

Assembly Bill No. 99—Committee on Government Affairs

CHAPTER.....

AN ACT relating to local governments; revising the dates on which certain special elections may be held; clarifying the period in which a copy, explanation of and arguments for and against certain ballot questions must be submitted to the county or city clerk before an election; and providing other matters properly relating thereto.

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

Section 1. NRS 354.5982 is hereby amended to read as follows:

354.5982 1. The local government may exceed the limit imposed by NRS 354.59811 upon the calculated receipts from taxes ad valorem only if its governing body proposes to its registered voters an additional property tax, and the proposal is approved by a majority of the voters voting on the question at a general election, a general city election or a special election called for that purpose. The question submitted to the voters must contain the rate of the proposed additional property tax stated in dollars and cents per \$100 assessed valuation, the purpose of the proposed additional property tax, the duration of the proposed additional property tax and an estimate established by the governing body of the increase in the amount of property taxes that an owner of a new home with a fair market value of \$100,000 will pay per year as a result of the passage of the question. The duration of the levy must not exceed 30 years. The governing body may discontinue the levy before it expires and may not thereafter reimpose it in whole or in part without following the procedure required for its original imposition.

2. A special election may be held:

(a) At any time, including, without limitation, on the date of a primary city election or a primary state election, if the governing body of the local government determines, by a unanimous vote, that an emergency exists; or

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

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

~~3.1~~ 4. To the allowed revenue from taxes ad valorem determined pursuant to NRS 354.59811 for a local government, the executive director of the department of taxation shall add any amount approved by the legislature for the cost to that local government of any substantial program or expense required by legislative enactment.

Sec. 2. NRS 293.481 is hereby amended to read as follows:

293.481 1. Except as otherwise provided in subsection 2 or NRS 295.121 or 295.217, every governing body of a political subdivision, public or quasi-public corporation, or other local agency authorized by law to submit questions to the qualified electors or registered voters of a designated territory, when the governing body decides to submit a question:

(a) At a general election, shall provide a copy of the question, including an explanation of and arguments for and against the question, to each county clerk within the designated territory on or before the third Monday in July preceding the election.

(b) At a primary election, shall provide a copy of the question, including an explanation of and arguments for and against the question, to each county clerk within the designated territory on or before the third Monday in May preceding the election.

(c) At any election other than a primary or general election at which the county clerk gives notice of the election or otherwise performs duties in connection therewith other than the registration of electors and the making of records of registered voters available for the election, shall provide a copy of the question, including an explanation of and arguments for and against the question, to each county clerk at least 60 days before the election.

(d) At any city election at which the city clerk gives notice of the election or otherwise performs duties in connection therewith, shall provide a copy of the question, including an explanation of and arguments for and against the question, to the city clerk at least 60 days before the election.

2. ~~The requirements of subsection 1 do not apply to any~~ A question *may be submitted after the dates specified in subsection 1 if the question is expressly privileged or required to be submitted pursuant to the provisions of article 19 of the constitution of the State of Nevada , or pursuant to the provisions of chapter 295 of NRS or any other statute* ~~to be submitted if proposed after the dates specified.~~ *except NRS 293.482, 354.59817, 354.5982, 387.3285 or 387.3287 or any statute that authorizes the governing body to issue bonds upon the approval of the voters.*

3. A county or city clerk may charge any political subdivision, public or quasi-public corporation or other local agency which submits a question a reasonable fee sufficient to pay for the increased costs incurred in including the question, explanation and arguments on the ballot.

Sec. 3. NRS 387.3285 is hereby amended to read as follows:

387.3285 1. Upon the approval of a majority of the registered voters of a county voting upon the question at a general or special election, the board of county commissioners in each county with a school district whose enrollment is fewer than 25,000 pupils may levy a tax which, when combined with any tax imposed pursuant to NRS 387.3287, is not more than 75 cents on each \$100 of assessed valuation of taxable property within the county. The question submitted to the registered voters must contain the rate of the proposed additional property tax, stated in dollars and cents per \$100 assessed valuation, the purpose of the proposed additional property tax, the duration of the proposed additional property tax and an estimate established by the board of trustees of the increase in the amount

of property taxes that an owner of a new home with a fair market value of \$100,000 will pay per year as a result of the passage of the question. The duration may not exceed 20 years.

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

3. Any money collected pursuant to this section must be deposited in the county treasury to the credit of the fund for capital projects to be held and, except as otherwise provided in NRS 387.3287, to be expended in the same manner as other money deposited in that fund.

4. A special election may be held:

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

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

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

Sec. 4. This act becomes effective on July 1, 2001.