

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 a conservation district to acquire, maintain or dispose of real or personal property for certain purposes; requiring a board of county commissioners to determine whether certain real property acquired by a conservation district is subject to payments in lieu of taxes; requiring the board of county commissioners to consider certain factors in making that determination; exempting from taxation certain real property acquired by a conservation district; 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 the provisions set forth as sections 2 and 3 of this act.

3 **Sec. 2.** *In addition to other powers granted in this chapter, a*  
4 *district and the supervisors thereof may, in furtherance of the*  
5 *purposes and provisions of this chapter:*

6 *1. Obtain options upon and acquire, by purchase, exchange,*  
7 *lease, gift, grant, bequest, devise or otherwise, except by adverse*



\* A B 2 1 5 R 1 \*

1 *possession, any property, real or personal, or rights or interests*  
2 *therein;*

3 *2. Maintain, administer and improve any properties acquired;*

4 *3. Receive income from such properties and expend that*  
5 *income; and*

6 *4. Sell, lease or otherwise dispose of any of its property or*  
7 *interests therein.*

8 **Sec. 3.** *1. If a district acquires real property on or after*  
9 *July 1, 2003, which is not exempt from property taxes at the time it*  
10 *is acquired by the district, the board of county commissioners of*  
11 *the county in which the property is located shall determine*  
12 *whether the district is required to make payments in lieu of taxes*  
13 *on the property.*

14 *2. In determining whether to require the district to make*  
15 *payments in lieu of taxes, the board shall consider the*  
16 *contributions made by the district to the community, such as,*  
17 *providing a meeting place for community activities and such other*  
18 *factors as the board determines appropriate.*

19 *3. If the district is required to make payments in lieu of taxes,*  
20 *the amount of the payments must be equal to the property taxes*  
21 *which would have been payable on the property if it were not*  
22 *exempt from taxation. The county assessor shall, solely for the*  
23 *purpose of facilitating the payments in lieu of taxes:*

24 *(a) Assess the property in the same manner as the taxable*  
25 *property in the county is assessed; and*

26 *(b) Mail to the district an individual bill for the payment in lieu*  
27 *of taxes in the same manner as is required by NRS 361.480 for an*  
28 *individual tax bill.*

29 *4. The payments in lieu of taxes are due at the same time and*  
30 *must be collected, accounted for and distributed in the same*  
31 *manner as if the property remained taxable after it was acquired*  
32 *by the district, except that no lien attaches upon any property or*  
33 *money of the district by virtue of any failure to make all or any*  
34 *part of the payments.*

35 **Sec. 4.** NRS 361.060 is hereby amended to read as follows:

36 361.060 **1.** All lands and other property owned by the  
37 Nevada Rural Housing Authority or any county, domestic municipal  
38 corporation, irrigation drainage or reclamation district or town in  
39 this state are exempt from taxation, except as *otherwise* provided in  
40 NRS 539.213 with respect to certain community pastures.

41 **2.** *Real property acquired on or after July 1, 2003, by a*  
42 *conservation district pursuant to section 2 of this act is exempt*  
43 *from taxation.*



1     **Sec. 5.** This act becomes effective on July 1, 2003.

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