

COUNTY FAIR AND RECREATION BOARDS

General Provisions

NRS 244A.597 County's powers concerning recreational facilities.

1. In addition to powers elsewhere conferred upon counties, any county is authorized and empowered:

(a) To establish, construct, purchase, otherwise acquire, reconstruct, improve, extend and better fairgrounds, exposition buildings, convention halls, auditoriums, fieldhouses, amusement halls, public parks, playgrounds, swimming pools, golf courses, recreation centers, museums, zoos, historical sites, other recreational facilities and buildings therefor, and improvements incidental thereto;

(b) To equip and furnish the same;

(c) To acquire a suitable site or grounds for any recreational facilities;

(d) To issue bonds therefor (or any combination thereof), at one time, or from time to time; and

(e) To advertise, publicize and promote the recreational facilities located in the county which are owned by the county, the State or an incorporated city in the county.

2. Recreational facilities shall be deemed to include, without limiting the generality of the provisions of subsection 1, such buildings, incidental improvements, equipment, furnishings, sites and grounds as are used for recreational purposes.

[1:383:1955]—(NRS A [1961, 300, 453](#); [1963, 99](#); [1965, 10](#); [1969, 1576](#); [1973, 1509](#))

NRS 244A.599 County fair and recreation boards: Creation; number, appointment and terms of members in county whose population is less than 100,000.

1. Whenever the board of county commissioners of any county or the Board of Supervisors of Carson City desires the powers granted in [NRS 244A.597](#) to [244A.655](#), inclusive, to be exercised, it shall, by resolution, determine that the interest of the county and the public interest, necessity or desirability require the exercise of those powers and the creation of a county fair and recreation board therefor, pursuant to the provisions of [NRS 244A.597](#) to [244A.655](#), inclusive. After approval of the resolution, the county or city clerk shall:

(a) Cause a copy of the resolution to be published promptly once in a newspaper published in and of general circulation in the county or city; and

(b) In the case of a county, cause a certified copy of the resolution to be mailed by registered or certified mail to the mayor or other chief executive officer of each incorporated city within the county.

2. In counties whose population is 100,000 or more, the county fair and recreation board must be selected as provided in [NRS 244A.601](#) or [244A.603](#).

3. In counties whose population is less than 100,000, and in which there are more than two incorporated cities, each incorporated city, except an incorporated city which is the county seat, must be represented by one member and any incorporated city which is the county seat must be represented by four members. Within 30 days after the day of publication of the resolution or the day on which the last of the copies of the resolution was mailed, whichever day is later, the mayor or other chief executive officer shall, with the approval of the legislative body of the city, appoint a member or members of the city council or board of trustees to serve on the board for the remainder of his, her or their terms of office. The clerk or secretary of the city shall promptly certify the appointment by registered or certified mail to the county clerk.

4. In counties whose population is less than 100,000, and in which there are only two incorporated cities, each incorporated city must be represented by one member who must be appointed and certified as provided in subsection 3, and the board of county commissioners shall appoint four representatives as follows:

- (a) Two members to represent the hotel or motel operators in the county.
- (b) One member to represent the other commercial interests in the county.
- (c) One member to represent the county at large.

5. In counties whose population is less than 100,000, and in which there are fewer than two incorporated cities, any incorporated city which is the county seat must be represented by one member, who must be appointed and certified as provided in subsection 3, and the board of county commissioners shall appoint three representatives as follows:

- (a) One member to represent the motel operators in the county.
- (b) One member to represent the hotel operators in the county.
- (c) One member to represent the other commercial interests in the county.

6. In all counties whose population is less than 100,000, one member of the board of county commissioners must be appointed by the county commissioners to serve on the board for the remainder of his or her term of office.

7. In all counties whose population is less than 100,000, and in which there is no incorporated city, the board of county commissioners shall appoint one member to represent the county at large.

8. In Carson City the Board of Supervisors shall appoint five representatives to the fair and recreation board established as provided in subsection 1 as follows:

- (a) Two members to represent the hotel and motel operators in the city.
- (b) One member to represent the other commercial interests in the city.
- (c) One member who is a member of the Board of Supervisors.
- (d) One member to represent the city at large.

9. Members who are not elected officials shall serve for 2-year terms.

10. The terms of all elected officials are coterminous with their terms of office. Any such member may succeed himself or herself.

[2:383:1955]—(NRS A [1961, 300, 453](#); [1963, 100, 791](#); [1965, 10](#); [1967, 1377](#); [1969, 95, 322, 1535](#); [1971, 337](#); [1977, 819](#); [1979, 515](#); [1991, 60](#); [2001, 484](#); [2003, 2263](#))

NRS 244A.601 County fair and recreation board in county whose population is 100,000 or more but less than 700,000: Number, appointment and terms of members; vacancies.

