

## CHAPTER 539 - IRRIGATION DISTRICTS

### GENERAL PROVISIONS

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<a href="#">NRS 539.015</a>	Publication of notice.
<a href="#">NRS 539.017</a>	Construction.

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<a href="#">NRS 539.023</a>	Inclusion of state lands in district; Governor may sign petition.
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<a href="#">NRS 539.027</a>	Undertaking.
<a href="#">NRS 539.030</a>	Petition filed in office of county clerk; publication of notice of time of meeting; newspaper in which publication to be made; contents of notice.
<a href="#">NRS 539.033</a>	Presentation of petition to county commissioners; hearing.
<a href="#">NRS 539.035</a>	Adjournment of hearing.
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<a href="#">NRS 539.040</a>	Informalities in petition to be disregarded; reason for refusal or dismissal of petition; mandamus.
<a href="#">NRS 539.043</a>	Order granting or denying petition; order granting petition to establish boundaries and designate name.
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<a href="#">NRS 539.055</a>	Canvass of votes; order declaring territory formed as district under designated name; recording of order and plat.
<a href="#">NRS 539.057</a>	Conclusiveness of record of county commissioners concerning proceedings.
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[NRS 539.722](#) Resolution approving annexation notwithstanding electors' objections: Adoption; contents.  
[NRS 539.724](#) Election on question of annexation: Notice; procedure; form of ballots.  
[NRS 539.726](#) Order of annexation following election: Contents; recording.  
[NRS 539.728](#) Apportionment of benefits following annexation: Compliance with statutes.  
[NRS 539.732](#) Lands in one district not to be included in another district.  
[NRS 539.734](#) Inclusion within district of state lands and state lands held under contract to purchase.  
[NRS 539.736](#) Exclusion of land: Grounds; limitations.  
[NRS 539.738](#) Notice of proposed exclusion: Publication; contents.  
[NRS 539.742](#) Resolution excluding land; objections.  
[NRS 539.744](#) Order or denial of exclusion; publication of order.  
[NRS 539.746](#) Recording of order excluding land or changing boundaries with plat.  
[NRS 539.748](#) Petition to district court by aggrieved persons.

#### DISSOLUTION

[NRS 539.750](#) Petition for dissolution of district: Filing with clerk of district court; order of district judge.  
[NRS 539.753](#) Contents of petition.  
[NRS 539.755](#) Determination of sufficiency of percentages required on petition: What governs clerk of district court.  
[NRS 539.757](#) Ballots: Form.  
[NRS 539.760](#) Conduct of election; canvass of votes.  
[NRS 539.763](#) Certification of election results to district court; examination of returns by court; order of dissolution; filing of financial statement.  
[NRS 539.765](#) Court governed by [NRS 539.287](#) where contract with United States exists.  
[NRS 539.767](#) Order of dissolution not to be entered until bonded indebtedness liquidated or consent of bondholders filed.  
[NRS 539.770](#) Payment of other indebtedness to be provided for; duties of county officers in closing affairs of district.

[NRS 539.773](#)

Liquidation of indebtedness; levy of assessments; collection of taxes; sale of district property by county commissioners; disposition of proceeds.

[NRS 539.775](#)

Contract with United States or bonded indebtedness not bar to dissolution if provision made for payment.

[NRS 539.777](#)

Entry of order dissolving district; further indebtedness prohibited.

## UNLAWFUL ACTS AND PENALTIES

[NRS 539.780](#)

Unlawful interference with officer, agent or employee of district; criminal and civil penalties.

[NRS 539.783](#)

Liability of water user negligently or wrongfully impairing system of works; notice to repair.

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## GENERAL PROVISIONS

**NRS 539.010 Short title.** This chapter may be referred to in any action, proceeding or legislative enactment as the Nevada Irrigation District Act.

[Part 70:64:1919; 1919 RL p. 3294; NCL § 8088]

**NRS 539.013 Definitions.** As used in this chapter:

1. "County treasurer" or "treasurer of the county" shall be held to mean "ex officio tax receiver" or "tax receiver" of the county.
2. "Irrigation district" or "district" shall be held to mean any irrigation district organized under the laws of this state prior to July 1, 1919, as well as under this chapter, to the full extent required to accomplish the purposes of this chapter. Whenever the words "irrigation district" are or have been used in any action or proceeding or in any act or resolution of the Legislature, such words shall be construed to mean an irrigation district organized under the provisions of chapter 134, Statutes of Nevada 1911, or acts supplementary thereto or amendatory thereof, or an irrigation district organized or existing under this chapter.
3. "Works of an irrigation district" shall be held to include any drain or watercourse, any side, lateral, spur or branch ditch or drain, whether opened, covered or tiled, or any natural watercourse into which drains or ditches of the district may enter for the purpose of outlet, whether such watercourse is situated in or outside of the district.

[Part 10a:64:1919; added 1923, 289; NCL § 8018] + [67:64:1919; 1919 RL p. 3293; NCL § 8085] + [Part 70:64:1919; 1919 RL p. 3294; NCL § 8088]

**NRS 539.015 Publication of notice.** Whenever in this chapter any notice is required to be given by publication, such provision shall be satisfied by publishing the same in a weekly newspaper the same number of times consecutively as the number of weeks mentioned in the requirement.

[66:64:1919; 1919 RL p. 3293; NCL § 8084]

**NRS 539.017 Construction.**

1. Nothing in this chapter shall be construed as repealing or in any wise modifying the provisions of any other law relating to the subject of irrigation or drainage except such as may be contained in chapter 134, Statutes of Nevada 1911, and subsequent acts supplementary thereto or amendatory thereof, all of which acts, so far as they may be inconsistent with this chapter, are repealed.

2. Nothing in this chapter shall be so construed as to:

(a) Affect the validity of any district organized under the laws of this state prior to July 1, 1919, or its right in or to property, or any of its rights or privileges of whatsoever kind or nature; but such districts are hereby made subject to the provisions of this chapter as far as applicable.

(b) Affect, impair or discharge any contract, obligation, lien or charge for or upon which any district was or might become liable or chargeable had this chapter not been passed.

(c) Affect the validity of any bonds which have been issued but not sold.

(d) Affect any action pending on July 1, 1919.

3. In such districts as have been organized prior to July 1, 1919, and in which directors of the various divisions thereof have been elected by the votes of the electors of the district at large, such elections are hereby confirmed.

4. In the cases of any district or districts any portion of the proceedings for the organization of which were instituted under prior existing laws and completed under the provisions of this chapter, such district or districts shall be deemed to have been duly organized under this chapter, and the organization thereof is hereby confirmed.

5. Any district organized under prior laws of this state may adopt and subject itself to all the provisions of this chapter by a unanimous resolution of its board of directors, and the organization of such district is hereby confirmed.

6. The directors of any district organized prior to July 1, 1919, and not divided into divisions may request the board of county commissioners to define and establish such divisions, and the board of county commissioners shall forthwith define and establish divisions in such district as nearly equal in size as practicable and in number equal to the directors in the district.

[68:64:1919; A 1921, 118; 1923, 289; NCL § 8086] + [69:64:1919; 1919 RL p. 3293; NCL § 8087]

## FORMATION

**NRS 539.020 Petition for organization of district.**

1. A majority in number of the holders of title, or evidence of title, to lands susceptible of one mode of irrigation from a common source or combined sources, and by the same system or combined systems of works, may propose the organization of an irrigation district pursuant to this chapter if they hold title or evidence of title to at least one-half part of the total area of the land in the proposed district. In computing the total area in the proposed district, the public domain of the United States of America, excepting any portion thereof held by entrymen pursuant to any law of the United States, must be excluded.

2. Every signer of a petition for the organization of an irrigation district must be the holder of title or evidence of title to land within the proposed district. The holder of a bona fide contract to purchase land, having been in the actual possession thereof at least 1

year pursuant to the contract, and whose name appears upon the preceding equalized county assessment roll for the payment of taxes of the land, shall be deemed the holder of title thereto for all of the purposes of this chapter.

3. The equalized county assessment roll next preceding the presentation of a petition for the organization of an irrigation district is sufficient evidence of title for the purpose of this chapter, but other evidence may be received, including receipts or other evidence of rights of entrymen on land pursuant to any law of the United States. These entrymen are competent signers of the petition and the land on which they have made entries shall, for the purpose of the petition, be deemed to be owned by them. The entrymen share all the privileges and obligations of freeholders and owners of private land within the district pursuant to this chapter, including the right to vote and hold office, subject to the terms of the Act of Congress entitled "An Act to promote the reclamation of arid lands," approved August 11, 1916, being c. 319, 39 Stat. 506, also designated as 43 U.S.C. §§ 621-630.

[Part 1:64:1919; A 1921, 118; 1927, 302, 309; 1929, 77; NCL § 8008] — (NRS A [1989](#), [1172](#))

**NRS 539.023 Inclusion of state lands in district; Governor may sign petition.**

1. When within a proposed irrigation district there exists one or more tracts of land owned and used by the State of Nevada for state purposes and susceptible of the same mode of irrigation or taking water for irrigation from the same source, system or combined systems as other privately owned lands within the proposed district, the Governor, with the advice of the State Engineer, may sign any petition for the organization of such irrigation district.

2. Should such irrigation district be thereafter organized in accordance with the provisions of law, such lands so belonging to the State of Nevada shall be subject to the same rights, privileges and obligations as are or may be belonging to or imposed on the privately owned lands within the district, and in this respect and for the purposes of carrying out the provisions of this chapter the heads of departments or the commissions or boards having supervision or control of the state institution to which such tracts or units of land are attached, for supervisory purposes, shall include in their report and biennial budget for submission to the Governor and Legislature such items or amounts as may from time to time become an obligation on the lands of the district.

[Part 1:64:1919; A 1921, 118; 1927, 302, 309; 1929, 77; NCL § 8008]

**NRS 539.025 Contents of petition.**

1. Whenever it is proposed to organize an irrigation district, a petition shall first be presented to the board of county commissioners of the county in which the lands or the greater portion thereof are situated, signed by the required number, possessing the qualifications provided for in [NRS 539.020](#) and [539.023](#), which petition shall:

- (a) Set forth and particularly describe the proposed boundaries of the district.
- (b) Pray that the same may be organized under the provisions of this chapter.

