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ASSEMBLY BILL NO. 48—COMMITTEE  
ON GOVERNMENT AFFAIRS

(ON BEHALF OF NYE COUNTY)

PREFILED NOVEMBER 16, 2018

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Referred to Committee on Government Affairs

SUMMARY—Revises provisions relating to the requirements to levy taxes to support certain fire districts. (BDR 20-485)

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.

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AN ACT relating to fire protection; making it optional for a board of county commissioners to levy a tax for the support of a district for a county fire department or certain county fire protection districts; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 Existing law authorizes a board of county commissioners to create a district for  
2 a county fire department, which the board must support by levying a tax on  
3 property within the boundaries of the district. (NRS 244.2961, 244.2967) Existing  
4 law also authorizes a board of county commissioners to create a county fire  
5 protection district in certain unincorporated territory in the county, which the board  
6 must support by levying a fire protection tax on property within the boundaries of  
7 the district. (NRS 474.460, 474.510) **Sections 1 and 3** of this bill authorize, rather  
8 than require, a board of county commissioners which chooses to create a district for  
9 a county fire department or a county fire protection district to levy a tax for the  
10 support of the district. **Section 2** of this bill makes a conforming change.

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

1     **Section 1.** NRS 244.2967 is hereby amended to read as  
2 follows:

3     244.2967 A board of county commissioners which creates a  
4 district for a county fire department ~~{shall}~~ *may* levy a tax for its  
5 support and for the payment of the interest and principal on any  
6 indebtedness incurred for its buildings or equipment, on all property  
7 within the boundaries of the district, and *, if levied,* shall establish a  
8 separate fund in the county treasury for the receipt and expenditure  
9 of and accounting for the proceeds of this tax.

10    **Sec. 2.** NRS 474.490 is hereby amended to read as follows:

11     474.490 The board of fire commissioners shall cooperate with  
12 the State Forester Firewarden and other agencies as provided in  
13 NRS 472.040 to 472.090, inclusive, to prevent and suppress fires in  
14 wild lands, and may contribute suitable amounts of money from  
15 ~~{the}~~ *any* sums raised as provided in NRS 474.510 for that purpose  
16 to cooperating agencies, or may receive contributions from other  
17 agencies to be spent for that purpose.

18    **Sec. 3.** NRS 474.510 is hereby amended to read as follows:

19     474.510 1. The board of fire commissioners shall prepare an  
20 annual budget in accordance with the provisions of NRS 354.470 to  
21 354.626, inclusive, for each district organized in accordance with  
22 NRS 474.460 or 474.533.

23     2. Each budget must be based on estimates of the amount of  
24 money which will be needed to defray the expenses of the district  
25 and to meet unforeseen emergencies and the amount of a fire  
26 protection tax ~~{sufficient.}~~ *, if levied,* together with the revenue  
27 which will result from application of the rate to the net proceeds of  
28 minerals ~~{,}~~ *and any other source of money identified in the budget*  
29 *that is sufficient* to raise such sums.

30     3. At the time of making the levy of county taxes for the year,  
31 the board of county commissioners ~~{shall}~~ *may* levy the tax  
32 provided by subsection 2, upon all property, both real and personal,  
33 subject to taxation within the boundaries of the district. Any tax  
34 levied on interstate or intercounty telephone lines, power lines and  
35 other public utility lines as authorized in this section must be based  
36 upon valuations established by the Nevada Tax Commission  
37 pursuant to the provisions of NRS 361.315 to 361.330, inclusive.

38     4. The amount of tax to be collected for the purposes of this  
39 section must not exceed, in any 1 year, 1 percent of the value of the  
40 property described in subsection 3 and any net proceeds of minerals  
41 derived from within the boundaries of the district.



1 5. If levied, the *fire protection* tax must be entered upon the  
2 assessment roll and collected in the same manner as state and county  
3 taxes. Taxes may be paid in four approximately equal installments at  
4 the times specified in NRS 361.483, and the same penalties as  
5 specified in NRS 361.483 must be added for failure to pay the taxes.

6 6. For the purposes of NRS 474.460 to 474.540, inclusive, the  
7 treasurer of the district shall keep two separate funds for each  
8 district, one to be known as the district fire protection operating  
9 fund and one to be known as the district emergency fund. The  
10 money collected to defray the expenses of any district organized  
11 pursuant to NRS 474.460 or 474.533 must be deposited in the  
12 district fire protection operating fund, and the money collected to  
13 meet unforeseen emergencies must be deposited in the district  
14 emergency fund. The district emergency fund must be used solely  
15 for emergencies and must not be used for regular operating  
16 expenses. The money deposited in the district emergency fund must  
17 not exceed the sum of \$1,000,000 for a district organized pursuant  
18 to NRS 474.460 or \$1,500,000 for a district organized pursuant to  
19 NRS 474.533. Any interest earned on the money in the district  
20 emergency fund that causes the balance in that fund to exceed  
21 \$1,000,000 or \$1,500,000, as applicable, must be credited to the  
22 district fire protection operating fund.

23 7. For the purposes of subsection 6, an emergency includes,  
24 without limitation, any event that:

25 (a) Causes widespread or severe damage to property or injury to  
26 or the death of persons within the district;

27 (b) As determined by the district fire chief, requires immediate  
28 action to protect the health, safety and welfare of persons who reside  
29 within the district; and

30 (c) Requires the district to provide money to obtain a matching  
31 grant from an agency of the Federal Government to repair damage  
32 caused by a natural disaster that occurred within the district.

33 **Sec. 4.** The amendatory provisions of this act do not apply to  
34 modify, directly or indirectly, any taxes levied or revenues pledged  
35 in such a manner as to impair adversely any outstanding obligations  
36 of a district for a county fire department or fire protection district,  
37 including, without limitation, bonds, medium-term financing, letters  
38 of credit and other financial obligations, until all such obligations  
39 have been discharged in full or provisions for their payment and  
40 redemption have been fully made.

41 **Sec. 5.** This act becomes effective upon passage and approval.



