

SENATE BILL NO. 288—SENATOR TOWNSEND

MARCH 15, 2007

Referred to Committee on Human Resources and Education

SUMMARY—Makes various changes concerning fire protection districts. (BDR 42-944)

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 fire protection districts; requiring the board of directors of a fire protection district created by an election to cooperate with the State Forester Firewarden and certain other agencies to prevent and suppress fires in wild lands; authorizing such a board of directors to appoint a district fire chief; providing that the activities of a fire protection district created by an election are separate from county activities and any other political subdivision in this State; authorizing a board of fire commissioners to provide emergency medical services within a fire protection district; requiring title to all property acquired by a fire protection district organized by a board of county commissioners to vest in the district; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

1 Existing law provides for the organization of fire protection districts by an  
2 ordinance adopted by a board of county commissioners or by the approval of the  
3 voters of a proposed fire protection district. (Chapter 474 of NRS) Under existing  
4 law, a fire protection district approved by the voters may include contiguous  
5 territory from more than one county. (NRS 474.010) **Section 9** of this bill provides  
6 that such a fire protection district may only consist of territory within a single  
7 county and eliminates the requirement that the territory be contiguous. **Sections 2-8**  
8 **and 15-18** of this bill borrow various existing provisions that are applicable to a  
9 fire protection district organized by a board of county commissioners and make  
10 them applicable to a fire protection district approved by the voters. **Sections 10-14**  
11 **and 19** of this bill remove references to a fire protection district that includes  
12 territory in more than one county. **Sections 20, 21, 22 and 24** of this bill borrow  
13 various existing provisions that are applicable to a fire protection district approved



by the voters and make them applicable to a fire protection district organized by a board of county commissioners. **Section 25** of this bill restricts existing procedures for the reorganization of a fire protection district to apply only to a fire protection district organized by a board of county commissioners.

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

**Section 1.** Chapter 474 of NRS is hereby amended by adding thereto the provisions set forth as sections 2 to 8, inclusive, of this act.

**Sec. 2. 1. A county fire protection district organized pursuant to NRS 474.010 to 474.450, inclusive, and sections 2 to 5, inclusive, of this act, upon its formation:**

*(a) Is a political subdivision of this State; and*

*(b) Has perpetual existence unless dissolved as provided in this chapter.*

**2. Each such district may:**

*(a) Sue and be sued, and be a party to suits, actions and proceedings;*

*(b) Arbitrate claims; and*

*(c) Contract and be contracted with.*

**Sec. 3. The board of directors of a county fire protection district shall cooperate with the State Forester Firewarden and other agencies as provided in NRS 472.040 to 472.090, inclusive, to prevent and suppress fires in wild lands, and may contribute suitable amounts of money from the sums raised as provided in NRS 474.200 for that purpose to cooperating agencies, or may receive contributions from other agencies to be spent for that purpose.**

**Sec. 4. 1. The board of directors of a county fire protection district may appoint a district fire chief who shall have adequate training and experience in fire control and who shall hire such employees as are authorized by the board. The district fire chief shall administer all fire control laws in the district and perform such other duties as may be designated by the board of directors. The district fire chief shall coordinate fire protection activities in the district and shall cooperate with all other fire protection agencies.**

**2. In lieu of or in addition to the provisions of subsection 1, the board of directors may:**

*(a) Provide fire protection to the county fire protection district by entering into agreements with other agencies as provided by NRS 277.180 and 472.060 to 472.090, inclusive, for the furnishing of such protection to the district; or*



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(b) Support, direct or integrate volunteer fire departments within the county fire protection district for the furnishing of such protection to the district.

Sec. 5. The activities of a county fire protection district are separate from county activities and any other political subdivision in this State.

Sec. 6. The board of fire commissioners of a district organized pursuant to NRS 474.460 may:

1. Provide emergency medical services within the district; and
2. Purchase, acquire by donation or otherwise, lease, operate and maintain ambulances if necessary, and may take out liability and other insurance therefor. The board of fire commissioners may employ trained personnel to operate those vehicles.

Sec. 7. All accounts, bills and demands against a district organized pursuant to NRS 474.460 must be audited, allowed and paid by the board of fire commissioners by warrants drawn on the county treasurer or the treasurer of the district. The county treasurer or, if authorized by the board of county commissioners and the board of fire commissioners, the treasurer of the district shall pay them in the order in which they are presented.

