



5.15.2024



Library District Funding

North Las Vegas City Charter

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NORTH LAS VEGAS CITY CHARTER__CHAPTER 573, STATUTES OF NEVADA 1971

Sec. 2.310 Powers of City Council: Creation of library district.

1. The City Council may create a municipal library district to include all of the territory of the City. The City Council may designate itself as the governing authority of the municipal library district or may appoint a board of trustees as the governing authority.

2. The governing authority of the municipal library district has the powers and duties provided for the trustees of a public library by [NRS 379.025](#), [379.026](#), [379.040](#) and [379.060](#), and the City Council may provide for a tax upon all taxable property in the district for the purpose of operating the district. The rate of the tax must be calculated pursuant to [NRS 354.5981](#). The limit upon the calculated receipts from the tax may be exceeded pursuant to a vote of the people as provided in [NRS 354.5982](#).

3. The governing authority of the municipal library district may propose the issuance of general obligation bonds in an amount not to exceed 10 percent of the total last assessed valuation of the taxable property of the district for the purpose of acquiring, constructing or improving buildings and other real property to be used for library purposes or for purchasing books, materials and equipment for libraries. If the governing authority decides to propose the issuance of bonds, the proposal must be submitted to the Debt Management Commission of the county in which the district is situated, pursuant to the provisions of [NRS 350.011](#) to [350.0165](#), inclusive. If the Commission approves the proposed issuance, the question of issuing the bonds must be submitted to the registered electors of the district in accordance with the provisions of [NRS 350.020](#) to [350.070](#), inclusive. If a majority of the electors voting on the question favors the proposal, the governing authority shall issue the bonds as general obligations of the municipal library district pursuant to the provisions of the Local Government Securities Law.

4. The district is not entitled to receive any distribution of supplemental city-county relief tax.

(Added—Ch. 189, [Stats. 1993 p. 333](#); A—Ch. 246, [Stats. 1995 p. 400](#); Ch. 203, [Stats. 1997 p. 511](#); Ch. 470, [Stats. 1997 p. 1756](#))

□ Executive Summary:

- Section 2.310 of the City Charter authorizes the creation of a library district
- Funding for the library district is exclusively from property taxes within North Las Vegas
- Section 2.310.4 - The district is **not** entitled to receive any distribution of supplemental city-county relief tax (C-tax distribution).

Property Taxes in NLV

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North Las Vegas Property Tax Rates 2024

Operating Rate	\$ 0.1937	
<u>Voter Approved Overrides</u>		
Emergency 911	0.0050	
Public Safety	0.1800	
Public Safety	0.3500	
Streets, Fire, Parks	0.2350	
Public Safety	0.2000	
	<hr/> 0.9700	
North Las Vegas Library District	0.0632	2%
<hr/> CNLV Total	<hr/> \$ 1.2269	<hr/> 37%
<u>Overlapping Governments</u>		
Clark County	0.6541	
Clark County School District	1.3034	
State of Nevada	0.1700	
	<hr/> 2.1275	63%
<hr/> Total - Including all Overlapping	<hr/> \$ 3.3544	

□ Executive Summary:

- Less than 2% of the property taxes paid in North Las Vegas go to the Library District
- In fiscal year 2023, total revenues were \$5,199,518
- 63% of the property taxes paid in North Las Vegas go to other governments (County, CCSD, and the State)

How are other Libraries Funded?

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<u>INCORPORATED CITIES</u>	<u>FY 23 C-TAX</u>
BOULDER CITY	\$ 14,579,017
HENDERSON	\$ 166,345,146
LAS VEGAS	\$ 428,321,327
MESQUITE	\$ 14,105,522
NORTH LAS VEGAS	\$ 89,420,048
 UNINCORPORATED	 \$ 768,508,041
 <u>SPECIAL DISTRICTS</u>	 <u>FY 23 C-TAX</u>
BOULDER LIBRARY DISTRICT	\$ 882,134
CLARK COUNTY FIRE PROTECTION	\$ 73,362,290
HENDERSON LIBRARY DISTRICT	\$ 3,412,653
LAS VEGAS/CLARK CO LIBRARY DISTRICT	\$ 30,171,434
MOAPA FIRE PROTECTION	\$ 1,111,832
MT CHARLESTON FIRE PROTECTION	\$ 215,189
 <u>Total Including Special Districts</u>	 <u>\$ 1,590,434,634</u>

- Executive Summary:
 - Boulder City, Henderson, Las Vegas, and Mesquite all have their libraries funded through C-tax distributions. North Las Vegas is the only city in Clark County that does not.
 - Therefore, residents of North Las Vegas are paying for libraries in both Henderson and North Las Vegas, while residents of Henderson do not contribute anything towards North Las Vegas libraries.

