

ASSEMBLY BILL NO. 239—ASSEMBLYWOMAN KIRKPATRICK

MARCH 12, 2013

Referred to Committee on Commerce and Labor

SUMMARY—Makes various changes relating to energy.
(BDR 58-224)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
Effect on the State: Yes.

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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 energy; authorizing the Director of the Office of Energy to charge and collect certain fees from applicants for certain energy-related tax incentives; revising provisions relating to eligibility for and approval of applicants for certain energy-related tax incentives; revising provisions relating to the granting of permits for the construction of certain utility projects; establishing the Economic Development Electric Rate Rider Program; requiring the Public Utilities Commission of Nevada, in consultation with the Office of Economic Development, to administer the Program; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law authorizes the Director of the Office of Energy to grant partial abatements of certain taxes to eligible applicants. (NRS 701A.110, 701A.115, 701A.360, 701A.390) **Sections 1, 2 and 7** of this bill authorize the Director to charge and collect a fee from each applicant in an amount not to exceed the actual cost to the Director of processing the application. **Section 3** of this bill removes from the list of persons who are eligible for a partial abatement of certain taxes a person who operates a facility for the transmission of electricity generated from renewable energy or geothermal resources. **Section 4** of this bill deletes the authority of a board of county commissioners to approve an application for a partial abatement of taxes submitted by a person who operates a facility for the generation of electricity from geothermal resources. **Section 5** of this bill revises the amount of the partial abatement of property taxes for which certain applicants may be eligible. **Section 6** of this bill removes the requirement that a certain percentage of the property taxes collected from a person who is receiving a partial abatement of taxes which would otherwise be allocated and distributed to local governments be deposited in the Renewable Energy Fund.



Sections 10-21 of this bill establish the Economic Development Electric Rate Rider Program, a 5-year program to encourage the location or relocation of new commercial and industrial businesses in this State by providing discounted rates for electricity to eligible participants. **Section 14** requires the Public Utilities Commission of Nevada, in consultation with the Office of Economic Development, to administer the Program. **Section 14** additionally requires that each electric utility in this State set aside 50 megawatts of capacity for allocation pursuant to the Program. **Section 15** authorizes a person who, in anticipation of the incentive provided pursuant to the Program, locates or intends to locate a new commercial or industrial business in this State to submit an application to the Office of Economic Development to participate in the Program. **Section 15** requires an applicant to obtain initial approval and a letter of eligibility from the Office. Once an applicant has obtained initial approval and a letter of eligibility from the Office, **section 16** requires the Commission to establish the discounted rates for electricity available to the applicant and to establish and approve the terms of the contract which the applicant must enter into with an electric utility. **Section 17** provides that an electric utility may recover the amount of the discount provided to a participant from the deferred energy account of the electric utility. **Section 21** requires the Commission to prepare and submit a report to the Legislature concerning the Program.

Existing law requires a person who wishes to obtain a permit for a utility facility to file certain applications with the Commission if a federal agency is required to conduct an environmental analysis of the proposed utility facility. (NRS 704.870) **Sections 23 and 24** of this bill require such a person to file a notice with the Commission not later than the date on which the person files with the appropriate federal agency.

Sections 9 and 27 of this bill revise provisions relating to land use permits to provide that the Commission is the sole authority for the granting of a land use permit for the construction of certain utility projects. **Section 9** requires the Commission to adopt regulations providing for the issuance of such permits.

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

Section 1. NRS 701A.110 is hereby amended to read as follows:

701A.110 1. Except as otherwise provided in this section, the Director, in consultation with the Office of Economic Development, shall grant a partial abatement from the portion of the taxes imposed pursuant to chapter 361 of NRS, other than any taxes imposed for public education, on a building or other structure that is determined to meet the equivalent of the silver level or higher by an independent contractor authorized to make that determination in accordance with the Green Building Rating System adopted by the Director pursuant to NRS 701A.100, if:

(a) No funding is provided by any governmental entity in this State for the acquisition, design or construction of the building or other structure or for the acquisition of any land therefor. For the purposes of this paragraph:



(1) Private activity bonds must not be considered funding provided by a governmental entity.

(2) The term "private activity bond" has the meaning ascribed to it in 26 U.S.C. § 141.

(b) The owner of the property:

(1) Submits an application for the partial abatement to the Director. If such an application is submitted for a project that has not been completed on the date of that submission and there is a significant change in the scope of the project after that date, the application must be amended to include the change or changes.

(2) Except as otherwise provided in this subparagraph, provides to the Director, within 48 months after applying for the partial abatement, proof that the building or other structure meets the equivalent of the silver level or higher, as determined by an independent contractor authorized to make that determination in accordance with the Green Building Rating System adopted by the Director pursuant to NRS 701A.100. The Director may, for good cause shown, extend the period for providing such proof.

(3) Files a copy of each application and amended application submitted to the Director pursuant to subparagraph (1) with the:

(I) Chief of the Budget Division of the Department of Administration;

(II) Department of Taxation;

(III) County assessor;

(IV) County treasurer;

(V) Office of Economic Development;

(VI) Board of county commissioners; and

(VII) City manager and city council, if any.

(c) The abatement is consistent with the State Plan for Economic Development developed by the Executive Director of the Office of Economic Development pursuant to subsection 2 of NRS 231.053.

2. As soon as practicable after the Director receives the application and proof required by subsection 1, the Director, in consultation with the Office of Economic Development, shall determine whether the building or other structure is eligible for the abatement and, if so, forward a certificate of eligibility for the abatement to the:

(a) Department of Taxation;

(b) County assessor;

(c) County treasurer; and

(d) Office of Economic Development.

3. The Director may, with the assistance of the Chief of the Budget Division and the Department of Taxation, publish a fiscal note that indicates an estimate of the fiscal impact of the partial abatement on the State and on each affected local government. If the



1 Director publishes a fiscal note that estimates the fiscal impact of
2 the partial abatement on local government, the Director shall
3 forward a copy of the fiscal note to each affected local government.
4 As soon as practicable after receiving a copy of a certificate of
5 eligibility pursuant to subsection 2, the Department of Taxation
6 shall forward a copy of the certificate to each affected local
7 government.

8 4. The partial abatement:

9 (a) Must be for a duration of not more than 10 years and in an
10 annual amount that equals, for a building or other structure that
11 meets the equivalent of:

12 (1) The silver level, 25 percent of the portion of the taxes
13 imposed pursuant to chapter 361 of NRS, other than any taxes
14 imposed for public education, that would otherwise be payable for
15 the building or other structure, excluding the associated land;

16 (2) The gold level, 30 percent of the portion of the taxes
17 imposed pursuant to chapter 361 of NRS, other than any taxes
18 imposed for public education, that would otherwise be payable for
19 the building or other structure, excluding the associated land; or

20 (3) The platinum level, 35 percent of the portion of the taxes
21 imposed pursuant to chapter 361 of NRS, other than any taxes
22 imposed for public education, that would otherwise be payable for
23 the building or other structure, excluding the associated land.

24 (b) Does not apply during any period in which the owner of the
25 building or other structure is receiving another abatement or
26 exemption pursuant to this chapter or NRS 361.045 to 361.159,
27 inclusive, from the taxes imposed pursuant to chapter 361 of NRS.

28 (c) Terminates upon any determination by the Director that the
29 building or other structure has ceased to meet the equivalent of the
30 silver level or higher. The Director shall provide notice and a
31 reasonable opportunity to cure any noncompliance issues before
32 making a determination that the building or other structure has
33 ceased to meet that standard. The Director shall immediately
34 provide notice of each determination of termination to the:

35 (1) Department of Taxation, who shall immediately notify
36 each affected local government of the determination;

37 (2) County assessor;

38 (3) County treasurer; and

39 (4) Office of Economic Development.

40 (d) Must not be for an existing building or structure that is
41 renovated.

42 5. If a partial abatement terminates pursuant to paragraph (c) of
43 subsection 4, the owner of the property to which the partial
44 abatement applied shall repay to the county treasurer the amount of
45 the exemption that was allowed pursuant to this section before the



1 date of that termination. The owner shall, in addition to the amount
2 of the exemption required to be paid pursuant to this subsection, pay
3 interest on the amount due at the rate most recently established
4 pursuant to NRS 99.040 for each month, or portion thereof, from the
5 last day of the month following the period for which the payment
6 would have been made had the partial abatement not been approved
7 until the date of payment of the tax.

8 6. The Director, in consultation with the Office of Economic
9 Development, shall adopt regulations:

10 (a) Establishing the qualifications and methods to determine
11 eligibility for the abatement;

12 (b) Prescribing such forms as will ensure that all information
13 and other documentation necessary to make an appropriate
14 determination is filed with the Director; and

15 (c) Prescribing the criteria for determining when there is a
16 significant change in the scope of a project for the purposes of
17 subparagraph (1) of paragraph (b) of subsection 1,

18 and the Department of Taxation shall adopt such additional
19 regulations as it determines to be appropriate to carry out the
20 provisions of this section.

21 7. The Director shall:

22 (a) Cooperate with the Office of Economic Development in
23 carrying out the provisions of this section; and

24 (b) Submit to the Office of Economic Development an annual
25 report, at such a time and containing such information as the Office
26 may require, regarding the partial abatements granted pursuant to
27 this section.

28 8. *The Director may charge and collect a fee from each*
29 *applicant who submits an application for a partial abatement*
30 *pursuant to this section. The amount of the fee must not exceed*
31 *the actual cost to the Director for processing the application and*
32 *evaluating the proof submitted by the applicant pursuant to*
33 *subsection 1 and making the determination concerning eligibility*
34 *for the partial abatement required by subsection 2.*

35 9. As used in this section:

36 (a) "Building or other structure" does not include any building
37 or other structure for which the principal use is as a residential
38 dwelling for not more than four families.

