

CHAPTER.....

AN ACT relating to counties; expanding the services for which and property against which delinquent charges may be collected with county general taxes in certain counties; 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 244.36605 is hereby amended to read as follows:

244.36605 In a county whose population is less than 400,000:

1. The board of county commissioners of a county which provides sewerage , *storm drainage or water service, or any combination of those services*, may elect by ordinance to have delinquent charges for ~~{sewerage}~~ *any or all of those services* collected on the tax roll , *or collected with the property taxes due on mobile or manufactured homes that do not meet the requirements of NRS 361.244*, in the same manner, by the same persons, and at the same time as, together with and not separately from, the county's general taxes. ~~{The}~~ *If the board makes such an election, the* board shall cause ~~{a}~~ :

(a) A description of each *lot or* parcel of real property *or each mobile or manufactured home* with respect to which the ~~{charge is}~~ *charges are* delinquent on May 1 ; and ~~{the}~~

(b) *The* amount of the delinquent ~~{charge}~~ *charges*, to be prepared and submitted to the *tax receiver of the* county ~~{treasurer}~~ , *in a form approved by the tax receiver*, no later than June 1. ~~{The description of each parcel and the amount of the delinquent charge must be submitted in a form approved by the county treasurer.}~~

2. The powers authorized by this section are alternative to all other powers of the county for the collection of such *delinquent* charges.

3. The real property may be described by reference to maps prepared by and on file in the office of the county assessor or by descriptions used by him.

4. The amount of ~~{the}~~ *any such delinquent* charge constitutes a lien against the lot or parcel of land *or mobile or manufactured home* against which the charge has been imposed as of the time when the lien of taxes on the roll *or on mobile or manufactured homes* attach.

5. ~~{The county treasurer}~~ *Except as otherwise provided in subsection 7, the tax receiver of the county* shall include the amount of the *delinquent* charges on bills for taxes levied against

the respective lots and parcels of land ~~[.]~~ *or mobile or manufactured homes, as applicable.* Thereafter the amount of the *delinquent* charges must be collected at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the county.

6. All laws applicable to the levy, collection and enforcement of general taxes of the county, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund, redemption and sale, are applicable to delinquent charges for ~~{sewerage.}~~ *services that are collected in the manner authorized by this section.*

7. The *tax receiver of the* county ~~{treasurer}~~ may issue separate bills for ~~{those}~~ *delinquent* charges *that are collected in the manner authorized by this section* and separate receipts for collection on account of those charges.

Sec. 2. This act becomes effective on July 1, 2003.