
SENATE BILL NO. 308—SENATORS RAGGIO AND TOWNSEND

MARCH 17, 2003

JOINT SPONSORS: ASSEMBLYMEN SHERER AND GEDDES

Referred to Committee on Taxation

SUMMARY—Revises manner in which revenue from property taxes is distributed. (BDR 32-704)

FISCAL NOTE: Effect on Local Government: Yes.
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 taxation; requiring certain revenue from property taxes imposed by counties and other local governments to be paid to the Department of Taxation for credit to the State General Fund; 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 361 of NRS is hereby amended by adding
2 thereto a new section to read as follows:
3 ***1. Not earlier than March 15 and not later than June 30 of***
4 ***each year, the Department shall:***
5 ***(a) Calculate the increase, if any, in the assessed value of the***
6 ***taxable property of each county and each other local government***
7 ***within that county for the forthcoming fiscal year as compared to***
8 ***the assessed value of the taxable property of that county or local***
9 ***government for the fiscal year ending on June 30, 2003, as that***
10 ***assessed value is adjusted pursuant to subsection 2. If a local***
11 ***government is created on or after July 1, 2003, the Department***
12 ***shall determine the increase, if any, in the assessed value of the***
13 ***taxable property of the local government for the forthcoming***
14 ***fiscal year as compared to the assessed value of the taxable***



1 *property of the local government for the first fiscal year the local*
2 *government is in existence, as that assessed value is adjusted*
3 *pursuant to subsection 2. To make these calculations, the*
4 *Department shall use the last equalized assessment roll available*
5 *on the date of the calculation.*

6 *(b) Determine for each county and other local government the*
7 *revenue that would be produced by applying the rate upon which*
8 *taxes ad valorem will be levied for the forthcoming fiscal year by*
9 *or for that county or local government to the amount calculated*
10 *pursuant to paragraph (a).*

11 *2. To determine any increase in the assessed value of the*
12 *taxable property of a county or other local government pursuant to*
13 *paragraph (a) of subsection 1, the assessed value of the taxable*
14 *property for the fiscal year ending on June 30, 2003, or, if the*
15 *local government is created on or after July 1, 2003, for the first*
16 *fiscal year the local government is in existence, must be adjusted*
17 *by adding to that assessed value the product of the assessed value*
18 *multiplied by the average percentage change in the Consumer*
19 *Price Index for the 3 years immediately preceding the fiscal year*
20 *for which the adjustment is calculated.*

21 *3. Notwithstanding the provisions of any other specific*
22 *statute, each county and other local government shall pay to the*
23 *Department from the revenue received from taxes ad valorem*
24 *levied by or for that county or local government 50 percent of the*
25 *amount of revenue determined pursuant to paragraph (b) of*
26 *subsection 1, excluding that portion of the revenue attributable to:*

27 *(a) The net proceeds of minerals;*

28 *(b) A tax rate levied by a county or other local government to*
29 *produce revenues in an amount sufficient to make annual*
30 *repayments of the principal of, and the interest on, any bond or*
31 *other security issued before July 1, 2003;*

32 *(c) A tax rate levied by a county or other local government to*
33 *produce revenues in an amount sufficient to make payments*
34 *required by any longterm contract entered into by the county or*
35 *local government before July 1, 2003; and*

36 *(d) A tax rate levied for the support, maintenance and*
37 *operation of public schools.*

38 *The amount required to be paid pursuant to this subsection must*
39 *be paid to the Department in four approximately equal*
40 *installments in the manner set forth in subsection 4.*

41 *4. The Department shall, not later than the last day of each*
42 *calendar quarter, provide to each county treasurer and the*
43 *governing body of each other local government a statement of the*
44 *amount of revenue required to be paid pursuant to subsection 3*
45 *for that calendar quarter. The county treasurer and governing*



1 *body shall pay that amount to the Department not later than the*
2 *last day of the first month following the quarterly period to which*
3 *it relates. The Department shall remit all money so paid to the*
4 *State Controller for credit to the State General Fund.*

5 *5. The amount of revenue required to be paid to the*
6 *Department pursuant to this section must be excluded in*
7 *determining the maximum amount of money a county or other*
8 *local government is permitted to receive from taxes ad valorem*
9 *pursuant to NRS 354.59811.*

10 *6. As used in this section, "local government" has the*
11 *meaning ascribed to it in NRS 354.474.*

12 **Sec. 2.** NRS 361.480 is hereby amended to read as follows:

13 361.480 1. Upon receiving the assessment roll from the
14 county auditor, the ex officio tax receiver shall proceed to receive
15 taxes.

16 2. He shall give notice at least quarterly by publication in some
17 newspaper published in his county, and if none is so published then
18 by posting notices in three public and conspicuous places in the
19 county, specifying:

20 (a) The dates when taxes are due; and

21 (b) The penalties for delinquency.

22 3. He shall mail to each property owner, or to the holder of the
23 mortgage on that property, an individual tax bill which includes ~~the~~
24 ~~of~~ :

25 (a) *All* the information supplied to him by the county auditor ~~is~~
26 *; and*

27 (b) *The percentage of the taxes to be paid that will be paid to*
28 *the Department pursuant to section 1 of this act.*

29 4. If the holder of a mortgage receives such a bill on behalf of a
30 property owner, he shall forward the bill or a copy thereof to the
31 owner in the next notice of billing sent to the owner for the
32 mortgage.

33 5. Failure to receive an individual tax bill does not excuse the
34 taxpayer from the timely payment of his taxes.

35 **Sec. 3.** NRS 361.745 is hereby amended to read as follows:

36 361.745 1. ~~On~~ *Except as otherwise provided in section 1 of*
37 *this act, on* the third Mondays of July, October, January and April
38 of each year, each county treasurer shall deposit with the State
39 Controller all money which has come into his hands as county
40 treasurer for the use and benefit of the State.

41 2. Each county treasurer shall hold himself in readiness to
42 settle and pay all money in his hands belonging to the State at all
43 other times whenever required to do so by order signed by the State
44 Controller, who is authorized to draw such an order whenever he
45 deems it necessary.



1 **Sec. 4.** NRS 376A.080 is hereby amended to read as follows:
2 376A.080 *Except as otherwise provided in section 1 of this*
3 *act:*

4 1. The money received from any tax imposed pursuant to NRS
5 376A.050 or 376A.070 and any applicable penalty or interest must
6 be retained by the county, or remitted to a city or general
7 improvement district in the county, and used as provided in this
8 section.

9 2. The money received by a county, city or general
10 improvement district pursuant to NRS 376A.050 and 376A.070
11 must only be used to pay the cost of:

12 (a) Planning the acquisition and other administrative acts
13 relating to the acquisition of open-space land; and

14 (b) The operation and maintenance of open-space land.

15 3. The money received from the tax imposed pursuant to NRS
16 376A.050 and 376A.070 and any applicable penalty or interest must
17 not be used for any neighborhood or community park or facility.

18 4. Any money used for the purposes described in this section
19 must be used in a manner:

20 (a) That is consistent with the provisions of the open-space plan
21 adopted pursuant to NRS 376A.020; and

22 (b) That provides an equitable allocation of the money among
23 the county and the incorporated cities within the county.

24 **Sec. 5.** NRS 244A.619 is hereby amended to read as follows:

25 244A.619 In addition to powers elsewhere conferred, the
26 county fair and recreation board of any county, upon behalf of the
27 county and in connection with the recreational facilities ~~herein~~
28 ~~authorized, is authorized and empowered:~~

29 ~~1. To establish,]~~ *authorized by this section may:*

30 1. *Establish,* construct, purchase, lease, enter into a lease
31 purchase agreement respecting, rent, acquire by gift, grant, bequest,
32 devise, or otherwise acquire, reconstruct, improve, extend, better,
33 alter, repair, equip, furnish, regulate, maintain, operate and manage
34 recreational facilities, including personal property, real property,
35 lands, improvements and fixtures thereon, property of any nature
36 appurtenant thereto or used in connection therewith, and every
37 estate, interest and right, legal or equitable, therein, including terms
38 for years.

39 2. ~~[To insure]~~ *Insure* or provide for the insurance of any
40 recreational facility against such risks and hazards as the board may
41 deem advisable.

42 3. ~~[To arrange]~~ *Arrange* or contract for the furnishing by any
43 person, agency, association or corporation, public or private, of
44 services, privileges, works or facilities for, or in connection with, a
45 recreational facility ~~[-and to]~~ , *and* hire and retain officers, agents



1 and employees, including a fiscal adviser, engineers, attorneys, or
2 other professional or specialized personnel.

3 4. ~~{To-direct}~~ *Direct* the board of county commissioners, with
4 the concurrence of the board, to acquire by the exercise of the power
5 of eminent domain any real property which the county fair and
6 recreation board may deem necessary for its purposes under NRS
7 244A.597 to 244A.655, inclusive, after the adoption by the board of
8 a resolution declaring that its acquisition is necessary for such
9 purposes. This power ~~{shall}~~ *must* be exercised in the manner
10 provided by any applicable statutory provisions and laws of the
11 State of Nevada. Title to property so acquired ~~{shall}~~ *must* be taken
12 in the name of the county.

13 5. ~~{To-sell,}~~ *Sell*, lease, exchange, transfer, assign or otherwise
14 dispose of any real or personal property, or any interest therein
15 acquired for the purpose of NRS 244A.597 to 244A.655, inclusive,
16 including the lease of any recreational facility acquired by the
17 county under the provisions of NRS 244A.597 to 244A.655,
18 inclusive, which is to be operated and maintained as a public project
19 and recreational facility.

20 6. ~~{To-fix,}~~ *Fix*, and from time to time increase or decrease,
21 rates, tolls or charges for services or facilities furnished in
22 connection with any recreational facility, and ~~{to}~~ take such action
23 as necessary or desirable to effect their collection, and, with the
24 consent of the board of county commissioners, ~~{to}~~ provide for the
25 levy by the board of county commissioners of ad valorem taxes . ~~{~~
26 *the* ~~}~~ *Except as otherwise provided in section 1 of this act, the*
27 *proceeds* ~~{thereof to}~~ *of those taxes must* be used in connection with
28 the recreational facilities.

29 7. ~~{To-receive,}~~ *Receive*, control, invest and order the
30 expenditure of any and all ~~{moneys}~~ *money* and funds pertaining to
31 any recreational facility or related properties, including , but not
32 limited to , annual grants to the State, the county and incorporated
33 cities in the county for capital improvements for recreational
34 facilities.

35 8. ~~{To-enter}~~ *Enter* into contracts, leases or other arrangements
36 for commercial advertising purposes with any person, partnership or
37 corporation.

