

HENDERSON LIBRARY DISTRICT QUESTION NUM. 1

HENDERSON DISTRICT PUBLIC LIBRARIES SPECIAL ELECTIVE TAX PROPOSAL:

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, and acquiring, constructing, equipping and improving library facilities, in the amount of up to 2 cents per \$100 assessed valuation for a period of up to 30 years commencing July 1, 2025? The cost for the owner of a new \$100,000 home is estimated to be up to \$7 per year. If this question is approved by the voters, any property tax levied as authorized by this question will be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session.

Yes

No

EXPLANATION

Henderson residents should vote "YES" because these 2 cents per \$100 of assessed value increase in property taxes will allow Henderson Libraries to continue providing multi-use facilities with appropriate collections and operating hours for an expanding community of users. The increase translates into \$7 per year per \$100,000 in home market value.

A "NO" vote would prevent the levy of such a tax at this time. This would prevent Henderson Libraries from expanding to currently underserved areas and restrict the expansion of library hours, services, and collections.

ARGUMENTS ADVOCATING PASSAGE

Although Henderson Libraries serves residents of the City of Henderson, it is an independent entity from the City and relies on property taxes for most of its funding.

Henderson Libraries have a history of fiscal prudence, frugality, and low debt. One indicator of this fiscal stewardship is that operating expenses have increased by less than 3% per year for the past 10 years. Staffing levels are nearly unchanged since 2014. Debt has been used sparingly—with none issued to build Paseo Verde Library. With the increase in resources from this election question, the West Henderson Library will use minimal (if any) debt.

The revenue generated by this proposal will be used to:

Build a full-size library in West Henderson

Restore Sunday hours at the Gibson and Paseo Verde Libraries

Fund a small library in an underserved area (potentially Southeast Henderson)

Perform critical maintenance at existing facilities

Expand printed books and electronic resources

In 2023, Henderson Libraries had 524,000+ library visits and 1.6 million+ checkouts, including 400,000+ digital checkouts. Resources available to borrow include books, e-books, audiobooks, newspapers, magazines, Wi-Fi hotspots, Chromebooks, streaming services, and Launchpad tablets.

Henderson Libraries serve as a community hub where residents can job hunt, work on school projects, use computers, reserve meeting rooms, and socialize at the 1,300+ programs offered annually. Each month, the libraries provide a mix of programs tailored to the specific needs and interests of kids, teens, adults, and seniors. A tiny sampling of the resources for various age groups include:

Kids: homework help, reading programs, story time, Reading with Rover

Teens: SAFE Place, ACT/SAT prep help, writing contest, service hours, DMV practice tests

Adults: academic, business, and career assistance, language help, financial literacy resources, book clubs, genealogy

Seniors: digital learning classes, large print books, outreach to homebound seniors

In summary, Henderson Libraries offers value to residents of all ages—a rarity among public institutions. Voting “YES” will ensure the continued health and expansion of Henderson Libraries in exchange for a small increase in property taxes—offering taxpayers a tremendous value for a small investment and fulfilling a vital civic responsibility.

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

ARGUMENT OPPOSING PASSAGE

This ballot question levies another tax on the residents of Henderson. The Henderson Library District enjoys a boost in its budget because the value of real property in Henderson has gone up significantly in recent years. Since its budget is composed primarily of property taxes, it gets the benefits of this increase to taxpayers. If approved this ballot question would permit the Board of Trustees of the Henderson Library District to levy a property tax of up to 2 cents per \$100 of assessed valuation for thirty years. For a home with a value of \$300,000, the increase would amount to approximately \$21 dollars a year for the next thirty years. This would be in addition to current property taxes as this tax levy is outside the statutory cap.

Henderson enjoys a reasonable tax burden compared to other cities in Clark County, but this proposed tax increase would exist for thirty years outside the statutory tax cap that applies to other funding demands on the residents of Henderson, which may rise within the tax cap in the coming years.

This proposed tax increase would place the burden of the increase solely on Henderson property owners even though the Henderson Library District provides services to anyone who inquires, regardless of residency. The Henderson Library District can fund the operation

of library facilities, through its budgeting process or other means, such as a charitable foundation. Residents have turned down a similar tax increase request twice before when the proposed tax increase was within statutory caps.

The above argument was prepared by the Clark County Registrar of Voters in consultation with the District Attorney's Office in accordance with NRS 295.121.

REBUTTAL TO ARGUMENT OPPOSING PASSAGE

The argument opposing passage does not present the full picture.

First, although the value of real property in Henderson has increased in recent years, this does not necessarily translate into a significant budget boost for Henderson Libraries. This is because of the statutory cap of 3% annually on residential property taxes, which means property taxes have not increased at the same rate as real estate values. In addition, while real estate values have increased, so have costs for everything else, including the costs for operating and building libraries.

Second, the opposition argues that the burden of the increase would be on Henderson property owners, even though Henderson Libraries provides services to anyone. However, ALL public institutions—from libraries to parks to roads to emergency services—are shared graciously among all residents of the Las Vegas Valley.

Third, the opposition argues that residents have turned down a similar tax increase twice before. These votes were in 2002 and 2012—22 years and 12 years ago. Henderson is different than it was then, and the need for additional library facilities in underserved areas of the city are more pressing than ever. Please vote “YES” for the passage of this ballot question.

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

REBUTTAL TO ARGUMENT ADVOCATING PASSAGE

While libraries serve an important community interest, another tax increase may be hard for residents of Henderson to support for 30 years. Some residents use the library services, but many residents do not use the services provided by the Henderson Library District and the cost for the services could be supported with a robust charitable campaign. The City of Henderson also could provide many of the same community services through its parks and recreation department to avoid any duplication of government services. While generalized projects have been identified it is difficult for voters to ensure that the taxes generated from this ballot initiative will be used for the proposed projects and not used to increase the operating budget of the Library District.

The above rebuttal was prepared by the Clark County Registrar of Voters in consultation with the District Attorney's Office in accordance with NRS 295.121.

Fiscal Note

The YES vote would mean an increase in property taxes of 2 cents per \$100 assessed valuation on a \$100,000 home which amounts to \$7.00 per year for a 30-year total of \$210.00.