

## WC-1

**Shall the Board of County Commissioners of Washoe County be authorized to impose a sales and use tax of 0.54% in the County to fund only capital projects of Washoe County School District for the acquisition, construction, repair and renovation of school facilities?**

### Explanation:

A “yes” vote will allow the Washoe County School District to raise the funds necessary to acquire, construct, repair, and renovate school facilities in the Washoe County School District to alleviate overcrowding, address repair needs, ultimately eliminate the multi-track year round calendar and double sessions at an individual school site. The expected uses are:

- Repair, upgrade and reconstruct existing schools in the District based on a prioritization by a citizen oversight panel;
- Build an addition to Damonte Ranch High School; a Sun Valley Area Middle School; an Arrow Creek Area Middle School; a Spanish Springs Area Middle School; a Cold Springs High School; a South McCarran/Butler Ranch Area High School; a Wild Creek Area High School to replace Hug High School; repurpose Hug High School; a South Meadows Area Elementary School; and a North Valleys/Spanish Springs Area Elementary School;
- Strategically purchase properties for Sparks High School; and
- Build seven elementary schools to ultimately eliminate multi-track year round calendar for students and their families as well as expand nutrition services and a new transportation yard.

A “no” vote means the funds necessary to address the overcrowding and repair needs of the Washoe County School District will not be raised.

**Description of Anticipated Financial Effect:** The sales and use tax increase would not terminate. The average annual cost of this sales and use tax increase is expected to be \$54.00 for a typical payer of sales and use tax in the State, based on average annual expenditures on goods that are subject to the sale and use tax of \$10,000. Following the imposition of the tax, additional operating expenses are expected to be incurred which will be paid for from the school district's General Fund.

## **WC-1 Argument in Favor**

---

Washoe County schools are falling apart and overcrowded. One in three haven't seen renovations or major repairs in thirty years –and for some it's been more than fifty. A yes vote on WC-1 provides the funding needed to build new schools and make needed repairs, and requires the school district to spend the money only on construction and repairs, and not on administrator salaries or operating costs.

Schools across the district are bursting at the seams. One in six elementary schools exceed 110% of their capacity, and five of our twelve high schools are overcrowded. To deal with this overcrowding, schools are forced to hold classes in cafeterias, hallways, and even trailers.

Students are learning in schools with asbestos tiles, poor fire suppression systems, and leaking roofs. As our schools fall apart, our kids' learning environments become downright dangerous.

Without new funding, schools may be forced to hold double sessions (two full school sessions during the same day), creating childcare and transportation nightmares for families, and making it even harder to hire and keep the best teachers.

WC-1 would allow the school district to build fifteen new schools and complete vital repairs on the existing 83 schools across the county. This will relieve overcrowded classes, revitalize broken-down facilities, and put Washoe County back on track to compete in the 21<sup>st</sup> century.

The quality of public education affects everyone's quality of life, not just parents with kids in school. Give Washoe schools a fresh start: Vote yes on WC-1.

*(The above argument was submitted by the Ballot Question Committee composed of citizens in favor of passage of this question as provided for in NRS 295.121.)*

---

*No rebuttal to argument in favor submitted.*

---

## **WC-1 Argument in Opposition**

---

WC1 imposes a permanent sales tax increase to compensate for weak property tax receipts. This hike supplements a \$315,000,000 property tax extension, mandated exclusively for repairs and renovation by the 2015 Legislature (SB207).

WC1 fails to explain why new bonding for a finite, nine-year, \$800,000,000 construction

plan requires an infinite new revenue source. With no sunset, voters cannot feel confident that the accrual of an endless new revenue stream, dedicated to an implausibly endless need for capital projects, will not become an instrument to offset, augment or supplant unrelated salaries and expenses. Moreover, new schools will require yet more new revenue for salaries, teachers and operations.

WC1 attempts to mitigate years of hasty growth, scarce impact fees, bad tax policy, and generous development incentives by raising our regressive sales tax. Already, we are overly dependent on sales tax. Already, at 7.725%, it is high.

WCSD has SB207 money for immediate repairs. Before residents commit to one of the highest sales tax rates in the nation at 8.265%, growth and revenue must be aligned. WCSD must persuade the legislature to expand impact fees for development; guarantee new school parcels prior to development; recover revenue lost to business incentives; as well as examine the problematic property tax cap.

Many factors impede the school district's ability to respond to growth. Many sources are necessary to address it. A no vote tells officials and lawmakers that a regressive, punitive sales tax is not the way to manage the growth and maintenance of our schools.

*(The above argument was submitted by the Ballot Question Committee composed of citizens in opposition to passage of this question as provided for in NRS 295.121.)*

### **WC-1 Rebuttal to Argument in Opposition**

---

All funding generated by WC1 is legally required to address only school construction and repairs, and cannot be used for operating funds. Sales taxes are stable, reliable, and paid by residents, businesses, and visitors to our region.

The legislature has had several opportunities to fix our overcrowded and deteriorating schools, and has failed. While politicians debate in Carson City, schools continue to fall apart. While opponents to WC1 wait for a legislative solution, schools are being packed with more and more students. There is no time left to waste. These problems require an immediate solution, and WC1 is that solution.

*(The above rebuttal was submitted by the Ballot Question Committee composed of citizens in favor of passage of this question as provided for in NRS 295.121.)*