

Amendment No. 345

Assembly Amendment to Assembly Bill No. 403 (BDR 34-275)

Proposed by: Assembly Committee on Education

Amends: Summary: No Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes

Adoption of this amendment will REMOVE the 2/3s majority vote requirement from A.B. 403.

ASSEMBLY ACTION				Initial and Date	SENATE ACTION				Initial and Date
Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____	Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____
Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____	Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____
Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____	Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) *green bold italic underlining* is new language proposed in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill that is proposed to be retained in this amendment; and (6) *green bold underlining* is newly added transitory language.

KRO/BJE



Date: 4/17/2013

A.B. No. 403—Authorizes the board of trustees of a county school district to impose certain fees. (BDR 34-275)



ASSEMBLY BILL NO. 403—ASSEMBLYMAN DALY

MARCH 18, 2013

Referred to Committee on Ways and Means

SUMMARY—Authorizes the board of trustees of a county school district to impose certain fees. (BDR 34-275)

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

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EXPLANATION – Matter in ***bolded italics*** is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to county school districts; authorizing the board of trustees of a county school district to ~~impose~~ ***adopt an ordinance imposing*** a fee on ~~each acre of real property~~ ***certain parcels of land*** located in the county ~~for the purposes of constructing, maintaining or operating a vocational school in the county~~ ***to fund a vocational program for*** the county; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law establishes certain sources of revenue for county school districts and prescribes the manner in which that revenue must be used by the county school district. (NRS 387.170-387.225) This bill authorizes the board of trustees of a county school district to ~~impose an annual~~ ***adopt an ordinance imposing a*** fee of \$2 per ~~month per acre~~ ***month per acre***, ~~or portion thereof,~~ of real property in the county ~~for the purposes of constructing, maintaining or operating a vocational school in the county~~ ***to fund a vocational program*** and further sets forth certain restrictions on the imposition of the fee. This bill also requires a board of trustees that imposes such a fee to establish a committee to oversee the collection of the fee and the use of the proceeds of the fee.

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

Section 1. Chapter 387 of NRS is hereby amended by adding thereto a new section to read as follows:

~~1. Except as otherwise provided in subsection 2, the board of trustees of a county school district may impose annually a fee on all real property located within the boundaries of the county at the rate of \$2 per acre or an equivalent fraction thereof.~~

~~2. A board of trustees may not impose a fee pursuant to subsection 1:~~

~~(a) On more than 500 acres of any parcel of real property;~~

~~(b) On any parcel of real property for more than 10 years;~~

~~3. A board of trustees shall use the proceeds from any fees collected pursuant to subsection 1 only to fund the construction, maintenance or operation~~

~~of a vocational school in the county.~~ On or before January 1, 2014, the board of trustees of a county school district may adopt an ordinance imposing a fee on each taxable parcel of land located within the boundaries of the county at the rate of \$2 per month per acre, or portion thereof, pursuant to subsection 2. The ordinance imposing the fee must specify:

(a) That the fee will first be collected for the fiscal year beginning on July 1, 2014; and

(b) The period for which the fee will be collected, which must not exceed 10 years.

2. If a board of trustees imposes a fee pursuant to subsection 1, the board shall limit the number of acres in a parcel to which the fee is applied based on the use of the land and the following minimum and maximum numbers of acres contained in the parcel:

(a) For single-family residential use up to four units, not less than 1 acre, or portion thereof, and not more than 10 acres;

(b) For vacant, open space or agricultural use, not less than 1 acre, or portion thereof, and not more than 100 acres; and

(c) For multi-residential, mining, utility, industrial and other commercial use, not less than 1 acre, or portion thereof, and not more than 500 acres.

3. The fees imposed pursuant to this section must be collected on the tax roll and constitute a lien against the parcel of land on which the fee has been imposed as of the time when the lien of taxes on the roll attaches. The county treasurer shall include the amount of the fee on bills for taxes levied against the respective parcels of land. Thereafter, the fees must be collected at the same time, in the same manner and by the same persons as, and together with, the general taxes for the county. The fee becomes delinquent at the same time as such taxes and is subject to the same delinquency penalties. All laws applicable to the levy, collection and enforcement of general taxes of the county, including but not limited to those pertaining to the matters of delinquency, correction, cancellation, refund, redemption and sale, apply to such charges.

4. The fees collected pursuant to ~~subsection 1~~ this section must be ~~deposited~~ :

(a) Deposited with the county treasurer for credit to the county school district fund and ~~must be~~ accounted for separately ~~for use in accordance with the provisions of subsection 3~~, including any interest and other income earned on the money; and

(b) Used only to fund the design, planning and construction, and not more than 2 years of operation, of a vocational program for the county.

