

**The full text of all Ballot Questions can be found on the Election Department website at [www.ClarkCountyNV.gov/vote](http://www.ClarkCountyNV.gov/vote). It is also available on request at Early Voting and Election Day vote center locations.**

## **CITY OF HENDERSON**

### **QUESTION NUM. 1**

Shall the City of Henderson be authorized to maintain a tax rate \$0.12 per \$100.00 of assessed valuation for a period of 30 years to be used to fund the costs of operating and maintaining of City parks and recreational facilities. The tax rate shall continue upon the expiration of the existing tax rate of July 1, 2027. The cost for the owner of a new \$100,000 home is estimated to be up to \$42.00 per year. Tax rates will not be increased as a result of the approval of this question.

A “YES” vote would permit the City of Henderson to maintain the levy of a property tax of up to \$0.12 per \$100.00 of assessed valuation for 30 years. This continuation of the tax rate would provide critical funding for the operation and maintenance of City parks and recreational facilities.

Yes .....

No .....

### **EXPLANATION & DIGEST**

**EXPLANATION** – In fiscal year 1997, the City Council of the City of Henderson passed and adopted resolution no. 2009, which authorized the City to levy a special elective tax of \$0.12 per \$100.00 of assessed valuation to fund the costs of acquiring, constructing, improving, operating and maintaining City parks and recreational facilities. The existing special elective tax expires 30 years after its original adoption, which is the fiscal year ending June 30, 2027.

A “YES” vote would permit the City Council of the City of Henderson to maintain the levy of a property tax of up to \$0.12 per \$100.00 of assessed valuation for 30 years. This continuation of the tax rate would provide funding to maintain the existing tax rate to fund the costs of operating and maintaining City parks and recreational facilities. Currently, this funding supports 36.5% of the total Parks & Recreation general fund budget. This represents 180 full-time equivalent positions. These resources support a wide range of services, including, but not limited to, the City’s senior centers, maintenance of parks and trails, sports field preparation, recreation centers, Safekey programming, aquatics, youth and teen services, preschool, and senior nutrition programs, thereby enabling the creation of safe spaces for families, children, and seniors fostering a healthier and happier community.

A “no” vote would prevent the City Council of the City of Henderson from maintaining and levying the special elective tax of \$0.12 per \$100.00 of assessed valuation upon the expiration of the existing special elective tax in the fiscal year ending June 30, 2027, resulting in loss of 36.5% of the total Parks & Recreation general fund budget. This represents 180 full-time equivalent positions within the City’s Parks and Recreation Department that are currently funded with the proceeds of the special elective tax.

**DIGEST** – If approved, this ballot measure will maintain the existing property taxes dedicated to parks and recreation current programming including, but not limited to, the City’s senior centers, maintenance of parks and trails, sports field preparation, recreation centers, Safekey programming, aquatics, youth and teen services, preschool, and senior nutrition programs. The proposed question does not add to, change, or repeal any existing law.

## **ARGUMENTS FOR PASSAGE**

### **Vote YES to Protect Henderson Parks and Recreation**

Voting YES ensures Henderson residents continue enjoying well-maintained parks, recreation centers, and open spaces with **no increase** in the current tax rate. This measure simply continues the existing levy of \$0.12 per \$100.00 of assessed valuation, which has funded our parks for nearly 30 years and currently provides about **36% of the Parks and Recreation budget**.

A YES vote secures **stable, long-term funding** for essential park operations while protecting taxpayers from higher costs later. For a \$100,000 home, the cost is estimated at just **\$42 per year—less than \$4 per month**. Without continuation, Henderson could be forced to cut recreation programs, reduce maintenance, or delay critical improvements. With approval, the city can responsibly plan repairs, upgrades, and growth for decades to come.

Henderson’s population has grown from **176,048 in 2000 to over 317,000 in 2024**. As our city expands, we must support both aging infrastructure and new green spaces. Parks and recreation directly contribute to property values and economic growth. In 2021, Nevada parks and recreation generated over **\$2.6 billion in local economic activity**<sup>1</sup>, not counting added benefits like stronger real estate values, tourism, health improvements, and development opportunities. Nearly three in four U.S. adults say access to nearby parks or recreation centers is a key factor in where they choose to live.

Parks also provide environmental benefits that improve quality of life. They reduce the urban “heat island” effect, improve stormwater management, and preserve natural landscapes. Continuation of this funding allows Henderson to maintain sustainable irrigation systems, plant new trees, and protect open space for future generations.

A YES vote also supports community health and safety. Well-maintained playgrounds, trails, and sports fields encourage physical activity, reduce chronic disease, and promote mental wellness. Recreation programs provide safe after-school spaces for youth, while parks offer gathering places for community events and emergency needs.

This measure protects what makes Henderson strong—**safe neighborhoods, thriving families, and a high quality of life**. By voting YES, residents will secure stable funding, protect property values, and ensure our parks remain a source of pride for years to come.

