

AGENDA

PUBLIC SCHOOLS OVERCROWDING & REPAIR NEEDS COMMITTEE

(As authorized by Senate Bill 411 of the 2015 Legislative Session)

February 12, 2016 – 9 a.m.

1001 Ninth Street, Building A, 2nd Floor, Caucus Room, Reno, NV

1. Opening Items – Chairman

- 1.01 Call to Order
- 1.02 Roll Call & Introductions
- 1.03 Public Comment*

2. Items for Discussion and Possible Action

- Public comment: any individual may address the public body concerning any item listed below. A completed “Citizen’s Right to Speak” card must be submitted to the public body at the meeting. During the discussion of each item on the agenda, the Chair will invite the individual to come forward to speak. Individuals are limited to three minutes per item.
 - Please note:
 - Items on this agenda may be taken out of order;
 - The Public Body may combine two or more agenda items for consideration; and
 - The Public Body may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.
- 2.01 Presentation of the action taken by the Washoe County School Board of Trustees concerning the adoption of a resolution including creation of a new Capital Fund Protection Committee to oversee capital funds and the commitment to adopt the \$781 million school construction and repair plan adopted by the Public Schools Overcrowding & Repair Needs Committee (For Information and Discussion) – WCSD Board President Dr. Angela Taylor
 - 2.02 Presentation on the role of the Washoe County Commission and the Registrar of Voters in the formation of a ballot question as recommended by the Public Schools Overcrowding & Repair Needs Committee pursuant to Senate Bill 411 from the 2015 Legislative Session (For Information and Discussion) – John Slaughter, Washoe County Manager and Luanne Cutler, Washoe County Registrar of Voters
 - 2.03 Overview of the statutory and legal authority of the committee as authorized in Senate Bill 411 of the 2015 Legislature and a review of past ballot measures for comparison (For Information and Discussion) – Chief General Counsel Neil Rombardo, WCSD & Kendra Follett, Sherman & Howard
 - 2.04 Discussion and possible action to adopt a proposal to fund school construction and repair needs either to: (1) increase only the sales tax and establish an appropriate

rate thereto, or (2) increase the sales tax and property tax and establish the appropriate rates thereto, one of which will be included in a recommendation for a ballot question to be included in the 2016 General Election as authorized by Senate Bill 411 (For Discussion and Possible Action) – Committee Chairman Shaun Carey

2.05 Requests for future agenda items (For Discussion Only)

3. Closing Items

3.01 Announcement of Next Meeting

3.02 Public Comment*

3.03 Adjourn Meeting

- * *Comments from the public are invited at this time on topics not specifically addressed elsewhere in the agenda. A yellow "Citizen's Request to Speak" card should be filled out and submitted to the Committee before speaking during the Public Comment section. Individuals are limited to three minutes per item. The Panel is precluded from discussing or acting on items raised by Public Comment, which are not already on the agenda. The Panel may impose reasonable restrictions on the format allowed for public comment. Written comments submitted for public comment may be submitted to the Panel and will be attached to the minutes of the meeting.*

Members of the public wishing to request supporting materials for this meeting or who are disabled and require special accommodations at the meeting should contact Jennifer (JJ) Batchelder in writing at 425 East Ninth Street, Reno NV 89512, or by calling 775-789-4612 prior to the meeting date.

This agenda has been posted at the following locations:

- Washoeschools.net
- State of Nevada: notice.nv.gov
- Washoe County School District Central Administrative Building
- Washoe County Administration Building
- Washoe County Courthouse
- Incline Library
- Reno City Hall
- Sparks City Hall
- Sparks Library
- Pyramid Lake Paiute Tribe Administration Building
- Reno Sparks Indian Colony Administrative Office



For Immediate Release

Reno, NV

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WCSD Board of Trustees Establishes Capital Funding Protection Committee

Reno, NV (February 9, 2016) – By a unanimous vote during its regular public meeting, the Washoe County School District (WCSD) Board of Trustees voted to form a Capital Funding Protection Committee, a group of community members that will play a crucial role in overseeing the District's construction and repairs ("capital") spending. The Capital Fund Protection Committee will examine all proposed spending on construction and repairs in the District, work with staff to consider each item, and forward its recommendations to the Board of Trustees. If Trustees decide to change the decisions made by the committee, they must communicate with the committee during a public meeting and the committee will re-evaluate the issue, also at a public meeting.

"We listen to our community, and we always appreciate its input on issues of critical importance to the Washoe County School District," said Board President Dr. Angie Taylor. "Construction and repairs spending have been an ongoing focus of community concern, especially in light of our tremendous overcrowding challenges. We know our staff members do an outstanding job of managing our funding and are doing everything possible to relieve overcrowding, and we are happy to further involve the community in this work by creating this citizen oversight panel to help direct our construction and repairs spending. This committee will provide invaluable input and advice for all of us, and we look forward to working together with committee members to make decisions going forward that affect all of our 64,000 students."

"Transparency is a matter of paramount importance to all of us at the Washoe County School District," said Pete Etchart, chief operations officer for WCSD. "We are always looking for new ways to be more accountable, from our creation of the Data Gallery showing all past spending and current needs, to engaging the community through this new committee. My team and I look forward to working with this committee and the community in general on this critical issue of overcrowding, building needs, and construction priorities, and we welcome this additional oversight. We have always maintained that overcrowding is an issue that we need to address together with the community, and this will allow us to continue doing that."

By law, capital funds can be used only for construction, repair, and revitalization of schools and support facilities. The Board of Trustees created the Capital Funding Protection Committee in response to calls from members of the community who have requested greater input and oversight in capital spending matters. The committee will include representatives from a variety of disciplines and backgrounds: government officials from Washoe County, the City of Reno, and the City of Sparks; a person with experience as a structural or civil engineer; a person with experience in construction of public works projects; a person with experience in finance or estimation of public works projects; a person representing the gaming industry; and one member of the general public with an interest in education. The committee will oversee the acquisition, construction, repair, and revitalization of schools.

The creation of the committee will allow the Board of Trustees to strike a balance between providing greater oversight powers for the community while still complying with state laws that prohibit the Board from giving up its authority entirely on matters involving capital spending.

The Washoe County School District is currently grappling with severe overcrowding at many of its schools. Pursuant to Senate Bill 411, which was passed in the 2015 Legislative Session, a Public Schools Overcrowding and Repair Needs Committee was formed and is crafting a ballot question to fund construction to relieve overcrowding. While WCSD does have a non-voting representative on the committee, the District is prevented by law from advocating for or opposing any ballot measure.

The Washoe County School District (WCSD) has maintained its favorable ratings from Moody's Investor Service and Standard & Poor's Ratings Services for prudent fiscal management. Moody's has assigned an "Aa3" rating to WCSD, while Standard & Poor's has assigned an "AA" long-term rating to WCSD, with stable outlooks from both. These rating firms complimented the District for its strong fiscal management and conservative budgeting practices.

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Washoe County School District

Every Child, By Name And Face, To GraduationSM

2016
WASHOE COUNTY GUIDELINES
FOR ARGUMENTS COMMITTEE FORMATION AND RULES OF OPERATION

In accordance with the provisions of Nevada Revised Statute 295.121, for each initiative, referendum or other question to be placed on the ballot by the Washoe County Board of Commissioners or Registrar of Voters, two (2) committees, each of three (3) persons, shall be appointed to serve on the Argument Committees for that initiative, referendum or other ballot question. One committee shall be made up of three persons who are known to favor approval by the voters and the other committee shall be made up of three persons who are known to oppose approval by the voters. Each committee shall be appointed to prepare arguments advocating and opposing approval of the ballot question and rebuttals to those arguments. These committees shall be known as the "Argument Committee For Passage of _____ Question" and the "Argument Committee Against Passage of _____ Question".

Ballot Title

Ballot Title

Filing dates for each committee's argument will be established by the Registrar in accordance with the provisions of NRS 295.121.

The Registrar of Voters has adopted the following rules regarding the formation and function of the Argument Committees in Washoe County:

ARGUMENT COMMITTEE PROCESS

- 1) Individuals may serve on one or more Committees at the same election but may not serve on both Committees of a ballot question.
 - 2) Each Committee member serves without compensation
 - 3) The term of office for each member commences upon his/her appointment and expires upon acceptance of the submitted argument by the Registrar of Voters or final review, if needed, by the District Attorney.
 - 4) A Ballot Question Information Packet consisting of these guidelines and ballot titles and other related information for Washoe County Questions to appear on the ballot shall be prepared and made available to each member of an Arguments Committee appointed by the Washoe County Board of Commissioners.
- 2) The Registrar of Voters has established the date of **Tuesday, August 09, 2016** as the date when the Argument of each committee shall be provided to the Registrar of Voters and **Friday August 12, 2016** as the date for presenting the Rebuttal statements.

GUIDELINES: ARGUMENT COMMITTEE OPERATIONS

- 1) Each Arguments Committee established pursuant to NRS 295.121 serves as an ad hoc committee. Meetings held by the Argument Committees are not subject to the Nevada Open Meetings Law.
- 2) Each Argument Committee shall meet and select among its members a chairperson who shall be responsible for ensuring that all arguments for or against the passage of a ballot question and rebuttals to those arguments are completed and filed with the Registrar of Voters prior to established deadlines in order to appear in the sample ballot. The committees are not restricted in regard to the solicitation or consideration of comments from the general public or gathering information or testimony from experts on the Question being considered by the voters.
- 3) The Argument Committee which supports passage of the ballot issue shall then: prepare an argument advocating approval by the voters of the initiative, referendum or other question which shall be limited to 250 words, and prepare a rebuttal to the argument prepared by the other committee limited to 150 words with consideration of the financial impact and/or the environmental impact, if known should the Question be approved or defeated
The Argument Committee which opposes passage of the ballot issue shall then: prepare an argument in opposition to approval by the voters of the initiative, referendum or other question which shall be limited to 250 words, and prepare a rebuttal to the argument prepared by the other committee limited to 150 words with consideration of the financial impact and/or the environmental impact, if known, should the Question be approved or defeated
- 4) Each argument and rebuttal must be provided in an electronic format and must be attached to the "ARGUMENT STATEMENT FOR SAMPLE BALLOT". The completed argument must indicate the specific ballot question addressed by the Argument Committee, the number of words used in the argument or rebuttal; whether the argument is being submitted in support of or opposition to the ballot question or rebuttal to the argument for or in opposition to the ballot question and signed and dated by the Chairperson of the Argument Committee.
- 5) Arguments and rebuttals shall be submitted to the Registrar not later than 5:00 p.m. on the date prescribed by the Registrar. Once the Arguments Committee Chairperson has submitted the arguments and rebuttals to the Registrar of Voters they may not be amended or changed by the committee.
- 6) Because of the tight timeline for completing and submitting arguments & rebuttals, it is requested that all arguments and rebuttals be provided to the Registrar of Voters electronically (i.e. by email or fax) (leutler@washoecounty.us) or on a computer memory device.**
- 7) Should the Argument Committee fail to submit an argument or rebuttal by the deadline established by the Registrar of Voters, the statement, "Argument for/against the question was not submitted by the committee" or, "Rebuttal to argument for/against the question was not submitted by the committee" will be printed in the sample ballot in place of the missing argument or rebuttal.
- 8) The Registrar will review the arguments and rebuttals submitted by the Argument Committees and reject those statements considered to be factually inaccurate or libelous. The Registrar shall notify the committee Chairperson in writing no later than 5:00 p.m. on the fifth (5th) business day after the arguments and rebuttals were submitted that the arguments were accepted or if any arguments or parts of arguments or rebuttals were rejected.
- 9) If the Registrar of Voters has rejected an argument or rebuttal or part thereof, not later than five (5) days after notification the committee may appeal that rejection by filing a complaint with the District Attorney for Washoe County

10) The District Attorney shall review the statement and reasons for the Registrar's rejection and may receive evidence, documentary or testimonial in making a decision. No later than three (3) working days after the Argument Committee's appeal, the District Attorney shall issue a decision rejecting or accepting the argument or rebuttal or the part thereof that was rejected by the Registrar of Voters. The decision of the District Attorney is final for purposes of judicial review.

11) The Registrar shall place in the sample ballot provided to the registered voters of the county each argument and rebuttal prepared by an Argument Committee, complete with all statements not rejected as libelous or factually inaccurate. Arguments and rebuttals shall be placed under the heading "Argument For/Against _____ Question" and "Rebuttal to Argument For/Against Question" which will appear directly under the appropriate argument. The caption statement, "Submitted by the Argument Committee in Support of Passage of _____ " "Submitted by the Argument Committee in Opposition to Passage of _____ " will appear at the end of each argument and rebuttal.

12) The Registrar of Voters may revise the language submitted by the Argument Committee so that it is clear, concise and suitable for incorporation in the sample ballot. The Registrar will notify the Chairperson of the committee of any proposed revisions and shall not alter the meaning or effect of the committee's language without consent of the committee.

13) In its argument an Arguments Committee should address issues of the fiscal impact on citizens, if the question is adopted and the environmental impact if adopted, if relevant.

ARGUMENTS AND REBUTTALS STATEMENTS GUIDELINES

- Names and titles of committee members preparing arguments are not counted towards the word limit restrictions.
- An argument or rebuttal shall consist of words and numbers only. Graphs or charts may not be used.
- Punctuation is not counted.
- All geographical names shall be considered as one word (Ex. "Las Vegas" shall be counted as one word).
- Each abbreviation for a word such as "TMCC" for Truckee Meadows Community College shall constitute one word.
- Hyphenated words that appear in any generally available dictionary shall be counted as one word.
- Dates consisting of a combination of words and digits or only digits shall be counted as one word. Numbers directly connected consisting of one or more digits shall be considered one word. (Ex. May, 25, 2000 = one word, or 05/25/00 = one word)
- Monetary amounts or percentages consisting of a series of connected digits and denoting a value (\$, ¢, %, etc.) shall be considered one word (Ex. \$1,000,000 = one word, or .025 or 25% = one word).
- The use of capitalization shall be limited to proper names and the first letter of a word beginning a paragraph or sentence. Indentations, stars, check marks, boxes and bullets and word underlining shall be removed. Letters, words, or numbers submitted in bold for emphasis will be printed without such features in the sample ballot.
- No *Italics* may be used except when identifying publications. If Italic print is used improperly it will be changed to plain, standard font, text.
- **The total word count of an argument shall not exceed 250 words and for a rebuttal 150 words.** If an argument or rebuttal exceeds these word count limits, the Registrar of Voters, at his discretion, will edit the argument to ensure compliance with the word limit guidelines.



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

BALLOT LANGUAGE TEMPLATES

GUIDELINES AND REFERENCES

Division of Local Government Services

Ballot Language Templates

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January, 2014

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BALLOT LANGUAGE TEMPLATES

Introduction

This package is to be utilized as a guide in the process of seeking the approval of voters for a variety of ballot questions. It was prepared pursuant to NRS 350, updated pursuant to the actions of the Nevada legislature in numerous sessions, including 2013. The goal is to provide consistent, easy to understand language for the presentation of ballot questions. The package also includes a checklist for the use by county clerks, city clerks and appropriate representatives of other local government entities to ensure compliance with statute and regulations.

The goals of the legislation were for the language of ballot questions to:

- 1) meet statutory requirements;
- 2) state the purpose in an easy to understand manner;
- 3) state the property tax rate expressed in dollars and cents per \$100 of assessed valuation (except this is not required for Bonds);
- 4) state the duration of the additional property tax levy; and
- 5) state the average property tax impact on a new home with a market value of \$100,000.

PLEASE NOTE: The sample ballot questions in this guide are for illustrative purposes only. Your entity should seek the advice of legal counsel regarding the language of its proposed ballot question.

A. BOND TEMPLATES (applies to all local governments that issue G. O. Bonds)

1. G.O. Bond, with tax rate increase (5) Shall _____ be authorized to issue up to \$ _____ of general obligation bonds for the purpose of _____? The Bonds are expected to require a property levy for _____ years. The Bonds are estimated to result in an increase in the property taxes that the owner of a new \$100,000 home will pay, which will average \$ _____. per year. 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.(4)

SAMPLE: Shall Bullfrog County be authorized to issue up to \$ 6,000,000 of general obligation bonds for the purpose of for the purpose of constructing a courthouse building? The Bonds are expected to require a property tax a property tax levy for 20 years. The Bonds are estimated to result in an increase in the property taxes that property taxes that the owner of a new \$100,000 home will pay which will average \$17.50 per year. 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. (4)

2. G.O. Bond, without tax rate increase (5) Shall _____ be authorized to issue up to \$ _____ of general obligation bonds for the purpose of _____? The Bonds are expected to require a tax levy for _____ years. Due to _____, passage of this question is not expected to result in an increase in the existing property tax rate levied to pay the _____'s Bonds. 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.(4)

SAMPLE: Shall Bullfrog County be authorized to issue up to \$ 6,000,000 of general obligation bonds for the purpose of constructing a courthouse building? The Bonds are expected to require a property tax levy for 20 years. Due to increases in assessed value and retirement of outstanding bonds, passage of this question is not expected to result in an increase in the property tax rate levied to pay the County's Bonds. 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.(4)

3. G. O. / Revenue Bond (5) Shall _____ be authorized to issue up to \$ _____ of general obligation bonds that are additionally secured by and expected to be repaid from the net revenues of the County's _____ for _____? Because the Bonds are to be repaid from _____ revenues, they are not expected to require a property tax increase or levy of any duration. 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. (4)

SAMPLE: Shall Bullfrog County be authorized to issue up to \$ 6,000,000 of general obligation bonds that are additionally secured by and expected to be repaid from the net revenues of the County's water system for the purpose of improving that water system? Because the Bonds are to be repaid from net water revenues, they are not expected to require a property tax increase or levy of any duration. 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.(4)

Notes: (1) The property tax levy on a new \$100,000 home in question 1 above is the average tax increase levy for the bond during the bond during the years a tax is expected to be imposed for the bonds.

(2) As per NRS 350.024, the explanation of the question that appears on the sample ballot should state the range of the property tax rates expected to be levied to repay the bonds. For example, the explanation could state: "The property tax rate to be levied to repay the Bonds is expected to range from \$0.01 to \$0.02 per \$100 assessed valuation during the 20 year term of the Bonds." It is suggested that the tax rates not contain more than two figures after the decimal.

(3) Maximum term of general obligation or general obligation/revenue bonds is 30 years.

(4) The final sentence in each of these questions can be eliminated if it is proposed that any tax rate that will go to pay the bonds will not be exempt from the tax "abatement" legislation adopted in the 2005 legislative session, which generally limits the amount of increase in property tax on existing property to between 3% and 8%, depending on whether the property is residential property and a number of other factors. Note that generally, if this sentence is not included in the ballot question and the tax is not exempt from abatement, if the tax rate is increased, the result of the tax rate increase to pay the bonds will be that the tax revenues received by the entity that issued the bonds for other purposes may have to decrease. Also, if this sentence is not included, it is more likely that the 3.64 overlapping cap will be reached on some properties sooner than would otherwise occur which may result in decrease in property receipts that can be used for non-bond purposes.

(5) Each explanation (to be included in the sample ballot) must contain a digest that includes a concise and clear summary of any existing laws directly related to the measure proposed by the question and a summary of how the measure proposed by the question adds to, changes, or repeals such existing laws. When the measure generates increases or decreases any public revenue in any form, the first paragraph of the digest must include a statement that the measure creates, generates, increases or decreases, as applicable, public revenue. For more information, see S.B. 325, Section 2 of Chapter 184, Statutes of Nevada 2013 (approved May 27, 2013).

