Amendment No. 930

Assembly Amendment to Senate Bill No. 482	(BDR 20-1117)
Proposed by: Assemblyman Ellison	
Amends: Summary: No Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes	

Adoption of this amendment will REMOVE the unfunded mandate from S.B. 482.

ASSEMBLY ACTION				Initial and Date	SENATE ACTION				Initial and Date
Adopted	☐	Lost	☐		Adopted	☐	Lost	☐	
Concurred In	☐	Not	☐		Concurred In	☐	Not	☐	
Receded	☐	Not	☐		Receded	☐	Not	☐	

EXPLANATION: Matter in (1) ***blue bold italics*** is new language in the original bill; (2) variations of **green bold underlining** is language proposed to be added 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 proposed to be retained in this amendment.

EGO/BJE Date: 5/21/2015

S.B. No. 482—Makes various changes relating to elected county officers. (BDR 20-1117)

A SB482 930

SENATE BILL NO. 482–COMMITTEE ON GOVERNMENT AFFAIRS

MARCH 23, 2015

Referred to Committee on Government Affairs

SUMMARY—Makes various changes relating to elected county officers. (BDR 20-1117)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
Effect on the State: No.

~~[CONTAINS UNFUNDED MANDATE (§ 1)~~
~~(NOT REQUESTED BY AFFECTED LOCAL GOVERNMENT)]~~

~

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

AN ACT relating to public officers; increasing the compensation of elected county officers ~~[.]~~ **except in certain circumstances;** and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law sets forth the annual compensation to be paid to district attorneys, sheriffs, county clerks, county assessors, county recorders, county treasurers and public administrators. (NRS 245.043) This bill increases the annual compensation for those officers by 3 percent each fiscal year for Fiscal Years 2015-2016, 2016-2017, 2017-2018 and 2018-2019 ~~[.]~~ **, unless the board of county commissioners determines that sufficient financial resources are not available to pay the increased salaries.**

Existing law authorizes each board of county commissioners, by a majority vote of all the members of the board to set the members' annual salary within certain statutory limitations. (NRS 245.043) This bill: (1) eliminates this authority; and (2) sets forth the salaries for members for Fiscal Years 2015-2016, 2016-2017, 2017-2018 and 2018-2019. The salaries are increased by 3 percent in each fiscal year ~~[.]~~ **, unless the board of county commissioners determines that sufficient financial resources are not available to pay the increased salaries.**

This bill also authorizes an elected officer, including a county commissioner, to elect not to receive any part of the salary to which he or she is entitled.

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

Section 1. NRS 245.043 is hereby amended to read as follows:

245.043 1. As used in this section:

(a) "County" includes Carson City.

(b) "County commissioner" includes the Mayor and supervisors of Carson City.

2. Except as otherwise provided ***in subsection 5 and*** by any special law, the elected officers of the counties of this State are entitled to receive, for the appropriate fiscal year, annual salaries in the base amounts specified in the following table ~~[:]~~ ***commencing on July 1 of the fiscal year.*** The annual salaries are in full payment for all services required by law to be performed by such officers. Except as otherwise provided by law, all fees and commissions collected by such officers in the performance of their duties must be paid into the county treasury each month without deduction of any nature.

