

Reno Tax Revolt Issues and How You Can Help

Many Issues and Constantly Changing:

What Can You Do?

- Speak at local Govt
- Join a Committee
- Run for Office
- Volunteer in the Community
- Pay Attention- Be involved

Proposed new Library property tax.

Education Issues: Take Back Our School Boards

Storm Water Fee or Tax

RTC5 Gas Tax

WC1 Sales Tax

Business Improvement District Tax

Before You Vote For Another Tax!



RENOTAXREVOLT.Com and WATCHDOGJEFF.Com

Jeff Church is an elected Trustee at the Washoe County School District (WCSD). Views expressed are his and do not represent WCSD.

As a private citizens, for many years Jeff has run the above two websites, both recently re-constructed and under construction. RenoTaxRevolt is dedicated to area tax issues and WatchDogJeff focuses on Educational Issues.

Jeff is a retired USAF Military Officer and retired Reno Police Sergeant. He was the founder and Board President of Reno's first 501c3, 24/7/365 Homeless Center. Jeff is a VFW Life Member and has received many awards for community service.

He is responsible for this presentation and will gladly update or correct any data that is inaccurate. He may be contacted at RenoTaxRevolt@SBCGlobal.net



How Many Local Governments Are There? You'll be Amazed!

County: Seventeen (16 + Carson City)

In Washoe County:

- Two Cities: Reno & Sparks
- Many local governments: RSCVA, Airport Authority, Flood Authority, Washoe County School District (the largest employer in Washoe and the largest budget of approx. \$1 billion), Reno Redevelopment Agency, Reno Housing Authority, Washoe County Health District, Truckee Meadows Water Authority, other Utility Districts, North Lake Tahoe Fire Protection District, Truckee Meadows Fire Protection District, General Improvement Districts: Incline, Sun Valley, Nevada Department of Transportation, Tahoe Transportation District, Regional Transportation Commission, Truckee Meadows Regional Planning Authority, Tahoe Regional Planning Agency. OH MY! I'm likely forgetting some.
- Quasi Governmental such as EDAWN.

YOUR TAX BILL

Most Never End

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for one or more revenue sources that are legally restricted or committed for specific purposes. The Washoe County Special Revenue Funds include:

- Central Truckee Meadows Remediation Fund
- Child Protective Services Fund
- Enhanced 911 Fund
- Health Fund
- Indigent Tax Levy Fund
- Library Expansion Fund
- Other Restricted Special Revenue Fund
- Regional Animal Services Fund
- Regional Communications System Fund
- Regional Public Safety Fund
- Roads Special Revenue Fund
- Senior Services Fund
- Truckee River Flood Management Infrastructure Fund

SPECIAL REVENUE FUNDS TOTAL SOURCES AND USES

FUND	FY10/11 Actual	FY11/12 Budget	FY12/13 Budget	% Change 11/12-12/13
Central Truckee Meadows Remediation	\$ 10,512,380	\$ 9,532,826	\$ 8,939,065	-6%
Child Protective Services	52,572,262	53,746,549	48,761,186	-9%
Enhanced 911	3,333,747	3,076,329	2,801,346	-9%
Health	20,465,586	19,351,618	19,969,782	3%
Indigent Tax Levy	12,380,961	10,036,476	7,817,211	-22%
Library Expansion	3,285,907	3,189,481	2,926,456	-8%
Other Restricted Special Revenue	34,480,634	16,363,553	16,274,983	-1%
Regional Animal Services	9,808,100	9,660,805	9,205,864	-5%
Regional Communications System	2,652,224	2,535,924	2,861,757	13%
Regional Public Safety	1,107,485	972,552	1,053,606	8%
Roads Special Revenue	-	-	13,462,662	N/A
Senior Services	4,545,387	4,200,650	4,577,035	9%
Truckee River Flood Mgmt. Infrastructure	30,601,318	28,532,826	26,352,292	-8%
Total	\$ 185,745,991	\$ 161,199,589	\$ 165,003,245	2%

