SENATE BILL NO. 25–COMMITTEE ON GOVERNMENT AFFAIRS

(ON BEHALF OF THE NEVADA ASSOCIATION OF COUNTIES)

PREFILED NOVEMBER 2, 2026

Referred to Committee on Government Affairs

SUMMARY—Authorizes a board of county commissioners to seek reimbursement of certain expenses incurred by the county. (BDR 20-545)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
Effect on the State: May have Fiscal Impact.
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 counties; authorizing a board of county commissioners to seek reimbursement for expenses incurred by the county for correcting errors related to certain assessments, fees and charges collected with the general taxes of a county; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law authorizes certain assessments, fees and charges imposed by certain entities, including, without limitation, the governing body of a city which provides utility services, the governing body of any county, city or town that creates an improvement district for the acquisition, improvement, equipping, operation and maintenance of certain projects, the board of trustees of a general improvement district, the board of trustees of a parks, trails and open space district, the State Engineer and an irrigation district, to be collected with the general taxes of a county. (NRS 268.043, 271.445, 318.201, 318A.370, 534.040, 539.683) **Section 1** of this bill authorizes a board of county commissioners to seek reimbursement from a state or local governmental entity for the expenses incurred by the county for correcting errors in the information submitted to the county by the state or local governmental entity related to the imposition of such assessments, fees and charges. **Section 1** prohibits the amount of such reimbursement from exceeding the actual cost of correcting the errors.

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

Section 1. Chapter 244 of NRS is hereby amended by adding thereto a new section to read as follows:

1. A board of county commissioners may seek reimbursement from a state or local governmental entity for expenses incurred by the county to correct errors in the information submitted to the appropriate county officer by the state or local governmental entity related to the imposition of any assessment, fee or charge authorized by law to be collected with the general taxes of the county.

2. The amount of reimbursement sought by a board of county commissioners pursuant to subsection 1 must not exceed the actual cost for correcting the errors and may include, without limitation, the cost of:

(a) Processing information that was not timely submitted to the appropriate county officer;

(b) Correcting errors caused by inaccurate or incomplete information; and

(c) Communicating with the affected taxpayer.

Sec. 2. This act becomes effective on July 1, 2027.

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