ANNUAL SALARIES

Class	County	District Attorney	Sheriff	County Clerk	County Assessor	County Recorder	County Treasurer	Public Administrator
1	Clark							
~~[~~	~~FY 2007-2008~~	~~$166,647~~	~~$143,661~~	~~$97,518~~	~~$97,518~~	~~$97,518~~	~~$97,518~~	~~$97,518~~
	~~FY 2008-2009~~	~~171,647~~	~~147,971~~	~~100,443~~	~~100,443~~	~~100,443~~	~~100,443~~	~~100,443~~
	~~FY 2009-2010~~	~~176,796~~	~~152,410~~	~~103,456~~	~~103,456~~	~~103,456~~	~~103,456~~	~~103,456~~
	~~FY 2010-2011~~	~~182,100~~	~~156,983~~	~~106,560~~	~~106,560~~	~~106,560~~	~~106,560~~	~~106,560]~~
	FY 2015-2016	***$187,563***	***$161,692***	***$109,757***	***$109,757***	***$109,757***	***$109,757***	***$109,757***
	FY 2016-2017	***193,190***	***166,543***	***113,050***	***113,050***	***113,050***	***113,050***	***113,050***
	FY 2017-2018	***198,986***	***171,540***	***116,441***	***116,441***	***116,441***	***116,441***	***116,441***
	FY 2018-2019	***204,955***	***176,685***	***119,934***	***119,934***	***119,934***	***119,934***	***119,934***
2	Washoe							
~~[~~	~~FY 2007-2008~~	~~147,109~~	~~118,376~~	~~89,391~~	~~89,391~~	~~89,391~~	~~89,391~~	~~89,391~~
	~~FY 2008-2009~~	~~151,522~~	~~121,928~~	~~92,073~~	~~92,073~~	~~92,073~~	~~92,073~~	~~92,073~~
	~~FY 2009-2010~~	~~156,068~~	~~125,585~~	~~94,835~~	~~94,835~~	~~94,835~~	~~94,835~~	~~94,835~~
	~~FY 2010-2011~~	~~160,750~~	~~129,353~~	~~97,680~~	~~97,680~~	~~97,680~~	~~97,680~~	~~97,680]~~
	FY 2015-2016	***165,573***	***133,234***	***100,610***	***100,610***	***100,610***	***100,610***	***100,610***
	FY 2016-2017	***170,540***	***137,231***	***103,629***	***103,629***	***103,629***	***103,629***	***103,629***
	FY 2017-2018	***175,656***	***141,348***	***106,738***	***106,738***	***106,738***	***106,738***	***106,738***
	FY 2018-2019	***180,926***	***145,588***	***109,940***	***109,940***	***109,940***	***109,940***	***109,940***
3	Carson City							
~~[~~	~~FY 2007-2008~~	~~105,616~~	~~87,575~~	~~69,563~~	~~69,563~~	~~69,563~~	~~69,563~~	~~--------~~
	~~FY 2008-2009~~	~~108,785~~	~~90,202~~	~~71,650~~	~~71,650~~	~~71,650~~	~~71,650~~	~~--------~~
	~~FY 2009-2010~~	~~112,049~~	~~92,909~~	~~73,799~~	~~73,799~~	~~73,799~~	~~73,799~~	~~--------~~
	~~FY 2010-2011~~	~~115,410~~	~~95,696~~	~~76,013~~	~~76,013~~	~~76,013~~	~~76,013~~	~~--------]~~
	FY 2015-2016	***118,872***	***98,567***	***78,293***	***78,293***	***78,293***	***78,293***	***--------***
	FY 2016-2017	***122,438***	***101,524***	***80,642***	***80,642***	***80,642***	***80,642***	***--------***
	FY 2017-2018	***126,112***	***104,570***	***83,061***	***83,061***	***83,061***	***83,061***	***--------***
	FY 2018-2019	***129,895***	***107,707***	***85,553***	***85,553***	***85,553***	***85,553***	***--------***
	Churchill							
~~[~~	~~FY 2007-2008~~	~~105,616~~	~~87,575~~	~~69,563~~	~~69,563~~	~~69,563~~	~~69,563~~	~~--------~~
	~~FY 2008-2009~~	~~108,785~~	~~90,202~~	~~71,650~~	~~71,650~~	~~71,650~~	~~71,650~~	~~--------~~
	~~FY 2009-2010~~	~~112,049~~	~~92,909~~	~~73,799~~	~~73,799~~	~~73,799~~	~~73,799~~	~~--------~~
	~~FY 2010-2011~~	~~115,410~~	~~95,696~~	~~76,013~~	~~76,013~~	~~76,013~~	~~76,013~~	~~--------]~~
	FY 2015-2016	***118,872***	***98,567***	***78,293***	***78,293***	***78,293***	***78,293***	***--------***
	FY 2016-2017	***122,438***	***101,524***	***80,642***	***80,642***	***80,642***	***80,642***	***--------***
	FY 2017-2018	***126,112***	***104,570***	***83,061***	***83,061***	***83,061***	***83,061***	***--------***
	FY 2018-2019	***129,895***	***107,707***	***85,553***	***85,553***	***85,553***	***85,553***	***--------***
	Douglas							
~~[~~	~~FY 2007-2008~~	~~$105,616~~	~~$87,575~~	~~$69,563~~	~~$69,563~~	~~$69,563~~	~~$69,563~~	~~--------~~
	~~FY 2008-2009~~	~~108,785~~	~~90,202~~	~~71,650~~	~~71,650~~	~~71,650~~	~~71,650~~	~~--------~~

