



General Improvement Districts Nevada Revised Statutes Chapter 318

**Funding the Future: Unlocking Public & Private Financing
Programs
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General Improvement Districts

Nevada Revised Statute Chapter 318

<https://www.leg.state.nv.us/nrs/nrs-318.html>

What is a General Improvement District?

“It is hereby declared as a matter of legislative determination that the organization of districts having the purposes, powers, rights, privileges and immunities provided in this chapter will ***serve a public use and will promote the health, safety, prosperity, security and general welfare of the inhabitants thereof and of the State of Nevada***; that the acquisition, improvement, maintenance and operation of any project authorized in this chapter is in the public interest and constitutes a part of the established and permanent policy of the State of Nevada; and that each district organized pursuant to the provisions of this chapter shall be a body corporate and politic and a quasi-municipal corporation. For the accomplishment of these purposes the provisions of this chapter shall be broadly construed.”

- NRS Chapter 318.015 Subsection 1

Power to Levy Taxes

- **TAXATION**, NRS Chapter 318.255 through NRS Chapter 318.250
 - ***NRS 318.225 Power to levy taxes.*** In addition to the other means for providing revenue for such districts, the board shall have power and authority to levy and collect general (ad valorem) taxes on and against all taxable property within the district, such levy and collection to be made by the board in conjunction with the county and its officers as set forth in this chapter.
- **BORROWING, BONDS and SPECIAL ASSESSMENTS**, NRS Chapter 318.275 through NRS Chapter 318.350

General Improvement Districts: Creation and Use

Step 1, Initiation (NRS 318.055)

- A resolution adopted by the local governing body, a board of county commissioners or local city council, authorizing staff to study the feasibility of forming a GID; or
- A petition proposed by any owner of property to be located in the proposed GID and received by the local governing body.

General Improvement Districts: Creation and Use

Step 2, Formal Adoption of a Resolution or Petition; an “Initiating Ordinance” (NRS 318.055)

- The name of the proposed district, consisting of a chosen name preceding the word “District”, or, if the district is authorized to exercise more than one basic power enumerated in NRS 318.116, the words “General Improvement District”. For example, a GID established to only furnish streets and alleys in downtown Reno might be named the “Downtown Reno Streets and Alleys District”.
- A statement within the initiating ordinance of the basic power or basic powers for which the district is proposed to be created. For example, for a GID formed to provide for paved streets, for curbs, gutters, sidewalks, storm drainage and sanitary sewer improvements, the statement might read, “For paving, curbs, gutters, sidewalks, storm drainage and sanitary sewer improvements within the district.” Only those basic powers listed in NRS 318.116 may appear in the basic power or basic powers statement of the initiating ordinance.

General Improvement Districts: Creation and Use

Step 2, Formal Adoption of a Resolution or Petition; an “Initiating Ordinance” (NRS 318.055)

- A statement within the initiating ordinance that the ordinance creating the district will be based on the local governing boards findings that: (1) the public convenience and necessity require the creation of the district, (2) the creation of the district is economically sound and feasible, (3) the service plan for the district conforms to subsection 1 of NRS 308.030 (filing of a service plan), and (4) the service plan for the district does not contravene any of the criteria enumerated in Subsection 1 of NRS 308.060 (criteria for disapproval of a service plan).
- A general description of the proposed GID’s boundaries or the territory to be included therein, with such certainty as to enable a property owner to determine whether her or his property is within the district.
- The place and time for the hearing on the creation of the district held by the local governing body.

Twenty-One Authorized Powers and Activities

- Furnishing electric light and power (NRS 318.117).
- Extermination and abatement of mosquitoes, flies, other insects, rats and liver fluke (NRS 318.118).
- Furnishing facilities or services for public cemeteries (NRS 318.119).
- Furnishing facilities for swimming pools (NRS 318.1191).
- Furnishing facilities for television (NRS 318.1192).
- Furnishing facilities for FM radio (NRS 318.1187).
- Furnishing streets and alleys (NRS 318.120).
- Furnishing curbs, gutters and sidewalks (NRS 318.125).
- Furnishing sidewalks (NRS 318.130).
- Furnishing facilities for storm drainage or flood control (NRS 318.135).
- Furnishing sanitary facilities for sewage (NRS 318.140).
- Furnishing facilities for lighting streets (NRS 318.141).
- Furnishing facilities for the collection and disposal of garbage and refuse (NRS 318.142).
- Furnishing recreational facilities (NRS 318.143).
- Furnishing facilities for water (NRS 318.144).
- Furnishing fencing (NRS 318.1195).
- Furnishing facilities for protection from fire (NRS 318.1181).
- Furnishing energy for space heating (NRS 318.1175).
- Furnishing emergency medical services (NRS 318.1185).
- Control and eradication of noxious weeds (NRS 555).
- Establishing, controlling, managing and operating an area or zone for the preservation of one or more species or subspecies of wildlife that has been declared endangered or threatened pursuant to the federal Endangered Species Act of 1995 (NRS 318.1177).

General Improvement Districts: Powers and Activities

- NRS 318.225 provides the local governing authority responsible for the GID the **power to levy taxes**, “In addition to the other means for providing revenue for such districts, the board shall have power and authority to levy and collect general (ad valorem) taxes on and against all taxable property within the district, such levy and collection to be made by the board in conjunction with the county and its officers as set forth in this chapter.”
- “Other means” refers to the general powers of the local governing authority to **acquire and sell property**, to **set rates**, to **charge tolls**, and to **generally charge for services rendered to property owners** in the GID by the local governing authority.
- GID may also **use the rates, tolls, charges for services or collected general (ad valorem) taxes to issue debt** to fund and finance the costs associated with all or one of the 21 basic powers enumerated in NRS 318.116 and listed above.



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