

It appears the open meeting law may have prevented the subcommittee from acting both as a resource and an investigative body. So, they took on the role of giving IVGID valuable and much-needed help. Even with that help, IVGID has not yet been able to complete their ACFR.

The ACFR may be just days away, but the underlying problems have still not been addressed.

| TYPICAL TOWN CENTER CONDO | |
|-------------------------------------|-------------------|
| AD VALOREM TAXES | |
| NLT Fire | \$157.23 |
| State Of Nevada | \$42.49 |
| Washoe County | \$347.85 |
| Washoe County Sc | \$284.56 |
| IVGID | \$27.61 |
| TOTAL AD VALOREM TAXES | \$859.74 |
| IVGID FACILITY FEES | |
| PROPOSED IVGID FACILITY FEES | \$1,250.00 |

I ask that you consider the underlying cause for IVGID's predicament: the facility fee. The tentative budget calls for a facility fee paid by our homeowners of nearly 3 times last year's fee of \$450 and a 50% increase over the highest annual fee ever charged (\$830). For the wealthier members of the community, to quote a former Trustee: they know folks who have bigger bar tabs. But for many of the smaller older condos that house our hospitality workforce, at the current proposed rate of \$1250.00, the fee exceeds the property tax. It is an unfair burden.

Somehow IVGID considers this flat fee a fee for service when no service is requested or taken, or for facilities

that are used by the public as a whole, giving no special benefit to local property owners. Even if they somehow perceive an increase in value to property because of the amenities, shouldn't it be proportional to the benefit received? Do Crystal Bay properties, miles away, increase in value the same as a golf course fronting parcel in Incline or a 420 room hotel that pays a single fee? Hardly.

The fact that privately operated golf courses, ski areas, bars, restaurants and sporting goods shops can survive without subsidies, even though they are subject to income taxes and have to collect sales taxes on many of their offerings is certainly ample evidence that the fee has taken away any need for internal controls or operating efficiently or justifying new acquisitions. Allowing this unjust fee to continue will only perpetuate this reckless attitude and culture and ultimate failure of what could and should be self-sustaining public amenities, if properly managed. Or perhaps some would be more appropriately owned/operated by the private sector. The facility fee has enabled this unmanageable growth.

Many public agencies are now struggling with inflationary expenses. If the facility fee is legal, wouldn't it be a simple matter to solve all of the financial deficiencies around the state? Why bother to look for expenses to cut, or promote legislation to increase property and other taxes? Governing bodies could just approve a facility fee for whatever amount is needed.

The Department of Taxation exists to regulate the revenue collection of public agencies. A fiscal emergency does exist. Please recommend that the District be put on fiscal watch while the Department and your legal team carefully examine why this fee is really a tax in fee's clothing.

Respectfully submitted,
Judith Miller