	~~FY 2009-2010~~	~~112,049~~	~~92,909~~	~~73,799~~	~~73,799~~	~~73,799~~	~~73,799~~	~~--------~~
	~~FY 2010-2011~~	~~115,410~~	~~95,696~~	~~76,013~~	~~76,013~~	~~76,013~~	~~76,013~~	~~--------~~
	FY 2015-2016	***118,872***	***98,567***	***78,293***	***78,293***	***78,293***	***78,293***	***--------***
	FY 2016-2017	***122,438***	***101,524***	***80,642***	***80,642***	***80,642***	***80,642***	***--------***
	FY 2017-2018	***126,112***	***104,570***	***83,061***	***83,061***	***83,061***	***83,061***	***--------***
	FY 2018-2019	***129,895***	***107,707***	***85,553***	***85,553***	***85,553***	***85,553***	***--------***
	Elko							
	~~FY 2007-2008~~	~~105,616~~	~~87,575~~	~~69,563~~	~~69,563~~	~~69,563~~	~~69,563~~	~~--------~~
	~~FY 2008-2009~~	~~108,785~~	~~90,202~~	~~71,650~~	~~71,650~~	~~71,650~~	~~71,650~~	~~--------~~
	~~FY 2009-2010~~	~~112,049~~	~~92,909~~	~~73,799~~	~~73,799~~	~~73,799~~	~~73,799~~	~~--------~~
	~~FY 2010-2011~~	~~115,410~~	~~95,696~~	~~76,013~~	~~76,013~~	~~76,013~~	~~76,013~~	~~--------~~
	FY 2015-2016	***118,872***	***98,567***	***78,293***	***78,293***	***78,293***	***78,293***	***--------***
	FY 2016-2017	***122,438***	***101,524***	***80,642***	***80,642***	***80,642***	***80,642***	***--------***
	FY 2017-2018	***126,112***	***104,570***	***83,061***	***83,061***	***83,061***	***83,061***	***--------***
	FY 2018-2019	***129,895***	***107,707***	***85,553***	***85,553***	***85,553***	***85,553***	***--------***
	Humboldt							
	~~FY 2007-2008~~	~~105,616~~	~~87,575~~	~~69,563~~	~~69,563~~	~~69,563~~	~~69,563~~	~~--------~~
	~~FY 2008-2009~~	~~108,785~~	~~90,202~~	~~71,650~~	~~71,650~~	~~71,650~~	~~71,650~~	~~--------~~
	~~FY 2009-2010~~	~~112,049~~	~~92,909~~	~~73,799~~	~~73,799~~	~~73,799~~	~~73,799~~	~~--------~~
	~~FY 2010-2011~~	~~115,410~~	~~95,696~~	~~76,013~~	~~76,013~~	~~76,013~~	~~76,013~~	~~--------~~
	FY 2015-2016	***118,872***	***98,567***	***78,293***	***78,293***	***78,293***	***78,293***	***--------***
	FY 2016-2017	***122,438***	***101,524***	***80,642***	***80,642***	***80,642***	***80,642***	***--------***
	FY 2017-2018	***126,112***	***104,570***	***83,061***	***83,061***	***83,061***	***83,061***	***--------***
	FY 2018-2019	***129,895***	***107,707***	***85,553***	***85,553***	***85,553***	***85,553***	***--------***
	Lyon							
	~~FY 2007-2008~~	~~105,616~~	~~87,575~~	~~69,563~~	~~69,563~~	~~69,563~~	~~69,563~~	~~--------~~
	~~FY 2008-2009~~	~~108,785~~	~~90,202~~	~~71,650~~	~~71,650~~	~~71,650~~	~~71,650~~	~~--------~~
