

ASSEMBLY BILL NO. 60—COMMITTEE  
ON GOVERNMENT AFFAIRS

(ON BEHALF OF THE NEVADA LEAGUE OF  
CITIES AND MUNICIPALITIES)

PREFILED NOVEMBER 16, 2022

Referred to Committee on Government Affairs

SUMMARY—Revises provisions governing local improvements.  
(BDR 22-372)

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 local improvements; revising the process for the governing body of a municipality to provide notice of the annual assessment roll for a neighborhood improvement project; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

Existing law authorizes the governing body of any county, city or town to create an improvement district for the acquisition, improvement, equipment, operation and maintenance of certain projects, including a neighborhood improvement project, and to finance the cost of any such project through such methods as the issuance of certain bonds and the levy of assessments upon property in the improvement district. (NRS 271.265, 271.270, 271.325)

Existing law requires the governing body of a local government which has acquired or improved a neighborhood improvement project to annually: (1) prepare an estimate of expenditures for the next fiscal year and a proposed assessment roll for the district; (2) conduct a public hearing on the estimate of expenditures and proposed assessment roll; and (3) confirm and levy the assessments. (NRS 271.377)

**Section 3** of this bill requires instead that a governing body for a neighborhood improvement project annually: (1) prepare an amendment to the assessment roll and an estimate of the expenditures for the next fiscal year; (2) hold a public meeting to consider the amendment; (3) mail a notice of the public meeting at least 21 days before the date of the meeting to the owner of each tract to be assessed; and (4) confirm the amendment to the assessment roll by resolution and mail notice of the assessments to the owner of each tract being assessed.



19       **Sections 1 and 2** of this bill make conforming changes to clarify appropriate  
20 references to certain sections in the Nevada Revised Statutes.

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

1       **Section 1.** NRS 271.296 is hereby amended to read as follows:

2       271.296 1. The governing body may, by resolution, dissolve  
3 an improvement district that is created for the purposes of a  
4 neighborhood improvement project if property owners whose  
5 property is assessed for a combined total of more than 50 percent of  
6 the total amount of the assessments of all the property in the  
7 improvement district submit a written petition to the governing body  
8 that requests the dissolution of the district within the period  
9 prescribed in subsection 2.

10       2. The dissolution of an improvement district pursuant to this  
11 section may be requested within 30 days after:

12       (a) The first anniversary of the date the improvement district  
13 was created; and

14       (b) Each subsequent anniversary thereafter.

15       3. As soon as practicable after the receipt of the written petition  
16 of the property owners submitted pursuant to subsection 1, the  
17 governing body shall pass a resolution of intention to dissolve the  
18 improvement district. The governing body shall give notice of a  
19 hearing on the dissolution. The notice must be provided and the  
20 hearing must be held ~~[pursuant to the requirements]~~ *in the manner*  
21 set forth in NRS ~~[271.377.]~~ *271.380 and 271.385*. If the governing  
22 body determines that dissolution of the improvement district is  
23 appropriate, it shall dissolve the improvement district by resolution,  
24 effective not earlier than the 30th day after the hearing.

25       4. If there is indebtedness, outstanding and unpaid, incurred to  
26 accomplish any of the purposes of the improvement district, the  
27 portion of the assessment necessary to pay the indebtedness remains  
28 effective and must be continued in the following years until the debt  
29 is paid.

30       **Sec. 2.** NRS 271.297 is hereby amended to read as follows:

31       271.297 An association with which a governing body contracts  
32 pursuant to NRS 271.332 may, at any time, request that the  
33 governing body modify a plan or plat with regard to the  
34 neighborhood improvement project. Upon the written request of  
35 the association, the governing body may modify the plan or plat by  
36 ordinance after *providing notice and* holding a hearing on the  
37 proposed modification ~~[pursuant to NRS 271.377.]~~ *in the manner*  
38 *set forth in NRS 271.380 and 271.385*. If the proposed modification  
39 of a plat expands the territory for assessment, a person who owns or



resides within a tract which is located within the territory proposed to be added to the improvement district may file a protest pursuant to NRS 271.392 at any time before the governing body modifies the plat by ordinance. A petition is not required for a modification made pursuant to this section.

**Sec. 3.** NRS 271.377 is hereby amended to read as follows:

271.377 1. On or before June 30 of each year after the governing body acquires or improves a neighborhood improvement project, the governing body shall prepare or cause to be prepared an estimate of the expenditures required in the ensuing fiscal year and a proposed *amendment to the* assessment roll assessing an amount not greater than the estimated cost against the benefited property. The *amendment to the* assessment must be computed according to frontage or another uniform and quantifiable basis.

2. The governing body shall ~~hold a public hearing upon the estimate of expenditures and the proposed assessment roll.~~ *consider the amendment to the assessment roll at a public meeting of the governing body.* Notice must be given ~~and the hearing conducted in the manner provided in NRS 271.380 and 271.385. The assessment may not exceed the amount stated in the proposed assessment roll unless a new hearing is held after notice is mailed and published in the manner provided in NRS 271.305 and 271.310.~~ *by mail to the owner of each tract to be assessed at least 21 days before the date of the meeting of the governing body. The notice must set forth the amount of the assessment roll for the ensuing fiscal year.*

3. After the ~~public hearing.~~ *meeting,* the governing body shall confirm the assessments, as specified in the ~~proposed~~ *amendment to the* assessment roll ~~for as modified, and levy the assessment as provided in NRS 271.390.~~ *, by resolution and mail notice of the assessments to the owner of each tract being assessed. The notice must set forth the date on which the assessment is due and instructions for paying the assessment.*

4. An improvement district created for a neighborhood improvement project is not entitled to any distribution from the local government tax distribution account.

**Sec. 4.** This act becomes effective upon passage and approval.