38 9. ~~{To-exercise}~~ *Exercise* all or any part or combination of the
39 powers ~~{herein}~~ granted to such county ~~{}~~ *by this section*, except as
40 ~~{herein}~~ otherwise provided ~~{~~

41 ~~—10.— To sue} in this section.~~

42 *10. Sue* and be sued.

43 11. ~~{To-do}~~ *Do* and perform any and all other acts and things
44 necessary, convenient, desirable or appropriate to carry out the
45 provisions of NRS 244A.597 to 244A.655, inclusive.



1 **Sec. 6.** NRS 244A.777 is hereby amended to read as follows:

2 244A.777 1. Any officer charged with the duty of collecting
3 taxes shall collect the taxes levied pursuant to NRS 244A.775 at the
4 same time and in the same manner, and with like interest and
5 penalties, as other taxes are collected. When the tax is collected, he
6 shall pay it monthly to the county treasurer . ~~to the credit of:~~
7 *Except as otherwise provided in section 1 of this act, the tax*
8 *collected must be credited to:*

- 9 (a) The district; or
10 (b) The metropolitan police department if the operation of the
11 system has been delegated to it.

12 2. The tax levied pursuant to this act, with any interest or
13 penalties, and the cost of collecting the unpaid tax, penalty or
14 interest, are a lien on the property until they are paid. The lien must
15 be executed, and has the same priority, as a lien for general taxes.

16 **Sec. 7.** NRS 268.777 is hereby amended to read as follows:

17 268.777 1. Any officer charged with the duty of collecting
18 taxes shall collect the taxes levied pursuant to NRS 268.775 at the
19 same time and in the same manner, and with like interest and
20 penalties, as other taxes are collected. When the tax is collected, he
21 shall pay it monthly to the county treasurer . ~~to the credit of:~~
22 *Except as otherwise provided in section 1 of this act, the tax*
23 *collected must be credited to* the district.

24 2. The tax levied pursuant to this act, with any interest or
25 penalties, and the cost of collecting the unpaid tax, penalty or
26 interest, are a lien on the property until they are paid. The lien must
27 be executed, and has the same priority, as a lien for general taxes.

28 **Sec. 8.** NRS 279.676 is hereby amended to read as follows:

29 279.676 1. Any redevelopment plan may contain a provision
30 that *the revenue from* taxes, if any, levied upon taxable property in
31 the redevelopment area each year by or for the benefit of the State,
32 any city, county, district or other public corporation, after the
33 effective date of the ordinance approving the redevelopment plan,
34 *remaining after payment is made to the Department of Taxation*
35 *pursuant to section 1 of this act* must be divided as follows:

- 36 (a) That portion of the taxes which would be produced by the
37 rate upon which the tax is levied each year by or for each of
38 the taxing agencies upon the total sum of the assessed value of the
39 taxable property in the redevelopment area as shown upon the
40 assessment roll used in connection with the taxation of the property
41 by the taxing agency, last equalized before the effective date of the
42 ordinance, must be allocated to and when collected must be paid
43 into the funds of the respective taxing agencies as taxes by or for
44 such taxing agencies on all other property are paid. To allocate taxes
45 levied by or for any taxing agency or agencies which did not include



1 the territory in a redevelopment area on the effective date of the
2 ordinance but to which the territory has been annexed or otherwise
3 included after the effective date, the assessment roll of the county
4 last equalized on the effective date of the ordinance must be used in
5 determining the assessed valuation of the taxable property in the
6 redevelopment area on the effective date. If property which was
7 shown on the assessment roll used to determine the amount of taxes
8 allocated to the taxing agencies is transferred to the State and
9 becomes exempt from taxation, the assessed valuation of the exempt
10 property as shown on that assessment roll must be subtracted from
11 the assessed valuation used to determine the amount of revenue
12 allocated to the taxing agencies.

13 (b) Except as otherwise provided in paragraphs (c) and (d) and
14 NRS 540A.265, that portion of the levied taxes each year in excess
15 of the amount set forth in paragraph (a) must be allocated to and
16 when collected must be paid into a special fund of the
17 redevelopment agency to pay the costs of redevelopment and to pay
18 the principal of and interest on loans, money advanced to, or
19 indebtedness, whether funded, refunded, assumed, or otherwise,
20 incurred by the redevelopment agency to finance or refinance, in
21 whole or in part, redevelopment. Unless the total assessed valuation
22 of the taxable property in a redevelopment area exceeds the total
23 assessed value of the taxable property in the redevelopment area as
24 shown by the last equalized assessment roll referred to in paragraph
25 (a), all of the taxes levied and collected upon the taxable property in
26 the redevelopment area must be paid into the funds of the respective
27 taxing agencies. When the redevelopment plan is terminated
28 pursuant to the provisions of NRS 279.438 and 279.439 and all
29 loans, advances and indebtedness, if any, and interest thereon, have
30 been paid, all money thereafter received from taxes upon the taxable
31 property in the redevelopment area must be paid into the funds of
32 the respective taxing agencies as taxes on all other property are paid.

33 (c) That portion of the taxes in excess of the amount set forth in
34 paragraph (a) that is attributable to a tax rate levied by a taxing
35 agency to produce revenues in an amount sufficient to make annual
36 repayments of the principal of, and the interest on, any bonded
37 indebtedness that was approved by the voters of the taxing agency
38 on or after November 5, 1996, must be allocated to and when
39 collected must be paid into the debt service fund of that taxing
40 agency.

41 (d) That portion of the taxes in excess of the amount set forth in
42 paragraph (a) that is attributable to a new or increased tax rate levied
43 by a taxing agency and was approved by the voters of the taxing
44 agency on or after November 5, 1996, must be allocated to and



1 when collected must be paid into the appropriate fund of the taxing
2 agency.

3 2. Except as otherwise provided in subsection 3, in any fiscal
4 year, the total revenue paid to a redevelopment agency must not
5 exceed:

6 (a) In a municipality whose population is 100,000 or more, an
7 amount equal to the combined tax rates of the taxing agencies for
8 that fiscal year multiplied by 10 percent of the total assessed
9 valuation of the municipality.

10 (b) In a municipality whose population is less than 100,000, an
11 amount equal to the combined tax rates of the taxing agencies for
12 that fiscal year multiplied by 15 percent of the total assessed
13 valuation of the municipality.

14 If the revenue paid to a redevelopment agency must be limited
15 pursuant to paragraph (a) or (b) and the redevelopment agency has
16 more than one redevelopment area, the redevelopment agency shall
17 determine the allocation to each area. Any revenue which would be
18 allocated to a redevelopment agency but for the provisions of this
19 section must be paid into the funds of the respective taxing agencies.

20 3. The taxing agencies shall continue to pay to a
21 redevelopment agency any amount which was being paid before
22 July 1, 1987, and in anticipation of which the agency became
23 obligated before July 1, 1987, to repay any bond, loan, money
24 advanced or any other indebtedness, whether funded, refunded,
25 assumed or otherwise incurred.

26 4. For the purposes of this section, the assessment roll last
27 equalized before the effective date of the ordinance approving the
28 redevelopment plan is the assessment roll in existence on March 15
29 immediately preceding the effective date of the ordinance.

30 **Sec. 9.** NRS 309.360 is hereby amended to read as follows:

31 309.360 1. The cost and expense of purchasing and acquiring
32 property, and of constructing works to carry out the formulated plan
33 or plans, or for the improvement or supplementing of existing
34 works, except as otherwise provided ~~herein, shall~~ *in this section,*
35 *must* be paid out of the construction fund or general obligation bond
36 proceeds.

37 2. ~~For the purpose of defraying~~ *To defray* the organization
38 and current expense of the district and of the care, operation,
39 maintenance, management, repair, and necessary current
40 improvement or replacement of existing works and property,
41 including salaries and wages of officers and employees and other
42 proper incidental expenditures, the board may fix rates, tolls and
43 charges, including , without limiting the foregoing, connection fees,
44 use charges and annexation charges, and provide for the collection
45 thereof by the district treasurer as operation and maintenance, or



1 ~~{some like}~~ *a similar* designation, or may levy assessments or
2 general ad valorem taxes therefor, or for a portion thereof, collecting
3 the balance as tolls or charges as aforesaid.

4 3. In addition to the other means for providing revenue for such
5 districts, the board ~~{shall have power and authority to}~~ *may* levy and
6 collect general ~~{}~~ ad valorem ~~{}~~ taxes on and against all taxable
7 real and personal property within the district, such levy and
8 collection to be made by the board in conjunction with the county
9 and its officers as set forth in this chapter.

10 4. To levy and collect general taxes, the board shall determine,
11 in each year, the amount of money necessary to be raised by general
12 taxation, taking into consideration other sources of revenue of the
13 district, and shall fix a rate of levy which, when levied upon every
14 dollar of assessed valuation of taxable property within the district,
15 and together with other revenues, will raise the amount required by
16 the district annually to supply funds for paying expenses of
17 organization and the costs of acquiring, operating and maintaining
18 the works and equipment of the district, and promptly to pay in full,
19 when due, all interest on and principal of the general obligation
20 bonds issued pursuant to NRS 309.332 to 309.339, inclusive. In the
21 event of accruing defaults or deficiencies, an additional levy may be
22 made as ~~{hereinafter provided.}~~ *provided in this section.*

23 5. The board shall certify to the board of county
24 commissioners, at the same time as fixed by law for certifying
25 thereto general tax levies of incorporated cities, the rate so fixed
26 with directions that at the time and in the manner required by law
27 for levying general taxes for county purposes such board of county
28 commissioners shall levy such general tax upon the assessed
29 valuation of all taxable property within the district, in addition to
30 such other general taxes as may be levied by such board of county
31 commissioners at the rate so fixed and determined.

32 6. The board, in certifying annual levies, shall take into
33 account such maturing general obligation bonds for the ensuing year
34 and interest on such bonds, and deficiencies and defaults of prior
35 years, and shall make ample provision for the payment thereof.

36 7. ~~{In case the moneys}~~ *If the money* produced from such
37 levies, together with other revenues of the district, ~~{are}~~ *is* not
38 sufficient punctually to pay the annual installments on such general
39 obligation bonds, and interest thereon, and to pay defaults and
40 deficiencies, the board shall make such additional levies of general
41 taxes as may be necessary for such purposes, and, notwithstanding
42 any limitations, such general taxes ~~{shall}~~ *must* be made and
43 continue to be levied until such general obligation bonds of the
44 district ~~{shall be}~~ *are* fully paid.



1 8. The body having authority to levy general taxes within each
2 county shall levy the general taxes provided in this chapter.