39 (b) "Director" means the Director of the Office of Energy
40 appointed pursuant to NRS 701.150.

41 (c) "Taxes imposed for public education" means:

42 (1) Any ad valorem tax authorized or required by chapter
43 387 of NRS;

44 (2) Any ad valorem tax authorized or required by chapter
45 350 of NRS for the obligations of a school district, including,



1 without limitation, any ad valorem tax necessary to carry out the
2 provisions of subsection 5 of NRS 350.020; and

3 (3) Any other ad valorem tax for which the proceeds thereof
4 are dedicated to the public education of pupils in kindergarten
5 through grade 12.

6 **Sec. 2.** NRS 701A.115 is hereby amended to read as follows:

7 701A.115 1. Except as otherwise provided in this section, the
8 Director of the Office of Energy shall grant a partial abatement from
9 the portion of taxes imposed pursuant to chapter 361 of NRS, other
10 than any taxes imposed for public education, on an existing building
11 or other structure which is renovated for use by a manufacturer if:

12 (a) The building or other structure is determined after the
13 renovation to meet the equivalent of the silver level or higher by an
14 independent contractor authorized to make that determination in
15 accordance with the Green Building Rating System adopted by the
16 Director pursuant to NRS 701A.100.

17 (b) The applicant:

18 (1) Is a manufacturer who intends to locate a new
19 manufacturing business in this State;

20 (2) Employs at least 25 full-time employees at the new
21 manufacturing business in this State during the entire period in
22 which the applicant will receive the tax abatement; and

23 (3) The average hourly wage that will be paid by the
24 manufacturer to its employees in this State is at least 100 percent of
25 the average statewide hourly wage or the average countywide hourly
26 wage, whichever is less, excluding management and administrative
27 employees, as established by the Employment Security Division of
28 the Department of Employment, Training and Rehabilitation on
29 July 1 of each fiscal year.

30 (c) No funding is provided by any governmental entity in this
31 State for the acquisition, design, construction or renovation of the
32 building or other structure or for the acquisition of any land
33 therefore. For the purpose of this paragraph:

34 (1) Private activity bonds must not be considered funding
35 provided by a governmental entity.

36 (2) The term "private activity bond" has the meaning
37 ascribed to it in 26 U.S.C. § 141.

38 (d) The manufacturer:

39 (1) Submits an application for the abatement to the Director.
40 If such an application is submitted for a project that has not been
41 completed on the date of that submission and there is a significant
42 change in the scope of the project after that date, the application
43 must be amended to include the change or changes.

44 (2) Except as otherwise provided in this subparagraph,
45 provides to the Director, within 48 months after applying for the



1 abatement, proof that the building or other structure meets the
2 equivalent of the silver level or higher, as determined by an
3 independent contractor authorized to make that determination in
4 accordance with the Green Building Rating System adopted by the
5 Director pursuant to NRS 701A.100. The Director may, for good
6 cause shown, extend the period for providing such proof.

7 (3) Files a copy of each application and amended application
8 submitted to the Director pursuant to subparagraph (1) with the:

9 (I) Chief of the Budget Division of the Department of
10 Administration;

11 (II) Department of Taxation;

12 (III) County assessor;

13 (IV) County treasurer;

14 (V) Office of Economic Development;

15 (VI) Board of county commissioners; and

16 (VII) City manager and city council, if any.

17 2. As soon as practicable after the Director receives an
18 application and proof required by subsection 1, the Director shall
19 determine whether the building or other structure is eligible for the
20 abatement and, if so, forward a certificate of eligibility for the
21 abatement to the:

22 (a) Department of Taxation;

23 (b) County assessor;

24 (c) County treasurer; and

25 (d) Office of Economic Development.

26 3. As soon as practicable after receiving a copy of:

27 (a) An application pursuant to subparagraph (3) of paragraph (d)
28 of subsection 1:

29 (1) The Chief of the Budget Division shall publish a fiscal
30 note that indicates an estimate of the fiscal impact of the partial
31 abatement on the State; and

32 (2) The Department of Taxation shall publish a fiscal note
33 that indicates an estimate of the fiscal impact of the partial
34 abatement on each affected local government, and forward a copy of
35 the fiscal note to each affected local government.

36 (b) A certificate of eligibility pursuant to subsection 2, the
37 Department of Taxation shall forward a copy of the certificate to
38 each affected local government.

39 4. The partial abatement:

40 (a) Must be for a duration not to exceed 1 year, and in an annual
41 amount that equals, for a building or other structure that meets the
42 equivalent of:

43 (1) The silver level, 25 percent of the portion of the taxes
44 imposed pursuant to chapter 361 of NRS, other than any taxes



1 imposed for public education, that would otherwise be payable for
2 the building or other structure, excluding the associated land;

3 (2) The gold level, 30 percent of the portion of the taxes
4 imposed pursuant to chapter 361 of NRS, other than any taxes
5 imposed for public education, that would otherwise be payable for
6 the building or other structure, excluding the associated land; or

7 (3) The platinum level, 35 percent of the portion of the taxes
8 imposed pursuant to chapter 361 of NRS, other than any taxes
9 imposed for public education, that would otherwise be payable for
10 the building or other structure, excluding the associated land.

11 (b) Does not apply during any period in which the owner of the
12 building or other structure is receiving another abatement or
13 exemption pursuant to this chapter or NRS 361.045 to 361.159,
14 inclusive, from the taxes imposed pursuant to chapter 361 of NRS.

15 (c) Terminates upon any determination by the Director that the
16 building or other structure has ceased to meet the equivalent of the
17 silver level or higher. The Director shall provide notice and a
18 reasonable opportunity to cure any noncompliance issues before
19 making a determination that the building or other structure has
20 ceased to meet that standard. The Director shall immediately
21 provide notice of each determination of termination to the:

22 (1) Department of Taxation, who shall immediately notify
23 each affected local government of the determination;

24 (2) County assessor;

25 (3) County treasurer; and

26 (4) Office of Economic Development.

27 5. The Director shall adopt regulations:

28 (a) Establishing the qualifications and methods to determine
29 eligibility for the abatement;

30 (b) Prescribing such forms as will ensure that all information
31 and other documentation necessary to make an appropriate
32 determination is filed with the Director; and

33 (c) Prescribing the criteria for determining when there is a
34 significant change in the scope of a project for the purposes of
35 subparagraph (1) of paragraph (d) of subsection 1,

36 and the Department of Taxation shall adopt such additional
37 regulations as it determines to be appropriate to carry out the
38 provisions of this section.

39 6. *The Director may charge and collect a fee from each*
40 *applicant who submits an application for a partial abatement*
41 *pursuant to this section. The amount of the fee must not exceed*
42 *the actual cost to the Director for processing the application and*
43 *evaluating the proof submitted by the applicant pursuant to*
44 *subsection 1 and making the determination concerning eligibility*
45 *for the partial abatement required by subsection 2.*



7. As used in this section:

(a) "Building or other structure" does not include any building or other structure for which the principal use is as a residential dwelling, even if the building or other structure is used for more than four families.

(b) "Director" means the Director of the Office of Energy appointed pursuant to NRS 701.150.

(c) "Manufacturer" means a person engaged primarily in manufacturing or processing which changes raw or unfinished materials into another form or creates another product.

(d) "Taxes imposed for public education" means:

(1) Any ad valorem tax authorized or required by chapter 387 of NRS;

(2) Any ad valorem tax authorized or required by chapter 350 of NRS for the obligations of a school district, including, without limitation, any ad valorem tax necessary to carry out the provisions of subsection 5 of NRS 350.020; and

(3) Any other ad valorem tax for which the proceeds thereof are dedicated to the public education of pupils in kindergarten through grade 12.

Sec. 3. NRS 701A.360 is hereby amended to read as follows:

701A.360 1. A person who intends to locate a facility for the generation of process heat from solar renewable energy, a wholesale facility for the generation of electricity from renewable energy ~~or a facility for the generation of electricity from geothermal resources for a facility for the transmission of electricity produced from renewable energy or geothermal resources~~ in this State may apply to the Director for a partial abatement of the local sales and use taxes, the taxes imposed pursuant to chapter 361 of NRS, or both local sales and use taxes and taxes imposed pursuant to chapter 361 of NRS.

2. A facility that is owned, operated, leased or otherwise controlled by a governmental entity is not eligible for an abatement pursuant to NRS 701A.300 to 701A.390, inclusive.

3. As soon as practicable after the Director receives an application for a partial abatement, the Director shall forward a copy of the application to:

(a) The Chief of the Budget Division of the Department of Administration;

(b) The Department of Taxation;

(c) The board of county commissioners;

(d) The county assessor;

(e) The county treasurer; and

(f) The Office of Economic Development.



4. With the copy of the application forwarded to the county treasurer, the Director shall include a notice that the local jurisdiction may request a presentation regarding the facility. A request for a presentation must be made within 30 days after receipt of the application.

5. The Director shall hold a public hearing on the application. The hearing must not be held earlier than 30 days after all persons listed in subsection 3 have received a copy of the application.

Sec. 4. NRS 701A.365 is hereby amended to read as follows:

701A.365 1. ~~[Except as otherwise provided in subsection 2,~~
~~the]~~ **The** Director, in consultation with the Office of Economic Development, shall approve an application for a partial abatement pursuant to NRS 701A.300 to 701A.390, inclusive, if the Director, in consultation with the Office of Economic Development, makes the following determinations:

(a) The applicant has executed an agreement with the Director which must:

(1) State that the facility will, after the date on which a certificate of eligibility for the abatement is issued pursuant to NRS 701A.370, continue in operation in this State for a period specified by the Director, which must be at least 10 years, and will continue to meet the eligibility requirements for the abatement; and

(2) Bind the successors in interest in the facility for the specified period.