Sec. 8. The title to all property which may have been acquired for a district organized pursuant to NRS 474.460 must be vested in the district.

Sec. 9. NRS 474.010 is hereby amended to read as follows:

474.010 ~~[Contiguous unincorporated]~~ **Unincorporated** territory lying within ~~[one or more counties]~~ **a county or incorporated territory lying within a consolidated municipality** and not included in any other fire protection district ~~[, and not including timberland patrolled by the United States Forest Service or in accordance with the rules and regulations of the United States Forest Service,]~~ may be formed into a county fire protection district in the manner and under the proceedings set forth in NRS 474.010 to 474.450, inclusive ~~[,]~~ **, and sections 2 to 5, inclusive, of this act.**

Sec. 10. NRS 474.020 is hereby amended to read as follows:

474.020 1. When 25 percent or more of the holders of title or evidence of title to lands lying in one body, whose names appear as such upon the last county assessment roll, ~~[shall]~~ present a petition to the board of county commissioners of the county in which the land ~~[for the greater portion thereof lies,]~~ **is located**, setting forth the exterior boundaries of the proposed district and asking that the district so described be formed into a county fire protection district under the provisions of NRS 474.010 to 474.450, inclusive, **and sections 2 to 5, inclusive, of this act**, the board of county commissioners shall pass a resolution declaring the board's intention to form or organize such territory into a county fire



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1 protection district, naming the district and describing its exterior  
2 boundaries.

3 2. The resolution ~~{shall:}~~ *must*:

4 (a) Fix a time and place for the hearing of the matter not less  
5 than 30 days after its adoption.

6 (b) Direct the clerk of the board of county commissioners to  
7 publish the notice of intention of the board of county commissioners  
8 to form ~~{such}~~ *the* county fire protection district, and of the time and  
9 place fixed for the hearing, and ~~{shall}~~ *must* designate that  
10 publication ~~{shall}~~ *must* be in ~~{some}~~ *a* newspaper of general  
11 circulation published in the county and circulated in the proposed  
12 county fire protection district, or if there is no newspaper so  
13 published and circulated, then in ~~{some}~~ *a* newspaper of general  
14 circulation circulated in the proposed district.

15 **Sec. 11.** NRS 474.030 is hereby amended to read as follows:

16 474.030 The notice ~~{shall:}~~ *must*:

17 1. Be headed "Notice of the proposed formation of fire  
18 protection district in ..... County " (stating the name  
19 of the proposed district and the name of the county ~~{or, if there be  
20 more than one, the name of the counties}~~ in which the proposed  
21 district is located). ~~{ }~~

22 2. State the fact that the board of county commissioners ~~{of the  
23 county}~~ has fixed the time and place ~~{(which shall)}~~ *which must* be  
24 stated in the notice, ~~{ }~~ for a hearing on the matter of the formation  
25 of a county fire protection district.

26 3. Describe the territory or ~~{shall}~~ specify the exterior  
27 boundaries of the territory proposed to be organized into a fire  
28 protection district, which boundaries, so far as practicable, ~~{shall}~~  
29 *must* be the centerlines of highways.

30 4. Be published once a week for 2 successive weeks ~~{prior to}~~  
31 *before* the time fixed for the hearing in the newspaper designated by  
32 the board of county commissioners.

33 **Sec. 12.** NRS 474.080 is hereby amended to read as follows:

34 474.080 1. The board of county commissioners shall submit  
35 the question of whether the proposed district shall be organized  
36 pursuant to the provisions of NRS 474.010 to 474.450, inclusive,  
37 *and sections 2 to 5, inclusive, of this act* to the electors of the  
38 proposed district at the next primary or general election.

39 2. The notice must:

40 (a) Designate a name for the proposed district.

41 (b) Describe the boundaries of the precincts established therein,  
42 ~~{when}~~ *if* more than one, together with a designation of the polling  
43 places and board of election for each precinct.

