

Assembly Bill No. 60–Committee
on Government Affairs

CHAPTER.....

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; revising the process for such a governing body to approve an amendment to the assessment roll; 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 or, upon written request and to the extent practicable, transmit by electronic 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. **Section 3** further: (1) requires the governing body to list an amendment to the assessment roll as a separate action item on the meeting agenda; and (2) prohibits the governing body from approving an amendment to the assessment roll as a group of agenda items in a single motion.

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

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

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

Section 1. NRS 271.296 is hereby amended to read as follows:
271.296 1. The governing body may, by resolution, dissolve an improvement district that is created for the purposes of a neighborhood improvement project if property owners whose property is assessed for a combined total of more than 50 percent of the total amount of the assessments of all the property in the



improvement district submit a written petition to the governing body that requests the dissolution of the district within the period prescribed in subsection 2.

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

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

(b) Each subsequent anniversary thereafter.

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

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

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

271.297 An association with which a governing body contracts pursuant to NRS 271.332 may, at any time, request that the governing body modify a plan or plat with regard to the neighborhood improvement project. Upon the written request of the association, the governing body may modify the plan or plat by ordinance after *providing notice and* holding a hearing on the proposed modification ~~[pursuant to NRS 271.377.]~~ *in the manner set forth in NRS 271.380 and 271.385*. If the proposed modification 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 or, upon written request and to the extent practicable, by electronic 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. *The agenda for a public meeting of the governing body to consider an amendment to the assessment roll must list the amendment as a separate action item. The governing body shall not approve an amendment to the assessment roll as a group of agenda items in a single motion.*

4. 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.~~ 5. 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.