(b) The facility is registered pursuant to the laws of this State or the applicant commits to obtain a valid business license and all other permits required by the county, city or town in which the facility operates.

(c) No funding is or will be provided by any governmental entity in this State for the acquisition, design or construction of the facility or for the acquisition of any land therefor, except any private activity bonds as defined in 26 U.S.C. § 141.

(d) If the facility will be located in a county whose population is 100,000 or more or a city whose population is 60,000 or more, the facility meets the following requirements:

(1) There will be 75 or more full-time employees working on the construction of the facility during the second quarter of construction, including, unless waived by the Director for good cause, at least 30 percent who are residents of Nevada;

(2) Establishing the facility will require the facility to make a capital investment of at least \$10,000,000 in this State;

(3) The average hourly wage that will be paid by the facility to its employees in this State is at least 110 percent of the average statewide hourly wage, excluding management and administrative employees, as established by the Employment Security Division of



1 the Department of Employment, Training and Rehabilitation on
2 July 1 of each fiscal year; and

3 (4) The average hourly wage of the employees working on
4 the construction of the facility will be at least 150 percent of the
5 average statewide hourly wage, excluding management and
6 administrative employees, as established by the Employment
7 Security Division of the Department of Employment, Training and
8 Rehabilitation on July 1 of each fiscal year and:

9 (I) The employees working on the construction of the
10 facility must be provided a health insurance plan that includes an
11 option for health insurance coverage for dependents of the
12 employees; and

13 (II) The cost of the benefits provided to the employees
14 working on the construction of the facility will meet the minimum
15 requirements for benefits established by the Director by regulation
16 pursuant to NRS 701A.390.

17 (e) If the facility will be located in a county whose population is
18 less than 100,000 or a city whose population is less than 60,000, the
19 facility meets the following requirements:

20 (1) There will be 50 or more full-time employees working on
21 the construction of the facility during the second quarter of
22 construction, including, unless waived by the Director for good
23 cause, at least 30 percent who are residents of Nevada;

24 (2) Establishing the facility will require the facility to make a
25 capital investment of at least \$3,000,000 in this State;

26 (3) The average hourly wage that will be paid by the facility
27 to its employees in this State is at least 110 percent of the average
28 statewide hourly wage, excluding management and administrative
29 employees, as established by the Employment Security Division of
30 the Department of Employment, Training and Rehabilitation on
31 July 1 of each fiscal year; and

32 (4) The average hourly wage of the employees working on
33 the construction of the facility will be at least 150 percent of the
34 average statewide hourly wage, excluding management and
35 administrative employees, as established by the Employment
36 Security Division of the Department of Employment, Training and
37 Rehabilitation on July 1 of each fiscal year and:

38 (I) The employees working on the construction of the
39 facility must be provided a health insurance plan that includes an
40 option for health insurance coverage for dependents of the
41 employees; and

42 (II) The cost of the benefits provided to the employees
43 working on the construction of the facility will meet the minimum
44 requirements for benefits established by the Director by regulation
45 pursuant to NRS 701A.390.



(f) The financial benefits that will result to this State from the employment by the facility of the residents of this State and from capital investments by the facility in this State will exceed the loss of tax revenue that will result from the abatement.

(g) The facility is consistent with the State Plan for Economic Development developed by the Executive Director of the Office of Economic Development pursuant to subsection 2 of NRS 231.053.

~~2. [The Director shall not approve an application for a partial abatement of the taxes imposed pursuant to chapter 361 of NRS submitted pursuant to NRS 701A.360 by a facility for the generation of electricity from geothermal resources unless the application is approved pursuant to this subsection. The board of county commissioners of a county must approve or deny the application not later than 30 days after the board receives a copy of the application. The board of county commissioners must not condition the approval of the application on a requirement that the facility for the generation of electricity from geothermal resources agree to purchase, lease or otherwise acquire in its own name or on behalf of the county any infrastructure, equipment, facilities or other property in the county that is not directly related to or otherwise necessary for the construction and operation of the facility. If the board of county commissioners does not approve or deny the application within 30 days after the board receives the application, the application shall be deemed denied.]~~

~~3.]~~ Notwithstanding the provisions of subsection 1, the Director, in consultation with the Office of Economic Development, may, if the Director, in consultation with the Office, determines that such action is necessary:

(a) Approve an application for a partial abatement for a facility that does not meet the requirements set forth in paragraph (d) or (e) of subsection 1; or

(b) Add additional requirements that a facility must meet to qualify for a partial abatement.

~~[4.]~~ 3. The Director shall cooperate with the Office of Economic Development in carrying out the provisions of this section.

~~[5.]~~ 4. The Director shall submit to the Office of Economic Development an annual report, at such a time and containing such information as the Office may require, regarding the partial abatements granted pursuant to this section.

Sec. 5. NRS 701A.370 is hereby amended to read as follows:

701A.370 1. If the Director approves an application for a partial abatement pursuant to NRS 701A.300 to 701A.390, inclusive, of:



(a) Property taxes imposed pursuant to chapter 361 of NRS, the partial abatement must:

(1) Be for a duration of the 20 fiscal years immediately following the date of approval of the application;

(2) ~~Be~~ **If the facility:**

(I) Has a generating capacity of 10 megawatts or more but less than 49 megawatts, be not more than 55 percent of the taxes on real and personal property payable by the facility each year; or

(II) Has a generating capacity of 49 megawatts or more, be equal to 55 percent of the taxes on real and personal property payable by the facility each year; and

(3) Not apply during any period in which the facility is receiving another abatement or exemption from property taxes imposed pursuant to chapter 361 of NRS, other than any partial abatement provided pursuant to NRS 361.4722.

(b) Local sales and use taxes:

(1) The partial abatement must:

(I) Be for the 3 years beginning on the date of approval of the application;

(II) Be equal to that portion of the combined rate of all the local sales and use taxes payable by the facility each year which exceeds 0.25 percent; and

(III) Not apply during any period in which the facility is receiving another abatement or exemption from local sales and use taxes.

(2) The Department of Taxation shall issue to the facility a document certifying the abatement which can be presented to retailers at the time of sale. The document must clearly state that the purchaser is only required to pay sales and use taxes imposed in this State at the rate of 2.25 percent.

2. Upon approving an application for a partial abatement pursuant to NRS 701A.300 to 701A.390, inclusive, the Director shall immediately forward a certificate of eligibility for the abatement to:

(a) The Department of Taxation;

(b) The board of county commissioners;

(c) The county assessor;

(d) The county treasurer; and

(e) The Office of Economic Development.

Sec. 6. NRS 701A.385 is hereby amended to read as follows:

701A.385 Notwithstanding any statutory provision to the contrary, if the Director approves an application for a partial abatement pursuant to NRS 701A.300 to 701A.390, inclusive, of ~~+~~



~~1. Property taxes imposed pursuant to chapter 361 of NRS, the amount of all the property taxes which are collected from the facility for the period of the abatement must be allocated and distributed in such a manner that:~~

~~—(a) Forty five percent of that amount is deposited in the Renewable Energy Fund created by NRS 701A.450; and~~

~~—(b) Fifty five percent of that amount is distributed to the local governmental entities that would otherwise be entitled to receive those taxes in proportion to the relative amount of those taxes those entities would otherwise be entitled to receive.~~

~~2. Local~~ **local** sales and use taxes, the State Controller shall allocate, transfer and remit an amount equal to all the sales and use taxes imposed in this State and collected from the facility for the period of the abatement in the same manner as if that amount consisted solely of the proceeds of taxes imposed by NRS 374.110 and 374.190.

Sec. 7. NRS 701A.390 is hereby amended to read as follows:

701A.390 The Director:

1. Shall adopt regulations:

(a) Prescribing the minimum level of benefits that a facility must provide to its employees if the facility is going to use benefits paid to employees as a basis to qualify for a partial abatement pursuant to NRS 701A.300 to 701A.390, inclusive;

(b) Prescribing such requirements for an application for a partial abatement pursuant to NRS 701A.300 to 701A.390, inclusive, as will ensure that all information and other documentation necessary for the Director, in consultation with the Office of Economic Development, to make an appropriate determination is filed with the Director;

(c) Requiring each recipient of a partial abatement pursuant to NRS 701A.300 to 701A.390, inclusive, to file annually with the Director such information and documentation as may be necessary for the Director to determine whether the recipient is in compliance with any eligibility requirements for the abatement; and

(d) Regarding the capital investment that a facility must make to meet the requirement set forth in paragraph (d) or (e) of subsection 1 of NRS 701A.365; and

2. May adopt such other regulations as the Director determines to be necessary to carry out the provisions of NRS 701A.300 to 701A.390, inclusive.

3. May charge and collect a fee from each applicant who submits an application for a partial abatement pursuant to NRS 701A.300 to 701A.390, inclusive. The amount of the fee must not exceed the actual cost to the Director for processing and approving the application.



1 **Sec. 8.** Chapter 704 of NRS is hereby amended by adding
2 thereto the provisions set forth as sections 9 to 21, inclusive, of this
3 act.