TAX RATES FOR WASHOE COUNTY, NEVADA		2023/2024
ENTITY / DESCRIPTION COUNTY/SCHOOL/STATE	RATE	AUTHORITY
AB104 FAIR SHARE	.0272	LOCAL GOVERNMENT TAX ACT OF 1991, SECTION 33. ALSO KNOWN AS THE "FAIR SHARE" BILL.
AG EXTENSION	.0100	NRS 549.020
ANIMAL SERVICES	.0300	2002 BALLOT APPROVAL. EFFECTIVE 2003/04 FOR UP TO 30 YEARS.
CAPITAL FACILITIES	.0500	NRS 354.59815
CHILD PROTECTION	.0400	1986 BALLOT APPROVAL. EFFECTIVE 1986/87 FISCAL YEAR.
COUNTY DEBT	.0100	NRS 244
COUNTY GENERAL	1.0168	NRS 244.150
JAIL	.0774	1993 Statutes of Nevada, Page 1420 (Chapter 442, AB395)
DISTRICT COURTS	.0192	NRS 3.0107
INDIGENT HEALTH	.0600	NRS 428.285
INDIGENT INSURANCE	.0150	NRS 428.185
LIBRARY OVERRIDE	.0200	1994 BALLOT APPROVAL, WC-1, EFFECTIVE 1995/96 FOR 30 YEARS
SCCRT MAKEUP	.0000	NRS.354.59813 SUPPLEMENTAL CITY-COUNTY RELIEF TAX
SENIOR CITIZENS	.0100	1985 BALLOT APPROVAL. EFFECTIVE 1985/86 FISCAL YEAR.
YOUTH FACILITY	.0061	NRS 62B.150
TOTAL COUNTY RATE	1.3917	
SCHOOL GENERAL	.7500	NRS 387.195
SCHOOL DEBT	.3885	NRS 387.195
TOTAL SCHOOL RATE	1.1385	
STATE	.1700	NEVADA CONSTITUTION, ARTICLE 9
TOTAL COUNTY/SCHOOL/STATE RATE	2.7002	
CITIES		
RENO		
GENERAL	.9598	NRS 266.600
RENO DEBT	.0000	NRS 266

Sample Condo Tax Bill Downtown

Over \$500 to Reno Redevelopment and over \$500 to BID

Tax Authority Fund	Gross Tax	Credit Amount	Net Tax	
Rno.Rdev	\$1,277.84	-\$764.07	\$513.77	
City Of Reno	\$784.24	-\$468.93	\$315.31	
Remediation	\$1.35	\$0.00	\$1.35	
State Of Nevada	\$118.97	-\$71.13	\$47.84	
Washoe County	\$973.98	-\$582.34	\$391.64	
Washoe County Sc	\$943.99	-\$564.44	\$379.55	
Truckee Mdws/Sun Valley Water Basin		\$1.98	\$0.00	\$1.98
Reno Bid	\$500.51	\$0.00	\$500.51	

Reno Business Improvement District (BID) aka Downtown Reno Partnership aka DowntownReno.org

