

**CLARK COUNTY BOARD OF COMMISSIONERS AND THE  
MT. CHARLESTON FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS  
AGENDA ITEM**

<b>Issue:</b>	Clark County School District 2012 Special Elective Tax Election	<b>Back-up:</b>
<b>Petitioner:</b>	Donald G. Burnette, County Manager	<b>Clerk Ref. #</b>
<b>Recommendation:</b>		
<p><b>That the Board of County Commissioners and the Mt. Charleston Fire Protection District Board of Directors, pursuant to NRS 350.0135, consider, approve, adopt, and authorize the Chair to sign the resolution provided by the Clark County School District to levy a special elective tax in the amount of 21.20 cents per \$100 assessed valuation for financing capital project for schools for a period of 6 years, commencing July 1, 2013. (For possible action) (BCC also sitting as the Mt. Charleston Fire Protection District Board of Directors and as governing body of the unincorporated towns of Bunkerville, Laughlin, Moapa, Mt. Charleston, Paradise, Searchlight, and Winchester)</b></p>		

**FISCAL IMPACT:**

Fund #: N/A                      Fund Name: N/A  
Fund Center: N/A              Funded Pgm/Grant: N/A  
Description: N/A                Amount: N/A  
Added Comments: N/A

**BACKGROUND:**

The Clark County School District, in the attached letters dated May 2, 2012 and May 4, 2012, has provided notice to Clark County that the District intends to request the approval of the Debt Management Commission (DMC) to raise property taxes an estimated 21.20 cents per \$100 of assessed valuation for the purpose of financing capital projects for schools for a period of 6 years, commencing July 1, 2013. The proposal, if approved by the DMC and the voters, would potentially prevent each of the entities from levying all or part of the property taxes that the entities are entitled to levy under NRS.

NRS 350.0135 requires that the District give notification to the governing body of the affected entity, and that the entity must by resolution approve or disapprove of the proposal. Attached are the two letters notifying the Board of the intent to seek the additional levy as well as the draft resolution.

**APPROVED RESOLUTION SUBJECT TO  
ACCEPTANCE BY CLARK COUNTY  
SCHOOL DISTRICT (CCSD) BOARD OF  
TRUSTEES OF MODIFICATION TO  
RESOLUTION THAT THE AMOUNT NOT TO  
EXCEED 21.20 CENTS PER \$100 ASSESSED  
VALUATION IS WITH INTENT TO  
GENERATE BETWEEN \$110 TO \$120  
MILLION PER YEAR; AND THAT STAFF  
REPORT BACK ON FEEDBACK FROM THE  
CCSD TRUSTEES**

Respectfully submitted,

  
DONALD G. BURNETTE, County Manager

Cleared for Agenda  
5/15/12 MD

Agenda Item #

88

BOARD OF SCHOOL TRUSTEES

Dr. Linda E. Young, President  
Deanna Wright, Vice President  
John Cole, Clerk  
Lorraine Alderman, Member  
Erin E. Cranor, Member  
Carolyn Edwards, Member  
Chris Garvey, Member

Dwight D. Jones, Superintendent

May 4, 2012

Clark County  
Town of Bunkerville  
Town of Paradise  
c/o Board of County Commissioners of Clark County  
500 South Grand Central Parkway  
Las Vegas, Nevada 89155

**RE: CLARK COUNTY SCHOOL DISTRICT 2012 SPECIAL ELECTIVE TAX ELECTION**

Dear Board of County Commissioners of Clark County, in its capacity as the governing body each of the above addressees (the "Entities"):

In connection with the below described Proposal, pursuant to Subsection 1 of NRS 350.0135, the Clark County School District determined that each of the Entities is an affected governmental entity as defined in Subsection 9 of NRS 350.0135.

As required by NRS 350.0135, each of the Entities is hereby notified that:

Pursuant to NRS 350.014, the Board of Trustees (the "Board") of the District intends to request the approval the Debt Management Commission (the "DMC") of Clark County of the submission to the electors of the District of a proposal to levy a special elective tax in the amount of 21.20 cents per \$100 assessed valuation (the "Special Elective Tax") for the purpose of financing capital projects for schools for a period of 6 years, commencing on July 1, 2013, which will be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session (the "Proposal").

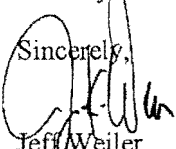
The estimated amount the Proposal would increase property taxes is 21.20 cents per \$100 assessed valuation.