3 9. All officials charged with the duty of collecting general
4 taxes shall collect such general taxes at the time and in the same
5 form and manner, and with like interest and penalties, as other
6 general taxes are collected and , *except as otherwise provided in*
7 *section 1 of this act*, when collected , shall pay the ~~same~~ amount
8 *collected* to the district ordering ~~its~~ the levy and collection ~~of~~
9 *the taxes*. The payment of such collections ~~shall~~ *must* be made
10 monthly to the treasurer of the district and paid into the depository
11 thereof to the credit of the district.

12 10. All general taxes levied under this chapter, together with
13 interest thereon and penalties for default in payment thereof, and all
14 costs of collecting the ~~same, shall~~ *taxes, interest and penalties*
15 constitute, until paid, a perpetual lien on and against the property
16 taxed ~~and such lien shall be~~ , *and the lien is* on a parity with the
17 tax lien of other general taxes.

18 11. If the general taxes levied are not paid as provided in this
19 chapter, the property subject to the tax lien ~~shall~~ *must* be sold and
20 the proceeds thereof ~~shall~~ *must* be paid over to the district
21 according to the provisions of the laws applicable to general tax
22 sales and redemptions.

23 12. Whenever any general obligation indebtedness has been
24 incurred by a district, ~~it shall be lawful for~~ the board ~~to~~ *may* levy
25 general taxes and collect revenue ~~for the purpose of creating~~ *to*
26 *create* a reserve fund in such amount as the board may determine,
27 which may be used to meet the general obligations of the district, for
28 maintenance and operating charges and depreciation, and provide
29 extension of and betterments to the improvements of the district.

30 **Sec. 10.** NRS 318.118 is hereby amended to read as follows:

31 318.118 1. In the case of a district created wholly or in part
32 for exterminating and abating mosquitoes, flies, other insects, rats,
33 and liver fluke or fasciola hepatica, the board may:

34 (a) Take all necessary or proper steps for the extermination of
35 mosquitoes, flies, other insects, rats, or liver fluke or fasciola
36 hepatica in the district or in territory not in the district but so
37 situated with respect to the district that mosquitoes, flies, other
38 insects, rats, or liver fluke or fasciola hepatica from that territory
39 migrate or are caused to be carried into the district;

40 (b) Subject to the paramount control of any county or city in
41 which the district has jurisdiction, abate as nuisances all stagnant
42 pools of water and other breeding places for mosquitoes, flies, other
43 insects, rats, or liver fluke or fasciola hepatica in the district or in
44 territory not in the district but so situated with respect to the district
45 that mosquitoes, flies, other insects, rats, or liver fluke or fasciola



1 hepatica from that territory migrate or are caused to be carried into
2 the district;

3 (c) If necessary or proper, in the furtherance of the objects of
4 this chapter, build, construct, repair and maintain necessary dikes,
5 levees, cuts, canals or ditches upon any land, and acquire by
6 purchase, condemnation or by other lawful means, in the name of
7 the district, any lands, rights-of-way, easements, property or
8 material necessary for any of those purposes;

9 (d) Make contracts to indemnify or compensate any owner of
10 land or other property for any injury or damage necessarily caused
11 by the use or taking of property for dikes, levees, cuts, canals or
12 ditches;

13 (e) Enter upon without hindrance any lands, within or without
14 the district, for the purpose of inspection to ascertain whether
15 breeding places of mosquitoes, flies, other insects, rats, or liver
16 fluke or fasciola hepatica exist upon those lands;

17 (f) Abate public nuisances in accordance with this chapter;

18 (g) Ascertain if there has been a compliance with notices to
19 abate the breeding of mosquitoes, flies, other insects, rats, or liver
20 fluke or fasciola hepatica upon those lands;

21 (h) Treat with oil, other larvicidal material, or other chemicals or
22 other material any breeding places of mosquitoes, flies, other
23 insects, rats, or liver fluke or fasciola hepatica upon those lands;

24 (i) Sell or lease any land, rights-of-way, easements, property or
25 material acquired by the district; and

26 (j) Sell real property pursuant to this subsection to the highest
27 bidder at public auction after 5 days' notice given by publication.

28 2. In connection with the basic power stated in this section, the
29 district may:

30 (a) Levy annually a general ad valorem property tax of not
31 exceeding:

32 (1) Fifteen cents on each \$100 of assessed valuation of
33 taxable property; or

34 (2) Twenty cents on each \$100 of assessed valuation of
35 taxable property if the board of county commissioners of each
36 county in which the district is located approves such a tax in excess
37 of 15 cents on each \$100 of assessed valuation of taxable property.

38 (b) Levy a tax in addition to a tax authorized in paragraph (a), if
39 the additional tax is authorized by the qualified electors of the
40 district, as provided in subsections 4 to 7, inclusive.

41 3. ~~The~~ *Except as otherwise provided in section 1 of this act,*
42 *the* proceeds of any tax levied pursuant to the provisions of this
43 section must be used for purposes pertaining to the basic purpose
44 stated in this section, including, without limitation, the
45 establishment and maintenance of:



1 (a) A cash-basis fund of not exceeding in any fiscal year 60
2 percent of the estimated expenditures for the fiscal year to defray
3 expenses between the beginning of the fiscal year and the respective
4 times tax proceeds are received in the fiscal year; and

5 (b) An emergency fund of not exceeding in any fiscal year 25
6 percent of the estimated expenditures for the fiscal year to defray
7 unusual and unanticipated expenses incurred during epidemics or
8 threatened epidemics from diseases from sources which the district
9 may exterminate or abate.

10 4. Whenever it appears to the board of a district authorized to
11 exercise the basic power stated in subsection 1 that the amount of
12 money required during an ensuing fiscal year will exceed the
13 amount that can be raised by a levy permitted by paragraph (a) of
14 subsection 2, the board may:

15 (a) At a special election or the next primary or general election
16 submit to the qualified electors of the district a question of whether
17 a tax shall be voted for raising the additional money;

18 (b) Provide the form of the ballot for the election, which must
19 contain the words "Shall the district vote a tax to raise the additional
20 sum of?" or words equivalent thereto;

21 (c) Provide the form of the notice of the election and provide for
22 the notice to be given by publication; and

23 (d) Arrange other details in connection with the election.

24 5. A special election may be held only if the board determines,
25 by a unanimous vote, that an emergency exists. The determination
26 made by the board is conclusive unless it is shown that the board
27 acted with fraud or a gross abuse of discretion. An action to
28 challenge the determination made by the board must be commenced
29 within 15 days after the board's determination is final. As used in
30 this subsection, "emergency" means any unexpected occurrence or
31 combination of occurrences which requires immediate action by the
32 board to prevent or mitigate a substantial financial loss to the district
33 or to enable the board to provide an essential service to the residents
34 of the district.

35 6. Except as otherwise provided in this chapter:

36 (a) The secretary of the district shall give notice of the election
37 by publication and shall arrange such other details in connection
38 with the election as the board may direct;

39 (b) The election board officers shall conduct the election in the
40 manner prescribed by law for the holding of general elections and
41 shall make their returns to the secretary of the district; and

42 (c) The board shall canvass the returns of the election at any
43 regular or special meeting held within 5 days following the date of
44 the election, or at such later time as the returns are available for
45 canvass, and shall declare the results of the election.



1 7. If a majority of the qualified electors of the district who
2 voted on any proposition authorizing the additional tax voted in
3 favor of the proposition, and the board so declares the result of the
4 election:

5 (a) The district board shall report the result to the board of
6 county commissioners of the county in which the district is situated,
7 stating the additional amount of money required to be raised. If the
8 district is in more than one county, the additional amount must be
9 prorated for each county by the district board in the same way that
10 the district's original total estimate of money is prorated, and the
11 district board shall furnish the board of county commissioners and
12 auditor of each county a written statement of the apportionment for
13 that county. ~~}; and}~~

14 (b) The board of county commissioners of each county receiving
15 the written statement shall, at the time of levying county taxes, levy
16 an additional tax upon all the taxable property of the district in the
17 county sufficient to raise the amount apportioned to that county for
18 the district.

19 8. The district shall not:

20 (a) Borrow money except for medium-term obligations pursuant
21 to chapter 350 of NRS;

22 (b) Levy special assessments; or

23 (c) Fix any rates, fees or other charges except as otherwise
24 provided in this section.

25 9. The district may determine to cause an owner of any real
26 property to abate any nuisance pertaining to the basic power stated
27 in this section, after a hearing on a proposal for such an abatement
28 and notice thereof by mail addressed to the last known owner or
29 owners of record at his or their last known address or addresses, as
30 ascertained from any source the board deems reliable, or in the
31 absence of the abatement within a reasonable period fixed by the
32 board, to cause the district to abate the nuisance, as follows:

33 (a) At the hearing the district board shall redetermine whether
34 the owner must abate the nuisance and prevent its recurrence, and
35 shall specify a time within which the work must be completed;

36 (b) If the nuisance is not abated within the time specified in the
37 notice or at the hearing, the district board shall abate the nuisance by
38 destroying the larvae or pupae, or otherwise, by taking appropriate
39 measures to prevent the recurrence of further breeding;

40 (c) The cost of abatement must be repaid to the district by the
41 owner;

42 (d) The money expended by the district in abating a nuisance or
43 preventing its recurrence is a lien upon the property on which the
44 nuisance is abated or its recurrence prevented;



1 (e) Notice of the lien must be filed and recorded by the district
2 board in the office of the county recorder of the county in which the
3 property is situated within 6 months after the first item of
4 expenditure by the board;

5 (f) An action to foreclose the lien must be commenced within 6
6 months after the filing and recording of the notice of lien;

7 (g) The action must be brought by the district board in the name
8 of the district;

9 (h) When the property is sold, enough of the proceeds to satisfy
10 the lien and the costs of foreclosure must be paid to the district and
11 the surplus, if any, must be paid to the owner of the property if
12 known, and if not known, must be paid into the court in which the
13 lien was foreclosed for the use of the owner if ascertained; and

14 (i) The lien provisions of this section do not apply to the
15 property of any county, city, district or other public corporation,
16 except that the governing body of the county, city, district or other
17 public corporation shall repay to any district exercising the basic
18 power stated in subsection 1 the amount expended by the district
19 upon any of its property pursuant to this chapter upon presentation
20 by the district board of a verified claim or bill.

21 **Sec. 11.** NRS 318.240 is hereby amended to read as follows:

22 318.240 1. The body having authority to levy taxes within
23 each county shall levy the taxes provided in this chapter.

24 2. All officials charged with the duty of collecting taxes shall
25 collect such taxes at the time and in the same form and manner, and
26 with like interest and penalties, as other taxes are collected and ,
27 when collected , shall pay the ~~[same]~~ amount collected to
28 the district ordering ~~[its]~~ the levy and collection ~~[- The]~~ of the taxes.
29 *Except as otherwise provided in section 1 of this act, the* payment
30 of such collections ~~[shall]~~ *must* be made monthly to the treasurer of
31 the district and paid into the depository thereof to the credit of the
32 district.