2. The petitioners may determine in the petition whether the proposed district shall be divided into three, five or seven divisions, and whether it shall have three, five or seven directors. If no number is named in the petition, the board of county commissioners may determine whether the number shall be three, five or seven.

[Part 1:64:1919; A 1921, 118; 1927, 302, 309; 1929, 77; NCL § 8008] + [Part 2:64:1919; A 1921, 118; NCL § 8009]

**NRS 539.027 Undertaking.** The petitioners must accompany the petition with a good and sufficient bond, to be approved by the board of county commissioners, in double the amount of the probable cost of organizing the district, conditioned that the bondsmen will pay all of the costs in case the organization is not effected.

[Part 2:64:1919; A 1921, 118; NCL § 8009]

**NRS 539.030 Petition filed in office of county clerk; publication of notice of time of meeting; newspaper in which publication to be made; contents of notice.**

1. The petition shall be filed in the office of the county clerk and a notice thereof shall be published by the county clerk for at least 2 weeks before the time at which it is to be presented to the board of county commissioners. Publication shall be in some newspaper printed and published in the county where the petition is presented, which newspaper shall be designated by the board of county commissioners as the newspaper most likely to impart notice of the hearing of the petition.

2. The notice shall set forth:

- (a) That the petition has been filed.
- (b) The time of the meeting of the board of county commissioners to consider the petition.
- (c) A description of the territory to be embraced in the proposed district.

[Part 2:64:1919; A 1921, 118; NCL § 8009]

**NRS 539.033 Presentation of petition to county commissioners; hearing.** When the petition is presented, and it shall appear that the notice of the presentation of the petition has been given and that the petition has been signed by the requisite number of petitioners as required by this chapter, the board of county commissioners shall hold a hearing on the petition.

[Part 3:64:1919; A 1921, 118; 1925, 203; 1931, 265; 1935, 135; 1931 NCL § 8010]

**NRS 539.035 Adjournment of hearing.** The board of county commissioners may adjourn the hearing from time to time, not exceeding 3 weeks in all.

[Part 3:64:1919; A 1921, 118; 1925, 203; 1931, 265; 1935, 135; 1931 NCL § 8010]

**NRS 539.037 Determination as to land to be formed into district.**

1. Contiguous or neighboring lands susceptible of irrigation from the common source or combined sources, not included in the district as described in the petition, at the hearing may, upon application of the holder or holders of title or evidence of title thereto as prescribed in [NRS 539.020](#) and [539.023](#), be included in the district.

2. Lands described in the petition not susceptible of irrigation from such system or systems may upon similar application be excluded therefrom.

3. The board of county commissioners shall not modify the boundaries described in the petition so as to change the object of the petition or so as to exempt from the operation of this chapter any land which is susceptible of irrigation by such system or systems.

[Part 3:64:1919; A 1921, 118; 1925, 203; 1931, 265; 1935, 135; 1931 NCL § 8010]

**NRS 539.040 Informalities in petition to be disregarded; reason for refusal or dismissal of petition; mandamus.**

1. In the hearing of any petition, the board of county commissioners shall disregard any informalities therein.

2. If the board of county commissioners deny the petition or dismiss it for any reasons on account of the provisions of this chapter not having been complied with, which are the only reasons upon which the board of county commissioners shall have the right to refuse

or dismiss the petition, the board of county commissioners shall state its reasons in writing therefor in detail, which shall be entered upon its records.

3. If the reasons are not well founded, a writ of mandamus shall, upon proper application therefor, issue out of the district court of the county compelling the board of county commissioners to act in compliance with this chapter, which writ shall be heard within 20 days from the date of issuance, such time to be excluded from the time given the board of county commissioners to act upon the petition.

[Part 3:64:1919; A 1921, 118; 1925, 203; 1931, 265; 1935, 135; 1931 NCL § 8010]

**NRS 539.043 Order granting or denying petition; order granting petition to establish boundaries and designate name.**

Upon the completion of the hearing, the board of county commissioners shall forthwith make an order denying or granting the prayer of the petition, and if the same is granted shall, in the order, define and establish the boundaries and designate the name of such proposed district and divide the same into three, five or seven divisions, as prescribed in the petition, as nearly equal in size as may be practicable.

[Part 3:64:1919; A 1921, 118; 1925, 203; 1931, 265; 1935, 135; 1931 NCL § 8010]

**NRS 539.045 Order calling election.**

1. Upon making an order granting the prayer of the petition as provided in [NRS 539.043](#), the board of county commissioners shall by further order entered upon its record submit to the qualified electors of the proposed district at the next primary or general election the question of whether that district shall be organized pursuant to the provisions of this chapter, and by that order shall submit the names of one or more persons from each of the divisions of the district to be voted for as directors of the district.

2. One director must be elected from each division by the qualified electors of the district and be a qualified elector of the district and holder of title, or evidence of title as prescribed in [NRS 539.020](#) and [539.023](#), to land within the division from which the director is elected.

[Part 3:64:1919; A 1921, 118; 1925, 203; 1931, 265; 1935, 135; 1931 NCL § 8010] — (NRS A [1993, 1081](#))

**NRS 539.047 Notice of election: Contents; publication.**

1. The board of county commissioners shall give notice of such election, which shall be published for 2 weeks prior to such election in a newspaper within the county where the petition is filed.

2. Such notice shall require the electors to cast ballots, which shall contain the words “Irrigation District — Yes,” or “Irrigation District — No,” or words equivalent thereto, and the names of persons to be voted for as directors.

[Part 3:64:1919; A 1921, 118; 1925, 203; 1931, 265; 1935, 135; 1931 NCL § 8010]

**NRS 539.050 Election precincts.** For the purpose of the election to organize the district, each division constitutes an election precinct.

[Part 3:64:1919; A 1921, 118; 1925, 203; 1931, 265; 1935, 135; 1931 NCL § 8010] — (NRS A [1993, 1081](#))

**NRS 539.053 Conduct of election; absent voters’ ballots.** Except as otherwise provided in this chapter, all such elections shall be conducted as near as may be practicable in accordance with the general election laws of this state, including the right to vote by absent voter’s ballot.

[Part 4:64:1919; A 1927, 309; NCL § 8011]

**NRS 539.055 Canvass of votes; order declaring territory formed as district under designated name; recording of order and plat.**

1. The board of county commissioners shall meet on or before the sixth working day succeeding such election and proceed to canvass the votes cast thereat.

2. If upon such canvass it appears that a majority of the electors voted “Irrigation District — Yes,” the board, by an order entered upon its minutes, shall:

(a) Declare such territory duly organized as an irrigation district under the name and style theretofore designated.

(b) Declare the persons receiving respectively the highest number of votes for directors to be duly elected.

(c) Cause a copy of such order and a plat of the district, each duly certified by the clerk of the board of county commissioners, to be immediately filed for record in the office of the county recorder of each county in which any portion of such lands is situated. Certified copies thereof shall also be filed with the county clerks of such counties.

3. Thereafter, the organization of the district shall be complete.

[Part 4:64:1919; A 1927, 309; NCL § 8011] — (NRS A [2007, 626](#))

**NRS 539.057 Conclusiveness of record of county commissioners concerning proceedings.** The record of the board of county commissioners of the proceedings had and taken by it under the provisions of this chapter shall be, in the absence of fraud, conclusive evidence of the matters and things therein recited.

[Part 3:64:1919; A 1921, 118; 1925, 203; 1931, 265; 1935, 135; 1931 NCL § 8010]

**NRS 539.060 Name of district; change of name of certain districts.**

1. The name of any district organized after July 1, 1919, pursuant to this chapter must contain either the words “irrigation district,” “water conservation district,” “water conservancy district” or “water improvement district.”

2. Any district organized and existing before, on or after July 1, 1919, the name of which must include the words “irrigation district,” may change its name by substituting for the word “irrigation” either the words “water conservation,” “water conservancy” or “water improvement,” or may change the entire name or designation of the district by filing with the board of county commissioners, with which the original petition was filed for the organization of the district, a certified copy of a resolution of its board of directors adopted by the unanimous vote of all the members of the board at a regular meeting thereof providing for such a change of name. All proceedings of such a district must be had under the changed name, but all existing obligations and contracts of the district entered into under its former name must remain outstanding without change and with the validity thereof unimpaired and unaffected by the change of name.

[71:64:1919; added 1921, 118; A 1923, 289; NCL § 8089] — (NRS A [1997, 1621](#))

**NRS 539.063 Officers of district.** The officers of an irrigation district shall consist of three, five or seven directors, a president and a vice president elected from their number, and a secretary and treasurer.  
[Part 9:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1933, 271; 1931 NCL § 8016]

**NRS 539.065 Directors: Terms of office; qualifications.**

1. The directors elected at the organization election shall be selected by lot so that one, two or three directors, according to whether there are in all three, five or seven on the board, shall hold office until their successors are elected at the next regular election and qualify, and two, three or four directors, as the case may be, shall hold office until their successors are elected at the second regular election after organization and qualify.

2. At the regular election biennially thereafter directors shall be elected, to replace the directors whose terms expire, for terms of 4 years, or until their successors are elected and qualify. Directors so elected shall have the qualifications prescribed in this chapter for directors elected at the time of organization.

[Part 5:64:1919; A 1933, 271; 1931 NCL § 8012]

**NRS 539.067 Directors: Oaths; bonds.**

1. Within 10 days after receiving the certificate of his or her election, each director shall take and subscribe to an official oath and file the same with the secretary of the board of directors.

2. Each member of the board of directors shall execute an official bond in the sum of \$2,000, which shall be approved by the judge of the district court in and for the county where such organization is effected. Such bonds shall be recorded in the office of the county recorder and filed with the secretary of the board.

[Part 7:64:1919; A 1921, 118; NCL § 8014]

**NRS 539.070 Directors: Vacancies in office.**

1. Any vacancy in the office of director shall be filled from the division in which the vacancy occurs by the remaining members of the board.

2. In cases where a vacancy occurs in the office of director and the remaining directors, at the next regular monthly meeting of the board of directors following such vacancy, do not by a majority vote of such remaining directors appoint a successor to fill such vacancy, then the president of the board of directors shall fill such vacancy by appointment.

3. In the event of the vacancy occurring in the office of the director who is president of the board, then the vice president shall fill the vacancy by appointment.

4. A director appointed to fill a vacancy, as provided in this section, shall hold the office until the next biennial election, and until the director's successor is elected and qualified.