4 **Sec. 9.** *1. The Commission shall by regulation establish a*
5 *process for the issuance of a land use permit to a person who*
6 *intends to construct a utility project in this State. The regulations*
7 *must provide that the Commission will issue an order granting or*
8 *denying an application for a land use permit for a utility project*
9 *not later than 150 days after the date on which an applicant*
10 *submits a completed application to the Commission.*

11 *2. A person shall not construct a utility project in this State*
12 *unless the person has first obtained a land use permit from the*
13 *Commission in the manner provided by the regulations adopted*
14 *pursuant to this section.*

15 *3. As used in this section, "utility project" has the meaning*
16 *ascribed to it in NRS 278.0195.*

17 **Sec. 10.** *As used in sections 10 to 21, inclusive, of this act,*
18 *unless the context otherwise requires, the words and terms defined*
19 *in sections 11, 12 and 13 of this act have the meanings ascribed to*
20 *them in those sections.*

21 **Sec. 11.** *"Electric utility" has the meaning ascribed to it in*
22 *NRS 704.187.*

23 **Sec. 12.** *"Participant" means an applicant who has received*
24 *initial approval and a letter of eligibility from the Office of*
25 *Economic Development pursuant to section 15 of this act and who*
26 *enters into a contract approved by the Commission pursuant to*
27 *section 16 of this act.*

28 **Sec. 13.** *"Program" means the Economic Development*
29 *Electric Rate Rider Program established by section 14 of this act*
30 *to carry out the provisions of sections 10 to 21, inclusive, of this*
31 *act.*

32 **Sec. 14.** *1. The Economic Development Electric Rate Rider*
33 *Program is hereby established for the purpose of attracting new*
34 *commercial and industrial businesses to this State. The*
35 *Commission, in consultation with the Office of Economic*
36 *Development, shall administer the Program.*

37 *2. Each electric utility in this State shall set aside 50*
38 *megawatts of capacity for allocation to new customers pursuant to*
39 *the Program.*

40 **Sec. 15.** *1. A person who, in anticipation of the incentive*
41 *provided pursuant to the Program, locates or intends to locate a*
42 *new commercial or industrial business in this State may apply to*
43 *the Office of Economic Development to participate in the*
44 *Program.*



2. An application to participate in the Program must be submitted on a form approved by the Office of Economic Development and must include:

(a) The name, business address and telephone number of the applicant;

(b) The location or proposed location of the applicant's facility and a detailed description of the facility;

(c) Proof satisfactory to the Office of Economic Development that the applicant satisfies the criteria for eligibility set forth in subsection 3;

(d) An attestation, on a form approved by the Office of Economic Development, that but for the incentive provided pursuant to the Program, the applicant would not have located or intended to locate the business in this State; and

(e) Any other information required by the Office of Economic Development.

3. To be eligible for participation in the Program, an applicant must demonstrate that:

(a) The applicant is or intends to be a new commercial or industrial customer of an electric utility in this State;

(b) The applicant is not, and has not been during the immediately preceding 12 months, a customer of any other electric utility in this State;

(c) The new load to be served by the electric utility is more than 300 kilowatts;

(d) The electric utility has determined that the applicant's use of the load is not for a project, purpose or facility which carries an abnormal risk or is seasonal, intermittent or temporary; and

(e) The applicant has applied for each economic incentive, including, without limitation, any abatement or partial abatement of taxes, offered by the State or any local government for which the applicant is eligible.

4. Upon the receipt of a completed application, the Office of Economic Development shall consider the application and make a determination of whether the applicant satisfies the criteria for eligibility. If the Office of Economic Development determines that the applicant satisfies the criteria for eligibility, the Office of Economic Development may give initial approval to the applicant.

5. If the Office of Economic Development gives initial approval to an applicant, the Office of Economic Development shall:

(a) Provide notice of the initial approval to the applicant;

(b) Issue to the applicant a letter of eligibility; and

(c) Forward a copy of the applicant's application and letter of eligibility to the Commission.



1 **Sec. 16. 1. Upon receipt of an application and letter of**
2 *eligibility pursuant to paragraph (c) of subsection 5 of section 15*
3 *of this act, the Commission shall:*

4 *(a) Review the application;*

5 *(b) Establish the rates which may be charged to the applicant*
6 *by the electric utility that will serve the load of the applicant; and*

7 *(c) In addition to the terms required by subsection 3, establish*
8 *any additional terms which must be included in the contract*
9 *between the applicant and the electric utility.*

10 2. *Before any applicant enters into a contract with an electric*
11 *utility pursuant to the Program, the applicant shall:*

12 *(a) Provide to the electric utility that will serve the load of the*
13 *applicant access to the applicant's facility or plans for the facility*
14 *for the purpose of the electric utility making recommendations*
15 *concerning the energy efficiency of the facility; and*

16 *(b) Provide proof satisfactory to the Commission that the new*
17 *load under the contract will have an annual load factor of 50*
18 *percent or more for each year of the term of the contract.*

19 3. *An applicant may participate in the Program pursuant to a*
20 *contract which is entered into by the applicant and the electric*
21 *utility that will serve the load of the applicant and which is*
22 *approved by the Commission. A contract entered into pursuant to*
23 *this section must include provisions setting forth:*

24 *(a) The term of the contract, which must be 5 years;*

25 *(b) The term of the discounts applicable under the Program,*
26 *which must be 4 years;*

27 *(c) The rates to be paid for electricity by the participant;*

28 *(d) That the discount approved by the Commission does not*
29 *apply to up-front costs, the base tariff general rate, any otherwise*
30 *applicable tariff or any taxes, surcharges, amortization or*
31 *program rate elements;*

32 *(e) The deposit requirements, which must be based on the rates*
33 *applicable under the second year of the contract;*

34 *(f) That the participant ceases to be eligible for any discounted*
35 *rates for electricity if the participant fails to satisfy any*
36 *requirements set forth in the contract or sections 10 to 21,*
37 *inclusive, of this act or any regulations adopted pursuant thereto;*
38 *and*

39 *(g) Any additional requirements prescribed by the*
40 *Commission.*

41 4. *An electric utility shall prepare a contract to be entered*
42 *into by the electric utility and a participant and submit the*
43 *contract to the Commission for approval. Upon approval of the*
44 *contract by the Commission, the electric utility and the applicant*
45 *may enter into the contract and the applicant may participate in*



1 *the Program. The Commission shall forward a copy of the*
2 *approved contract to the Office of Economic Development.*

3 **Sec. 17.** *Notwithstanding any other provision of this chapter,*
4 *an electric utility that enters into a contract with a participant*
5 *pursuant to section 16 of this act may, in the manner provided*
6 *pursuant to the regulations adopted by the Commission pursuant*
7 *to paragraph (c) of subsection 1 of section 20 of this act, recover*
8 *through a deferred energy accounting adjustment application an*
9 *amount equal to the discount provided to the participant pursuant*
10 *to the contract.*

11 **Sec. 18.** *If the Commission determines that a participant in*
12 *the Program has failed to fulfill any requirement of the contract*
13 *or carry out any duty imposed pursuant to the Program, the*
14 *Commission shall issue an order requiring the participant to pay*
15 *to the electric utility an amount equal to the rate which would*
16 *have been charged but for the participant's participation in the*
17 *Program.*

18 **Sec. 19.** *The Office of Economic Development shall not*
19 *accept an application or give initial approval to any applicant for*
20 *participation in the Program, and the Commission shall not*
21 *approve an applicant for participation in the Program, after the*
22 *earlier of December 31, 2017, or the date on which the capacity set*
23 *aside for allocation pursuant to the Program is fully allocated.*

24 **Sec. 20.** *The Commission, in consultation with the Office of*
25 *Economic Development:*

26 *1. Shall adopt regulations:*

27 *(a) Establishing the discounted electric rates that may be*
28 *charged by an electric utility pursuant to the Program, which must*
29 *be established as a percentage of the base tariff energy rate and*
30 *for which:*

31 *(1) In the first year of a contract entered into pursuant to*
32 *section 16 of this act, the reduction in the rates as a result of the*
33 *discount must not exceed 30 percent of the base tariff energy rate;*

34 *(2) In the second year of a contract entered into pursuant to*
35 *section 16 of this act, the reduction in the rates as a result of the*
36 *discount must not exceed 20 percent of the base tariff energy rate;*

37 *(3) In the third year of a contract entered into pursuant to*
38 *section 16 of this act, the reduction in the rates as a result of the*
39 *discount must not exceed 20 percent of the base tariff energy rate;*
40 *and*

41 *(4) In the fourth year of a contract entered into pursuant to*
42 *section 16 of this act, the reduction in the rates as a result of the*
43 *discount must not exceed 10 percent of the base tariff energy rate;*

44 *(b) Prescribing the form and content of the contract entered*
45 *into pursuant to section 16 of this act;*



1 (c) *Prescribing the procedure by which an electric utility may*
2 *recover through a deferred energy accounting adjustment*
3 *application the amount of the discount provided to a participant in*
4 *the Program; and*

5 (d) *Prescribing any additional information which must be*
6 *submitted by an applicant for participation in the Program.*

7 2. *May adopt any other regulations it determines are*
8 *necessary to carry out the provisions of sections 10 to 21,*
9 *inclusive, of this act.*

10 **Sec. 21.** *The Commission shall, on or before December 31,*
11 *2014, prepare a written report concerning the Program and submit*
12 *the report to the Director of the Legislative Counsel Bureau for*
13 *transmittal to the 78th Session of the Legislature. The report must*
14 *include, without limitation, information concerning:*

15 1. *The number of participants in the Program;*

16 2. *The amount of electricity allocated pursuant to the*
17 *Program;*

18 3. *The total amount of the discounts provided pursuant to the*
19 *Program; and*

20 4. *The remaining amount of electricity available for*
21 *allocation pursuant to the Program.*

22 **Sec. 22.** NRS 704.848 is hereby amended to read as follows:

23 704.848 1. "Other permitting entity" means any state or local
24 entity:

25 (a) That is responsible for the enforcement of environmental
26 laws and whose approval is required for the construction of a utility
27 facility, including, without limitation, the State Environmental
28 Commission, the State Department of Conservation and Natural
29 Resources and a local air pollution control board; or

30 (b) Whose approval is required for granting any variance,
31 special use permit, conditional use permit or other special exception
32 under NRS 278.010 to 278.319, inclusive, *and section 27 of this*
33 *act*, or 278.640 to 278.675, inclusive, or any regulation or ordinance
34 adopted pursuant thereto, that is required for the construction of a
35 utility facility.

