

NEVADA

COUNTY GOVERNMENT OVERVIEW

Counties

17

Government Form

Reformed¹

Governing Body Size

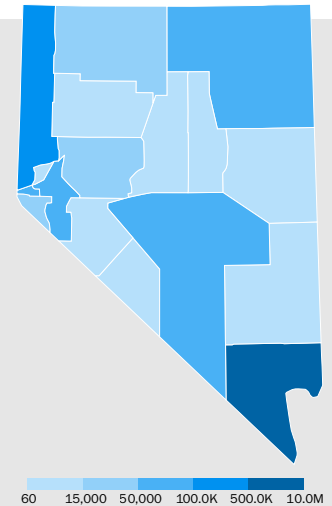
3-7

Population (2020)

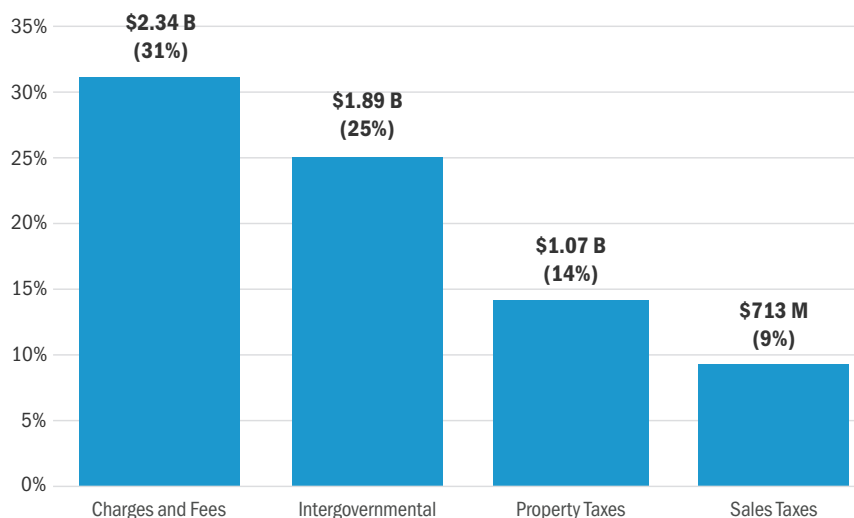
3.1 million²

County Authority

Limited Functional Home Rule: All counties in Nevada have been granted limited administrative “home-rule”. Counties have a limited authority to pass ordinances and provide services and functions to address matters of local concern that are not otherwise governed or addressed by state legislation. Matters of fiscal concern must be considered and passed by the legislature, unless such authority has been provided to counties in Nevada. For example, Nevada counties cannot impose taxes, fees or alter the organization or structure of their government unless authorized to do so by the state.



TOP REVENUE SOURCES FOR NEVADA COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

¹“Government Form” refers to the distribution of executive decision making authority in a county. “Traditional” county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). “Reformed” county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county’s executive decision making authority. “Mixed” county states means that some counties in that state are “traditional” and some are “reformed.”

²NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

Summary of County Services

Services counties **MUST** provide:

- Maintain public highways, roads and bridges through a board of county highway commissioners.
- Establish a local organization for emergency management.
- Regulate land use and development.
- Regulate public health and safety.

Services counties **CAN** provide:

- Create transportation districts in the unincorporated areas of the county.
- Establish a health department and county community mental health program.
- Promote industrial developments and projects to increase employment, enhance public safety, protect public health and welfare and promote private industry and commerce.

STRUCTURE/AUTHORITY

SUMMARY

In all Nevada counties, a board of 3-7 county commissioners acts as both the sole legislative and the sole executive decision-making governing body. County commissioners are also authorized to appoint a county manager to perform administrative functions of the county government that may be required by the board of county commissioners. Counties have limited functional home rule but are authorized by state legislature to provide functions and services to address matters of local concern.

* The duties of the treasurer are performed by the county clerk in eight counties.

