

(REPRINTED WITH ADOPTED AMENDMENTS)
FIRST REPRINT

A.B. 99

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—Makes various changes regarding elections held by local governments.
(BDR 31-418)

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

~

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; 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:

- 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:



* A B 9 9 R 1 *

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

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

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

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

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

23 293.481 1. Except as otherwise provided in subsection 2 or NRS
24 295.121 or 295.217, every governing body of a political subdivision, public
25 or quasi-public corporation, or other local agency authorized by law to
26 submit questions to the qualified electors or registered voters of a
27 designated territory, when the governing body decides to submit a
28 question:

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

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

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

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

48 2. ~~The requirements of subsection 1 do not apply to any~~ A question
49 *may be submitted after the dates specified in subsection 1 if the question*



* A B 9 9 R 1 *

1 *is* expressly privileged or required *to be submitted* pursuant to the
2 provisions of article 19 of the constitution of the State of Nevada , or
3 pursuant to the provisions of chapter 295 of NRS or any other statute ~~to be~~
4 ~~submitted if proposed after the dates specified.~~ *except NRS 293.482,*
5 *354.59817, 354.5982, 387.3285 or 387.3287 or any statute that authorizes*
6 *the governing body to issue bonds upon the approval of the voters.*

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

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

12 387.3285 1. Upon the approval of a majority of the registered voters
13 of a county voting upon the question at a general or special election, the
14 board of county commissioners in each county with a school district whose
15 enrollment is fewer than 25,000 pupils may levy a tax which, when
16 combined with any tax imposed pursuant to NRS 387.3287, is not more
17 than 75 cents on each \$100 of assessed valuation of taxable property within
18 the county. The question submitted to the registered voters must contain
19 the rate of the proposed additional property tax, stated in dollars and cents
20 per \$100 assessed valuation, the purpose of the proposed additional
21 property tax, the duration of the proposed additional property tax and an
22 estimate established by the board of trustees of the increase in the amount
23 of property taxes that an owner of a new home with a fair market value of
24 \$100,000 will pay per year as a result of the passage of the question. The
25 duration may not exceed 20 years.

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

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

44 4. A special election may be held:

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

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



* A B 9 9 R 1 *

1 **5.** The determination made by the board of trustees *pursuant to*
2 *subsection 4 that an emergency exists* is conclusive unless it is shown that
3 the board of trustees acted with fraud or a gross abuse of discretion. An
4 action to challenge the determination made by the board of trustees must be
5 commenced within 15 days after the determination made by board of
6 trustees is final. As used in this subsection, “emergency” means an
7 unexpected occurrence or combination of occurrences that requires
8 immediate action by the board of trustees of the school district to prevent
9 or mitigate a substantial financial loss to the school district or to enable the
10 board of trustees to provide an essential service.
11 **Sec. 4.** This act becomes effective on July 1, 2001.