33 3. All taxes levied under this chapter, together with interest
34 thereon and penalties for default in payment thereof, and all costs of
35 collecting the ~~[same, shall]~~ the taxes, interest and penalties
36 constitute, until paid, a perpetual lien on and against the property
37 taxed ~~[- and such lien shall be]~~ , and the lien is on a parity with the
38 tax lien of other general taxes.

39 **Sec. 12.** NRS 350.095 is hereby amended to read as follows:

40 350.095 1. At the first tax levy following the creation of any
41 medium-term indebtedness, the governing board of any local
42 government shall, if necessary, levy a tax sufficient to pay the
43 medium-term indebtedness. The tax must be designated "County of
44 Special Tax," "City of Special Tax," "Town of
45 Special Tax," "..... School District Special Tax,"



1 “..... Agricultural Association Special Tax,” or “.....
2 District Special Tax,” as the case may be, the proceeds of which ,
3 *after deducting any payment required to be made to the*
4 *Department of Taxation pursuant to section 1 of this act*, must be
5 placed in a medium-term debt service fund in the treasury of the
6 county or city, or in a medium-term debt service fund in the county
7 treasury in the cases of towns, school districts, irrigation districts,
8 special districts or agricultural associations, to be used solely to
9 redeem the medium-term indebtedness for which the tax is levied.

10 2. The treasurer of any county ~~[is authorized,]~~ *may*, upon
11 receipt of a written resolution of the governing board of any local
12 government for which a special tax fund is maintained, ~~[to]~~
13 the money remaining in the medium-term debt service fund of that
14 local government to the general fund of that local government after
15 payment in full of the indebtedness and the interest thereon.

16 **Sec. 13.** NRS 354.59815 is hereby amended to read as
17 follows:

18 354.59815 1. In addition to the allowed revenue from taxes
19 ad valorem determined pursuant to NRS 354.59811, the board of
20 county commissioners may levy a tax ad valorem on all taxable
21 property in the county at a rate not to exceed 5 cents per \$100 of the
22 assessed valuation of the county.

23 2. ~~[The]~~ *Except as otherwise provided in section 1 of this act,*
24 *the* board of county commissioners shall direct the county treasurer
25 to distribute quarterly the proceeds of any tax levied pursuant to the
26 provisions of subsection 1 among the county and the cities and
27 towns within that county in the proportion that the supplemental
28 city-county relief tax distribution factor of each of those local
29 governments for the 1990-1991 fiscal year bears to the sum of the
30 supplemental city-county relief tax distribution factors of all of the
31 local governments in the county for the 1990-1991 fiscal year.

32 3. The board of county commissioners shall not reduce the rate
33 of any tax levied pursuant to the provisions of subsection 1 without
34 the approval of each of the local governments that receives a portion
35 of the tax, except that, if a local government declines to receive its
36 portion of the tax in a particular year the levy may be reduced by the
37 amount that local government would have received.

38 **Sec. 14.** NRS 354.59817 is hereby amended to read as
39 follows:

40 354.59817 1. In addition to the allowed revenue from taxes
41 ad valorem determined pursuant to NRS 354.59811, upon the
42 approval of a majority of the registered voters of a county voting
43 upon the question, the board of county commissioners may levy a
44 tax ad valorem on all taxable property in the county at a rate not to
45 exceed 15 cents per \$100 of the assessed valuation of the county. A



1 tax must not be levied pursuant to this section for more than 10
2 years.

3 2. ~~[[The]~~ *Except as otherwise provided in section 1 of this act,*
4 *the* board of county commissioners shall direct the county treasurer
5 to distribute quarterly the proceeds of any tax levied pursuant to the
6 provisions of this section among the county and the cities and towns
7 within that county in the proportion that the supplemental city-
8 county relief tax distribution factor of each of those local
9 governments for the 1990-1991 fiscal year bears to the sum of the
10 supplemental city-county relief tax distribution factors of all the
11 local governments in the county for the 1990-1991 fiscal year.

12 3. The board of county commissioners shall not reduce the rate
13 of any tax levied pursuant to the provisions of this section without
14 the approval of each of the local governments that receives a portion
15 of the tax, except that, if a local government declines to receive its
16 portion of the tax in a particular year the levy may be reduced by the
17 amount that local government would have received.

18 4. The governing body of each local government that receives a
19 portion of the revenue from the tax levied pursuant to this section
20 shall establish a separate capital projects fund for the purposes set
21 forth in this section. All interest and income earned on the money in
22 the fund must also be deposited in the fund. The money in the fund
23 may only be used for:

24 (a) The purchase of capital assets including land, improvements
25 to land and major items of equipment;

26 (b) The construction or replacement of public works; and

27 (c) The renovation of existing governmental facilities, not
28 including normal recurring maintenance.

29 The money in the fund must not be used to finance the issuance or
30 the repayment of bonds or other obligations, including medium-term
31 obligations and installment-purchase agreements.

32 5. Money may be retained in the fund for not more than 10
33 years to allow the funding of projects without the issuance of bonds
34 or other obligations. For the purpose of determining the length of
35 time a deposit of money has been retained in the fund, all money
36 withdrawn from the fund shall be deemed to be taken on a first-in,
37 first-out basis. No money in the fund at the end of the fiscal year
38 may revert to any other fund, nor may the money be a surplus for
39 any other purpose than those specified in this section.

40 6. The annual budget and audit report of each local government
41 must specifically identify this fund and must indicate in detail the
42 projects that have been funded with money from the fund. Any
43 planned accumulation of the money in the fund must also be
44 specifically identified.



1 7. The projects on which money raised pursuant to this section
2 will be expended must be approved by the voters in the question
3 submitted pursuant to subsection 1 or in a separate question
4 submitted on the ballot at a general or special election.

5 **Sec. 15.** NRS 354.59818 is hereby amended to read as
6 follows:

7 354.59818 1. In addition to the allowed revenue from taxes
8 ad valorem determined pursuant to NRS 354.59811, the boards of
9 county commissioners of at least two counties may levy a tax ad
10 valorem on all taxable property in their respective counties at a rate
11 not to exceed 5 cents per \$100 of the assessed valuation of each
12 county to pay the costs of operating a regional facility.

13 2. Counties that levy a tax ad valorem pursuant to subsection 1
14 may enter into an interlocal agreement or interlocal contract to
15 create an administrative entity to operate a regional facility.

16 3. ~~The~~ *Except as otherwise provided in section 1 of this act,*
17 *the* revenue of a tax collected pursuant to this section must be
18 remitted on the first day of the first month of each calendar quarter
19 to:

20 (a) If the regional facility is operated by a county, the treasurer
21 of the county; or

22 (b) If the regional facility is operated by an administrative entity,
23 the administrative entity.

24 4. By the end of each fiscal year, the board of county
25 commissioners of each county that levies a tax pursuant to this
26 section must determine the rate of tax required to produce revenue
27 in an amount which is sufficient to pay the operating costs of the
28 regional facility for the ensuing fiscal year. When calculating a rate
29 pursuant to this section, the board of county commissioners of each
30 county shall consider the amount of money remaining in the fund
31 created pursuant to NRS 354.59819, if such a fund is created, unless
32 the amount of money remaining in the fund is 10 percent or less of
33 the revenue deposited for the current fiscal year.

34 **Sec. 16.** NRS 354.6116 is hereby amended to read as follows:

35 354.6116 A local government, except a school district, that
36 receives revenue from taxes ad valorem from a lessee or user of
37 property which is taxable pursuant to NRS 361.157 or 361.159 shall
38 *, except as otherwise provided in section 1 of this act,* deposit the
39 revenue in or transfer the revenue to one or more of the funds
40 established by the local government pursuant to NRS 354.6113 or
41 354.6115 and use that revenue only for the purposes authorized by
42 those sections if the revenue was received in:

43 1. A fiscal year after the fiscal year the taxes were owed; or



1 2. The fiscal year the taxes are owed and the taxes were
2 excluded from the estimate of revenue from taxes ad valorem for the
3 local government pursuant to NRS 354.597.

4 **Sec. 17.** NRS 379.021 is hereby amended to read as follows:

5 379.021 1. Whenever in any county a petition or petitions
6 praying for the formation of a county library district and the
7 establishment of a public library therein setting forth the boundaries
8 of the proposed library district, certified by the district judge of any
9 judicial district as being signed by 10 percent of the taxpayers or by
10 taxpayers representing 10 percent of the taxable property in the
11 proposed county library district, as shown by the last preceding
12 assessment roll of the county, is presented to the board of county
13 commissioners of the county in which the territory of the proposed
14 county library district is situated, accompanied by an affidavit or
15 affidavits of one or more of the signers thereof that the signatures
16 thereto are genuine, the board of county commissioners shall, at its
17 next regular meeting after the petition or petitions are so presented:

18 (a) Pass a resolution to the effect that a county library district
19 with properly defined boundaries is to be established and cause to be
20 published a notice thereof in a newspaper of general circulation
21 within the district once a week for a period of 2 weeks; and

22 (b) Allow 30 days after the first publication of the notice during
23 which all taxpayers of the district in which the district library is to
24 be situated have the right to file protests with the county clerk.

25 2. If the aggregate of protests is less than 10 percent of the
26 taxpayers voting in the last general election, the board of county
27 commissioners shall order the creation of the county library district
28 and the establishment of a public library therein and levy taxes in
29 support and continued maintenance of the library in accordance with
30 subsection 5.

31 3. If the aggregate of protests is more than 10 percent of the
32 taxpayers voting in the last general election, the board of county
33 commissioners shall proceed no further with reference to the
34 establishment of a county library district without submitting the
35 question to the voters at a primary or general election.

36 4. If the majority of votes cast at the election is against the
37 establishment of the county library district, the question is lost and
38 the board of county commissioners shall proceed no further. If the
39 majority of votes is in favor of the county library district, the board
40 of county commissioners shall, within 10 days after the election,
41 order the creation of the county library district and establishment of
42 a public library therein.

43 5. Upon the creation of a county library district and
44 establishment of a public library therein, the board of county
45 commissioners shall, at the next time for levying taxes and in each



1 year thereafter, at the time and in the manner other taxes are levied,
2 levy a tax upon all taxable property in the county library district to
3 create and maintain a fund known as the library fund.

4 6. ~~[A]~~ *Except as otherwise provided by section 1 of this act,*
5 *all* money received by the county treasurer pursuant to subsection 5
6 and NRS 379.026 may be transferred to a separate account
7 established and administered by the trustees of a district library in
8 accordance with the provisions of NRS 354.603.