** The duties of the Auditor are performed by the county recorder in counties that have not appointed a comptroller.

*** The comptroller is only required in counties with a population of at least 100,000.

**** The engineer is only an option for counties with a population of at least 4,500.

***** The public defender is only required in counties with a population of at least 100,000.

Row Officers	Elected/ Appointed	Required/ Optional
Assessor	Elected	Mandatory
Auditor**	Appointed	Optional
Clerk	Elected	Mandatory
Comptroller***	Appointed	Mandatory
Constable	Elected	Optional
Coroner	Appointed	Optional
District Attorney	Elected	Mandatory
Engineer****	Appointed	Optional
Public Administrator	Elected	Mandatory
Public Defender*****	Appointed	Mandatory
Recorder	Elected	Mandatory
Sheriff	Elected	Mandatory
Surveyor	Appointed	Optional
Treasurer*	Elected	Mandatory



COUNTY STRUCTURE

Legislative Branch: A board of 3-7 commissioners acts as the sole legislative decision-making body for counties.

Executive Branch: The board of commissioners also acts as the sole executive decision-making body for counties.

Judicial Branch: Nevada has 11 district courts which cover all 17 counties. These district courts are the trial courts with general jurisdiction over all legal disputes. In addition, they sometimes hear appeals from the justice and municipal courts.

Optional Forms of Government:

- Board of commissioners
- Commission-administrator
- City-county consolidated (currently, Carson City is the only consolidated municipality in Nevada)



COUNTY AUTHORITY

Executive Power: Counties in Nevada have limited functional home rule and are therefore less strictly restricted by state law. Although a board of county commissioner must abide by general law, it also may address matters of local concern for the effective operation of county government, whether or not the powers are expressly granted to the board. Matters of local concern include, without limitation, the public health, safety and welfare of the county residents and the planning, zoning, development and redevelopment of county land.

Ability to Form Partnerships: Counties have the authority to form contracts for matters of local concern.

Call a State of Emergency: A board of commissioners for a county may declare an emergency to authorize the use of county highway patrols and snowplows on private roads. During an emergency, a board may also form a nonprofit corporation to aid residents and visitors through social services and financial assistance.

Special Districts: Nevada has around 180 special districts spread throughout the state. There are around 18 district types including airport authorities, conservation districts and general improvement districts. There are also special district types that are specifically governed by counties which include county fire protection, hospital and library districts.

SERVICES

OVERVIEW OF COUNTY SERVICES

Counties are authorized by the state legislature to provide specific services, despite the fact that the legislature already empowers counties to have broad jurisdiction over matters of local concern. Interestingly, many of the laws regarding county services are conditional based on population thresholds if the county is below 100,000, above 700,000 or between 100,000 and 700,000. Respectively, these thresholds refer to rural counties, Washoe County and Clark County. For instance, counties with a population of 100,000 or more must establish an agency to provide and arrange for necessary child welfare services. Despite these population restrictions, there are many services which all counties are authorized or mandated to provide, including community mental health programs, certain utility services, parks and local improvements.



HEALTH AND HUMAN SERVICES

Hospitals: Counties may, either individually or jointly with another county, establish a public hospital when the board or boards of county commissioners are presented with a petition. A board of county commissioners may also establish a hospital district with the county commissioners having the option to act as trustee.

Senior Care Facilities: A provision regarding a county's ability to provide a senior care facility is not included in the state legislature and there are no county nursing homes in the state.

Mental Health: Though mental health in Nevada is currently a state responsibility, a county board of commissioners may, by ordinance or resolution, establish a county community mental health program which may cover the entire area of the county.

Medicaid: Every county in Nevada contributes to the state's Medicaid program and counties are directly or indirectly responsible for over 20 percent of the state's Medicaid budget

Welfare: Nevada's two urban counties must each have an established agency to provide and arrange for necessary child welfare services. For other counties, the local office of the state health and human services department's child and family services division is the agency which provides child welfare services.



INFRASTRUCTURE

Roads: All counties must have a board of county highway commissioners which has exclusive control over all matters pertaining to the construction, repair and maintenance of the public highways, roads and bridges that are owned or maintained by the county.

Transportation District: A board may, by ordinance, create one or more transportation districts in the unincorporated area of the county. The county is responsible for organizing, maintaining, regulating and providing revenue for the district.

Local Improvements: A board of county commissioners, on behalf of a municipality, may acquire, improve, equip, operate and maintain local improvements within and/or without the municipality. Local improvements may include, but are not limited to, sidewalks, overpasses, transportation and more.

Utilities: County governments may manage several utilities including telephone systems, electrical power plants and lines, railroads and light, water and sewerage systems of unincorporated towns.