5. If a board of trustees imposes a fee pursuant to subsection 1, the board of trustees shall establish a committee to oversee the collection of the fee and the use of the proceeds of the fee in accordance with the provisions of ~~subsection 3~~ this section and make recommendations to the board regarding the proposed curriculum and programs, including coordinating with and complementing existing school district programs, coordinating with community colleges, colleges and businesses in the county and working with economic development agencies. The board must submit all proposed expenditures of money from the fee imposed pursuant to this section to the committee for approval before expending or committing the money for expenditure. The committee shall approve the proposed expenditure if it determines that the proposed expenditure is within the authorized scope for vocational programs and is otherwise in compliance with this section. A committee established pursuant to this subsection must meet at least annually at the call of the Chair and must consist of the superintendent of schools of the county school district, who shall serve as the Chair, the president

1 *of the board of trustees and three members ~~appointed by the board of trustees~~ as*
2 *follows:*

3 *(a) One State Senator who represents the county in which the school district*
4 *is located or any portion thereof ~~is~~, appointed by the Majority Leader of the*
5 *Senate;*

6 *(b) One Assemblyman or Assemblywoman who represents the county in*
7 *which the school district is located or any portion thereof ~~is~~, appointed by the*
8 *Speaker of the Assembly; and*

9 *(c) One member of the public who resides in the county school district ~~is~~,
10 appointed by the board of trustees.*

11 *↪ If a member of the committee ceases to hold the office that qualified the*
12 *member for appointment, a vacancy on the committee is created. All vacancies on*
13 *the committee must be filled in the same manner and pursuant to the same*
14 *qualifications as the former member was appointed.*

15 *6. For the purposes of this section, the term "taxable parcel" means a*
16 *parcel of land as described in the county parcel map prepared pursuant to NRS*
17 *361.189 for the year in which the fee is collected. The term does not include any*
18 *such parcel that is exempt from property or other state or local taxes.*

19 **Sec. 2.** NRS 387.175 is hereby amended to read as follows:

20 387.175 The county school district fund is composed of:

21 1. All local taxes for the maintenance and operation of public schools.

22 2. All money received from the Federal Government for the maintenance and
23 operation of public schools.

24 3. Apportionments by this State as provided in NRS 387.124.

25 4. *Any fees imposed by the board of trustees of a school district pursuant to*
26 *section 1 of this act. ~~For the purposes of funding the construction, maintenance~~*
27 *~~or operation of a vocational school.~~*

28 5. Any other receipts, including gifts, for the operation and maintenance of
29 the public schools in the county school district.

30 **Sec. 3.** NRS 387.205 is hereby amended to read as follows:

31 387.205 1. ~~Subject~~ *Except as otherwise provided in section 1 of this act*
32 *and subject* to the limitations set forth in NRS 387.206 and 387.207, money on
33 deposit in the county school district fund or in a separate account, if the board of
34 trustees of a school district has elected to establish such an account pursuant to the
35 provisions of NRS 354.603, must be used for:

36 (a) Maintenance and operation of the public schools controlled by the county
37 school district.

38 (b) Payment of premiums for Nevada industrial insurance.

39 (c) Rent of schoolhouses.

40 (d) Construction, furnishing or rental of teacherages, when approved by the
41 Superintendent of Public Instruction.

42 (e) Transportation of pupils, including the purchase of new buses.

43 (f) Programs of nutrition, if such expenditures do not curtail the established
44 school program or make it necessary to shorten the school term, and each pupil
45 furnished lunch whose parent or guardian is financially able so to do pays at least
46 the actual cost of the lunch.

47 (g) Membership fees, dues and contributions to an interscholastic activities
48 association.

49 (h) Repayment of a loan made from the State Permanent School Fund pursuant
50 to NRS 387.526.

51 (i) Programs of education and projects relating to air quality pursuant to NRS
52 445B.500.

1 2. Subject to the limitations set forth in NRS 387.206 and 387.207, money on
2 deposit in the county school district fund, or in a separate account, if the board of
3 trustees of a school district has elected to establish such an account pursuant to the
4 provisions of NRS 354.603, when available, may be used for:

5 (a) Purchase of sites for school facilities.

6 (b) Purchase of buildings for school use.

7 (c) Repair and construction of buildings for school use.

8 **Sec. 4.** This act becomes effective on July 1, 2013 to July 1, 2014, and expires by
9 limitation on January 1, 2025.