

NEVADA

COUNTY GOVERNMENT OVERVIEW

Counties

17

Government Form

Reformed¹

Governing Body Size

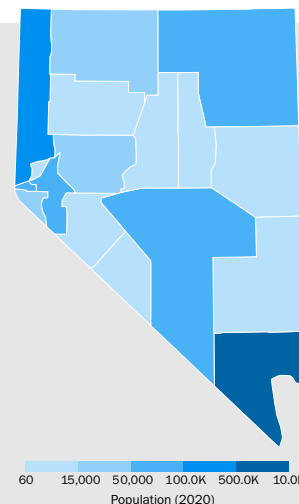
3-7

Population (2020)

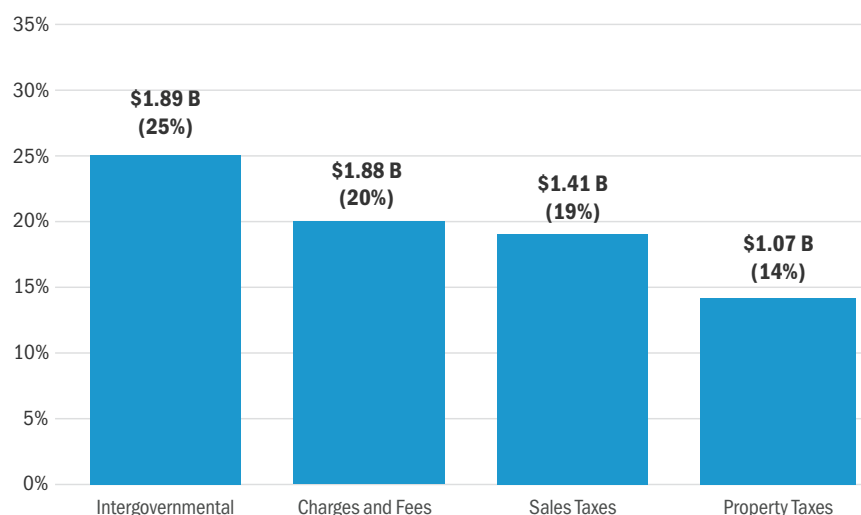
3.1 million²

County Authority

Somewhat Flexible (Restrictive 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 local matters 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: Finance, 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.
- Establish a local organization for emergency management.
- Regulate land use and development.
- Regulate public health and safety.

Services counties MAY provide:

- Create transportation districts in unincorporated areas.
- Establish a health department and community mental health program.
- Promote industrial developments and projects.

Services counties CANNOT provide:

- Establish school districts.
- Create senior care facilities.

STRUCTURE/AUTHORITY

SUMMARY

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

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

** The comptroller and public defender are 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 duties of the treasurer are performed by the county clerk in eight counties.

Row Officers	Elected/ Appointed	Mandatory/ 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.

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

Judicial Branch: Nevada is divided into 11 judicial districts, each of which comprises one to three of the state's sixteen counties and one independent city. The state's local (or county) judicial system consists of district and justice courts. These district courts are the trial courts with general jurisdiction over all legal disputes. The justice courts handle misdemeanor crime and traffic matters, small claims disputes, evictions and other civil matters less than \$15,000. Each county funds justice courts and the funds collected by the courts go to their respective county treasurer for disbursement to county and state entities.

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 less restricted by state law. Although a board of county commissioners must abide by general law, it also may address matters of local concern, 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 may form contracts for matters of local concern.

Call a State of Emergency: A board of commissioners 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. There are around 18 district types including airport authorities, conservation districts and general improvement districts. Special districts specifically governed by counties include county fire protection, hospital and library districts.

SERVICES

OVERVIEW OF COUNTY SERVICES

Counties may provide specific services and have broad jurisdiction over local matters. Many of the laws regarding county services are conditional based on population thresholds of below 100,000, above 700,000 or between 100,000 and 700,000. Respectively, these thresholds apply 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 child welfare services. Despite these population restrictions, there are many services which all counties may or must 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 option to act as trustee.

Senior Care Facilities: Counties **cannot** provide senior care facilities.

Mental Health: The **state** is largely responsible for mental health services. Counties may, however, establish a community mental health program.

Medicaid: Counties **must** contribute to the state's Medicaid program. 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 child welfare services. For other counties, the **state** provides child welfare services.



INFRASTRUCTURE

Roads: All counties **must** have a board of county highway commissioners which has exclusive control over the construction, repair and maintenance of county highways, roads and bridges.

Transportation District: In unincorporated areas, counties **may** create one or more transportation districts. Counties then must organize, maintain, regulate and provide revenue for the district.

Local Improvements: On behalf of a municipality, counties **may** acquire, improve, equip, operate and maintain local improvements within and/or without the municipality. Local improvements include sidewalks, overpasses, transportation and more.

Utilities: Counties **may** manage several utilities, including telephone systems, electrical power plants and lines, railroads and light, water and sewer systems of unincorporated towns.

- **Electric:** Counties **may** purchase, acquire or construct electrical power plants and power lines.
- **Water:** Counties **may** purchase, acquire or construct water systems.
- **Sewage:** Counties **may** purchase, acquire or construct sewage systems.
- **Gas and Energy:** In most areas, private industry provides gas and energy services.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Counties **may** operate, manage, improve and maintain all public parks, golf courses and other public recreational and cultural centers and areas.

Libraries: Counties **may** fund, establish and maintain a county public library. County library districts may also be formed 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 property tax to create and maintain a library fund.

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



ZONING AND DEVELOPMENT

Zoning Power: Counties **may** regulate and restrict the improvement of land and control the location and soundness of structures.