1. In any county whose population is 100,000 or more, and less than 700,000, the county fair and recreation board consists of nine members who are appointed as follows:

(a) One member by the board of county commissioners.

(b) One member by the governing body of the largest incorporated city in the county.

(c) One member by the governing body of the next largest incorporated city in the county.

(d) Except as otherwise provided in subsection 2, six members by the members appointed pursuant to paragraphs (a), (b) and (c). The members entitled to vote shall select:

(1) One member who is a representative of air service interests from a list of nominees submitted by the airport authority of the county. The nominees must not be elected officers.

(2) One member who is a representative of interests relating to tourism or other commercial interests or the resort hotel business from a list of nominees submitted by the chamber of commerce of the largest incorporated city in the county.

(3) One member who is a representative of other business or commercial interests, including gaming establishments, from a list of nominees submitted by a visitor's bureau, other than a county fair and recreation board or a bureau created by such a board, that is authorized by law to receive a portion of the tax on transient lodging, if any. If no such bureau exists in the county, the nominations must be made by the chamber of commerce of the third largest township in the county.

(4) Three members who are representatives of the association of gaming establishments whose membership collectively paid the most gross revenue fees to the State pursuant to [NRS 463.370](#) in the county in the preceding year, from a list of nominees submitted by the association. If there is no such association, the three appointed members must be representative of gaming.

Ê If the members entitled to vote find the nominees on a list of nominees submitted pursuant to this paragraph unacceptable, they shall request a new list of nominees.

2. The members of the board shall elect a Chair from among the members appointed pursuant to paragraphs (a), (b) and (c) of subsection 1.

3. The terms of members appointed pursuant to paragraphs (a), (b) and (c) of subsection 1 are coterminous with their terms of office. The members appointed pursuant to paragraph (d) of subsection 1 must be appointed for 2-year terms. Any vacancy occurring on the board must be filled by the authority entitled to appoint the member whose position is vacant. Each member appointed pursuant to paragraph (d) of subsection 1 may succeed himself or herself only once.

4. If a member ceases to be engaged in the business or occupation which he or she was appointed to represent, he or she ceases to be a member, and another person engaged in that business or occupation must be appointed for the unexpired term.

5. Any member appointed by the board of county commissioners or a governing body of a city must be a member of the appointing board or body.

(Added to NRS by [1977, 817](#); A [1979, 516](#); [1983, 1663](#); [1989, 1903](#); [1991, 819, 1977](#); [1995, 2804](#); [1999, 2016](#); [2001, 561](#); [2011, 1117](#); [2015, 407](#))

NRS 244A.603 County fair and recreation board in county whose population is 700,000 or more: Number, appointment and terms of members; vacancies.

1. In any county whose population is 700,000 or more, the county fair and recreation board consists of 14 members selected as follows:

(a) Two members by the board of county commissioners from their own number.

(b) Two members by the governing body of the incorporated city with the largest population in the county from their own number.

(c) One member by the governing body of the incorporated city with the second largest population in the county from their own number.

(d) One member by the governing body of the incorporated city with the third largest population in the county from their own number.

(e) One member by the governing body of the incorporated city with the smallest population in the county from their own number.

(f) One member by the governing body of one of the other incorporated cities in the county from their own number.

(g) Six members to be appointed by the members selected pursuant to paragraphs (a) to (f), inclusive, of which:

(1) Three members must be selected from a list of nominees submitted by the chamber of commerce of the incorporated city with the largest population in the county. If the nominees so listed are unsatisfactory to the members making the selection, they may, until satisfied, request additional lists of nominees. The members appointed pursuant to this subparagraph must be selected as follows:

(I) Two members who are representatives of tourism, at least one of whom must be a representative of the resort hotel business; and

(II) One member who is a representative of other commercial interests or interests related to tourism.

(2) Three members must be selected from a list of nominees submitted by the association of gaming establishments whose membership in the county collectively paid the most gross revenue fees to the State pursuant to [NRS 463.370](#) in the preceding year. If the nominees so listed are unsatisfactory to the members making the selection, they may, until satisfied, request additional lists of nominees. The members selected pursuant to this subparagraph must be representatives of the resort hotel business, at least one of whom is engaged in that business in the central business district of the incorporated city with the largest population in the county.

2. If there is more than one incorporated city in the county that is eligible to appoint the member provided in paragraph (f) of subsection 1, the board of county commissioners shall facilitate a biennial rotation of the authority to appoint that member among those cities.