- **Electric:** A board of county commissioners may purchase, acquire or construct electrical power plants and power lines.
- **Water:** A board of county commissioners may purchase, acquire or construct water systems.
- **Sewage:** A board of county commissioners may purchase, acquire or construct sewerage systems.
- **Gas and Energy:** Gas and energy services are provided by private industry, in most areas.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: A board of county commissioners may operate, manage, improve and maintain all public parks, golf courses and other public recreational and cultural centers and areas.

Libraries: A board of county commissioners may set aside funds to establish and maintain of a county public library. County library districts may also be formed through resolution by a board of county commissioners when a petition is presented and a public hearing is held. Upon creation of a county library district, the board of county commissioners must levy a tax upon all taxable property in the county library district to create and maintain a library fund.

Tourism District: Counties may create a district for the promotion of tourism and may impose a \$2 surcharge on the per night charge for the rental of a hotel room in the district.



ZONING AND DEVELOPMENT

Zoning Power: The boards of county commissioners for all counties are authorized and empowered to regulate and restrict the improvement of land and to control the location and soundness of structures.

Zoning Restriction: A board of county commissioners in a county with a population of 700,000 or more cannot approve a zoning regulation, restriction or boundary that affects any unincorporated area of the county that is surrounded completely by the territory of an incorporated city without sending a notice to the governing body of the city.

Permitting Fees: A board of county commissioners may fix a reasonable schedule of fees for the issuance of building permits.

Affordable Housing: A board of county commissioners may approve bonds for an affordable housing or residential housing project that are meant to benefit the public. Housing authorities are established in each county by the state, but only the respective county in which the housing authority is located can permit its operation by declaring that there is need for such an authority.

Economic Development: All counties may promote industrial developments and projects to increase employment, enhance public safety, protect public health and welfare and promote private industry and commerce.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: The county sheriff is tasked with overseeing law enforcement within the unincorporated areas of the county. A board of county commissioners may also enact and enforce local police and sanitary ordinances and regulations that are not in conflict with the general laws and regulations of the state but may not enact speed limits on federally owned highways.

Jails: All counties must establish a county jail and the sheriff must have the custody of the jail and the prisoners therein.

Courthouses: Counties must provide the infrastructure and staffing for county courthouses in their jurisdiction.

Fire: Counties may own and operate fire-fighting agencies, though many are provided on a district-level.

Emergency Management Agency: All counties must establish a local organization for emergency management.



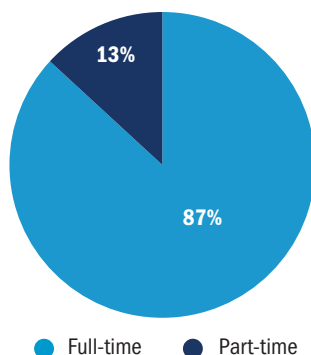
SCHOOLS

Education, Generally:

The state legislature establishes county school districts. Each county school district is a political subdivision of the state of Nevada that administers the state system of public education.

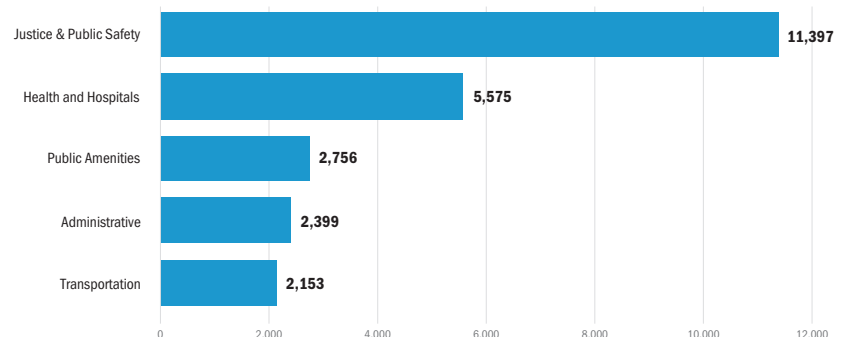
School Board: All school districts must have a board of trustees consisting of five or seven elected members.

NEVADA COUNTIES EMPLOY 28,269 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

NEVADA COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

TAXATION/FINANCES

OVERVIEW OF COUNTY FINANCE STRUCTURE

Nevada counties are empowered to impose several taxes including property taxes, sale and fuel taxes. Similar to the provision of services, certain taxes are restricted or exclusive for counties based on the county's population. Different forms of sales taxes are permitted in all counties. Counties collect many tax revenues in the form of distributions and allocations from state-level taxes through the consolidated tax distribution which is distributed to each county and school. Counties are authorized to levy optional sales taxes and all counties may also impose a transient lodging tax which is mandatory for counties with a population over 700,000.



