

Assembly Bill No. 19–Committee
on Government Affairs

CHAPTER.....

AN ACT relating to local governments; revising provisions governing the day on which certain governing bodies must hold budget hearings on tentative budgets prepared by those governing bodies; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Under existing law, certain local governmental entities which have the right to levy or receive money from ad valorem or other taxes, or any mandatory assessments, are required to prepare a tentative budget for the ensuing fiscal year. Such a local governmental entity must submit the tentative budget to the Department of Taxation and then give notice of a public hearing on the tentative budget. Existing law requires that such a budget hearing must be held: (1) for county budgets, on the third Monday in May; (2) for city budgets, on the third Tuesday in May; (3) for school districts, on the third Wednesday in May; and (4) for all other local governments, on the third Thursday in May or the Friday immediately succeeding the third Thursday in May. (NRS 354.596) This bill eliminates the requirement that the budget hearing be held on those specified days and instead requires that the budget hearing be held not sooner than the third Monday in May and not later than the last day in May.

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. NRS 354.596 is hereby amended to read as follows:

354.596 1. The officer charged by law shall prepare, or the governing body shall cause to be prepared, on appropriate forms prescribed by the Department of Taxation for the use of local governments, a tentative budget for the ensuing fiscal year. The tentative budget for the following fiscal year must be submitted to the county auditor and filed for public record and inspection in the office of:

- (a) The clerk or secretary of the governing body; and
- (b) The county clerk.

2. On or before April 15, a copy of the tentative budget must be submitted:

- (a) To the Department of Taxation; and
- (b) In the case of school districts, to the Department of Education.

3. At the time of filing the tentative budget, the governing body shall give notice of the time and place of a public hearing on the



tentative budget and shall cause a notice of the hearing to be published once in a newspaper of general circulation within the area of the local government not more than 14 nor less than 7 days before the date set for the hearing. The notice of public hearing must state:

(a) The time and place of the public hearing.

(b) That a tentative budget has been prepared in such detail and on appropriate forms as prescribed by the Department of Taxation.

(c) The places where copies of the tentative budget are on file and available for public inspection.

4. ~~{Budget hearings}~~ *The public hearing on the tentative budget* must be held ~~†~~:

~~—(a) For county budgets, on† by the governing body not sooner than the third Monday in May †;~~

~~—(b) For cities, on the third Tuesday in May;~~

~~—(c) For school districts, on the third Wednesday in May; and~~

~~—(d) For all other local governments, on the third Thursday in May or the Friday immediately succeeding the third Thursday in May;~~

~~—except that the board of county commissioners may consolidate the hearing on all local government budgets administered by the board of county commissioners with the county budget hearing.†~~
and not later than the last day in May.

5. The Department of Taxation shall examine the submitted documents for compliance with law and with appropriate regulations and shall submit to the governing body at least 3 days before the public hearing a written certificate of compliance or a written notice of lack of compliance. The written notice must indicate the manner in which the submitted documents fail to comply with law or appropriate regulations.

6. Whenever the governing body receives from the Department of Taxation a notice of lack of compliance, the governing body shall forthwith proceed to amend the tentative budget to effect compliance with the law and with the appropriate regulation.

Sec. 2. This act becomes effective upon passage and approval.