	~~FY 2009-2010~~	~~112,049~~	~~92,909~~	~~73,799~~	~~73,799~~	~~73,799~~	~~73,799~~	~~--------~~
	~~FY 2010-2011~~	~~115,410~~	~~95,696~~	~~76,013~~	~~76,013~~	~~76,013~~	~~76,013~~	~~--------~~
	FY 2015-2016	***118,872***	***98,567***	***78,293***	***78,293***	***78,293***	***78,293***	***--------***
	FY 2016-2017	***122,438***	***101,524***	***80,642***	***80,642***	***80,642***	***80,642***	***--------***
	FY 2017-2018	***126,112***	***104,570***	***83,061***	***83,061***	***83,061***	***83,061***	***--------***
	FY 2018-2019	***129,895***	***107,707***	***85,553***	***85,553***	***85,553***	***85,553***	***--------***
	Nye							
	~~FY 2007-2008~~	~~105,616~~	~~87,575~~	~~69,563~~	~~69,563~~	~~69,563~~	~~69,563~~	~~--------~~
	~~FY 2008-2009~~	~~108,785~~	~~90,202~~	~~71,650~~	~~71,650~~	~~71,650~~	~~71,650~~	~~--------~~
	~~FY 2009-2010~~	~~112,049~~	~~92,909~~	~~73,799~~	~~73,799~~	~~73,799~~	~~73,799~~	~~--------~~
	~~FY 2010-2011~~	~~115,410~~	~~95,696~~	~~76,013~~	~~76,013~~	~~76,013~~	~~76,013~~	~~--------~~
	FY 2015-2016	***118,872***	***98,567***	***78,293***	***78,293***	***78,293***	***78,293***	***--------***
	FY 2016-2017	***122,438***	***101,524***	***80,642***	***80,642***	***80,642***	***80,642***	***--------***
	FY 2017-2018	***126,112***	***104,570***	***83,061***	***83,061***	***83,061***	***83,061***	***--------***
	FY 2018-2019	***129,895***	***107,707***	***85,553***	***85,553***	***85,553***	***85,553***	***--------***
4	Lander							
	~~FY 2007-2008~~	~~99,749~~	~~78,818~~	~~58,023~~	~~58,023~~	~~58,023~~	~~58,023~~	~~--------~~
	~~FY 2008-2009~~	~~102,741~~	~~81,183~~	~~59,764~~	~~59,764~~	~~59,764~~	~~59,764~~	~~--------~~
	~~FY 2009-2010~~	~~105,823~~	~~83,618~~	~~61,556~~	~~61,556~~	~~61,556~~	~~61,556~~	~~--------~~
	~~FY 2010-2011~~	~~108,998~~	~~86,127~~	~~63,403~~	~~63,403~~	~~63,403~~	~~63,403~~	~~--------~~
	FY 2015-2016	***$112,268***	***$88,711***	***$65,305***	***$65,305***	***$65,305***	***$65,305***	***--------***
	FY 2016-2017	***115,636***	***91,372***	***67,264***	***67,264***	***67,264***	***67,264***	***--------***
	FY 2017-2018	***119,105***	***94,113***	***69,282***	***69,282***	***69,282***	***69,282***	***--------***
	FY 2018-2019	***122,678***	***96,937***	***71,361***	***71,361***	***71,361***	***71,361***	***--------***
	Storey							
	~~FY 2007-2008~~	~~99,749~~	~~78,818~~	~~58,023~~	~~58,023~~	~~58,023~~	~~58,023~~	~~--------~~