9 **Sec. 18.** NRS 379.0227 is hereby amended to read as follows:

10 379.0227 1. Upon the establishment of a consolidated library
11 district, the board of county commissioners shall, at the next time
12 for levying taxes and in each year thereafter, at the time and in the
13 manner other taxes are levied, levy a tax upon all taxable property in
14 the consolidated library district for the purpose of creating and
15 maintaining a fund known as the fund for the consolidated library.

16 2. ~~[A]~~ *Except as otherwise provided in section 1 of this act,*
17 *all* money received by the county treasurer pursuant to subsection 1
18 and NRS 379.026 may be transferred to a separate account
19 established and administered by the trustees of a consolidated
20 library district in accordance with the provisions of NRS 354.603.

21 **Sec. 19.** NRS 380.130 is hereby amended to read as follows:

22 380.130 1. Whenever it appears to the board of county
23 commissioners of any county having a law library that for any
24 reason any debt incurred in the purchase and establishment of the
25 library has not been fully paid or materially reduced with the money
26 provided by the provisions of NRS 380.110, within the period of 5
27 years immediately preceding, the board of county commissioners
28 may, at the next annual tax levy, levy a special tax upon all taxable
29 property within the county, both real and personal sufficient,
30 together with the revenue which will result from application of the
31 rate to the net proceeds of minerals, to raise a sum which will
32 discharge any such indebtedness, but no more. ~~[The]~~ *Except as*
33 *otherwise provided in section 1 of this act, the* money must be
34 placed in the law library fund in the county treasury and must be
35 used for the payment of the indebtedness and for no other purpose.

36 2. In lieu of the levy of a special tax as provided in subsection
37 1, the board of county commissioners of any county having a law
38 library may, in the discretion of the board of county commissioners,
39 transfer from the general funds of the county to the law library fund
40 a sufficient sum of money to pay any debts incurred in the purchase
41 and establishment and maintenance of the library, which has not
42 been fully paid or materially reduced with the money provided by
43 the provisions of NRS 380.110, within the period of 5 years
44 immediately preceding March 1, 1959.



1 **Sec. 20.** NRS 380.140 is hereby amended to read as follows:
2 380.140 1. When any law library established under the
3 provisions of this chapter ~~{}~~ is uninsured and destroyed by fire or by
4 other public calamity, the board of county commissioners of the
5 county in which such library was situated shall, at the next time that
6 other tax levies are made, levy a special tax upon all taxable
7 property within the county, sufficient to raise a sum which will
8 discharge any indebtedness owing for books so destroyed and a
9 further sum sufficient to replace the library or to provide one
10 substantially like it.

11 2. ~~{The}~~ *Except as otherwise provided in section 1 of this act,*
12 *the* proceeds derived from such a special tax levy must be placed in
13 the law library fund in the county treasury and drawn upon for the
14 purpose authorized.

15 **Sec. 21.** NRS 404.020 is hereby amended to read as follows:
16 404.020 1. When the board of county commissioners deems
17 it expedient, the board may levy a property tax not to exceed one-
18 fourth of 1 percent on all the property in the county, annually, to be
19 levied, assessed and collected as other taxes, and assigned by the
20 board of county commissioners to the road funds of the several road
21 districts, as the board may deem for the best interest of the county.

22 2. When a majority of the property owners of any road district
23 ~~{shall}~~ petition the board of county commissioners for an additional
24 special tax for the benefit of the road district, the board of county
25 commissioners shall levy a tax on all property within the district, at
26 a rate not to exceed \$3 on each \$1,000 valuation, which ~~{shall}~~ ,
27 *except as otherwise provided in section 1 of this act, must* be paid
28 into the county treasury for the road fund of the district.

29 **Sec. 22.** NRS 404.075 is hereby amended to read as follows:
30 404.075 In road districts in counties polling not less than 1,800
31 votes and not more than 2,999 votes, the board of county
32 commissioners may levy a property tax on property within the road
33 district of not more than 30 cents on each \$100 of assessed valuation
34 for the maintenance and repair of roads within the road district.
35 ~~{The}~~ *Except as otherwise provided in section 1 of this act, the*
36 proceeds of the tax ~~{shall}~~ *must* be placed in the road district fund of
37 the district in which the tax is levied, and ~~{shall}~~ *must* be used
38 exclusively for the maintenance and repair of roads within the
39 district.

40 **Sec. 23.** NRS 428.050 is hereby amended to read as follows:
41 428.050 1. In addition to the tax levied pursuant to NRS
42 428.185 and 428.285 and any tax levied pursuant to NRS 450.425,
43 the board of county commissioners of a county shall, at the time
44 provided for the adoption of its final budget, levy an ad valorem tax
45 to provide aid and relief to those persons coming within the purview



1 of this chapter. In a county whose population is 400,000 or more,
2 this levy must not exceed that adopted for the purposes of this
3 chapter for the fiscal year ending June 30, 1971, diminished by 12.3
4 cents for each \$100 of assessed valuation. In a county whose
5 population is less than 400,000 , the rate of the tax must be
6 calculated to produce *for this purpose* not more than the amount of
7 money allocated pursuant to NRS 428.295.

8 2. The board of county commissioners of any county in which
9 there was no levy adopted for the purposes of this chapter for the
10 fiscal year ending June 30, 1971, may request that the Nevada Tax
11 Commission establish a maximum rate for the levy of taxes ad
12 valorem by the county to provide aid and relief pursuant to this
13 chapter.

14 3. No county may expend or contract to expend for that aid and
15 relief a sum in excess of ~~[that provided by]~~ *the revenue it is entitled*
16 *to receive from* the maximum ad valorem levy set forth in
17 subsection 1 of this section and NRS 428.185, 428.285 and 450.425,
18 or established pursuant to subsection 2, together with such outside
19 resources as it may receive from third persons, including, but not
20 limited to, expense reimbursements, grants-in-aid or donations
21 lawfully attributable to the county indigent fund.

22 4. Except as otherwise provided in this subsection, no interfund
23 transfer, medium-term obligation procedure or contingency transfer
24 may be made by the board of county commissioners to provide
25 resources or appropriations to a county indigent fund in excess of
26 those which may be otherwise lawfully provided pursuant to
27 subsections 1, 2 and 3 of this section and NRS 428.185, 428.285 and
28 450.425. If the health of indigent persons in the county is placed in
29 jeopardy and there is a lack of money to provide necessary medical
30 care under this chapter, the board of county commissioners may
31 declare an emergency and provide additional money for medical
32 care from whatever sources may be available.

33 **Sec. 24.** NRS 428.175 is hereby amended to read as follows:

34 428.175 1. The Fund for Hospital Care to Indigent Persons is
35 hereby created as a special revenue fund for the purposes described
36 in NRS 428.115 to 428.255, inclusive.

37 2. ~~[All]~~ *Except as otherwise provided in section 1 of this act,*
38 *all* money collected or recovered pursuant to NRS 428.115 to
39 428.255, inclusive, and the interest earned on the money in the Fund
40 must be deposited for credit to the Fund. Claims against the Fund
41 must be paid on claims approved by the Board.

42 **Sec. 25.** NRS 428.185 is hereby amended to read as follows:

43 428.185 1. In addition to the taxes levied pursuant to NRS
44 428.050 and 428.285 and any tax levied pursuant to NRS 450.425,



1 the board of county commissioners of each county shall levy an ad
2 valorem tax at a rate which must be calculated by:

3 (a) First multiplying the tax rate of 1.5 cents on each \$100 of
4 assessed valuation by the assessed valuation of all taxable property
5 in this state, including new real property, possessory interests and
6 mobile homes, during the next fiscal year.

7 (b) Then subtracting the amount of unencumbered money in the
8 Fund on May 1 of the current fiscal year.

9 (c) Then setting the rate so that the revenue from the tax does
10 not exceed the amount resulting from the calculations made in
11 paragraphs (a) and (b).

12 2. The tax so levied and its proceeds must be excluded in
13 computing the maximum amount of money which the county is
14 permitted to receive from taxes ad valorem and the highest
15 permissible rate of such taxes.

16 3. ~~[The]~~ *Except as otherwise provided in section 1 of this act,*
17 *the* proceeds of this tax must be remitted in the manner provided for
18 in NRS 361.745 to the State Controller for credit to the Fund.

19 **Sec. 26.** NRS 428.275 is hereby amended to read as follows:

20 428.275 1. The board of county commissioners of a county
21 shall before July 1, 1985, by ordinance, create in the county treasury
22 a fund to be designated as the fund for medical assistance to
23 indigent persons.

24 2. The money in the fund must be used for reimbursement, as
25 provided in NRS 428.335 and 428.345, of any unpaid charges for
26 medical care furnished to an indigent person who falls sick in the
27 county other than care furnished on account of an injury suffered in
28 a motor vehicle accident.

29 3. ~~[All]~~ *Except as otherwise provided in section 1 of this act,*
30 *all* money collected or recovered pursuant to this section and NRS
31 428.285, and the interest earned on the money in the fund, must be
32 deposited for credit to the fund. Claims against the fund must be
33 paid on claims approved by the board of county commissioners.
34 Any money remaining in the fund at the end of any fiscal year does
35 not revert to the county general fund.

36 **Sec. 27.** NRS 450.660 is hereby amended to read as follows:

37 450.660 1. At the time of making the levy of county taxes for
38 that year, each board of trustees shall levy a tax sufficient, together
39 with the revenue which will result from application of the rate to the
40 net proceeds of minerals, to raise the amount so budgeted upon any
41 real and personal property that is subject to taxation within the
42 boundaries of the district. Any tax levied on interstate or intercounty
43 telephone lines, power lines and other public utility lines pursuant to
44 this section must be based upon valuations as established by the



1 Nevada Tax Commission pursuant to the provisions of NRS
2 361.315 to 361.330, inclusive.

3 2. When levied, the tax must be:

4 (a) Entered upon the assessment rolls of each county that is
5 included within the district; and

6 (b) Collected in the same manner as state and county taxes.

7 3. ~~When~~ *Except as otherwise provided in section 1 of this*
8 *act, when* the tax is collected it must be:

9 (a) Placed in the treasury of the county in which the district
10 hospital is located;

11 (b) Credited to the current expense fund of the district; and

12 (c) Used only for the purpose for which it was raised.

13 **Sec. 28.** NRS 473.050 is hereby amended to read as follows:

14 473.050 1. For the consideration and approval of the district
15 board of directors, the State Forester Firewarden shall annually:

16 (a) Prepare a budget estimating the amount of money which will
17 be needed to defray the expenses of the district organized under the
18 provisions of NRS 473.020 and 473.030.