44 (c) Be published once a week for at least 3 weeks ~~{previous to}~~  
45 *before* the election in a newspaper published or circulated within the



1 boundaries of the proposed district and published within the county  
2 in which the ~~{petition for the organization of the district was~~  
3 ~~presented.}~~ *proposed district is located.*

4 (d) Require the electors to cast ballots, which must contain the  
5 words: "..... County fire protection district—Yes," or  
6 "..... County fire protection district—No," or words  
7 equivalent thereto, and also the names of one or more persons  
8 (according to the division of the proposed district as prayed for in  
9 the petition and ordered by the board) to be voted for to fill the  
10 office of director.

11 **Sec. 13.** NRS 474.110 is hereby amended to read as follows:

12 474.110 1. The election having been held, the board of  
13 county commissioners shall, on the first Monday succeeding ~~{such}~~  
14 *the* election, if then in session, or at its next succeeding general or  
15 special session, proceed to canvass the votes cast ~~{thereat.}~~ *at the*  
16 *election.*

17 2. If upon such canvass it appears that a majority of all votes  
18 cast in the district ~~{(and in each portion of the counties included in~~  
19 ~~the district in case lands in more than one county are included~~  
20 ~~therein)}~~ are in favor of the formation of the district, the board shall,  
21 by an order entered in its minutes, declare:

22 (a) Such territory ~~{duly}~~ organized as a county fire protection  
23 district under the name theretofore designated; and

24 (b) The persons receiving, respectively, the highest number of  
25 votes for the directors to be ~~{duly}~~ elected to ~~{such}~~ *those* offices.

26 **Sec. 14.** NRS 474.120 is hereby amended to read as follows:

27 474.120 1. The board *of county commissioners* shall then  
28 cause a copy of such order, ~~{duly}~~ certified by the clerk of the board  
29 , ~~{of county commissioners,}~~ to be immediately filed for record in  
30 the office of the county recorder . ~~{of any county in which any~~  
31 ~~portion of the lands embraced in such district are situated, and must~~  
32 ~~also immediately forward a copy thereof to the clerk of the board of~~  
33 ~~county commissioners of each of such counties.~~

34 ~~—2. No}~~

35 2. *The* board of county commissioners ~~{of the county}~~ shall ~~{,}~~  
36 *not*, after the date of the organization of the district, allow another  
37 fire protection district to be formed ~~{, including any portion of such~~  
38 ~~lands,}~~ *within the district* without the consent of the owners thereof.

39 3. From and after such filing, the organization of the district  
40 ~~{shall be}~~ *is* complete.

41 **Sec. 15.** NRS 474.160 is hereby amended to read as follows:

42 474.160 The board of directors shall:

43 1. Manage and conduct the business and affairs of the district.

44 2. ~~{Make}~~ *Adopt* and enforce all rules and regulations  
45 necessary for the administration and government of the district and



1 for the furnishing of fire protection thereto, which may include  
2 regulations relating to fire prevention. The regulations may include  
3 provisions that are designed to protect life and property from:

4 (a) The hazards of fire and explosion resulting from the storage,  
5 handling and use of hazardous substances, materials and devices;  
6 and

7 (b) Hazardous conditions relating to the use or occupancy of any  
8 premises.

9 ➔ Any regulation concerning hazardous substances, materials or  
10 devices adopted pursuant to this section must be consistent with any  
11 plan or ordinance concerning ~~{such}~~ *those* substances, materials or  
12 devices that is required by the Federal Government and has been  
13 adopted by ~~{a}~~ *the* board of county commissioners.

14 3. Organize, regulate, establish and disband fire companies,  
15 departments or volunteer fire departments for the district.

16 4. Make and execute in the name of the district all necessary  
17 contracts.

18 5. Adopt a seal for the district to be used in the attestation of  
19 proper documents.

20 6. Provide for the payment from the proper fund of *the salaries*  
21 *of employees of the district and* all the debts and just claims against  
22 the district.

23 7. Employ agents and employees for the district sufficient to  
24 maintain and operate the property acquired for the purposes of the  
25 district.

26 8. Acquire real or personal property necessary for the purposes  
27 of the district and dispose of that property when no longer needed.

28 9. Construct any necessary structures.

29 10. Acquire, hold and possess, either by donation or purchase,  
30 in the name and on behalf of the district any land or other property  
31 necessary for the purpose of the district.

