

**HENDERSON LIBRARIES DISTRICT
QUESTION NO. 1**

Shall the Board of Trustees of the Henderson District Public Libraries be authorized to levy an additional property tax rate for library purposes, including, without limitation, operating and maintaining library facilities (excluding employee salaries and benefits), and acquiring, constructing, equipping and improving library facilities, and the repayment of debt issued therefor, of up to 2 cents per \$100 assessed valuation for a period of up to 30 years commencing July 1, 2013? The cost for the owner of a new \$100,000 home is estimated to be \$7 per year. If this question is approved by the voters, any property tax levied under this question will be outside of the caps on a taxpayer's liability for property taxes established by the legislature in the 2005 session.

Yes

No

EXPLANATION

A "YES" vote would permit the Board of Trustees of the Henderson District Public Libraries to levy a property tax of up to 2 cents per \$100.00 of assessed valuation for 30 years. The purpose for which the additional tax is to be levied is to operate and maintain libraries (excluding employee salaries and benefits) and to improve library facilities. A portion of the amount will be used for the acquisition, construction, equipment and improvement of library facilities, which may be financed with medium-term or installment-purchase financing. The remaining amount will be used for the duration of the tax levy for operating and maintaining library facilities and purchasing books and materials.

A "NO" vote would prevent the levy of such a tax at this time, resulting in the closing of the Lydia Malcolm Library and the Galleria Library and the termination of employees working in those libraries.

ARGUMENT ADVOCATING PASSAGE

FREE, PUBLIC LIBRARIES are not simply about books, but about the people and the communities served. A recent study shows that more than half of Americans had visited a library in the past year. Most of them are young people.

Henderson's rapid growth put pressure on library resources, but the current economic downturn has resulted in stress at every level at the same time users and circulation have risen. We have not increased funding for our libraries since 1991. Library hours and staff have already been cut. A "NO" vote will result in the closing of more branches and more people losing their jobs.

Libraries in Nevada are not funded through municipal budgets. The City of Henderson does not fund the Library District. The property tax increase that is requested is 2 cents per \$100.00 assessed valuation and will increase the annual tax for an average home by \$7 per \$100,000 value. If your house is worth \$200,000, the increase is \$14 a year. To purchase and process one book for the District's use averages \$20.00.

Libraries are important to all of us, no matter our stage in life. Libraries are not only a collection of books but also various media that include CDs, DVDs, and e-Books. Public libraries provide the training and equipment necessary to access worldwide sources of information through the Internet and databases.

In addition to providing materials, libraries offer a level of services unheard of in today's fast paced society. Our librarians teach, find and interpret information. Every day, they are guiding residents to information that will help them to find a job, start a business or trace their family trees.

Libraries play a role in sustainability. Reference materials, literature and media accessible in one place save energy. Hard copies of books to share across a community save trees. Online copies of documents shared by thousands save water.

The value of education and free access to knowledge has never been debated. We know libraries promote literacy and learning. Greater literacy improves our economic future through increased job skills. Providing important business resources helps stabilize and strengthen our community.

To serve modern society well, our library facilities need to fit our community's needs. Our libraries cannot meet the needs of 21st-century library users without adequate financial support. Technological infrastructure, handicapped accessibility and pleasant, well-maintained facilities are not luxuries but expectations.

Vote "YES" on the Henderson Tax Initiative.

The above argument was submitted by the Ballot Question Committee as provided for in NRS 295.121

ARGUMENT OPPOSING PASSAGE

While we agree that libraries perform a useful function in our community, this ballot question is not about need. Rather, it's an attempt to get voters to bypass statutory tax limits and approve an unnecessary tax increase to fund new spending programs that will grow indefinitely.

Approval will cost the taxpayers at least \$81,148,000 over the life of this initiative based on historical inflation rates. The initiative substantially understates the financial impact by using assumptions such as an inflation rate of less than 1% over the next 30 years. Government ignores reality when it's unfavorable to their positions.

Currently, operations of all library branches are fully funded. The statement that a "NO" vote will require closing branches and terminating employees is an emotional scare tactic that has absolutely no basis in fact. Again, tactics used by the government to achieve its own self-serving agenda.

Over the past 4 years, library capacity has been substantially increased despite declining population. The days of funding every wish list program are over. Henderson Library District will have to live with its means.

25% of the property taxes City of Henderson residents paid in the 2011-12 FY went to debt service. Paying interest on debt doesn't get us anything. This initiative can pile on more debt "without limitation". We don't need more debt or more taxes!

Why another tax? Why not fund by raising user fees? Donations? Henderson Libraries Foundation held a fund raising campaign asking library users for \$1 per visit. The campaign raised only 10% of its goal. If the users aren't willing to fund this spending increase, not even \$1, why should it be forced on individuals and businesses that don't use the services at all?

In the opinion of this committee, funding for Library Services fully reflects necessary operating expense and future improvements that the community actually needs. A similar tax increase was proposed 10 years ago and was rejected by the voters.

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REBUTTAL TO ARGUMENT OPPOSING PASSAGE

The Library District is not part of the City of Henderson. The HDPL is a special district governed by an appointed Board of Trustees, as specified by the Nevada Revised Statutes.

Nevada's libraries and their operations were established by state law in 1895. The HDPL is required to provide the library facilities, resources and trained staff to meet the informational needs of all residents of the district.

Operations of the Library District are not fully funded; hours have been cut, salaries have been decreased and materials budgets have been slashed. Malcolm and Galleria branches will close if this tax initiative fails.

Libraries are funded through tax initiatives and cannot charge fees for general services. NRS requires that "libraries must forever be and remain free and accessible to the public."

This tax does not bypass the statutory limit, as confirmed by the Clark County Debt Management Commission. The tax is limited to 30 years and cannot grow indefinitely. Any future change will require a vote.

The above argument was submitted by the Ballot Question Committee as provided for in NRS 295.121

REBUTTAL OF ARGUMENT ADVOCATING PASSAGE

Let's set the record straight. Over the past 10 years, library funding has increased 64% while the City of Henderson population has only increased 27%. Not only has funding increased substantially, it's increased more than twice population growth. If that's a "massive cut", what constitutes a spending increase? And, this initiative is asking for another 24% increase.

There's no doubt that government has an unlimited capacity to spend money. And, self-entitled people have an unlimited capacity to consume free services. Everything is a necessity as long as someone else is paying for it. But, who eventually pays? The elderly and other vulnerable homeowners are already losing their homes because they owe as little as a few hundred dollars in property taxes.

In 2005, the Nevada Legislature put in property tax caps for a very good reason. Since, government agencies and special interest groups have used every means to circumvent them. It starts with one self-serving initiative, then another and another. Regardless of your view on libraries, this destructive pattern has to be stopped. Vote "NO" on all of these tax increase initiatives. The future of our community depends on it.

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FISCAL NOTE

Description of Anticipated Financial Effect: From the additional 2 cents per \$100 of assessed valuation, the District anticipates additional revenue ranging from \$1,613,701 in the first year to \$2,068,042 in the thirtieth and final year. The cost to the owner of a new home with a taxable value of \$100,000 is estimated to be \$7.00 per year. Voters are encouraged to check their most recent property tax bill for the taxable value of their property to determine the estimated impact on their property taxes. The estimated financial impact can be determined by taking the taxable value (\$100,000) multiplied by 35% to calculate the assessed value (\$35,000), which is then multiplied by the new tax rate (\$0.02) and divided by 100 (\$7.00).