19 (b) Determine the amount of a special tax sufficient to raise the
20 sum estimated to be necessary. The amount of the tax to be collected
21 for the purposes of this section must not exceed, in any 1 year, 1
22 percent of the assessed value of the property described in
23 subsection 2.

24 2. When so determined, the State Forester Firewarden shall
25 certify the amount of the estimated sum and the estimated tax to the
26 board of county commissioners in the county or counties wherein
27 the district or portion thereof is located. At the time of making the
28 levy of county taxes for that year, the board of county
29 commissioners may levy the tax certified, or a tax determined by
30 the board of county commissioners to be sufficient for the purpose,
31 upon all the real property, together with improvements thereon, and
32 all property valued by the Nevada Tax Commission pursuant to
33 NRS 361.320, 361.323 or 361.325 and similar intracounty
34 properties in the district within its county.

35 3. If levied the tax must be assessed and collected in the same
36 manner, at the same time and by the same officers as are state and
37 county property taxes, and must be paid to the county treasurer.
38 ~~The~~ *Except as otherwise provided in section 1 of this act, the*
39 county treasurer shall keep the money in a separate fund designated
40 by district name and it must be used only for fire protection
41 purposes.

42 4. Any tax money or county general fund money provided for
43 support of the district may be used to provide structural as well as
44 forest or watershed fire protection if deemed necessary. All funds
45 must be expended in accordance with an annual budget prepared by



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1 the State Forester Firewarden and approved by the board of
2 directors. The money so provided must be disbursed by the county
3 treasurer to the responsible protecting agencies in accordance with
4 the budget. All claims must be:

- 5 (a) Certified by a responsible officer of the protecting agency.
- 6 (b) Subject to approval and audit as are other claims against the
7 agency.
- 8 (c) Subject to inspection and audit by the State Forester
9 Firewarden and the board of county commissioners.

10 5. Any money budgeted for forest and watershed protection
11 must be deposited in the State Treasury to the credit of the Division
12 of Forestry Account within the State General Fund and may be
13 disbursed by the State Forester Firewarden in accordance with the
14 district budget, and ~~shall~~ *must* be used for the sole purpose of the
15 prevention and suppression of fires in such organized fire protection
16 districts in accordance with state law and regulations.

17 **Sec. 29.** NRS 474.200 is hereby amended to read as follows:

18 474.200 1. At the time of making the levy of county taxes for
19 that year, the boards of county commissioners shall levy the tax
20 certified upon all property, both real and personal, subject to
21 taxation within the boundaries of the district. Any tax levied on
22 interstate or intercounty telephone lines, power lines and other
23 public utility lines as authorized in this section must be based upon
24 valuations as established by the Nevada Tax Commission pursuant
25 to the provisions of NRS 361.315 to 361.330, inclusive.

26 2. When levied, the tax must be entered upon the assessment
27 rolls and collected in the same manner as state and county taxes.

28 3. When the tax is collected it must be placed in the treasury of
29 the county in which the greater portion of the district is located, to
30 the credit of the current expense fund of the district, and *, except as
31 otherwise provided in section 1 of this act,* may be used only for the
32 purpose for which it was raised.

33 **Sec. 30.** NRS 474.515 is hereby amended to read as follows:

34 474.515 1. An annual general ~~ad~~ ad valorem ~~tax~~ tax must be
35 levied upon all property, both real and personal, subject to taxation
36 within the district and collected by the district sufficient to pay the
37 interest on and the principal of the general obligation securities of
38 the district as the same become due.

39 2. ~~The~~ *Except as otherwise provided in section 1 of this act,*
40 *the* proceeds of the taxes are specially appropriated to the payment
41 of principal and interest.

42 3. Such appropriation must not be repealed nor the taxes
43 postponed or diminished until the principal and interest have been
44 wholly paid.



1 4. The payment of securities, the levy of taxes, and the
2 appropriation of the proceeds thereof must be in the manner
3 delineated in NRS 350.592 to 350.602, inclusive, and other
4 provisions of the Local Government Securities Law supplemental
5 thereto.

6 **Sec. 31.** NRS 539.6365 is hereby amended to read as follows:

7 539.6365 1. The body having authority to levy taxes within
8 each county shall levy the general ~~{(} ad valorem {)}~~ taxes provided
9 in this chapter. All officials charged with the duty of collecting taxes
10 shall collect such taxes at the time and in the form and manner and
11 with like interest and penalties as other general ~~{(} ad valorem {)}~~
12 taxes are collected and, when collected, shall pay the ~~{same}~~
13 *amount collected* to the district ordering ~~{its}~~ *the* levy and collection
14 ~~{The}~~ *of the taxes. Except as otherwise provided in section 1 of*
15 *this act, the* payment of such collections ~~{shall}~~ *must* be made
16 monthly to the treasurer of the district and paid into the depository
17 thereof to the credit of the district.

18 2. All taxes levied under this chapter, together with interest
19 thereon and penalties for default in payment thereof and all costs of
20 collecting the ~~{same, shall, until paid,}~~ *taxes, interest and penalties*
21 constitute a perpetual lien on and against the property taxed ~~{and~~
22 ~~such lien shall be}~~ , *and the lien is* on a parity with the tax lien of
23 other general taxes, and no sale of such property to enforce any
24 general tax or other lien ~~{shall extinguish}~~ *extinguishes* the
25 perpetual lien of such district taxes.

26 **Sec. 32.** NRS 543.630 is hereby amended to read as follows:

27 543.630 1. The body having authority to levy taxes within
28 each county shall levy the taxes provided in NRS 543.170 to
29 543.830, inclusive.

30 2. All officials charged with the duty of collecting taxes shall
31 collect those taxes at the time and in the same form and manner, and
32 with like interest and penalties, as other taxes are collected and ,
33 when collected , shall pay the taxes to the district ordering its levy
34 and collection. ~~{The}~~ *Except as otherwise provided in section 1 of*
35 *this act, the* payment of the collections must be made monthly to the
36 treasurer of the district and paid into the depository thereof to the
37 credit of the district.

38 3. All taxes levied under NRS 543.170 to 543.830, inclusive,
39 together with interest thereon and penalties for default in payment
40 thereof, and all costs of collecting the taxes constitute, until paid, a
41 perpetual lien on and against the property taxed, and the lien is on a
42 parity with the tax lien of other general taxes.

43 **Sec. 33.** NRS 543.650 is hereby amended to read as follows:

44 543.650 1. ~~{The}~~ *Except as otherwise provided in section 1*
45 *of this act, the* proceeds of all taxes and charges levied or imposed



1 for the support of the district and all other revenues received for its
2 account from any source must be deposited in the regional fund for
3 the control of floods. No money may be drawn from the fund except
4 for the use of the district.

5 2. Whenever any indebtedness has been incurred by a district,
6 the board may also levy taxes and collect revenue ~~for the purpose~~
7 ~~of creating~~ to create a reserve fund in such amount as the board
8 may determine, which, *except as otherwise provided in section 1 of*
9 *this act*, may only be used to meet the obligations of the district, for
10 maintenance and operating charges and depreciation, and to provide
11 extension of and betterments to the improvements of the district.

12 3. The board shall not use money in the regional fund for the
13 control of floods or the reserve fund:

14 (a) For the construction, operation, maintenance, extension or
15 repair of streets, highways or bridges, except as authorized pursuant
16 to NRS 543.170 to 543.830, inclusive; or

17 (b) To supplement the budget of the county in which the district
18 is located.

19 **Sec. 34.** NRS 549.020 is hereby amended to read as follows:

20 549.020 1. The Director of the Agricultural Extension
21 Department of the Public Service Division of the University and
22 Community College System of Nevada shall prepare and submit to
23 the board of county commissioners, for each county participating, an
24 annual financial budget covering the county, state and federal funds
25 cooperating in the cost of educational, research, outreach and
26 service programs pertaining to agriculture, community development,
27 health and nutrition, horticulture, personal and family development,
28 and natural resources in the rural and urban communities in the State
29 of Nevada.

30 2. The budget must be adopted by the board of county
31 commissioners and certified as a part of the annual county budget,
32 and the county tax levy provided for agricultural extension work in
33 the annual county budget must include a levy of not less than 1 cent
34 on each \$100 of taxable property. If the proceeds of the county tax
35 levy of 1 cent are insufficient to meet the county's share of the
36 cooperative agricultural extension work, as provided in the
37 combined annual financial budget, the board of county
38 commissioners may, by unanimous vote, levy an additional tax so
39 that the total in no instance exceeds 5 cents on each \$100 of the
40 county tax rate.

41 3. ~~The~~ *Except as otherwise provided in section 1 of this act,*
42 *the* proceeds of such a tax must be placed in the agricultural
43 extension fund in each county treasury and must be paid out on
44 claims drawn by the agricultural extension agent of the county as
45 designated by the Director of the Agricultural Extension Department



1 of the Public Service Division of the University and Community
2 College System of Nevada, when approved by the Director and
3 countersigned by the Treasurer of the University and Community
4 College System of Nevada.

5 4. A record of all such claims approved and paid, segregated by
6 counties, must be kept by the Treasurer of the University and
7 Community College System of Nevada. The cost of maintaining the
8 record must be paid from state funds provided for by this chapter.

9 5. The state's cooperative share of the cost of such agricultural
10 extension work, as entered in the budget described in this section,
11 must not be more than ~~{a sum}~~ *an amount* equal to the proceeds of 1
12 cent of such county tax rate. ~~{; but when}~~ *If* the proceeds of a 1-cent
13 tax rate are insufficient to carry out the provisions of the budget
14 previously adopted, the Director of the Agricultural Extension
15 Department of the Public Service Division of the University and
16 Community College System of Nevada ~~{is authorized to}~~ *may*
17 supplement the state's cooperative share from the funds as may be
18 made available in the Public Service Division Fund of the
19 University and Community College System of Nevada.

20 **Sec. 35.** Section 15 of the Airport Authority Act for Washoe
21 County, being chapter 474, Statutes of Nevada 1977, at page 972, is
22 hereby amended to read as follows:

23 Sec. 15. 1. The body having authority to levy taxes
24 within each county shall levy the taxes provided in this act.

25 2. All officials charged with the duty of collecting taxes
26 shall collect the taxes at the time and in the same form and
27 manner, and with like interest and penalties, as other taxes are
28 collected and , when collected , shall pay the ~~{same}~~ *amount*
29 *collected* to the Authority. ~~{The}~~ *Except as otherwise*
30 *provided in section 1 of this act, the* payment of such
31 collections ~~{shall}~~ *must* be made monthly to the Treasurer of
32 the Authority and paid into the depository thereof to the credit
33 of the Authority.