3. Any vacancy occurring on a county fair and recreation board must be filled by the authority entitled to appoint the member whose position is vacant.

4. After the initial appointments of members appointed pursuant to paragraph (g) of subsection 1, all members must be appointed for 2-year terms. If any such member ceases to be engaged in the business sector which he or she was appointed to represent, he or she ceases to be a member, and another person engaged in that business must be appointed to fill the unexpired term. Any such member may succeed himself or herself.

5. The term of the member appointed pursuant to paragraph (f) of subsection 1 is 2 years, commencing on July 1 of each odd-numbered year.

6. The terms of members appointed pursuant to paragraphs (a) to (e), inclusive, of subsection 1 are coterminous with their terms of office. Any such member may succeed himself or herself.

(Added to NRS by [1967, 1378](#); A [1969, 658](#); [1971, 339](#); [1973, 500, 1512](#); [1975, 1104, 1490](#); [1977, 468](#); [1979, 517](#); [1989, 174, 1903](#); [1993, 904](#); [1999, 1416](#); [2005, 2689](#); [2011, 1118](#))

NRS 244A.605 Vacancies; reorganization of board.

1. Whenever a vacancy occurs among the members of any county fair and recreation board by reason of resignation, death, expiration of a member's elected term of office, an increase in population, or otherwise, the vacancy must be filled by the board of county commissioners, in case of county members, and by the chief executive with the approval of the legislative body of the city, in case of city members.

2. Except as otherwise provided in subsection 3, during January of each odd-numbered year, each county fair and recreation board in this State shall reorganize by electing the officers designated in subsection 1 of [NRS 244A.611](#).

3. During July of each even-numbered year, each county fair and recreation board in any county whose population is 100,000 or more, but less than 700,000, shall reorganize by electing the officers designated in subsection 1 of [NRS 244A.611](#).

4. The officers elected pursuant to subsections 2 and 3 hold office for the ensuing biennium, or until their successors are elected and qualified. Any vacancy among such officers occurring between biennial elections must be filled by the county fair and recreation board to serve out the unexpired term of his or her predecessor.

[3:383:1955]—(NRS A [1957, 365](#); [1987, 943](#); [1989, 1904](#); [2011, 1119](#))

NRS 244A.607 Name of board: Designation; use. Each county fair and recreation board may, by resolution, designate the name by which the fair and recreation board of that county shall be known, and the name designated may contain the name of the largest incorporated city within the county. It shall be lawful for the fair and recreation board of such county to use such designated name for all purposes, including the right to contract, to sue and be sued, and to perform all of its functions and exercise all of its powers.

(Added to NRS by [1967, 1379](#); A [1969, 1537](#); [1973, 501](#))

NRS 244A.609 Members: Oath; bond; compensation.

1. Whenever any county fair and recreation board has been organized or reorganized, each member thereof shall file with the county clerk:

(a) The member's oath of office.

(b) A corporate surety bond furnished at county expense, in an amount not to exceed \$1,000, and conditioned for the faithful performance of his or her duties as a member of the board.

2. Except as otherwise provided in subsection 3, no member may receive any compensation as an employee of the board or otherwise, and no member of the board may be interested in any contract or transaction with the board or the county except in his or her official representative capacity.

3. Each member of a board created and existing in a county whose population is 100,000 or more is entitled to receive \$480 per month or \$80 for each meeting of the board or a committee of the board attended, whichever amount is less.

[Part 5:383:1955]—(NRS A [1957, 365](#); [1961, 374](#); [1967, 1378](#); [1969, 1536](#); [1971, 266](#); [1979, 518](#); [1981, 1227](#); [1991, 820](#), [1978](#))

NRS 244A.611 Officers: Election and duties.

1. The board shall choose one of its members as chair and one of its members as vice chair, and shall elect a secretary and a treasurer, who may be members of the board. The secretary and the treasurer may be one person.

2. The secretary shall keep audio recordings or transcripts of all meetings and, in a well-bound book, a record of all of the proceedings of the board, minutes of all

meetings, certificates, contracts, bonds given by employees, and all other acts of the board. Except as otherwise provided in [NRS 241.035](#), the minute book, audio recordings, transcripts and records must be open to the inspection of all owners of real property in the county as well as to all other interested persons, at all reasonable times and places. A copy of the minutes or audio recordings must be made available to a member of the public upon request at no charge pursuant to [NRS 241.035](#).

