

AN ACT providing that the board of county commissioners of a county which has a population between 100,000 and 400,000 may, for the purpose of promoting and protecting the health, safety and general welfare of the community, expend funds, and accept and disburse gifts, grants, and other money, or otherwise provide financing to assist property owners in the conversion from private water or sewer systems to existing public water and sewer systems within the limits of the county's established service territory, and to assist owners of public and private properties located within an area that is likely to be flooded in order to make such properties impervious or resistant to damage from floods; and providing for the enforcement and collection of any rates, tolls, charges, delinquent fees, payments, or any interest or penalties thereon, for financial assistance or services provided to accomplish the conversion to public water and sewer systems and to accomplish the flood resistant improvements.

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. The board of county commissioners of a county which has a population between 100,000 and 400,000, and which provides sewer or water services, or both, upon such terms and conditions as the board may set forth, has the power, within the limits of its established service territory, to provide, for the purpose of promoting and protecting the health, safety and general welfare of the community, financial assistance to a property owner who desires or is otherwise required to convert from the use of a private water or sewer system to a public water or sewer system, which public system is within any county street, alley, court, passageway, other public highway, right-of-way, easement or other alley and which public system is available to the owner's property.*

*2. If the board determines financial assistance is necessary to protect the public health, safety and welfare, the board may, by ordinance, establish and operate a financing program to assist a property owner in paying the necessary and actual costs associated with the conversion to a public water or sewer system, and the disconnection from and elimination of a private water or sewer system. In providing financial assistance, the board is authorized to expend funds and to accept and disburse gifts, grants, and other money, to loan or otherwise provide financing to assist property owners to accomplish the purposes of this section.*

*3. Before the board of county commissioners may provide financial assistance to a property owner in converting to a public water and sewer system available to the owner's property, it must adopt a resolution that contains the following factual findings:*

*a) The conversion to a public water or sewer system is necessary to promote or protect public health, safety and welfare;*

*b) The financial assistance shall not be provided unless*

*and upon the condition that the property owner discontinues the use of, disconnects from, and eliminates all private water or sewer systems available to or on the property;*

*c) The financial assistance shall not be provided unless and upon the condition that the property owner connects to and uses the public water or sewer system;*

*d) If applicable, the maximum amount to be expended from a grant, gift or donation accepted by the Board to assist a property owner in conversion to a public system; and*

*e) If applicable, any conditions or other limitations upon the expenditure of a grant, gift or donation accepted by the Board to assist a property owner in conversion to a public system.*

*4. For financial assistance provided by this section, the board may elect by ordinance to have delinquent payments, charges, fees, interest or penalties collected on the tax roll, or collected with the property taxes due on mobile or manufactured homes that do not meet the requirements of NRS 361.244, in the same manner, by the same persons, and at the same time as, together with and not separately from, the county's general taxes. If the board makes such an election, the board shall cause:*

*a) A description of each lot or parcel of real property or each mobile or manufactured home with respect to which the payments, charges, fees, interest or penalties are delinquent on May 1; and*

*b) The amount of the delinquent payments, charges, fees, interest or penalties s, to be prepared and submitted to the tax receiver of the county, in a form approved by the tax receiver, no later than June 1.*

*5. As an alternate remedy to establishment and enforcement of a lien as provided in this section, the county treasurer or designee may bring an action for the collection of delinquent payments, charges, fees, interest or penalties in the name of the county in any court of competent jurisdiction against the person or persons who occupied or owned the property when the payments became due.*

*6. The real property may be described by reference to maps prepared by and on file in the office of the county assessor or by descriptions used by the assessor.*

*7. The amount of any such delinquent payments, charges, fees, interest or penalties constitutes a perpetual lien against the lot or parcel of land or mobile or manufactured home against which the payment, charge, fee, interest or penalties have been imposed as of the time when the lien of taxes on the roll or on mobile or manufactured homes attach.*

*8. Except as otherwise provided in subsection 10, the tax receiver of the county shall include the amount of the delinquent payments, charges, fees, interest or penalties on bills for taxes*

*levied against the respective lots and parcels of land or mobile or manufactured homes, as applicable. Thereafter the amount of the delinquent payments, charges, fees, interest or penalties must be collected at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the county.*

*9. All laws applicable to the levy, collection and enforcement of general taxes of the county, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund, redemption and sale, are applicable to delinquent payments, charges, fees, interest or penalties for services and financial assistance that are collected in the manner authorized by this section.*

*10. The county treasurer or designee may issue separate bills for delinquent charges that are collected in the manner authorized by this section and separate receipts for collection on account of those charges.*

*11. The requirements of NRS 244.3655 do not apply to actions taken by a board of county commissioners pursuant to this section.*

*12. As used in this section, "water or sewer system" means a facility or facilities for the collection, pumping, treatment, storage or conveyance of water or sewage and includes, without limitation, mains, conduits, aqueducts, pipes, pipelines, ditches, canals, pumping stations, and all appurtenances, equipment and machinery necessary or useful and convenient for obtaining, storing, transporting or transferring water or sewage.*