The Proposal, if approved by the DMC and the electors of the District would potentially affect each of the Entities by preventing each of the Entities from levying all or a part of the amount of property taxes that the Entities are now entitled to levy under NRS, but is not now levying. This effect would occur because each of the Entities is not currently levying the maximum rate of property taxes that each of the Entities may levy pursuant to NRS 354.59811, and if the combined overlapping tax rate in all or a part of the territory of any of the Entities is added to the 21.20 Special Elective Tax described in the Proposal and the unlevied amount of property taxes that currently may be levied by that Entity pursuant to NRS 354.59811, the limit on property taxes set forth in NRS 361.453 would be exceeded.

Subsection 3 of NRS 350.0135, requires that the governing body of an entity that receives this notification pursuant to Subsection 1 of NRS 350.013 must by resolution approve or disapprove the proposal described in the Notification. A sample resolution of approval of the Proposal is attached for your reference and possible use.

Thank you for your consideration of the Proposal of the Clark County School District.

Sincerely,



Jeff Weiler  
Chief Financial Officer  
Attachment



5100 WEST SAHARA AVENUE • LAS VEGAS, NEVADA 89146 • TELEPHONE (702) 799-5000

**CLARK COUNTY  
SCHOOL DISTRICT**

May 2, 2012

Clark County  
Town of Laughlin  
Town of Moapa  
Town of Mt. Charleston  
Town of Searchlight  
Town of Winchester  
Mt. Charleston Fire Service District  
c/o Board of County Commissioners of Clark County  
500 South Grand Central Parkway  
Las Vegas, Nevada 89155

**BOARD OF SCHOOL TRUSTEES**

Dr. Linda E. Young, President  
Deanna L. Wright, Vice President  
John Cole, Clerk  
Lorraine Alderman, Member  
Erin E. Cranor, Member  
Carolyn Edwards, Member  
Chris Garvey, Member

Dwight D. Jones, Superintendent

**RE: CLARK COUNTY SCHOOL DISTRICT 2012 SPECIAL ELECTIVE TAX ELECTION**

Dear Board of County Commissioners of Clark County, in its capacity as the governing body each of the above addressees (the "Entities"):

In connection with the below described Proposal, pursuant to Subsection 1 of NRS 350.0135, the Clark County School District determined that each of the Entities is an affected governmental entity as defined in Subsection 9 of NRS 350.0135.

As required by NRS 350.0135, each of the Entities is hereby notified that:

Pursuant to NRS 350.014, the Board of Trustees (the "Board") of the District intends to request the approval the Debt Management Commission (the "DMC") of Clark County of the submission to the electors of the District of a proposal to levy a special elective tax in the amount of 21.20 cents per \$100 assessed valuation (the "Special Elective Tax") for the purpose of financing capital projects for schools for a period of 6 years, commencing on July 1, 2013, which will be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session (the "Proposal").

The estimated amount the Proposal would increase property taxes is 21.20 cents per \$100 assessed valuation.

The Proposal, if approved by the DMC and the electors of the District would potentially affect each of the Entities by preventing each of the Entities from levying all or a part of the amount of property taxes that the Entities are now entitled to levy under NRS, but is not now levying. This effect would occur because each of the Entities is not currently levying the maximum rate of property taxes that each of the Entities may levy pursuant to NRS 354.59811, and if the combined overlapping tax rate in all or a part of the territory of any of the Entities is added to the 21.20 Special Elective Tax described in the Proposal and the unlevied amount of property taxes that currently may be levied by that Entity pursuant to NRS 354.59811, the limit on property taxes set forth in NRS 361.453 would be exceeded.

Subsection 3 of NRS 350.0135, requires that the governing body of an entity that receives this notification pursuant to Subsection 1 of NRS 350.013 must by resolution approve or disapprove the proposal described in the Notification. A sample resolution of approval of the Proposal is attached for your reference and possible use.

Thank you for your consideration of the Proposal of the Clark County School District.

Sincerely,

Dwight D. Jones  
Superintendent of Schools  
Attachment

**OFFICE OF THE SUPERINTENDENT**

(702) 799-5310 • FAX (702) 799-5125

**RESOLUTION**

**WHEREAS**, pursuant to NRS 350.014, the Board of Trustees (the "Board") of the Clark County School District (the "District") intends to request the approval the Debt Management Commission (the "DMC") of Clark County of the submission to the electors of the District of a proposal to levy a special elective tax in the amount of 21.20 cents per \$100 assessed valuation (the "Special Elective Tax") for the purpose of financing capital projects for schools for a period of 6 years, commencing on July 1, 2013, which will be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session (the "Proposal"); and

**WHEREAS**, pursuant to Subsection 1 of NRS 350.0135, the District determined that Clark County, the Towns of Laughlin, Moapa, Mt. Charleston, Searchlight, and Winchester and the Mt. Charleston Fire Service District (the "Entities") are affected governmental entities, and has provided notice (the "Notification") to the Entities of the Proposal, the estimated amount the proposal would increase property taxes and the potential effect of the increase on the Entities; and

**WHEREAS**, pursuant to Subsection 3 of NRS 350.0135, the governing body of an entity that receives a notification pursuant to Subsection 1 of NRS 350.0135 must by resolution approve or disapprove the proposal described in the Notification.