3. The treasurer shall keep, in permanent records, strict and accurate accounts of all money received by and disbursed for and on behalf of the board and the county. The treasurer shall file with the county clerk, at county expense, a corporate fidelity bond in an amount not less than \$5,000, conditioned for the faithful performance of his or her duties.

[Part 5:383:1955]—(NRS A [1973, 1509](#); [2005, 1408](#); [2013, 327](#))

NRS 244A.613 Meetings; quorum; seal.

1. The board shall meet regularly at a time and in a place to be designated by the board. Special meetings may be held as often as the needs of the board require, on notice to each board member.

2. A majority of the members shall constitute a quorum at any meeting. Every motion and resolution of the board shall be adopted by at least a majority of the members present and constituting the quorum at such meeting.

3. The board shall adopt a seal.

[Part 5:383:1955] + [6:383:1955]

NRS 244A.615 Compliance with Local Government Budget and Finance Act. As provided by law, the county fair and recreation board shall comply with the provisions of the Local Government Budget and Finance Act.

(Added to NRS by [1967, 1379](#); A [2001, 1821](#))

NRS 244A.617 Loans by counties for preliminary costs of organization. The board of county commissioners of any county proceeding under the provisions of [NRS 244A.597](#) to [244A.655](#), inclusive, is authorized to advance such money to the board as may be necessary to pay the preliminary organization, administration and engineering costs thereof, including bond elections as provided in [NRS 244A.597](#) to [244A.655](#), inclusive, on such terms of repayment as may be agreed upon, and the county is authorized to secure the necessary money in the manner provided by law authorizing medium-term obligations.

[7:383:1955]—(NRS A [1975, 15](#); [1995, 1815](#))

NRS 244A.619 Powers and duties of board. In addition to powers elsewhere conferred, the county fair and recreation board of any county, upon behalf of the county

and in connection with the recreational facilities herein authorized, is authorized and empowered:

1. To establish, construct, purchase, lease, enter into a lease purchase agreement respecting, rent, acquire by gift, grant, bequest, devise, or otherwise acquire, reconstruct, improve, extend, better, alter, repair, equip, furnish, regulate, maintain, operate and manage recreational facilities, including personal property, real property, lands, improvements and fixtures thereon, property of any nature appurtenant thereto or used in connection therewith, and every estate, interest and right, legal or equitable, therein, including terms for years.

2. To insure or provide for the insurance of any recreational facility against such risks and hazards as the board may deem advisable.

3. To arrange or contract for the furnishing by any person, agency, association or corporation, public or private, of services, privileges, works or facilities for, or in connection with, a recreational facility; and to hire and retain officers, agents and employees, including a fiscal adviser, engineers, attorneys, or other professional or specialized personnel.

4. To direct the board of county commissioners, with the concurrence of the board, to acquire by the exercise of the power of eminent domain any real property which the county fair and recreation board may deem necessary for its purposes under [NRS 244A.597](#) to [244A.655](#), inclusive, after the adoption by the board of a resolution declaring that its acquisition is necessary for such purposes. This power shall be exercised in the manner provided by any applicable statutory provisions and laws of the State of Nevada. Title to property so acquired shall be taken in the name of the county.

5. To sell, lease, exchange, transfer, assign or otherwise dispose of any real or personal property, or any interest therein acquired for the purpose of [NRS 244A.597](#) to [244A.655](#), inclusive, including the lease of any recreational facility acquired by the county under the provisions of [NRS 244A.597](#) to [244A.655](#), inclusive, which is to be operated and maintained as a public project and recreational facility.

6. To fix, and from time to time increase or decrease, rates, tolls or charges for services or facilities furnished in connection with any recreational facility, and to take such action as necessary or desirable to effect their collection, and, with the consent of the board of county commissioners, to provide for the levy by the board of county commissioners of ad valorem taxes, the proceeds thereof to be used in connection with the recreational facilities.

7. To receive, control, invest and order the expenditure of any and all moneys and funds pertaining to any recreational facility or related properties, including but not limited to annual grants to the State, the county and incorporated cities in the county for capital improvements for recreational facilities.

8. To enter into contracts, leases or other arrangements for commercial advertising purposes with any person, partnership or corporation.

9. To exercise all or any part or combination of the powers herein granted to such county, except as herein otherwise provided.

10. To sue and be sued.

11. To do and perform any and all other acts and things necessary, convenient, desirable or appropriate to carry out the provisions of [NRS 244A.597](#) to [244A.655](#), inclusive.