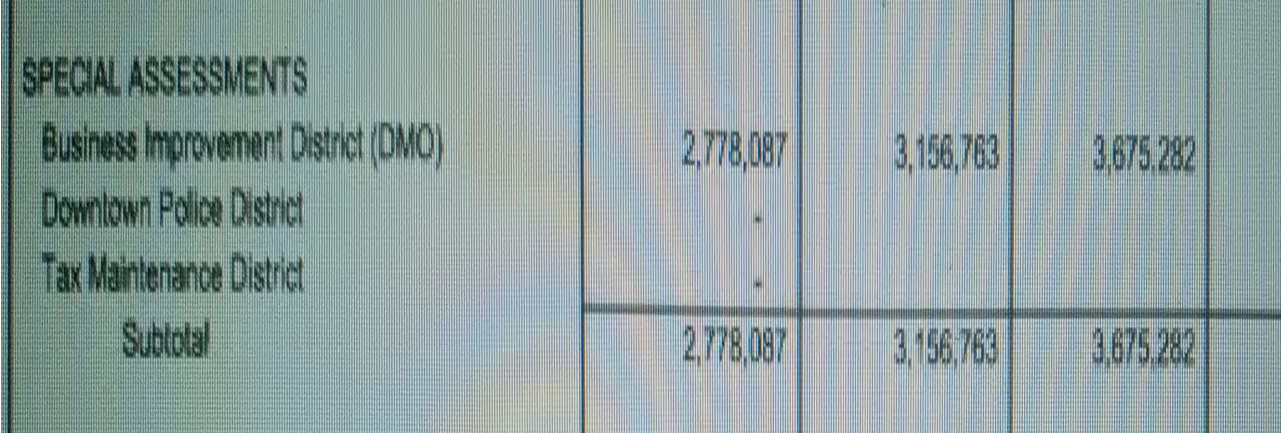
The BID claims to be a 501c6 (Lobbyist) organization but they are a component of the City of Reno as reflected in their annual ACFR (Audit) see pic to right:

From Nevada Taxation:

“At a minimum, the Reno BID/DMO is subject to the jurisdiction of the Department pursuant to the Local Government Budget and Finance Act, pursuant to NRS 354.474(I). For instance, the creation of a special assessment/ loca1 improvement district pursuant to NRS 271 would appear to trigger budget reporting responsibilities for contracts associated with the expenditure of the special assessment levies pursuant to NRS 354.5965.”

You can't be both! Is you is or is you ain't a 501c6 or are you part of the City of Reno as reported in their ACFR?

There are dozens of reasons that the BID must be opposed as a lobbying non-profit vs a part of Reno subject to to NRS 241 OML, NRS 239, NRS 354, etc.



SPECIAL ASSESSMENTS			
Business Improvement District (DMO)	2,778,087	3,156,763	3,675,282
Downtown Police District	-		
Tax Maintenance District	-		
Subtotal	2,778,087	3,156,763	3,675,282

JOIN A COMMITTEE!

Dozens of volunteer Boards and Committees:
Each City, School Board, State of Nevada.
On almost any issue under the sun that may
interest someone- everyone.

- No easy one stop shop, you have to search around
- State of Nevada link: <https://gov.nv.gov/Boards/Board-Vacancies/>

Run For Office! Not that hard!

Your Free Speech & Public Comment Rights are in Danger!