34 3. All taxes levied under this act, together with interest
35 thereon and penalties for default in payment thereof, and all
36 costs of collecting such taxes, interest and penalties
37 constitute, until paid, a perpetual lien on and against the
38 property taxed , ~~{;}~~ and the lien ~~{shall be}~~ *is* on a parity with
39 the tax lien of other general taxes.

40 **Sec. 36.** Section 7A.190 of the Charter of the City of Reno,
41 being chapter 460, Statutes of Nevada 1979, as amended by chapter
42 577, Statutes of Nevada 1981, at page 1241, is hereby amended to
43 read as follows:

44 Sec. 7A.190 After the effective date of the ordinance ,
45 ~~{;}~~ including any supplemental ordinance adopted pursuant to



1 section 7A.185 , ~~H~~ unconditionally ordering the undertaking
 2 and providing for financing by tax increment, *the revenue*
 3 *from* any taxes levied upon taxable property in the tax
 4 increment area each year by or for the benefit of the State, the
 5 City and any public body *remaining after payment is made*
 6 *to the Department of Taxation pursuant to section 1 of this*
 7 *act* must be divided as follows:

8 1. That portion of the taxes which would be produced by
 9 the rate upon which the tax is levied each year by or for each
 10 of those taxing agencies upon the total sum of the assessed
 11 value of the taxable property in the tax increment area as
 12 shown upon the assessment roll used in connection with the
 13 taxation of the property by the taxing agency, last equalized
 14 before the effective date of the ordinance, must be allocated
 15 to and when collected must be paid into the funds of the
 16 respective taxing agencies as taxes by or for the taxing
 17 agencies as taxes on all other property are paid.

18 2. The portion of the levied taxes each year in excess of
 19 that amount must be allocated to and , when collected , must
 20 be paid into the tax increment account pertaining to the
 21 undertaking to pay the bond requirements of loans, money
 22 advanced to, or indebtedness, whether funded, refunded,
 23 assumed ~~H~~ or otherwise ~~H~~ incurred by , the City to finance
 24 or refinance, in whole or in part, the undertaking. Unless the
 25 total assessed valuation of the taxable property in the tax
 26 increment area exceeds the total assessed value of the taxable
 27 property in the area as shown by the last equalized assessment
 28 roll referred to in subsection 1, all of the taxes levied and
 29 collected upon the taxable property in the area must be paid
 30 into the funds of the respective taxing agencies. When the
 31 loans, advances and indebtedness, if any, and interest thereon,
 32 have been paid, all money thereafter received from taxes
 33 upon the taxable property in the area must be paid into the
 34 funds of the respective taxing agencies as taxes on all other
 35 property are paid.

36 For purposes of this section, the last equalized assessment roll
 37 referred to in subsection 1 is the assessment roll in existence
 38 on the 15th day of March immediately preceding the effective
 39 date of the ordinance.

40 **Sec. 37.** Section 15 of the Airport Authority Act for Battle
 41 Mountain, being chapter 458, Statutes of Nevada 1983, as amended
 42 by chapter 97, Statutes of Nevada 1985, at page 364, is hereby
 43 amended to read as follows:

44 Sec. 15. 1. All officials charged with the duty of
 45 collecting taxes shall collect the taxes at the time and in the



1 same form and manner, and with like interest and penalties,
2 as other taxes are collected and , when collected , shall pay
3 the same to the Authority. ~~{The}~~ *Except as otherwise*
4 *provided in section 1 of this act, the* payment of such
5 collections must be made monthly to the Treasurer of the
6 Authority and paid into the depository thereof to the credit of
7 the Authority.

8 2. All taxes levied under this act, together with interest
9 thereon and penalties for default in payment thereof, and all
10 costs of collecting such taxes, interest and penalties
11 constitute, until paid, a perpetual lien on and against the
12 property taxed, ~~{}~~ and the lien is on a parity with the tax lien
13 of other general taxes.

14 **Sec. 38.** Section 9 of the Moapa Valley Water District Act,
15 being chapter 477, Statutes of Nevada 1983, at page 1267, is hereby
16 amended to read as follows:

17 Sec. 9. 1. The board may levy and collect general ad
18 valorem taxes on all taxable property within the district, but
19 only for the payment of principal and interest on its general
20 obligations. Such a levy and collection must be made in
21 conjunction with Clark County in the manner prescribed in
22 this section.

23 2. The board shall determine the amount of money
24 necessary to be raised by taxation for a particular year in
25 addition to other sources of revenue of the District. The board
26 then shall fix a rate of levy which, when applied to the
27 assessed valuation of all taxable property within the District,
28 will produce an amount, when combined with other revenues
29 of the District, sufficient to pay, when due, all principal of
30 and interest on general obligations of the District and any
31 defaults or deficiencies relating thereto.

32 3. In accordance with and in the same manner required
33 by the law applicable to incorporated cities, the board shall
34 certify to the Board of County Commissioners of Clark
35 County the rate of levy fixed pursuant to subsection 2. The
36 board shall instruct the County to levy a tax upon all taxable
37 property in the District in accordance with such rate at the
38 time and in the manner required by law for levying of taxes
39 for county purposes.

40 4. The proper official or authority of Clark County, upon
41 behalf of the district, shall levy and collect the district tax
42 specified in subsection 3. Such a tax must be collected in the
43 same manner, including interest and penalties, as other taxes
44 collected by the county. ~~{When}~~ *Except as otherwise*
45 *provided in section 1 of this act, when* collected, the tax must



1 be paid to the district in monthly installments for deposit in
2 the appropriate district depository.

3 5. If the taxes levied are not paid, the property subject to
4 the tax lien must be sold and the proceeds of the sale paid to
5 the District in accordance with the law applicable to tax sales
6 and redemptions.

7 **Sec. 39.** Section 8.230 of the Charter of the City of Las Vegas,
8 being chapter 517, Statutes of Nevada 1983, at page 1429, is hereby
9 amended to read as follows:

10 Sec. 8.230 After the effective date of the ordinance
11 which unconditionally orders the undertaking and provides
12 for the tax increment financing, *the revenue from* any tax
13 which is levied upon the taxable property in the tax increment
14 area each year by or for the benefit of the State, the City and
15 any public body *remaining after payment is made to the*
16 *Department of Taxation pursuant to section 1 of this act*
17 must be divided as follows:

18 1. That portion of the taxes which would be produced by
19 the rate upon which the tax is levied each year by or for each
20 of the taxing agencies upon the total sum of the assessed
21 value of the taxable property in the tax increment area, as is
22 shown on the assessment roll which is used in connection
23 with the taxation of the property by the taxing agency, as that
24 roll was last equalized before the effective date of the
25 ordinance, must be allocated to and, when the taxes are
26 collected, paid into the funds of the respective taxing agencies
27 as taxes by or for the taxing agencies as the taxes on all other
28 property are paid.

29 2. That portion of the levied taxes each year which are in
30 excess of that amount must be allocated to and, when the
31 taxes are collected, paid into the tax increment account which
32 pertains to the undertaking to pay the bond requirements of
33 any loan or any money which was advanced to, or any
34 indebtedness, whether it is funded, refunded, assumed or
35 otherwise incurred by, the City to finance or refinance, in
36 whole or in part, the undertaking. Until the total assessed
37 valuation of the taxable property in the tax increment area
38 exceeds the total assessed value of the taxable property in the
39 area, as shown by the last equalized assessment roll which is
40 referred to in subsection 1, all of the taxes which are levied
41 and collected upon the taxable property in the area must be
42 paid into the funds of the respective taxing agencies. When
43 the loans, advances and indebtedness, if any, and interest
44 thereon, have been paid, all of the money which is thereafter
45 received from taxes upon the taxable property in the area



1 must be paid into the funds of the respective taxing agencies
2 as the taxes on all other property are paid.

3 3. For the purposes of this section, the last equalized
4 assessment roll which is referred to in subsection 1 is the
5 assessment roll which was in existence on the 15th day of
6 April which immediately precedes the effective date of the
7 ordinance which unconditionally orders the undertaking and
8 provides for the tax increment financing.

9 **Sec. 40.** Section 7A.230 of the Charter of the City of North
10 Las Vegas, being chapter 584, Statutes of Nevada 1983, at page
11 1859, is hereby amended to read as follows:

12 Sec. 7A.230 After the effective date of the ordinance
13 which unconditionally orders the undertaking and provides
14 for the tax increment financing, *the revenue from* any tax
15 which is levied upon the taxable property in the tax increment
16 area each year by or for the benefit of the State, the City and
17 any public body *remaining after payment is made to the*
18 *Department of Taxation pursuant to section 1 of this act*
19 must be divided as follows:

20 1. That portion of the taxes which would be produced by
21 the rate upon which the tax is levied each year by or for each
22 of the taxing agencies upon the total sum of the assessed
23 value of the taxable property in the tax increment area, as is
24 shown on the assessment roll which is used in connection
25 with the taxation of the property by the taxing agency, as that
26 roll was last equalized before the effective date of the
27 ordinance, must be allocated to and, when the taxes are
28 collected, paid into the funds of the respective taxing agencies
29 as taxes by or for the taxing agencies as the taxes on all other
30 property are paid.

31 2. That portion of the levied taxes each year which are in
32 excess of that amount must be allocated to and, when the
33 taxes are collected, paid into the tax increment account which
34 pertains to the undertaking to pay the bond requirements of
35 any loan or any money which was advanced to, or any
36 indebtedness, whether it is funded, refunded, assumed or
37 otherwise incurred by, the City to finance or refinance, in
38 whole or in part, the undertaking. Until the total assessed
39 valuation of the taxable property in the tax increment area
40 exceeds the total assessed value of the taxable property in the
41 area, as shown by the last equalized assessment roll which is
42 referred to in subsection 1, all of the taxes which are levied
43 and collected upon the taxable property in the area must be
44 paid into the funds of the respective taxing agencies. When
45 the loans, advances and indebtedness, if any, and interest



1 thereon, have been paid, all of the money which is thereafter
2 received from taxes upon the taxable property in the area
3 must be paid into the funds of the respective taxing agencies
4 as the taxes on all other property are paid.

5 3. For the purposes of this section, the last equalized
6 assessment roll which is referred to in subsection 1 is the
7 assessment roll which was in existence on the 15th day of
8 April which immediately precedes the effective date of the
9 ordinance which unconditionally orders the undertaking and
10 provides for the tax increment financing.

11 **Sec. 41.** Section 10 of the Carson Water Subconservancy
12 District Act, being chapter 621, Statutes of Nevada 1989, as last
13 amended by chapter 189, Statutes of Nevada 1999, at page 922, is
14 hereby amended to read as follows:

15 Sec. 10. 1. The Carson Water Subconservancy
16 District, as expanded to include the urban area of Carson
17 City, is hereby expanded to include that portion of Churchill
18 County within the Carson River hydrologic basin. The assets
19 and liabilities of the existing District become the assets and
20 liabilities of the newly formed District on July 1, 1999.

