



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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Prepared by: Local Government Finance Section
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MEMORANDUM

Date: February 8, 2012

To: All County and City Clerks; District Attorneys and City Attorneys

From: Terry E. Rubald, Chief – Division of Assessment Standards

Subject: Ballot Language Templates – Update to Reference Guide

A handwritten signature in black ink that reads "Terry E. Rubald".

Pursuant to the requirements of NRS 350.0205 (1999), included with this memorandum is the updated Guideline and Reference Manual for Ballot Language Templates. Since the passage of the original legislation in 1999, the Nevada Legislature has made a number of changes to the requirements; principally in 2005 relative to the impacts of AB489 & SB509 (property tax abatement) and in 2007 (AB604 & AB615) regarding tax questions being included or levied in tax abatement calculations. The 2007 legislation also changed the term "*Fiscal Note*" on advisory ballot questions to say "*Description of Anticipated Financial Effect*."

The 2009 Legislature changed the date of the primary election in Nevada from the 12th Tuesday prior to the November general election date to the first Tuesday after the first Monday in June. SB 162 changed the deadline for the submission of ballot questions from "*on or before the second Friday after the first Monday in May*" to the "*...the first Monday in March*." The change amended NRS 293.481. No changes to existing statutes were made in the 2011 legislative session.

Please refer to this guideline package when preparing a ballot question to be put before your citizens. The package has also been placed on the Department of Taxation's website (tax.state.nv.us) under Assessment Standards publications.

If you should have any questions, please contact the Local Government Finance section and speak with the budget analyst assigned to your entity.

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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 provisions of AB489 & SB509 (2005) (abatement of property taxes; pursuant to the provisions of AB604 & AB615 (2007); and pursuant to the provisions of SB162 (2009) 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.

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

1. G.O. Bond, with tax rate increase 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 _____ 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 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 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 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.

SCHOOL TEMPLATES (applies only to School Districts)

1. “Rollover Tax” Bond
general

Shall _____ County School District be authorized to issue 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) 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 and reserves for bonds to pay for capital construction projects that can be funded with the fund for capital projects. See 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

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.

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

1. Simple 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 \$0.____ per portion is used to repay 10 year medium-term bond and then is eliminated; maintenance continues for 30 years Shall _____ be authorized to levy an additional property tax for _____ and maintenance in the amount of up to \$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 \$____ 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 general Shall _____ be authorized to issue up to \$_____

combination question
additional

obligation bonds for the purpose of _____ and to levy an

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

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 $\frac{1}{2}$ 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 $\frac{1}{4}$ 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 $\frac{1}{2}$ of 1%.
- E. Additional permitted purpose for counties with a population of less than 400,000: the promotion of tourism.
- E. Additional permitted purpose for counties with less than 15,000 population: operation & maintenance of a county swimming pool.
- F. Additional permitted purpose for infrastructure projects.
- G. Additional permitted purpose for public safety.

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

1. Ballot Exemption Question 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?

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;
- (c) Provides arguments for and against the question unless those arguments are prepared by committees as is provided in NRS 295.121 and 295.217; 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, SB 449 of the 2003 regular session of the Nevada Legislature 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 293.482. ***A governmental entity could add additional information to the fiscal note in order to clarify the issue being considered.*** The explanation, 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 _____ 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

_____ 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 _____ 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

_____ 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

_____ 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.

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 and 2007 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 293.268 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;
- (2) Except as otherwise provided in NRS 295.121 or 295.217, arguments for and against the question; and
- (3) 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 293.482.

(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;
- (2) Arguments for and against the question; and
- (3) 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 293.482.

(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;
- (2) Arguments for and against the question; and
- (3) 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 293.482.

(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;
- (2) Arguments for and against the question; and
- (3) 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 293.482.

2. 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 293.482, 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.

3. 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

4. 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)

NRS 293.482 Advisory questions: Submission to voters by certain governmental entities; prerequisites to placement on ballot; fiscal note; 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;

(III) Except as otherwise provided in NRS 295.121 and 295.217, arguments for and against the question; and

(IV) 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; and

(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; and

(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)

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, 293.482, 295.015 or 295.095 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, 293.482 or 295.121, of 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, 293.481, 293.482 or 295.121; and

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

2. 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.

3. 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

4. Except as otherwise provided in subsection 5, 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)

5. 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.

6. 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.

7. 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.

8. 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.

9. 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)

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 borne by 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 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 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 3, 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 293.481, 293.482, 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. 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.

4. 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.

5. 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.

6. 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 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 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 ballot at such a centralized voting location rather than at his regularly designated polling place.

7. 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)

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; review of arguments; placement of arguments in sample ballot.

1. In a county whose population is 40,000 or more, for each initiative, referendum or other question to be placed on the ballot by:

(a) The board, including, without limitation, pursuant to NRS 293.482, 295.115 or 295.160;

(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 of a county whose population is 40,000 or more 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 chairman 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 fiscal impact 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 of a county whose population is 40,000 or more 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 he 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. In a county whose population is less than 40,000:

(a) The board may appoint committees pursuant to this section.

(b) If the board appoints committees pursuant to this section, the county clerk shall provide for rules or regulations pursuant to subsection 8.

12. 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 2 of NRS 293.481.

13. 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)

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; review of arguments; placement of arguments in sample ballot.

1. In a city whose population is 10,000 or more, for each initiative, referendum or other question to be placed on the ballot by the:

(a) Council, including, without limitation, pursuant to NRS 293.482 or 295.215; 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 of a city whose population is 10,000 or more 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 chairman 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 fiscal 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 of a city whose population is 10,000 or more 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 he 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. In a city whose population is less than 10,000:

(a) The council may appoint committees pursuant to this section.

(b) If the council appoints committees pursuant to this section, the city clerk shall provide for rules or regulations pursuant to subsection 8.

12. 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 2 of NRS 293.481.

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

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; requirements for 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.

The determination made by the governing body 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 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 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. If the amount in the reserve account falls below the amount required by this subsection:

(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 this subsection; 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 this subsection.

6. 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.

7. 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)

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 400,000 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)

BALLOT QUESTION COMPLIANCE CHECKLIST

County: _____

Statutory Authority: _____

Affected Entity: _____

Countywide:

Issue: _____

Election: General

Date: _____

Primary

Date: _____

Special

Date: _____

Question Received: _____

To Committee: _____ Submission Deadline: _____

Received: _____ Review Completed: _____

Appeal: No: _____ Yes: _____ D/A Opinion Received: _____

Only applies to counties & cities in counties with population of 50,000 or more.
 For other counties & smaller entities, this requirement is optional

To Printer: _____

Returned: _____

Accuracy Review: _____
 (Initial)

ELECTION RESULTS

Number	%
Yes:	
No:	
Disq.:	
TOTAL BALLOTS CAST	

Results Forwarded to: County Clerk (if applicable) _____

Secretary of State _____

Taxation (Local Gov't Finance) _____