**NOW, THEREFOR, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF CLARK COUNTY ACTING IN ITS CAPACITY AS GOVERNING BODY OF CLARK COUNTY, THE TOWNS OF LAUGHLIN, MOAPA, MT. CHARLESTON, SEARCHLIGHT, AND WINCHESTER AND THE MT. CHARLESTON FIRE SERVICE THAT** the governing body of each of the Entities hereby approves the Proposal and hereby states that it has no intent to levy property taxes which, if combined with the Special Elective Tax, would cause the combined property tax rate for the area containing any of the Entities and the District to exceed the limitation on property taxes set forth in NRS 361.453.

Adopted May 16, 2012.

\_\_\_\_\_  
Chair

(Seal)

\_\_\_\_\_  
County Clerk

**RESOLUTION**

**WHEREAS**, pursuant to NRS 350.014, the Board of Trustees (the "Board") of the Clark County School District (the "District") intends to request the approval the Debt Management Commission (the "DMC") of Clark County of the submission to the electors of the District of a proposal to levy a special elective tax in the amount of 21.20 cents per \$100 assessed valuation (the "Special Elective Tax") for the purpose of financing capital projects for schools for a period of 6 years, commencing on July 1, 2013, which will be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session (the "Proposal"); and

**WHEREAS**, pursuant to Subsection 1 of NRS 350.0135, the District determined that Clark County, the Towns of Bunkerville, Laughlin, Moapa, Mt. Charleston, Paradise, Searchlight, and Winchester and the Mt. Charleston Fire Service District (the "Entities") are affected governmental entities, and has provided notice (the "Notification") to the Entities of the Proposal, the estimated amount the proposal would increase property taxes and the potential effect of the increase on the Entities; and

**WHEREAS**, pursuant to Subsection 3 of NRS 350.0135, the governing body of an entity that receives a notification pursuant to Subsection 1 of NRS 350.0135 must by resolution approve or disapprove the proposal described in the Notification.

**NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD OF COMMISSIONERS OF CLARK COUNTY, ACTING IN ITS CAPACITY AS GOVERNING BODY OF CLARK COUNTY, THE TOWNS OF BUNKERVILLE, LAUGHLIN, MOAPA, MT. CHARLESTON, PARADISE, SEARCHLIGHT, AND WINCHESTER AND THE MT. CHARLESTON FIRE SERVICE THAT** the governing body of each of the Entities hereby approves the Proposal and hereby states that it has no intent to levy property taxes which, if combined with the Special Elective Tax, would cause the combined property tax rate for the area containing any of the Entities and the District to exceed the limitation on property taxes set forth in NRS 361.453.

**PASSED, APPROVED, AND ADOPTED** 15<sup>th</sup> day of May, 2012.

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SUSAN BRAGER, Chair

(Seal)

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DIANA ALBA, County Clerk

# Clark County School District Proposed Tax Levy

May 15, 2012

# **BACKGROUND**

- **Clark County received notification from the Clark County School District (CCSD) of its intent to request approval from the Debt Management Commission (DMC) to submit to the electors a proposal to levy a special elective tax levy in the amount of \$0.2120.**
- **The special tax levy will be for the purpose of financing capital projects for schools for a period of 6 years, commencing on July 1, 2013.**
- **The special tax levy will be outside of the tax abatements approved by the 2005 legislature.**

# BACKGROUND

- **NRS 350.0135 states that before a municipality submits a proposal to the DMC, the municipality shall determine whether there is an “affected governmental entity”.**
- **An “affected governmental entity” is defined by NRS as:**
  - A governmental entity that has territory which overlaps the territory of the municipality proposing the tax levy;
  - A governmental entity that is currently not levying the maximum allowed property tax levy; and
  - If the sum of the governmental entity’s actual combined tax rate, the proposed tax rate, and the unlevied amount of property taxes exceeds the statutory limit of \$3.66.



# BACKGROUND

- The governing body of an “affected entity” shall by resolution forward an approval or objection to the proposal to the DMC.
- Approval of the proposal must state that the entity has no intent to levy property taxes which, if combined with proposed tax, would cause the combined property tax rate to exceed the \$3.66 statutory limit.
- Objection to the proposal must state the entity’s reasons for objecting to the proposal.

# BACKGROUND

- If the DMC receives a proposal to which an objection has been raised, the DMC shall resolve any conflict between the municipality and the entity over the use of the remaining allowable increase in property taxes and determine whether to approve, in whole or in part, or reject the proposed property tax increase.