21 2. The Carson Water Subconservancy District shall be
22 deemed to have been created pursuant to chapter 541 of NRS,
23 with the same powers and duties, and subject to the same
24 limitations as a water conservancy district created pursuant to
25 that chapter except that the provisions of this act supersede
26 the provisions of chapter 541 of NRS where the provisions of
27 that chapter conflict with the express provisions of this act.

28 3. The Board of Directors of the Carson Water
29 Subconservancy District consists of 11 members to be
30 appointed as follows:

31 (a) Two members who are residents of Carson City
32 appointed by the Board of Supervisors of Carson City;

33 (b) Two members who are residents of Lyon County
34 appointed by the Board of County Commissioners of Lyon
35 County;

36 (c) Five members who are residents of Douglas County,
37 at least two of whom must represent agricultural interests in
38 the county, appointed by the Board of County Commissioners
39 of Douglas County; and

40 (d) Two members who are residents of Churchill County
41 appointed by the Board of County Commissioners of
42 Churchill County.

43 No action may be taken by the Board without the affirmative
44 vote of at least six members.



- 1 4. The Board of Directors may levy a tax upon all
2 taxable property within the Carson Water Subconservancy
3 District at a rate of not more than 3 cents on each \$100 of
4 assessed valuation for carrying out the activities of the
5 District. The tax must be collected in the manner provided in
6 chapter 541 of NRS. The limitations in chapter 354 of NRS
7 upon revenue from taxes ad valorem do not apply to revenue
8 received from a tax levied pursuant to this subsection.
- 9 5. The Board of Directors may issue general or special
10 obligations to carry out the activities of the District,
11 including, without limitation, the acquisition of water rights
12 and the acquisition, construction or completion of
13 waterworks, facilities, flood control or drainage projects or
14 other projects in accordance with NRS 350.500 to 350.720,
15 inclusive. Any general obligations issued pursuant to this
16 subsection must comply with the provisions of NRS 350.020.
17 The provisions of NRS 541.340 to 541.370, inclusive, do not
18 apply to obligations issued pursuant to this subsection.
- 19 6. The Board of Directors may pledge:
20 (a) Any money received from the proceeds of the tax
21 imposed pursuant to subsection 4;
22 (b) The gross or net revenues derived from water rights,
23 waterworks, facilities, flood control or drainage projects or
24 other projects; and
25 (c) The special assessments collected by the district for
26 maintaining and operating waterworks, facilities, flood
27 control or drainage projects and other projects,
28 for the payment of general or special obligations issued
29 pursuant to subsection 5. For the purposes of subsection 3 of
30 NRS 350.020 and NRS 350.500 to 350.720, inclusive, money
31 pledged by the Board pursuant to this subsection shall be
32 deemed to be pledged revenue of the project.
- 33 7. The Carson Water Subconservancy District shall not
34 acquire water rights, or other property for the purpose of
35 obtaining the appurtenant water rights, through the exercise
36 of the power of eminent domain.
- 37 8. Carson City and each county located in part or in
38 whole within the Carson Water Subconservancy District may
39 establish a special district consisting of all or any portion of
40 the land within the boundaries of the local government. The
41 governing body of the local government is ex officio the
42 Board of Directors of the District. Each special district may
43 levy a tax upon all taxable property within its boundaries at a
44 rate of not more than 7 cents on each \$100 of assessed
45 valuation. The tax must be collected in the same manner as



1 other taxes ad valorem collected by the local government.
 2 ~~[The]~~ *Except as otherwise provided in section 1 of this act,*
 3 *the* revenue from the tax must be used to allow the district to
 4 plan, construct, maintain and operate waterworks, facilities,
 5 flood control or drainage projects or other projects, and to
 6 obtain water and water rights for the benefit of the district.
 7 The limitations in chapter 354 of NRS upon revenue from
 8 taxes ad valorem do not apply to revenue received from a tax
 9 levied pursuant to this subsection. A district for which a tax is
 10 levied pursuant to this subsection is not entitled to receive any
 11 distribution of supplemental city-county relief tax. Districts
 12 established pursuant to this subsection may enter into
 13 cooperative agreements pursuant to chapter 277 of NRS
 14 concerning the management of the waterworks or resources.

15 9. The Carson Water Subconservancy District may, for
 16 the payment of general or special obligations issued pursuant
 17 to subsection 5, pledge any money received from the
 18 proceeds of a tax imposed by a special district established
 19 pursuant to subsection 8 if:

20 (a) The Carson Water Subconservancy District and the
 21 special district established pursuant to subsection 8 have
 22 entered into a cooperative agreement pursuant to chapter 277
 23 of NRS; and

24 (b) The cooperative agreement authorizes the Carson
 25 Water Subconservancy District to pledge the money received
 26 from the proceeds of that tax.

27 **Sec. 42.** Section 12 of the Airport Authority Act for Carson
 28 City, being chapter 844, Statutes of Nevada 1989, at page 2027, is
 29 hereby amended to read as follows:

30 Sec. 12. 1. Any officer charged with the duty of
 31 collecting taxes shall collect the taxes levied pursuant to this
 32 act at the same time and in the same manner, and with like
 33 interest and penalties, as other taxes are collected. ~~[When]~~
 34 *Except as otherwise provided in section 1 of this act, when*
 35 the tax is collected, he shall pay it to the same body, which
 36 shall pay it to the Treasurer of the Board each month for
 37 deposit.

38 2. The tax levies pursuant to this act, with any interest or
 39 penalties, and the cost of collecting the unpaid tax, penalty or
 40 interest, are a lien on the property until they are paid. The lien
 41 must be executed, and has the same priority, as a lien for
 42 general taxes.



1 **Sec. 43.** Section 33 of the Local Government Tax Act of 1991,
2 being chapter 491, Statutes of Nevada 1991, at page 1449, is hereby
3 amended to read as follows:

4 Sec. 33. 1. Except as otherwise provided in section 34
5 of this act, the board of county commissioners of Churchill,
6 Elko, Humboldt, Washoe and Lander counties and the board
7 of supervisors of Carson City may levy a tax ad valorem on
8 the assessed valuation of all taxable property in the county.

9 2. Before levying a tax pursuant to the provisions of
10 subsection 1, the governing body shall hold a public hearing
11 to allow members of the public to present their opinions
12 concerning the tax. The governing body shall publish notice
13 of the hearing not less than 5 nor more than 10 days before
14 the date of the hearing in a newspaper of general circulation
15 in the county. The notice must be at least equal in size to one-
16 quarter of a normal newspaper page.

17 3. The provisions of NRS 354.59811 do not apply to a
18 tax levied pursuant to the provisions of this section and the
19 tax must not be considered in determining the allowed
20 revenue from taxes ad valorem for the county or any local
21 government therein.

22 4. Notwithstanding the provisions of NRS 279.676, no
23 portion of the taxes levied pursuant to this section may be
24 distributed to a redevelopment agency.

25 5. ~~The~~ *Except as otherwise provided in section 1 of*
26 *this act, the* county treasurer shall deposit the proceeds of the
27 tax levied pursuant to the provisions of this section monthly
28 with the State Treasurer for credit to the tax distribution fund
29 for the county in which it was collected.

30 **Sec. 44.** Section 11 of the Virgin Valley Water District Act,
31 being chapter 100, Statutes of Nevada 1993, at page 167, is hereby
32 amended to read as follows:

33 Sec. 11. 1. The board may levy and collect general ad
34 valorem taxes on all taxable property within the District, but
35 only for the payment of principal and interest on its general
36 obligations. Such a levy and collection must be made in
37 conjunction with Clark County in the manner prescribed in
38 this section.

39 2. The board shall determine the amount of money
40 necessary to be raised by taxation for a particular year in
41 addition to other sources of revenue of the district. The board
42 then shall fix a rate of levy which, when applied to the
43 assessed valuation of all taxable property within the District,
44 will produce an amount, when combined with other revenues
45 of the District, sufficient to pay, when due, all principal of



1 and interest on general obligations of the District and any
2 defaults or deficiencies relating thereto.

3 3. In accordance with and in the same manner required
4 by the law applicable to incorporated cities, the board shall
5 certify to the Board of County Commissioners of Clark
6 County the rate of levy fixed pursuant to subsection 2. The
7 board shall instruct the County to levy a tax upon all taxable
8 property in the District in accordance with such rate at the
9 time and in the manner required by law for levying of taxes
10 for county purposes.

11 4. The proper officer or authority of Clark County, upon
12 behalf of the District, shall levy and collect the district tax
13 specified in subsection 3. Such a tax must be collected in the
14 same manner, including interest and penalties, as other taxes
15 collected by the county. ~~When~~ *Except as otherwise*
16 *provided by section 1 of this act, when* collected, the tax
17 must be paid to the District in monthly installments for
18 deposit in the appropriate district depository.

19 5. If the taxes levied are not paid, the property subject to
20 the tax lien must be sold and the proceeds of the sale paid to
21 the District in accordance with the law applicable to tax sales
22 and redemptions.

23 **Sec. 45.** Section 12 of the Local Government Tax Act of 1993,
24 being chapter 475, Statutes of Nevada 1993, at page 1954, is hereby
25 amended to read as follows:

26 Sec. 12. 1. Except as otherwise provided in section 14
27 of this act, the Board of County Commissioners of Douglas,
28 Esmeralda, Lincoln, Lyon, Mineral, Nye, Pershing, Storey
29 and White Pine Counties may levy a tax ad valorem on the
30 assessed valuation of all taxable property in the county.

31 2. Before levying a tax pursuant to the provisions of
32 subsection 1, the governing body shall hold a public hearing
33 to allow members of the public to present their opinions
34 concerning the tax. The governing body shall publish notice
35 of the hearing not less than 5 nor more than 10 days before
36 the date of the hearing in a newspaper of general circulation
37 in the county. The notice must be at least equal in size to one-
38 quarter of a normal newspaper page.

39 3. The provisions of NRS 354.59811 do not apply to a
40 tax levied pursuant to the provisions of this section and the
41 tax must not be considered in determining the allowed
42 revenue from taxes ad valorem for the county or any local
43 government therein.



1 4. Notwithstanding the provisions of NRS 279.676, no
2 portion of the taxes levied pursuant to this section may be
3 distributed to a redevelopment agency.

4 5. ~~The~~ *Except as otherwise provided in section 1 of*
5 *this act, the* county treasurer shall deposit the proceeds of the
6 tax levied pursuant to the provisions of this section monthly
7 with the State Treasurer for credit to the tax distribution fund
8 for the county in which it was collected.

9 **Sec. 46.** This act becomes effective on January 1, 2004.

