tax is expected to be \$50.00 per year for a typical consumer of special and diesel fuel. Taxes based upon a purchase of 1,000 gallons per year.

(Douglas County continued on page 5)

All Nevada registered voters will receive a ballot in the mail. Your three options to cast a General Election ballot are:

- 1) Vote by Mail
- 2) Vote Early from October 17 thru October 30
- 3) Election Day polling place on November 3

(Douglas County continued from page 4)

Question No. 3 – Advisory Question Only – Sales and Use Tax Increase

Shall the Douglas County Board of Commissioners implement a one quarter of one percent sales and use tax pursuant to NRS Chapter 376A exclusively to finance the preservation of ridges, stream corridors, natural shoreline, scenic areas, viewsheds, agricultural or other land devoted exclusively to open space use through the purchase of development rights program in accordance with NRS Chapter 376A and Douglas County's Open Space Plan adopted October 1, 2007 via Board resolution No. 2007-R082 and terminate (sunset) on September 30, 2029 – unless extended by the legislature?

Additional Information: NRS 376A allows the Douglas County Board of Commissioners to primarily finance the acquisition of development rights of land identified as open space to be funded by a .0025 percent increase in sales tax. No revenue bonds will be sold using the tax proceeds as a revenue source.

Financial Impact: The annual impact to a Douglas County resident or visitor spending \$5,000 a year on taxable goods is \$12.50. The one quarter of one percent sales and use tax is expected to generate \$1.52 million per year for the program.

ELKO COUNTY

Question No. 1 – Continue Property Tax Rate

Shall the Elko County School District be authorized to continue to levy a property tax rate of up to 75 cents per \$100 of assessed valuation as previously authorized by voters for School District capital projects for a period of 10 years commencing July 1, 2022? The School District's tax rate will not increase as a result of approval of this question. The continued cost for the owner of a new \$100,000 home is estimated to be \$262.50 per year.

Additional Information: If this question is approved, the District would continue to levy a property tax for capital projects, for ten (10) years in an amount of up to 75 cents per \$100 of assessed valuation. The proceeds of the tax are to be used only for the purposes set forth in NRS 387.335, including but not limited to, acquiring sites, constructing, and equipping new schools, and improving older schools.

Financial Impact: The cost to the owner of a new home with a taxable value of \$100,000 is estimated to be \$262.50 per year. The District anticipates that the tax rate of 75 cents per \$100 of assessed valuation will continue to provide revenue of approximately \$15,750,000 per year for capital projects throughout the District.

MINERAL COUNTY

Question No. 1 – Continue Property Tax

Shall the Board of County Commissioners of Mineral County be authorized to assist in continued funding of the Mineral County Senior Services programs in Hawthorne and Mina, Nevada, which provides meals, transportation and advocacy services for senior citizens, through the levy of a tax ad valorem in the amount of six cents (\$.06) per \$100.00 of assessed valuation during the eight (8) year fiscal period 2021-2029, commencing July 1, 2021, and ending June 30, 2029.

Additional Information: The above question will permit the Board of County Commissioners to continue the current property tax rate of six (\$.06) cents per \$100 of assessed valuation to provide senior services. The levy automatically ceases at the end of the 8-year period.

Financial Impact: The cost to the owner of a \$50,000 house for the six-cent (\$.06) tax rate would be approximately \$30.00. That rate will generate approximately \$132,681 in fiscal years 2021-2022 and, each year thereafter, will generate revenue in an amount determined by that year's assessed valuation of the taxable property in Mineral County.

WASHOE COUNTY

There are no county-wide questions on the ballot.

Warm Springs Valley Residents

The supplemental questions WC-1 and WC-2 apply only to the residents of Warm Springs Valley petition area. Questions were not provided by the Clerk's office in time for distribution of this Tax Topics issue.

Questions about Voting or Your Ballot?

The following contact list will provide you with the information you need to answer your questions.

CARSON CITY:

Aubrey Rowlett, County Clerk
elections@carson.org

CHURCHILL COUNTY:

Linda Rothery, County Clerk
elections@churchillcounty.org

CLARK COUNTY Elections Department:

Joe P. Gloria, Registrar of Voters
elinfo@ClarkCountyNV.gov

DOUGLAS COUNTY:

Kathy Lewis, County Clerk
election@co.douglas.nv.us

ELKO COUNTY:

Kris Jakeman, County Clerk
kjakeman@elkocountynv.net

ESMERALDA COUNTY:

LaCinda "Cindy" Elgan, County Clerk
celgan@esmeraldacountynv.org

EUREKA COUNTY:

Lisa Hoehne, County Clerk
lhoehne@eurekacountynv.gov

HUMBOLDT COUNTY:

Tami Rae Spero, County Clerk
countyclerk@hcnv.us

LANDER COUNTY:

Sadie Sullivan, County Clerk
landercountyclerk@gmail.com

LINCOLN COUNTY:

Lisa C. Lloyd, County Clerk
lloyd@lincolnnv.com

LYON COUNTY:

Nikki A. Bryan, County Clerk
nbryan@lyon-county.org

MINERAL COUNTY:

Christopher Nepper, Clerk/Treasurer
clerk-treasurer@mineralcountynv.org

NYE COUNTY:

Sandra L. "Sam" Merlino, County Clerk
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PERSHING COUNTY:

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STOREY COUNTY:

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WASHOE COUNTY Elections Department:

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WHITE PINE COUNTY:

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TAX TOPICS

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