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March 30, 2021

Nevada Senate Committee on Revenue and Economic Development C/O Chair Senator Dina Neal 401 S Carson Street Carson City, NV 89701

Re: Public Comment for March 30, 2021: SB10: Revises provisions relating to taxation. (BDR 32-435)

Hello and thank you Committee Chairwoman Neal, and committee members. My name is Hawah Ahmad, and I am here representing the Clark County Education Association. The Clark County Education Association (CCEA) is the official bargaining partner for the Clark County School District and represents more than 18,000 licensed professionals in the Clark County School District. We are the largest independent teacher's union in the country and in the State of Nevada, and we engage in bipartisan advocacy for advancing public education in Nevada. Most importantly, we know that the K through 20 educational delivery system is key to economic development and diversification and workforce development in Nevada.

CCEA is testifying in support of Senate Bill 10. This bill recalculates the formula for partial abatement, the tax credit that individuals receive against their property tax. When we have an economy dependent upon a regressive sales tax to fund our schools and services, and counties where our median home price is over \$400,000.00, we must ask why we are the only state with a depreciating property tax. This bill provides a great first step to reassess our out-of-date property tax calculation, though we must note that this is only a beginning point. Realistically, we have an opportunity to reevaluate our tax structure to take the burden off of what is argued our working class, and place that burden on individuals who can afford it. Homes are not bought without taxes in mind, and though we are in a housing crisis for affordable housing, we cannot ignore that we have an influx of home buyers who are expecting better services and schools than we can offer them.

Every legislative session we debate how to stretch a dollar, versus being realistic and addressing the fact that as taxpayers, we do not pay nearly as much as we should. We are not in a position to continue the course we are on, unless we want to continue to risk the well being and education of our students. Though this increase does not directly impact our schools, it will directly impact our counties, the individuals currently charged with providing services like fire and services for the homeless. We understand that property taxes, and revenue in general, is a difficult conversation. However, we must have this conversation and know that if we choose not to reform our tax structure, that we will have to compromise our services and futures of our students.

CCEA is in support of this bill, but we know that we, together, can come up with a better fix than focusing purely on abatements. We can come up with a tool that will not negatively impact individuals currently in their homes, that will capitalize on the influx of new Nevadan residents to support all of our services and schools. Until then, we are in support of this bill. We look forward to seeing this bill move to the next committee and are looking forward to the record that will be created, so that at the end of the day, we remember that our services and our students are not just campaign talking points.

Respectfully,

Hawah Ahmad, Lobbyist Clark County Education Association