
ASSEMBLY BILL NO. 215—ASSEMBLYMEN HETTRICK, KNECHT,
GRADY, HARDY, MARVEL AND SHERER

FEBRUARY 28, 2003

JOINT SPONSORS: SENATORS MCGINNESS AND TOWNSEND

Referred to Committee on Natural Resources,
Agriculture, and Mining

SUMMARY—Revises provisions governing conservation districts.
(BDR 49-780)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

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

AN ACT relating to conservation districts; authorizing conservation districts to acquire real or personal property under certain circumstances; excepting certain taxable real property acquired by a conservation district from the exemption of certain property from taxation; requiring a conservation district that acquires real property to make payments in lieu of taxes; providing for the collection and disposition of such payments in lieu of taxes; and providing other matters properly relating thereto.

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

- 1 **Section 1.** Chapter 548 of NRS is hereby amended by adding
2 thereto a new section to read as follows:
3 *In addition to other powers granted in this chapter, a district*
4 *and the supervisors thereof may:*
5 1. *Obtain options upon and acquire, by purchase, exchange,*
6 *lease, gift, grant, bequest, devise or otherwise, except by adverse*
7 *possession, any property, real or personal, or rights or interests*
8 *therein;*



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1 2. *Maintain, administer and improve any properties acquired;*
2 3. *Receive income from such properties and expend that*
3 *income in carrying out the purposes and provisions of this*
4 *chapter; and*

5 4. *Sell, lease or otherwise dispose of any of its property or*
6 *interests therein in furtherance of the purposes and the provisions*
7 *of this chapter.*

8 **Sec. 2.** NRS 361.060 is hereby amended to read as follows:

9 361.060 **1.** All lands and other property owned by the
10 Nevada Rural Housing Authority or any county, domestic municipal
11 corporation, *conservation*, irrigation, drainage or reclamation
12 district or town in this state are exempt from taxation, except ~~as~~:

13 (a) *As* provided in NRS 539.213 with respect to certain
14 community pastures ~~is~~; and

15 (b) *Real property acquired on or after July 1, 2003, by a*
16 *conservation district pursuant to section 1 of this act which is or*
17 *was subject to taxation under the provisions of this chapter at the*
18 *time of acquisition.*

19 2. *In lieu of payment of taxes on each parcel of real property*
20 *acquired by it which is subject to assessment and taxation*
21 *pursuant to subsection 1, a conservation district shall make*
22 *annual payment to the county tax receiver of the county wherein*
23 *each such parcel of real property is located of an amount equal to*
24 *the total taxes levied and assessed against each such parcel of real*
25 *property in the year in which title to it was acquired by the*
26 *conservation district.*

27 3. *Such payments in lieu of taxes must be collected and*
28 *accounted for in the same manner as taxes levied and assessed*
29 *against real property pursuant to this chapter are collected and*
30 *accounted for.*

31 4. *Money received pursuant to this section must be*
32 *apportioned each year to the counties, school districts and cities*
33 *wherein each such parcel of real property is located in the*
34 *proportion that the tax rate of each such political subdivision*
35 *bears to the total combined tax rate in effect for that year.*

36 **Sec. 3.** This act becomes effective on July 1, 2003.