**Section 2.** Chapter 244 of NRS is hereby amended by adding thereto a new section to read as follows:

*1. Definitions. For purposes of this section,*

- a) Flood Management Project has the definition of flood management project or drainage and flood control project as provided in NRS Chapter 244A; and*
- b) Flood Management Authority is the governing body of an entity established to own, operate, maintain and administer a flood management project within the county*

*2. The board of county commissioners of a county which has a population of 100,000 or more, but less than 400,000, and which provides a flood management project upon such terms and conditions as the board may set forth, has the power, within the limits of the flood management project service territory, to provide, for the purpose of promoting and protecting the health, safety and general welfare of the community, financial assistance to owners of public and private properties located in an area likely to be flooded in order to assist in making such properties impervious or resistant to damage from floods, including flood-proofing or elevating the foundations of such properties.*

*3. If the board determines financial assistance is necessary to protect the public health, safety and welfare, the board may establish, by ordinance a financing program under the provisions*

*of subsection 2 to assist property owners in paying the necessary and actual costs associated with making such properties impervious or resistant to damage from floods, including flood-proofing or elevating the foundations of such properties. To accomplish the purpose of this section, the board is authorized to expend funds received from bond proceeds, rates, tolls, fees and charges and taxes received in connection with the flood management project and to accept and disburse gifts, grants, and other money, or otherwise provide financing to assist property owners to accomplish the purposes of this section. Financial assistance may be in the form of loans or grants. The board of county commissioners, by ordinance, may delegate the administration of the financing program to the governing body of a flood management authority, including the power to make the findings, establish the conditions and make financing available as provided in this section.*

*4. Before the board of county commissioners or the governing body of a flood management authority may provide financial assistance to a property owner in accordance with this section, it must adopt a resolution that contains the following factual findings:*

- a) The financial assistance is a part of and furthers the goals of a flood management project necessary to promote or protect public health, safety and welfare;*
- b) It is more economical to provide such financial assistance to individual property owners than to construct, operate and maintain public flood control facilities to protect the individual properties.*

*5. The board of county commissioners or governing body of a flood management authority may make the providing of financial assistance subject to conditions, including, but not limited to:*

- a) A condition that the plans and specifications for the work or improvement be approved by the director of public works for the county or a person designated by the flood management authority as being consistent with the goals of the flood management project and applicable ordinances, provided, however, that such approval does not otherwise operate as an express or implied undertaking as to the adequacy of the design to accomplish the purposes intended;*
- b) A condition that funds may be made available in installments consistent with the completion of the work or improvement; and*
- c) A condition that the property owner grant to the county or flood management authority a flowage easement allowing flood waters to flow on to the benefitted property.*

*6. For financial assistance in the form of loans provided by this section, the board may elect by ordinance to have delinquent payments, charges, fees, interest or penalties collected on the tax roll, or collected with the property taxes due on mobile or manufactured homes that do not meet the requirements of NRS 361.244, in the same manner, by the same persons, and at the same time as, together with and not separately from, the county's general taxes. If the board*

*makes such an election, the board shall cause:*

*a) A description of each lot or parcel of real property or each mobile or manufactured home with respect to which the payments, charges, fees, interest or penalties are delinquent on May 1; and*

*b) The amount of the delinquent payments, charges, fees, interest or penalties to be prepared and submitted to the tax receiver of the county, in a form approved by the tax receiver, no later than June 1.*

*7. As an alternate remedy to establishment and enforcement of a lien as provided in this section, the county treasurer or designee may bring an action for the collection of delinquent payments, charges, fees, interest or penalties in the name of the county in any court of competent jurisdiction against the person or persons who occupied or owned the property when the payments became due.*

*8. The real property may be described by reference to maps prepared by and on file in the office of the county assessor or by descriptions used by the assessor.*

*9. Except as otherwise provided in subsection 12, the tax receiver of the county shall include the amount of the delinquent payments, charges, fees, interest or penalties on bills for taxes levied against the respective lots and parcels of land or mobile or manufactured homes, as applicable. Thereafter the amount of the delinquent payments, charges, fees, interest or penalties must be collected at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the county.*

*10. Except as otherwise provided in subsection 12, the tax receiver of the county shall include the amount of the delinquent payments, charges, fees, interest or penalties on bills for taxes levied against the respective lots and parcels of land or mobile or manufactured homes, as applicable. Thereafter the amount of the delinquent payments, charges, fees, interest or penalties must be collected at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the county.*

*11. All laws applicable to the levy, collection and enforcement of general taxes of the county, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund, redemption and sale, are applicable to delinquent payments, charges, fees, interest or penalties for services and financial assistance that are collected in the manner authorized by this section.*

*12. The county treasurer or designee may issue separate bills for delinquent charges that are collected in the manner authorized by this section and separate receipts for collection on account of those charges.*

*13. The requirements of NRS 244.3655 do not apply to actions taken by a board of county commissioners pursuant to this section.*

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