

# Nevada

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Nevada ranks 47th among the states in number of local governments, with 210 as of June 30, 2002.

## **COUNTY GOVERNMENTS (16)**

The entire area of the state is encompassed by county government except Carson City. Carson City is counted as a municipal rather than a county government in census statistics on governments.

In Nevada, the county governing body is called the board of county commissioners.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (19)**

### **Municipal Governments (19)**

Municipal governments in Nevada are the incorporated cities and towns, which may be incorporated under special charters or general law. The minimum population for incorporation is 250. Cities formed under general law are divided into three classes:

First class: 50,000 inhabitants or more

Second class: 5,000 or more but fewer than 50,000 inhabitants

Third class: fewer than 5,000 inhabitants

The “unincorporated towns” in Nevada are adjuncts of the county governments and are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Township Governments (0)**

There are no township governments in Nevada. Most of the counties, however, are divided into “township” areas for local court and police power purposes.

## **PUBLIC SCHOOL SYSTEMS (17)**

### **School District Governments (17)**

Each of the 16 counties and Carson City constitute a school district government. An elected board of trustees administers each school district. The board of county commissioners, after voter approval, may levy school taxes in accordance with state law. The board must, however, levy a tax of up to 75 cents per \$100 of taxable property and levy a tax for the payment of interest and redemption of outstanding bonds (voter approval not required). The district trustees may issue general obligation bonds upon voter approval.

### **Dependent Public School Systems (0)**

Nevada has no dependent public school systems.

### **Other Educational Activities**

Educational supervision “districts” in Nevada are election areas for members of the state board of education and are not counted as governments.

## **SPECIAL DISTRICT GOVERNMENTS (158)**

Nevada statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

### **Airport Authorities (Special Acts)**

These authorities were established by special acts. The governing body is a board of trustees. The board is appointed by local officials or elected at large in accordance with the special legislation applying to a particular authority. The trustees may fix and collect fees, and the county levies a property tax for the authority. General obligation bonds require voter approval, but revenue bonds may be issued without voter approval. One authority of this type exists in Washoe County.

For airport authorities not counted as separate governments, see “Subordinate Agencies and Areas,” below.

### **California-Nevada Super Speed Ground Transportation Commission**

This commission was established by state law to create a super speed train linking Las Vegas, California, to Primm, Nevada. California passed authorizing legislation but then repealed it. The Nevada legislation calls for an appointed board equally representing the two states. The commission may issue bonds.

### **Cemetery Districts**

This law has been repealed, but existing districts may continue to operate under its provisions.

### **Conservation Districts**

These districts are established by the state conservation commission on petition and after hearing and referendum. A board of five elected supervisors and one or two appointed supervisors governs the district. The districts may require contributions from landowners for services.

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### **County Fire Protection Districts—1937 Law**

A 1937 law provides for the creation of county fire protection districts by the county board of commissioners on petition of landowners and after hearing and special election. An elected board of directors governs each district. The district may levy taxes and issue general obligation bonds.

These districts are distinct from the county fire protection districts authorized in 1945 and 1963. Districts under the 1945 and 1963 laws have ex officio boards and are not counted as governments. See “Subordinate Agencies and Areas,” below.

### **County Hospital Districts**

These districts are created by the board of county commissioners on its own motion or on petition of property owners and after public hearing. County hospital districts representing two or more counties or with an elected board representing a single county with a population of 400,000 or more are considered special districts. The boards may issue bonds after local referendum, fix and collect fees, and levy taxes. No districts of this type were reported in operation as of June 2002.

County hospital districts with elected boards in single counties with populations of fewer than 400,000 and county hospital districts with ex officio boards representing single counties are not classified as independent governments. See “Subordinate Agencies and Areas,” below.

### **County Library Districts**

These districts are created by the county commissioners on petition of the taxpayers. A board of five trustees appointed by the county commissioners governs each district. The district board determines its annual needs, which are met from tax levies and from grants.

Similar provisions apply to consolidated library districts (consolidations of a city and county library in counties over 400,000 population), regional libraries, and regional networks of libraries. Exceptions: Consolidated library districts may issue bonds with voter approval. Financial requirements of regional libraries are met by contributions from participating local governments in accordance with the agreement creating the regional library. The boards of regional network of libraries consist of representatives from each participating entity.