[Part 9:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1933, 271; 1931 NCL § 8016]

**NRS 539.071 Expansion of number of directors authorized if federal reclamation project operated and project authorized for additional purposes; procedure.**

1. Notwithstanding any other provision of this chapter, if an irrigation district operates a federal reclamation project pursuant to a contract with the United States and the project is authorized for purposes in addition to irrigation, the district may expand the number of directors on the board of directors of the district in the manner provided in this section.

2. The number of directors may be increased pursuant to this section by a number not to exceed one less than the number of elected directors on the board. The addition of directors pursuant to this section may be proposed by resolution adopted by the board of directors or upon the petition of not less than 51 percent of the qualified electors of the district.

3. The resolution or petition proposing to increase the number of directors must designate the number of additional directors proposed, the interest to be represented by each additional director and the method by which each additional director will be appointed. The interest to be represented by each additional director must be an interest which owns a water right for an authorized purpose of the federal reclamation project.

4. The board of directors shall submit the question of expanding the board of directors in accordance with the resolution or petition to the qualified electors of the district at the next district election or primary or general state election. Notice of the election must be given in the manner provided in [NRS 539.125](#).

5. If the result of the election is in favor of the expansion, the board of directors must be expanded in accordance with the resolution or petition. The new directors must be appointed at the time of the next biennial election of directors, and must determine their respective tenures of office in the manner provided in [NRS 539.065](#). After the initial terms, directors appointed pursuant to this section hold office for a term of 4 years. The successor to a director appointed pursuant to this section must be appointed not later than the biennial election which coincides with the expiration of the director's term.

6. By resolution of the elected directors or by petition of not less than 51 percent of the qualified electors of the district, the directors added pursuant to this section may be eliminated, or the interests they represent or their appointing authorities may be changed, in the same manner that directors are added pursuant to this section.

(Added to NRS by [1991, 1081](#); A [1993, 1081](#))

**NRS 539.073 Organization of board; election and appointment of officers.**

1. Immediately upon their election and qualification following the organization election the board of directors shall meet and organize, elect a president and a vice president, and appoint a secretary and a treasurer.

2. On the first Monday in May next following their election thereafter, the board of directors shall meet and organize, elect a president and a vice president, and appoint a secretary and a treasurer.

[Part 9:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1933, 271; 1931 NCL § 8016]

**NRS 539.075 Secretary and treasurer: Appointment; bond.**

1. The secretary and the treasurer shall be appointed by the board of directors and may or may not be members of the board. One person may be appointed to serve as secretary and treasurer.

2. Such officers shall serve at the will of the board.

3. The secretary and the treasurer shall file bonds for the faithful performance of their duties. The bonds shall be approved by the board.

[Part 9:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1933, 271; 1931 NCL § 8016]

**NRS 539.077 Assistant secretary: Appointment; duties.** The board may also appoint an assistant secretary who shall exercise such of the powers and perform such of the duties of the secretary as may be designated by the board of directors, except that such assistant secretary shall not be invested with authority to sign on behalf of the secretary any bonds of the district.

[Part 9:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1933, 271; 1931 NCL § 8016]

**NRS 539.080 Compensation and expenses of directors and other officers.**

1. A member of the board of directors is entitled to receive not more than \$80 per day and actual traveling expenses for each day spent attending meetings of the board or while engaged in official business under the order of the board.

2. The board shall fix the compensation to be paid to the other officers named in this chapter; but the board shall, upon the petition of a majority of the electors within the district, submit to the electors at any general election of the district a schedule of salaries and fees to be paid the directors and officers thereof. The petition must be presented to the board 20 days before the general election. The schedule of salaries and fees must be put into effect upon the first of the month after the election if it was approved by a two-thirds vote.

[12:64:1919; A [1945, 298](#); 1943 NCL § 8023] — (NRS A [1957, 309](#); [1965, 673](#); [1973, 786](#); [1981, 582](#); [1999, 921](#))

**NRS 539.081 Interest in certain contracts prohibited; penalties.**

1. All directors and other officers named in this chapter are prohibited from being directly or indirectly interested in any contract awarded by the board or in the profits to be derived from the contract.

2. For any violation of this section the director or officer is guilty of a gross misdemeanor, and upon conviction thereof forfeits his or her office.

(Added to NRS by [1977, 1114](#))

**NRS 539.083 Office of board.** The board of directors shall designate some place within the county where the organization of the district was effected as the office of the board.

[Part 9:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1933, 271; 1931 NCL § 8016]

**NRS 539.085 Regular meetings: Time and place; notice of change of time; judicial day.**

1. The board shall hold a regular monthly meeting in its office on the day of the month fixed by resolution duly entered upon the minutes. When the time for such a monthly meeting has been fixed it cannot again be changed for 12 months, and it can only be changed by resolution passed at least 2 months prior to the time such change shall take effect, and upon publication in a newspaper of general circulation in the district for at least 2 weeks prior to such change.

2. Should the regular meeting day fall upon a nonjudicial day, such meeting shall be held on the first judicial day thereafter.

[Part 9:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1933, 271; 1931 NCL § 8016]

**NRS 539.087 Special meetings: Calling by president or board; notice; business to be transacted.**

1. The board of directors shall hold such special meetings as shall be required for the purpose of transaction of business; but all special meetings must be called by the president or a majority of the board.

2. The order calling such special meeting shall be entered on the record, and the secretary shall give each member not joining in the order 3 days' notice of such special meeting.

3. The order must specify the business to be transacted at such special meeting; and none other than that specified shall be transacted.

[Part 9:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1933, 271; 1931 NCL § 8016]

**NRS 539.090 Legal meeting: Attendance of all members.** Whenever all members of the board are present at a meeting the same shall be deemed a legal meeting and any lawful business may be transacted.

[Part 9:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1933, 271; 1931 NCL § 8016]

**NRS 539.093 Meetings public.** All meetings of the board shall be public.

[Part 9:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1933, 271; 1931 NCL § 8016]

**NRS 539.095 Quorum; affirmative vote of majority required for certain questions.** A majority of the members constitutes a quorum for the transaction of business, but on all questions requiring a vote, there must be an affirmative vote of at least a majority of all the members of the board.

[Part 9:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1933, 271; 1931 NCL § 8016] — (NRS A [2001, 1129](#))

**NRS 539.097 Records open to inspection.**

1. All records of the board shall be open to the inspection of any elector during business hours.

2. The board of directors of each irrigation district, or the secretary thereof, shall at any time allow any member of the board of county commissioners, when acting under the order of such board, to have access to all books, records and vouchers of the district which are in the possession or control of the board of directors or the secretary.

[Part 9:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1933, 271; 1931 NCL § 8016] + [52:64:1919; 1919 RL p. 3288; NCL § 8070]

**NRS 539.103 Director not to be employed by district as engineer, watermaster or manager.**

1. No director shall, during the director's term of office, be employed by the district as district engineer, watermaster or manager.

2. This section shall not be construed as depriving the board of the right and power to appoint a committee or committees to act for the board whenever and wherever necessary to carry out the purposes of this chapter.

[74:64:1919; added 1929, 286; NCL § 8092]

## ELECTIONS

### Divisions and Precincts

**NRS 539.105 Establishment of precincts and polling places.**

1. Each division shall constitute an election precinct for the purposes of this chapter.

2. After the organization of the district the directors may divide a division into two or more precincts and fix the polling places therein.

3. By affirmative vote of all of their number or of all of their number save one, the directors may reduce the number of election precincts to one or more within the district, establish the boundaries thereof, and fix the polling place or places therein.

[Part 3:64:1919; A 1921, 118; 1925, 203; 1931, 265; 1935, 135; 1931 NCL § 8010]

#### **NRS 539.107 Procedure for change of boundaries.**

1. Whenever in the opinion of the board of directors it is advisable to do so, the board is empowered to change the boundaries of one or more divisions of the district in order to equalize more nearly the number of electors in the respective divisions, but new lands shall not be included within the district boundaries and lands within the district boundaries and lands within the district shall not be excluded by such change of boundaries, except as otherwise provided in this chapter.

2. A change of division boundaries shall become effective when a certified copy of a resolution making such change, attached to a copy of a map or plat of the district delineating the new division boundary lines, both being certified as correct by the secretary of the district, shall be filed in the office of the county recorder of the county in which the division whose boundaries have been so changed is situated.

[Part 10:64:1919; A 1921, 118; 1923, 289; 1925, 203; 1927, 309; [1951, 55](#)]

#### **NRS 539.110 Procedure for changing number of directors and divisions; election required.**

1. The number of directors and the number of divisions of any district organized pursuant to the laws of this state must not be altered or changed except upon:

- (a) A petition of not less than 51 percent of the qualified electors of the district; or
- (b) A resolution adopted by the board of directors.

2. The petition or resolution must prescribe the number of divisions into which the district is proposed to be divided and must be accompanied by a map showing the proposed new division boundaries, which map must be a part of the petition or resolution and must be presented to the board of directors of the district at any regular meeting.

3. At its next regular meeting following the presentation of the petition or adoption of the resolution, the board of directors shall prepare or cause to be prepared a map of the district showing the proposed new division boundaries, which map must be placed on file in the office of the district. At least two copies of the map must be posted in other conspicuous places in the district where the maps are available for inspection by all interested persons.

4. The board of directors shall submit the question of altering or changing the number of divisions of the district in accordance with the petition to the qualified electors of the district at the next district election or primary or general state election. Notice of the election must be given in the manner provided in [NRS 539.125](#), and must include notice of the places where the map showing the proposed new division boundaries may be inspected.

5. If the result of the election is in favor of the changes in the number of divisions and division boundaries of the district, the next biennial election of directors is governed by the altered conditions established by the election and the terms of office of all the directors then in office and who were elected or appointed before the altered conditions expire on the second Monday following the biennial election. The new directors then elected shall determine their respective tenures of office in the manner designated in [NRS 539.065](#).

6. No petition or resolution to change the number of directors and divisions of a district may be received or considered within a period of 4 years following the date of an election held pursuant to this section.

[8 1/2:64:1919; added 1931, 170; 1931 NCL § 8015.01] — (NRS A [1991, 1082](#); [1993, 1082](#))

#### **NRS 539.113 Procedure for election of directors.**

1. Not later than 60 days before any general election of the district, if a petition, signed by the qualified electors of the district equal in number to 35 percent of the qualified electors of the district, requesting that directors from each division of the district be elected by the qualified electors of that division and not by the qualified electors of the district as a whole, is filed with the board of directors, the board shall place upon the ballot of the next district election or primary or general state election the question of whether directors from each division shall be elected by the electors of the division and not by the electors of the district as a whole.