32 11. Eliminate and remove fire hazards within the district  
33 ~~{wherever}~~ *if* practicable and possible, whether on private or public  
34 premises, and to that end the board may clear the public highways  
35 and private lands of dry grass, stubble, brush, rubbish or other  
36 inflammable material in its judgment constituting a fire hazard.

37 12. Perform all other acts necessary, proper and convenient to  
38 accomplish the purposes of NRS 474.010 to 474.450, inclusive ~~{,}~~,  
39 *and sections 2 to 5, inclusive, of this act.*

40 **Sec. 16.** NRS 474.180 is hereby amended to read as follows:

41 474.180 The board of directors may ~~{purchase,}~~ :

42 1. *Provide emergency medical services within the district; and*

43 2. *Purchase,* acquire by donation or otherwise, lease, operate  
44 and maintain ambulances whenever necessary, and may take out



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1 liability and other insurance therefor. The board of directors may  
2 employ trained personnel to operate ~~[these]~~ *those* vehicles.

3 **Sec. 17.** NRS 474.190 is hereby amended to read as follows:

4 474.190 1. Subject to the provisions of subsection ~~[2,]~~ *3*, the  
5 board of directors of each county fire protection district shall  
6 prepare annual budgets in accordance with NRS 354.470 to  
7 354.626, inclusive.

8 2. *The budget must be based on estimates of the amount of*  
9 *money that will be needed to defray the expenses of the district and*  
10 *to meet unforeseen emergencies and the amount of a fire*  
11 *protection tax sufficient, together with the revenue which will*  
12 *result from application of the rate to the net proceeds of minerals,*  
13 *to raise such sums.*

14 3. The amount of money to be raised for the purpose of  
15 establishing, equipping and maintaining the district with fire-  
16 fighting facilities ~~[shall]~~ *must* not in any 1 year exceed 1 percent of  
17 the ~~[assessable property within the district]~~.

18 ~~—3.— In determining the tax to be levied to raise the amount of~~  
19 ~~money required by such budget within such limitation, the board of~~  
20 ~~county commissioners shall prorate 80 percent of the amount of the~~  
21 ~~tax upon the assessed value of improvements and personal property~~  
22 ~~upon each parcel of land and 20 percent upon the assessed value of~~  
23 ~~each parcel of land, if upon the formation of the district a provision~~  
24 ~~for such procedure was included in the notice to create the district~~  
25 ~~approved by the property owners, or if a petition requesting such~~  
26 ~~procedure, signed by not less than a majority of the property owners~~  
27 ~~within the district, is presented to the board prior to January 20.]~~  
28 *assessed value of the property described in NRS 474.200 and any*  
29 *net proceeds of minerals derived from within the boundaries of the*  
30 *district.*

31 **Sec. 18.** NRS 474.200 is hereby amended to read as follows:

32 474.200 1. At the time of making the levy of county taxes for  
33 that year, the ~~[boards]~~ *board* of county commissioners shall levy the  
34 tax ~~[eertified]~~ *established pursuant to NRS 474.190* upon all  
35 property, both real and personal, subject to taxation within the  
36 boundaries of the district. Any tax levied on interstate or intercounty  
37 telephone lines, power lines and other public utility lines as  
38 authorized in this section must be based upon valuations as  
39 established by the Nevada Tax Commission pursuant to the  
40 provisions of NRS 361.315 to 361.330, inclusive.

41 2. When levied, the tax must be entered upon the assessment  
42 rolls and collected in the same manner as state and county taxes.  
43 *Taxes may be paid in four approximately equal installments at the*  
44 *times specified in NRS 361.483, and the same penalties as*





*specified in NRS 361.483 must be added for failure to pay the taxes.*

3. When the tax is collected it must be placed in the treasury of the county ~~[in which the greater portion of the district is located,]~~ to the credit of the ~~[current expense fund of the district, and may be used only for the purpose for which it was raised.]~~ *county fire protection district. The treasurer of the district shall keep two separate funds for each district, one to be known as the district fire protection operating fund and one to be known as the district emergency fund. The money collected to defray the expenses of the district must be deposited in the district fire protection operating fund, and the money collected to meet unforeseen emergencies must be deposited in the district emergency fund. The district emergency fund must be used solely for emergencies and must not be used for regular operating expenses. The money deposited in the district emergency fund must not exceed the sum of \$1,000,000. Any interest earned on the money in the district emergency fund that causes the balance in that fund to exceed \$1,000,000 must be credited to the district fire protection operating fund.*