36 2. The term does not include the Commission or the State
37 Engineer.

38 **Sec. 23.** NRS 704.870 is hereby amended to read as follows:

39 704.870 1. Except as otherwise provided in subsection 2, a
40 person who wishes to obtain a permit for a utility facility must file
41 with the Commission an application, in such form as the
42 Commission prescribes, containing:

43 (a) A description of the location and of the utility facility to be
44 built thereon;



(b) A summary of any studies which have been made of the environmental impact of the facility; and

(c) A description of any reasonable alternate location or locations for the proposed facility, a description of the comparative merits or detriments of each location submitted, and a statement of the reasons why the primary proposed location is best suited for the facility.

➔ A copy or copies of the studies referred to in paragraph (b) must be filed with the Commission and be available for public inspection.

2. If a person wishes to obtain a permit for a utility facility and a federal agency is required to conduct an environmental analysis of the proposed utility facility, the person must:

(a) Not later than the date on which the person files with the appropriate federal agency an application for approval for the construction of the utility facility, file with the Commission and each other permitting entity ~~{an application,}~~ *a notice*, in such a form as the Commission or other permitting entity prescribes ; ~~it containing:~~

~~—— (1) A general description of the proposed utility facility; and~~
~~—— (2) A summary of any studies which the applicant anticipates will be made of the environmental impact of the facility;}~~ and

(b) Not later than 30 days after the issuance by the appropriate federal agency of ~~{a}~~ *either the* final environmental assessment or *final* environmental impact statement , *but not the record of decision or similar document*, relating to the construction of the utility facility:

(1) File with the Commission an ~~{amended}~~ application that complies with the provisions of subsection 1; and

(2) File with each other permitting entity an ~~{amended}~~ application for a permit, license or other approval for the construction of the utility facility.

3. A copy of each application ~~{and amended application}~~ filed with the Commission must be filed with the Administrator of the Division of Environmental Protection of the State Department of Conservation and Natural Resources.

4. Each application ~~{and amended application}~~ filed with the Commission must be accompanied by:

(a) Proof of service of a copy of the application ~~{or amended application}~~ on the clerk of each local government in the area in which any portion of the facility is to be located, both as primarily and as alternatively proposed; and

(b) Proof that public notice thereof was given to persons residing in the municipalities entitled to receive notice pursuant to paragraph (a) by the publication of a summary of the application ~~{or~~



1 ~~amended application~~ in newspapers published and distributed in the
2 area in which the utility facility is proposed to be located.

3 5. Not later than 5 business days after the Commission receives
4 an application ~~for amended application~~ pursuant to this section, the
5 Commission shall issue a notice concerning the ~~application or~~
6 ~~amended~~ application. Any person who wishes to become a party to
7 a permit proceeding pursuant to NRS 704.885 must file with the
8 Commission the appropriate document required by NRS 704.885
9 within the time frame set forth in the notice issued by the
10 Commission pursuant to this subsection.

11 **Sec. 24.** NRS 704.8905 is hereby amended to read as follows:

12 704.8905 1. Except as otherwise required to comply with
13 federal law:

14 (a) Not later than 150 days after a person has filed an application
15 regarding a utility facility pursuant to subsection 1 of NRS 704.870:

16 (1) The Commission shall grant or deny approval of that
17 application; and

18 (2) Each other permitting entity shall, if an application for a
19 permit, license or other approval for the construction of the utility
20 facility was filed with the other permitting entity on or before the
21 date on which the applicant filed the application pursuant to
22 subsection 1 of NRS 704.870, grant or deny the application filed
23 with the other permitting entity.

24 (b) Not later than 120 days after a person has filed an ~~amended~~
25 application regarding a utility facility pursuant to subsection 2 of
26 NRS 704.870:

27 (1) The Commission shall grant or deny approval of the
28 ~~amended~~ application; and

29 (2) Each other permitting entity shall, if an application for a
30 permit, license or other approval for the construction of the utility
31 facility was filed with the other permitting entity on or before the
32 date on which the applicant filed with the appropriate federal agency
33 an application for approval for the construction of the utility facility,
34 grant or deny the ~~amended~~ application filed with the other
35 permitting entity.

36 2. The Commission or other permitting entity shall make its
37 determination upon the record and may grant or deny the application
38 as filed, or grant the application upon such terms, conditions or
39 modifications of the construction, operation or maintenance of the
40 utility facility as the Commission or other permitting entity deems
41 appropriate.

42 3. The Commission shall serve a copy of its order and any
43 opinion issued with it upon each party to the proceeding before the
44 Commission.



1 **Sec. 25.** NRS 119.128 is hereby amended to read as follows:

2 119.128 An exemption pursuant to this chapter is not an
3 exemption from the provisions of NRS 278.010 to 278.630,
4 inclusive **H**, *and section 27 of this act.*

5 **Sec. 26.** NRS 119.340 is hereby amended to read as follows:

6 119.340 The provisions of this chapter are in addition to and
7 not a substitute for NRS 278.010 to 278.630, inclusive **H**, *and*
8 *section 27 of this act.*

9 **Sec. 27.** Chapter 278 of NRS is hereby amended by adding
10 thereto a new section to read as follows:

11 *Notwithstanding any other provision of law, the Public Utilities*
12 *Commission of Nevada has exclusive authority pursuant to section*
13 *9 of this act to issue a land use permit for the construction of a*
14 *utility project in this State.*

15 **Sec. 28.** NRS 278.010 is hereby amended to read as follows:

16 278.010 As used in NRS 278.010 to 278.630, inclusive, *and*
17 *section 27 of this act*, unless the context otherwise requires, the
18 words and terms defined in NRS 278.0105 to 278.0195, inclusive,
19 have the meanings ascribed to them in those sections.

20 **Sec. 29.** NRS 278.016 is hereby amended to read as follows:

21 278.016 “Local ordinance” means an ordinance enacted by the
22 governing body of any city or county, pursuant to the powers
23 granted in NRS 278.010 to 278.630, inclusive **H**, *and section 27 of*
24 *this act.*

25 **Sec. 30.** NRS 278.02327 is hereby amended to read as
26 follows:

27 278.02327 1. Any application submitted to a governing body
28 or its designee that concerns any matter relating to land use planning
29 pursuant to NRS 278.010 to 278.630, inclusive, *and section 27 of*
30 *this act*, or any ordinance, resolution or regulation adopted pursuant
31 thereto, may not be accepted by the governing body or its designee
32 if the application is incomplete.

33 2. The governing body or its designee shall, within 3 working
34 days after receiving an application of the type described in
35 subsection 1:

36 (a) Review the application for completeness;

37 (b) Accept the application if the governing body or its designee
38 finds that the application is complete or return the application if the
39 governing body or its designee finds that the application is
40 incomplete; and

41 (c) If the governing body or its designee returns the application:

42 (1) Provide to the applicant a description of the additional
43 information required; and

44 (2) If requested by the applicant, provide to the applicant a
45 copy of the relevant provision of the ordinance, resolution or



1 regulation which specifically requires the additional information or
2 an explanation of why the additional information is necessary.

3 **Sec. 31.** NRS 278.0233 is hereby amended to read as follows:

4 278.0233 1. Any person who has any right, title or interest in
5 real property, and who has filed with the appropriate state or local
6 agency an application for a permit which is required by statute or an
7 ordinance, resolution or regulation adopted pursuant to NRS
8 278.010 to 278.630, inclusive, *and section 27 of this act* before that
9 person may improve, convey or otherwise put that property to use,
10 may bring an action against the agency to recover actual damages
11 caused by:

12 (a) Any final action, decision or order of the agency which
13 imposes requirements, limitations or conditions upon the use of the
14 property in excess of those authorized by ordinances, resolutions or
15 regulations adopted pursuant to NRS 278.010 to 278.630, inclusive,
16 *and section 27 of this act* in effect on the date the application was
17 filed, and which:

18 (1) Is arbitrary or capricious; or

19 (2) Is unlawful or exceeds lawful authority.

20 (b) Any final action, decision or order of the agency imposing a
21 tax, fee or other monetary charge that is not expressly authorized by
22 statute or that is in excess of the amount expressly authorized by
23 statute.

24 (c) The failure of the agency to act on that application within the
25 time for that action as limited by statute, ordinance or regulation.

26 2. An action must not be brought under subsection 1:

27 (a) Where the agency did not know, or reasonably could not
28 have known, that its action, decision or order was unlawful or in
29 excess of its authority.

30 (b) Based on the invalidation of an ordinance, resolution or
31 regulation in effect on the date the application for the permit was
32 filed.

33 (c) Where a lawful action, decision or order of the agency is
34 taken or made to prevent a condition which would constitute a threat
35 to the health, safety, morals or general welfare of the community.

36 (d) Where the applicant agrees in writing to extensions of time
37 concerning his or her application.

38 (e) Where the applicant agrees in writing or orally on the record
39 during a hearing to the requirements, limitations or conditions
40 imposed by the action, decision or order, unless the applicant
41 expressly states in writing or orally on the record during the hearing
42 that a requirement, limitation or condition is agreed to under protest
43 and specifies which paragraph of subsection 1 provides cause for the
44 protest.



(f) For unintentional procedural or ministerial errors of the agency.

(g) Unless all administrative remedies have been exhausted.

(h) Against any individual member of the agency.

Sec. 32. NRS 278.0235 is hereby amended to read as follows:

278.0235 No action or proceeding may be commenced for the purpose of seeking judicial relief or review from or with respect to any final action, decision or order of any governing body, commission or board authorized by NRS 278.010 to 278.630, inclusive, *and section 27 of this act* unless the action or proceeding is commenced within 25 days after the date of filing of notice of the final action, decision or order with the clerk or secretary of the governing body, commission or board.

