

ADDENDUM

July 9, 2019

Via U.S. Mail and Email PKeegan@ag.nv.gov
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Thank you for your letter of July 3, 2019. The Clark County School District ("CCSD") certainly intends to comply with all Nevada statutes, continue its operations in a fiscally responsible manner and be removed from fiscal watch. As you know, through diligent efforts on the part of CCSD, the 2019 Nevada legislature has increased revenue and CCSD has continued to work diligently to implement measures intended to enhance its fiscal health while continuing to provide appropriate services and benefits to CCSD students and employees.

It is my understanding that CCSD submitted its Final Budget for FY 2019-2020 to the Department of Taxation on May 28, 2019, which demonstrated a significantly improved financial picture for CCSD for Fiscal Year 2019-2020 over recent previous years. The Amended Final Budget for FY 2019-2020 will be submitted in December 2019, as required by statute, which we anticipate will incorporate the increased revenue granted by the 2019 Nevada Legislature. Due to pending litigation involving the dean positions, the unknown enrollment of students at schools, which will not be known until the first week in September, as well as the unknown outcome of funding under Senate Bill 551, it would be premature for CCSD to submit an interim amended budget at this time.

Given the significant effort and time required to prepare a full Amended Final Budget for CCSD, we would appreciate the opportunity to discuss providing any summary financial information related to the anticipated Amended Final Budget for 2019-2020 to ensure the Committee on Local Government Finance is well informed of the financial status of CCSD.

We look forward to the meeting scheduled for Friday, July 12, 2019 and working with you to achieve our mutual objectives.

Sincerely,


Eleissa C. Lavelle
General Counsel

cc: Jesus F. Jara, Ed.D., Superintendent, CCSD
Jason Goudie, Chief Financial Officer, CCSD
Lola Brooks, President, CCSD Board of School Trustees
Jeff Mitchell, Deputy Executive Director, Nevada Department of Taxation

**PUBLIC
COMMENT**

From: Retired_Renocop@earthlink.net
To: [Chali Spurlock](#)
Cc: [Tax Revolt](#)
Subject: Re: CLGF Meeting Notice and Agenda
Date: Monday, July 08, 2019 6:24:23 PM

**I'm Not sure that I can attend the July 12 but the below is intended for the CLGF Committee. Thank You
JEFF CHURCH 775 544 7366 RenoTaxRevolt@SBCGlobal.net**

July 8, 2019

Nevada Department of Taxation
CLGF: Committee on Local Government Finance
Carson City, NV 89712

Dear CLGF:

A question has arisen on local government taxation and I addressed it to the Tax Commission but not sure if they are responding or not and if it is more appropriate to CLGF and maybe placed as a future agenda item or forward as needed:

The issue is the tax assessments conducted in the geographic area known as the Reno Business Improvement District (BID) run by a Downtown Management Organization (DMO) a 501c6. This is Nevada's first "BID" but surely more to follow. Let's address it now.

- 1.The main issues here: Is the BID Tax Assessment a tax? That is the big question!
- 2.May the Treasurer seize and sell property for non payment of the assessment portion of a tax bill?.
- 3.Do NRS 361.4724 and Nevada Constitution Art 10 restraints apply to the Assessment?
- 4.If it is a tax, then how can they tax exempt church property?

See link, the assessment shows up on one's tax bill and uses the terms "Gross Tax" and "Net Tax" ! But it's not a tax?

[https://nv-washoe-treasurer.manatron.com/Tabs/TaxSearch/AccountDetail/BillDetail.aspx?
p=00753001&a=5331956&b=2018166301&y=2018&t=4166942](https://nv-washoe-treasurer.manatron.com/Tabs/TaxSearch/AccountDetail/BillDetail.aspx?p=00753001&a=5331956&b=2018166301&y=2018&t=4166942)
APN: 00753001, INTERNATIONAL COMMUNITY CHRIST, BID1.0000000000
Gross Tax \$312.15 \$0.00 Net Tax \$312.15

As it shows up on the Tax bill Gross Tax/ Net Tax and is subject to seizure under NRS 361, would NRS 361.4724 apply?

From the BID/ DMO "Downtown Reno Partnership" website:

"The Downtown Reno Partnership is a 501(c)6 nonprofit business improvement district that replaces two previous City of Reno special assessment districts that paid for maintenance and additional police in Reno's core. Property owners will see a line item on their annual Washoe County property tax bill. That assessment is based on their property's value, their location in the district, type of property and type of business. Washoe County collects those taxes and funnels the specific line item to the City of Reno, which then writes a check to the Downtown Reno Partnership.

"The BID fees are collected on the tax bill, as provided in NRS and directed by the City's ordinance document. Once a fee is added to the tax bill it is collected and treated in the same manner as taxes .. So a delinquency would eventually lead to sale of the property.

Tammi Davis
Washoe County Treasurer"

It seems the state, county & City can't have it both ways. If it is NOT a tax and an assessment as Reno claims: then it can't be seized under NRS 361. If it is a tax then it is a tax subject to all NRS and Nevada Taxation regulations. Can churches be "assessed"?

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Jeff Church
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