
SENATE BILL NO. 50—COMMITTEE ON REVENUE
AND ECONOMIC DEVELOPMENT

(ON BEHALF OF CHURCHILL COUNTY)

PREFILED DECEMBER 20, 2012

Referred to Committee on Revenue and
Economic Development

SUMMARY—Revises provisions governing the annual determination of population of towns, townships, cities and counties. (BDR 32-257)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
Effect on the State: Yes.

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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 the administration of taxes; revising provisions governing the determination of population for apportionment purposes; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 Existing law requires the Department of Taxation to adopt regulations that
2 establish a method of determining annually the population of each town, township,
3 city and county in this State. (NRS 360.283) This bill requires that such regulations:
4 (1) include certain provisions relating to the estimates, models, definitions and
5 variables used in such a method and the procedural guidance for administering the
6 method; (2) allow a town, city or county to petition the Department to revise the
7 definitions, variables and guidance used in such a method; (3) require each town,
8 township, city or county to prepare and submit to the Department a population
9 estimate based on county assessor records by November 1 of each year; (4) provide
10 that the Department will determine the estimated population of each town,
11 township, city and county in this State by the first working day in December of
12 each year; and (5) allow a town, city or county at least 14 days to petition the
13 Department to revise the Department’s estimated population of that town, city or
14 county. The population estimates created pursuant to the amendatory provisions of
15 this bill may affect other issues, including the number of legislative measures a city
16 or county may request for drafting and the monthly allocation that a local
17 government receives from the Local Government Tax Distribution Account. (NRS
18 218D.205, 360.690)



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

1 **Section 1.** NRS 360.283 is hereby amended to read as follows:
2 360.283 1. The Department shall adopt regulations to
3 establish a method of determining annually the *estimated* population
4 of each town, township, city and county in this State *as of July 1 of*
5 *that year* and estimate the population of each town, township, city
6 and county pursuant to those regulations. *Those regulations must,*
7 *without limitation, provide that:*
8 (a) *Not later than July 1 of each year, the Department will*
9 *issue the variables to be included in the method, definitions for the*
10 *data and procedural guidance for administering the method, and*
11 *post such information on an Internet website maintained by the*
12 *Department;*
13 (b) *The Department will allow any town, city or county in this*
14 *State to petition the Department to revise the information issued by*
15 *the Department pursuant to paragraph (a);*
16 (c) *The Department will establish a procedure:*
17 (1) *To review each such petition and to allow the appeal of*
18 *the decision on review; and*
19 (2) *Which allows any town, city or county in this State at*
20 *least 14 days after the issuance of the information pursuant to*
21 *paragraph (a) to submit such a petition pursuant to paragraph (b);*
22 (d) *Not later than September 30 of each year, the Department*
23 *will finalize the information issued by the Department pursuant to*
24 *paragraph (a);*
25 (e) *Not later than November 1 of each year, each town,*
26 *township, city or county, as applicable, must prepare and submit to*
27 *the Department a population estimate based on a count of the*
28 *housing units in the town, township, city or county, as listed in the*
29 *records of the county assessor;*
30 (f) *Not later than the first working day in December of each*
31 *year, the Department will determine the population of each town,*
32 *township, city and county in this State by averaging on an equal*
33 *basis:*
34 (1) *A population estimate based on a count of the housing*
35 *units in the town, township, city or county, as listed in the records*
36 *of the county assessor; and*
37 (2) *The results of the Nevada regression model;*
38 (g) *The Department will base the method on definitions of data*
39 *used by the Bureau of the Census of the United States Department*
40 *of Commerce in preparing the national decennial census, the*
41 *American Community Survey or similar programs; and*



1 *(h) The Department or a town, township, city or county may*
2 *update a population estimate by using a postal survey, data from*
3 *utilities providing services within those towns, townships, cities or*
4 *counties or information from other sources acceptable to the*
5 *Department and the demographer employed by the Department*
6 *pursuant to subsection 5.*

7 2. The Department shall, on or after ~~July~~ *December* 1 of each
8 year, issue an annual report of the estimated population of each
9 town, township, city and county in this State as of July 1 of that
10 year.

11 3. Any town, city or county in this State may petition the
12 Department to revise the estimated population of that town, city or
13 county. No such petition may be filed on behalf of a township. The
14 Department shall by regulation establish a procedure ~~to~~ :

15 *(a) To* review each petition and to *allow the* appeal of the
16 decision on review ~~H~~ ; and

17 *(b) Which allows any town, city or county in this State at least*
18 *14 days after the distribution of the annual report required by*
19 *subsection 2 to submit such a petition.*

20 4. The Department shall, upon the completion of any review
21 and appeal thereon pursuant to subsection 3, determine the
22 population of each town, township, city and county in this State, and
23 submit its determination to the Governor.

24 5. The Department shall employ a demographer to assist in the
25 determination of population pursuant to this section and the
26 projection of population pursuant to NRS 360.289 and to cooperate
27 with the Federal Government in the conduct of each decennial
28 census as it relates to this State.

29 *6. The Department, in consultation with the demographer*
30 *employed by the Department pursuant to subsection 5, shall define*
31 *“Nevada regression model” for the purposes of this section.*

32 **Sec. 2.** This act becomes effective:

33 1. Upon passage and approval for the purpose of adopting
34 regulations and performing any other preparatory administrative
35 tasks that are necessary to carry out the provisions of this act; and

36 2. On July 1, 2013, for all other purposes.



