

ASSEMBLY BILL NO. 19—COMMITTEE  
ON GOVERNMENT AFFAIRS

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

PREFILED DECEMBER 20, 2014

Referred to Committee on Government Affairs

SUMMARY—Revises provisions governing the timing of the adoption of tentative budgets by certain local governments. (BDR 31-456)

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 governments; revising provisions governing the day on which certain governing bodies must hold budget hearings on tentative budgets prepared by those governing bodies; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

1 Under existing law, certain local governmental entities which have the right to  
2 levy or receive money from ad valorem or other taxes, or any mandatory  
3 assessments, are required to prepare a tentative budget for the ensuing fiscal year.  
4 Such a local governmental entity must submit the tentative budget to the  
5 Department of Taxation and then give notice of a public hearing on the tentative  
6 budget. Existing law requires that such a budget hearing must be held: (1) for  
7 county budgets, on the third Monday in May; (2) for city budgets, on the third  
8 Tuesday in May; (3) for school districts, on the third Wednesday in May; and (4)  
9 for all other local governments, on the third Thursday in May or the Friday  
10 immediately succeeding the third Thursday in May. (NRS 354.596) This bill  
11 eliminates the requirement that the budget hearing be held on those specified days  
12 and instead requires that the budget hearing be held not sooner than the third  
13 Monday in May and not later than the last day in May.



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

- 1       **Section 1.** NRS 354.596 is hereby amended to read as follows:  
2       354.596 1. The officer charged by law shall prepare, or the  
3 governing body shall cause to be prepared, on appropriate forms  
4 prescribed by the Department of Taxation for the use of local  
5 governments, a tentative budget for the ensuing fiscal year. The  
6 tentative budget for the following fiscal year must be submitted to  
7 the county auditor and filed for public record and inspection in the  
8 office of:  
9       (a) The clerk or secretary of the governing body; and  
10       (b) The county clerk.  
11       2. On or before April 15, a copy of the tentative budget must  
12 be submitted:  
13       (a) To the Department of Taxation; and  
14       (b) In the case of school districts, to the Department of  
15 Education.  
16       3. At the time of filing the tentative budget, the governing body  
17 shall give notice of the time and place of a public hearing on the  
18 tentative budget and shall cause a notice of the hearing to be  
19 published once in a newspaper of general circulation within the area  
20 of the local government not more than 14 nor less than 7 days before  
21 the date set for the hearing. The notice of public hearing must state:  
22       (a) The time and place of the public hearing.  
23       (b) That a tentative budget has been prepared in such detail and  
24 on appropriate forms as prescribed by the Department of Taxation.  
25       (c) The places where copies of the tentative budget are on file  
26 and available for public inspection.  
27       4. ~~{Budget hearings}~~ *The public hearing on the tentative*  
28 *budget must be held †*  
29 ~~—(a) For county budgets, on† by the governing body not sooner~~  
30 ~~than the third Monday in May †;~~  
31 ~~—(b) For cities, on the third Tuesday in May;~~  
32 ~~—(c) For school districts, on the third Wednesday in May; and~~  
33 ~~—(d) For all other local governments, on the third Thursday in~~  
34 ~~May or the Friday immediately succeeding the third Thursday in~~  
35 ~~May;~~  
36 ~~→ except that the board of county commissioners may consolidate~~  
37 ~~the hearing on all local government budgets administered by the~~  
38 ~~board of county commissioners with the county budget hearing.†~~  
39 *and not later than the last day in May.*  
40       5. The Department of Taxation shall examine the submitted  
41 documents for compliance with law and with appropriate  
42 regulations and shall submit to the governing body at least 3 days



1 before the public hearing a written certificate of compliance or a  
2 written notice of lack of compliance. The written notice must  
3 indicate the manner in which the submitted documents fail to  
4 comply with law or appropriate regulations.

5 6. Whenever the governing body receives from the Department  
6 of Taxation a notice of lack of compliance, the governing body shall  
7 forthwith proceed to amend the tentative budget to effect  
8 compliance with the law and with the appropriate regulation.

9 **Sec. 2.** This act becomes effective upon passage and approval.

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