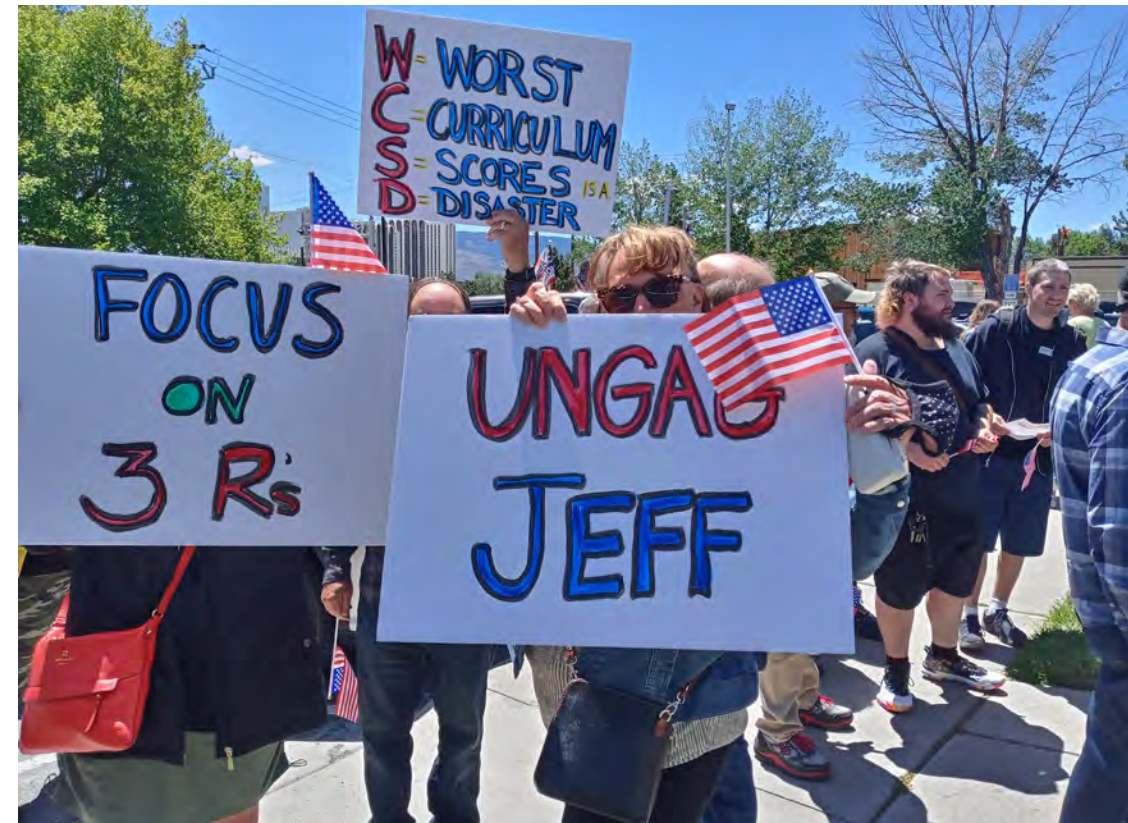
For years Public Comment at Govt meetings occurs near the start so folks may speak and scoot,

Public Comment, nixed with some rants, often presents issues of major public concern and a way for citizens to address their elected officials.

The people of this State do not yield their sovereignty to the agencies which serve them. The people, in delegating authority, do not give their public servants the right to decide what is good for the people to know and what is not good for them to know. The people insist on remaining informed so that they may retain control over the instruments they have created *CALIFORNIA SUPREME CT*

More and more Nevada agencies are moving Public Comment to the end of meetings- time uncertain. Imagine sitting for four to six hours with no food or beverage to maybe get to speak for three minutes! This is a clear attempt to curtail your free speech!

- Keep “PC” at the beginning of meetings or
- Hold “PC” at a time certain in the meeting
- Allow 1 minute at the beginning and 3 minutes at the end as an option.
- It’s not an “all or nothing” option.



The Truth About your WC1 Sales Tax (2016)

2016 raised Washoe only Sales Tax to the highest in Nevada at 8.265% vs 7.1% in some counties.

It Never Ends

0.54% tax for WCSD School Capital Projects (building & maintenance)

No Money for teachers, staff and related costs

Upon passing the taxpayers voted with their wallets and fled to neighboring counties to buy vehicles.

That tax money goes almost entirely to the local govt not the county where it is registered. All Washoe local governments lose out.

The Flood Authority is locally 100% dependent on sales tax!

Motor Vehicle sales tax revenue in Carson is more than double the per person tax revenue in Washoe. Post WC1 Carson (14%) -Lyon-Humboldt by double digits while Washoe was 5.3%.

Nevada's tax structure is the nation's 5th most regressive,

report finds

April Corbin Girus Nevada Current

Nevada's poorest residents are taxed at effective rates more than four times higher than its wealthiest residents, according to a new report from the non-partisan Institute on Taxation and Economic Policy.

That level of tax disparity is the fifth highest in the nation, ITEP found. Only Florida, Washington, Tennessee and Pennsylvania were worse for their poorest residents.

The vast majority of states have regressive tax structures, according to the report, which found that nationwide the lowest 20% of income earners face a state and local tax rate nearly 60% higher than the top 1% of households.