The Henderson District Public Libraries and the Boulder City Library District were converted by special acts to county library districts in 1956. The Smoky Valley Library District, Tonopah Library District, and Amargosa Valley Library District were converted by later special acts.

The Pahrump Library District was created by special act in 1983 with the same provisions as a county library district. It serves the unincorporated Town of Pahrump.

County libraries are distinct from county library districts. City and town libraries were created under similar provisions prior to July 1, 1967. Any existing on that date may be maintained. These county, city, and town libraries are dependent agencies of the creating entity and are listed under “Subordinate Agencies and Areas,” below.

### **Elko Convention and Visitors Authority**

This authority was created by special act to provide convention facilities in Elko. A board of five members, of whom three are elected, one is appointed by Elko County, and one is appointed by the City of Elko, governs the authority. The authority may fix and collect fees and rents, levy ad valorem taxes, and issue bonds. This authority is the successor to the former Elko City-County Civic Auditorium Authority. Convention and visitor authorities created by county boards of supervisors are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **General Improvement Districts**

These districts are established by ordinance of the county board of commissioners on its own motion or on petition of landowners after public hearing. These districts provide one or more of the following services: electric light and power, cemetery, swimming pool, television, space heating, street, street lighting, sidewalks, storm drainage, flood control, sanitary sewer, garbage and refuse disposal, recreation, fencing, emergency medical services, fire protection, water supply facilities, FM radio facilities, and mosquito and other pest abatement and extermination.

Most general improvement districts may levy taxes or special assessments; fix charges; or issue revenue, special assessment, or general obligation bonds in accordance with their financing powers. General obligation bonds must be approved by the voters. Districts providing pest abatement, swimming pools, or cemeteries, however, may not levy special assessments or issue bonds. Television districts and FM radio facilities districts may not issue bonds.

General improvement districts, with exceptions for those providing sewerage or water facilities or emergency medical services, are governed by an elected board of trustees. For general improvement districts providing only sewerage facilities, the board of county commissioners is the ex officio board of trustees for counties with a population of 400,000 or more and may be the ex officio board for counties with fewer than 400,000. For districts providing only water facilities or only water and sewerage facilities the board of county commissioners may be the ex officio board of trustees. For districts providing emergency medical services, the board of county commissioners may be the ex officio board of trustees for counties with a population of fewer than 100,000. Districts governed by the

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board of county commissioners, ex officio, are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Flood control, sanitary sewer, and fire protection districts governed by the county board of supervisors are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Housing Authorities**

Housing authorities are established by resolution of the governing bodies of cities, towns, or counties. A board of commissioners, appointed by the chief executive of the municipality or by the county commissioners, governs each authority. These boards may issue revenue bonds and fix rentals.

### **Irrigation Districts**

The county commissioners, on petition of landowners and after referendum, may establish irrigation districts. These districts also may provide drainage facilities and generate and sell electricity. These districts also may be designated water conservation, water conservancy, or water improvement districts. An elected board of directors governs each district. The district may issue revenue and general obligation bonds with voter approval, levy ad valorem taxes and special assessments, and fix tolls and charges.

Improvement districts established within irrigation districts have provisions similar to those for irrigation districts. These improvement districts are classified as dependent activities of the irrigation districts creating them and are not counted as separate governments.

### **Moapa Valley Water District**

This district was created by special act to serve Moapa Valley. The board is elected by the residents of the benefitted areas. The district may levy taxes, accept grants and gifts, and issue bonds. General obligation bonds require voter approval; revenue bonds do not.

### **Nevada Commission for the Reconstruction of the V&T Railway**

This commission was created by special act to rebuild part of the historic route of the Virginia and Truckee Railroads. The commission consists of members appointed by the participating local governments, one member appointed by a local historical society, and one member appointed by each of the state speaker of the assembly, state senate majority leader, and Governor. The commission may fix and collect fees; accept gifts, grants, and donations; and accept state appropriations. The participating governments may issue bonds and levy taxes for the benefit of the commission.