Zoning Restriction: Counties with a population of over 700,000 **must** send notice to the city's governing body if they wish to enact zoning in unincorporated areas surrounded by incorporated territory.

Permitting Fees: Counties **may** charge fees to issue building permits.

Affordable Housing: Counties **may** approve bonds for an affordable housing or residential housing project. The state establishes housing authorities in each county, but counties must approve the authority for it to operate.

Economic Development: 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: In unincorporated areas, the county sheriff **must** oversee law enforcement. Counties may enact and enforce police and sanitary ordinances and regulations in accordance with state law; however, counties cannot enact speed limits on federal highways.

Jails: Counties **must** establish a county jail and the sheriff must have the custody of the jail and inmates.

Courthouses: Counties **must** provide the infrastructure and staffing for county courthouses.

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

Emergency Management Agency: Counties **must** establish a local organization for emergency management.



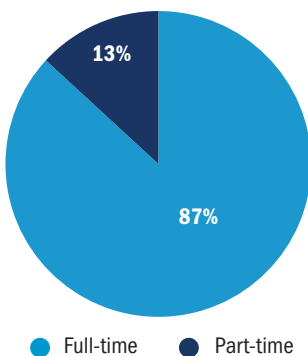
SCHOOLS

Education, Generally:

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

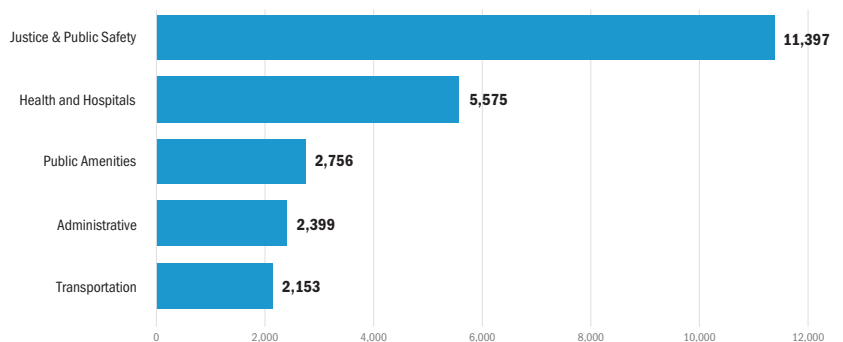
School Board: All school districts must have a board of trustees consisting of five or seven elected members.

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 may impose several taxes including property taxes, sale and fuel taxes. Similar to the provision of services, certain taxes are exclusive to counties with a certain population. Different forms of sales taxes are permitted in all counties. Counties collect many tax revenues from distributions and allocations from state-level taxes. Counties may levy optional sales taxes. Counties with a population over 700,000 must impose a transient lodging tax, which is optional for all other counties.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Counties **may** tax the assessed value of real and personal property.

Limit: The total ad valorem tax levy for all public purposes **cannot** 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: Counties **may** impose an 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 from the state's general fund. Counties receive revenue equal to the amount 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 may levy a tax of up to \$0.05 per gallon on diesel fuel to fund road projects. Counties **must** levy a \$0.0535 gasoline tax, an additional \$0.01 per gallon county tax for road repair and may 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 state fuel taxes.

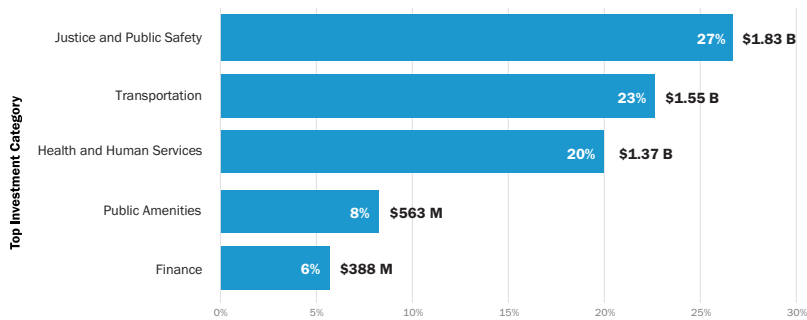
Debt and Debt Limit: Counties **may** accrue debt through certain bonds, including those for recreational facilities, flood control projects and overpasses. County general obligation debt cannot exceed 10 percent of the total valuation of taxable property. For lending projects, counties cannot take on debt more than 15 percent of the total valuation of taxable property.

Other Finance Info:

- **Transient Lodging Tax:** Counties **may** impose a tax at a rate of 2 percent on transient lodging retailers. This tax is mandatory for counties with a population over 700,000.
- **Contracts:** A board of county commissioners **may** 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 to construct, repair and maintain county roads and bridges and purchase machinery and implements. The board of commissioners must prepare and issue bonds as general obligations of up to 3 percent of the total valuation of taxable property.

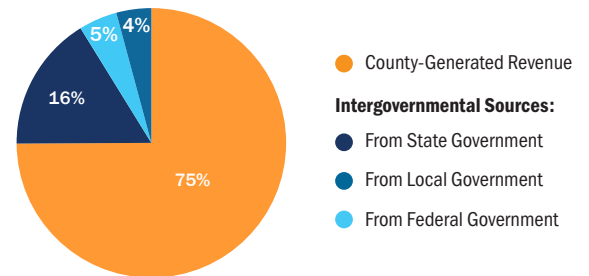
TAXATION/FINANCES, CONTINUED

NEVADA COUNTIES INVEST \$6.8 BILLION ANNUALLY



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

NEVADA COUNTIES RECEIVE \$1.9 BILLION FROM INTERGOVERNMENTAL SOURCES



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