4. *For the purposes of subsection 3, an emergency includes, without limitation, any event that:*

(a) *Causes widespread or severe damage to property or injury to or the death of persons within the district;*

(b) *As determined by the district fire chief, requires immediate action to protect the health, safety and welfare of persons who reside within the district; and*

(c) *Requires the district to provide money to obtain a matching grant from a state agency or an agency of the Federal Government to repair damage caused by a natural disaster that occurred within the district.*

**Sec. 19.** NRS 474.300 is hereby amended to read as follows:

474.300 1. In any county fire protection district availing itself of the privileges of this section and NRS 474.220 and 474.310, the board of directors of ~~[such]~~ *the* district annually shall determine the tax necessary for the payment of interest and principal of such bonds.

2. The amount of the tax ~~[shall]~~ *must* be certified to the ~~[boards]~~ *board* of county commissioners ~~[of the counties]~~ in which ~~[any portion of]~~ the district is located, and ~~[such]~~ *the* board of county commissioners shall, at the time of making the levy of county taxes for that year, levy the tax certified upon all the real property, together with the improvements thereon, in the district.



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3. When levied, the tax ~~{shall}~~ *must* be entered on the assessment rolls and collected in the same manner as state and county taxes.

4. When the tax is collected it ~~{shall}~~ *must* be placed in the treasury of the county in ~~{which the greater portion of the district is located in}~~ a special fund for the payment of principal and interest of the bonds. Payments therefrom ~~{shall}~~ *must* be made according to the terms of the bonds.

**Sec. 20.** NRS 474.460 is hereby amended to read as follows:

474.460 1. All territory in each county *or consolidated municipality* not included in any other fire protection district, except incorporated areas ~~{}~~ *other than consolidated municipalities*, may be organized by ordinance by the board of county commissioners of the county in which ~~{such}~~ *that* territory lies into as many fire protection districts as necessary to provide for the prevention and extinguishment of fires in the county, until such time as ~~{such}~~ *that* territory may be included in another fire protection district formed in accordance with the provisions of chapter 473 of NRS, or NRS 474.010 to 474.450, inclusive ~~{}~~ *, and sections 2 to 5, inclusive, of this act.*

2. Each such district ~~{shall}~~:

~~—(a) Be a body corporate and politic;~~

~~—(b) Be :~~

*(a) Is* a political subdivision of the State; and

~~{(c) Have}~~

*(b) Has* perpetual existence unless dissolved as provided in this chapter.

3. Each such district may:

~~(a) {Have and use a corporate seal};~~

~~—(b)}~~ Sue and be sued, and be a party to suits, actions and proceedings;

~~{(c)}~~ *(b)* Arbitrate claims; and

~~{(d)}~~ *(c)* Contract and be contracted with.

4. The board of county commissioners ~~{of the county}~~ organizing each such district ~~{shall}~~ *is* ex officio ~~{be}~~ the governing body of each such district. The governing body ~~{shall}~~ *must* be known as the board of fire commissioners.

5. The chairman of the board of county commissioners ~~{shall}~~ *is* ex officio ~~{be}~~ *the* chairman of each such district.

6. The county clerk ~~{shall}~~ *is* ex officio ~~{be}~~ *the* clerk of each such district.

7. ~~{The}~~ *Unless the board of fire commissioners employs a treasurer, the* county treasurer ~~{shall}~~ *is* ex officio ~~{be}~~ *the* treasurer of each such district.



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**Sec. 21.** NRS 474.470 is hereby amended to read as follows:  
474.470 The board of fire commissioners shall:

1. Manage and conduct the business and affairs of districts organized pursuant to the provisions of NRS 474.460.

2. ~~[[Promulgate]]~~ *Adopt* and enforce all *rules and* regulations necessary for the administration and government of the districts and for the furnishing of fire protection ~~[[ ]]~~ *thereto, which may include regulations relating to emergency medical services and fire prevention. The regulations may include provisions that are designed to protect life and property from:*

(a) *The hazards of fire and explosion resulting from the storage, handling and use of hazardous substances, materials and devices; and*

(b) *Hazardous conditions relating to the use or occupancy of any premises.*

*↪ Any regulation concerning hazardous substances, materials or devices adopted pursuant to this section must be consistent with any plan or ordinance concerning those substances, materials or devices that is required by the Federal Government and has been adopted by the board of county commissioners.*

3. Organize, regulate, establish and disband fire companies, departments or volunteer fire departments for the districts.

