

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 include incorporated territory within a
7 consolidated municipality, provided that such territory is not included in any other
8 fire protection district. **Section 9** also removes the exclusion that had prohibited
9 such a fire protection district from including timberland patrolled by the United
10 States Forest Service. **Sections 2-8 and 15-18** of this bill borrow various existing
11 provisions that are applicable to a fire protection district organized by a board of
12 county commissioners and make them applicable to a fire protection district
13 approved by the voters. **Section 8.5** of this bill clarifies that certain persons and



14 entities may not operate an ambulance in an area for which an exclusive franchise
15 for ambulance service has been granted. **Sections 20, 21, 22 and 24** of this bill
16 borrow various existing provisions that are applicable to a fire protection district
17 approved by the voters and make them applicable to a fire protection district
18 organized by a board of county commissioners. **Section 25** of this bill restricts
19 existing procedures for the reorganization of a fire protection district to apply only
20 to a fire protection district organized by a board of county commissioners.

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

1 **Section 1.** Chapter 474 of NRS is hereby amended by adding
2 thereto the provisions set forth as sections 2 to 8.5, inclusive, of this
3 act.

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

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

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

10 2. *Each such district may:*

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

13 (b) *Arbitrate claims; and*

14 (c) *Contract and be contracted with.*

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

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

32 2. *In lieu of or in addition to the provisions of subsection 1,*
33 *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

(b) Support 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. 8.5. Nothing in this chapter authorizes any person, firm, corporation, association, government, governmental agency or political subdivision of a government to operate an ambulance in any area for which an exclusive franchise for ambulance service has been granted:

1. By a county, city or town pursuant to NRS 244.187, 268.081 or 269.128, as applicable; or
2. By another person or governmental entity authorized to do so on behalf of the county, city or town.

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

474.010 Contiguous unincorporated territory lying within one or more counties **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



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proceedings set forth in NRS 474.010 to 474.450, inclusive ~~{H}~~, 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 or 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 protection district, naming the district and describing its exterior boundaries.

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

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

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

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

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

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

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

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



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

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

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

2. The notice must:

(a) Designate a name for the proposed district.

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

(c) Be published once a week for at least 3 weeks ~~previous to~~
before the election in a newspaper published or circulated within the
boundaries of the proposed district and published within the county
or counties in which the ~~petition for the organization of the district~~
~~was presented.~~ *proposed district is located.*

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

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

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

2. If upon such canvass it appears that a majority of all votes
cast in the district , ~~H~~ and in each portion of the counties included
in the district ~~in case~~ *if* lands in more than one county are included
therein , ~~H~~ are in favor of the formation of the district, the board
shall, by an order entered in its minutes, declare:

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

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

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

474.120 1. The board *of county commissioners* shall then
cause a copy of such order, ~~duly~~ certified by the clerk of the board
~~, of county commissioners,~~ to be immediately filed for record in



1 the office of the county recorder of ~~{any}~~ *each* county in which any
2 portion of the lands ~~{embraced in such}~~ *included in the* district are
3 ~~{situated,}~~ *located*, and must also immediately forward a copy
4 thereof to the clerk of the board of county commissioners of each
5 ~~{of such counties.}~~

6 ~~— 2. No~~ *such county.*

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

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

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

14 474.160 The board of directors shall:

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

16 2. ~~{Make}~~ *Adopt* and enforce all rules and regulations
17 necessary for the administration and government of the district and
18 for the furnishing of fire protection thereto, which may include
19 regulations relating to fire prevention. The regulations may include
20 provisions that are designed to protect life and property from:

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

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

26 ↪ Any regulation concerning hazardous substances, materials or
27 devices adopted pursuant to this section must be consistent with any
28 plan or ordinance concerning ~~{such}~~ *those* substances, materials or
29 devices that is required by the Federal Government and has been
30 adopted by ~~{a}~~ *the* board of county commissioners.

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

33 4. Make and execute in the name of the district all necessary
34 contracts.