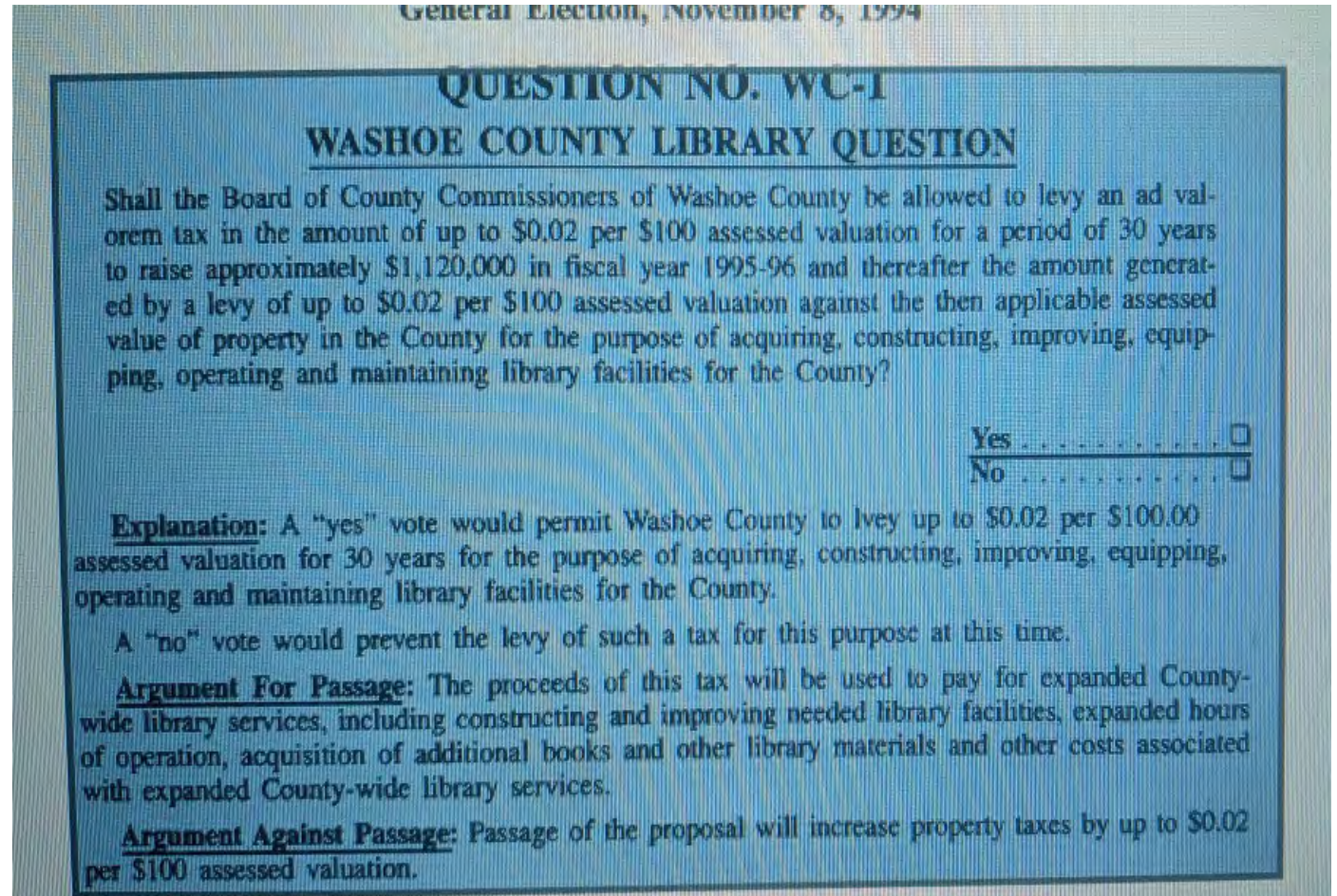
But disparity is more pronounced in Nevada, where the top 1% of earners pay 2.8% of their income on taxes while the poorest – those in the bottom 20% of earners – pay 11.9%, according to Nevada Current.