4. Provide for the payment of salaries to the personnel of ~~[[such]]~~ *those* fire companies or fire departments.

5. Provide for payment from the proper fund of all the debts and just claims against the districts.

6. Employ agents and employees for the districts sufficient to maintain and operate the property acquired for the purposes of the districts.

7. Acquire real or personal property necessary for the purposes of the districts and dispose of the ~~[[same when]]~~ *property if* no longer needed.

8. Construct any necessary structures.

9. Acquire, hold and possess, ~~[[either]]~~ by donation or purchase, any land or other property necessary for the purpose of the districts.

10. Eliminate and remove fire hazards from the districts ~~[[wherever]]~~ *if* practicable and possible, whether on private or public premises, and to that end the board of fire commissioners may clear the public highways and private lands of dry grass, stubble, brush, rubbish or other inflammable material in its judgment constituting a fire hazard.

11. Perform all other acts necessary, proper and convenient to accomplish the purposes of NRS 474.460 to 474.540, inclusive ~~[[ ]]~~, *and sections 6, 7 and 8 of this act.*



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**Sec. 21.5.** NRS 474.480 is hereby amended to read as follows:

474.480 1. The board of fire commissioners shall plan for the prevention and extinguishment of fires in the territory of the county described by NRS 474.460, in cooperation with the State Forester Firewarden to coordinate the fire protection activities of the districts with the fire protection provided by the Division of Forestry of the State Department of Conservation and Natural Resources and by federal agencies, in order that the State Forester Firewarden may establish a statewide plan for the prevention and control of large fires, mutual aid among the districts, training of personnel, supply, finance and other purposes to promote fire protection on a statewide basis.

2. Through inspection , ~~{and recommendation,}~~ the State Forester Firewarden ~~{shall standardize the}~~ *may recommend standardization of* fire protection equipment and facilities of the districts to facilitate mutual aid among the districts.

**Sec. 22.** NRS 474.490 is hereby amended to read as follows:

474.490 The board of fire commissioners shall cooperate with *the State Forester Firewarden and* other agencies as provided in NRS 472.040 to 472.090, inclusive, to prevent and suppress fires in wild lands, and may contribute suitable amounts of money from the sums raised as provided in NRS 474.510 for ~~{such}~~ *that* purpose to cooperating agencies, or may receive contributions from other agencies to be spent for ~~{such}~~ *that* purpose.

**Sec. 23.** NRS 474.500 is hereby amended to read as follows:

474.500 1. The board of fire commissioners may appoint a district fire chief who shall have adequate training and experience in fire control and who shall hire such employees as are authorized by the board. The district fire chief shall administer all fire control laws in the territory of the county described by NRS 474.460 and perform such other duties as may be designated by the board of fire commissioners and the State Forester Firewarden. The district fire chief shall coordinate fire protection activities in the district and shall cooperate with all other existing fire protection agencies and with the State Forester Firewarden for the standardization of equipment and facilities.

2. In lieu of or in addition to the provisions of subsection 1, the board of fire commissioners may:

(a) Provide the fire protection required by NRS 474.460 to 474.540, inclusive, *and sections 6, 7 and 8 of this act* to the districts by entering into agreements with other agencies as provided by NRS 472.060 to 472.090, inclusive, and 277.180, for the furnishing of such protection to the districts; or

(b) Support , *direct or integrate* volunteer fire departments within districts organized under the provisions of NRS 474.460 to



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1 474.540, inclusive, *and sections 6, 7 and 8 of this act* for the  
2 furnishing of such protection to the districts.

3 **Sec. 24.** NRS 474.510 is hereby amended to read as follows:

4 474.510 1. The board of fire commissioners shall prepare ~~[a]~~  
5 *an annual* budget *in accordance with the provisions of NRS*  
6 *354.470 to 354.626, inclusive*, for each district organized in  
7 accordance with NRS 474.460. ~~[, estimating]~~

8 *2. Each budget must be based on estimates of* the amount of  
9 money which will be needed to defray the expenses of the district  
10 and to meet unforeseen ~~[fire emergencies, and to determine]~~  
11 *emergencies and* the amount of a fire protection tax sufficient,  
12 together with the revenue which will result from application of the  
13 rate to the net proceeds of minerals, to raise such sums.