		~~FY 2008-2009~~	~~102,741~~	~~81,183~~	~~59,764~~	~~59,764~~	~~59,764~~	~~59,764~~	
		~~FY 2009-2010~~	~~105,823~~	~~83,618~~	~~61,556~~	~~61,556~~	~~61,556~~	~~61,556~~	
		~~FY 2010-2011~~	~~108,998~~	~~86,127~~	~~63,403~~	~~63,403~~	~~63,403~~	~~63,403~~	
		FY 2015-2016	***112,268***	***88,711***	***65,305***	***65,305***	***65,305***	***65,305***	--------
		FY 2016-2017	***115,636***	***91,372***	***67,264***	***67,264***	***67,264***	***67,264***	--------
		FY 2017-2018	***119,105***	***94,113***	***69,282***	***69,282***	***69,282***	***69,282***	--------
		FY 2018-2019	***122,678***	***96,937***	***71,361***	***71,361***	***71,361***	***71,361***	--------
	White Pine								
		~~FY 2007-2008~~	~~99,749~~	~~78,818~~	~~58,023~~	~~58,023~~	~~58,023~~	~~58,023~~	
		~~FY 2008-2009~~	~~102,741~~	~~81,183~~	~~59,764~~	~~59,764~~	~~59,764~~	~~59,764~~	
		~~FY 2009-2010~~	~~105,823~~	~~83,618~~	~~61,556~~	~~61,556~~	~~61,556~~	~~61,556~~	
		~~FY 2010-2011~~	~~108,998~~	~~86,127~~	~~63,403~~	~~63,403~~	~~63,403~~	~~63,403~~	
		FY 2015-2016	***112,268***	***88,711***	***65,305***	***65,305***	***65,305***	***65,305***	--------
		FY 2016-2017	***115,636***	***91,372***	***67,264***	***67,264***	***67,264***	***67,264***	--------
		FY 2017-2018	***119,105***	***94,113***	***69,282***	***69,282***	***69,282***	***69,282***	--------
		FY 2018-2019	***122,678***	***96,937***	***71,361***	***71,361***	***71,361***	***71,361***	--------
5	Eureka								
		~~FY 2007-2008~~	~~88,014~~	~~63,054~~	~~52,009~~	~~52,009~~	~~52,009~~	~~52,009~~	
		~~FY 2008-2009~~	~~90,654~~	~~64,946~~	~~53,570~~	~~53,570~~	~~53,570~~	~~53,570~~	
		~~FY 2009-2010~~	~~93,374~~	~~66,894~~	~~55,177~~	~~55,177~~	~~55,177~~	~~55,177~~	
		~~FY 2010-2011~~	~~96,175~~	~~68,901~~	~~56,832~~	~~56,832~~	~~56,832~~	~~56,832~~	
		FY 2015-2016	***99,060***	***70,968***	***58,537***	***58,537***	***58,537***	***58,537***	--------
		FY 2016-2017	***102,033***	***73,097***	***60,293***	***60,293***	***60,293***	***60,293***	--------
		FY 2017-2018	***105,093***	***75,290***	***62,102***	***62,102***	***62,102***	***62,102***	--------
		FY 2018-2019	***108,246***	***77,549***	***63,965***	***63,965***	***63,965***	***63,965***	--------
	Lincoln								
		~~FY 2007-2008~~	~~88,014~~	~~63,054~~	~~52,009~~	~~52,009~~	~~52,009~~	~~52,009~~	
		~~FY 2008-2009~~	~~90,654~~	~~64,946~~	~~53,570~~	~~53,570~~	~~53,570~~	~~53,570~~	
		~~FY 2009-2010~~	~~93,374~~	~~66,894~~	~~55,177~~	~~55,177~~	~~55,177~~	~~55,177~~	
		~~FY 2010-2011~~	~~96,175~~	~~68,901~~	~~56,832~~	~~56,832~~	~~56,832~~	~~56,832~~	
		FY 2015-2016	***99,060***	***70,968***	***58,537***	***58,537***	***58,537***	***58,537***	--------
		FY 2016-2017	***102,033***	***73,097***	***60,293***	***60,293***	***60,293***	***60,293***	--------
		FY 2017-2018	***105,093***	***75,290***	***62,102***	***62,102***	***62,102***	***62,102***	--------
		FY 2018-2019	***108,246***	***77,549***	***63,965***	***63,965***	***63,965***	***63,965***	--------
	Mineral								
		~~FY 2007-2008~~	~~88,014~~	~~63,054~~	~~52,009~~	~~52,009~~	~~52,009~~	~~52,009~~	
		~~FY 2008-2009~~	~~90,654~~	~~64,946~~	~~53,570~~	~~53,570~~	~~53,570~~	~~53,570~~	
		~~FY 2009-2010~~	~~93,374~~	~~66,894~~	~~55,177~~	~~55,177~~	~~55,177~~	~~55,177~~	
		~~FY 2010-2011~~	~~96,175~~	~~68,901~~	~~56,832~~	~~56,832~~	~~56,832~~	~~56,832~~	
		FY 2015-2016	***99,060***	***70,968***	***58,537***	***58,537***	***58,537***	***58,537***	--------
		FY 2016-2017	***102,033***	***73,097***	***60,293***	***60,293***	***60,293***	***60,293***	--------
		FY 2017-2018	***105,093***	***75,290***	***62,102***	***62,102***	***62,102***	***62,102***	--------
		FY 2018-2019	***108,246***	***77,549***	***63,965***	***63,965***	***63,965***	***63,965***	--------
	Pershing								
		~~FY 2007-2008~~	~~$88,014~~	~~$63,054~~	~~$52,009~~	~~$52,009~~	~~$52,009~~	~~$52,009~~	
		~~FY 2008-2009~~	~~90,654~~	~~64,946~~	~~53,570~~	~~53,570~~	~~53,570~~	~~53,570~~	
		~~FY 2009-2010~~	~~93,374~~	~~66,894~~	~~55,177~~	~~55,177~~	~~55,177~~	~~55,177~~	
		~~FY 2010-2011~~	~~96,175~~	~~68,901~~	~~56,832~~	~~56,832~~	~~56,832~~	~~56,832~~	
		FY 2015-2016	***99,060***	***70,968***	***58,537***	***58,537***	***58,537***	***58,537***	--------
		FY 2016-2017	***102,033***	***73,097***	***60,293***	***60,293***	***60,293***	***60,293***	--------
		FY 2017-2018	***105,093***	***75,290***	***62,102***	***62,102***	***62,102***	***62,102***	--------
		FY 2018-2019	***108,246***	***77,549***	***63,965***	***63,965***	***63,965***	***63,965***	--------
6	Esmeralda								