Sec. 33. NRS 278.024 is hereby amended to read as follows:

278.024 1. In the region of this State for which there has been created by NRS 278.780 to 278.828, inclusive, a regional planning agency, the powers conferred by NRS 278.010 to 278.630, inclusive, *and section 27 of this act* upon any other authority are subordinate to the powers of such regional planning agency, and may be exercised only to the extent that their exercise does not conflict with any ordinance or plan adopted by such regional planning agency. The powers conferred by NRS 278.010 to 278.630, inclusive, *and section 27 of this act* shall be exercised whenever appropriate in furtherance of a plan adopted by the regional planning agency.

2. Upon the adoption by a regional planning agency created by NRS 278.780 to 278.828, inclusive, of any regional plan, any plan adopted pursuant to NRS 278.010 to 278.630, inclusive, *and section 27 of this act* shall cease to be effective as to the territory embraced in such regional plan. Each planning commission and governing body whose previously adopted plan is so affected shall, within 90 days after the effective date of the regional plan, initiate any necessary procedure to revise its plan and any related zoning ordinances which affect adjacent territory.

Sec. 34. NRS 278.025 is hereby amended to read as follows:

278.025 1. In any region of this State for which there has been created by interstate compact a regional planning agency, the powers conferred by NRS 278.010 to 278.630, inclusive, *and section 27 of this act* are subordinate to the powers of such regional planning agency, and may be exercised only to the extent that their exercise does not conflict with any ordinance or plan adopted by such regional planning agency. The powers conferred by NRS 278.010 to 278.630, inclusive, *and section 27 of this act* shall be exercised whenever appropriate in furtherance of a plan adopted by the regional planning agency.



2. Upon the adoption by a regional planning agency created by interstate compact of any regional plan or interim plan, any plan adopted pursuant to NRS 278.010 to 278.630, inclusive, *and section 27 of this act* shall cease to be effective as to the territory embraced in such regional or interim plan. Each planning commission and governing body whose previously adopted plan is so affected shall, within 90 days after the effective date of the regional or interim plan, initiate any necessary procedure to revise its plan and any related zoning ordinances which affect adjacent territory.

Sec. 35. NRS 278.02788 is hereby amended to read as follows:

278.02788 1. If a city has a sphere of influence that is designated in the comprehensive regional plan, the city shall adopt a master plan concerning the territory within the sphere of influence. The master plan and any ordinance required by the master plan must be consistent with the comprehensive regional plan. After adoption and certification of a master plan concerning the territory within the sphere of influence and after adopting the ordinances required by the master plan, if any, the city may exercise any power conferred pursuant to NRS 278.010 to 278.630, inclusive, *and section 27 of this act* within its sphere of influence.

2. If the comprehensive regional plan designates that all or part of the sphere of influence of a city is a joint planning area, the master plan and any ordinance adopted by the city pursuant to subsection 1 must be consistent with the master plan that is adopted for the joint planning area.

3. Before certification of the master plan for the sphere of influence pursuant to NRS 278.028, any action taken by the county pursuant to NRS 278.010 to 278.630, inclusive, *and section 27 of this act* within the sphere of influence of a city must be consistent with the comprehensive regional plan.

4. A person, county or city that is represented on the governing board and is aggrieved by a final determination of the county or, after the certification of the master plan for a sphere of influence, is aggrieved by a final determination of the city, concerning zoning, a subdivision map, a parcel map or the use of land within the sphere of influence may appeal the decision to the regional planning commission within 30 days after the determination. A person, county or city that is aggrieved by the determination of the regional planning commission may appeal the decision to the governing board within 30 days after the determination. A person, county or city that is aggrieved by the determination of the governing board may seek judicial review of the decision within 25 days after the determination.



1 **Sec. 36.** NRS 278.130 is hereby amended to read as follows:

2 278.130 1. If the governing body of a city or county
3 collaborates in the creation of a regional planning commission and
4 does not create a separate city or county planning commission, the
5 regional planning commission shall perform for the city or county
6 all the duties and functions delegated to a city or county planning
7 commission by the terms of NRS 278.010 to 278.630, inclusive **H**,
8 *and section 27 of this act.*

9 2. If a regional planning commission has duties and functions
10 pursuant to NRS 278.010 to 278.630, inclusive, *and section 27 of*
11 *this act* which parallel the duties and functions of a city or county
12 planning commission, the city or county planning commission has
13 the responsibility for making decisions pertaining to planning which
14 have a local effect, and the regional planning commission has the
15 responsibility for making decisions pertaining to planning which
16 have a regional or intergovernmental effect.

17 **Sec. 37.** NRS 278.140 is hereby amended to read as follows:

18 278.140 1. The formation of regional planning districts is
19 authorized and a regional planning commission may be created, in
20 accordance with the provisions of NRS 278.010 to 278.630,
21 inclusive, *and section 27 of this act*, in lieu of separate city or
22 county planning commissions as may be required or authorized by
23 NRS 278.010 to 278.630, inclusive **H**, *and section 27 of this act.*

24 2. Regional planning districts shall consist of a portion of a
25 political subdivision, two or more contiguous political subdivisions
26 or contiguous portions of two or more political subdivisions.

27 3. All territory embraced within a regional planning district
28 shall be contiguous, except where the regional district is composed
29 of two or more municipalities such territories need not be
30 contiguous.

31 4. In a regional planning district, a regional planning
32 commission shall function in all respects in accordance with the
33 provisions of NRS 278.010 to 278.630, inclusive, *and section 27 of*
34 *this act*, except that the plans of the regional planning commission
35 shall coordinate the plans of any city or county planning
36 commission within the region.

37 5. Reports required by NRS 278.010 to 278.630, inclusive, *and*
38 *section 27 of this act* to be made to a governing body of a city or a
39 county shall be made to the governing body of each city or county
40 within the region, and the procedure set forth in NRS 278.010 to
41 278.630, inclusive, *and section 27 of this act* for action with respect
42 to maps or subdivisions shall not be followed by the regional
43 planning commission for subdivisions which lie within any territory
44 in which there exists a functioning county or city planning
45 commission.



Sec. 38. NRS 278.145 is hereby amended to read as follows:

278.145 1. Each public utility which owns an interest in or is engaged in the construction or operation of a utility project, or on whose behalf the utility project is constructed, which is located in a region or county whose population is 100,000 or more shall, within 60 days after the utility project has been approved for construction ~~it~~ *by the Public Utilities Commission of Nevada pursuant to the regulations adopted pursuant to section 9 of this act*, report the location of the utility project to the planning commission of each city, county or region in which it is located.

2. The planning commission of each city, county or region shall maintain a record of each report it receives from a public utility pursuant to subsection 1.

Sec. 39. NRS 278.150 is hereby amended to read as follows:

278.150 1. The planning commission shall prepare and adopt a comprehensive, long-term general plan for the physical development of the city, county or region which in the commission's judgment bears relation to the planning thereof.

2. The plan must be known as the master plan, and must be so prepared that all or portions thereof, except as otherwise provided in subsections 3 and 4, may be adopted by the governing body, as provided in NRS 278.010 to 278.630, inclusive, *and section 27 of this act* as a basis for the development of the city, county or region for such reasonable period of time next ensuing after the adoption thereof as may practically be covered thereby.

3. In counties whose population is 100,000 or more but less than 700,000, if the governing body of the city or county adopts only a portion of the master plan, it shall include in that portion a conservation plan, a housing plan and a population plan as provided in NRS 278.160.

4. In counties whose population is 700,000 or more, the governing body of the city or county shall adopt a master plan for all of the city or county that must address each of the subjects set forth in subsection 1 of NRS 278.160.

Sec. 40. NRS 278.160 is hereby amended to read as follows:

278.160 1. Except as otherwise provided in subsection 4 of NRS 278.150 and subsection 3 of NRS 278.170, the master plan, with the accompanying charts, drawings, diagrams, schedules and reports, may include such of the following subject matter or portions thereof as are appropriate to the city, county or region, and as may be made the basis for the physical development thereof:

(a) Community design. Standards and principles governing the subdivision of land and suggestive patterns for community design and development.



(b) Conservation plan. For the conservation, development and utilization of natural resources, including, without limitation, water and its hydraulic force, underground water, water supply, solar or wind energy, forests, soils, rivers and other waters, harbors, fisheries, wildlife, minerals and other natural resources. The plan must also cover the reclamation of land and waters, flood control, prevention and control of the pollution of streams and other waters, regulation of the use of land in stream channels and other areas required for the accomplishment of the conservation plan, prevention, control and correction of the erosion of soils through proper clearing, grading and landscaping, beaches and shores, and protection of watersheds. The plan must also indicate the maximum tolerable level of air pollution.

(c) Economic plan. Showing recommended schedules for the allocation and expenditure of public money in order to provide for the economical and timely execution of the various components of the plan.

(d) Historic neighborhood preservation plan. The plan:

(1) Must include, without limitation:

(I) A plan to inventory historic neighborhoods.

(II) A statement of goals and methods to encourage the preservation of historic neighborhoods.

(2) May include, without limitation, the creation of a commission to monitor and promote the preservation of historic neighborhoods.

(e) Historical properties preservation plan. An inventory of significant historical, archaeological, paleontological and architectural properties as defined by a city, county or region, and a statement of methods to encourage the preservation of those properties.

(f) Housing plan. The housing plan must include, without limitation:

(1) An inventory of housing conditions, needs and plans and procedures for improving housing standards and for providing adequate housing to individuals and families in the community, regardless of income level.

(2) An inventory of existing affordable housing in the community, including, without limitation, housing that is available to rent or own, housing that is subsidized either directly or indirectly by this State, an agency or political subdivision of this State, or the Federal Government or an agency of the Federal Government, and housing that is accessible to persons with disabilities.