2. If a majority of the votes cast at the election are in favor of electing directors from each division by the electors from that division alone, thereafter the directors in the district must be elected in that manner.

[73:64:1919; added 1929, 286; NCL § 8091] — (NRS A [1993, 1083](#))

### **General Elections**

**NRS 539.115 When regular elections of irrigation districts to be held.** The regular elections of irrigation districts shall be held on the first Tuesday after the first Monday in April of the second calendar year after the completion of the organization thereof, and on the same day biennially thereafter, or as to districts organized prior to July 1, 1919, biennially after the first regular election therein.

[Part 5:64:1919; A 1933, 271; 1931 NCL § 8012]

**NRS 539.117 When election need not be held; declaration of election of candidates.** If there shall be no contests for office, and no matters or propositions to be voted upon at any such election, then such election shall not be held, and the duly qualified candidates shall be deemed elected as of the date the election would otherwise have been held, and the board of directors must declare on its records such candidates to have been elected.

[Part 5:64:1919; A 1933, 271; 1931 NCL § 8012]

#### **NRS 539.120 Declarations of candidacy; filing fees.**

1. Nominations for the office of director shall be made by filing a declaration with the secretary within 50 days before the date of election and not later than 20 days before such election.

2. A candidate shall pay \$25 filing fee with such declaration.

[Part 5:64:1919; A 1933, 271; 1931 NCL § 8012]

**NRS 539.123 Eligibility to vote; number of votes elector may cast; certain persons and entities entitled to vote and exercise rights of electors; filing of designations or written consents.**

1. Any person 18 years of age or older, whether a resident of the district or not, who is or has declared his or her intention to become a citizen of the United States is an "elector" for the purposes of this chapter and is entitled to vote at any election held pursuant

to this chapter if the following conditions as to ownership of land are met:

(a) The elector must be the bona fide holder of title or evidence of title, as defined in [NRS 539.020](#) and [539.023](#), to land within the district or have a contractual right to acquire title to land within the district upon payment of a fixed sum to the record titleholder.

(b) The holder of an undivided interest in land is an elector and, if the interest of the holder is community property, the holder's spouse is an elector if the spouse appears of record as the owner of an interest in the acreage. If two or more persons hold undivided or community interests in land, one such person may vote upon presenting the written consent of his or her fellow holders.

(c) A surface water right must be appurtenant to the acreage.

2. An elector is entitled to vote according to the land which the elector owns outright, as follows:

(a) Ten acres or less, one vote;

(b) For each additional 10 acres or a part thereof, up to and including 200 acres, one additional vote; and

(c) For each additional 100 acres or a part thereof above 200 acres, one additional vote.

➤ The district shall issue a separate ballot for each vote which an elector is entitled to cast.

3. If two or more persons hold undivided or community interests in land, each is entitled to cast a percentage of the respective votes otherwise allowed pursuant to subsection 2 that is equal to his or her percentage interest in that land, except that, if pursuant to this subsection those persons are entitled to a fractional interest in a vote, that vote may only be cast by one of those persons upon presenting the written consent of his or her fellow holders.

4. Any elector who resides outside the district, who owns land in the district, and who is qualified to vote at district elections shall be deemed a resident of that division and precinct of the district in which the major portion of the elector's lands are located, for the purpose of determining the elector's place of voting and qualifications for holding office.

5. Any elector who resides within the district boundaries shall be deemed a resident of the division in which he or she actually resides, for the purpose of determining the elector's qualification for voting and holding office.

6. A guardian, executor, administrator or trustee shall be deemed the holder of title or evidence of title, as prescribed in [NRS 539.020](#) and [539.023](#), to the land in the State for which he or she is the guardian, executor, administrator or trustee, and has the right to sign petitions, vote and do all things that any elector may do pursuant to this chapter. If there is more than one guardian, executor, administrator or trustee, they must designate one of their number to sign petitions, vote and do the other things that an elector may do pursuant to this chapter.

7. Corporations, partnerships or limited-liability companies holding land in the district shall be deemed persons entitled to exercise all the rights of natural persons, and the president of such a corporation, the general partner of such a partnership, the manager of such a limited-liability company, or any other person authorized in writing by the president of the corporation, the general partner of the partnership or the members of the limited-liability company, may sign any petition authorized by this chapter, and register and cast the vote of the corporation, partnership or limited-liability company at any election. If a partnership has more than one general partner, the general partners must designate one of their number to sign petitions, vote and do the other things that an elector may do pursuant to this chapter. If a limited-liability company:

(a) Has more than one manager, the managers must designate one of their number to sign petitions, vote and do the other things that an elector may do pursuant to this chapter.

(b) Does not have a manager, the members must designate one of their number to sign petitions, vote and do the other things that an elector may do pursuant to this chapter.

8. Designations or written consents for the purposes of registration and voting as authorized pursuant to this section must be filed with the district not later than 14 days before the election.

[8:64:1919; A 1921, 118; 1925, 203; 1927, 309; NCL § 8015] — (NRS A [1967, 1214](#); [1979, 480](#); [1981, 516](#); [1989, 1173](#); [1991, 1083](#); [1997, 768, 1305](#))

**NRS 539.125 Notice of election: Contents; publication.** The secretary shall cause to be published a notice specifying the time and place of the election held pursuant to [NRS 539.113](#). The notice must be published in a newspaper published in the county or one of the counties in which the district is located not less than 15 days nor more than 22 days before the election. If no newspaper is published in such a county, the notice must be published in a newspaper which has a general circulation in the county or counties.

[Part 6:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1931, 75; 1935, 135; 1931 NCL § 8013] — (NRS A [1981, 582](#); [1993, 1083](#))

**NRS 539.127 Registration of electors required; reregistration.**

1. No election for any purpose except for organization shall be held in any irrigation district without registration.

2. If an elector is currently registered on or registers after July 1, 1967, and remains eligible, the elector shall not be required to reregister in order to vote at any succeeding election, but before the elector shall be permitted to vote at such election, if the elector shall not have reregistered therefor, the elector shall be required to take and subscribe the registration oath before the board of election, on a form provided by the district, as evidence of the elector's continued eligibility.

[Part 6:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1931, 75; 1935, 135; 1931 NCL § 8013] — (NRS A [1967, 1215](#))

**NRS 539.130 Secretary is ex officio district registrar; appointment of field registrars; duties.**

1. The secretary is ex officio district registrar of the district, and may, at least 4 weeks before any election, appoint a field registrar in each election precinct. Each field registrar shall register all electors within his or her precinct applying for registration, and for this purpose the field registrar has the authority to demand of the elector all information and to administer all oaths required by this chapter.

2. The registrar and field registrars are governed in the performance of their duties by the general election laws of this state as far as they are applicable, and must be at their places of registration to receive applications for registration from 7 a.m. until 7 p.m. on the Wednesday immediately preceding the close of registration pursuant to [NRS 539.133](#).

[Part 6:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1931, 75; 1935, 135; 1931 NCL § 8013] — (NRS A [1993, 2202](#); [1995, 2794](#))

**NRS 539.133 Close of registration: Time.** Registration of voters for any regular or special election must close 14 days before the election.

[Part 6:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1931, 75; 1935, 135; 1931 NCL § 8013] — (NRS A [1991, 1084](#))

**NRS 539.135 Oath of individual registrant.** The registrars shall require registrants to take the following oath in substance: I am, or have declared my intention to become, a citizen of the United States, am over the age of 18 years, and am, or properly represent, under the law in pursuance of which this election is to be held, the bona fide holder of title or evidence of title, as defined in the law, to ..... acres of land within the boundaries of the ..... (name of district) and such holding is for all purposes and not simply for this election or matters connected therewith.

[Part 6:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1931, 75; 1935, 135; 1931 NCL § 8013] — (NRS A [1991, 1084](#); [1997, 1307](#))

**NRS 539.137 Oath of registrants on behalf of entity that is not natural person.** The registrar shall require registrants on behalf of an entity that is not a natural person to take the following oath, in substance: I am over the age of 18 years, and the (position held) of (name of entity), or have been duly authorized in writing to register on behalf of (name of entity); that the entity is organized under or has qualified under the laws of Nevada to transact business therein and is the holder of title or evidence of title to ..... acres of land within the boundaries of the ..... (name of district).

[Part 6:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1931, 75; 1935, 135; 1931 NCL § 8013] — (NRS A [1991, 1085](#); [1997, 1307](#))

**NRS 539.140 Persons who may administer registration oath.**

1. The registration oath may be taken before the registrar or field registrars, any member of an election board, or any person authorized by law to administer oaths.

2. All oaths taken before the election board must be preserved by the election board and returned with the ballots.

[Part 6:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1931, 75; 1935, 135; 1931 NCL § 8013] — (NRS A [1985, 1222](#); [1993, 2202](#))

**NRS 539.143 Designation of registered voters in rosters and lists of registered electors.** In all rosters and lists of registered electors prepared for any election under this chapter, the names of electors who have registered or reregistered for such election shall be distinguished from the names of those who voted at the last preceding district election but who have not so registered or reregistered, by the letter “R” enclosed in parentheses placed before each of the names of the former and the omission thereof in connection with the names of the latter.

[Part 6:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1931, 75; 1935, 135; 1931 NCL § 8013] — (NRS A [2007, 2625](#))

**NRS 539.145 Appointment of inspectors and clerks; designation of time and place of election.**

1. Before publishing a notice pursuant to [NRS 539.125](#), the board of directors shall appoint three qualified electors to act as inspectors of election in each election precinct, and shall also appoint two clerks of election for each precinct.

2. If the board of directors fails to appoint a board of election or the members appointed do not attend the opening of the polls on the morning of election, the electors of the precinct present at that hour may appoint the board or supply the place of absent members thereof.

3. The board of directors shall, in its order appointing the board of election, designate the hour and the place in each precinct where the election will be held.

[Part 6:64:1919; A 1921, 118; 1923, 289; 1927, 309; 1931, 75; 1935, 135; 1931 NCL § 8013] — (NRS A [1981, 582](#))

**NRS 539.147 Compensation of registrars and election officers.** Registrars and election officers may receive such compensation for their services as the board of directors shall prescribe, not exceeding the amount paid for similar services at general elections.

