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STATE OF NEVADA)
COUNTY OF CLARK) SS:

DIANE TOMSHA, being first duly
sworn, deposes and says:

That she/he is a legal clerk for the LAS VEGAS
REVIEW-JOURNAL and THE LAS VEGAS SUN,
daily newspapers regularly issued, published and
circulated in the City of Las Vegas, County of
Clark, State of Nevada, and that the
advertisement, a true copy of which is attached,
was continuously published in the LAS VEGAS
REVIEW-JOURNAL or THE LAS VEGAS SUN for a
period of TWO insertions
from the period of OCTOBER 23, 1996
to OCTOBER 30, 1996, on the following
days:

OCTOBER 23, 30, 1996

Signed: Diane Tomsha

Subscribed and sworn to before me this
8 day of Nov, 19 96

Peggy D. Barron
Notary Public



PEGGY D. BARRON
Notary Public - Nevada
Clark County
My appt. exp. Feb. 17, 1998



086928

CITY OF LAS VEGAS SPECIAL ELECTION
NOVEMBER 5, 1996
QUESTION 19 & QUESTION 20

A Special City of Las Vegas Election will be held in conjunction with the Statewide General Election that is to be held on November 5, 1996, at which there shall be submitted to the duly qualified and properly registered electors of the City the questions designated below as Question 19 and Question 20.

Each person who has complied with the registration laws of the State and who resides within the corporate boundaries of the City and whose name appears upon the official register of voters of the City, shall be entitled to vote at the Election.

Voter registration, absent and early voting, and precincts and polling locations will be the same as that which is provided for by the Registrar of Voters under the laws governing the Statewide General Election.

Kathleen M. Tighe
City Clerk

QUESTION NO. 19

**Metro/City of Las Vegas
Manpower Ballot Question**

Shall the City of Las Vegas be authorized to levy an additional ad valorem property tax within the incorporated areas of the City of Las Vegas to be used solely for the purpose of funding the hiring of additional police officers for the Las Vegas Metropolitan Police Department. If approved, the initial proposed ad valorem rate will be \$.0356 per \$100 assessed value for FY 1997-98. This initial rate is based upon the City of Las Vegas' responsibility to fund the Las Vegas Metropolitan Police Department as set forth in Chapter 280 of the Nevada Revised Statutes. This proposed rate will be increased in each of the four following years as additional Las Vegas Metropolitan Police Department officers are hired under this assessment. Based upon the current statutory formula and assessed valuation, the tax rate will be \$.1999 per \$100 assessed valuation in each year beginning in FY 2001/2002. This additional ad valorem rate may change in future years based on changes in the statutory formula for the City's obligation to fund the Las Vegas Metropolitan Police Department and/or changes in the assessed valuation of taxable property in the City of Las Vegas. Regardless of the formula or assessed valuation, this rate may not exceed \$.20 per \$100 assessed valuation.

Yes ☐
No ☐

EXPLANATION:

A "YES" vote authorizes the Las Vegas Metropolitan Police Department to receive revenues from a tax (ad valorem) rate increase for the sole purpose of funding the hiring of additional Las Vegas Metropolitan Police Department officers.

A "NO" vote would prevent the Las Vegas Metropolitan Police Department from receiving such revenues for this purpose at this time.

ADDITIONAL INFORMATION:

The manpower ballot question election will be held at the same time and place as the General Election on Tuesday, November 5, 1996. Your polling place is listed elsewhere on this sample ballot. The polls will be open from 7:00 a.m. to 7:00 p.m. The election will be held and conducted in accordance with and in the manner provided by the general election laws of the State.

The 1995 Nevada Legislature passed Senate Bill 336, an act allowing a proposal to levy an ad valorem tax for additional police officers for the Las Vegas Metropolitan Police Department to be submitted to the voters. The need for additional police officers is caused by the increased demand for police services related to population growth, expansion and development of the Las Vegas community and the ever increasing number of tourists visiting the area.