B. SCHOOL TEMPLATES (applies only to School Districts)

1. “Rollover Tax” Bond (7) Shall _____ County School District be authorized to issue general obligation school bonds to finance _____? 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 \$ _____ 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.¹ If approved, this authorization will expire November ____, 20__.² 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.³

SAMPLE: Shall Bullfrog County School District be authorized to issue general obligation school bonds to finance new school construction and the expansion and improvement of existing schools? 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 \$0.35 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.¹ If approved, this authorization will expire November 4, 2018.² 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.³

2. School Capital Construction Tax (4, 5, 6, 7) Shall _____ County School District be authorized to an additional property tax rate of up to \$0.____ per \$100 assessed valuation for _____ for a period of up to ____ years? The cost for the owner of a new \$100,000 home is estimated to be \$ _____.____ per year. If this question is approved by the voters, any property tax levied as authorized by this question will be outside of the caps on a taxpayer’s liability for property (ad valorem) taxes established by the legislature in the 2005 session.³

SAMPLE: Shall Bullfrog County School District be authorized to levy an additional property tax rate of up to \$0.05 per \$100 per \$100 assessed valuation for school capital construction for a period of up to 20 years? The cost for the owner of a new \$100,000 home is estimated to be \$17.50 per year. If this question is approved by the voters, any property tax levied as authorized by this question will be outside of the caps on a taxpayer’s liability for property (ad valorem) taxes established by the legislature in the 2005 session.³

- Notes:** (1) Include this sentence if District desires to use property taxes generated by the rollover rate which are not needed for debt service on bonds, other purposes related to bonds & reserves for bonds to pay for capital construction projects that can be funded with the fund for capital projects. NRS 350.020 (6)
(2) Bonds can be issued under a “Rollover Tax” question for a period of 10 years after approval by the voters.
(3) The final sentence in each of these questions can be eliminated if it is proposed that any tax rate to be levied will not be exempt from the tax “abatement” legislation adopted in the 2005 legislative session, which generally limits the amount of increase in property tax on existing property to between 3%

and 8%, depending on whether the property is residential property and a number of other factors. Note that generally, if this sentence is not included in the ballot question and the tax is not exempt from abatement, and tax rates are increased, the result of the tax rate increase could be that tax revenues received by the entity that increased taxes for other purposes may have to decrease. Also, if this sentence is not included, it is more likely that the \$3.64 overlapping cap will be reached on some properties sooner than what otherwise occur, which may result in a decrease in revenues from operating (non-bond) tax levies. With respect to a school capital construction tax, if the final sentence is not included and the tax is not exempt from abatement, all or a portion of the tax increase, with respect to particular parcels of property in the school district, may not be allowed if allowing the property tax increase would cause the overall taxes on that property to exceed the 3%-8% abatement limits.

(4) If approved by the voters, the capital construction tax can be “leveraged” by issuing medium-term notes or Bonds with a term of up to 10 years.

(5) If it is intended that the capital construction tax never be leveraged and be used in a “pay as you go” program, the purpose in the question can state this; e.g., “for a pay-as-you-go school building capital construction program.” The Department of Taxation will not approve medium-term financing if the question indicates the capital construction tax was intended for a “pay as you go” program.

(6) Maximum term of the tax is 20 years.

(7) Each explanation (to be included in the sample ballot) must contain a digest that includes a concise and clear summary of any existing laws directly related to the measure proposed by the question and a summary of how the measure proposed by the question adds to, changes, or repeals such existing laws. When the measure generates increases or decreases any public revenue in any form, the first paragraph of the digest must include a statement that the measure creates, generates, increases or decreases, as applicable, public revenue. For more information, see S.B. 325, Section 2 of Chapter 184, Statutes of Nevada 2013 (approved May 27, 2013).

C. TAX OVERRIDE TEMPLATES (applies to local governments eligible to levy a property tax other than School Districts)

1. Simple (4) Shall _____ be authorized to levy an additional property tax rate for _____ in the amount of up to \$0.____ per \$100 assessed valuation _____ for a period of up to _____ years? The cost for the owner of a new \$100,000 home is estimated to be up to \$____ per year. If this question is approved by the voters, any property tax levied as authorized by this question will be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session.¹

SAMPLE: Shall Bullfrog City be authorized to levy an additional property tax rate for park improvements in the amount in the amount of up to \$0.05 per \$100 assessed valuation for a period of up to 20 years? The cost for the owner of anew \$100,000 home is estimated to be \$17.50 per year. If this question is approved by the voters, any property tax levied as authorized by this question will be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session.¹

2. Rate is for capital construction and maintenance, construction portion is used to repay 10 year medium-term bond and then is eliminated; maintenance continues for 30 years (4) Shall _____ be authorized to levy an additional property tax for _____ and maintenance in the amount of up to \$0.____ per \$100 assessed valuation for a period not to exceed 10 years and in the amount of \$0.____ per \$100 assessed valuation for an additional period of 20 years? The cost for the owner of a new \$100,000 home is estimated to be \$____ per year for the first 10 years and \$____ per year the remaining 20 years. If this question is approved by the voters, any property tax levied as authorized by this question will be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session.¹

SAMPLE: Shall Bullfrog City be authorized to levy an additional property tax rate for park improvements and maintenance in the amount of up to \$0.05 per \$100 assessed value for a period not to exceed 10 years and in the amount of \$0.01 per \$100 assessed value for an additional period of 20 years? The cost for the owner of a new \$100,000 home is estimated to be \$17.50 per year for the first 10 years and \$3.50 per for the remaining 20 years. If this question is approved by the voters, any property tax levied as authorized by this question will be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session.¹

3. Tax over-ride and bond Combination general additional (4) Shall _____ be authorized to issue up to \$_____ general obligation bonds for the purpose of _____ and to levy an additional property tax rate for _____ of up to \$_____ per \$100 assessed valuation for a period of _____ years? The Bonds are expected to require a property tax levy for 20 years. The Bonds are estimated to result in an increase in the property taxes that the owner of a new \$100,000 home will pay which will average \$ _____ per year. In addition, the cost of the _____ property tax levy for the owner of a \$100,000 home is estimated to be \$_____ per year. If this question is approved by the voters, any property tax levied as authorized by this question will be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session.¹

SAMPLE: Shall Bullfrog City be authorized to issue up to \$ 6,000,000 of general obligation bonds for the purpose of improving parks and to levy an additional property tax rate for park maintenance of up to \$0.05 per \$100 assessed valuation for a period of 30 years? The Bonds are expected to require a property tax rate for 20 years. The Bonds are estimated to result in an increase in the property taxes that the owner of a new \$100,000 home will pay which will average \$17.50 per year. In addition, the cost of the park maintenance property tax levy for the owner of a new \$100,000 home is estimated to be \$3.50 per year. If this question is approved by the voters, any property tax levied as authorized by this question will be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session.¹

Note: (1) The final sentence in each of these questions can be eliminated if it is proposed that any tax rate to be levied will not be exempt from the tax "abatement" legislation adopted by the 2005 legislative session, which generally limits the amount of increase in property tax on existing property to between 3% and 8%, depending on whether the property is residential property and a number of other factors. Note that generally, if this sentence is not included in the ballot question and the tax is not exempt from abatement, if the tax rate is increased, the amount of revenues generated by the tax increase may be limited to the extent necessary to comply with the 3%-8% abatement limitations. This may limit the revenues to be produced by the tax override question or limit revenues available to pay other expenses of the governing body. Note, also, if bonds are issued, bonds will have to be paid with revenues from the tax increase or other sources and this could result in a decrease in tax revenues available for other purposes.

4. County Sales Tax pursuant to NRS 377A (for roads, public transportation, improvements to air quality & promotion of tourism) (4) Shall _____ County be authorized to impose a sales and use tax of up to _____² of 1% for _____³?

SAMPLE: Shall Bullfrog County be authorized to impose a sales and use tax of up to ½ of 1% for the construction, maintenance and repair of public roads?

Notes: (2) Up to ½ of 1% for establishing and maintaining a public transit system; for the construction, maintenance and repair of public roads; or for funding improvements to air quality. Up to ¼ of 1% for the promotion of tourism or operations and maintenance of a county swimming pool. (NRS 377A.030).

(3) Permitted purposes for all counties:

- A. Establishing and maintaining a public transit system;
- B. Funding the construction, maintenance and repair of public roads;
- C. Funding projects for the improvement of air quality.
- D. Any combination of A, B or C with the total rate not to exceed ½ of 1%.
- E. Additional permitted purpose for counties with a population of less than 700,000: the promotion of tourism.
- F. Additional permitted purpose for counties with less than 15,000 population: operation & maintenance of a county swimming pool.
- G. Additional permitted purposes for counties with less than 100,000 population: 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.
- H. Additional permitted purpose for infrastructure projects.
- I. Additional permitted purpose for public safety.

(4) Each explanation (to be included in the sample ballot) must contain a digest that includes a concise and clear summary of any existing laws directly related to the measure proposed by the question and a summary of how the measure proposed by the question adds to, changes, or repeals such existing laws. When the measure generates increases or decreases any public revenue in any form, the first paragraph of the digest must include a statement that the measure creates, generates, increases or decreases, as applicable, public revenue. For more information, see S.B. 325, Section 2 of Chapter 184, Statutes of Nevada 2013 (approved May 27, 2013).

D. ABATEMENT EXEMPTION (applies if exemption from abatement legislation is voted separately from a bond or tax override question)

1. Ballot Exemption Question (1) Shall the _____ property tax that _____ was authorized to levy for _____ at the _____ election be outside the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session?

SAMPLES: Shall the bond repayment property tax that Bullfrog County was authorized to levy for a \$6 million general obligation jail bond issue at the November 7, 2006, general election be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session? Shall the additional \$0.05 per \$100 assessed valuation property tax that Bullfrog City was authorized to levy for police officers at the November 7, 2006, general election be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session?

Note: (1) Each explanation (to be included in the sample ballot) must contain a digest that includes a concise and clear summary of any existing laws directly related to the measure proposed by the question and a summary of how the measure proposed by the question adds to, changes, or repeals such existing laws. When the measure generates increases or decreases any public revenue in any form, the first paragraph of the digest must include a statement that the measure creates, generates, increases or decreases, as applicable, public revenue. For more information, see S.B. 325, Section 2 of Chapter 184, Statutes of Nevada 2013 (approved May 27, 2013).

E. ADVISORY QUESTIONS (apply only to counties and cities)

A city or county may seek the advice of the registered voters within its jurisdiction on a question it has under consideration. The advisory question will appear after all other questions on the ballot. The language of the advisory question must clearly state that the question is advisory only and that the result does not place any legal requirement on the governing body, any member of the governing body or any officer of the county or city.

An advisory question can be placed on the ballot only by adoption of a resolution of the governing body of the city or county that:

- (a) Sets forth the question and states that the question is advisory only;
- (b) Provides an explanation of the question that is written in easily understood language and includes a digest.² The digest must include a concise and clear summary of any existing laws related to the measure proposed by the question and a summary of how the measure proposed by the questions adds to, changes or repeals such existing laws. For a measure that creates, generates, increases or decreases an public revenue in any form, the first paragraph of the digest must include a statement that the measure creates, generates, increase or decreases, as applicable, public revenue; and
- (d) States that the result of the voting on the question does not place any legal requirement on the governing body, and member of the governing body or any officer of the political subdivision.

In addition, NRS 293.481 requires that if the question is an advisory question that proposes a bond, tax, fee or expense, the resolution must include a fiscal note prepared by the governing body in accordance with subsection 4 of NRS 295.230. ***A governmental entity could add additional information to the fiscal note in order to clarify the issue being considered.***

The explanation, digest², arguments for and against, and fiscal note must appear on the sample ballot.

Listed below are samples of the **five** types of advisory questions that require fiscal notes, and samples of those fiscal notes:

1. Bond issue (2)

_____ ADVISORY BALLOT QUESTION NO. _____. This question is advisory only: Do you support the issuance of up to \$ _____ of _____ bonds for the purpose of _____? 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.¹

Description of Anticipated Financial Effect [to be included in sample ballot]: The maximum amount of the bonds is \$ _____. The interest rate is anticipated to be _____% and the total bond repayment is anticipated to be \$ _____ in interest and \$ _____ in bond principal. The actual interest rate and total bond repayment may be higher or lower than the above estimate, depending on interest rates and other bond terms at the time the bonds are sold. The bonds are expected to require a property tax levy for _____ years. This property tax is expected to range from \$0.____ to \$0.____ per \$100 of assessed value during the term of the bonds, and is expected to average \$0.____ per \$100 of assessed value. The bonds are estimated to result in an increase in the property taxes that the owner of a new \$100,000 home will pay which will average \$_____ per year. The actual tax rates and property tax increase for the owner of a new \$100,000 home used to repay the bonds may be higher or lower than these estimates depending on the interest rate and other terms of the bonds and on the assessed value of the taxable property in the _____. The estimated annual operation, maintenance, and repair costs of the _____ is between \$_____ and \$_____ per year, which is expected to be paid from _____. 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.¹

SAMPLE (G/O BONDS):

BULLFROG CITY ADVISORY BALLOT QUESTION NO. _____. This question is advisory only: Do you support the issuance by Bullfrog City of up to \$5,000,000 of general obligation bonds for the purpose of building a downtown transit center? 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.¹

Description of Anticipated Financial Effect [to be included in sample ballot]: The maximum amount of the Bonds is \$5,000,000. The interest rate is anticipated to be 6% and the total bond repayment is anticipated to be \$8,700,000 which consists of \$3,700,000 in interest and \$5,000,000 in bond principal. The actual interest rate and total bond repayment may be higher or lower than the above estimate, depending on interest rates and other bond terms at the time the bonds are sold. The Bonds are expected to require a property tax levy for 20 years. This property tax is expected to range from \$0.01 to \$0.08 per \$100 of assessed value during the term of the bonds, and is expected to average \$ 0.05 per \$100 of assessed value. The Bonds

are estimated to result in an increase in the property taxes that the owner of a new \$100,000 home will pay which will average \$17.50 per year. The actual tax rates and property tax increase for the owner of a new \$100,000 home used to repay the bonds may be higher or lower than these estimates depending on the interest rate and other terms of the bonds and on the assessed value of the taxable property in the City. The estimated annual operation, maintenance, and repair costs of the downtown transit center is between \$100,000 to \$300,000 per year, which is expected to be paid from transit system revenues. 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.¹

Local governments should remember that even though a favorable vote is received on the advisory question, a favorable vote of the people at a future election will be necessary prior to the issuance of the bonds.

Note: (1) The final sentence in this question can be eliminated if it is proposed that any tax rate that will go to pay the bonds will not be exempt from the tax "abatement" legislation adopted by the 2005 legislative session, which generally limits the amount of increase in property tax on existing property to between 3% and 8%, depending on whether the property is residential property and a number of other factors. Note that generally, if this sentence is not included in the ballot question and the tax is not exempt from abatement, if for any reason a tax rate increase is needed, the result of the tax rate increase to pay the bonds may be that the tax revenues received for other purposes have to decrease.

SAMPLE (REVENUE BONDS): BULLFROG CITY ADVISORY BALLOT QUESTION NO. ____.
This question is advisory only: Do you support the issuance by Bullfrog City of up to \$5,000,000 of transit system revenue bonds for the purpose of building a downtown transit center?

Description of Anticipated Financial Effect [to be included in sample ballot]: The maximum amount of the bonds is \$5,000,000. The interest rate is anticipated to be 6% and the total bond repayment is anticipated to be \$8,700,000 which consists of \$3,700,000 in interest and \$5,000,000 in bond principal. The actual interest rate and total bond repayment may be higher or lower than the above estimate, depending on interest rates and other bond terms at the time the bonds are sold. The Bonds are expected to be repaid with transit system revenues and will not require a property tax levy. The estimated annual operation, maintenance, and repair costs of the downtown transit center are between \$100,000 and \$300,000 per year, which is also expected to be paid from transit system revenues.

2. Property Tax Override (2) _____ ADVISORY QUESTION NO. _____. This question is advisory only: Do you support an additional property tax in _____ for _____ in the amount of up to \$0.____per \$100 assessed valuation for a period of up to ____ years? 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.¹

Description of Anticipated Financial Effect [to be included in sample ballot]: The property tax levy of up to \$0.____ per \$100 assessed valuation would last for up to ____years. This would result in an increase in the property taxes that the owner of a new \$100,000 home will pay of \$ _____ per year. 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.¹

SAMPLE: BULLFROG CITY ADVISORY BALLOT QUESTION NO. _____. This question is advisory only: Do you support an additional property tax in Bullfrog City for the operation of the City's transportation system in the amount of up to \$0.05 per \$100 assessed valuation for a period of up to 20 years? 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.¹

Description of Anticipated Financial Effect [to be included in sample ballot]: The property tax levy of up to \$0.05 per \$100 assessed valuation would last for up to 20 years. This would result in an increase in the property taxes that the owner of a new \$100,000 home will pay of \$17.50 per year. 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.¹

Note: (1) The final sentence in this question can be eliminated if it is proposed that any tax rate that will go to pay the bonds will not be exempt from the tax "abatement" legislation adopted by the 2005 legislative session, which generally limits the amount of increase in property tax revenues from existing property to between 3% and 8%, depending on whether the property is residential property and a number of other factors. Note that generally, if this sentence is not included in the ballot question and the tax is not exempt from abatement, if the tax rate is increased, the result of the tax rate increase may be that the tax revenues received by the entity for other purposes have to decrease.

3. Other tax (2) _____ ADVISORY BALLOT QUESTION NO. _____. This question is advisory only: Do you support an increase in the _____ tax in _____ of _____ for the purpose of _____?

Description of Anticipated Financial Effect [to be included in sample ballot]: The _____ tax increase would last for up to _____ years. The average annual cost of this _____ tax increase is expected to be \$ _____ for a typical payer of _____ taxes in the State based on _____. If the tax is levied _____ [does not expect] expects to sell bonds [payable from the tax] that are backed by the full faith and credit of the assessed value of _____. [[In connection with] [Following] the levy of the tax, additional expenses are expected to be incurred to pay for the operation or maintenance of _____].

SAMPLE: BULLFROG COUNTY ADVISORY BALLOT QUESTION NO. ____.
This question is advisory only: Do you support an increase in the sales and use tax in Bullfrog County of ¼ of 1% for the purpose of paying a portion of the cost of improving the mass transportation system in Bullfrog County?

Description of Anticipated Financial Effect [to be included in sample ballot]: The sales and use tax increase of ¼ of 1% would last for up to 30 years. 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 State, based on average annual expenditures on goods that are subject to the sales and use tax of \$10,000. If the tax is levied Bullfrog County expects to sell bonds payable from the tax that are backed by the full faith and credit of the assessed value of Bullfrog County. Following the levy of the tax, additional expenses are expected to be incurred to pay for the operation and maintenance of the County's mass transportation system, and of the equipment finance with the additional levy.

4. Fee imposition (2)

_____ ADVISORY BALLOT QUESTION NO. ____.
This question is advisory only: Do you support an increase in the _____ fee in _____ of _____ for the purpose of _____?

Description of Anticipated Financial Effect [to be included in sample ballot]: The _____ fee increase of _____ would last for up to _____ years. The average annual cost of this _____ fee increase is expected to be \$ _____ for a typical user of the _____. [[In connection with] [Following] the imposition of this fee, additional expenses are expected to be incurred to pay for the operation and maintenance of _____.]