# **AFFECTED CLARK COUNTY ENTITIES**

- Clark County
- Bunkerville Town
- Laughlin Town
- Moapa Town
- Mt. Charleston Fire
- Mt. Charleston Town
- Paradise Town
- Winchester Town

	<b>FY 2013 OVERLAPPING TAX RATE</b>	<b>DIFFERENCE ALLOWED vs. LEVIED</b>	<b>SCHOOL DISTRICT PROPOSED</b>	<b>TOTAL</b>	<b>STATUTORY LIMIT</b>	<b>DIFFERENCE</b>
<b>Clark County*</b>	<b>\$ 3.4030</b>	<b>\$ 0.3325</b>	<b>\$ 0.2120</b>	<b>\$ 3.9475</b>	<b>\$ 3.6600</b>	<b>\$ -0.2875</b>
<b>Bunkerville</b>	<b>\$ 2.5217</b>	<b>\$ 1.3962</b>	<b>\$ 0.2120</b>	<b>\$ 4.1299</b>	<b>\$ 3.6600</b>	<b>\$ -0.4699</b>
<b>Laughlin</b>	<b>\$ 3.3483</b>	<b>\$ 4.3752</b>	<b>\$ 0.2120</b>	<b>\$ 7.9355</b>	<b>\$ 3.6600</b>	<b>\$ -4.2755</b>
<b>Moapa</b>	<b>\$ 2.6161</b>	<b>\$ 0.8625</b>	<b>\$ 0.2120</b>	<b>\$ 3.6906</b>	<b>\$ 3.6600</b>	<b>\$ -0.0306</b>
<b>Mt. Charleston Fire</b>	<b>\$ 3.3830</b>	<b>\$ 0.5133</b>	<b>\$ 0.2120</b>	<b>\$ 4.1083</b>	<b>\$ 3.6600</b>	<b>\$ -0.4483</b>
<b>Mt. Charleston</b>	<b>\$ 3.4030</b>	<b>\$ 0.2519</b>	<b>\$ 0.2120</b>	<b>\$ 3.8669</b>	<b>\$ 3.6600</b>	<b>\$ -0.2069</b>
<b>Paradise</b>	<b>\$ 2.9328</b>	<b>\$ 0.6289</b>	<b>\$ 0.2120</b>	<b>\$ 3.7737</b>	<b>\$ 3.6600</b>	<b>\$ -0.1137</b>
<b>Winchester</b>	<b>\$ 2.9328</b>	<b>\$ 1.5016</b>	<b>\$ 0.2120</b>	<b>\$ 4.6464</b>	<b>\$ 3.6600</b>	<b>\$ -0.9864</b>

**\*Clark County Overlapping Tax Rate based on the highest overlapping rate**

	<b>FY 2013 Overlapping Tax Rate</b>	<b>Proposed CCSD Tax Rate</b>	<b>Adjusted Overlapping Tax Rate</b>	<b>Adjusted Excess Rate @ Cap of \$3.66</b>	<b>Percent of \$3.66</b>
<b>Clark County*</b>	<b>\$ 3.4030</b>	<b>\$ 0.2120</b>	<b>\$ 3.6150</b>	<b>\$ 0.0450</b>	<b>98.8%</b>
<b>Bunkerville</b>	<b>\$ 2.5217</b>	<b>\$ 0.2120</b>	<b>\$ 2.7337</b>	<b>\$ 0.9263</b>	<b>74.7%</b>
<b>Laughlin</b>	<b>\$ 3.3483</b>	<b>\$ 0.2120</b>	<b>\$ 3.5603</b>	<b>\$ 0.0997</b>	<b>97.3%</b>
<b>Moapa</b>	<b>\$ 2.6161</b>	<b>\$ 0.2120</b>	<b>\$ 2.8281</b>	<b>\$ 0.8319</b>	<b>77.3%</b>
<b>Mt. Charleston</b>	<b>\$ 3.4030</b>	<b>\$ 0.2120</b>	<b>\$ 3.6150</b>	<b>\$ 0.0450</b>	<b>98.8%</b>
<b>Mt. Charleston Fire</b>	<b>\$ 3.3830</b>	<b>\$ 0.2120</b>	<b>\$ 3.5950</b>	<b>\$ 0.0650</b>	<b>98.2%</b>
<b>Paradise</b>	<b>\$ 2.9328</b>	<b>\$ 0.2120</b>	<b>\$ 3.1448</b>	<b>\$ 0.5152</b>	<b>85.9%</b>
<b>Winchester</b>	<b>\$ 2.9328</b>	<b>\$ 0.2120</b>	<b>\$ 3.1448</b>	<b>\$ 0.5152</b>	<b>85.9%</b>

**\*Clark County Overlapping Tax Rate based on the highest overlapping rate**