

ASSEMBLY BILL NO. 349—ASSEMBLYWOMAN KRASNER

MARCH 20, 2017

Referred to Committee on Ways and Means

SUMMARY—Requires the Legislative Auditor to conduct a performance and compliance audit of the Incline Village General Improvement District. (BDR S-585)

FISCAL NOTE: Effect on Local Government: No.
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 general improvement districts; requiring the Legislative Auditor to conduct a performance and compliance audit of the Incline Village General Improvement District; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law authorizes a board of county commissioners to adopt an ordinance forming a general improvement district and grant that district certain basic powers to promote the health, safety, prosperity, security and general welfare of the inhabitants of the district. (NRS 318.015, 318.116) After the adoption of an ordinance creating a general improvement district, existing law provides for the establishment of a board of trustees with broad powers to manage the district, including, without limitation, the power to: (1) levy taxes; (2) fix or increase or decrease certain rates, tolls, and charges associated with facilities and services provided within the district; and (3) borrow money and incur or assume certain forms of indebtedness. (Chapter 318 of NRS)

Prior to forming a general improvement district, a written service plan for the proposed district must be filed with and approved by the board of county commissioners of each county in which the proposed district is located in accordance with the Special District Control Law. (Chapter 308 of NRS) Once a general improvement district is approved, its facilities, services and financial arrangements must conform to the filed service plan as originally submitted or with approved modifications. (NRS 308.080) This bill requires the Legislative Auditor to conduct, without expense to the Incline Village General Improvement District or the Board of County Commissioners of Washoe County, a performance and compliance audit of the Incline Village General Improvement District created by that Board.



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

Section 1. 1. The Legislative Auditor shall conduct a performance and compliance audit of the Incline Village General Improvement District established pursuant to chapter 318 of NRS and in accordance with the Special District Control Law. The Board of Trustees of the District shall provide such information as is required by the Legislative Auditor to assist with the completion of the audit.

2. The audit conducted pursuant to this section must include, without limitation, an examination and analysis of the Incline Village General Improvement District's compliance with and performance under:

(a) The service plan of the District, as filed or modified pursuant to chapter 308 of NRS; and

(b) Generally accepted principles of accounting.

3. The Incline Village General Improvement District and the Board of County Commissioners of Washoe County shall not incur any financial obligation or expense in association with the audit conducted pursuant to this section.

4. On or before January 31, 2019, the Legislative Auditor shall present a final written report of the audit to the Audit Subcommittee of the Legislative Commission created by NRS 218E.240.

Sec. 2. This act becomes effective upon passage and approval.