SAMPLE: BULLFROG COUNTY ADVISORY BALLOT QUESTION NO. ____.
This question is advisory only: Do you support an increase in the bus transportation use fee in Bullfrog County of \$0.25 per trip for the purpose of paying a portion of the cost of improving the mass transportation system of Bullfrog County?

Description of Anticipated Financial Effect [to be included in sample ballot]: The bus transportation use fee increase of \$0.25 per trip would last for up to 30 years. The average annual cost of this fee increase is expected to be \$125 for a typical user of the bus system who takes the bus to and from work. Following the imposition of this fee, additional expenses are expected to be incurred to pay for the operation and maintenance of the County's mass transportation system, and of the equipment financed with the additional fees collected.

5. Incurring an Expense (2)

_____ ADVISORY BALLOT QUESTION NO. ____.
This question is advisory only: Do you support incurring an expense of _____?

[approximately] \$ _____ for the purpose of
_____?

Description of Anticipated Financial Effect [to be included in sample ballot]: The expense proposed of \$ _____ would be paid for with _____. The _____ [does not expect] [expects] that incurring the expense will require the [levy or imposition] of a new [tax or fee] [or the increase in of an existing tax or fee]. [If a tax or fee is to be imposed or increased], insert the same information as in the fiscal note for a tax in “3. Other tax” above or a fee in “4. Fee imposition”, above, as applicable].

SAMPLE: BULLFROG COUNTY ADVISORY BALLOT QUESTION NO. ____.
This question is advisory only: Do you support Bullfrog County incurring an expense of \$5,000,000 for new busses for the County’s mass transportation system?

Description of Anticipated Financial Effect [to be included in sample ballot]: The expense proposed of \$5,000,000 for new busses would be paid with federal grants and with fees collected from bus transportation users. The County expects that incurring the expense will require an increase of an existing fee. The bus transportation use fee would increase by \$0.25 per trip for up to 10 years. The average annual cost of this fee increase is expected to be \$125 for a typical user of the bus system who takes the bus to and from work. Following the imposition of this fee, additional expenses are expected to be incurred to pay for the operation and maintenance of the County’s mass transportation system, and of the busses financed with the additional fees collected.

Note: (2) In addition to the Description of Anticipated Financial Effect, an explanation (to be included in the sample ballot) for any advisory ballot question must contain a digest that includes a concise and clear summary of any existing laws directly related to the advisory question and a summary of how the advisory question adds to, changes, or repeals such existing laws. For an advisory question that would generate increase or decrease any public revenue in any form, the first paragraph of the digest must include a statement that the advisory question would create, generate, increase or decrease, as applicable, public revenue. For more information, see S.B. 325, Section 3 of Chapter 184, Statutes of Nevada 2013 (approved May 27, 2013); see also NRS 295.230; NRS 293.481.

STATUTORY REFERENCES

Two bills were enacted by the 1999 Nevada Legislature that apply to ballot questions: AB 200 (approved June 6, 1999) and SB 501 (approved May 27, 1999). Amendments were enacted in the 2001, 2003, 2005, 2007, 2011 and 2013 sessions and have been incorporated herein. The relevant portions of the Nevada Revised Statutes are reproduced below:

NRS 244A.039 “Park project” defined. “Park project” means real property, facilities and equipment for parks, including, without limitation, graded, regraded, graveled, surfaced, drained, cultivated and otherwise improved sites therefor, greenhouses, bandstand and orchestra facilities, auditoriums, arenas, zoo facilities, golf course facilities, clubhouses, tennis courts, swimming pools, bathhouses, horseshoe pits, ball fields, boating facilities, swings, slides, other playground equipment, and other recreational facilities, or any combination thereof, and all appurtenances and incidentals necessary, useful or desirable for any such facilities, including, without limitation, all types of property therefor.

(Added to NRS by 1965, 638)

NRS 244A.789 Budget of district; submission to voters of proposal to issue bonds or levy tax.

1. The budget of a district for the support of public parks must comply with the provisions of NRS 354.470 to 354.626, inclusive, but need not be separately prepared and may be included within the county budget. The district is not entitled to any share of revenue from the supplemental city-county relief tax.

2. The governing body may submit to the registered voters of the district at a primary or general election:

(a) A proposal to issue general obligation bonds of the district to finance the acquisition, construction, equipment and improvement of one or more park projects within the district, or outside the district if the governing body finds that the park project will benefit the residents of the district, but the amount of general obligation bonds or other securities so issued may not exceed 10 percent of the assessed valuation of the taxable property in the district. The ballot question for such a proposal must contain the principal amount of the general obligation bonds to be issued, the purpose of the issuance of the bonds and the estimate established by the governing body of:

(1) The duration of the levy of property tax that will be used to pay the general obligations; and

(2) The average annual increase, if any, in the amount of property taxes that an owner of a new home with a fair market value of \$100,000 will pay for debt service on the general obligation bonds to be issued.

(b) A proposal to levy a tax ad valorem pursuant to NRS 354.5982 for:

(1) Any of the purposes described in paragraph (a);

(2) Maintenance of public parks located within the district;

(3) Maintenance of public parks located outside the district if the governing body finds that the parks benefit the residents of the district; or

(4) Any combination of those purposes.

3. The ballot question for a proposal submitted to the registered voters pursuant to paragraph (b) of subsection 2 must contain the rate of the proposed additional property tax stated in dollars and cents per \$100 assessed valuation, the purpose of the proposed additional property tax, the duration of the proposed additional property tax and an estimate established by the governing body of the increase in the amount of property taxes that an owner of a new home with a fair market value of \$100,000 will pay per year as a result of the passage of the question.

4. As used in this section, “park project” has the meaning ascribed to it in NRS 244A.039.

5. If the proposal to issue bonds is approved by the voters, the county may issue bonds of the district as provided in chapter 350 of NRS.

(Added to NRS by 1993, 64; A 1999, 1082)

NRS 293.175 Date of primary election; nomination of candidates; applicability of provisions governing nominations. [Effective through December 31, 2014, and after that date unless the provisions of Senate Joint Resolution No. 14 (2011) are approved and ratified by the voters at the 2014 General Election.]

1. The primary election must be held on the second Tuesday in June of each even-numbered year.

2. Candidates for partisan office of a major political party and candidates for nonpartisan office must be nominated at the primary election.

3. Candidates for partisan office of a minor political party must be nominated in the manner prescribed pursuant to NRS 293.171 to 293.174, inclusive.

4. Independent candidates for partisan office must be nominated in the manner provided in NRS 293.200.

5. The provisions of NRS 293.175 to 293.203, inclusive:
 - (a) Apply to a special election to fill a vacancy, except to the extent that compliance with the provisions is not possible because of the time at which the vacancy occurred.
 - (b) Do not apply to the nomination of the officers of incorporated cities.
 - (c) Do not apply to the nomination of district officers whose nomination is otherwise provided for by statute.
- (Added to NRS by 1960, 243; A 1963, 1387; 1983, 1116; 1985, 268; 1987, 1366; 1989, 226; 1999, 1392, 3550; 2001, 672; 2005, 1434; 2009, 1262; 2013, 2372)

NRS 293.175 Date of primary election; nomination of candidates; applicability of provisions governing nominations. [Effective January 1, 2015, if the provisions of Senate Joint Resolution No. 14 (2011) are approved and ratified by the voters at the 2014 General Election.]

1. The primary election must be held on the second Tuesday in June of each even-numbered year.
 2. Candidates for partisan office of a major political party and candidates for nonpartisan office must be nominated at the primary election.
 3. Candidates for partisan office of a minor political party must be nominated in the manner prescribed pursuant to NRS 293.171 to 293.174, inclusive.
 4. Independent candidates for partisan office must be nominated in the manner provided in NRS 293.200.
 5. The provisions of NRS 293.175 to 293.203, inclusive:
 - (a) Apply to a special election to fill a vacancy, except to the extent that compliance with the provisions is not possible because of the time at which the vacancy occurred.
 - (b) Do not apply to the nomination of the officers of incorporated cities.
 - (c) Do not apply to the nomination of district officers whose nomination is otherwise provided for by statute.
- (Added to NRS by 1960, 243; A 1963, 1387; 1983, 1116; 1985, 268; 1987, 1366; 1989, 226; 1999, 1392, 3550; 2001, 672; 2005, 1434; 2009, 1262; 2013, 1777, 2372, effective January 1, 2015, if the provisions of Senate Joint Resolution No. 14 (2011) are approved and ratified by the voters at the 2014 General Election)

NRS 293.268 Order of listing offices, candidates and questions on ballots. The offices for which there are candidates, the names of the candidates therefor and the questions to be voted upon must be printed on ballots in the following order:

1. President and Vice President of the United States.
 2. United States Senator and Representative in Congress, in that sequence.
 3. Governor, Lieutenant Governor, Secretary of State, Treasurer, Controller and Attorney General, in that sequence.
 4. State Senators and Assemblymen.
 5. County and township partisan offices.
 6. Statewide nonpartisan offices.
 7. District nonpartisan offices.
 8. County nonpartisan offices.
 9. City offices:
 - (a) Mayor;
 - (b) Councilmen according to ward in numerical order, if no wards, in alphabetical order; and
 - (c) Municipal judges.
 10. Township nonpartisan offices.
 11. Questions presented to the voters of the State with advisory questions listed in consecutive order after any other questions presented to the voters of the State.
 12. Questions presented only to the voters of a special district or political subdivision of the State with advisory questions listed in consecutive order after any other questions presented only to the voters of a special district or political subdivision of the State.
- (Added to NRS by 1961, 296; A 1975, 939; 1979, 131; 1987, 339; 1993, 2180; 2003, 3193)

NRS 293.481 Governing body of political subdivision, public or quasi-public corporation, or other local agency submitting question to voters required to submit certain documents and information to county and city clerks; fee to cover cost of placing question and associated information on ballot.

1. Except as otherwise provided in subsection 2, every governing body of a political subdivision, public or quasi-public corporation, or other local agency authorized by law to submit questions to the qualified electors or registered voters of a designated territory, when the governing body decides to submit a question:

(a) At a general election, shall provide to each county clerk within the designated territory on or before the third Monday in July preceding the election:

(1) A copy of the question, including an explanation of the question; and

(2) A description of the anticipated financial effect on the local government which, if the question is an advisory question that proposes a bond, tax, fee or expense, must be prepared in accordance with subsection 4 of NRS 293.230.

(b) At a primary election, shall provide to each county clerk within the designated territory on or before the second Friday after the first Monday in March preceding the election:

(1) A copy of the question, including an explanation of the question; and

(2) A description of the anticipated financial effect on the local government which, if the question is an advisory question that proposes a bond, tax, fee or expense, must be prepared in accordance with subsection 4 of NRS 293.230.

(c) At any election other than a primary or general election at which the county clerk gives notice of the election or otherwise performs duties in connection therewith other than the registration of electors and the making of records of registered voters available for the election, shall provide to each county clerk at least 60 days before the election:

(1) A copy of the question, including an explanation of the question; and

(2) A description of the anticipated financial effect on the local government which, if the question is an advisory question that proposes a bond, tax, fee or expense, must be prepared in accordance with subsection 4 of NRS 293.230.

(d) At any city election at which the city clerk gives notice of the election or otherwise performs duties in connection therewith, shall provide to the city clerk at least 60 days before the election:

(1) A copy of the question, including an explanation of the question; and

(2) A description of the anticipated financial effect on the local government which, if the question is an advisory question that proposes a bond, tax, fee or expense, must be prepared in accordance with subsection 4 of NRS 293.230.

2. An explanation of a question required to be provided to a county clerk pursuant to subsection 1 must be written in easily understood language and include a digest. The digest must include a concise and clear summary of any existing laws directly related to the measure proposed by the question and a summary of how the measure proposed by the question adds to, changes or repeals such existing laws. For a measure that creates, generates, increases or decreases any public revenue in any form, the first paragraph of the digest must include a statement that the measure creates, generates, increases or decreases, as applicable, public revenue.

3. A question may be submitted after the dates specified in subsection 1 if the question is expressly privileged or required to be submitted pursuant to the provisions of Article 19 of the Constitution of the State of Nevada, or pursuant to the provisions of chapter 295 of NRS or any other statute except NRS 293.230, 354.59817, 354.5982, 387.3285 or 387.3287 or any statute that authorizes the governing body to issue bonds upon the approval of the voters.

4. A question that is submitted pursuant to subsection 1 may be withdrawn if the governing body provides notification to each of the county or city clerks within the designated territory of its decision to withdraw the particular question on or before the same dates specified for submission pursuant to paragraph (a), (b), (c) or (d) of subsection 1, as appropriate.

5.. A county or city clerk:

(a) Shall assign a unique identification number to a question submitted pursuant to this section; and

(b) May charge any political subdivision, public or quasi-public corporation, or other local agency which submits a question a reasonable fee sufficient to pay for the increased costs incurred in including the question, explanation, arguments and description of the anticipated financial effect on the ballot.

(Added to NRS by 1969, 895; A 1971, 91; 1983, 1119; 1987, 354, 695; 1989, 1730; 1993, 2189; 1997, 762, 2784; 1999, 2116; 2001, 603; 2003, 1653, 3193; 2007, 2527; 2009, 1269; 2013, 644)

NRS 293.565 Sample ballots: Contents; mailing; printing of text of constitutional amendments; notice of location of polling place; notice if location of polling place changed; cost of mailing responsibility of political subdivision.

1. Except as otherwise provided in subsection 2, sample ballots must include:

(a) If applicable, the statement required by NRS 293.267;

(b) The fiscal note or description of anticipated financial effect, as provided pursuant to NRS 218.443, 293.250, 293.481, 295.015, 295.095 or 295.230 for each proposed constitutional amendment, statewide measure, measure to be voted upon only by a special district or political subdivision and advisory question;

(c) An explanation, as provided pursuant to NRS 218.443, 293.250, 293.481, 295.121 or 295.230 for each proposed constitutional amendment, statewide measure, measure to be voted upon only by a special district or political subdivision and advisory question;

(d) Arguments for and against each proposed constitutional amendment, statewide measure, measure to be voted upon only by a special district or political subdivision and advisory question, and rebuttals to each argument, as provided pursuant to NRS 218.443, 293.250, 293.252, or 295.121; and

(e) The full text of each proposed constitutional amendment.

2. If, pursuant to the provisions of NRS 293.2565, the word "Incumbent" must appear on the ballot next to the name of the candidate who is the incumbent, the word "Incumbent" must appear on the sample ballot next to the name of the candidate who is the incumbent.

3. Sample ballots that are mailed to registered voters may be printed without the full text of each proposed constitutional amendment if:

(a) The cost of printing the sample ballots would be significantly reduced if the full text of each proposed constitutional amendment were not included;

(b) The county clerk ensures that a sample ballot that includes the full text of each proposed constitutional amendment is provided at no charge to each registered voter who requests such a sample ballot; and

(c) The sample ballots provided to each polling place include the full text of each proposed constitutional amendment.

4. Before the period for early voting for any election begins, the county clerk shall cause to be mailed to each registered voter in the county a sample ballot for his precinct with a notice informing the voter of the location of his polling place. If the location of the polling place has changed since the last election:

(a) The county clerk shall mail a notice of the change to each registered voter in the county not sooner than 10 days before mailing the sample ballots; or

(b) The sample ballot must also include a notice in bold type immediately above the location which states:

NOTICE: THE LOCATION OF YOUR POLLING PLACE
HAS CHANGED SINCE THE LAST ELECTION

5. Except as otherwise provided in subsection 6, a sample ballot required to be mailed pursuant to this section must:

(a) Be printed in at least 12-point type; and

(b) Include on the front page, in a separate box created by bold lines, a notice printed in at least 20-point bold type that states:

NOTICE: TO RECEIVE A SAMPLE BALLOT IN
LARGE TYPE, CALL (Insert appropriate telephone number)

6. A portion of a sample ballot that contains a facsimile of the display area of a voting device may include material in less than 12-point type to the extent necessary to make the facsimile fit on the pages of the sample ballot.

7. The sample ballot mailed to a person who requests a sample ballot in large type by exercising the option provided pursuant to NRS 293.508, or in any other manner, must be printed in at least 14-point type, or larger when practicable.

8. If a person requests a sample ballot in large type, the county clerk shall ensure that all future sample ballots mailed to that person from the county are in large type.

9. The county clerk shall include in each sample ballot a statement indicating that the county clerk will, upon request of a voter who is elderly or disabled, make reasonable accommodations to allow the voter to vote at his polling place and provide reasonable assistance to the voter in casting his vote, including, without limitation, providing appropriate materials to assist the voter. In addition, if the county clerk has provided pursuant to subsection 4 of NRS 293.2955 for the placement at centralized voting locations of specially equipped voting devices for use by voters who are elderly or disabled, the county clerk shall include in the sample ballot a statement indicating:

(a) The addresses of such centralized voting locations;

(b) The types of specially equipped voting devices available at such centralized voting locations; and

(c) That a voter who is elderly or disabled may cast his ballot at such a centralized voting location rather than at his regularly designated polling place.

10. The cost of mailing sample ballots for any election other than a primary or general election must be borne by the political subdivision holding the election.

(Added to NRS by 1960, 278; A 1961, 298; 1967, 852; 1971, 449; 1973, 897; 1979, 268; 1987, 356; 1989, 205; 1995, 2631; 1997, 78, 765, 769, 3065, 3469; 1999, 679; 2001, 1435, 2001, 2957; 2003, 200, 208, 210, 1656, 1692, 1708, 1723, 3196; 2007, 1165, 2529; 2011, 2098; 2013, 647)

NRS 293C.262 Order of listing offices and questions; division of ballots; color of ballots and voting receipts.

1. The offices for which there are candidates, the names of the candidates therefor and the questions to be voted upon must be printed on ballots for a city election in the following order:

(a) City offices:

- (1) Mayor;
- (2) Councilmen according to ward in numerical order, if no wards, in alphabetical order; and
- (3) Municipal judges.

(b) Questions presented to the voters of a city or a portion of a city with advisory questions listed in consecutive order after any other questions presented to the voters of the city.

2. The city clerk:

(a) May divide paper ballots into two sheets in a manner that provides a clear understanding and grouping of all measures and candidates.

(b) Shall prescribe the color or colors of the ballots and voting receipts used in any election which the clerk is required to conduct.

(Added to NRS by 1997, 3425; A 1999, 679; 2003, 3198)

NRS 293C.530 Sample ballots: Contents; mailing; notice of location of polling place; notice if location of polling place changed; form of ballot; cost of mailing responsibility of city.

1. Before the period for early voting for any election begins, the city clerk shall cause to be mailed to each registered voter in the city a sample ballot for his or her precinct, with a notice informing the voter of the location of his or her polling place. If the location of the polling place has changed since the last election:

(a) The city clerk shall mail a notice of the change to each registered voter in the city not sooner than 10 days before mailing the sample ballots; or

(b) The sample ballot must also include a notice in bold type immediately above the location which states:

NOTICE: THE LOCATION OF YOUR POLLING PLACE
HAS CHANGED SINCE THE LAST ELECTION

2. Except as otherwise provided in subsection 4, a sample ballot required to be mailed pursuant to this section must:

(a) Be printed in at least 12-point type;

(b) Include the description of the anticipated financial effect and explanation of each citywide measure and advisory question, including arguments for and against the measure or question, as required pursuant to NRS 295.205 or 295.217; and

(c) Include on the front page, in a separate box created by bold lines, a notice printed in at least 20-point bold type that states:

NOTICE: TO RECEIVE A SAMPLE BALLOT IN
LARGE TYPE, CALL (Insert appropriate telephone number)

3. The word "Incumbent" must appear on the sample ballot next to the name of the candidate who is the incumbent, if required pursuant to NRS 293.2565.