14 ~~[2.]~~ 3. At the time of making the levy of county taxes for the  
15 year, the board of county commissioners shall levy the tax provided  
16 by subsection 1, upon all property, both real and personal, subject to  
17 taxation within the boundaries of the district. Any tax levied on  
18 interstate or intercounty telephone lines, power lines and other  
19 public utility lines as authorized in this section must be based upon  
20 valuations established by the Nevada Tax Commission pursuant to  
21 the provisions of NRS 361.315 to 361.330, inclusive.

22 ~~[3.]~~ 4. The amount of tax to be collected for the purposes of  
23 this section must not exceed, in any 1 year, 1 percent of the value  
24 of the property described in subsection ~~[2]~~ 3 and any net proceeds of  
25 minerals derived from within the boundaries of the district.

26 ~~[4.]~~ 5. If levied, the tax must be entered upon the assessment  
27 roll and collected in the same manner as state and county taxes.  
28 Taxes may be paid in four approximately equal installments at the  
29 times specified in NRS 361.483, and the same penalties as specified  
30 in NRS 361.483 must be added for failure to pay the taxes.

31 ~~[5.]~~ 6. For the purposes of NRS 474.460 to 474.550, inclusive,  
32 *and sections 6, 7 and 8 of this act*, the ~~[county]~~ treasurer *of the*  
33 *district* shall keep two separate funds for each district, one to be  
34 known as the district fire protection operating fund and one to be  
35 known as the district ~~[fire]~~ emergency fund. The ~~[sums]~~ *money*  
36 collected to defray the expenses of any district organized pursuant to  
37 NRS 474.460 must be deposited in the district fire protection  
38 operating fund, and the ~~[sums]~~ *money* collected to meet unforeseen  
39 emergencies must be deposited in the district ~~[fire]~~ emergency fund.  
40 The district ~~[fire]~~ emergency fund must be used solely for  
41 emergencies and must not be used for regular operating expenses.  
42 The money deposited in the district ~~[fire]~~ emergency fund must not  
43 exceed the sum of \$1,000,000. Any interest earned on the money in  
44 the district ~~[fire]~~ emergency fund that causes the balance in that fund



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1 to exceed \$1,000,000 must be credited to the district fire protection  
2 operating fund.

3 *7. For the purposes of subsection 6, an emergency includes,*  
4 *without limitation, any event that:*

5 *(a) Causes widespread or severe damage to property or injury*  
6 *to or the death of persons within the district;*

7 *(b) As determined by the district fire chief, requires immediate*  
8 *action to protect the health, safety and welfare of persons who*  
9 *reside within the district; and*

10 *(c) Requires the district to provide money to obtain a matching*  
11 *grant from an agency of the Federal Government to repair*  
12 *damage caused by a natural disaster that occurred within the*  
13 *district.*

14 **Sec. 25.** NRS 474.560 is hereby amended to read as follows:

15 474.560 1. A fire protection district organized pursuant to  
16 ~~{this chapter}~~ *NRS 474.460* may reorganize as a district created  
17 wholly or in part for the purpose of furnishing fire protection  
18 facilities pursuant to chapter 318 of NRS.

19 2. ~~{Such}~~ *The* reorganization may be initiated by:

20 (a) A petition signed by a majority of the owners of property  
21 located within the district; or

22 (b) A resolution of the board of county commissioners of the  
23 county in which the district is located.

24 3. If the board of county commissioners determines, after  
25 notice and hearing, that ~~{such}~~ *the* reorganization is feasible and in  
26 the best interests of the county and the district, the board of county  
27 commissioners shall adopt an ordinance reorganizing the district  
28 pursuant to chapter 318 of NRS.

29 4. All debts, obligations, liabilities and assets of the former  
30 district ~~{shall}~~ *must* be assumed or taken over by the reorganized  
31 district.

32 **Sec. 26.** (Deleted by amendment.)

33 **Sec. 27.** This act becomes effective on July 1, 2007.