~~[FY 2007-2008~~	~~69,886~~	~~56,049~~	~~45,508~~	~~45,508~~	~~45,508~~	~~--------~~	~~--------~~
~~FY 2008-2009~~	~~71,983~~	~~57,730~~	~~46,873~~	~~46,873~~	~~46,873~~	~~--------~~	~~--------~~
~~FY 2009-2010~~	~~74,142~~	~~59,462~~	~~48,280~~	~~48,280~~	~~48,280~~	~~--------~~	~~--------~~
~~FY 2010-2011~~	~~76,366~~	~~61,246~~	~~49,728~~	~~49,728~~	~~49,728~~	~~--------~~	~~--------]~~
FY 2015-2016	***78,657***	***63,083***	***51,220***	***51,220***	***51,220***	--------	--------
FY 2016-2017	***81,017***	***64,976***	***52,756***	***52,756***	***52,756***	--------	--------
FY 2017-2018	***83,447***	***66,926***	***54,339***	***54,339***	***54,339***	--------	--------
FY 2018-2019	***85,951***	***68,933***	***55,969***	***55,969***	***55,969***	--------	--------

➥ ***The annual salaries set forth in this subsection for Fiscal Year 2018-2019 are effective for that fiscal year and each fiscal year thereafter.***

3. ~~[A board of county commissioners may, by a vote of at least a majority of all the members of the board, set the~~ ~~*The*]~~ ***Except as otherwise provided in subsection 5, the*** annual salary for ~~[the]~~ county commissioners ~~[of that county, but in no event may the annual salary exceed an amount which equals:]~~ ***commencing on July 1 of the fiscal year is:***

(a) For Fiscal Year ~~[2007-2008, 131.716]~~ ***2015-2016, 103.00*** percent;

(b) For Fiscal Year ~~[2008-2009, 136.985]~~ ***2016-2017, 106.09*** percent;

(c) For Fiscal Year ~~[2009-2010, 142.464]~~ ***2017-2018, 109.273*** percent; and

(d) For Fiscal Year ~~[2010-2011, 148.163]~~ ***2018-2019*** ~~*[,]*~~ ***and each fiscal year thereafter, 112.551*** percent,

➥ of the amount of the annual salary for the county commissioners of that county that was in effect ~~[by operation of statute]~~ on January 1, ~~[2003.]~~ ***2015.***

4. Any elected officer or county commissioner who is entitled to a salary pursuant to subsection 2 or 3 may elect not to receive any part of the salary to which he or she is entitled pursuant to subsection 2 or 3, as applicable.

5. The increased annual salaries for all elected county officers provided for in subsections 2 and 3 for a fiscal year must not be paid in that fiscal year if the board of county commissioners determines that sufficient financial resources are not available to pay the increased annual salaries in that fiscal year and the annual salaries provided for those officers in the immediately preceding fiscal year must continue to be paid. If increased annual salaries are paid in a subsequent fiscal year:

(a) Those increased annual salaries must be in the amounts provided for in subsections 2 and 3 for that subsequent fiscal year.

(b) An elected county officer is not entitled to any retroactive payment of the salary increase for any previous fiscal year in which increased annual salaries were not paid.

Sec. 2. ~~[The provisions of NRS 354.599 do not apply to any additional expenses of a local government that are related to the provisions of this act.]~~ **(Deleted by amendment.)**

Sec. 3. This act becomes effective on July 1, 2015.