[8:383:1955]—(NRS A [1963, 793](#); [1973, 1509](#))

NRS 244A.621 Additional powers of board. The county fair and recreation board, in addition to the other powers conferred upon a county fair and recreation board by [NRS 244A.597](#) to [244A.655](#), inclusive, may:

1. Set aside a fund in an amount that it considers necessary and which may be expended in the discretion of the board to promote or attract conventions, meetings and like gatherings that will utilize the recreational facilities authorized by [NRS 244A.597](#). The expenditure is hereby declared to be an expenditure made for a public purpose.

2. Solicit and promote tourism and gaming generally, both individually and through annual grants in cash or in kind including lease of its facilities to the chambers of commerce of the incorporated cities within the county which respectively represent all of the residents of those cities, or other nonprofit groups or associations, and further promote generally the use of its facilities, pursuant to lease agreements, by organized groups or by the general public for the holding of conventions, expositions, trade shows, entertainment, sporting events, cultural activities or similar uses reasonably calculated to produce revenue for the board and to enhance the general economy. The promotion of tourism, gaming or the use of facilities may include advertising the facilities under control of the board and the resources of the community or area, including tourist accommodations, transportation, entertainment, gaming and climate. The advertising may be done jointly with a private enterprise.

3. Enter into contracts for advertising pursuant to this section and pay the cost of the advertising, including a reasonable commission.

(Added to NRS by [1967, 1379](#); A [1973, 1513](#); [1983, 1170](#); [1989, 1018, 1192](#))

NRS 244A.622 Use of money to pay cost of improving, operating, maintaining or improving access to certain airports.

1. Except as otherwise provided in subsections 2 and 3, in a county whose population is 700,000 or more, the county fair and recreation board, in addition to any other powers, may also use any money that it receives to pay the cost of projects for improving, operating or maintaining an airport, or any combination thereof, including,

without limitation, projects designed to encourage tourism or to improve access to airports by tourists.

2. Money may only be used pursuant to this section with respect to an airport that is not less than 90 miles by road from any airport owned by the county with 100 or more scheduled flights per day.

3. No money may be expended pursuant to this section with respect to a particular airport in excess of \$500,000 during any fiscal year.

(Added to NRS by [1993, 2331](#); A [1995, 108](#); [2011, 1120](#))

NRS 244A.623 Transactions extending beyond terms of members.

Members of a county fair and recreation board may enter into contracts, leases, franchises and other transactions extending beyond their terms of office as members of the county fair and recreation board.

(Added to NRS by [1977, 818](#))

NRS 244A.625 Appropriation and expenditure of money for recreational facilities in certain counties. In any county whose population is 100,000 or more and less than 700,000, the county fair and recreation board may at any time appropriate and authorize the expenditure of money derived from any source and under the jurisdiction of the board for recreational facilities as described in [NRS 244A.597](#), regardless of any limitations in any transfer to the board of the proceeds of any license taxes or other money initially caused to be collected by any political subdivision, but subject to any contractual limitations pertaining to money so appropriated and subject to any existing appropriations and any other encumbrances on that money to meet obligations existing when the appropriation is made, accrued or not accrued and determinable or contingent.

(Added to NRS by [1971, 266](#); A [1979, 518](#); [1989, 1905](#); [2011, 1120](#))

NRS 244A.627 Limitations on powers of board concerning real property in certain counties. Notwithstanding any other provision of law, no county fair and recreation board in a county whose population is 100,000 or more and less than 700,000 may:

1. Acquire, purchase, lease, sell or dispose of any real property or engage in any other transaction relating to real property if the transaction may result in any debt or bonds for which the county may be responsible, in whole or in part, or affects any existing debt or bonds for which the county is responsible, in whole or in part; or

2. Sell or lease to a person or governmental entity any real property within the county which is located in a city whose population is less than 220,000, without prior approval of the board of county commissioners.

(Added to NRS by [1963, 792](#); A [1969, 1536](#); [1979, 519](#); [1989, 1905](#); [2009, 2266](#); [2011, 1120](#))

NRS 244A.629 Acceptance of federal aid.

1. In addition to the powers conferred upon a county fair and recreation board by other provisions of [NRS 244A.597](#) to [244A.655](#), inclusive, a board, for the county, is empowered to borrow money or accept contributions, grants or other financial assistance from the Federal Government or any agency or instrumentality thereof, corporate or otherwise, for or in aid of any recreational facility within its area of operation, and to comply with such conditions, trust indentures, leases or agreements as may be necessary, convenient or desirable.

2. The purpose and intent of [NRS 244A.597](#) to [244A.655](#), inclusive, is to authorize every county to do any and all things necessary, convenient or desirable to secure the financial aid or cooperation of the Federal Government in the undertaking, acquisition, construction, maintenance or operation of any recreational facility of the county.