(3) An analysis of projected growth and the demographic characteristics of the community.



(4) A determination of the present and prospective need for affordable housing in the community.

(5) An analysis of any impediments to the development of affordable housing and the development of policies to mitigate those impediments.

(6) An analysis of the characteristics of the land that is suitable for residential development. The analysis must include, without limitation:

(I) A determination of whether the existing infrastructure is sufficient to sustain the current needs and projected growth of the community; and

(II) An inventory of available parcels that are suitable for residential development and any zoning, environmental and other land-use planning restrictions that affect such parcels.

(7) An analysis of the needs and appropriate methods for the construction of affordable housing or the conversion or rehabilitation of existing housing to affordable housing.

(8) A plan for maintaining and developing affordable housing to meet the housing needs of the community for a period of at least 5 years.

(g) Land use plan. An inventory and classification of types of natural land and of existing land cover and uses, and comprehensive plans for the most desirable utilization of land. The land use plan:

(1) Must address, if applicable:

(I) Mixed-use development, transit-oriented development, master-planned communities and gaming enterprise districts; and

(II) The coordination and compatibility of land uses with any military installation in the city, county or region, taking into account the location, purpose and stated mission of the military installation.

(2) May include a provision concerning the acquisition and use of land that is under federal management within the city, county or region, including, without limitation, a plan or statement of policy prepared pursuant to NRS 321.7355.

(h) Population plan. An estimate of the total population which the natural resources of the city, county or region will support on a continuing basis without unreasonable impairment.

(i) Public buildings. Showing locations and arrangement of civic centers and all other public buildings, including the architecture thereof and the landscape treatment of the grounds thereof.

(j) Public services and facilities. Showing general plans for sewage, drainage and utilities, and rights-of-way, easements and facilities therefor, including, without limitation, any utility projects required to be reported pursuant to NRS 278.145.



1 (k) Recreation plan. Showing a comprehensive system of
2 recreation areas, including, without limitation, natural reservations,
3 parks, parkways, trails, reserved riverbank strips, beaches,
4 playgrounds and other recreation areas, including, when practicable,
5 the locations and proposed development thereof.

6 (l) Rural neighborhoods preservation plan. In any county whose
7 population is 700,000 or more, showing general plans to preserve
8 the character and density of rural neighborhoods.

9 (m) Safety plan. In any county whose population is 700,000 or
10 more, identifying potential types of natural and man-made hazards,
11 including, without limitation, hazards from floods, landslides or
12 fires, or resulting from the manufacture, storage, transfer or use of
13 bulk quantities of hazardous materials. The plan may set forth
14 policies for avoiding or minimizing the risks from those hazards.

15 (n) School facilities plan. Showing the general locations of
16 current and future school facilities based upon information furnished
17 by the appropriate local school district.

18 (o) Seismic safety plan. Consisting of an identification and
19 appraisal of seismic hazards such as susceptibility to surface
20 ruptures from faulting, to ground shaking or to ground failures.

21 (p) Solid waste disposal plan. Showing general plans for the
22 disposal of solid waste.

23 (q) Streets and highways plan. Showing the general locations
24 and widths of a comprehensive system of major traffic
25 thoroughfares and other traffic ways and of streets and the
26 recommended treatment thereof, building line setbacks, and a
27 system of naming or numbering streets and numbering houses, with
28 recommendations concerning proposed changes.

29 (r) Transit plan. Showing a proposed multimodal system of
30 transit lines, including mass transit, streetcar, motorcoach and
31 trolley coach lines, paths for bicycles and pedestrians, satellite
32 parking and related facilities.

33 (s) Transportation plan. Showing a comprehensive
34 transportation system, including, without limitation, locations of
35 rights-of-way, terminals, viaducts and grade separations. The plan
36 may also include port, harbor, aviation and related facilities.

37 2. The commission may prepare and adopt, as part of the
38 master plan, other and additional plans and reports dealing with such
39 other subjects as may in its judgment relate to the physical
40 development of the city, county or region, and nothing contained in
41 NRS 278.010 to 278.630, inclusive, *and section 27 of this act*
42 prohibits the preparation and adoption of any such subject as a part
43 of the master plan.



Sec. 41. NRS 278.190 is hereby amended to read as follows:

278.190 1. The commission shall endeavor to promote public interest in and understanding of the master plan and of official plans and regulations relating thereto. As a means of furthering the purpose of a master plan, the commission shall annually make recommendations to the governing body for the implementation of the plan.

2. It also shall consult and advise with public officials and agencies, public utility companies, civic, educational, professional and other organizations, and with citizens generally with relation to the carrying out of such plans.

3. The commission, and its members, officers and employees, in the performance of their functions, may enter upon any land and make examinations and surveys and place and maintain necessary monuments and marks thereon.

4. In general, the commission shall have such power as may be necessary to enable it to fulfill its functions and carry out the provisions of NRS 278.010 to 278.630, inclusive **H**, and *section 27 of this act*.

Sec. 42. NRS 278.200 is hereby amended to read as follows:

278.200 The master plan shall be a map, together with such charts, drawings, diagrams, schedules, reports, ordinances, or other printed or published material, or any one or a combination of any of the foregoing as may be considered essential to the purposes of NRS 278.010 to 278.630, inclusive **H**, and *section 27 of this act*.

Sec. 43. NRS 278.250 is hereby amended to read as follows:

278.250 1. For the purposes of NRS 278.010 to 278.630, inclusive, *and section 27 of this act*, the governing body may divide the city, county or region into zoning districts of such number, shape and area as are best suited to carry out the purposes of NRS 278.010 to 278.630, inclusive **H**, and *section 27 of this act*. Within the zoning district, it may regulate and restrict the erection, construction, reconstruction, alteration, repair or use of buildings, structures or land.

2. The zoning regulations must be adopted in accordance with the master plan for land use and be designed:

(a) To preserve the quality of air and water resources.

(b) To promote the conservation of open space and the protection of other natural and scenic resources from unreasonable impairment.

(c) To consider existing views and access to solar resources by studying the height of new buildings which will cast shadows on surrounding residential and commercial developments.



(d) To reduce the consumption of energy by encouraging the use of products and materials which maximize energy efficiency in the construction of buildings.

(e) To provide for recreational needs.

(f) To protect life and property in areas subject to floods, landslides and other natural disasters.

(g) To conform to the adopted population plan, if required by NRS 278.170.

(h) To develop a timely, orderly and efficient arrangement of transportation and public facilities and services, including public access and sidewalks for pedestrians, and facilities and services for bicycles.

(i) To ensure that the development on land is commensurate with the character and the physical limitations of the land.

(j) To take into account the immediate and long-range financial impact of the application of particular land to particular kinds of development, and the relative suitability of the land for development.

(k) To promote health and the general welfare.

(l) To ensure the development of an adequate supply of housing for the community, including the development of affordable housing.

(m) To ensure the protection of existing neighborhoods and communities, including the protection of rural preservation neighborhoods and, in counties whose population is 700,000 or more, the protection of historic neighborhoods.

(n) To promote systems which use solar or wind energy.

(o) To foster the coordination and compatibility of land uses with any military installation in the city, county or region, taking into account the location, purpose and stated mission of the military installation.

3. The zoning regulations must be adopted with reasonable consideration, among other things, to the character of the area and its peculiar suitability for particular uses, and with a view to conserving the value of buildings and encouraging the most appropriate use of land throughout the city, county or region.

4. In exercising the powers granted in this section, the governing body may use any controls relating to land use or principles of zoning that the governing body determines to be appropriate, including, without limitation, density bonuses, inclusionary zoning and minimum density zoning.

5. As used in this section:

(a) "Density bonus" means an incentive granted by a governing body to a developer of real property that authorizes the developer to build at a greater density than would otherwise be allowed under the



1 master plan, in exchange for an agreement by the developer to
2 perform certain functions that the governing body determines to be
3 socially desirable, including, without limitation, developing an area
4 to include a certain proportion of affordable housing.

5 (b) “Inclusionary zoning” means a type of zoning pursuant to
6 which a governing body requires or provides incentives to a
7 developer who builds residential dwellings to build a certain
8 percentage of those dwellings as affordable housing.

9 (c) “Minimum density zoning” means a type of zoning pursuant
10 to which development must be carried out at or above a certain
11 density to maintain conformance with the master plan.

12 **Sec. 44.** NRS 278.300 is hereby amended to read as follows:

13 278.300 1. The board of adjustment shall have the following
14 powers:

15 (a) To hear and decide appeals where it is alleged by the
16 appellant that there is an error in any order, requirement, decision or
17 refusal made by an administrative official or agency based on or
18 made in the enforcement of any zoning regulation or any regulation
19 relating to the location or soundness of structures.

20 (b) To hear and decide, in accordance with the provisions of any
21 such regulation, requests for variances, or for interpretation of any
22 map, or for decisions upon other special questions upon which the
23 board is authorized by any such regulation to pass.

24 (c) Where by reason of exceptional narrowness, shallowness, or
25 shape of a specific piece of property at the time of the enactment of
26 the regulation, or by reason of exceptional topographic conditions or
27 other extraordinary and exceptional situation or condition of the
28 piece of property, the strict application of any regulation enacted
29 under NRS 278.010 to 278.630, inclusive, *and section 27 of this act*
30 would result in peculiar and exceptional practical difficulties to, or
31 exceptional and undue hardships upon, the owner of the property, to
32 authorize a variance from that strict application so as to relieve the
33 difficulties or hardship, if the relief may be granted without
34 substantial detriment to the public good, without substantial
35 impairment of affected natural resources and without substantially
36 impairing the intent and purpose of any ordinance or resolution.

37 (d) To hear and decide requests for special use permits or other
38 special exceptions, in such cases and under such conditions as the
39 regulations may prescribe.

