

SENATE BILL NO. 334—SENATOR HARDY

MARCH 17, 2003

Referred to Committee on Taxation

SUMMARY—Authorizes metropolitan police committees on fiscal affairs to submit to voters question of imposition of additional ad valorem tax for support of metropolitan police department. (BDR 22-895)

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

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

AN ACT relating to metropolitan police departments; authorizing a metropolitan police committee on fiscal affairs under certain circumstances to propose to the registered voters of the taxing district the question of whether an additional ad valorem tax shall be levied on all taxable property within the taxing district for the support of the metropolitan police department for the purpose of employing additional police officers; 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 280 of NRS is hereby amended by adding
- 2 thereto the provisions set forth as sections 2, 3 and 4 of this act.
- 3 **Sec. 2.** *“Taxing district” means a district created pursuant to*
- 4 *NRS 280.262.*
- 5 **Sec. 3. 1.** *The committee may, with the consent of the*
- 6 *governing body of each participating political subdivision and the*
- 7 *debt management commission in the participating county, propose*
- 8 *to the registered voters of the taxing district, at a county general*
- 9 *election, the question of whether an additional ad valorem tax*
- 10 *shall be levied on all taxable property within the taxing district for*



1 *the support of the department for the purpose of employing*
2 *additional police officers.*

3 *2. The question submitted to the voters must include*
4 *information regarding:*

5 *(a) The initial ad valorem tax rate and the method for*
6 *determining the ad valorem tax rate for each fiscal year; and*

7 *(b) The rate of the proposed additional property tax stated in*
8 *dollars and cents per \$100 assessed valuation, the purpose of the*
9 *proposed additional property tax, the duration of the proposed*
10 *additional property tax and an estimate established by the*
11 *committee of the increase in the amount of property taxes that an*
12 *owner of a new home with a fair market value of \$100,000 will pay*
13 *per year as a result of the passage of the question.*

14 *3. For the purposes of NRS 350.011 to 350.0165, inclusive, a*
15 *committee shall be deemed a municipality or a governing body of*
16 *a municipality.*

17 **Sec. 4.** *If the voters of the taxing district approve the levy of*
18 *an additional ad valorem tax pursuant to section 3 of this act:*

19 *1. The board of county commissioners of the county in which*
20 *the taxing district is located shall impose the tax annually at the*
21 *rate approved by the voters;*

22 *2. A county officer charged with the duty of collecting ad*
23 *valorem taxes shall collect the tax in the same form and manner,*
24 *and with the same interest and penalties, as other ad valorem taxes*
25 *are collected, and shall pay all revenue generated by the tax,*
26 *including all interest and penalties, to the department upon*
27 *collection; and*

28 *3. The committee shall authorize the department to use the*
29 *proceeds only for the purpose of employing additional police*
30 *officers and the incurrence of related costs.*

31 **Sec. 5.** NRS 280.020 is hereby amended to read as follows:

32 280.020 As used in this chapter, unless the context otherwise
33 requires, the words and terms defined in NRS 280.030 to 280.095,
34 inclusive, *and section 2 of this act* have the meanings ascribed to
35 them in those sections.

36 **Sec. 6.** NRS 280.262 is hereby amended to read as follows:

37 280.262 1. In each county in which a metropolitan police
38 department is established, there is hereby created a taxing district
39 consisting of:

40 (a) The area within the boundaries of each incorporated city
41 which participates in the department; and

42 (b) The area of the county outside the boundaries of any
43 incorporated city.

44 *2. A taxing district must not be used for any purpose not*
45 *specifically authorized by the provisions of this chapter.*



1 **3.** The boundary of the taxing district must not be altered or
2 abolished as a result of the withdrawal of a participating political
3 subdivision from the department or the dissolution of the department
4 in such a manner as to impair any outstanding bonds or other
5 obligations that are payable from or secured by a pledge of a tax
6 imposed in the taxing district until those bonds or other obligations
7 have been discharged in full.

8 **Sec. 7.** Any tax that may be imposed pursuant to this act is not
9 subject to the limitation provided in NRS 354.59811 and does not
10 affect the amounts distributable to a participating political
11 subdivision from the Local Government Tax Distribution Account
12 pursuant to NRS 360.600 to 360.740, inclusive.

13 **Sec. 8.** This act becomes effective upon passage and approval.