[9:383:1955]—(NRS A [2003, 2264](#))

NRS 244A.631 Recreational facilities subject to local zoning and other regulations. All recreational facilities of the county shall be subject to planning, zoning, sanitary and building laws, ordinances and regulations applicable to the locality in which the recreational facility is situated.

[10:383:1955]

NRS 244A.633 Free tickets and passes restricted. The county fair and recreation board shall not, as a condition precedent to the use of any recreational facility by any person, firm or corporation, demand or receive any free tickets, passes or other items authorizing admission without payment to any event, display, gathering, sporting event, convention or the like held or conducted in the recreational facility under the control of the board.

(Added to NRS by [1967, 1379](#))

Bonds for Recreational Facilities

NRS 244A.637 Issuance of general obligation or revenue bonds.

1. For the acquisition of any recreational facilities authorized in [NRS 244A.597](#) to [244A.655](#), inclusive, for the purposes described in subsection 3, or for any combination thereof, the county fair and recreation board, at any time or from time to time may:

(a) In the name of and on behalf of the county, issue:

(1) General obligation bonds, payable from taxes; and

(2) General obligation bonds, payable from taxes, which payment is additionally secured by a pledge of gross or net revenues derived from the operation of such recreational facilities, and, if so determined by the board, further secured by a

pledge of such other gross or net revenues as may be derived from any other income-producing project of the county or from any license or other excise taxes levied for revenue by the county, or otherwise, as may be legally made available for their payment;

(b) In the name of and on behalf of the county fair and recreation board, issue revenue bonds:

(1) Payable from the net revenues to be derived from the operation of such recreational facilities;

(2) Secured by a pledge of revenues from any tax on the rental of transient lodging levied for revenue by the county or a city;

(3) Secured by any other revenue that may be legally made available for their payment; or

(4) Payable or secured by any combination of subparagraph (1), (2) or (3); and

(c) Make a contract with the United States of America, or any agency or instrumentality thereof, or any other person or agency, public or private, creating an indebtedness if a question authorizing such contract is submitted to and approved by a majority of the qualified electors of the county in the manner provided in [NRS 350.020](#) to [350.070](#), inclusive. This paragraph does not apply to contracts for the prepayment of rent or other similar obligations.

2. Revenue bonds issued pursuant to this section must be authorized by resolution of the county fair and recreation board, and no further approval by any person, board or commission is required.

3. In a county whose population is 700,000 or more, the county fair and recreation board shall, at the request of the Department of Transportation, use its commercially reasonable best efforts to issue bonds as provided in subsections 1 and 2 for the purpose of providing money to the Department of Transportation to assist in paying the cost of any project in the county for which bonds are authorized to be issued pursuant to [NRS 408.273](#).

4. Bonds may be issued for the purposes described in subsection 3 only if:

(a) The county fair and recreation board determines that the provision of money for the purposes described in subsection 3 is essential to providing access to tourists to the recreational and tourism facilities of the county, including, without limitation, the recreational facilities of the county fair and recreation board;

(b) The bonds are issued in compliance with any contractual limitations set forth in the instruments authorizing any outstanding bonds issued as provided in subsections 1 and 2; and

(c) The aggregate principal amount of bonds issued for the purposes described in subsection 3, excluding any bonds issued to refund those bonds, does not exceed the lesser of:

(1) Three hundred million dollars; or

(2) An amount which the county fair and recreation board determines can be repaid, as to all principal and interest, over a period of not more than 30 years with the expenditure of not more than \$20,000,000 per year.

5. All determinations of the county fair and recreation board under this section shall be deemed to be conclusive, absent fraud or a gross abuse of discretion.

6. The issuance and payment of bonds issued pursuant to subsection 3 is hereby declared to be a use which is in fulfillment of the statutory requirements of [NRS 244A.645](#) and of any requirements of any ordinance pursuant to which a tax is levied for the benefit of the county fair and recreation board or transferred thereto, and no such ordinance may be repealed or amended in any manner which would affect adversely the receipt and use by the county fair and recreation board of the revenues pledged to any bonds issued pursuant to this section, during the term of the bonds issued pursuant to this section or any bonds that refund those bonds.

7. Any money provided to the Department of Transportation pursuant to subsection 3 must be deposited in the State Highway Fund for administration pursuant to subsection 7 of [NRS 408.235](#) and expended for the purposes described in subsection 3 of this section.