Finally, if this question fails, property owners who currently benefit from property tax cap regulations may not see a reduction in their property tax obligations.

**Vote YES. Protect what makes Henderson a great place to call home.**

*The above argument was submitted by the Ballot Question Committee composed of citizens in favor of this question as provided for in NRS 295.217. Committee members: Ted Olivas-Chairperson, Stephanie Cox, Eldon Thomson.*

<sup>1</sup> <https://www.nrpa.org/publications-research/research-papers/the-economic-impact-of-local-parks/>

## **REBUTTAL TO ARGUMENTS FOR PASSAGE**

While the argument for voting YES to protect Henderson Parks and Recreation presents compelling points, several critical issues warrant consideration:

*Tax Rate Stability:* Although the measure claims there will be no increase in tax rates, taxpayers should be cautious. Maintaining a tax levy for nearly 30 years without reassessment could lead to stagnation in funding, especially as costs rise due to inflation.

*Long-term Viability:* Relying on a fixed levy may not account for future economic downturns or population growth, potentially leading to budget shortfalls.

*Assumed Economic Impact:* The assertion that parks generate substantial economic activity is not universally applicable. The \$2.6 billion figure, while impressive, may not directly correlate with local park funding and could overstate the benefits of continued funding.

*Property Values:* While parks can enhance property values, this is not guaranteed. Other factors, such as crime rates and local services, play significant roles in real estate markets.

*Prioritizing Efficient Management:* Before increasing funding, it would be prudent to assess the current allocation of resources and management efficiency within the Parks and Recreation department.

While the intent to maintain parks and recreation is commendable, voters should carefully consider the long-term implications of this measure.

*The above argument was submitted by the Ballot Question Committee composed of citizens opposed to this question as provided for in NRS 295.217. Committee member: Timothy Brooks.*

## **ARGUMENTS AGAINST PASSAGE**

The continuation of the tax override may present a seemingly harmless option, but it raises several important concerns that voters should consider.

### **Key Reasons to Vote Against the Override**

*False Sense of Security:* Although the override will not raise taxes, it fosters complacency about current tax rates. Voters may believe the funding is sufficient, leading to inaction on necessary fiscal reforms. *Long-Term Financial Risks:* Continuing the override can set a precedent for future tax increases. It may create a reliance on these funds, which could jeopardize the community's financial stability in the long run. *Opportunity Costs:* Resources tied up in maintaining the override could be better used for innovative programs or solutions that address community needs more effectively. *Accountability and Transparency:* There is a lack of clear outcomes regarding how override funds are utilized. Without proper oversight, residents may not see tangible benefits, leading to disillusionment with government spending. *Encouraging Community Engagement:* Voting against the override can inspire more active participation in local governance. It empowers residents to advocate for budget decisions that align with their community's values and priorities.

### **Conclusion**

By voting against the continuation of the tax override, residents can foster a more responsible approach to budgeting, ensuring that funds are utilized effectively and that the community remains engaged in its financial future. Your vote is crucial for promoting transparency, accountability, and sustainable solutions for our community.

*The above argument was submitted by the Ballot Question Committee composed of citizens opposed to this question as provided for in NRS 295.217. Committee member: Timothy Brooks.*

## **REBUTTAL TO ARGUMENTS AGAINST PASSAGE**

City of Henderson's record shows for nearly 30 years they have responsibly managed funding to provide and maintain new/existing parks, park improvements, and cultural and senior centers to keep up with the City's rapid growth. Henderson residents enjoy the lowest property taxes among major Nevada cities. Continuing this funding preserves stable, long-term funding for parks and recreation programs and amenities. A YES vote is critical to avoid cuts to parks and recreation programming, maintenance, personnel, and services.

The City holds public meetings/hearings, publishes budgets, and undergoes audits to ensure transparency and accountability. Residents can see the results in clean, safe parks and facilities.

A YES vote allows steady funding for the City to continue to provide and maintain new and enhanced parks and recreation offerings. Ending this funding would disrupt the significant progress made to date, elevate safety risks and weaken our economic and community vitality. Our parks strengthen our economy and our health. They attract families and businesses and provide safe spaces for all residents.

A YES vote does NOT raise taxes. It protects the quality of life, public safety, and community pride for residents and future generations.

A YES vote keeps Henderson a great place to call home.

*The above argument was submitted by the Ballot Question Committee composed of citizens in favor of this question as provided for in NRS 295.217. Committee members: Ted Olivas-Chairperson, Stephanie Cox, Eldon Thomson.*

### **ANTICIPATED FINANCIAL EFFECT**

The total property tax levy of \$0.12 per \$100.00 of assessed valuation is estimated to result in property taxes of an average of \$42.00 per year for the owner of a new \$100,000 home. This total property tax levy will be for a period of 30 years.