[Part 7:64:1919; A 1921, 118; NCL § 8014]

**NRS 539.150 Election officers: Oath; vacancies.**

1. Before opening the polls each inspector and each clerk must take and subscribe to an oath to perform faithfully the duties imposed upon him or her by law. Any elector of the precinct may administer and certify such oath.

2. Vacancies occurring during the progress of the election may be filled by the remaining inspector or inspectors, and any inspector of election may administer and certify oaths.

[Part 7:64:1919; A 1921, 118; NCL § 8014]

**NRS 539.153 Applicability of general election laws.** The time of opening and closing the polls, the manner of conducting the election, canvassing and announcing the result, the keeping of the tally list, the making and certifying of the result, and the disposition of the ballots after election shall be the same, as near as may be, as provided for elections under the general election laws of this State.

[Part 7:64:1919; A 1921, 118; NCL § 8014]

**NRS 539.155 Returns delivered to secretary; canvass by board of directors; declaration of result.**

1. The returns shall be delivered to the secretary of the district. No list, tally paper or returns from any election shall be set aside or rejected for want of form if they can be satisfactorily understood.

2. The board of directors shall meet at its usual place of meeting on or before the sixth working day after an election to canvass the returns, and it shall proceed in the same manner and with like effect, as near as may be, as the board of county commissioners in canvassing the returns of general elections.

3. When the board of directors shall have declared the result, the secretary shall make full entries in the secretary’s record in like manner as is required of the county clerk in general elections.

[Part 7:64:1919; A 1921, 118; NCL § 8014] — (NRS A [2007, 627](#))

**NRS 539.157 Declaration of candidates receiving highest number of votes; certificates of election.**

1. The board of directors must declare elected the person or persons having the highest number of votes given for each office.

2. The secretary shall immediately make out and deliver to such person or persons a certificate of election, signed by the secretary and authenticated with the seal of the board.

[Part 7:64:1919; A 1921, 118; NCL § 8014]

## Recall Elections

**NRS 539.160 Directors subject to recall from office.** Every director of an irrigation district organized and existing under the laws of the State of Nevada shall be subject, as provided in [NRS 539.160](#) to [539.187](#), inclusive, to recall from office by the qualified electors of the irrigation district from which the director was elected.

[1:186:1927; NCL § 8206]

**NRS 539.163 Petition for recall: Contents; required signatures; filing.**

1. For the purpose of recalling any director of an irrigation district there shall be first filed with the secretary of the irrigation district from which such director was elected a petition signed by qualified electors of such irrigation district equal in number to at least 35 percent of the vote cast at the last preceding election held in and for the district.

2. The petition shall also contain the residence addresses of the signers, and shall set forth in not to exceed 200 words the reason why the recall is demanded.

[2:186:1927; A 1933, 98; 1931 NCL § 8207]

**NRS 539.165 Petition for recall: Use of copies; verification.** The petition may consist of any number of copies thereof, identical in form with the original, except for the signatures and addresses of the residences of the signers. Every copy must be verified by at least one of the signers thereof, who shall make oath, before any person authorized by law to administer oaths, that the statements and signatures contained in the petition are true.

[Part 3:186:1927; NCL § 8208] — (NRS A [1985, 1222](#))

**NRS 539.167 Petition for recall: Director must hold office 6 months.** No petition for the recall of any director shall be circulated or filed against any such director until the director has actually held his or her office 6 months.

[Part 8:186:1927; NCL § 8213]

**NRS 539.170 Special election: Call; when held.** Upon the filing of the petition, the board of directors of the irrigation district shall, not sooner than 10 days nor more than 20 days thereafter, issue a call for a special election to be held within 20 days after the issuance of the call therefor, in the irrigation district electing such director, to determine whether the electors shall recall such director.

[Part 3:186:1927; NCL § 8208]

**NRS 539.173 Vacancy filled if director resigns; continuance in office if director does not resign.**

1. If the director shall offer his or her resignation within 5 days after the filing of the petition, the resignation shall be accepted, and the vacancy thereby caused shall be filled in the manner provided by law.

2. If the director does not resign, he or she shall continue to perform the duties of the office until the result of the special election is finally declared.

[Part 3:186:1927; NCL § 8208]

**NRS 539.175 Removal of signature from recall petition: Procedure.** Any signer of a petition to recall a director of a district may, at any time within 5 days after the filing of the petition with the secretary of the irrigation district, have his or her name stricken from the petition by filing a written request therefor with the secretary of the district. His or her name shall thereupon not be considered as a signer of the petition.

[Part 3:186:1927; NCL § 8208]

**NRS 539.177 Nominating petitions for successors; filing.**

1. Other candidates for the office may be nominated to be voted for at the special election by petition, which petition shall be signed by qualified electors of the district holding the election, equal in number to 35 percent of the number of votes cast for the director receiving the highest number of votes at the election next preceding.

2. The nominating petition shall be filed with the secretary of the irrigation district at least 15 days prior to the date of the special election.

[9:186:1927; A 1933, 98; 1931 NCL § 8214] + [10:186:1927; NCL § 8215]

**NRS 539.180 Recall ballots: Reasons for recall and answer thereto; form of proposal; names of nominees.**

1. Upon the ballot for the election there shall be printed verbatim, as set forth in the recall petition, the reason for demanding the recall of the director, and in not more than 200 words, if furnished by the director, the director's justification of his or her course in office.

2. If there are no other candidates nominated to be voted for at the special election, there shall be printed on the ballot the name of the director sought to be recalled, the office which he or she holds, and the words "For Recall" and "Against Recall."

3. If there are other candidates nominated for the office to be voted for at the special election, there shall be printed upon the ballot the name of the director sought to be recalled, and the office which he or she holds, and the name or names of such other candidates as may be nominated to be voted for at the special election, and the words "For Recall" and "Against Recall" shall be omitted.

4. In other respects the ballot shall conform with the requirements of the general election laws of this state.

[4:186:1927; NCL § 8209] + [5:186:1927; NCL § 8210]

**NRS 539.183 Result of recall election: Successor elected or vacancy in office created.**

1. If there are other candidates nominated to be voted for at the special election, the candidate who receives the highest number of votes at the special election shall be deemed elected for the remainder of the term, whether it is the person against whom the recall petition was filed or another.

2. If any director is recalled upon a special election and the other candidates are not nominated to be voted for at the special election, the vacancy thereby created shall be filled in the manner provided by law.

[6:186:1927; NCL § 8211] + [7:186:1927; NCL § 8212]

**NRS 539.185 Subsequent recall proceedings barred during director's term unless previous election expenses paid by petitioners.** After one recall petition is filed and a special election held, no further recall petition shall be filed against the same director during the term for which he or she was elected, unless such further petitioners shall pay into the district treasury, from which the expenses of the special election have been paid, the whole amount paid out of the district treasury as expenses for the preceding special election.

[Part 8:186:1927; NCL § 8213]

**NRS 539.187 Applicability of general election laws to recall elections.** The general election laws of this state, so far as applicable, shall apply to all elections held under [NRS 539.160](#) to [539.187](#), inclusive.

[11:186:1927; NCL § 8216]

## Miscellaneous Provisions

**NRS 539.188 Special election may be held upon unanimous vote of board of directors.** For the purposes of [NRS 539.237](#), [539.240](#), [539.243](#), [539.297](#), [539.380](#), [539.397](#), [539.410](#), [539.417](#), [539.433](#), [539.465](#), [539.545](#), [539.557](#), [539.577](#), [539.587](#) and [539.690](#), a special election may be held at any time upon the unanimous vote of the board of directors of an irrigation district.

(Added to NRS by [1993, 1081](#); A [1997, 1307](#))

**NRS 539.189 Notice of election for election for issuance of bonds or other securities: Contents.** The notice of election for any election held pursuant to this chapter which includes a proposal for the issuance of any bonds or other securities must, in addition to any other requirements of this chapter, contain an estimate of the annual cost to operate, maintain and repair any buildings, structures or other facilities or improvements to be constructed or acquired with the proceeds of the bonds or other securities.

(Added to NRS by [1993, 1419](#))

## POWERS AND PURPOSES

### General

**NRS 539.190 General powers of board of directors.** The board of directors may:

1. Do any and every lawful act necessary to be done in order to accomplish the things and purposes described in this chapter, including exercising on behalf of the district the powers that are conferred upon the board of directors of a water conservancy district pursuant to [NRS 541.140](#) and [541.145](#).

2. Manage and conduct the business and affairs of the district.

[Part 10:64:1919; A 1921, 118; 1923, 289; 1925, 203; 1927, 309; [1951, 55](#)] — (NRS A [1991, 1085](#))

**NRS 539.193 Agents and employees: Employment and appointment; duties; compensation.** The board of directors shall have power to employ and appoint such agents, officers and employees, delegates to conventions, or other representatives in the interest of the district as may be required, and prescribe their duties and remunerations.

[Part 10:64:1919; A 1921, 118; 1923, 289; 1925, 203; 1927, 309; [1951, 55](#)]

**NRS 539.195 Entry upon land to make surveys and locate works.** The board and its agents and employees shall have the right to enter upon any land to make surveys, and may locate the necessary irrigation and other works, and the lines of any canal or canals, and the necessary branches for the same, on any lands which may be deemed best for such location.

[Part 10:64:1919; A 1921, 118; 1923, 289; 1925, 203; 1927, 309; [1951, 55](#)]

**NRS 539.197 Contracts.** The board of directors shall have power to make and execute all necessary contracts.

[Part 10:64:1919; A 1921, 118; 1923, 289; 1925, 203; 1927, 309; [1951, 55](#)]

**NRS 539.200 Contracts of indemnity and guaranty.** The board of directors of any district now or hereafter organized under the provisions of this chapter shall have power to enter into contracts of indemnity and guaranty, in such form as may be approved by the board, relating to or connected with the performance of any contract or agreement which the district shall be empowered to enter into under the provisions of this chapter or any other law of this state.

[10e:64:1919; added 1935, 135; 1931 NCL § 8021.01]

**NRS 539.201 Purchase of liability insurance.** An irrigation district may purchase and maintain insurance or make other financial arrangements on behalf of any person who is or was an officer of the irrigation district specified in [NRS 539.063](#) or an agent, officer, employee, delegate or representative appointed or employed pursuant to [NRS 539.193](#) for any liability asserted against the person and liability and expenses incurred by the person in his or her capacity or arising out of his or her status as such an agent, officer, employee, delegate or representative of the irrigation district.