4. A portion of a sample ballot that contains a facsimile of the display area of a voting device may include material in less than 12-point type to the extent necessary to make the facsimile fit on the pages of the sample ballot.

5. The sample ballot mailed to a person who requests a sample ballot in large type by exercising the option provided pursuant to NRS 293.508, or in any other manner, must be printed in at least 14-point type, or larger when practicable.

6. If a person requests a sample ballot in large type, the city clerk shall ensure that all future sample ballots mailed to that person from the city are in large type.

7. The city clerk shall include in each sample ballot a statement indicating that the city clerk will, upon request of a voter who is elderly or disabled, make reasonable accommodations to allow the voter to vote at his or her polling place and provide reasonable assistance to the voter in casting his or her vote, including, without limitation, providing appropriate materials to assist the voter. In addition, if the city clerk has provided pursuant to subsection 4 of NRS 293C.281 for the placement at centralized voting locations of specially equipped voting devices for use by voters who are elderly or disabled, the city clerk shall include in the sample ballot a statement indicating:

(a) The addresses of such centralized voting locations;

(b) The types of specially equipped voting devices available at such centralized voting locations; and

(c) That a voter who is elderly or disabled may cast his or her ballot at such a centralized voting location rather than at the voter's regularly designated polling place.

8. The cost of mailing sample ballots for a city election must be borne by the city holding the election.

(Added to NRS by 1997, 3441; A 2001, 1438, 2002, 2962; 2003, 200, 208, 210, 1660, 1710, 3198; 2007, 1183, 2531; 2011, 2103; 2013, 649)

NRS 295.075 "Board" defined. As used in NRS 295.075 to 295.125, inclusive, unless the context otherwise requires, "board" means the board of county commissioners.

(Added to NRS by 1967, 380; A 1999, 2120)

NRS 295.115 Consideration by board; submission to registered voters; withdrawal of petition.

1. When an initiative or referendum petition has been finally determined sufficient, the board shall promptly consider the proposed initiative ordinance in the manner provided by law for the consideration of ordinances generally or reconsider the referred ordinance by voting its repeal. If, within 30 days after the date the petition was finally determined sufficient, the board fails to adopt the proposed initiative ordinance without any change in substance or fails to repeal the referred ordinance, the board shall submit the proposed or referred ordinance to the registered voters of the county.

2. The vote of the county on the proposed or referred ordinance must be held at the next general election. Copies of the proposed or referred ordinance must be made available at the polls.

3. An initiative or referendum petition may be withdrawn at any time before the 30th day preceding the day scheduled for a vote of the county or the deadline for placing questions on the ballot, whichever is earlier, by filing with the county clerk a request for withdrawal signed by at least four members of the petitioners' original committee. Upon the filing of that request, the petition has no further effect and all proceedings thereon must be terminated.

(Added to NRS by 1967, 381; A 1969, 896; 1993, 1032; 2001, 2966; 2005, 2840)

NRS 295.121 Appointment of committees to prepare arguments advocating and opposing approval of ballot questions; duties of committees; regulations; preparation of arguments by county clerk if board fails to appoint committee; review of arguments; placement of arguments in sample ballots.

1. For each initiative, referendum, advisory question or other question to be placed on the ballot by:

(a) The board, including, without limitation, pursuant to NRS 295.115, 295.160 or 295.230;

(b) The governing body of a school district, public library or water district authorized by law to submit questions to some or all of the qualified electors or registered voters of the county; or

(c) A metropolitan police committee on fiscal affairs authorized by law to submit questions to some or all of the qualified electors or registered voters of the county,

→ the board shall, in consultation with the county clerk pursuant to subsection 5, appoint two committees. Except as otherwise provided in subsection 2, one committee must be composed of three persons who favor approval by the voters of the initiative, referendum or other question and the other committee must be composed of three persons who oppose approval by the voters of the initiative, referendum or other question.

2. If, after consulting with the county clerk pursuant to subsection 5, the board is unable to appoint three persons who are willing to serve on a committee, the board may appoint fewer than three persons to that committee, but the board must appoint at least one person to each committee appointed pursuant to this section.

3. With respect to a committee appointed pursuant to this section:

(a) A person may not serve simultaneously on the committee that favors approval by the voters of an initiative, referendum or other question and the committee that opposes approval by the voters of that initiative, referendum or other question.

(b) Members of the committee serve without compensation.

(c) The term of office for each member commences upon appointment and expires upon the publication of the sample ballot containing the initiative, referendum or other question.

4. The county clerk may establish and maintain a list of the persons who have expressed an interest in serving on a committee appointed pursuant to this section. The county clerk, after exercising due diligence to locate persons who favor approval by the voters of an initiative, referendum or other question to be placed on the ballot or who oppose approval by the voters of an initiative, referendum or other question to be placed on the ballot, may use the names on a list established pursuant to this subsection to:

(a) Make recommendations pursuant to subsection 5; and

(b) Appoint members to a committee pursuant to subsection 6.

5. Before the board appoints a committee pursuant to this section, the county clerk shall:

(a) Recommend to the board persons to be appointed to the committee; and

(b) Consider recommending pursuant to paragraph (a):

(1) Any person who has expressed an interest in serving on the committee; and

(2) A person who is a member of an organization that has expressed an interest in having a member of the organization serve on the committee.

6. If the board fails to appoint a committee as required pursuant to this section, the county clerk shall, in consultation with the district attorney, prepare an argument advocating approval by the voters of the initiative, referendum or other question and an argument opposing approval by the voters of the initiative, referendum or other question. Each argument prepared by the county clerk must satisfy the requirements of paragraph (f) of subsection 7 and any rules or regulations adopted by the county clerk pursuant to subsection 8. The county clerk shall not prepare the rebuttal of the arguments required pursuant to paragraph (e) of subsection 7.

7. A committee appointed pursuant to this section:

(a) Shall elect a chair for the committee;

(b) Shall meet and conduct its affairs as necessary to fulfill the requirements of this section;

(c) May seek and consider comments from the general public;

(d) Shall prepare an argument either advocating or opposing approval by the voters of the initiative, referendum or other question, based on whether the members were appointed to advocate or oppose approval by the voters of the initiative, referendum or other question;

(e) Shall prepare a rebuttal to the argument prepared by the other committee appointed pursuant to this section;

(f) Shall address in the argument and rebuttal prepared pursuant to paragraphs (d) and (e):

(1) The anticipated financial effect of the initiative, referendum or other question;

(2) The environmental impact of the initiative, referendum or other question; and

(3) The impact of the initiative, referendum or other question on the public health, safety and welfare; and

(g) Shall submit the argument and rebuttal prepared pursuant to paragraphs (d), (e) and (f) to the county clerk not later than the date prescribed by the county clerk pursuant to subsection 8.

8. The county clerk shall provide, by rule or regulation:

(a) The maximum permissible length of an argument or rebuttal prepared pursuant to this section; and

(b) The date by which an argument or rebuttal prepared pursuant to this section must be submitted by the committee to the county clerk.

9. Upon receipt of an argument or rebuttal prepared pursuant to this section, the county clerk:

(a) May consult with persons who are generally recognized by a national or statewide organization as having expertise in the field or area to which the initiative, referendum or other question pertains; and

(b) Shall reject each statement in the argument or rebuttal that the county clerk believes is libelous or factually inaccurate.

→ The decision of the county clerk to reject a statement pursuant to this subsection is a final decision for purposes of judicial review. Not later than 5 days after the county clerk rejects a statement pursuant to this subsection, the committee may appeal that rejection by filing a complaint in district court. The court shall set the matter for hearing not later than 3 days after the complaint is filed and shall give priority to such a complaint over all other matters pending with the court, except for criminal proceedings.

10. The county clerk shall place in the sample ballot provided to the registered voters of the county each argument and rebuttal prepared pursuant to this section, containing all statements that were not rejected pursuant to subsection 9. The county clerk may revise the language submitted by the committee so that it is clear, concise and suitable for incorporation in the sample ballot, but shall not alter the meaning or effect without the consent of the committee.

11. Except as otherwise provided in this subsection, if a question is to be placed on the ballot by an entity described in paragraph (b) or (c) of subsection 1, the entity must provide a copy and explanation of the question to the county clerk at least 30 days earlier than the date required for the submission of such documents pursuant to subsection 1 of NRS 293.481. This subsection does not apply to a question if the date that the question must be submitted to the county clerk is governed by subsection 3 of NRS 293.481.

12. The provisions of chapter 241 of NRS do not apply to any consultations, deliberations, hearings or meetings conducted pursuant to this section.

(Added to NRS by 1999, 2118; A 2001, 645, 1974; 2003, 1662, 1693, 3199, 3513; 2005, 2840; 2007, 1142; 2011, 1208; 2013, 650)

NRS 295.160 Submission of question to people; publication.

1. If the petition is determined to be sufficient, the county clerk shall, at the next general election, submit the act or resolution, by appropriate questions on the ballot, for the approval or disapproval of the people of that county.

2. The county clerk shall publish those questions in accordance with the provisions of law requiring county clerks to publish questions and proposed constitutional amendments which are to be submitted for popular vote.

(Added to NRS by 1960, 280; A 1993, 1033; 2001, 2967; 2005, 2843)

NRS 295.195 Definitions. As used in NRS 295.195 to 295.220, inclusive, unless the context otherwise requires:

1. "City" means an incorporated city.

2. "Council" means the governing body of a city.

(Added to NRS by 1967, 377; A 1987, 1719; 1999, 2120)

NRS 295.215 Consideration by council; submission to registered voters; withdrawal of petition.

1. When an initiative or referendum petition has been finally determined sufficient, the council shall promptly consider the proposed initiative ordinance in the manner provided by law for the consideration of ordinances generally or reconsider the referred ordinance by voting its repeal. If, within 30 days after the date the petition was finally determined sufficient, the council fails to adopt the proposed initiative ordinance without any change in substance or fails to repeal the referred ordinance, the council shall submit the proposed or referred ordinance to the registered voters of the city.

2. The vote of the city on the proposed or referred ordinance must be held at the next general city election or general election. Copies of the proposed or referred ordinance must be made available at the polls.

3. An initiative or referendum petition may be withdrawn at any time before the 30th day preceding the day scheduled for a vote of the city or the deadline for placing questions on the ballot, whichever is earlier, by filing with the city clerk a request for withdrawal signed by at least four members of the petitioners' original committee. Upon the filing of that request, the petition has no further effect and all proceedings thereon must be terminated.

(Added to NRS by 1967, 379; A 1969, 896; 1987, 364; 1993, 1033; 2001, 2969; 2005, 2844)

NRS 295.217 Appointment of committees to prepare arguments advocating and opposing approval of ballot questions; duties of committees; regulations; preparation of arguments by city clerk if governing body fails to appoint committee; review of arguments; placement of arguments in sample ballots.

1. For each initiative, referendum, advisory question or other question to be placed on the ballot by the:

(a) Council, including, without limitation, pursuant to NRS 295.215 or 295.230; or

(b) Governing body of a public library or water district authorized by law to submit questions to some or all of the qualified electors or registered voters of the city,

→ the council shall, in consultation pursuant to subsection 5 with the city clerk or other city officer authorized to perform the duties of the city clerk, appoint two committees. Except as otherwise provided in subsection 2, one committee must be composed of three persons who favor approval by the voters of the initiative, referendum or other question and the other committee must be composed of three persons who oppose approval by the voters of the initiative, referendum or other question.

2. If, after consulting with the city clerk pursuant to subsection 5, the council is unable to appoint three persons willing to serve on a committee, the council may appoint fewer than three persons to that committee, but the council must appoint at least one person to each committee appointed pursuant to this section.

3. With respect to a committee appointed pursuant to this section:

(a) A person may not serve simultaneously on the committee that favors approval by the voters of an initiative, referendum or other question and the committee that opposes approval by the voters of that initiative, referendum or other question.

(b) Members of the committee serve without compensation.

(c) The term of office for each member commences upon appointment and expires upon the publication of the sample ballot containing the initiative, referendum or other question.

4. The city clerk may establish and maintain a list of the persons who have expressed an interest in serving on a committee appointed pursuant to this section. The city clerk, after exercising due diligence to locate persons who favor approval by the voters of an initiative, referendum or other question to be placed on the ballot or who oppose approval by the voters of an initiative, referendum or other question to be placed on the ballot, may use the names on a list established pursuant to this subsection to:

(a) Make recommendations pursuant to subsection 5; and

(b) Appoint members to a committee pursuant to subsection 6.

5. Before the council appoints a committee pursuant to this section, the city clerk shall:

(a) Recommend to the council persons to be appointed to the committee; and

(b) Consider recommending pursuant to paragraph (a):

(1) Any person who has expressed an interest in serving on the committee; and

(2) A person who is a member of an organization that has expressed an interest in having a member of the organization serve on the committee.

6. If the council fails to appoint a committee as required pursuant to this section, the city clerk shall, in consultation with the city attorney, prepare an argument advocating approval by the voters of the initiative, referendum or other question and an argument opposing approval by the voters of the initiative, referendum or other question. Each argument prepared by the city clerk must satisfy the requirements of paragraph (f) of subsection 7 and any rules or regulations adopted by the city clerk pursuant to subsection 8. The city clerk shall not prepare the rebuttal of the arguments required pursuant to paragraph (e) of subsection 7.

7. A committee appointed pursuant to this section:

(a) Shall elect a chair for the committee;

(b) Shall meet and conduct its affairs as necessary to fulfill the requirements of this section;

(c) May seek and consider comments from the general public;

(d) Shall prepare an argument either advocating or opposing approval by the voters of the initiative, referendum or other question, based on whether the members were appointed to advocate or oppose approval by the voters of the initiative, referendum or other question;

(e) Shall prepare a rebuttal to the argument prepared by the other committee appointed pursuant to this section;

(f) Shall address in the argument and rebuttal prepared pursuant to paragraphs (d) and (e):

(1) The anticipated financial effect of the initiative, referendum or other question;

(2) The environmental impact of the initiative, referendum or other question; and

(3) The impact of the initiative, referendum or other question on the public health, safety and welfare; and

(g) Shall submit the argument and rebuttal prepared pursuant to paragraphs (d), (e) and (f) to the city clerk not later than the date prescribed by the city clerk pursuant to subsection 8.

8. The city clerk shall provide, by rule or regulation:

(a) The maximum permissible length of an argument or rebuttal prepared pursuant to this section; and

(b) The date by which an argument or rebuttal prepared pursuant to this section must be submitted by the committee to the city clerk.

9. Upon receipt of an argument or rebuttal prepared pursuant to this section, the city clerk:

(a) May consult with persons who are generally recognized by a national or statewide organization as having expertise in the field or area to which the initiative, referendum or other question pertains; and

(b) Shall reject each statement in the argument or rebuttal that the city clerk believes is libelous or factually inaccurate.

→ The decision of the city clerk to reject a statement pursuant to this subsection is a final decision for purposes of judicial review. Not later than 5 days after the city clerk rejects a statement pursuant to this subsection, the committee may appeal that rejection by filing a complaint in district court. The court shall set the matter for hearing not later than 3 days after the complaint is filed and shall give priority to such a complaint over all other matters pending with the court, except for criminal proceedings.

10. The city clerk shall place in the sample ballot provided to the registered voters of the city each argument and rebuttal prepared pursuant to this section, containing all statements that were not rejected pursuant to subsection 9. The city clerk may revise the language submitted by the committee so that it is clear, concise and suitable for incorporation in the sample ballot, but shall not alter the meaning or effect without the consent of the committee.

11. If a question is to be placed on the ballot by an entity described in paragraph (b) of subsection 1, the entity must provide a copy and explanation of the question to the city clerk at least 30 days earlier than the date required for the submission of such documents pursuant to subsection 1 of NRS 293.481. This subsection does not apply to a question if the date that the question must be submitted to the city clerk is governed by subsection 3 of NRS 293.481.

(Added to NRS by 1999, 2119; A 2001, 647, 1976; 2003, 1695, 3201; 2005, 2845; 2007, 1144, 2545; 2011, 1210; 2013, 652)

NRS 295.230 Submission of advisory questions by certain governmental entities; prerequisites to placement on ballot; description of anticipated financial effect; appearance on sample ballot; preparation of sample questions.

1. The governing body of a county or city may, at any general election or general city election, ask the advice of the registered voters within its jurisdiction on any question which it has under consideration. No other political subdivision, public or quasi-public corporation, or other local agency may ask the advice of the registered voters within its jurisdiction on any question which it has under consideration.

2. To place an advisory question on the ballot at a general election or general city election, the governing body of a county or city must:

(a) Adopt a resolution that:

(1) Sets forth:

(I) The question, in language indicating clearly that the question is advisory only.

(II) An explanation of the question that is written in easily understood language and includes a digest. The digest must include a concise and clear summary of any existing laws related to the measure proposed by the question and a summary of how the measure proposed by the question adds to, changes or repeals such existing laws. For a measure that creates, generates, increases or decreases any public revenue in any form, the first paragraph of the digest must include a statement that the measure creates, generates, increases or decreases, as applicable, public revenue.

(III) A description of the anticipated financial effect on the local government which, if the question is an advisory question that proposes a bond, tax, fee or expense, must be prepared by the governing body in accordance with subsection 4.

(2) States that the result of the voting on the question does not place any legal requirement on the governing body, any member of the governing body or any officer of the political subdivision.

(b) Comply with the requirements of paragraph (a) or (d) of subsection 1 of NRS 293.481.

3. A governing body may, at any general election, ask the advice of the registered voters of part of its territory if:

(a) The advisory question to be submitted affects only that part of its territory; and

(b) The resolution adopted pursuant to subsection 2 sets forth the boundaries of the area in which the advice of the registered voters will be asked.

4. With respect to a description of the anticipated financial effect that is required in connection with an advisory question:

(a) If, in the advisory question, the governing body seeks advice on whether bonds should be issued, the description must include any information that is required by law to be included on the sample ballot pursuant to the provisions of law that govern the procedure for issuance of the applicable type of bond.

(b) If, in the advisory question, the governing body seeks advice on whether a limitation upon revenue from taxes ad valorem should be exceeded, the description must include any information that is required by law to be included on the sample ballot pursuant to the provisions of law that govern the procedure for exceeding that limitation.

(c) If, in the advisory question, the governing body seeks advice on whether a tax other than a property tax described in paragraph (b) should be levied, the description must:

(1) Identify the average annual cost that is expected to be incurred by the affected taxpayers if the tax were to be levied;

(2) Specify the period over which the tax is proposed to be levied;

(3) Disclose whether, in connection with the levy of the tax, revenue bonds are to be sold which will be backed by the full faith and credit of the assessed value of the applicable local government; and

(4) If applicable, specify whether, in connection with or following the levy of the tax, additional expenses are expected to be incurred to pay for the operation or maintenance of any program or service to be provided from the proceeds of the tax or to pay for the operation or maintenance of any building, equipment, facility, machinery, property, structure, vehicle or other thing of value to be purchased, improved or repaired with the proceeds of the tax.