### **Southern Nevada Water Authority<sup>1</sup>**

The Southern Nevada Water Authority was created through an interlocal agreement to own and manage the Southern Nevada Water System. Each of the following entities has a representative on the board: the cities of Boulder City, Henderson, Las Vegas, and North Las Vegas; the Big Bend Water District; the Las Vegas Valley Water District; and the Clark County Water Reclamation District. The authority may set and collect user fees and issue revenue bonds. The state and the Las Vegas Valley Water District may issue bonds on behalf of the district.

### **Tahoe Transportation District**

This district is counted under “California—Special District Governments.”

### **Truckee Meadows Water Authority**

This authority was formed under the joint powers legislation of Nevada. The governing board is appointed by the city councils of Reno and Sparks and the county commission of Washoe County. The authority may issue bonds.

### **Virgin Valley Water District**

This district was created by special act to serve portions of Virgin Valley. The board consists of three elected members, one member appointed by the mayor of the city of Mesquite, and one member appointed by the governing body of the Town of Bunkerville. The district may levy taxes and issue bonds.

### **Water Conservancy Districts and Subdistricts**

Water conservancy districts are established by the district court on petition of landowners after public hearing. The districts are divided into divisions in the initiating petition: a division is an irrigation or other special district, an incorporated city or town, or other political subdivision or combination thereof. The district board of directors is appointed by the district court on recommendations made by these divisions or subcontracting agencies. District boards may fix rates for water and electric power, levy ad valorem taxes and special benefit assessments, and incur indebtedness upon voter approval.

Water conservancy subdistricts also are counted, for census purposes, as separate governments. They have the same general powers as water conservancy districts. The Carson Water Subconservancy District was created by special act.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Nevada that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are

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<sup>1</sup>The Southern Nevada Water Authority, previously classified as a state agency, was reclassified as a special district for the 2002 Census of Governments.

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not counted as separate governments. Legal provision for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (\*) appears for each entity of this kind, i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

**Nevada Housing Division (state).** This agency was created as a division of the Nevada Department of Business and Industry by 1975 legislation. An administrator appointed by the state director of business and industry administers the division. The division may fix and collect fees and may issue revenue bonds.

Other examples include:

#### **State**

Agricultural districts  
Comstock Historic District Commission  
Nevada Gaming Commission  
Nevada Gaming Control Board  
Nevada Rural Housing Authority  
Nonprofit corporations for the acquisition of real property for future development and expansion of the University of Nevada (Reno or Las Vegas)  
Taxicab authorities (counties of 400,000 or more population)  
Water districts

#### **County**

Agricultural associations  
Convention and visitor authorities created by county boards of supervisors  
County fair and recreation boards  
County fire department districts  
Districts for the support of public parks

\*Fire protection districts—1945 law<sup>2</sup>  
\*Fire protection districts—1963 law<sup>2</sup>  
\*Flood control districts<sup>2</sup>  
General improvement districts with ex officio boards  
Health districts  
Historic districts (county)  
Improvement districts (county)  
Joint airport boards  
\*Las Vegas Valley Water District  
Libraries (county)  
Libraries (town) (1967 law)  
Redevelopment agencies (county)  
Regional planning districts  
Regional transportation commissions  
Road districts  
Rodent control districts  
\*Sanitary sewer districts (counties of 400,000 or more population)  
Tahoe-Douglas Visitor’s Authority  
Taxing districts to provide emergency (911) telephone service  
Transportation districts (county)  
\*Unincorporated towns  
Weed control districts

#### **Municipal**

Airport Authority of Battle Mountain  
Airport Authority of Carson City  
Carson City Fair and Recreation Board  
Historic districts (municipal)  
Improvement districts (municipal)  
Joint airport boards  
Libraries (city) (1967 law)  
North Las Vegas Library District  
Redevelopment agencies (municipal)  
Taxing districts to provide emergency (911) telephone service  
Taxing districts for maintenance of improvements  
Taxing districts for police protection  
Transportation districts (city)

Nevada laws also provide for various types of local areas for election purposes, administration of justice, and improvement of transportation or central business areas.

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<sup>2</sup>See also “General Improvement Districts” under “Special Districts.”