(Added to NRS by [2013, 487](#))

**NRS 539.203 Board of directors authorized to sue and to be sued.** The board is authorized and empowered to institute, maintain and defend, in the name of the district, any and all actions and proceedings, suits at law and in equity.

[11:64:1919; 1919 RL p. 3274; NCL § 8022]

**NRS 539.205 Annual report to State Engineer; recommendations of State Engineer.**

1. At least as often as once a year after the approval of the plans, the board of directors shall make a report to the State Engineer of the progress of the work of the district and whether or not the plan formulated under the provisions of this chapter is being successfully carried out, and whether or not in the opinion of the board the funds available will complete the proposed works.

2. Upon receipt of the report by the State Engineer, the State Engineer shall make such suggestions and recommendations to the board of directors as may be necessary to conserve the best interests of the district.

[50:64:1919; 1919 RL p. 3287; NCL § 8067]

### Property

**NRS 539.207 Acquisition of property.** The board of directors shall have the right to acquire, either by purchase, condemnation or other legal means, all lands, rights and other property necessary for the construction, use and supply, operation, maintenance, repair and improvement of the works of the district, including canals and works constructed and being constructed by private owners, lands for reservoirs for the storage of water, and all other works and appurtenances, either within or without the State of Nevada.

[Part 10:64:1919; A 1921, 118; 1923, 289; 1925, 203; 1927, 309; [1951, 55](#)]

**NRS 539.210 Use of proceeds of bonds for acquisition.** In case of purchase of property the bonds of the district provided for in this chapter may be used in payment of not less than 90 percent of their par value and accrued interest.

[Part 10:64:1919; A 1921, 118; 1923, 289; 1925, 203; 1927, 309; [1951, 55](#)]

**NRS 539.213 Lease of lands for community pasture.**

1. The board of directors is empowered, without calling an election therefor, to lease, in the name of the district, lands, from the United States Government or any other person or corporation, that are situate within or without the district for use by the water users of

the district as a community pasture, under such rules and regulations as the board may prescribe. The board shall collect such fees from the owners of livestock using such pasture as will cover the cost of such lease and operation.

2. In any district whose irrigated acreage is less than 50,000 acres, the leasing of lands for use as community pasture is hereby declared to be a proprietary function of the district. The county assessor of the county in which such lands are located shall assess the leasehold interest of the district in such lands for taxation as other lands so used are assessed, and the district shall pay to the ex officio tax receiver of such county the taxes levied upon the interest so assessed, at the same times as other taxes upon real estate are paid.

3. The board of directors shall apportion the amount of taxes so required to be paid among the several users of the community pasture, and collect from each his or her proportionate share in addition to any other fees charged.

[Part 10:64:1919; A 1921, 118; 1923, 289; 1925, 203; 1927, 309; [1951, 55](#)] — (NRS A [1967, 1125](#))

**NRS 539.215 Investigations and representations requisite to acquiring control over governmental lands.** For the purpose of acquiring control over government lands within the district, and of complying with the provisions of c. 319, 39 Stat. 506, approved August 11, 1916, the board shall have power to make such investigation and base thereon such representations and assurances to the Secretary of the Interior as may be requisite.

[Part 10:64:1919; A 1921, 118; 1923, 289; 1925, 203; 1927, 309; [1951, 55](#)]

**NRS 539.217 Conveyance or donation of lands acquired by district.**

1. Any lands bought by an irrigation district at a sale for the payment of delinquent taxes or lands otherwise acquired by the district which are not required for the purposes of the district may be donated to the State or conveyed to any purchaser upon such terms as the board of directors, by unanimous vote, deems to be in the best interests of the district.

2. If there is an adequate supply of water available for the land upon which no assessment, tax, charge or toll is owed, the board of directors may make any desired disposition of the water right appurtenant to that land.

[10f:64:1919; added 1939, 182; 1931 NCL § 8021.02] — (NRS A [1987, 93](#))

**NRS 539.220 Construction of works across watercourse, road, railway, conduit or other property; restoration of crossed property.**

1. The board of directors shall have the power to construct the works of the district across any stream of water, watercourse, street, avenue, highway, railway, canal, ditch or flume, in such manner as to afford security for life and property; but the board shall restore the same when so crossed or intersected to its former state as near as may be or in a manner not unnecessarily impairing its usefulness.

2. If a railroad company or those in control of the property, thing or franchise to be crossed cannot agree with the board upon the amount to be paid, or upon the point or points or the manner of crossing or intersecting, the same shall be ascertained and determined as provided in this chapter in respect to the taking of land.

[33:64:1919; 1919 RL p. 3282; NCL § 8046]

**NRS 539.223 Rights-of-way over state lands granted; duties of State Engineer and Director of State Department of Conservation and Natural Resources.**

1. The right-of-way is hereby given, dedicated and set apart for the purpose of locating, constructing, operating and maintaining irrigation or other works of a district, including reservoirs, over, upon and through any of the lands which are now or which may hereafter be the property of the State.

2. When such rights-of-way or reservoirs are or will be occupied by a district for any of the purposes specified in this chapter, the Director of the State Department of Conservation and Natural Resources shall, upon receipt of a certificate to that effect from the State Engineer, forthwith withdraw such lands from sale and issue his or her certificate and notice to the district affected, stating in substance that such lands have been and shall continue to be withdrawn from sale during the period such rights-of-way or reservoirs shall remain in use and operation.

[34:64:1919; A 1935, 135; 1931 NCL § 8047] — (NRS A [1957, 656](#))

**NRS 539.225 Eminent domain; rules of practice.**

1. All irrigation districts organized under the laws of the State of Nevada shall have the right of eminent domain with the power by and through their boards of directors to cause to be condemned and appropriated in the name of and for the use of such districts all reservoirs, canals and works, with their appurtenances, constructed for the irrigation or drainage of any lands within the district or for uses incidental thereto, and all lands required therefor, and all lands and rights-of-way required for the works constructed, or to be constructed, or which may be acquired by the district, and all necessary appurtenances and other property and rights necessary for the construction, operation, maintenance, repair and improvement of the works.

2. Such districts shall have the right by and through their boards of directors to acquire by purchase or other legal means any or all of the property mentioned and referred to in this section.

3. In any action or proceedings for the condemnation of any such property wherein an irrigation district is plaintiff, such district, within 6 months after final judgment, shall pay the amount awarded in the judgment, or the judgment will be annulled.

4. Except as otherwise provided in this chapter the provisions of NRS, Nevada Rules of Appellate Procedure and Nevada Rules of Civil Procedure relative to the right of eminent domain, civil actions and new trials and appeals shall be applicable to and constitute the rules of practice in condemnation proceedings by irrigation districts.

[35:64:1919; 1919 RL p. 3283; NCL § 8048]

**NRS 539.227 Vested rights used in connection with mining or generation of power not to be affected or taken.** Vested interests in or to structures, works and property or water rights owned or used in connection with mining or power development shall never be affected by or taken under the provisions of this chapter, except that rights-of-way may be acquired by the district over or across such works and property.

[46:64:1919; 1919 RL p. 3285; NCL § 8062]

## Water

**NRS 539.230 Appropriation and distribution; use by irrigation district declared public use; place of use of water.**

1. The board of directors may appropriate or otherwise acquire water in accordance with the law, and also construct the necessary dams, reservoirs and works for the collection, storage, conservation and distribution of water for the district and for the drainage of the lands thereof.

2. The collection, storage, conveyance, distribution and use of water by or through the works of irrigation districts organized before, on or after July 1, 1919, together with the rights-of-way for canals and ditches, sites for reservoirs, electric power and transmission lines, and all other works and property required to carry out fully the provisions of this chapter, is hereby declared to be a public use.

3. The place of use of water appropriated or otherwise acquired by an irrigation district may be within or outside the boundaries of the district, may include all or any part of the lands within the boundaries of the district and must be described in any application filed by the district to appropriate or otherwise acquire the water. Water appropriated or acquired by the district is appurtenant to and may be beneficially used and applied to lands anywhere within the described place of use.

[Part 10:64:1919; A 1921, 118; 1923, 289; 1925, 203; 1927, 309; [1951, 55](#)] — (NRS A [1991, 1085](#))

**NRS 539.233 Regulations for distribution and use of water; regulating and measuring devices; distribution of regulations.**

1. The board of directors shall have power to establish bylaws, rules and regulations for the distribution and use of water in the district, and to compel water users, at their expense, to install measuring and regulating devices to effect and make a proper distribution of water. If the user fails to install any such device when ordered, the district may install the same and charge the actual cost thereof to the water user, and such charge will be regarded and treated as a cost of distribution and collected in the same manner from such water user.

2. The bylaws, rules and regulations shall be printed in convenient form for distribution throughout the district.

[Part 10:64:1919; A 1921, 118; 1923, 289; 1925, 203; 1927, 309; [1951, 55](#)]

**NRS 539.234 Petition for State Engineer to prescribe or clarify rules and regulations relating to distribution and use of water within district.**

1. An owner or an association of owners of water rights located in an irrigation district may petition the State Engineer to prescribe or clarify rules and regulations relating to the distribution and use of water within the irrigation district. The State Engineer may prescribe or clarify the rules and regulations addressed in the petition.

2. A person may seek judicial review of any action taken by the State Engineer pursuant to subsection 1.

(Added to NRS by [1995, 795](#))

**NRS 539.235 Distribution of water by division or district for appropriate charge.** Water may be supplied by contract, agreement or other legal matter by the district or by a division thereof, when such division is created and authorized, to the United States of America, or any department thereof, the State of Nevada, counties, cities, towns, corporations, irrigation districts, individuals, associations or partnerships, situated within or in the vicinity of the district, and an appropriate charge, consideration or exchange made therefor, when such supply is available or can be developed as an incident of or in connection with the works of the district or the local undertakings of a division.

[53:64:1919; A 1925, 137; NCL § 8071]

## Electric Power

**NRS 539.237 Authority to generate, transmit, sell and acquire electric power.**

1. The board of directors may:

(a) Generate, produce, transmit and sell electric power or electrical energy in any form in furtherance of the purposes of this chapter.