FINANCES, TAXES AND LIMITATIONS

Property Tax: The board of county commissioners in all counties have the power and jurisdiction to levy taxes on the assessed value of real and personal property in the county for purposes authorized by state law.

Limit: The total ad valorem tax levy for all public purposes must not exceed \$3.64 on each \$100 of assessed valuation.

Income Tax: Counties cannot impose income taxes and Nevada has no state income tax

Sales Tax: The Nevada legislature authorizes counties to impose a county optional sales tax on general sales and an additional sales and use tax rate of 0.25 percent for various purposes relating to education, homelessness, affordable housing and workforce development.

Mineral Tax: Counties cannot impose local mineral taxes but they do benefit from net proceeds on minerals which functions in part like property taxes that go into the state's general fund. Counties receive revenue equal to the amount derived from the application of the respective property tax rate where a mine is located.

Gas/Fuel Taxes: As of 2019, counties outside of Clark County and Washoe County, have the ability to levy a tax of up to \$0.05 per gallon on diesel fuel, the proceeds of which may be used to fund road projects. In addition, counties are mandated by the state to levy a \$0.0535 gasoline tax, an additional \$0.01 per gallon county tax for road repair and have the option to levy an additional tax at a rate of up to \$0.09 per gallon by county ordinance for regional transportation projects. Counties also receive a portion of revenues collected from state taxes on motor vehicle fuel.

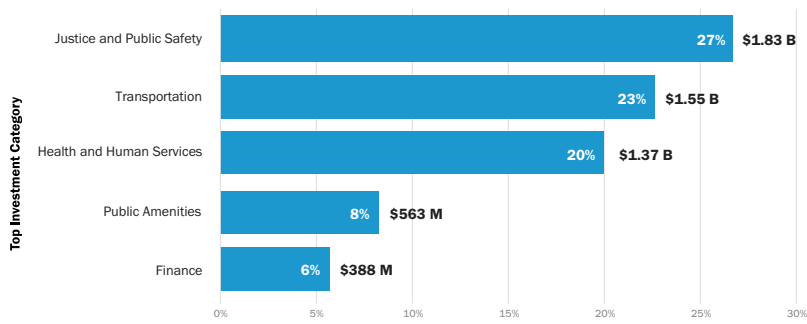
Debt and Debt Limit: A county's general obligation debt may not exceed 10 percent of the total valuation of taxable property in the county. Counties may accrue debt through certain bonds such as those for the construction or improvement of recreational facilities, flood control projects, overpasses and other projects. Counties cannot become indebted by more than 15 percent of the total valuation of taxable property to fund the cost of lending projects.

Other Finance Info:

- **Transient Lodging Tax:** Counties may impose a tax at a rate of 2 percent on the use of transient lodging retailers within the county. In counties with a population over 700,000, this tax is mandatory.
- **Contracts:** A board of county commissioners may also enter into an agreement, contract, lease, franchise, exchange of property or other transaction.
- **County Road and Bridge Fund:** Counties must establish a county road and bridge fund for the purpose of constructing, repairing and maintaining county roads and bridges and the purchasing of machinery and implements necessary in such work. The board of commissioners must prepare and issue bonds as general obligations of the county in an amount not to exceed the equivalent of 3 percent of the total taxable value of the real and personal property of the county.

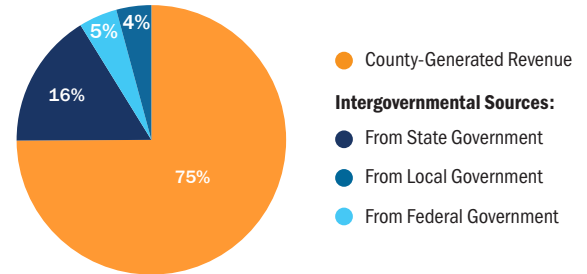
TAXATION/FINANCES, CONTINUED

NEVADA COUNTIES INVEST \$6.8 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - 2017 Census of Individual Governments: Finance

NEVADA COUNTIES RECEIVE \$1.9 BILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017