The annual ad valorem tax rate increase in any taxing district may not exceed \$.20 per \$100 assessed valuation. The rate established will reflect the percentage distribution of funding by the City of Las Vegas in the Las Vegas Metropolitan Police Department annual budget, as derived from NRS280. The rate will change annually based upon changes in the funding formula and changes in the assessed valuation of taxable property in each taxing district. Applying the current distribution formula and assessed valuation, the annual tax rate increase in the City of Las Vegas for the purpose of funding the hiring of additional Las Vegas Metropolitan Police Department officers will be \$.0356 per \$100 assessed valuation in fiscal year 1997-1998; \$.0804 per \$100 assessed valuation in fiscal year 1998-1999; \$.1250 per \$100 assessed valuation in fiscal year 1999-2000; \$.1832 per \$100 assessed valuation in fiscal year 2000-2001; and \$.1999 in each fiscal year Beginning 2001-2002. This levy equates to an average annual cost to an owner of a \$100,000 home in the City of Las Vegas of \$12.46 in fiscal year 1997-1998; \$28.14 in fiscal year 1998-1999; \$43.75 in fiscal year 1999-2000; \$64.12 in fiscal year 2000-2001; and \$69.96 in each fiscal year beginning in 2001-2002.

ARGUMENT FOR THE QUESTION

There are currently 1.6 police officers per 1,000 resident population in the Las Vegas Metropolitan Police Department jurisdiction, while the Federal Bureau of Investigation statistical report indicates that the national average for cities with over 250,000 population is 2.9 officers per resident population. The continuing rapid growth in the area indicates that the ratio of police officers to population will continue to decline without a consistent commitment to increasing the number of police officers. By law, budgetary allocations may only be made on a fiscal year basis. A stable source of funding for additional officers over many years is required in order to guarantee improvement of staffing levels and delivery of police service. The property tax increment proposed is anticipated to provide 450 police officers and raise the ratio from 1.6 to 1.8. The quality of life and the economic growth of the Las Vegas community are largely dependent upon the safety of residents and tourists.

ARGUMENT AGAINST THE QUESTION:

The proposed tax increment will raise property tax rates.

QUESTION NO. 20

City of Las Vegas Property Tax Reduction Question Achieved Through A Single Gaming District and Consolidated Delivery of Services

Shall the City of Las Vegas be authorized to seek a reduction in property tax rates for all City of Las Vegas residents to the level of all the residents of unincorporated Clark County towns, which reduction is to be achieved through the creation of a single gaming taxation district for all Clark County gaming licenses, taxes and fees from all Clark County resort hotels and casinos wherever situated and through all appropriate efficiencies achievable through the consolidated delivery of city and county services.

Yes ☐
No ☐

EXPLANATION

There currently exists within Clark County both unincorporated towns and incorporated cities, including the City of Las Vegas. The rate at which property taxes are assessed in these areas is established by state law. Within Clark County, significant variances exist in the amount a property owner pays simply based on where the property is located. City property taxes, including those in the City of Las Vegas, are significantly higher than those in the unincorporated towns of the county. The process of eliminating these variances in property taxes paid and equalizing rates of payment may begin with changes in state law proposed to the next meeting of the Nevada State Legislature in 1997. This advisory question, if passed, would authorize the Las Vegas City Council to propose changes in State law that would tend to equalize the amount of property taxes paid by citizens throughout Clark County.

ARGUMENT FOR THE QUESTION

The rapid growth of population in southern Nevada has resulted in the unincorporated towns of Clark County and the cities of Clark County merging into one megaplex. In most areas the demarcation between City and County is an artificial line drawn on a map. Indeed, it is not possible in many areas to know, without reference to a map, whether or not one is standing in Clark County, the City of Las Vegas, the City of North Las Vegas, or the City of Henderson. Despite this, significant property tax rate differences exist depending on what side of an artificial line on a map a home is found. This results in City of Las Vegas property taxpayers paying more than their County neighbors. A "Yes" vote on this advisory question would authorize the Las Vegas City Council to pursue with the 1997 Nevada State Legislature changes that would remedy this unfair situation.

ARGUMENT AGAINST THE QUESTION

The current structure in southern Nevada has existed for a significant period of time and serves to allow the various governments to predictably provide necessary government services to their citizens. Any major change in this structure would potentially create uncertainties in the provisions of necessary government services.

LEGAL NOTICE

The result of this vote on the question does not place any legal requirement on the Las Vegas City Council or any officer of the City of Las Vegas.

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