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Talking Points  
SB 308  
Senate Taxation Committee  
Lincoln County Commissioner Tim Perkins  
4/1/03

The Lincoln County Commissioners would like to go on record opposing SB 308 for the following reasons:

1. Lincoln County has a very limited property tax base and is working very diligently to expand it through extensive economic development planning.
2. Currently there are several development projects that could potentially add significant revenues to the tax base in future years.
3. If 2003 is used as the base year and any increase in the ad valorem tax base would have to be shared 50% with the state, it would deprive Lincoln County of local revenue that is desperately needed in a county where the Federal Government controls 98% of the land.
4. We concur with NACO and the rest of the counties in the state in opposing SB 308 on the grounds that it asks the local governing bodies to impose local taxes on its constituents with the state then taking 50% of the increase, and the local residents have no say in how those revenues are spent on the state level.
5. Thank you for the opportunity to present our opposition to SB 308 and we encourage you to vote against passage.

Economic Opportunity Board of Clark County  
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*facsimile transmittal*

To: **Senator McGinness, Chair**      Fax: **775/684-6529**  
**Committee on Taxation**

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From: **Michael Husted, Assistant**      Date: **April 2, 2003**  
**Director**

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Re: **SB 308**      Pages: **1 (Inc. Cover)**

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*Please include these comments in the 4/1/03 testimony on SB 308.*

*EOB Community Action Partnership is the largest private non-profit human service agency in Nevada. As such, I noted with interest last night as Senator Raggio acknowledged that one of his motivations for SB 308 was that the State had not been meeting its obligations in the human services area. I would like to point out that local government revenues also support local human service programs.*

*Local general funds have provided annual operating subsidies for many EOB programs serving low income citizens. We have also received "seed grants" and utilized local government support funds as leverage in securing larger grants to accomplish our mission. A threat to those funding streams is a threat to our most vulnerable citizens.*

*During last night's testimony I heard the phrase "robbing Peter to pay Paul" used to describe this bill and I believe that is an accurate description. Please take this into consideration in your deliberations.*

*Thank you.*

Talking Points  
SB 308  
Senate Taxation Committee  
Doug Bierman  
4/1/03

Eureka County  
Lander County  
City of Caliente

The above three local governments would like to go on record opposing SB 308 for the following reasons:

1. Many rural governments have experienced declining ad valorem tax bases over the past several years.
2. Along with the declining tax bases have come depressed economic conditions from what many of these areas have experienced in the past.
3. If 2003 is used as the base year and any increase in the ad valorem tax base in future years would have to be shared 50% with the state, some of these rural areas will never be able to "catch-up" with where they were several years ago in local revenues collected.
4. Many of these areas experience the effects of the boom and bust cycles of the mining industry and during a boom period, the ad valorem increase of new workers moving into the community along with expansion of commercial needs would result in the areas again losing 50% of the increases to the state.
4. We concur with NACO and the Nevada League of Cities in opposing SB 308 on the grounds that it asks the local governing bodies to impose local taxes on its constituents with the state then taking 50% of the increase, and the local residents have little or no say in how those revenues are spent on the state level.
5. Thank you for the opportunity to present our opposition to SB 308 and we encourage you to vote against passage.