Library Revenue per Resident

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Henderson Library District	\$34
Las Vegas/Clark County Library District	\$52
North Las Vegas Library District	\$18

- Executive Summary:
 - Relative to other library districts, the North Las Vegas Library District is significantly less funded on a per resident basis.
 - Additionally, because of the lack of C-tax funding overall (not just for libraries), North Las Vegas is forced to use more property taxes to fund public safety and government operations... leaving less property taxes for libraries.

What is Consolidated Tax?

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“C-Tax is a formula used to equitably distribute local government revenues first among Nevada’s counties (and Carson City) and then among the 150+ political subdivisions within those counties”

- Applied Analysis, 2013

The Components of C-Tax

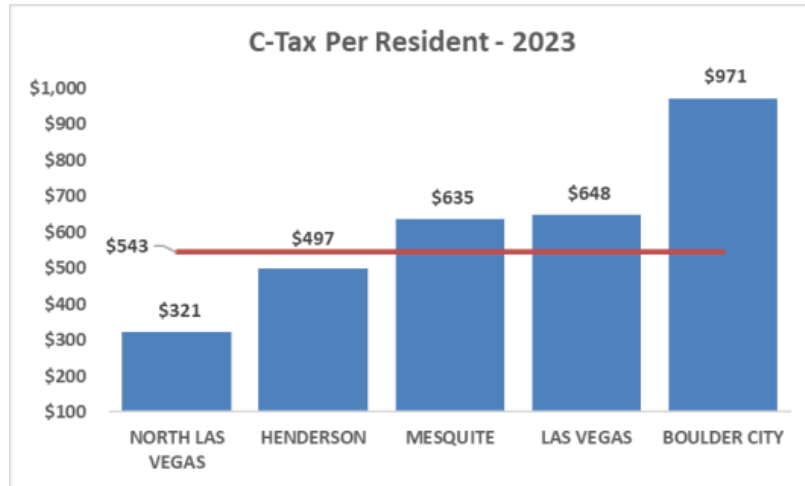
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Consolidate Taxes include the following...

- Cigarette Tax
- Liquor Tax
- Government Services Tax (i.e. vehicle registration)
- Real Property Transfer Tax
- Basic City County Relief Tax (BCCRT)
- Supplemental City County Relief Tax (SCCRT)

What is the Problem?

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C-Tax Per Resident

	2018	2019	2020	2021	2022	2023
NORTH LAS VEGAS	231	246	232	254	310	321
HENDERSON	366	383	361	391	483	497
MESQUITE	406	405	372	398	587	635
LAS VEGAS	477	503	476	515	620	648
BOULDER CITY	689	738	690	740	930	971

Weighted Average \$ 402 \$ 423 \$ 399 \$ 432 \$ 523 \$ 543

CNLV Shortfall	(171)	(177)	(166)	(177)	(213)	(223)
% of Weighted Average	-43%	-42%	-42%	-41%	-41%	-41%

- The City of North Las Vegas, one of five incorporated cities in Clark County, does not receive a fair share of the consolidated tax distributions.
- In fiscal year 2023, North Las Vegas received \$321 per resident, while Las Vegas received \$648 per resident. Boulder City received \$971, or three times the amount per resident.
- The same is true for prior years.

So how much money are we talking?

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C-Tax per Resident

		<u>2018</u>		<u>2019</u>		<u>2020</u>		<u>2021</u>		<u>2022</u>		<u>2023</u>
BOULDER CITY	\$	689	\$	738	\$	690	\$	740	\$	930	\$	971
HENDERSON	\$	366	\$	383	\$	361	\$	391	\$	483	\$	497
LAS VEGAS	\$	477	\$	503	\$	476	\$	515	\$	620	\$	648
MESQUITE	\$	406	\$	405	\$	372	\$	398	\$	587	\$	635
NORTH LAS VEGAS	\$	231	\$	246	\$	232	\$	254	\$	310	\$	321
Weighted Average	\$	402	\$	423	\$	399	\$	432	\$	523	\$	543