Every election cycle more taxes are proposed at the State and local Level Here's One coming in November 2024 and lots of absolute untruths from the County

(Absolutely Untruthful) “On November 5, 2024, Washoe County voters will decide whether to extend a 30-year tax override dedicated to acquiring, constructing, improving, maintaining and operating Washoe County Library System. This is a renewal of a 30-year tax override, not a new tax.”

Not True! The 1994 tax expires. Read the 1994 bill to right. It does not authorize or mention renewal. It expires FY2024. They knew it was coming. If you read the whole County article it is filled with untruthful statements. They said the same with the 2018 flood tax that failed and all the “won’t build” projects were built and are in progress. They “found” the money. Fact Check it!

The proposed measure to raise taxes fails the basic three prong test.



Washoe 8.265% vs 7.1%

See the Laffer Curve: The Laffer curve, a mound-shaped indicator, was designed to find the 'ideal' tax rate that would help the government, as well as the people it serves, prosper.

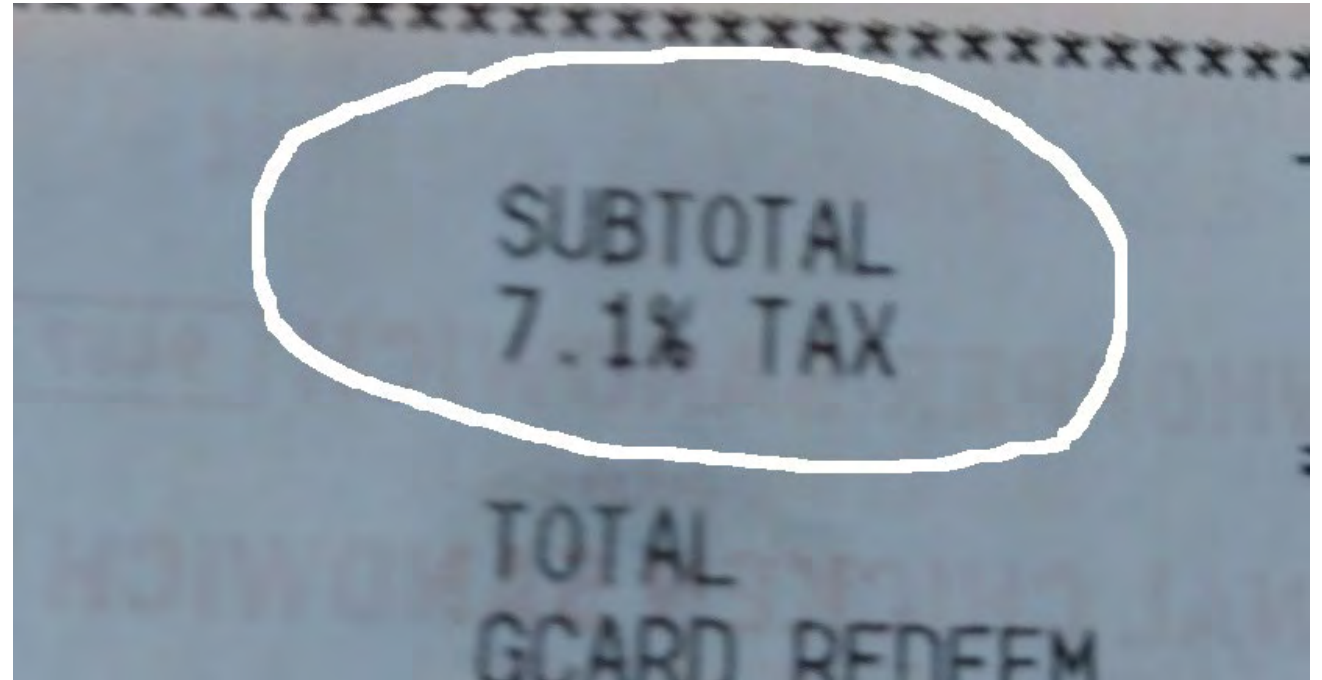
<https://www.investopedia.com/articles/08/laffer-curve.asp>

The well respected Guinn Institute reported that WC1 would bring in "\$86.8 million per year". \$781 million over nine years is found far and wide via an internet search.