(d) If, in the advisory question, the governing body seeks advice on whether a fee should be imposed, the description must:

(1) Identify the average annual cost that is expected to be incurred by the affected users if the fee were to be imposed;

(2) Specify the period over which the fee is proposed to be imposed; and

(3) If applicable, specify whether, in connection with or following the imposition of the fee, additional expenses are expected to be incurred to pay for the program or service to be provided from the proceeds of the fee or to pay for the operation or maintenance of any building, equipment, facility, machinery, property, structure, vehicle or other thing of value to be purchased, improved or repaired with the proceeds of the fee.

(e) If, in the advisory question, the governing body seeks advice on whether the applicable local government should incur an expense, the description must:

(1) Identify the source of revenue that will be used to pay the expense;

(2) Disclose whether it is expected that the incurring of the expense will require the levy or imposition of a new tax or fee or the increase of an existing tax or fee; and

(3) If a tax or fee is proposed to be levied or imposed or increased to pay the expense, contain the information required pursuant to paragraph (c) or (d), as applicable.

5. On the sample ballot for the general election or general city election, each advisory question must appear:

(a) With a title in substantially the following form: "Advisory Ballot Question No."; and

(b) With its explanation, arguments and description of the anticipated financial effect.

6. The Committee on Local Government Finance shall prepare sample advisory ballot questions to demonstrate, for each situation enumerated in paragraphs (a) to (e), inclusive, of subsection 4, examples of the manner in which descriptions of the anticipated financial effect should be prepared.

(Added to NRS by 1979, 701; A 1987, 354; 1993, 2190; 1999, 2117; 2003, 3195; 2007, 2528; 2013, 645)—(Substituted in revision for NRS 293.482)

NRS 350.020 Submission to electors of proposal to issue general obligations; restrictions on special elections; issuance of general obligations secured by pledge of revenues and issuance of special or medium-term obligations without election; issuance of certain general obligation bonds by board of trustees of school district.

1. Except as otherwise provided by subsections 3 and 4, if a municipality proposes to issue or incur general obligations, the proposal must be submitted to the electors of the municipality at a special election called for that purpose or the next general municipal election or general state election.

2. Such a special election may be held:

(a) At any time, including, without limitation, on the date of a primary municipal election or a primary state election, if the governing body of the municipality determines, by a unanimous vote, that an emergency exists; or

(b) On the first Tuesday after the first Monday in June of an odd-numbered year,

→ except that the governing body shall not determine that an emergency exists if the special election is for the purpose of submitting to the electors a proposal to refund bonds. The determination made by the governing body is conclusive unless it is shown that the governing body acted with fraud, a gross abuse of discretion or in violation of the provisions of this subsection. An action to challenge the determination made by the governing body must be commenced within 15 days after the governing body's determination is final. As used in this subsection, "emergency" means any occurrence or combination of occurrences which requires immediate action by the governing body of the municipality to prevent or mitigate a substantial financial loss to the municipality or to enable the governing body to provide an essential service to the residents of the municipality.

3. If payment of a general obligation of the municipality is additionally secured by a pledge of gross or net revenue of a project to be financed by its issue, and the governing body determines, by an affirmative vote of two-thirds of the members elected to the governing body, that the pledged revenue will at least equal the amount required in each year for the payment of interest and principal, without regard to any option reserved by the municipality for early redemption, the municipality may, after a public hearing, incur this general obligation without an election unless, within 90 days after publication of a resolution of intent to issue the bonds, a petition is presented to the governing body signed by not less than 5 percent of the registered voters of the municipality. Any member elected to the governing body whose authority to vote is limited by charter, statute or otherwise may vote on the determination required to be made by the governing body pursuant to this subsection. The determination by the governing body becomes conclusive on the last day for filing the petition. For the purpose of this subsection, the number of registered voters must be determined as of the close of registration for the last preceding general election. The resolution of intent need not be published in full, but the publication must include the amount of the obligation and the purpose for which it is to be incurred. Notice of the public hearing must be published at least 10 days before the day of the hearing. The publications must be made once in a newspaper of general circulation in the municipality. When published, the notice of the public hearing must be at least as large as 5 inches high by 4 inches wide.

4. The board of trustees of a school district may issue general obligation bonds which are not expected to result in an increase in the existing property tax levy for the payment of bonds of the school district without holding an election for each issuance of the bonds if the qualified electors approve a question submitted by the board of trustees that authorizes issuance of bonds for a period of 10 years after the date of approval by the voters. If the question is approved, the board of trustees of the school district may issue the bonds for a period of 10 years after the date of approval by the voters, after obtaining the approval of the debt management commission in the county in which the school district is located and, in a county whose population is 100,000 or more, the approval of the oversight panel for school facilities established pursuant to NRS 393.092 in that county, if the board of trustees of the school district finds that the existing tax for debt service will at least equal the amount required to pay the principal and interest on the outstanding general obligations of the school district and the general obligations proposed to be issued. The finding made by the board of trustees is conclusive in the absence of fraud or gross abuse of discretion. As used in this subsection, "general obligations" does not include medium-term obligations issued pursuant to NRS 350.087 to 350.095, inclusive.

5. At the time of issuance of bonds authorized pursuant to subsection 4, the board of trustees shall establish a reserve account in its debt service fund for payment of the outstanding bonds of the school district. The reserve account must be established and maintained in an amount at least equal to the lesser of:

(a) For a school district located in a county whose population is 100,000 or more, 25 percent; and

(b) For a school district located in a county whose population is less than 100,000, 50 percent,

→ of the amount of principal and interest payments due on all of the outstanding bonds of the school district in the next fiscal year or 10 percent of the outstanding principal amount of the outstanding bonds of the school district.

6. If the amount in the reserve account falls below the amount required by subsection 5:

(a) The board of trustees shall not issue additional bonds pursuant to subsection 4 until the reserve account is restored to the level required by subsection 5; and

(b) The board of trustees shall apply all of the taxes levied by the school district for payment of bonds of the school district that are not needed for payment of the principal and interest on bonds of the school district in the current fiscal year to restore the reserve account to the level required pursuant to subsection 5.

7. A question presented to the voters pursuant to subsection 4 may authorize all or a portion of the revenue generated by the debt rate which is in excess of the amount required:

(a) For debt service in the current fiscal year;

(b) For other purposes related to the bonds by the instrument pursuant to which the bonds were issued; and

(c) To maintain the reserve account required pursuant to subsection 5,

→ to be transferred to the county school district's fund for capital projects established pursuant to NRS 387.328 and used to pay the cost of capital projects which can lawfully be paid from that fund. Any such transfer must not limit the ability of the school district to issue bonds during the period of voter authorization if the findings and approvals required by subsection 4 are obtained.

8. A municipality may issue special or medium-term obligations without an election.

[Part 2:70:1937; A 1956, 219]—(NRS A 1959, 594; 1969, 1589; 1975, 862; 1981, 943; 1993, 1066; 1995, 217, 1812, 1960, 1961; 1997, 551, 1209, 2464, 2826; 1999, 610, 611, 1078, 3220, 3222, 3226, 3228; 2001, 232, 1348, 2310; 2003, 45; 2007, 2520; 2011, 149, 2905, 3341).

NRS 350.0205 Committee on Local Government Finance to provide forms for submitting ballot question and examples of past ballot questions for issuance or incurrence of general obligations.

1. The Committee on Local Government Finance shall annually provide to each city clerk, county clerk and district attorney:

(a) Forms for submitting a ballot question to the electors of a municipality for the issuance or incurrence of general obligations as provided in subsection 1 of NRS 350.020; and

(b) Examples of past ballot questions for the issuance or incurrence of general obligations.

2. The city clerk, county clerk or district attorney may make these forms and examples available to the general public.

(Added to NRS by 1999, 1078)

NRS 350.021 Proposal may be combined on ballot with proposal to levy tax ad valorem for related purpose.

A proposal to issue or incur general obligations pursuant to NRS 350.020 and a proposal to levy an additional tax ad valorem pursuant to NRS 354.5982 for a purpose related to the purpose for which the general obligations are issued or incurred may be combined into a single proposition.

(Added to NRS by 1993, 65)

NRS 350.022 Notice of election on proposal to issue general obligations: Publication.

1. Whenever a municipality by ordinance or resolution, as the governing body may determine, has ordered that a proposal to issue or incur general obligations be submitted to the voters at a special election or the next general municipal election or general state election, the clerk shall cause notice of the election to be published in a newspaper printed in and having a general circulation in the municipality once in each calendar week for 2 successive calendar weeks by two weekly insertions a week apart, the first publication to be not more than 30 days nor less than 22 days next preceding the date of the election.

2. If no newspaper is printed in the municipality, publication of the notice of election must be made in a newspaper printed in the State of Nevada and having a general circulation in the municipality.

(Added to NRS by 1965, 138; A 1969, 1590; 1971, 94; 1981, 944; 1993, 1067; 1999, 1081)

NRS 350.024 Sample ballot and notice of election on proposal to issue general obligations: Contents; consolidation of election with general, primary or municipal election; publication of notice of close of registration for special election.

1. The ballot question for a proposal submitted to the electors of a municipality pursuant to subsection 1 of NRS 350.020 must contain the principal amount of the general obligations to be issued or incurred, the purpose of the issuance or incurrence of the general obligations and an estimate established by the governing body of:

(a) The duration of the levy of property tax that will be used to pay the general obligations; and

(b) The average annual increase, if any, in the amount of property taxes that an owner of a new home with a fair market value of \$100,000 will pay for debt service on the general obligations to be issued or incurred.

2. Except as otherwise provided in subsection 4, the sample ballot required to be mailed pursuant to NRS 293.565 or 293C.530 and the notice of election must contain:

(a) The time and places of holding the election.

(b) The hours during the day in which the polls will be open, which must be the same as provided for general elections.

(c) The ballot question.

(d) The maximum amount of the obligations, including the anticipated interest, separately stating the total principal, the total anticipated interest and the anticipated interest rate.

(e) An estimate of the range of property tax rates stated in dollars and cents per \$100 of assessed value necessary to provide for debt service upon the obligations for the dates when they are to be redeemed. The municipality shall, for each such date, furnish an estimate of the assessed value of the property against which the obligations are to be issued or incurred, and the governing body shall estimate the tax rate based upon the assessed value of the property as given in the assessor's estimates.

3. If an operating or maintenance rate is proposed in conjunction with the question to issue obligations, the questions may be combined, but the sample ballot and notice of election must each state the tax rate required for the obligations separately from the rate proposed for operation and maintenance.

4. Any election called pursuant to NRS 350.020 to 350.070, inclusive, may be consolidated with a primary or general municipal election or a primary or general state election. The notice of election need not set forth the places of holding the election, but may instead state that the places of holding the election will be the same as those provided for the election with which it is consolidated.

5. If the election is a special election, the clerk shall cause notice of the close of registration to be published in a newspaper printed in and having a general circulation in the municipality once in each calendar week for 2 successive calendar weeks next preceding the close of registration for the election.

(Added to NRS by 1965, 138; A 1969, 1590; 1971, 94; 1981, 945; 1983, 733; 1987, 23, 1469; 1993, 1067, 1419, 2659, 2661; 1995, 718; 1997, 1585, 3477; 1999, 679, 1081)

NRS 354.59811 Limitation upon revenue from taxes ad valorem: Calculation.

1. Except as otherwise provided in NRS 244.377, 278C.260, 354.59813, 354.59815, 354.59818, 354.5982, 354.5987, 354.705, 354.723, 450.425, 450.760, 540A.265 and 543.600, for each fiscal year beginning on or after July 1, 1989, the maximum amount of money that a local government, except a school district, a district to provide a telephone number for emergencies or a redevelopment agency, may receive from taxes ad valorem, other than those attributable to the net proceeds of minerals or those levied for the payment of bonded indebtedness and interest thereon incurred as general long-term debt of the issuer, or for the payment of obligations issued to pay the cost of a water project pursuant to NRS 349.950, or for the payment of obligations under a capital lease executed before April 30, 1981, must be calculated as follows:

(a) The rate must be set so that when applied to the current fiscal year's assessed valuation of all property which was on the preceding fiscal year's assessment roll, together with the assessed valuation of property on the central assessment roll which was allocated to the local government, but excluding any assessed valuation attributable to the net proceeds of minerals, assessed valuation attributable to a redevelopment area and assessed valuation of a fire protection district attributable to real property which is transferred from private ownership to public ownership for the purpose of conservation, it will produce 106 percent of the maximum revenue allowable from taxes ad valorem for the preceding fiscal year, except that the rate so determined must not be less than the rate allowed for the previous fiscal year, except for any decrease attributable to the imposition of a tax pursuant to NRS 354.59813 in the previous year.

(b) This rate must then be applied to the total assessed valuation, excluding the assessed valuation attributable to the net proceeds of minerals and the assessed valuation of a fire protection district attributable to real property which is transferred from private ownership to public ownership for the purpose of conservation, but including new real property, possessory interests and mobile homes, for the current fiscal year to determine the allowed revenue from taxes ad valorem for the local government.

2. As used in this section, "general long-term debt" does not include debt created for medium-term obligations pursuant to NRS 350.087 to 350.095, inclusive.

(Added to NRS by 1983, 557; A 1983, 1058; 1987, 368, 434, 1341, 1686, 2034; 1989, 46, 806, 2074; 1995, 1818, 1895; 1997, 550, 1340, 2561, 2573; 1999, 87, 277, 2537; 2001, 60, 61, 537, 1801, 2319; 2003, 162, 480; 2005, 1767)

NRS 354.5982 Limitation upon revenue from taxes ad valorem: Authority to exceed pursuant to vote of people; addition of imposed costs.

1. The local government may exceed the limit imposed by NRS 354.59811 upon the calculated receipts from taxes ad valorem only if its governing body proposes to its registered voters an additional property tax, and the proposal is approved by a majority of the voters voting on the question at a general election, a general city election or a special election called for that purpose. The

question submitted to the voters must contain the rate of the proposed additional property tax stated in dollars and cents per \$100 assessed valuation, the purpose of the proposed additional property tax, the duration of the proposed additional property tax and an estimate established by the governing body of the increase in the amount of property taxes that an owner of a new home with a fair market value of \$100,000 will pay per year as a result of the passage of the question. The duration of the levy must not exceed 30 years. The governing body may discontinue the levy before it expires and may not thereafter reimpose it in whole or in part without following the procedure required for its original imposition.

2. A special election may be held:

(a) At any time, including, without limitation, on the date of a primary city election or a primary state election, if the governing body of the local government determines, by a unanimous vote, that an emergency exists; or

(b) On the first Tuesday after the first Monday in June of an odd-numbered year.

3. The determination made by the governing body pursuant to subsection 2 that an emergency exists is conclusive unless it is shown that the governing body acted with fraud or a gross abuse of discretion. An action to challenge the determination made by the governing body must be commenced within 15 days after the governing body's determination is final. As used in this subsection, "emergency" means any unexpected occurrence or combination of occurrences which requires immediate action by the governing body of the local government to prevent or mitigate a substantial financial loss to the local government or to enable the governing body to provide an essential service to the residents of the local government.

4. To the allowed revenue from taxes ad valorem determined pursuant to NRS 354.59811 for a local government, the Executive Director of the Department of Taxation shall add any amount approved by the Legislature for the cost to that local government of any substantial program or expense required by legislative enactment.

(Added to NRS by 1981, 305; A 1981, 1245; 1983, 495, 554, 1051; 1987, 434, 1386; 1989, 47, 939, 2075, 2087; 1991, 1435; 1993, 1068, 2660, 2662; 1997, 3294; 1999, 1083; 2001, 602)

NRS 354.59821 Limitation upon revenue from taxes ad valorem: Forms for submission of ballot question and examples of previous questions to be provided by Committee on Local Government Finance.

1. The Committee on Local Government Finance shall annually provide to each city clerk, county clerk and district attorney:

(a) Forms for submitting a ballot question to the registered voters of a local government for the imposition of an additional property tax pursuant to NRS 354.5982; and

(b) Examples of past ballot questions for the imposition of an additional property tax.

2. The city clerk, county clerk or district attorney may make these forms and examples available to the general public.

(Added to NRS by 1999, 1083)

NRS 387.3285 Tax for fund for capital projects: Levy; contents of ballot question; deposit of money; special election.

1. Upon the approval of a majority of the registered voters of a county voting upon the question at a general or special election, the board of county commissioners in each county with a school district whose enrollment is fewer than 25,000 pupils may levy a tax which, when combined with any tax imposed pursuant to NRS 387.3287, is not more than 75 cents on each \$100 of assessed valuation of taxable property within the county. The question submitted to the registered voters must contain the rate of the proposed additional property tax, stated in dollars and cents per \$100 assessed valuation, the purpose of the proposed additional property tax, the duration of the proposed additional property tax and an estimate established by the board of trustees of the increase in the amount of property taxes that an owner of a new home with a fair market value of \$100,000 will pay per year as a result of the passage of the question. The duration may not exceed 20 years.

2. Upon the approval of a majority of the registered voters of a county voting upon the question at a general or special election, the board of county commissioners in each county with a school district whose enrollment is 25,000 pupils or more may levy a tax which, when combined with any tax imposed pursuant to NRS 387.3287, is not more than 50 cents on each \$100 of assessed valuation of taxable property within the county. The question submitted to the registered voters must contain the rate of the proposed additional property tax, stated in dollars and cents per \$100 assessed valuation, the purpose of the proposed additional property tax, the duration of the proposed additional property tax and an estimate established by the board of trustees of the increase in the amount of property taxes that an owner of a new home with a fair market value of \$100,000 will pay per year as a result of the passage of the question. The duration may not exceed 20 years.

3. Any money collected pursuant to this section must be deposited in the county treasury to the credit of the fund for capital projects to be held and, except as otherwise provided in NRS 387.3287, to be expended in the same manner as other money deposited in that fund.

4. A special election may be held:

(a) At any time, including, without limitation, on the date of a primary city election or a primary state election if the board of trustees of the school district determines, by a unanimous vote, that an emergency exists; or

(b) On the first Tuesday after the first Monday in June of an odd-numbered year.

5. The determination made by the board of trustees pursuant to subsection 4 that an emergency exists is conclusive unless it is shown that the board of trustees acted with fraud or a gross abuse of discretion. An action to challenge the determination made by the board of trustees must be commenced within 15 days after the determination made by board of trustees is final. As used in this subsection, "emergency" means an unexpected occurrence or combination of occurrences that requires immediate action by the board of trustees of the school district to prevent or mitigate a substantial financial loss to the school district or to enable the board of trustees to provide an essential service.

(Added to NRS by 1983, 1634; A 1985, 144; 1987, 1320; 1989, 681; 1991, 2207; 1995, 369; 1999, 1084; 2001, 604)

NRS 387.3286 Tax for fund for capital projects: Forms for submission of ballot question; examples.

1. The Committee on Local Government Finance shall annually provide to each county clerk and district attorney:

(a) Forms for submitting a ballot question to the registered voters of a county for the imposition of an additional property tax pursuant to NRS 387.3285; and

(b) Examples of past ballot questions for the imposition of an additional property tax.

2. The county clerk or district attorney may make these forms and examples available to the general public.

(Added to NRS by 1999, 1084)

NRS 387.3287 Tax for account for replacement of capital assets or construction of new buildings for schools to accommodate community growth.

1. Except as otherwise provided in subsections 4 and 5, upon the approval of a majority of the registered voters of a county voting upon the question, the board of county commissioners in each county may levy a separate tax pursuant to the provisions and subject to the limitations of NRS 387.3285.