(b) Acquire or contract for the delivery of electric power and electric power or transmission lines.

2. In any irrigation district having a reservoir or reservoirs for the storage of water with a capacity of less than 250,000 acre-feet, the board may not acquire or contract for the construction or acquisition of electric power or transmission lines at a cost exceeding the sum of \$50,000 without first obtaining the approval of the electors of the district at a special election, district election or primary or general state election.

3. In any irrigation district having a reservoir or reservoirs for the storage of water with a capacity of 250,000 acre-feet or more, the board may not acquire or contract for the construction or acquisition of electric power or transmission lines at a cost exceeding the sum of \$100,000 without first obtaining the approval of the electors of the district at a special election, district election or primary or general state election.

[Part 10:64:1919; A 1921, 118; 1923, 289; 1925, 203; 1927, 309; [1951, 55](#)] — (NRS A [1960, 49](#); [1983, 352](#); [1993, 1083](#))

**NRS 539.240 Election required for approval of certain contracts; notice; ballots; limitation; judicial determination of validity.**

1. Any proposal to enter into a contract for the acquisition of electric power and transmission lines or to lease or construct those lines:

(a) Of any irrigation district having one or more reservoirs for the storage of water with a single or combined capacity of less than 250,000 acre-feet, where the cost of the proposed acquisition, lease or construction exceeds \$50,000; or

(b) Of any irrigation district having one or more reservoirs for the storage of water with a single or combined capacity of 250,000 acre-feet or more, where the cost of the proposed acquisition, lease or construction exceeds \$100,000,

➤ must be voted upon at a special election, district election or primary or general state election in the same manner as for the issuance of district bonds.

2. Notice of the election must contain, in addition to the information required in the case of ordinary bond elections, a statement of the maximum cost of the proposal, exclusive of penalties and interest, together with a concise general statement and description of the proposed acquisition or construction.

3. The ballots must contain a brief statement of the general purpose for which the election is to be held, and the maximum amount of the obligation to be assumed, with the words “..... (Question) — Yes,” and “..... (Question) — No,” or “..... (Question) and bonds — Yes,” and “..... (Question) and bonds — No.”

4. If the proposal or the proposal and the issuance of bonds therefor is approved at the election, the board may enter into any contracts in connection with the proposal which it considers necessary, expedient or desirable, including contracts for:

(a) Construction of the power and transmission lines;

(b) The sale of the power;

(c) The transmission of power;

(d) The operation, maintenance or management of the project; and

(e) Financing the costs of the project approved in the election as an alternative to or in addition to any bonds to be issued,

↪ but the sum of the amounts which the district is obligated to pay pursuant to those contracts, excluding payments out of the revenue of the project, and any bonds issued must not exceed the amount of the bonds approved in the election and interest thereon at a rate not exceeding 5 percent above the Index of Revenue Bonds which was most recently published before the contract is executed, bids are received or a negotiated offer is accepted.

5. The board of directors may submit any such contract or proposed contract and bond issue, if any, to the district court of the county where the office of the board is located, to determine the validity thereof and the authority of the board to enter into the contract or acquisition, and the authority for and the validity of the issuance and deposit and transfer of the bonds in the same manner as for the judicial determination of the validity of bonds, and with like effect.

[35 1/2:64:1919; added 1923, 289; A 1927, 309; NCL § 8049] — (NRS A [1960, 50](#); [1983, 353](#); [1985, 2060](#); [1993, 1084](#))

**NRS 539.243 Election required for approval of lease of power plant or transmission system owned or controlled by district.** No contract for the leasing of any electric power plant or transmission system owned or controlled by the district may be made or entered into by the board of directors unless the contract is submitted to the qualified electors of the district at a special election, district election or primary or general state election and approved by a majority vote.

[80:64:1919; added 1931, 170; 1931 NCL § 8097.01] — (NRS A [1993, 1085](#))

### Drainage

**NRS 539.245 Authority of board of directors to provide for drainage.**

1. To secure complete drainage of the lands within any irrigation district, including field drainage and storm drainage, the board of directors is vested with full power to widen, straighten or deepen any watercourse or remove any obstruction or rubbish therefrom, whether the watercourse is situated in, outside of or below the district, and, when it is necessary, straighten or alter the natural watercourse by cutting a new channel upon other lands.

2. The value of the lands to be occupied by the new channel, and damages, if any, made by the work may be ascertained or paid in the manner provided for the exercise of the right of eminent domain in this state.

3. The expenses of the work provided for in this section must be paid from money arising from assessments upon lands within the district or in any lawful manner acquired.

[Part 10a:64:1919; added 1923, 289; NCL § 8018] — (NRS A [1991, 1085](#))

### Bids

**NRS 539.255 Award of contract in case of emergency or necessity without advertising for bids.** In case of necessity, the board of directors, by unanimous vote of those present at any regular or special meeting, may contract for the construction or repair of any part of the system of works, and may, in the ordinary course of business, purchase any necessary machinery or materials.

[Part 30:64:1919; A 1921, 118; 1925, 203; 1927, 309; NCL § 8043] — (NRS A [2009, 59](#))

**NRS 539.260 Direction and satisfaction of district engineer; approval by board.** The work shall be done under the direction and to the satisfaction of the engineer employed by the district and approved by the board.

[Part 30:64:1919; A 1921, 118; 1925, 203; 1927, 309; NCL § 8043]

**NRS 539.263 Contract not to be let unless sufficient money in treasury or payable in district's bonds.** No contract of any kind shall be let by the board of directors unless there is sufficient money in the district treasury at the time such contract is let to pay fully for the work or material so contracted for, or unless such contract is made payable in bonds of the district as provided for in [NRS 539.570](#) to [539.577](#), inclusive.

[Part 30:64:1919; A 1921, 118; 1925, 203; 1927, 309; NCL § 8043]

**NRS 539.265 When bids may be dispensed with; use of construction fund.** On the petition of a majority of the electors of the district, the board of directors may do any construction or repair of any part of the work on behalf of the district without calling for bids, and the board may use the construction fund therefor.

[31:64:1919; 1919 RL p. 3282; NCL § 8044] — (NRS A [1967, 1241](#))

## COOPERATION

### General

**NRS 539.267 Performance of acts necessary to carry out enlarged powers.** The board of directors shall generally perform all such acts as shall be necessary to carry out the enlarged powers enumerated in [NRS 539.270](#), [539.273](#) and [539.333](#).

[Part 55:64:1919; 1919 RL p. 3288; NCL § 8073]

### Cooperation With United States and State of Nevada

**NRS 539.270 General powers.** In addition to the powers with which irrigation districts are or may be vested under the laws of the State, irrigation districts shall have the following powers:

1. To cooperate and contract with the United States under the Federal Reclamation Act of June 17, 1902, and all acts amendatory thereof or supplementary thereto, or any other Act of Congress heretofore or hereafter enacted authorizing or permitting such cooperation.

2. To cooperate and contract with the State of Nevada under any laws heretofore or hereafter enacted authorizing or permitting such cooperation.

[Part 54:64:1919; A 1923, 289; 1933, 271; 1931 NCL § 8072]

**NRS 539.273 Purposes of cooperation and contract.** The cooperation and contract authorized by [NRS 539.270](#) may be for any or all of the following purposes:

1. Construction of works, whether for irrigation or drainage, or both.
2. Acquisition, purchase, extension, operation or maintenance of constructed works.
3. Water supply.

4. Electric power and transmission lines.
5. Assumption as principal or guarantor of indebtedness to the United States on account of district lands or for the collection of moneys due the United States as fiscal agents or otherwise.  
[Part 54:64:1919; A 1923, 289; 1933, 271; 1931 NCL § 8072]

**NRS 539.275 Provisions includable in contract.** The board of directors may enter into obligations or contracts with the United States for the purposes designated in [NRS 539.273](#), and may provide therein:

1. For the delivery and distribution of water to the lands of such district under the Acts of Congress specified in [NRS 539.270](#) and the rules and regulations established thereunder.
2. For the conveyance to the United States, as partial consideration for the privileges obtained by the district under the contract, of water rights or other property of the district.  
[Part 55:64:1919; 1919 RL p. 3288; NCL § 8073]

**NRS 539.277 Bonds: Transfer to or deposit with United States; payment of interest and principal; rate of interest; call for repayment.**

1. When a contract has been or may hereafter be made with the United States, bonds of the district may be transferred to or deposited with the United States, if so provided by the contract and authorized as set forth in this chapter, at not less than 95 percent of their par value at the amount or any part thereof to be paid by the district to the United States.
2. The interest on or principal of the bonds, or both, must be raised by assessment and levy as prescribed in this chapter and be regularly paid to the United States and applied as provided in the contract.
3. Bonds transferred to or deposited with the United States may call for the payment of that interest, which must not exceed by more than 5 percent the Index of Revenue Bonds which was most recently published before the bids are received or a negotiated offer is accepted, may be of such denomination, and may call for the repayment of the principal at such times as may be agreed upon between the board and the Secretary of the Interior.  
[Part 55:64:1919; 1919 RL p. 3288; NCL § 8073] — (NRS A [1971, 2126](#); [1975, 875](#); [1981, 1418](#); [1983, 586](#); [1985, 2061](#))

**NRS 539.280 Payment in installments; rate of interest; assessment and levy; lien.**

1. The contract with the United States may also call for the payment of the amount or any part thereof to be paid by the district to the United States at such times and in such installments and with such interest charges, which must not exceed by more than 5 percent the Index of Revenue Bonds which is in effect at the time the agreement is made, as may be agreed upon, and for assessment and levy therefor as provided in this chapter.
2. The obligations of those contracts are a prior lien to any subsequent bond issue.  
[Part 55:64:1919; 1919 RL p. 3288; NCL § 8073] — (NRS A [1971, 2127](#); [1975, 875](#); [1981, 1418](#); [1983, 586](#); [1985, 2062](#))

**NRS 539.283 Distribution and apportionment of water; refusal of service to delinquent land; assessment to maintain existing works.**

1. All water delivered to the district or the right to the use of which is acquired by the district, under any contract with the United States, shall be distributed and apportioned by the district in accordance with the Acts of Congress applicable thereto, the rules and regulations of the Secretary of the Interior thereunder, and the provisions of the contract. Provision may be made in the contract between the district and the United States for the refusal of water service to any or all lands which may become delinquent in the payment of any assessment, toll or charge levied or imposed for the purpose of carrying out any contract between the district and the United States.
2. In case of a contract with the United States under which the district assumes the operation and maintenance of the existing works, assessments, tolls and charges may be levied or imposed by the board of directors, as provided in this chapter, to raise the sums required annually therefor, including amounts due the United States under the contract.  
[57:64:1919; 1919 RL p. 3289; NCL § 8075]

