ASSEMBLY BILL NO. 60–COMMITTEE
ON GOVERNMENT AFFAIRS

(ON BEHALF OF THE CITY OF RENO)

PREFILED NOVEMBER 12, 2026

Referred to Committee on Government Affairs

SUMMARY—Revises provisions relating to parks, trails and open space districts. (BDR 25-527)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.
Effect on the State Highway Fund: 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 governmental administration; authorizing the board of a parks, trails and open space district to establish fees or special assessments to pay for certain costs and expenses relating to operating and maintaining the district and the facilities, improvements or projects of the district; authorizing the board to defray the expenses of certain public improvements by special assessments; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Under existing law, a parks, trails and open space district is a special district that has certain powers including the power to acquire, construct, reconstruct, improve, operate, maintain, manage, restore, extend and better lands, works, systems and facilities, improvements and projects for parks, trails and open space. (NRS 318A.300) Existing law authorizes, after a public hearing, the board of such a district to establish, and from time to time increase or decrease, fees or special assessments for facilities, improvements or projects. (NRS 318A.350) **Section 1** of this bill instead authorizes the board, after a public hearing, to establish, and from time to time increase or decrease, fees or special assessments to pay the expenses and costs of operating the district and for constructing, maintaining and operating the facilities, improvements or projects within the district.

Under existing law, the board of a parks, trails and open space district may, by an affirmative vote of at least two-thirds of its members, defray the expenses of making any public improvement by special assessments upon lands and premises located within the district and abutting upon that part of the street or alley so improved or proposed so to be, or the lands located within the district and abutting

upon the improvement and the other lands as in the opinion of the board may be specially benefited by the improvement. (NRS 318A.540) **Section 2** of this bill instead authorizes the board, by an affirmative vote of at least two-thirds of its members, to defray the expenses of making any public improvement to implement one, all or any combination of the powers of the board by special assessments upon lands and premises located within the district or proposed so to be, and the other lands as in the opinion of the board may be specially benefited by the public improvement.

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

Section 1. NRS 318A.350 is hereby amended to read as follows:

318A.350 1. A board may, after a public hearing ~~[, establish,]~~ ***:***

(a) Establish, and from time to time increase or decrease, fees or special assessments for ***the expenses and costs of operating the district and for constructing, maintaining and operating the*** facilities, improvements or projects ***within the district;*** and ~~[pledge]~~

(b) Pledge the revenue ***of fees or special assessments*** for the payment of any indebtedness or special obligations of the district.

2. A board may not impose any fee or special assessment upon property owned by a governmental entity.

~~[2.]~~ ***3.*** All fees or special assessments constitute a perpetual lien on and against the property located within the district. A perpetual lien is prior and superior to all liens, claims and titles other than liens of general taxes and other special assessments and is not subject to extinguishment by the sale of any property on account of nonpayment of any liens, claims and titles including the liens of general taxes and other special assessments. A perpetual lien must be foreclosed in the same manner as provided by the laws of this State for the foreclosure of mechanics' liens. Before any lien is foreclosed, the board shall hold a hearing thereon after providing notice thereof by publication and by registered or certified first-class mail, postage prepaid, addressed to the last known owner at his or her last known address according to the records of the district and the real property assessment roll in the county in which the property is located.

~~[3.]~~ ***4.*** The board may provide for a basic penalty for nonpayment of the charges within the time and in the manner prescribed by it. The basic penalty must not be more than 10 percent of each month's charges for the first month delinquent. In addition to the basic penalty, the board may provide for a penalty of not more than 1.5 percent per month for nonpayment of the charges and basic penalty. The board may prescribe and enforce regulations that set

forth the date on which a charge becomes delinquent. The board may provide for collection of the penalties provided for in this section.

~~[4.]~~ ***5.*** A lien against the property served is not effective until a notice of the lien, separately prepared for each lot affected, is:

(a) Mailed to the last known owner at his or her last known address according to the records of the district and the real property assessment roll of the county in which the property is located;

(b) Delivered by the board to the office of the county recorder of the county within which the property subject to such lien is located;

(c) Recorded by the county recorder in a book kept by the county recorder for the purpose of recording instruments encumbering land; and

(d) Indexed in the real estate index as deeds and other conveyances are required by law to be indexed.

Sec. 2. NRS 318A.540 is hereby amended to read as follows:

318A.540 1. Except as otherwise provided in subsection 2, such part of the expenses of making any public improvement ~~[,]~~ ***to implement one, all or any combination of the powers set forth in NRS 318A.270 to 318A.390, inclusive,*** as the board determines by an affirmative vote of at least two-thirds of its members, may be defrayed by special assessments upon lands and premises located within the district ~~[and abutting upon that part of the street or alley so improved]~~ or proposed so to be, ~~[or the lands located within the district and abutting upon the improvement]~~ and the other lands as in the opinion of the board may be specially benefited by the ***public*** improvement.

2. All property owned and used by a school district is exempt from any assessment made pursuant to the provisions of this chapter.

Sec. 3. This act becomes effective on July 1, 2027.

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