2. Money raised pursuant to this section must be deposited in the county treasury to the credit of the fund for capital projects and must be maintained in a separate budgetary account for the replacement of capital assets. All interest and income earned on the money in the account must be credited to the account. Except as otherwise provided in subsection 3, money in the account must only be expended for the renovation or replacement of depreciating capital assets of the county school district.

3. Money raised pursuant to this section may be expended for the construction of new buildings for schools to accommodate community growth if the expenditure is approved by a majority of the registered voters of the county voting upon the question. An expenditure proposed pursuant to the provisions of this subsection must be submitted as a separate question to the voters on the ballot at a primary, general or special election.

4. The replacement value of the capital assets of a county school district must be determined by the board of trustees of the county school district before any property tax is levied pursuant to subsection 1. The replacement value may be redetermined before July 1 of each year to become effective for the purposes of this section on the first day of the next fiscal year.

5. The property tax authorized in subsection 1 may not be imposed or collected if the account for the replacement of capital assets contains revenue in an amount equal to or more than 30 percent of the replacement value of the capital assets of the county school district.

(Added to NRS by 1989, 680; A 1999, 1085)

NRS 543.600 Public hearing and election required in certain counties; requirements for ballot question; special elections; power to levy taxes; use of other money.

1. In a county whose population is 700,000 or more, the board of county commissioners shall hold public hearings before deciding which one or combination of the powers set forth in subsections 3 and 4 is to be used to provide revenue for the support of the district. The method selected must be approved by a majority of the voters of the district voting on the question at a special, primary or general election. The ballot question submitted to the voters must contain the rate of the proposed additional property tax stated in dollars and cents per \$100 assessed valuation, the purpose of the proposed additional property tax, the duration of the proposed additional property tax and an estimate established by the governing body of the increase in the amount of property taxes that an owner of a new home with a fair market value of \$100,000 will pay per year as a result of passage of the question.

2. A special election may be held only if the board of county commissioners determines, by a unanimous vote, that an emergency exists. The determination made by the board is conclusive unless it is shown that the board acted with fraud or a gross abuse of discretion. An action to challenge the determination made by the board must be commenced within 15 days after the board's determination is final. As used in this subsection, "emergency" means any unexpected occurrence or combination of

occurrences which requires immediate action by the board of county commissioners to prevent or mitigate a substantial financial loss to the district or county or to enable the board to provide an essential service to the residents of the district.

3. The board of county commissioners in such a county may levy and collect taxes ad valorem upon all taxable property in the county. This levy is not subject to the limitations imposed by NRS 354.59811. A district for which a tax is levied pursuant to this subsection is not entitled to receive any distribution of revenue from the supplemental city-county relief tax.

4. The board of county commissioners in such a county may impose a tax of not more than 0.25 percent on retail sales and the storage, use or other consumption of tangible personal property in the county. The ordinance imposing this tax must conform, except as to amount, to the requirements of chapter 377 of NRS and the tax must be paid as provided in that chapter.

5. In any other county, the board of county commissioners may only levy taxes ad valorem upon all taxable property in the district.

6. In any county, the board of directors may use any other money, including federal revenue sharing that is made available to the district. (Added to NRS by 1961, 438; A 1985, 1198; 1989, 1931, 2086; 1993, 1092; 1999, 1086; 2011, 1296)

Summary - a resolution submitting a question concerning school financing in Washoe County to the registered voters at the 2008 general election.

RESOLUTION NO. ____

A RESOLUTION DESIGNATED AS THE “2008 SCHOOL FINANCING ELECTION RESOLUTION”; SUBMITTING A QUESTION TO THE REGISTERED VOTERS AT THE GENERAL ELECTION ON TUESDAY, NOVEMBER 4, 2008, CONCERNING THE IMPOSITION OF CERTAIN TAXES FOR SCHOOL FINANCING AS RECOMMENDED BY THE WASHOE COUNTY SCHOOLS CONSTRUCTION AND REVITALIZATION ADVISORY COMMITTEE AND APPROVED BY THE BOARD OF TRUSTEES OF THE WASHOE COUNTY SCHOOL DISTRICT; PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO; AND PROVIDING THE EFFECTIVE DATE HEREOF.

WHEREAS, Washoe County (the “County”), in the State of Nevada (the “State”), was duly organized and created pursuant to Nevada Revised Statutes (“NRS”) 243.340 and is operating as a county under NRS chapter 244 and the general laws of the State; and

WHEREAS, Washoe County School District (the “School District”) was duly organized and is operating as the school district of the County under NRS chapter 386 and the general laws of the State; and

WHEREAS, the Washoe County Schools Construction and Revitalization Advisory Committee (the “Committee”) was created pursuant to Senate Bill No. 154 of the 2007 Legislative Session (“SB 154”) to prepare and submit recommendations to the Board of Trustees of the School District (the “Board of Trustees”) for the imposition of one or more taxes in the County to provide funding for capital projects for the School District; and

WHEREAS, the Committee has recommended the imposition of an additional one-quarter percent sales and use tax in the County beginning on July 1, 2009 (the “Sales and Use Tax”) and the imposition of an additional governmental services tax of one-half cent per \$1.00 valuation of vehicles based in the County beginning on July 1, 2009 (the “Governmental Services Tax”, and together with the Sales and Use Tax, the “Taxes”) to be used for the purposes set forth in NRS 387.335(1), and has submitted its recommendations to the Board of Trustees; and

WHEREAS, the Board of Trustees adopted a resolution on May 21, 2008 (the “Request Resolution”) which approved the recommendations of the Committee and requested that the Board of County Commissioners of the County (the “County Board”) adopt an ordinance imposing the Taxes (the “Ordinance”) if a majority of the voters of the County voting on a question asking whether the recommended Taxes should be imposed in the County (the “Question”) vote affirmatively on the Question at an election (the “Election”) to be held in conjunction with the State general election on Tuesday, November 4, 2008, as required by SB 154; and

WHEREAS, the Board of Trustees caused a certified copy of the Request Resolution to be transmitted to the County Board, and the form of the Ordinance, the Question and other ballot information have been provided to the County in the Request Resolution; and

WHEREAS, pursuant to SB 154, the County Board shall submit the Question to the voters of the County at the Election.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE IN THE STATE OF NEVADA:

Section 1. This resolution shall be known and may be cited as the “2008 School Financing Election Resolution” (the “Resolution”).

Section 2. The Election is hereby designated, ordered, and called to be held in conjunction with the State general election on Tuesday, November 4, 2008, at which time there shall be submitted to the voters of the County the Question hereinafter set forth in Section 3 of this Resolution. The Election shall be conducted in the manner provided by NRS chapter 293 and all laws amendatory thereof (the “General Election Act”).

Section 3. The County Clerk shall provide the County Registrar of Voters with a copy of the Question (including an explanation of the Question and a description of anticipated financial effect) substantially in the form as follows, with such changes as are approved by the Superintendent of the School District, to be submitted to the registered voters of the County:

WASHOE COUNTY SCHOOLS CONSTRUCTION AND REVITALIZATION QUESTION:

Shall the Board of County Commissioners of Washoe County be authorized to adopt an ordinance imposing an additional one-quarter percent sales and use tax in Washoe County beginning on July 1, 2009, and impose an additional governmental services tax of one-half cent per \$1.00 valuation of vehicles based in Washoe County beginning on July 1, 2009, for the purposes acquiring, constructing, improving and equipping school facilities for the Washoe County School District?

Explanation:

The 2007 Nevada Legislature created the Washoe County Schools Construction and Revitalization Advisory Committee (the “Committee”) pursuant to Senate Bill No. 154 (“SB 154”). The Committee recommended the imposition of an additional one-quarter percent sales and use tax in Washoe County beginning on July 1, 2009 (the “Sales and Use Tax”) and the imposition of an additional governmental services tax of one-half cent per \$1.00 of valuation of vehicles (the “Governmental Services Tax”). A “yes” vote would permit the Board of County Commissioners to impose the Sales and Use Tax and the Governmental Services Tax, the proceeds of which would be deposited in the Washoe County School District’s fund for capital projects and used for the purpose of acquiring, constructing, improving and equipping school facilities as set forth in NRS 387.335(1). It is intended that the proceeds of such taxes be used for the revitalization of schools and technology improvements.

A “no” vote would prevent the imposition of such additional taxes at this time.

Argument Advocating the Washoe County Schools Question: [To be provided by the committee advocating the Question.]

Argument Opposing the Washoe County Schools Question: [To be provided by the committee opposed to the Question.]

Rebuttal to Argument Advocating the Washoe County Schools Question: [To be provided by the committee opposed to the Question.]

Rebuttal to Argument Opposing the Washoe County Schools Question: [To

be provided by the committee advocating the Question.]

Description of Anticipated Financial Effect: From the additional taxes, the Committee anticipates additional revenue of approximately \$23,518,000 (based on 2007 data) to be provided annually to the Washoe County School District to acquire, construct, improve and equip school facilities.

[End of Form of Submission Clause and Other Ballot Information]

Section 4. The Registrar of Voters of the County shall follow the procedure set forth in NRS 295.121 with respect to appointment of committees to prepare arguments advocating and opposing approval of the Question.

Section 5. Nothing in this Resolution prevents the inclusion in the ballots of provisions for the expression by the qualified registered voters of the County of their choice for any questions or proposals other than the Question submitted at the Election.

Section 6. Immediately after the closing of the polls, the election officers shall proceed to canvass the votes cast on the Question, and certify the results so disclosed to the County Board.

Section 7. Within five (5) working days of the Election, the County Board shall meet and publicly canvass the returns.

Section 8. If a majority of the voters voting on the Question vote affirmatively on the Question, the County Board shall adopt the Ordinance substantially in the form attached to the Request Resolution.

Section 9. All action heretofore taken (not inconsistent with the provisions of this Resolution) by the County Board and by the officers of the County relating to:

- A. The Election,
- B. The Question, and
- C. The Ordinance,

is ratified, approved and confirmed.

Section 10. The officers of the County are authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Resolution.

Section 11. All orders, bylaws and resolutions, or parts thereof, in conflict with this Resolution, are hereby repealed. This repealer shall not be construed to revive any bylaw, order or resolution, or part thereof, heretofore repealed.

Section 12. If any section, paragraph, clause or provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

Section 13. This Resolution shall be in effect from and after its adoption.
PASSED, APPROVED AND ADOPTED this June 17, 2008.

Chairman
Board of County Commissioners
Washoe County, Nevada

(SEAL)

Attest:

County Clerk

STATE OF NEVADA)
) ss.
COUNTY OF WASHOE)

I am the duly elected, qualified and acting County Clerk of Washoe County (the “County”), Nevada, and ex officio Clerk of its Board of County Commissioners (the “Board”), and do hereby certify:

1. The foregoing pages constitute a true, correct and compared copy of a resolution adopted at a meeting of the Board held on June 17, 2008 (the “Resolution”).

2. All members of the Board were given due and proper notice of such meeting and were present and voted on the Resolution as follows:

Those Voting Aye:	Robert M. Larkin Bonnie Weber Jim Galloway David Humke Kitty Jung
Those Voting Nay:	_____ _____
Those Absent:	_____ _____

3. Public notice of the meeting was given and such meeting was held and conducted in full compliance with the provisions of NRS 241.020. A copy of the notice of meeting and excerpt from the agenda for the meeting relating to the Resolution, as posted at least 3 working days in advance of the meeting on the County’s website and at:

- a. Washoe County Administration Complex
1001 East Ninth Street, Bldg. A
Reno, Nevada
- b. Washoe County Courthouse-Clerk’s Office
Virginia and Court Streets
Reno, Nevada
- c. Washoe County Central Library
301 South Center Street
Reno, Nevada
- d. Sparks Justice Court
630 Greenbrae Drive
Sparks, Nevada

is attached hereto as Exhibit A.

4. Prior to 9:00 a.m. at least 3 working days before such meeting, such notice was mailed to each person, if any, who has requested notice of meetings of the Board in compliance with NRS 241.020(3)(b) by United States Mail, or if feasible and agreed to by the requestor, by electronic mail.

5. A certified copy of the Request Resolution including the Ordinance (both as defined in the Resolution) were transmitted to the Board.

IN WITNESS WHEREOF, I have hereunto set my hand this June 17, 2008.

County Clerk

EXHIBIT A

(Attach Copy of Notice of Meeting)

Office of the General Counsel



Neil A. Rombardo, Esq., Chief General Counsel
Christopher B. Reich, Esq., General Counsel
Sara K. Almo, Esq., Associate General Counsel
P.O. Box 30425, Reno, NV 89520-3425
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January 20, 2016

Shaun Carey, Chairman
Public Schools Overcrowding and
Repair Needs Committee
425 East Ninth Street
Reno, Nevada 89520-3425

OGC Opinion No. 2016-003, Public School Overcrowding Repair Needs Committee, SB 411 specifically limits the Committee to make a recommendation to the county commission related to the imposition of one or more of the taxes described in Section 2.5 of the bill, the rate for the imposition of one or more taxes, and may specify the period for such imposition.

Dear Chairman Carey and Committee Members:

At the January 22, 2016 meeting of the Public Schools Overcrowding Repair Needs Committee (“Committee”), the Committee’s membership discussed including language that would restrict the use of any resources raised for specific capital improvement projects as part of the recommended ballot question language to the county commission.

The enabling statute for the Committee, Nevada Senate Bill SB 411 of the 2015 Regular Session of the Nevada Legislature (SB 411), specifically provides that the Committee may only recommend three things to the County Commission: (1) the imposition of one or more of the taxes described in Section 2.5 of the act;¹ (2) the rate of the imposition of the taxes in Section 2.5; and (3) may specify a period for the period in which the tax will be imposed. As a result, the legislature specifically limited the authority of the Committee, and the Committee may not exceed that authority.

¹ Section 2.5 permits the Committee to consider the imposition of: a transient lodging tax, supplemental governmental services tax for the privilege of operating a vehicle upon the public streets, tax on transfers of real property, a tax on the gross receipts of any retailer from the sale of all tangible personal property, and a tax on the assessed valuation of taxable property.

Issue

Whether the Committee may recommend to the county commission a ballot question that includes language that would restrict the use of any resources raised for a specific list of capital improvements.

Rule

Section 2(1)(a) and (b) of SB 411, in pertinent part, states the “Committee shall, on or before April 2, 2016:

(a) Prepare recommendations for the *imposition of one or more of the taxes* described in Section 2.5 of this act in the county to provide funding for the school district for the purposes set forth in subsection 1 of NRS 387.335. The recommendations must *specify the proposed rate or rates* for each of the recommended taxes and *may specify the period* during which one or more of the recommended taxes will be *imposed*.

(b) Submit the recommendations to the board of county commissioners.”

(Emphasis added.)

Analysis

In *City of Clinton v. Cedar Rapids & M.R.R. Co.*, 24 Iowa 455 (1868), Chief Judge Dillon wrote, “Municipal corporations owe their origin to, and derive their powers and rights wholly from, the legislature. It breathes into them the breath of life, without which they cannot exist. As it creates, so it may destroy. If it may destroy, it may abridge and control.” This analysis became known as “Dillon’s Rule.” The United States Supreme Court adopted Dillon’s Rule in *Merrill v. Monticello*, 138 U.S. 673 (1891).

In 1924, Nevada adopted Dillon’s Rule. *Red Arrow Garage & Auto Co. v. Carson City*, 47 Nev. 473, 488, 225 P.2d 487, 488 (1924) *quoting* John Dillon, *Municipal Corporations* (5th ed. 1911), p. 448, § 237:

It is a general and undisputed proposition of the law that a municipal corporation possesses and can exercise the following powers, and no others:

First, those granted in express words.

Second, those necessarily or fairly implied in or incident to the powers expressly granted.

Third, those essential to the accomplishment of the declared objects and purposes of the corporation, not simply convenient, but indispensable.

In *City of Reno v. Saibini*, 83 Nev. 315, 319, 429 P.2d 559, 561-62 (1967), Nevada Courts further examined the emphasis of enabling legislation found in Dillon's Rule. In that case, the court stated:

A municipal corporation being ordinarily a creature of the legislature, the powers which it possesses and exercises are only those which its charter, the general laws, or the constitution bestow upon it. But this does not mean that the municipality possesses only such powers as are expressly granted in its charter or the statutes. There are other powers necessarily or fairly implied in or incident to the powers expressly granted, and also certain powers essential to the declared object and purpose of the corporation, not simply convenient, but indispensable, which may be exercised by the municipality.

If there is any debate to whether Dillon's Rule is still alive and well in Nevada, one only need to refer to the 2011 legislative session. In that session, a Senate Bill was introduced for the purpose and design of eliminating Dillon's Rule. The Bill died and was never approved.²

In an analogous issue, the Nevada Supreme Court recently affirmed a similar type of analysis in, *In re Steven Daniel P.*, 129 Nev. Adv. Op. 73, 309 P.3d 1041 (2013). In that case, a statute permitted the juvenile court to dismiss a petition only with the consent of the District Attorney. The juvenile court dismissed a petition without the consent of the District Attorney and argued it was an inherent judicial power. The Supreme Court reversed the decision of the juvenile court. The Supreme Court reasoned that since the legislature created the juvenile court by statutes, the authority of the juvenile court is limited by those statutes, and it does not have an inherent right to act outside of the authority provided. *Id.* at ____, 1046.

Similar to municipal corporations, school boards, county commissions, and juvenile courts, all of which are limited by their enabling language, the legislature created the Committee. In doing so, the legislature enabled the Committee with specific statutory authorities. The Committee may recommend three things for the ballot question: (1) "Imposition of one or more of the taxes described in Section 2.5 of this act"; (2) if the Committee recommends an imposition of a tax, "it must specify the proposed rate or rates"; and (3) the Committee "may specify the period during which one or more of the recommended taxes will be imposed." (SB 411) The Committee may not include any other recommendations to the County Commission for the ballot question.

Conclusion

In conclusion, it is the opinion of the Office of General Office that the Public Schools Overcrowding and Repair Needs Committee must limit its recommendation for the ballot question

² Senate Bill No. 385 of the Regular Session of 2011 Legislature, April 25, 2011.

to the type of tax, the rate of tax, and it may include a term of imposition for the tax. SB 411 does not grant any authority for the Committee to recommend language that would restrict the use of any resources raised for specific capital improvement projects.

If you would like to discuss this further, please do not hesitate to contact me.

Sincere regards,


Neil A. Rombardo
Chief General Counsel

Public Schools Overcrowding and Repair Needs

NEIL A. ROMBARDO, CHIEF GENERAL COUNSEL

WASHOE COUNTY SCHOOL DISTRICT



Legal Authority

SB 411

Public Schools Overcrowding and Repair Needs Committee has three mandates:

- (1) Prepare recommendations for the imposition of one or more taxes:
 - Sales and Use Tax
 - Property Tax
- (2) Rate of Taxes being recommended; and
- (3) Submit the recommendations to the board of county commissioners.

Nevada Senate Bill 411 of the 78th Session, Section 2(1)(a) and (b) and Section 2.5(4) and (5).

Legal Authority

SB 411

Board of County Commissioners duties pursuant to SB 411:

- Shall put a question on the ballot for the General Election on November 8, 2016;
- If property tax, must put a notice that tax not subject to ad valorem; and
- If successful taxes must be imposed and may not be limited by board.

Nevada Senate Bill 411 of the 78th Session, Section 2, paragraphs 2, 3, and 4.