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

37 6. Provide for the payment from the proper fund of *the salaries*
38 *of employees of the district and* all the debts and just claims against
39 the district.

40 7. Employ agents and employees for the district sufficient to
41 maintain and operate the property acquired for the purposes of the
42 district.

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

45 9. Construct any necessary structures.



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

11. Eliminate and remove fire hazards within the district ~~{wherever}~~ if practicable and possible, whether on private or public premises, and to that end the board 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.

12. Perform all other acts necessary, proper and convenient to accomplish the purposes of NRS 474.010 to 474.450, inclusive ~~{1}~~, and sections 2 to 5, inclusive, of this act.

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

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

1. Provide emergency medical services within the district; and

2. Purchase, acquire by donation or otherwise, lease, operate and maintain ambulances whenever necessary, and may take out liability and other insurance therefor. The board of directors may employ trained personnel to operate ~~{these}~~ **those** vehicles.

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

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

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

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

~~—3.— In determining the tax to be levied to raise the amount of money required by such budget within such limitation, the board of county commissioners shall prorate 80 percent of the amount of the tax upon the assessed value of improvements and personal property upon each parcel of land and 20 percent upon the assessed value of each parcel of land, if upon the formation of the district a provision for such procedure was included in the notice to create the district approved by the property owners, or if a petition requesting such procedure, signed by not less than a majority of the property owners within the district, is presented to the board prior to January 20.] assessed value of the property described in NRS 474.200 and any~~



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net proceeds of minerals derived from within the boundaries of the district.

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

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

2. When levied, the tax must be entered upon the assessment rolls and collected in the same manner as state and county taxes. *Taxes may be paid in four approximately equal installments at the 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 *county fire protection* 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.]~~ *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*



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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 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.

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;



1 ~~{(e)}~~ (b) Arbitrate claims; and

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

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

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

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

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

14 **Sec. 21.** NRS 474.470 is hereby amended to read as follows:

15 474.470 The board of fire commissioners shall:

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

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

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

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

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

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

36 4. Provide for the payment of salaries to the personnel of
37 ~~{such}~~ **those** fire companies or fire departments.

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

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

43 7. Acquire real or personal property necessary for the purposes
44 of the districts and dispose of the ~~{same when}~~ **property if** no longer
45 needed.



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1 8. Construct any necessary structures.

2 9. Acquire, hold and possess, ~~{either}~~ by donation or purchase,
3 any land or other property necessary for the purpose of the districts.

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

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

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

14 474.480 1. The board of fire commissioners shall plan for the
15 prevention and extinguishment of fires in the territory of the county
16 described by NRS 474.460, in cooperation with the State Forester
17 Firewarden to coordinate the fire protection activities of the districts
18 with the fire protection provided by the Division of Forestry of the
19 State Department of Conservation and Natural Resources and by
20 federal agencies, in order that the State Forester Firewarden may
21 establish a statewide plan for the prevention and control of large
22 fires, mutual aid among the districts, training of personnel, supply,
23 finance and other purposes to promote fire protection on a statewide
24 basis.

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

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

30 474.490 The board of fire commissioners shall cooperate with
31 **the State Forester Firewarden and** other agencies as provided in
32 NRS 472.040 to 472.090, inclusive, to prevent and suppress fires in
33 wild lands, and may contribute suitable amounts of money from the
34 sums raised as provided in NRS 474.510 for ~~{such}~~ **that** purpose to
35 cooperating agencies, or may receive contributions from other
36 agencies to be spent for ~~{such}~~ **that** purpose.

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

38 474.500 1. The board of fire commissioners may appoint a
39 district fire chief who shall have adequate training and experience in
40 fire control and who shall hire such employees as are authorized by
41 the board. The district fire chief shall administer all fire control laws
42 in the territory of the county described by NRS 474.460 and perform
43 such other duties as may be designated by the board of fire
44 commissioners and the State Forester Firewarden. The district fire
45 chief shall coordinate fire protection activities in the district and



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1 shall cooperate with all other existing fire protection agencies and
2 with the State Forester Firewarden for the standardization of
3 equipment and facilities.

