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STATE OF NEVADA

DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES DIVISION OF CONSERVATION DISTRICTS

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March 17, 2003

Assembly Committee on Natural Resources, Agriculture and Mining

AB 215 authorizes Nevada's locally elected conservation districts to own land.

<u>History:</u> Districts were authorized to own land under the statutes until the codification of the Nevada Revised Statutes in the 1950's. At that time the provision authorizing them to own land was eliminated by the codifiers, either by accident or because it was assumed the districts had that general power elsewhere in the statutes. Until recently, the districts assumed they could still hold land. However, we now realize that they lack that authority. At least two districts currently own land, and others are interested in acquiring conservation lands or conservation easements.

<u>Section 1</u> of the bill restores, almost verbatim, the language eliminated 50 years ago. The State Conservation Commission is the board which oversees the conservation district program. The Commission strongly supports section 1 of this bill. However, the Commission is requesting an amendment to clarify that districts would only own land for the conservation purposes set out in NRS 548.

<u>Section 2</u> of the bill is new language which would require conservation districts to pay taxes – specifically, to make payments in lieu of ad valorem taxes. The State Conservation Commission does not support this new language, and is requesting that section 2 be deleted. The Commission feels that conservation districts, like other local subdivisions of state government, should be exempt from the payment of taxes. Districts generally have small budgets, and most districts would have no funds to pay taxes other than state grants or other public funds.

A copy of the requested amendment is attached.

Attachment

STATE CONSERVATION COMMISSION AB 215 Draft amendment

Changes in bold.

1. Amend the bill to require that all land activities of the districts are only in furtherance of the purposes and provisions of NRS 548, as follows:

Section 1. Chapter 548 of NRS is hereby amended by adding thereto a new section to read as follows:

In addition to other powers granted in this chapter, a district and the supervisors thereof may, in furtherance of the purposes and provisions of this chapter:

- 1. Obtain options upon and acquire, by purchase, exchange, lease, gift, grant, bequest, devise or otherwise, except by adverse possession, any property, real or personal, or rights or interests therein;
 - 2. Maintain, administer and improve any properties acquired;
- 3. Receive income from such properties and expend that income in carrying out the purposes and provisions of this chapter; and
- 4. Sell, lease or otherwise dispose of any of its property or interests therein [in furtherance of the purposes and the provisions of this chapter].
- 2. Amend the bill by deleting Section 2 in its entirety. As local subdivisions of state government, districts should be exempt from paying property taxes or taxes in lieu thereof.