Legal Authority

SB 411

Washoe County School District's Responsibility:

- Must deposit in fund for capital projects, NRS 387.328;
- May be pledged for payment of principal and interest on bonds or other obligations;
- May **not** be used to:
 - Settle or arbitrate disputes; and
 - Salaries and Benefits.

Nevada Senate Bill 411 of the 78th Session, Section 3.

Hoyt v. Paysee, 51 Nev. 114, 269 P. 607 (1928)

Ballot Questions

2002 – WCSD 1 (Successful):

Shall the Washoe 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 38.85 cents (\$0.3885) per \$100 of assessed value. If approved, this authorization will expire November 5, 2012.

2002 – WC 7 (Unsuccessful):

Shall the Board of Commissioners of Washoe County adopt a resolution urging the City Council of the City of Reno to continue implementation of the railroad (RETRAC) trench project?

Ballot Questions

2008 – RTC 5 (Successful):

RTC #5 Shall the Washoe County Board of Commissioners seek state legislation for the Regional Transportation Commission (RTC) to obtain necessary additional funding for transportation projects that will reduce traffic congestion, improve air quality, and repair and maintain roads in the Truckee Meadows.

2008 – WCSD 1 (Unsuccessful):

Shall the Board of County Commissioners of Washoe County be authorized to adopt an ordinance imposing an additional one-quarter percent sales and use tax in Washoe County beginning on July 1, 2009, and impose an additional governmental services tax of one-half cent per \$1.00 valuation of vehicles based in Washoe County beginning on July 1, 2009, for the purposes acquiring, constructing, improving and equipping school facilities for the Washoe County School District?

Ballot Questions

Important to note that County Commission does not have to accept a ballot question as drafted by Committee.

The question left open is the form of the recommendation from the Committee to the Board.

Two sample ballot questions:

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 revitalization of school facilities?

Shall the Board of County Commissioners of Washoe County be authorized to impose a sales and use tax of 0.425% in the County and an additional property tax rate of \$0.055 per \$100 assessed valuation to fund only capital projects for Washoe County School District for the acquisition, construction, repair, and revitalization of school facilities? If this question is approved by the voters, any property tax levied as authorized by this question will be *exempt from each partial abatement from taxation provided pursuant to NRS 361.4722, NRS 361.4723 and NRS 361.4724* and will be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session.

Italicized language is required by Section 2, paragraph 2 of SB 411.

Any Questions?

**COMMISSION RESOLUTION URGING CONTINUED IMPLEMENTATION OF
CITY OF RENO RAILROAD (ReTRAC) TRENCH PROJECT ADVISORY
QUESTION**

Shall the Board of Commissioners of Washoe County adopt a resolution urging the City Council of the City of Reno to continue implementation of the railroad (RETRAC) trench project?

Yes...../___/
No...../___/

Explanation: A "yes" vote would advise the Board of County Commissioners to adopt a Resolution urging the City Council of the City of Reno to continue implementation of the railroad (ReTRAC) trench project. A "yes" vote is not binding on the Board of County Commissioners of Washoe County, but would be an indicator to the Commission that county residents desire the Commission to adopt such a Resolution.

A "no" vote would advise the Board of County Commissioners to not adopt a Resolution urging the City Council of the City of Reno to continue implementation of the railroad (ReTRAC) trench project. A "no" vote is not binding on the Board of County Commissioners of Washoe County, but would be an indicator to the Commission that county residents do not want the Commission to adopt a Resolution.

The Board finds it necessary to submit this question to residents of the County because the railroad (ReTRAC) trench project is a significant project with impacts that go beyond City of Reno boundaries. Further, the railroad (ReTRAC) trench project is being partially financed with countywide sales tax dollars.

WC-7: ARGUMENT IN FAVOR

The Problem

Public safety and economic development issues associated with the railroad tracks passing through downtown Reno (ten crossings) have plagued lawmakers for years. In 1996, Union Pacific Railroad merged with Southern Pacific Railroad. Projected train traffic through downtown Reno will increase significantly. The problems include increased: pedestrian and automobile accidents, emergency vehicle response times, noise pollution, traffic congestion and delays.

The Solution

Your duly elected officials developed plans for a railroad grade separation project. ReTRAC lowers the railroad tracks through downtown Reno by construction of a 2.1 mile trench along the railroad right-of-way.

The Legislation

The 1997 Nevada Legislature authorized funding for ReTRAC by allowing Washoe county Commissioners to establish retail sales tax and the Reno City Council to enact a room tax. On October 27, 1998, the Reno City Council enacted a city room tax; and, on December 8, 1998, Washoe county Commissioners established a one-eighth of one percent sales tax.

The Funding

The funding for the project will come from: Union Pacific 24.5%; earnings on investments 6.2%; grants 7.5%; room taxes 10.3%; sales tax on visitors and businesses 26.2%; a special downtown assessment district 7.4%; and a local resident contribution of 1/8 of a cent sales tax 17.9%. A family or individual that spends \$10,000 on items subject to sales tax pays only \$12.50 on the project.

Conclusion

On July 16, 2002, the Reno City Council awarded a contract to construct ReTRAC. This initiative, WC-7 is non-binding and has no legal force or effect. Vote YES to support the actions of your elected officials and judiciary. This project replaces the dirty, ugly, smelly, dangerous tracks with a centerpiece of landscaped beauty, safety and efficiency.

REBUTTAL TO ARGUMENT IN FAVOR OF WC-7

Proponents tell you to support the actions of elected officials with a Yes vote. They leave out misrepresentation of fact by Reno officials at both the legislature and County officials to get a county wide tax passed without a public vote. In five years since the legislature acted no increase in trains has occurred. Problems forecast by these officials have not occurred because the trains are not coming. A Yes vote will support officials who said County residents would pay less than 50% of the project cost; the July contract award puts that burden at 64%. The judiciary you are asked to support with a Yes is the District Court Judge who denied Reno voters a binding vote on the project.

The plain fact is the railroad property cleanup in Reno should be funded by the railroad and the City of Reno, not the next two or three generations of Washoe county taxpayers. No trench makes the locomotives less smelly. Putting light in a hole does not make it go away. The area is dirty because elected officials allow it.

A No vote on WC-7 does send a message to elected officials: we want representation of all Washoe County citizens to be your concern, not that of special interest as usual.

WC-7: ARGUMENT IN OPPOSITION

A no vote sends a message to elected County officials that they are not to support the City of Reno's train trench project. Five reasons are as follows: 1) no known or proven benefits to Washoe County citizens because the City of Reno never performed a benefits analysis study; 2) there are unaddressed safety issues in terms of how the City of Reno

would handle diesel exhaust at pedestrian level or fire, explosions, toxic spills, and other health and environmental accidents down inside a trench without putting the lives of rescue workers at risk and/or sacrificing train passengers or workers; the trench is over 2 miles long with vertical walls as high as 38 ft on each side, higher than most two story houses; 3) the City of Reno has failed to adequately protect the citizens of Reno, Sparks and the unincorporated areas of Washoe County from unknown cost over runs because they did not award a fixed-base contract; the City of Reno told the County and State Legislature it needed 30 year financing but has put 40 year financing in place to pay off the trench construction; the countywide tax now represents 64% of the income to pay off the trench project but the City of Reno told County and State officials it would not exceed 50%; 4) the city of Reno has accepted responsibility with taxpayers at risk: the city assumes all responsibility for maintenance of the trench structure and these costs are unknown: the city of Reno has accepted all liability for railroad traffic delays not caused by the railroad, including structural failure, flooding, or delays resulting from a death or suicide; and 5) there is no way to estimate the negative impact on room taxes, sales tax and gaming revenues during the construction phase of the project; a majority of the train trench project costs are to be paid from increased room tax, and the county-wide sales tax, and if these sources of financing are either flat or negative the citizens of Reno, Sparks, and the unincorporated areas of Washoe County may possibly face a tax increase to pay for the trench project. With so many unknowns, and so many claims and promises made which turned out not to be true, the prudent fiscal responsibility of the County Board of Commissioners would be to oppose the train trench project.

REBUTTAL TO ARGUMENT IN OPPOSITION TO WC-7

It is presumptuous to deny that the trench project, ReTRAC, is non-beneficial to the citizens. The opposite is true; a workforce of 10,000 and a financial benefit of \$300,000,000 in local coffers, according to a University of Nevada, Reno study. While public health and life are a valid concern, it is just as presumptuous to think that life and health are not considered when constructing the trench. Granite Construction has a long history of constructing public works projects and will, as is their history, take all precautions to protect both workers and the general public. Insofar as the funding for ReTRAC, the law provides under AB 291 sec. 24, for the 1/8 of 1% sales tax, implemented by the County Commissioners Dec. 8, 1998 under ordinance 4939. The law further provides for room tax collection under NRS 268.7845, and implemented further by Reno City ordinance 4921, enacted Oct. 27, 1998; sanctioned by AB 291 sec. 21. AB 291 was adopted by the 1997 Nevada Legislature. In opposing WC-7, it is premature to argue on unfounded supposition; there is no corroboration of facts, only biased sentiment against the project. There is no judicial prohibition against ReTRAC.

WASHOE COUNTY SCHOOL DISTRICT BOND QUESTION:

Shall the Washoe 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 38.85 cents (\$0.3885) per \$100 of assessed value.** If approved, this authorization will expire November 5, 2012.

:	:	:
:	YES	:
:	:	:
:	NO	:

EXPLANATION:

A "yes" vote on this question:

Would allow Washoe County School District to issue bonds without an increase in the property tax rate to finance school facilities when needed.

Is projected to provide approximately \$309,000,000 for school construction, older school capital improvements, technology, transportation yard improvements, land acquisition and water and land coverage rights over the next ten years while freezing the school bond property tax rate at its present level.

Would allow the District to use proceeds to upgrade, repair and renovate existing District facilities which range in age from 65 years to 1 year with an average age of 31 years.

Is projected to provide sufficient bonds to allow the District to fund, as needed, the cost of acquiring school sites, constructing 3 elementary schools, constructing 3 middle schools and enlarging the capacity of 3 existing high schools and completing Phase II of Incline Elementary School.

Will NOT authorize the issuance of bonds after November 5, 2012.

A "no vote on this question would prevent the issuance of general obligation school bonds as outlined in the question.

ARGUMENT FOR THE BONDS:

No tax rate increase.

A facility needs assessment by an independent contractor determined that existing schools need upgrading and reconstruction.

The District's Task Force on Middle Schools concluded that the operational costs of providing an equitable academic program on a multi-track schedule at the middle school level is more costly than on a traditional calendar.

Student enrollment in Washoe County has grown from approximately 40,000 to 57,600 students within the past 10 years, and is projected to increase by approximately 22,600 additional students by 2012. Unless adequate funding for capital improvements is provided, this continued growth will surpass the District's ability to provide seats for students or to modernize and upgrade existing schools.

Approval to issue bonds as described in the question will reduce school overcrowding.

ARGUMENT AGAINST THE BONDS:

Rather than issuing general obligation bonds to build new schools, the District should address projected enrollment growth by maximizing the usage of existing classroom space. This can be accomplished in the following ways:

The District should address the projected enrollment growth by placing more schools on a multi-track, year-round calendar.

Schools can accommodate additional students by operating on double sessions and/or by increasing the number of students in each class.

The District can also deal with overcrowding by busing students to seats wherever they are available.

Additionally, if this measure is defeated, the school bond property tax rate could decrease as soon as 2006.

RTC #5

Shall the Washoe County Board of Commissioners seek state legislation for the Regional Transportation Commission (RTC) to obtain necessary additional funding for transportation projects that will reduce traffic congestion, improve air quality, and repair and maintain roads in the Truckee Meadows?

Explanation: This is an advisory question only. Results may be taken to the Nevada Legislature for further action.

Regional experts predict that population growth in Washoe County will reach more than 600,000 residents by the year 2030. With this predicted growth, our community will see an increase in traffic congestion, decreasing air quality and increased road repair and maintenance projects. In December 2007, the RTC Board approved an immediate 50% increase in the fees paid by new development for needed congestion improvements. In May 2008, the RTC acted to increase developer fees another 130% above the pre-December 2007 rates, to be phased in over five years. These steps insure that development will continue to pay its full legal share for congestion relief. Even with these actions, transportation is facing a funding shortfall of approximately \$5 billion through 2040. Nearly 60% of this shortfall is due to inflation in street and highway construction, which is eroding the purchasing power of our existing gas and diesel taxes. In order to maintain the quality of life we enjoy in the Truckee Meadows, additional funding is necessary to:

- ... Maintain and repair existing and future streets and highways
- ... Expand streets and highways
- ... Reduce traffic congestion
- ... Maintain air quality

As a first step in solving this problem, a committee of 30 prominent community leaders recommended a funding package that would recover the purchasing power lost by existing federal, state and local gas and diesel taxes due to inflation in highway construction costs. This would be done by making adjustments to fuel tax rates, sometimes called indexing, based upon changes in the Producer Price Index for Street and Highway Construction. If there is no inflation in highway construction costs, there would be no changes in the fuel tax rates. Federal and state fuel taxes, which have not been adjusted for 15 years, have lost of 30% their purchasing power since 2003 due to inflation. In 2003, voters approved indexing local gas taxes to the Consumer Price Index (CPI) but experts say CPI has not accurately reflected the increases in highway construction costs, resulting in a 20% loss of purchasing power since 2003. This package would spread the responsibility among users of the roads including businesses, residents and tourists. The Regional Transportation Commission may ask the legislature to:

....Adjust the diesel and gas tax rates in Washoe County based upon the rate of street and highway construction inflation to recover lost purchasing power on our local, state and federal diesel and gas tax revenues.

A "yes" vote would advise the Nevada Legislature that you approve of the recommendation to protect existing diesel and gas taxes from inflation.

A "no" vote would advise the Nevada Legislature that you do not approve of recommendation to protect existing diesel and gas taxes from inflation.

This question is advisory in nature and does not place any legal requirement on the governing body, any member of the governing body, any officer of the political subdivision or the Nevada Legislature.

Argument "In Favor" of RTC #5

A YES vote on RTC-5 protects our quality of life and will save time and money. Good transportation is fundamental to a vibrant economy -- short, safe commutes; clean air; and more time with our families. These things we value are threatened by growing traffic congestion, deteriorating roads, pollution, and accidents, because current road funding will be \$5 billion short over the next 30 years. Without action, average per person traffic delay could soar from the 2.1 minutes experienced in 2000 to 46 minutes by 2040.

Many factors contribute to this problem: inaction by federal and state governments, growth in both total and per person travel, improved fuel economy, and above all, inflation in construction costs.

When we consider funding from state and federal sources, we have not increased fuel taxes in more than 15 years.

In the last 5 years alone, inflation has destroyed nearly one-third of the purchasing power of each federal or state fuel tax dollar. An astounding 60% of the projected \$5 billion shortfall is caused by inflationary erosion.

As a first step in a long-term solution, adjusting gas and diesel tax rates (indexing) to make up for inflation makes sense. If there is no inflation, there will be no increase in the tax rate. Based upon historic rates of construction inflation, the price of a gallon of gasoline might increase by 2 cents per gallon and diesel by 2.4 cents beginning in FY 2010, costing the average non-commercial driver about 3.6 cents a day, \$13 a year. The cost for commercial diesel trucks would increase by about 1.1 cents per mile. Annual incremental adjustment would continue to be made but only to cover inflationary losses.

The economic benefits would be positive creating thousands of well-paying jobs and in the near term injecting \$250 million into the economy. Every penny collected would be spent in Washoe County. Important congestion relief projects needed now but unfunded could be started; mounting traffic delays could be slowed saving thousands of gallons of gasoline and avoiding tons of pollution and regional economic competitiveness.

Vote YES for our quality of life!

The above argument was submitted by the Ballot Question Committee composed of citizens in favor of this question as provided by NRS 295.121

Rebuttal to Argument “In Favor” of RTC #5

In 2002 Washoe County voters approved a tax increase (WC-2) for an estimated \$820,000,000.00 shortfall in road construction/maintenance revenue. RTC is now asking Washoe County voters to approve additional tax increases for an estimated \$5,000,000,000.00 revenue shortfall.

Washoe County currently reports a population of 380,000 (www.co.washoe.nv.us/index/about.html). Using RTC's figures in their own argument, \$5,000,000,000.00 in revenue shortfall equates to \$13,150.00 for every man, woman and child in Washoe County, regardless of whether or not they drive. Inflation never reverses itself and this tax burden will only increase over time with the size of the shortfall.

Government inaction is a large factor, choosing to spend tax revenues in other areas and other programs. Options are available other than this tax plan in RTC-5. Eliminating inflationary government regulations and red tape, and opening construction/maintenance bids to all qualified contractors will result in major cost savings, allowing those wasted revenue dollars to be spent on more construction miles.

High paying jobs should be established by private businesses; not mandated by government and funded by taxes on Washoe County residents.

Vote “NO” on RTC-5 to tell Washoe County governments to eliminate waste and provide essential services without raising taxes on Washoe County residents.

The above rebuttal was submitted by the Ballot Question Committee composed of citizens in opposition to this question as provided by NRS 295.121

Argument “In Opposition” to RTC #5

A “NO” vote is recommended on RTC-5 to prevent implementing a fuel tax index to automatically increase tax revenue for street and highway maintenance and construction. Fuel tax indexing would automatically increase the fuel tax equal to the amount of purchasing power decrease in highway funding, in road building materials and in maintenance costs. There is no limit on this tax index, and it will be subject to foreign and domestic cost influences.

Nevadans currently pay over 50 cents per gallon fuel tax. Volatile fuel prices have already driven up the cost of food, medicine, clothing, utilities, school supplies, etc, and an automatic fuel tax index will add significantly to the burden of high energy costs. If approved, this fuel tax increase will most likely be a permanent tax on all residents, goods and services in Washoe County.

The revenue derived from RTC-5 is general in its application rather than designating the revenues to specific roadways such as the Tahoe-Pyramid Expressway. This question

does not assure specific projects will be undertaken or completed by the RTC. This advisory question, if passed, would go to the legislature where changes can be made, including increasing the percentage of tax.

The RTC figures show a 30% decrease in purchasing power in the last 5 years. Recent government statistics report nearly 10% real inflation already this year alone. With soaring fuel costs, Americans are driving significantly fewer miles which has resulted in lower fuel tax revenues. This proposed automatic fuel tax index could be used to make up not only those revenues lost by declining purchasing power, but also those revenues lost by fewer miles driven.

The RTC's statement of financial effect is based on a faulty calculation of an average driver using less than 2 gallons of fuel per day to report the minimal impact figures they use. Likewise, disputed population estimates are used to calculate traffic impact and future growth.

With increasing unemployment, high foreclosure rates, and a rapidly increasing cost of living, Washoe County residents do not need the burden of this automatic tax.

The above argument was submitted by the Ballot Question Committee composed of citizens in opposition to this question as provided by NRS 295.121

Rebuttal to Argument "In Opposition" to RTC #5

Failure to address our roads and highways would have great economic and quality of life impacts. It would cost our community time and money while placing driver safety peril.

Without action, average per person traffic delay could soar from the 2.1 minutes experienced in 2000 to 31 minutes in the next 10 years. Every minute of delay costs nearly 15-cents -- a little more for businesses which rely on the road system, according to state and local economic research. Indexing fuel taxes to construction inflation is a small, but prudent investment. It is also a way to cope with the volatile world economy and stay competitive, while stimulating the local economy through construction employment.

Without this measure, the community will see an increase in traffic congestion, vehicle accidents, decreasing air quality and worse pavements if flat gas taxes keep losing ground to inflation.

