

ASSEMBLY BILL NO. 99—COMMITTEE ON GOVERNMENT AFFAIRS

(ON BEHALF OF NEVADA ASSOCIATION OF COUNTIES)

FEBRUARY 12, 2001

Referred to Committee on Government Affairs

SUMMARY—Revises dates on which certain special elections may be held by local governments. (BDR 31-418)

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 local governments; revising the dates on which certain special elections may be held; 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.** NRS 354.5982 is hereby amended to read as follows:
2 354.5982 1. The local government may exceed the limit imposed by
3 NRS 354.59811 upon the calculated receipts from taxes ad valorem only if
4 its governing body proposes to its registered voters an additional property
5 tax, and the proposal is approved by a majority of the voters voting on the
6 question at a general election, a general city election or a special election
7 called for that purpose. The question submitted to the voters must contain
8 the rate of the proposed additional property tax stated in dollars and cents
9 per \$100 assessed valuation, the purpose of the proposed additional
10 property tax, the duration of the proposed additional property tax and an
11 estimate established by the governing body of the increase in the amount of
12 property taxes that an owner of a new home with a fair market value of
13 \$100,000 will pay per year as a result of the passage of the question. The
14 duration of the levy must not exceed 30 years. The governing body may
15 discontinue the levy before it expires and may not thereafter reimpose it in
16 whole or in part without following the procedure required for its original
17 imposition.
18 2. A special election may be held:
19 (a) At any time, including, without limitation, on the date of a primary
20 city election or a primary state election, if the governing body of the local
21 government determines, by a unanimous vote, that an emergency exists; or



1 (b) On the ~~date of a general city election~~ *first Tuesday after the first*
2 *Monday in June of an odd-numbered year.*

3 3. The determination made by the governing body *pursuant to*
4 *subsection 2 that an emergency exists* is conclusive unless it is shown that
5 the governing body acted with fraud or a gross abuse of discretion. An
6 action to challenge the determination made by the governing body must be
7 commenced within 15 days after the governing body's determination is
8 final. As used in this subsection, "emergency" means any unexpected
9 occurrence or combination of occurrences which requires immediate action
10 by the governing body of the local government to prevent or mitigate a
11 substantial financial loss to the local government or to enable the
12 governing body to provide an essential service to the residents of the local
13 government.

14 ~~3-1~~ 4. To the allowed revenue from taxes ad valorem determined
15 pursuant to NRS 354.59811 for a local government, the executive director
16 of the department of taxation shall add any amount approved by the
17 legislature for the cost to that local government of any substantial program
18 or expense required by legislative enactment.

19 **Sec. 2.** NRS 387.3285 is hereby amended to read as follows:

20 387.3285 1. Upon the approval of a majority of the registered voters
21 of a county voting upon the question at a general or special election, the
22 board of county commissioners in each county with a school district whose
23 enrollment is fewer than 25,000 pupils may levy a tax which, when
24 combined with any tax imposed pursuant to NRS 387.3287, is not more
25 than 75 cents on each \$100 of assessed valuation of taxable property within
26 the county. The question submitted to the registered voters must contain
27 the rate of the proposed additional property tax, stated in dollars and cents
28 per \$100 assessed valuation, the purpose of the proposed additional
29 property tax, the duration of the proposed additional property tax and an
30 estimate established by the board of trustees of the increase in the amount
31 of property taxes that an owner of a new home with a fair market value of
32 \$100,000 will pay per year as a result of the passage of the question. The
33 duration may not exceed 20 years.

34 2. Upon the approval of a majority of the registered voters of a county
35 voting upon the question at a general or special election, the board of
36 county commissioners in each county with a school district whose
37 enrollment is 25,000 pupils or more may levy a tax which, when combined
38 with any tax imposed pursuant to NRS 387.3287, is not more than 50 cents
39 on each \$100 of assessed valuation of taxable property within the county.
40 The question submitted to the registered voters must contain the rate of the
41 proposed additional property tax, stated in dollars and cents per \$100
42 assessed valuation, the purpose of the proposed additional property tax, the
43 duration of the proposed additional property tax and an estimate
44 established by the board of trustees of the increase in the amount of
45 property taxes that an owner of a new home with a fair market value of
46 \$100,000 will pay per year as a result of the passage of the question. The
47 duration may not exceed 20 years.

48 3. Any money collected pursuant to this section must be deposited in
49 the county treasury to the credit of the fund for capital projects to be held



1 and, except as otherwise provided in NRS 387.3287, to be expended in the
2 same manner as other money deposited in that fund.

3 4. A special election may be held:

4 (a) At any time, including, without limitation, on the date of a primary
5 city election or a primary state election if the board of trustees of the school
6 district determines, by a unanimous vote, that an emergency exists; or

7 (b) On the ~~date of a general city election~~ *first Tuesday after the first*
8 *Monday in June of an odd-numbered year.*

9 5. The determination made by the board of trustees *pursuant to*
10 *subsection 4 that an emergency exists* is conclusive unless it is shown that
11 the board of trustees acted with fraud or a gross abuse of discretion. An
12 action to challenge the determination made by the board of trustees must be
13 commenced within 15 days after the determination made by board of
14 trustees is final. As used in this subsection, “emergency” means an
15 unexpected occurrence or combination of occurrences that requires
16 immediate action by the board of trustees of the school district to prevent
17 or mitigate a substantial financial loss to the school district or to enable the
18 board of trustees to provide an essential service.

19 **Sec. 3.** This act becomes effective on July 1, 2001.

