

**WASHOE COUNTY ADVISORY QUESTION NO. 2**

**WC-2**

**This question is advisory only: Do you support an increase in the sales and use tax in Washoe County of up to 1/8 of 1% for the purpose of acquiring, improving, restoring and maintaining open space, trails regional parks, natural resources, and historic and cultural facilities?**

Yes ..... /\_\_\_/  
No ..... /\_\_\_/

**Explanation:** Chapter 376A of Nevada Revised Statutes (“NRS”) allows the imposition of a sales and use tax of up to 1/4 of 1% for certain open space related purposes. With voter support of the above question, Washoe County will ask the Nevada State Legislature to amend Chapter 376A of NRS to expand the purposes for which this sales tax can be used to include the purposes listed below and to authorize Washoe County to levy an additional sales and use tax of up to 1/8 of 1% (rather than the maximum of 1/4 of 1%) for a period of 30 years. Revenue generated would be allocated for the following purposes:

- a) Open space and trails acquisition, restoration and maintenance.
- b) Regional parks - acquisition, improvements to existing parks, and maintenance for new parks.
- c) Natural resources management – including acquisition, restoration and maintenance.
- d) Historic and cultural facilities – acquisition, preservation, restoration, improvement, maintenance and programming grants.

Seventy-five percent of the amount collected would be allocated to the purposes in a through c above and the remaining twenty-five percent would be allocated to the purposes described in d above. Funds will be utilized for eligible projects within the County without regard to political boundaries and will have a broad representative distribution. The County would also request the authority from the legislature to pledge the amounts collected to general obligation or revenue bonds issued for the purposes outlined above.

Examples of the types of facilities that would be financed with the proceeds of the additional sales and use tax are:

- Open space and trails acquisition - Huffaker Hills, Ballardini Ranch, Rattlesnake Hill and Truckee River land acquisition; construction of trails at Peavine Trailhead and the Lake Tahoe Bike Path.
- Regional parks - improvements to Sparks Marina, Hidden Valley North Valley, Lazy 5 Park and Virginia Lake Park.
- Natural resources management - watershed protection, drainage way acquisition, forest/fuels management, wildlife habitat management.
- Historic and cultural facilities - arts, arboretum, children’s interactive environmental interpretive programming; historic facility acquisition and preservation

**Argument in Favor of WC-2**

A yes vote on WC-2 is a vote to enhance our quality of life in Washoe County. Quality of life means treasuring our rich natural heritage. It means protecting key open spaces and preserving lands that are critical for maintaining our drinking water supplies. It means managing our resources better for fire protection and safety. It means protecting habitat for deer, birds and other wildlife.

Quality of life means improving beloved regional parks such as Sparks Marina, Rancho San Rafael, Bartley Ranch, North Valleys, Idlewild, and Virginia Lake. It means completing trails like the bike path around Lake Tahoe and along the Truckee River and improving access to places like Peavine Mountain, the PahRahs, and in to the Sierra Range.

It means restoring and protecting the history of the Truckee Meadows, which is found in ancient rock art, our communities’ first buildings, and reminders of our ranching heritage. It means making arts and culture more

available for all ages through enhancing local performances, exhibits, and activities for museums, special events, and indoor and outdoor theaters.

For only about one dollar a month, the citizens of Washoe County stand to gain all these things and more. There is currently no dedicated, long-term source of funding for open space, trails, regional parks, natural resource management, historic preservation, or arts and culture. WC-2 seeks to create that fund. Most projects that could be funded through this program are eligible for matching funds from federal, state, and private sources. This means for every dollar that citizens invest, there could be up to three new dollars coming into the community in support of these quality of life programs and projects.

Say yes to creating a better community and quality of life for you, your children, and your grandchildren. Say yes to WC-2

### **Argument in Opposition to WC-2**

A “No” vote to increase taxes up to 1/8 of 1% in the sales and use tax in Washoe County would re-affirm to Washoe County that residents do not support another tax increase. Given the amount of land held publicly in Nevada (more than 70%), the acquiring, improving, restoring and maintaining of open space, trails, natural resources, and historic cultural facilities should not fall on the residents of Washoe County.

Federal mechanisms should be utilized to accommodate the aforementioned activities. As these valuable resources are necessary, they should not be at the tax expense of Washoe County. As development and expansion consume more of these resources, those private entities that threaten resources should be required by the public land managers that administer these resources to be the source of funding for such endeavors.

### **Rebuttal to Argument in Favor of WC-2**

“Quality of Life” is a matter that should be left to each and every individual to decide. One should have the right to decide what exactly contributes to their personal quality of life and act accordingly. A yes vote on WC-2 suggests two things:

- (1) that other individuals will decide what *your* quality of life is and how it should be funded. And,
- (2) citizens funding quality of life components that have been degraded by others (such as developers, city expansion, and industry) sends a message to those who degrade the quality of life; that it is fine, the citizens will pay for it.

WC-2 funding has the *potential* to be matched by other funds. There is no guarantee of match funds, match amount, limits, and time frames. Therefore, there are no guarantees that the money citizens contribute with be either enough or matched.

Consequently, WC-2 is supporting citizen responsibility for the Quality of Life and reducing the responsibility for those who degrade the quality of life. A No vote on WC-2 illustrates that those degrading the quality of life should be responsible to pay for it; not the citizens of Washoe County.

### **Rebuttal to Argument in Opposition of WC-2**

Yes, land is publicly owned in Nevada, but not always in those special places we know and love like the Sierras, Peavine Mountain or the Truckee River. Neither the Federal government or local government sufficiently fund parks, trails and open space, arts, culture and historic places and buildings but matching local funds with federal and state funds will do that. If we want the quality of life that matches our heritage and our scenery and continues to attract new businesses and sustain residents as a place to raise families, this sales tax provides the means. This measure helps us protect our history, arts, culture, mountains, access, wildlife and

streams in addition to managing fire fuels and watersheds for drinking water. All this is accomplished while generating revenue by attracting visitors to our community.

This measure would cost about \$1 a month for the average resident. A “yes” vote encourages local governments to support quality of life and protects our heritage and scenic beauty in Washoe County.

**Fiscal Note:** The sales and use tax increase of 1/8 of 1% would last for up to 30 years. The average annual cost of this sales and use tax increase is expected to be \$12.50 per year for a typical payer of sales and use tax in the County, based on average annual expenditures on goods that are subject to the sales and use tax of \$10,000. (Food for home consumption, prescription drugs and medical supplies are not subject to sales and use taxes.) If the tax is levied, Washoe County may sell bonds payable from the tax that are backed by the full faith and credit of the assessed value of the County. Following the levy of the tax, additional expenses are expected to be incurred to pay for the operation and maintenance of the facilities acquired, which will be paid from the tax or from existing County resources.