The revenue derived from this measure would go to specific projects determined by public input and most recently a Blue Ribbon Committee of community and business leaders. Projects such as a new Pyramid and McCarran interchange, widening McCarran in Northwest Reno and a new Meadowood Way interchange would be targeted with this measure.

The above rebuttal was submitted by the Ballot Question Committee composed of citizens in favor of this question as provided by NRS 295.121.

Statement of financial effect: Gas and diesel fuel tax rates would be adjusted annually to offset only the amount of purchasing power lost due to inflation of street and highway construction costs; if there is no inflation in street and highway construction costs, there would be no adjustment to the tax rates and no impact to the tax payer. Based upon historic inflation rates of street and highway construction, this measure would increase the tax paid on a gallon of gasoline approximately 2 cents per gallon and increase the tax paid on a gallon of diesel fuel approximately 2.4 cents per gallon in the first year of implementation (FY 2010). In the first year of implementation, this would cost the average driver of a gas vehicle or non-commercial diesel vehicle an additional 3.6 cents per day. For operators of commercial diesel vehicles, this would increase the cost for each mile driven by an estimated $\frac{5}{10}$ of one cent.

The inflation recovery taxes would remain in effect until such time as specific action is taken by the Washoe County Commission to amend or repeal them.

If this measure is passed, the Regional Transportation Commission (RTC) may sell bonds payable from the tax that are backed by the full faith and credit of the Commission. Following the levy of the tax, additional expenses are expected to be incurred for the operation and maintenance of the road improvements constructed with this additional tax, which will be paid for by the tax or from existing RTC and local government resources.

WCSD #1

Shall the Board of County Commissioners of Washoe County be authorized to adopt an ordinance imposing an additional one-quarter percent sales and use tax in Washoe County beginning on July 1, 2009, and impose an additional governmental services tax of one-half cent per \$1.00 valuation of vehicles based in Washoe County beginning on July 1, 2009, for the purposes acquiring, constructing, improving and equipping school facilities for the Washoe County School District?

Explanation:

The 2007 Nevada Legislature created the Washoe County Schools Construction and Revitalization Advisory Committee (the "Committee") pursuant to Senate Bill No. 154 ("SB 154"). The Committee recommended the imposition of an additional one-quarter percent sales and use tax in Washoe County beginning on July 1, 2009 (the "Sales and Use Tax") and the imposition of an additional governmental services tax of one-half cent per \$1.00 of valuation of vehicles (the "Governmental Services Tax"). A "yes" vote would require the Board of County Commissioners to impose the Sales and Use Tax and the Governmental Services Tax, the proceeds of which would be deposited in the Washoe County School District's fund for capital projects and used for the purpose of acquiring, constructing, improving and equipping school facilities as set forth in NRS 387.335(1). It is intended that the proceeds of such taxes be used for the revitalization of schools and technology improvements.

A "no" vote would prevent the imposition of such additional taxes at this time.

Argument "In Favor" of WCSD #1

We must ensure that all students in the Washoe County School District have a safe and equal learning environment. Passage of WCSD-1 will allow the district to address the inequities in our classrooms. Of the 92 schools in WCSD, 19 are over 50 years old, and nearly half are over 40 years old. As our older schools age, we must replace roofs, heating/cooling systems, improve energy efficiency, improve security and provide all students access to modern technology.

The cost for these projects has outpaced available funding. All other school districts in Nevada, by state law, have one or two additional taxes not available to the WCSD for capital projects. Passage of WCSD-1 would alleviate that disparity and provide an ongoing source for necessary improvements.

Taxpayers in Washoe County want to protect their investment in public school buildings, and they expect a thorough and transparent analysis of this issue. This ballot question resulted from the work of an advisory committee created by the 2007 Nevada Legislature. Four legislators and eleven community members met in public for ten months to examine facility needs. They unanimously concluded that the need to repair, revitalize and

upgrade our older schools is vital for this community. 100% of the funds will be used for this purpose.

Oversight of these funds is a 3-tiered process. Recommendations will be presented to the WCSD Board of Trustees. If approved, they will be reviewed by the Bond Oversight Panel on School Facilities, a panel of elected officials and citizens with expertise in construction, accounting and engineering. Washoe County's Debt Management Commission must then approve the sale of the bonds to ensure responsible use of taxpayer dollars.

This proposal will have a modest tax impact. A household in Washoe County can expect to pay only an additional \$25.00 per year if it spends \$10,000.00 on taxable items in one year, and on average, an additional \$14.68 per year on vehicle registration. If we delay this funding, our school buildings will continue to deteriorate, the disparity in the learning environment will increase and the cost to do the work will escalate.

The above argument was submitted by the Ballot Question Committee composed of citizens in favor of this question as provided by NRS 295.121

Rebuttal to Argument "In Favor" of WCSD #1

Proponents' argument simply proves the case against passage. The Washoe County School District has spent every penny of budgeted taxpayer funds on priorities other than maintenance and repair of buildings. Now they spin a tale of gloom and doom if taxpayers don't bail them out.

Proponents cite as support for their proposal the unquestioned civic bona fides of members of the advisory committee that recommended the proposed tax increase. Such members confide privately their distaste at having been convened only to agree on who should be taxed to compensate for WCSD's fiscal irresponsibility but, as civic leaders, dare not say so publicly.

Proponents' allude, but do not directly admit, that if this proposal passes WCSD Will leverage the anticipated tax revenues into a \$395 million dollar borrowing (as widely reported in the media),. They do not disclose interest costs nor allocation of loan proceeds to short lived assets.

WCSD #1 would increase sales taxes and vehicle registration fees. Such taxes are regressive and impact seniors and low income citizens the hardest. They could also drive Washoe County voters to Carson City or Douglas County for purchases of vehicles and other goods which would hurt businesses in Washoe County.

The above rebuttal was submitted by the Ballot Question Committee composed of citizens in opposition to this question as provided by NRS 295.121

Argument “In Opposition” to WCSD #1

WCSD#1 is the latest in a series of “tax grabs” by the Washoe County School District (“WCSD”) brought about by its failure to adequately fund for maintenance, repairs, and replacement of its properties.

In Nevada condominium and planned unit development owner associations must hire an independent expert to create an estimate of the costs of replacing structures owned in common and an estimate of their useful life. Homeowners must then include in their monthly dues amounts to fund a reserve account so repair and replacement funds are on hand when the need arises (NRS 116.3115(b) & 116.31152).

Washoe County taxpayers “own in common” WCSD’s 228 buildings (including 93 schools). WCSD spends 11.38% of its general fund on “operation and maintenance” of personal and real property but allocates nothing to reserves for repair and replacement. WCSD does not follow the prudent practices other property owners do but instead periodically asks voters to approve tax increases to pay for deferred maintenance thereby mitigating its failure to set aside reserves to keep its properties serviceable.

WCSD proposes an increase in sales and vehicle taxes “for the purpose of acquiring, constructing, improving and equipping school facilities“. Its “explanation” repeats the “purpose” language and cites NRS 387.335(1) which authorizes borrowings. It therefore appears that WCSD intends to use the anticipated tax revenues to support borrowings to fund its capital expenditures. The ballot language does not disclose how much money WCSD intends to borrow, the loan term in years nor the apportionment of the loan proceeds between real property and “equipping school facilities“. Finally WCSD fails to disclose whether the tax increases will be abated when the borrowings are repaid and doesn’t say how much of the proceeds will be spent on short lived items such as “technology improvements“. If there is no sunset on the tax increases WCSD could just continue to borrow without voter approval.

Proponents employ the mnemonic “WCSD” to advocate: “Warm, Connected, Safe, Dry”. We think it should be: “Why Confiscate Seniors’ Dollars?” The 1996 school bond proposal failed by a 55% to 45% vote. WCSD #1 deserves the same fate.

The above argument was submitted by the Ballot Question Committee composed of citizens in opposition to this question as provided by NRS 295.121

Rebuttal to Argument “In Opposition” of WCSD #1

Operating money provided by the State to Nevada’s school districts was never intended for, and does not cover, major repairs or replacement of school buildings. That money must be generated locally. Unlike homeowner associations, our district must provide new facilities to accommodate new students, and there simply is not enough money from property taxes we currently pay for district capital projects to both build schools plus keep up with all capital repairs and upgrades of older schools, let alone set aside funds in

a reserve account. To solve this problem, the citizens' SB 154 committee recommended modest tax increases to be an ongoing revenue source dedicated to older schools.

The ballot language does not address borrowing money because the legislation allowing this question specified that the question must relate to generation of tax revenue. The explanation for the question clearly states that the proceeds of such taxes will be used for the revitalization of schools and technology improvements throughout the district's schools.

In 1992, 1998 and in 2002, Washoe County voters, including our senior citizens, strongly supported ballot questions for schools because our community values our children and their education. WCSD1- Warm, Connected, Safe, Dry. We urge its passage.

The above rebuttal was submitted by the Ballot Question Committee composed of citizens in favor of this question as provided by NRS 295.121

**PUBLIC SCHOOLS OVERCROWDING AND REPAIR NEEDS COMMITTEE
SENATE BILL NO. 411**

RECOMMENDATION TO IMPOSE A 0.54% INCREASE IN THE TAX 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 THE WASHOE COUNTY SCHOOL DISTRICT FOR THE PURPOSES SET FORTH IN NRS 387.335(1)

OR

RECOMMENDATION TO IMPOSE A 0.425% INCREASE IN THE TAX 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 AND A \$0.055 INCREASE IN THE TAX ON THE ASSESSED VALUATION OF TAXABLE PROPERTY WITHIN THE COUNTY TO PROVIDE FUNDING FOR THE WASHOE COUNTY SCHOOL DISTRICT FOR THE PURPOSES SET FORTH IN NRS 387.335(1)¹

WHEREAS, pursuant to 2015 Nevada Statutes, Chapter 425; S.B. 411 of the 78th Legislative Session of the State of Nevada ("SB 411"), the Washoe County School District Board of Trustees (Board) determined by resolution that a Public Schools Overcrowding and Repair Needs Committee (Committee) is necessary to address overcrowding and repair needs in the Washoe County School District (District);

WHEREAS, the Committee adopted a plan for acquisition, construction, repair, and revitalization amounting to approximately \$781 million based on a 9-year funding package financed with proceeds of taxes and bonds to address the District's repair needs and overcrowding issues;

WHEREAS, the plan for acquisition, construction, repair, and revitalization adopted by the Committee includes: funding for school repairs; an addition to Damonte Ranch High School; Sun Valley Area Middle School; Arrow Creek Area Middle School; Spanish Springs Area Middle School; Cold Springs High School; South McCarran/Butler Ranch Area High School; Wild Creek Area High School to replace Hug High School; Repurposing of Hug High School; South Meadows Area Elementary School; North Valleys/Spanish Springs Area Elementary School; Core school investments; Strategic purchase of Sparks High School properties; Seven Elementary Schools to ultimately eliminate Multi-Track Year Round Calendar; Nutrition Services Expansion; and expansion for a new Transportation Yard;

¹ This document is in draft form, and after the Committee's vote, only one of the titles will be used.

WHEREAS, this list of projects is based on current growth projections by outside experts, including funds set aside to respond to projected cost inflation, and is subject to change based on updated projections and/or in response to actual growth should it differ from the projections;

WHEREAS, pursuant to SB 411, the Committee may recommend to establish a new rate on a particular tax, or new rates on particular taxes, to the Washoe County Commission for a ballot question on the November 2016 general election to fund the capital projects needed to address repair needs and school overcrowding;

WHEREAS, the Board created a new public body, the Capital Funding Protection Committee, which consists of government officials from Washoe County, the City of Reno, and the City of Sparks as well as a person with experience as a structural or civil engineer, a person with experience in construction of public works projects, a person with experience in finance or estimation of public works projects, a person representing the gaming industry, and one member of the general public with an interest in education, to oversee the acquisition, construction, repair and revitalization of schools; and

WHEREAS, the Committee voted by a majority of its membership to recommend the imposition of a tax of 0.54% 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.

or

WHEREAS, the Committee voted by a majority of its membership to recommend the imposition of a tax of 0.425% 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 and a tax of \$0.055 per \$100 assessed valuation. If the question to impose the taxes is approved by the voters, any property tax levied as authorized by the question will be *exempt from each partial abatement from taxation provided pursuant to NRS 361.4722, NRS 361.4723 and NRS 361.4724* and will be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session²].

NOW, THEREFORE THE PUBLIC SCHOOLS OVERCROWDING AND REPAIR NEEDS COMMITTEE HEREBY RECOMMENDS, PURSUANT TO SB 411 OF THE 78TH LEGISLATIVE SESSION, the following:

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 revitalization of school facilities?

or

² This recital will be changed to reflect the vote of the Committee.

Shall the Board of County Commissioners of Washoe County be authorized to impose a sales and use tax of 0.425% in the County and an additional property tax rate of \$0.055 per \$100 assessed valuation to fund only capital projects for Washoe County School District for the acquisition, construction, repair, and revitalization of school facilities? If this question is approved by the voters, any property tax levied as authorized by this question will be *exempt from each partial abatement from taxation provided pursuant to NRS 361.4722, NRS 361.4723 and NRS 361.4724* and will be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session³.

THE PUBLIC SCHOOLS OVERCROWDING AND REPAIR NEEDS COMMITTEE, further provides the following "**Explanation**" and "**Description of Anticipated Financial Effect**" to assist the County Commission with preparation of the ballot question:

Explanation:

A "yes" vote will allow the Washoe County School District to raise the funds necessary to acquire, construct, repair, and revitalize school facilities in the Washoe County School District to alleviate overcrowding, address repair needs, ultimately eliminate the multi-track year round calendar and double sessions at an individual school site. These funds are expected to be used to:

- Repair, upgrade and reconstruct existing schools in the District based on a prioritization by a citizen oversight panel;
- Build an addition to Damonte Ranch High School; a Sun Valley Area Middle School; an Arrow Creek Area Middle School; a Spanish Springs Area Middle School; a Cold Springs High School; a South McCarran/Butler Ranch Area High School; a Wild Creek Area High School to replace Hug High School; repurpose Hug High School; a South Meadows Area Elementary School; and a North Valleys/Spanish Springs Area Elementary School;
- Strategically purchase properties for Sparks High School; and
- Build seven elementary schools to ultimately eliminate multi-track year round calendar for students and their families as well as expand nutrition services and a new transportation yard.

A "no" vote means the funds necessary to address the overcrowding and repair needs of the Washoe County School District will not be raised.

Description of Anticipated Financial Effect [to be included in sample ballot]: The sales and use tax increase would 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

³ Italicized language is required by Section 2, paragraph 2 of SB 411.

imposition of the tax, additional expenses are expected to be incurred to pay for the operation and maintenance of the school facilities financed with the additional sales and use tax.

or

Description of Anticipated Financial Effect [to be included in sample ballot]: The sales and use tax increase would not terminate. The average annual cost of this sales and use tax increase is expected to be \$42.50 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. The property tax increase of \$0.055 per \$100.00 of assessed valuation would not terminate. This would result in an increase in the property taxes that the owner of a new \$200,000 home will pay of \$38.52 per year. If the question is approved by the voters, any property tax will be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session.

Dated: This _____ day of _____, 2016.

Shaun Carey, Chairman

Ayes _____

Nays _____



Serving the citizens of Nevada since 1922

February 9, 2016

Shaun Carey
Chairman
Public Schools Overcrowding and Repair Needs Committee

Dear Chairman Carey:

The following is in response to your request for the Nevada Taxpayers Association's input related to the regressive nature of sales tax.

Sales tax is generally considered to be a regressive tax based on the fact that low-income individuals and families, those with only disposable income, are most greatly impacted by it. For low-income individuals and families, the majority of their income is spent on necessity items such as food, shelter, and clothing. Alternatively, those individuals and families with higher income generally have more discretionary income (income that can be spent on things other than necessity items) and are therefore not as burdened by sales tax as low-income individuals and families.

Low-income individuals and families spend most of their income on food, shelter, and clothing. Nevada does not impose a sales tax on food, rent, mortgages, utilities, prescription drugs, or medical visits. Nevada does, however, tax clothing. There are other western states (Arizona, New Mexico and Washington) that are considered to be very regressive because they tax food and shelter. Based on the fact that Nevada does not charge sales tax on necessity items such as food, rent, utilities, etc., its regressivity, while it does exist, is minimal.

Another factor for potential consideration is that businesses tend to pay a greater proportion of sales tax than individual residents because businesses generally make much larger purchases.

I hope this information is helpful to the committee. Please let me know if there's anything else I can do to be of assistance.

Sincerely,

Anna F. Thornley
Nevada Taxpayers Association

117 E. 7th Street, Ste. 202, Carson City, Nevada - (775) 882-2697 - FAX (775) 882-8938
2303 E. Sahara Avenue, Ste. 102, Las Vegas, Nevada 89104 - (702)457-8842 - FAX (702) 457-6361

info@nevadataxpayers.org

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Comment received through website

Name

tracy figler

Comment

At the February 4 meeting of the Overcrowding and Repair Needs Committee, Commissioner Berkbigler was pleased at the absence of any public response of “hell no” to the proposal of a ballot measure calling for increased sales or property tax to accommodate past and future capital needs in the school district. If no one has come forward yet with such a response, let me be the first. I will not vote for an increase in either sales or property tax. I understand that schools are at capacity. I understand that maintenance has been deferred. I also understand that we’re anticipating substantial growth.

To facilitate economic development we have been encouraged to view this area as a “region” consisting of Reno, Sparks, Washoe County, and Storey County. In Washoe, our economic development efforts include Cabela’s, Legends and the Freight House restaurants, each retaining 75% of every sales tax dollar they collect. Downtown Reno has several special tax district designations, allowing developers to recover their investments by avoiding taxes. Despite a guarantee that taxpayers would be protected, the baseball stadium costs taxpayers a million dollars a year. The bus station represents a major loss. We’ve even increased sales tax to pay for the Events Center.

EDAWN boasts ad nauseam about our low-tax/no-tax business climate. Its website lists six incentives available to businesses including sales tax abatements and property tax abatements. It has helped 231 companies avoid local and state taxes and claims that many more are on the way.

Locally and regionally, the Governor’s Office of Economic Development has awarded untold amounts of sales and property tax incentives. Just a few include a billion dollars to Tesla, \$90m to Apple, and an undisclosed amount to Switch. Where it is unconstitutional for the state to award incentives, GOED launders reimbursements through municipalities. We’re even paying to train the workers for these incentivized companies.

What is the point of economic development if it costs me more and more? Where is the revenue from all this growth? What happens when this incentivized growth ultimately increases the need for fire and police coverage? Do we raise sales tax to 9%, to 10%?

Unsurprisingly, this Committee includes special interests like the Realtors Association and the Resort Association which have successfully deflected a real estate transfer tax and any increase in room tax in favor of broad-based sales or property tax increases.

By adding multipliers based on “intra-business” expenditures, the Chamber would like to create a narrative claiming that a large portion of the sales tax increase will be borne by “visitors.” Reno-Sparks tourism has been flat for twenty years, while the residential population has skyrocketed. The gap between the visitor/resident ratio ensures that tourists are no longer cash

cows for local governments.

I'm not concerned about Traci Davis' salary, the boondoggle surrounding Pedro Martinez or the competence of the school board. Those are small potatoes. I am concerned about economic development policies that starve education and public services while encouraging unaffordable growth.

Our schools are victims of business growth, not low sales and residential property taxes. You're shaking the wrong tree in search of this money.