[12:383:1955]—(NRS A [1969, 1577](#); [1981, 952](#); [1999, 987](#); [2007, 1587](#); [2011, 1121](#))

NRS 244A.638 Annual report by Department of Transportation on highway construction projects undertaken with money received from issuance of bonds. The Department of Transportation shall, not later than December 31 of each year:

1. Prepare an annual report on all the projects undertaken with the money deposited in the State Highway Fund pursuant to [NRS 244A.637](#). The report must include:

(a) For each of those projects:

- (1) The amount of that funding expended on the project.
- (2) The amount of any other funding expended on the project.
- (3) The timeline for the completion of the project.

(4) Specific information regarding any delays in the project as a result of any variances from the Department's projections of scheduling and costs.

(5) The status of:

- (I) The definition of the project.
- (II) The preliminary engineering for the project.
- (III) The environmental documentation for the project.
- (IV) The acquisition of required rights-of-way for the project.
- (V) The date of advertisement for bids on the project.
- (VI) The date of operational completion of the project.

(b) The total number of those projects that have been completed and, for each completed project:

(1) Whether the project was completed early or on time.

(2) Whether the project remained within its planned scope.

(3) Whether the project was completed for less than or for the amount of its budgeted expenses.

(4) Any specific measures of transportation improvement resulting from the project.

2. Submit the annual report to:

(a) The Governor.

(b) The Director of the Legislative Counsel Bureau for transmittal to the Interim Finance Committee.

(Added to NRS by [2007, 1598](#))

NRS 244A.641 Execution of bonds and coupons. The bonds and any coupons must be executed in the manner provided in the Local Government Securities Law; but the bonds must also bear the manual or facsimile signature of the chair of the county fair and recreation board.

[15:383:1955]—(NRS A [1957, 366](#); [1959, 413](#); [1967, 222](#); [1969, 1285](#), [1578](#); [1985, 258](#))

NRS 244A.643 Sale of bonds; employment of expert services. The board is authorized to sell such bonds from time to time in the manner prescribed in [NRS 350.105](#) to [350.195](#), inclusive, and may employ legal, fiscal, engineering or other expert services in connection with the acquisition, improvement, extension or betterment of the improvements or facilities and with the authorization, issuance and sale of the bonds.

[16:383:1955]—(NRS A [1967, 222](#); [1995, 1022](#))

NRS 244A.645 Powers of board concerning license taxes assigned or appropriated by cities, towns and counties. In connection with any license taxes assigned or appropriated by any city, town or county, or any combination thereof, for use in connection with [NRS 244A.597](#) to [244A.655](#), inclusive, the county fair and recreation board of any county, upon behalf of the county, in addition to powers elsewhere conferred, may:

1. Collect the proceeds of such taxes from time to time, receive, control, invest and order the expenditure of all money pertaining thereto, prescribe a procedure therefor, including, but not limited to:

(a) Enforcing the collection of any delinquent taxes and providing penalties in connection therewith, including, without limitation, the suspension of the business

license issued by a county, city or town to a transient lodging facility and the closure of a transient lodging facility for failure to pay the tax on transient lodging; and

(b) Creating an office and hiring personnel therefor.

2. Defray the reasonable costs of collecting and otherwise administering such taxes from not exceeding 10 percent of the gross revenues so collected, excluding from this limitation and from those gross revenues any costs of collecting any delinquent taxes borne by any delinquent taxpayer. The incorporated cities collectively and any county may enter into an agreement with the board for the payment of collection fees which may be more or less than 10 percent of the gross revenues collected by a particular city or the county, except that the total payment of collection fees to all the cities and the county must not exceed 10 percent of the combined gross revenues so collected.

3. Defray further with the proceeds of any such tax the costs of the county fair and recreation board and of officers, agents and employees hired thereby, and of incidentals incurred thereby, of operating and maintaining recreational facilities under the jurisdiction of the board, including, without limiting the generality of the foregoing, the payment of reasonable promotional expenses pertaining thereto, payment of reasonable expenses pertaining to the promotion of tourism and gaming generally, both individually and through grants to the chambers of commerce of the incorporated cities of the county or other nonprofit groups or associations, and of improving, extending and bettering any recreational facilities authorized by [NRS 244A.597](#) to [244A.655](#), inclusive, including, but not limited to, making annual grants to the State, the county and incorporated cities in the county for capital improvements for recreational facilities, and of constructing, purchasing or otherwise acquiring any such recreational facilities.

4. Redeem any general obligation bonds or revenue bonds of the county issued pursuant to [NRS 244A.597](#) to [244A.655](#), inclusive, principal, interest and any prior redemption premium, regardless of whether such taxes are pledged as additional security for their payment.