\$86.8 Million? Hardly, the actual revenue since inception is \$51.4 million, \$35.4 million less than expected. From 2017 onward: Rounded off: \$43.8M, \$46.3, \$48.4, \$56.3 and \$63.5

Dealers, most recent data YTD: Carson earns \$6609 per person in vehicle sales/parts. Winnemucca (Humboldt County) has car dealers that advertise widely earning \$3878 per person and- wait for it- Washoe \$2868 per person.

AND ENROLLMENT IS DECLINING: "The district's total enrollment has declined from 64,000 students to approximately 61,000 students over the last several years, and the district has projected losses in enrollment of 500 to 1,000 students each year for the next 4 years."



For big-ticket items many taxpayers are voting with their wallets and buying vehicles in nearby counties outside of Washoe.

By law, almost all that money goes to support that local government NOT the county where the vehicle is registered.

The 0.54% increase is too much. Now all the promised schools are built and no more planned and we need to reduce that tax to a competitive 7.99%. We need legal opinions but it would likely require legislative or ballot options. Imagine an elected official supporting Lowering Tax.

RTC5: Washoe County

Why Is Gas So Expensive in Reno?

Gas in Washoe-Reno runs 50c to \$1 per gallon MORE than Fernley or Carson. Why?

"In November 2008, the voters in Washoe County passed ballot question RTC-5 This allowed- forever- the adjusting or "indexing" fuel taxes annually. However it is codified in a Washoe County Ordinance and the Board of County Commissioners has the authority to cap the tax and even reduce it once bonds are paid off.

"The inflation recovery taxes would remain in effect until such time as specific action is taken by the Washoe County Commission to amend or repeal them."

"Once the bonds are issued, the Commission will not be able to repeal the tax while the bonds are outstanding. They could pay them off and then repeal the tax." ..."Melanie Foster, Legal Counsel, indicated supporting the creation on enabling legislation did not bind the Board to a particular action."



Reno Storm Water Fees or Taxes

Pun intended but Reno is opening the flood gates for unlimited taxes under the guise of “fees”. Washoe and others are eying this and salivating over likewise Californicating you.

Local governments collect taxes often via property tax and sales tax. These taxes often go to the “General Fund” while some go to dedicated funds. Our elected state representatives wisely placed limits on taxes in our Constitution and state laws.

Reno is seeking to bypass those laws by calling the Stormwater increase a fee rather than a tax.

From the WCSD Legal Dept on the Stormwater Tax: “The Proposed Ordinance is a Tax ...Borough of West Chester v. Pennsylvania State System of Education (PSSE), 2023 WL 27942 (Comm. Ct. Pa. 2023)”

Much more can be detailed but:

- We already pay sales tax for flooding: (TMFMA)
- We already pay water fees (TMWA)
- We already pay sewer fees that cover this, among the highest in the nation and state. That’s approx \$685 per standard household and increases every year without exception.
- We already pay taxes to the General Fund that we expect our City officials to manage properly (which they don’t).



BEFORE YOU VOTE FOR ANOTHER TAX THE MUST HAVE THREE PART REQUIREMENT

1. It Must “Sunset” or have an end date

2. It Must be for a dedicated specific purpose

- Must not be raided for pay raises

3. It Must have real Oversight to see the funds are spent properly

- Allow citizen challenges with the award of attorney fees



www.WatchDogJeff.com

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