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

6 (a) Provide the fire protection required by NRS 474.460 to
7 474.540, inclusive, *and sections 6, 7 and 8 of this act* to the districts
8 by entering into agreements with other agencies as provided by NRS
9 472.060 to 472.090, inclusive, and 277.180, for the furnishing of
10 such protection to the districts; or

11 (b) Support volunteer fire departments within districts organized
12 under the provisions of NRS 474.460 to 474.540, inclusive, *and*
13 *sections 6, 7 and 8 of this act* for the furnishing of such protection
14 to the districts.

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

16 474.510 1. The board of fire commissioners shall prepare ~~{a}~~
17 *an annual* budget *in accordance with the provisions of NRS*
18 *354.470 to 354.626, inclusive,* for each district organized in
19 accordance with NRS 474.460. ~~{-estimating}~~

20 2. *Each budget must be based on estimates of* the amount of
21 money which will be needed to defray the expenses of the district
22 and to meet unforeseen ~~{fire emergencies, and to determine}~~
23 *emergencies and* the amount of a fire protection tax sufficient,
24 together with the revenue which will result from application of the
25 rate to the net proceeds of minerals, to raise such sums.

26 ~~{2}~~ 3. At the time of making the levy of county taxes for the
27 year, the board of county commissioners shall levy the tax provided
28 by subsection 1, upon all property, both real and personal, subject to
29 taxation within the boundaries of the district. Any tax levied on
30 interstate or intercounty telephone lines, power lines and other
31 public utility lines as authorized in this section must be based upon
32 valuations established by the Nevada Tax Commission pursuant to
33 the provisions of NRS 361.315 to 361.330, inclusive.

34 ~~{3}~~ 4. The amount of tax to be collected for the purposes of
35 this section must not exceed, in any 1 year, 1 percent of the value
36 of the property described in subsection ~~{2}~~ 3 and any net proceeds of
37 minerals derived from within the boundaries of the district.

38 ~~{4}~~ 5. If levied, the tax must be entered upon the assessment
39 roll and collected in the same manner as state and county taxes.
40 Taxes may be paid in four approximately equal installments at the
41 times specified in NRS 361.483, and the same penalties as specified
42 in NRS 361.483 must be added for failure to pay the taxes.

43 ~~{5}~~ 6. For the purposes of NRS 474.460 to 474.550, inclusive,
44 *and sections 6, 7 and 8 of this act*, the ~~{county}~~ treasurer *of the*
45 *district* shall keep two separate funds for each district, one to be



1 known as the district fire protection operating fund and one to be
2 known as the district ~~{fire}~~ emergency fund. The ~~{sums}~~ money
3 collected to defray the expenses of any district organized pursuant to
4 NRS 474.460 must be deposited in the district fire protection
5 operating fund, and the ~~{sums}~~ money collected to meet unforeseen
6 emergencies must be deposited in the district ~~{fire}~~ emergency fund.
7 The district ~~{fire}~~ emergency fund must be used solely for
8 emergencies and must not be used for regular operating expenses.
9 The money deposited in the district ~~{fire}~~ emergency fund must not
10 exceed the sum of \$1,000,000. Any interest earned on the money in
11 the district ~~{fire}~~ emergency fund that causes the balance in that fund
12 to exceed \$1,000,000 must be credited to the district fire protection
13 operating fund.

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

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

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

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

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

26 474.560 1. A fire protection district organized pursuant to
27 ~~{this chapter}~~ **NRS 474.460** may reorganize as a district created
28 wholly or in part for the purpose of furnishing fire protection
29 facilities pursuant to chapter 318 of NRS.

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

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

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

35 3. If the board of county commissioners determines, after
36 notice and hearing, that ~~{such}~~ **the** reorganization is feasible and in
37 the best interests of the county and the district, the board of county
38 commissioners shall adopt an ordinance reorganizing the district
39 pursuant to chapter 318 of NRS.

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

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



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

③⑩