40 2. The majority vote of the board of adjustment is necessary to
41 reverse any order, requirement, decision or determination of any
42 administrative official or agency, or to decide in favor of the
43 appellant.



Sec. 45. NRS 278.320 is hereby amended to read as follows:

278.320 1. "Subdivision" means any land, vacant or improved, which is divided or proposed to be divided into five or more lots, parcels, sites, units or plots, for the purpose of any transfer or development, or any proposed transfer or development, unless exempted by one of the following provisions:

(a) The term "subdivision" does not apply to any division of land which is subject to the provisions of NRS 278.471 to 278.4725, inclusive.

(b) Any joint tenancy or tenancy in common shall be deemed a single interest in land.

(c) Unless a method of disposition is adopted for the purpose of evading this chapter or would have the effect of evading this chapter, the term "subdivision" does not apply to:

(1) Any division of land which is ordered by any court in this State or created by operation of law;

(2) A lien, mortgage, deed of trust or any other security instrument;

(3) A security or unit of interest in any investment trust regulated under the laws of this State or any other interest in an investment entity;

(4) Cemetery lots; or

(5) An interest in oil, gas, minerals or building materials, which are now or hereafter severed from the surface ownership of real property.

2. A common-interest community consisting of five or more units shall be deemed to be a subdivision of land within the meaning of this section, but need only comply with NRS 278.326 to 278.460, inclusive, and 278.473 to 278.490, inclusive.

3. The board of county commissioners of any county may exempt any parcel or parcels of land from the provisions of NRS 278.010 to 278.630, inclusive, *and section 27 of this act*, if:

(a) The land is owned by a railroad company or by a nonprofit corporation organized and existing pursuant to the provisions of chapter 81 or 82 of NRS which is an immediate successor in title to a railroad company, and the land was in the past used in connection with any railroad operation; and

(b) Other persons now permanently reside on the land.

4. Except as otherwise provided in subsection 5, this chapter, including, without limitation, any requirements relating to the adjustment of boundary lines or the filing of a parcel map or record of survey, does not apply to the division, exchange or transfer of land for agricultural purposes if each parcel resulting from such a division, exchange or transfer:



(a) Is 10 acres or more in size, unless local zoning laws require a larger minimum parcel size, in which case each parcel resulting from the division, exchange or transfer must comply with the parcel size required by those local zoning laws;

(b) Has a zoning classification that is consistent with the designation in the master plan, if any, regarding land use for the parcel;

(c) Can be described by reference to the standard subdivisions used in the United States Public Land Survey System;

(d) Qualifies for agricultural use assessment under NRS 361A.100 to 361A.160, inclusive, and any regulations adopted pursuant thereto; and

(e) Is accessible:

(1) By way of an existing street, road or highway;

(2) Through other adjacent lands owned by the same person;

or

(3) By way of an easement for agricultural purposes that was granted in connection with the division, exchange or transfer.

5. The exemption from the provisions of this chapter, which exemption is set forth in subsection 4, does not apply with respect to any parcel resulting from the division, exchange or transfer of agricultural lands if:

(a) Such resulting parcel ceases to qualify for agricultural use assessment under NRS 361A.100 to 361A.160, inclusive, and any regulations adopted pursuant thereto; or

(b) New commercial buildings or residential dwelling units are proposed to be constructed on the parcel after the date on which the division, exchange or transfer took place. The provisions of this paragraph do not prohibit the expansion, repair, reconstruction, renovation or replacement of preexisting buildings or dwelling units that are:

(1) Dilapidated;

(2) Dangerous;

(3) At risk of being declared a public nuisance;

(4) Damaged or destroyed by fire, flood, earthquake or any natural or man-made disaster; or

(5) Otherwise in need of expansion, repair, reconstruction, renovation or replacement.

Sec. 46. NRS 278.325 is hereby amended to read as follows:

278.325 1. If a subdivision is proposed on land which is zoned for industrial or commercial development, neither the tentative nor the final map need show any division of the land into lots or parcels, but the streets and any other required improvements are subject to the requirements of NRS 278.010 to 278.630, inclusive **H**, and section 27 of this act.



2. No parcel of land may be sold for residential use from a subdivision whose final map does not show a division of the land into lots.

3. Except as otherwise provided in subsection 4, a boundary or line must not be created by a conveyance of a parcel from an industrial or commercial subdivision unless a professional land surveyor has surveyed the boundary or line and set the monuments. The surveyor shall file a record of the survey pursuant to the requirements set forth in NRS 625.340. Any conveyance of such a parcel must contain a legal description of the parcel that is independent of the record of survey.

4. The provisions of subsection 3 do not apply to a boundary or line that is created entirely within an existing industrial or commercial building. A certificate prepared by a professional engineer or registered architect certifying compliance with the applicable law of this State in effect at the time of the preparation of the certificate and with the building code in effect at the time the building was constructed must be attached to any document which proposes to subdivide such a building.

5. A certificate prepared pursuant to subsection 4 for a building located in a county whose population is 700,000 or more must be reviewed, approved and signed by the building official having jurisdiction over the area within which the building is situated.

Sec. 47. NRS 278.326 is hereby amended to read as follows:

278.326 1. Local subdivision ordinances shall be enacted by the governing body of every incorporated city and every county, prescribing regulations which, in addition to the provisions of NRS 278.010 to 278.630, inclusive, *and section 27 of this act* govern matters of improvements, mapping, accuracy, engineering and related subjects, but shall not be in conflict with NRS 278.010 to 278.630, inclusive ~~H~~, *and section 27 of this act*.

2. The subdivider shall comply with the provisions of the appropriate local ordinance before the final map is approved.

Sec. 48. NRS 278.327 is hereby amended to read as follows:

278.327 Approval of any map pursuant to the provisions of NRS 278.010 to 278.630, inclusive, *and section 27 of this act* does not in itself prohibit the further division of the lots, parcels, sites, units or plots described, but any such further division shall conform to the applicable provisions of those sections.

Sec. 49. NRS 278.590 is hereby amended to read as follows:

278.590 1. It is unlawful for any person to contract to sell, to sell or to transfer any subdivision or any part thereof, or land divided pursuant to a parcel map or map of division into large parcels, unless:



(a) The required map thereof, in full compliance with the appropriate provisions of NRS 278.010 to 278.630, inclusive, *and section 27 of this act*, and any local ordinance, has been recorded in the office of the recorder of each county in which the subdivision or land divided is located; or

(b) The person is contractually obligated to record the required map before title is transferred or possession is delivered, whichever is earlier, as provided in paragraph (a).

2. A person who violates the provisions of subsection 1 is guilty of a misdemeanor and is liable for a civil penalty of not more than \$300 for each lot or parcel sold or transferred.

3. This section does not bar any legal, equitable or summary remedy to which any aggrieved municipality or other political subdivision, or any person, may otherwise be entitled, and any such municipality or other political subdivision or person may file suit in the district court of the county in which any property attempted to be divided or sold in violation of any provision of NRS 278.010 to 278.630, inclusive, *and section 27 of this act* is located to restrain or enjoin any attempted or proposed division or transfer in violation of those sections.

Sec. 50. NRS 278.630 is hereby amended to read as follows:

278.630 1. When there is no final map, parcel map or map of division into large parcels as required by the provisions of NRS 278.010 to 278.630, inclusive, *and section 27 of this act*, then the county assessor shall:

(a) Determine any apparent discrepancies with respect to the provisions of NRS 278.010 to 278.630, inclusive ~~§~~, *and section 27 of this act*;

(b) Report his or her determinations to the governing body of the county or city in which such apparent violation occurs in writing, including, without limitation, by noting such determinations in the appropriate parcel record of the county assessor; and

(c) Not place on the tax roll or maps of the county assessor any land for which the county assessor has determined that a discrepancy exists with respect to the provisions of NRS 278.010 to 278.630, inclusive ~~§~~, *and section 27 of this act*.

2. Upon receipt of the report, the governing body shall cause an investigation to be made by the district attorney's office when such lands are within an unincorporated area, or by the city attorney when such lands are within a city, the county recorder and any planning commission having jurisdiction over the lands in question.

3. If the report shows evidence of violation of the provisions of NRS 278.010 to 278.630, inclusive, *and section 27 of this act*, with respect to the division of lands or upon the filing of a verified complaint by any municipality or other political subdivision or



1 person, firm or corporation with respect to violation of the
2 provisions of those sections, the district attorney of each county in
3 this State shall prosecute all such violations in respective counties in
4 which the violations occur.

5 **Sec. 51.** The Public Utilities Commission of Nevada shall
6 adopt the regulations required by sections 9 and 20 of this act on or
7 before December 31, 2013.

8 **Sec. 52.** Notwithstanding any other provision of law to the
9 contrary, any application for a partial abatement of the local sales
10 and use taxes, the taxes imposed pursuant to chapter 361 of NRS, or
11 both local sales and use taxes and taxes imposed pursuant to chapter
12 361 of NRS submitted by an applicant pursuant to NRS 701A.360
13 on or after the effective date of this section is subject to the
14 provisions of NRS 701A.360, 701A.365, 701A.370, 701A.385 and
15 701A.390 as amended by sections 3 to 7, inclusive, of this act, and
16 the Director of the Office of Energy shall not, before July 1, 2013,
17 approve any such application submitted on or after the effective date
18 of this section but before July 1, 2013.

19 **Sec. 53.** 1. This section and section 52 of this act become
20 effective upon passage and approval.

21 2. Sections 1 to 51, inclusive, of this act become effective on
22 July 1, 2013.

23 3. Sections 10 to 21, inclusive, of this act expire by limitation
24 on June 30, 2018.

25 4. Sections 3 to 7, inclusive, of this act expire by limitation on
26 June 30, 2049.