5. Make contracts from time to time concerning any such license taxes, notwithstanding any such contract may limit the exercise of powers pertaining thereto, including the right of any city, town or the county from time to time to increase, decrease or otherwise modify the tax, but no such change may be made which prejudicially affects any pledge of tax proceeds as additional security for the payment of bonds issued pursuant to [NRS 244A.597](#) to [244A.655](#), inclusive, and each other political subdivision assigning or appropriating such taxes pertaining thereto must consent to any such modification.

6. Make rules and regulations concerning such license taxes, and provide penalties for the failure to comply therewith.

(Added to NRS by [1960, 180](#); A [1973, 1511](#); [1975, 551](#); [1989, 1019](#); [1993, 2652](#); [1999, 988](#))

NRS 244A.647 Collected license taxes held in trust. All taxes, levied by a city, town or county for use in connection with [NRS 244A.597](#) to [244A.655](#), inclusive, and collected by any motel, hotel or gaming establishment are public moneys from the moment of their collection and shall be held in trust by the establishment collecting such taxes for the use and benefit of the city, town or county levying such taxes or for the use of the county fair and recreation board where such revenues have been assigned or appropriated to the county fair and recreation board.

(Added to NRS by [1969, 874](#))

NRS 244A.649 Refund or credit of payment of license taxes; claim.

1. If the county fair and recreation board determines that any license tax assigned to it, or penalty or interest thereon, has been paid more than once or has been erroneously or illegally collected or computed, the board shall, subject to the conditions specified in this section, refund to the person or corporation or its successors, administrators, executors or assigns the excess amount collected or paid. In lieu of a refund, the board may grant a credit to the licensee against future license tax payments.

2. A refund or credit shall not be allowed unless a claim therefor is filed with the board within 2 years from the last date that the overpayment was made. Every claim shall be in writing and shall state the specific grounds upon which the claim is founded.

3. Failure to file a claim within the time prescribed constitutes a waiver of any demand against the city or county imposing the license tax and against the board.

4. Within 30 days after disallowing any claim, in whole or in part, the board shall serve notice of its action on the claimant.

(Added to NRS by [1973, 315](#))

NRS 244A.651 Revenue or general obligation bonds secured by pledge of revenues: Establishment, maintenance and revision of schedules of rates and fees.

In order to insure the payment of the revenue bonds of the county or of the general obligation bonds of the county, the payment of which is secured or is additionally secured, as the case may be, by a pledge of the revenues of the recreational facilities, of any such other income-producing project and of any such excise taxes, as provided in [NRS 244A.637](#), or other such special obligation securities so secured or other such additionally secured general obligation securities of the county, the board may establish and maintain, and from time to time revise, a schedule or schedules of fees, rates and charges for services, facilities and commodities rendered by or through the recreational facilities, and any such other income-producing project and a schedule or schedules of any such excise taxes, as the case may be, in an amount sufficient for that purpose and

also sufficient to discharge any covenant in the proceedings of the county fair and recreation board or board of county commissioners authorizing the issuances of any of the bonds or other securities, including any covenant for the establishment of reasonable reserve funds.

[21:383:1955]—(NRS A 1969,1579)

NRS 244A.653 Debt limit of county whose population is 700,000 or more.

A county whose population is 700,000 or more shall not become indebted for those county recreational purposes under the provisions of [NRS 244A.597](#) to [244A.655](#), inclusive, by the issuance of general obligation bonds and other general obligation securities, other than any notes or warrants maturing within 1 year from the respective dates of their issuance, but excluding any outstanding revenue bonds, special assessment bonds or other special obligation securities, and excluding any outstanding general obligation notes and warrants, exceeding 5 percent of the total last assessed valuation of the taxable property in the county.

[26:383:1955]—(NRS A [1969, 1545, 1579](#); [1979, 519](#); [1989, 1905](#); [1999, 837](#); [2011, 1122](#))

NRS 244A.655 Debt limit of county whose population is less than 700,000.

A county whose population is less than 700,000 shall not become indebted for those county recreational purposes under the provisions of [NRS 244A.597](#) to [244A.655](#), inclusive, by the issuance of general obligation bonds and other general obligation securities, other than any notes or warrants maturing within 1 year from the respective dates of their issuance, but excluding any outstanding revenue bonds, special assessment bonds or other special obligation securities, and excluding any outstanding general obligation notes and warrants, exceeding 3 percent of the total last assessed valuation of the taxable property in the county.

[27:383:1955]—(NRS A [1969, 1545, 1579](#); [1979, 519](#); [1989, 1905](#); [1999, 837](#); [2011, 1122](#))