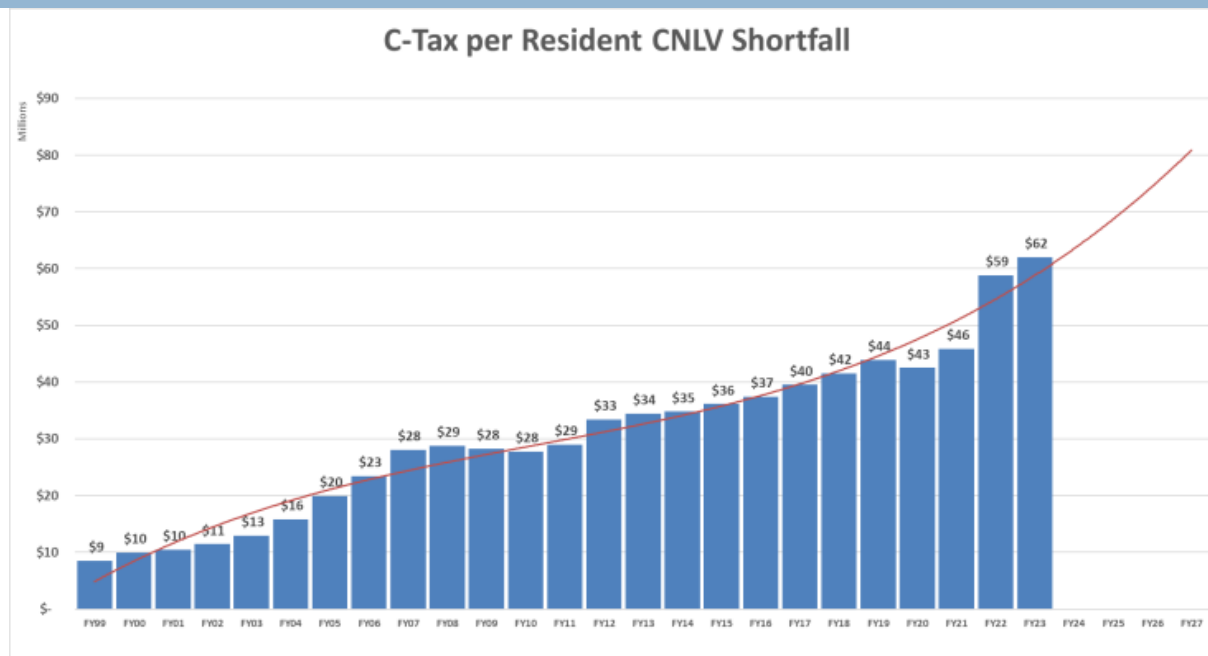
Equitable Distribution

BOULDER CITY	\$	(4,624,217)	\$	(5,014,601)	\$	(4,718,508)	\$	(4,970,134)	\$	(6,172,966)	\$	(6,420,422)
HENDERSON	\$	10,779,496	\$	12,271,333	\$	12,027,527	\$	13,143,624	\$	13,309,393	\$	15,522,166
LAS VEGAS	\$	(47,650,779)	\$	(51,581,603)	\$	(50,460,038)	\$	(54,886,311)	\$	(64,509,835)	\$	(69,093,713)
MESQUITE	\$	(78,104)	\$	391,069	\$	640,367	\$	849,122	\$	(1,474,931)	\$	(2,037,737)
NORTH LAS VEGAS	\$	41,573,604	\$	43,933,802	\$	42,510,651	\$	45,863,698	\$	58,848,339	\$	62,029,706

- C-Tax is the largest single revenue source in the general fund. In FY2023, CNLV received \$89.4 million for C-tax.
- If redistributed equitably, each jurisdiction would have received \$543 per resident. Therefore, CNLV would have received \$151.4 million, or an additional \$62 million in FY2023 alone.
- This “shortfall” amount is growing every year as population growth in North Las Vegas continues to outpace all other jurisdictions in Clark County.

How long has this been going on?

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- Since 1999, when C-Tax was first implemented in Nevada, the City of North Las Vegas has under-collected every single year.
- The shortfall has trended up significantly, primarily because North Las Vegas continues to grow faster than the rest of Clark County.
- As of FY2023, the cumulative total of the shortfall is over \$764 million dollars... and growing.
- The population of North Las Vegas is projected to continue to grow much faster than the rest of Clark County, suggesting that the shortfall will continue to grow larger every year.



Thank you!