**NRS 539.285 Rent or lease of water.** Districts cooperating with the United States may rent or lease water to private lands, entrymen or municipalities in the neighborhood of the district in pursuance of the contract with the United States.  
[Part 55:64:1919; 1919 RL p. 3288; NCL § 8073]

**NRS 539.287 Dissolution of district or change of boundaries: Consent of Secretary of Interior; excluded areas free from liens and charges.**

1. When a contract shall have been entered into and is in force and effect between the United States and any irrigation district, the district shall not be dissolved, nor shall the boundaries be changed, except upon written consent of the Secretary of the Interior, filed with the official records of the district.
2. If such consent is given and lands are excluded, the areas excluded shall be free from all liens and charges for payments to become due to the United States.  
[Part 62:64:1919; 1919 RL p. 3291; NCL § 8080]

**NRS 539.290 Collection of money or action as fiscal agent of United States: Acceptance of appointment; duties, liabilities and powers of district.** The board of directors may accept on behalf of the district an appointment of the district as fiscal agent of the United States, or authorization of the district by the United States to make collection of moneys for or on behalf of the United States in connection with any federal reclamation project, whereupon the district shall be authorized so to act and to assume the duties and liabilities incident to such action. The board shall have full power to do any and all things required by the federal statutes now or hereafter enacted in connection therewith, and all things required by the rules and regulations now or that may hereafter be established by any department of the Federal Government in regard thereto.  
[Part 55:64:1919; 1919 RL p. 3288; NCL § 8073]

**NRS 539.293 Additional bonds of district officers: When required; inspection of district books by federal agents.**

1. In any case where an irrigation district is appointed fiscal agent of the United States in connection with any federal reclamation project, or by the United States, or under a contract therewith is authorized or required to make collection of moneys on behalf of the United States, or for payments due the United States under any such contract, each director of the district, and the secretary and the treasurer thereof, shall execute a further and additional bond in such sum as the Secretary of the Interior may require, conditioned for the faithful discharge of the duties of his or her office, or as fiscal or other agent of the United States, or both.

2. Any such bonds may be sued upon by the United States or any person injured by the failure of such officer or officers of the district to perform fully, promptly or completely their respective duties.

3. This requirement shall apply to the directors of a division and, insofar as applicable, to the officers of a district acting in that relation, in case of a contract between the United States and such division.

4. In all cases of contracts with the United States as described above, the board of directors of the district, or of a division thereof, and the secretary and treasurer of a district, shall at any time allow any officer or employee of the United States, when acting under the order of the Secretary of the Interior, to have access to all books, records and documents which are in the possession or control of such officers.

[65:64:1919; 1919 RL p. 3293; NCL § 8083]

**NRS 539.295 Conveyance of property to United States.** Any rights-of-way or other property owned or acquired by the district may be conveyed by the board to the United States insofar as the same may be needed for the construction, operation and maintenance of works by the United States pursuant to this chapter.

[58:64:1919; 1919 RL p. 3290; NCL § 8076]

**NRS 539.297 Authorization of proposal to enter into contract.** Any proposal to enter into a contract with the United States for the repayment of money for construction, the cost of a water supply, the operation and maintenance of existing works, or the acquisition of property, and to issue bonds if any are proposed, must be voted upon at a special election, district election or primary or general state election in the manner provided in the case of the ordinary issuance of district bonds.

[Part 56:64:1919; 1919 RL p. 3289; NCL § 8074] — (NRS A [1993, 1085](#))

**NRS 539.300 Notice of election: Contents.** Notice of the election provided for in [NRS 539.297](#) shall contain, in addition to the information required in the case of an ordinary bond election:

1. A statement of the maximum amount of money to be payable to the United States for construction purposes, costs of water supply and acquisition of property, exclusive of penalties and interest.

2. A general statement of the property, if any, to be conveyed by the district as provided in this chapter.

[Part 56:64:1919; 1919 RL p. 3289; NCL § 8074]

**NRS 539.303 Ballots: Form.** The ballots at the election shall contain a brief statement of the general purpose of the contract and the amount of the obligation to be assumed, with the words “Contract — Yes,” and “Contract — No,” or “Contract and bonds — Yes,” and “Contract and bonds — No,” as the case may be.

[Part 56:64:1919; 1919 RL p. 3289; NCL § 8074]

**NRS 539.305 Validation proceedings.** The board of directors may submit any contract or proposed contract and bond issue to the district court of the county wherein is located the office of the board to determine the validity thereof and the authority of the board to enter into such contract, and the authority for and the validity of the issuance and deposit or transfer of the bonds. The same proceedings shall be had as in the ordinary case of the judicial determination of the validity of bonds and with like effect.

[Part 56:64:1919; 1919 RL p. 3289; NCL § 8074]

**NRS 539.307 Directors relieved of certain duties; adoption of surveys and plans made by United States.** The board of directors of a district is relieved from the duties imposed upon it in [NRS 539.255](#), [539.260](#), [539.263](#) and [539.540](#) to [539.557](#), inclusive, insofar as the same may not be required in case of a contract between the district and the United States, and in that relation may take advantage of or adopt such surveys and plans as may have been or be made by the United States.

[Part 62:64:1919; 1919 RL p. 3291; NCL § 8080] — (NRS A [1967, 1241](#))

**NRS 539.310 Payments from revenue derived from annual assessments upon real property; property liable to assessment and levy.** All payments due or to become due to the United States under any contract between the district and the United States, including such payments of interest and principal on bonds as may be required in connection with a deposit or transfer thereof to the United States, shall be paid, unless otherwise provided by contract, by revenue derived from annual assessments apportioned as prescribed in this chapter, and levies thereof upon such real property within the district as may be assessable for district purposes under the laws of the State or by tolls and charges, as the case may be. Such real property shall be and remain liable to be assessed and levied upon for such payments.

[Part 59:64:1919; A 1927, 309; NCL § 8077]

**NRS 539.313 Annual levy or imposition of tolls or charges to meet payments.** The board of directors annually shall levy an assessment or impose and cause to be collected tolls or charges sufficient to raise the money necessary to meet all payments when due as provided in the contract.

[Part 59:64:1919; A 1927, 309; NCL § 8077]

**NRS 539.315 Apportionment of assessment in accordance with benefits; ascertainment of benefits.**

1. The assessment required in any year to meet the payment due to the United States under the contract may be in accord with an apportionment of benefits made in or in pursuance of such contract.

2. In the ascertainment of such benefits there shall be taken into account:

(a) The provisions of the contract between the United States and the district, the federal laws applicable thereto, and the notice and regulations issued in pursuance of those laws.

(b) In addition, in case such contract is for the assumption by the district as principal or guarantor of indebtedness to the United States theretofore existing on account of district lands, the provisions of existing contracts carrying such indebtedness and the amounts of such liens as may be released in pursuance of the contract between the United States and the district.

[61:64:1919; 1919 RL p. 3291; NCL § 8079]

**NRS 539.317 Assessment of federal public land.** Public lands of the United States within any district shall be subject to assessment for all purposes of this chapter to the extent provided for by the Act of Congress approved August 11, 1916, entitled “An Act to promote reclamation of arid lands,” or any other law which may hereafter be enacted by Congress in the same relation, upon full compliance therewith by the district.

[Part 59:64:1919; A 1927, 309; NCL § 8077]

**NRS 539.320 Obligation of district in case of default of land.** Nothing contained in this chapter shall be construed to relieve the district from its obligation to pay as a district in case of the default of any land, unless so provided by the contract between the district and the United States.

[Part 59:64:1919; A 1927, 309; NCL § 8077]

**NRS 539.323 Money paid to district treasury and held in United States Contract Fund; disposition of surplus.**

1. All moneys collected in pursuance of the contract by assessment and levies or otherwise, and to be paid to the United States, shall be paid into the district treasury and held in a fund to be known as the United States Contract Fund, to be used for payments due to the United States under any such contract.

2. Any surplus moneys that may remain in the United States Contract Fund after any annual or semiannual payment due the United States under the terms of the contract has been fully paid may be transferred to the operation and maintenance fund.

[Part 59:64:1919; A 1927, 309; NCL § 8077]

**NRS 539.325 Contracts for release of mortgages or liens; assumption by district of indebtedness due United States; apportionment of benefits; collection and payment of taxes and assessments.**

1. The board of directors may also provide by contract with the United States for the release of mortgages or liens given or reserved to the United States upon district lands, and may provide for the assumption by the district, either as principal or guarantor, of indebtedness to the United States on account of district lands, and apportion to each tract of land so released benefits in the amount of the obligations to the United States so provided to be released.

2. The contract between the district and the United States may provide for the collection and payment of indebtedness so incurred or assumed by the district and the tax or assessment for the same at the same times and in the same amounts or installments provided in the federal reclamation laws. If so provided in the contract, such taxes and assessments shall become delinquent at the same dates provided in the Act of Congress of August 13, 1914, being c. 247, 38 Stat. 686, known as the Reclamation Extension Act. If it is provided in the contract that the United States waives any penalties for delinquency other or greater than those named in the Reclamation Extension Act, then, instead of the penalties otherwise provided in state laws, the penalties for delinquency in the payment of that part of the tax representing the special assessment for payment of the obligations of the district to the United States shall be the penalties named in the Reclamation Extension Act, and the amount required to be paid in case of any redemption from any tax sale or tax judgment shall be determined by figuring the part thereof due to the United States upon the basis of the amount of such special assessment levied for the purpose of paying the United States plus the penalties named in the Reclamation Extension Act.

3. The board shall have full power to do any and all things required by the federal statutes now or hereafter enacted in connection therewith, and all things required by the rules and regulations now or that may hereafter be established by any department of the Federal Government in regard thereto.

[60:64:1919; 1919 RL p. 3290; NCL § 8078]

**NRS 539.327 Exclusion of district division outside scope of contract.** When an irrigation district comprises lands which are or may be served by works constructed by the United States, and a contract is proposed to be entered into with the United States for the operation and maintenance by the district of the existing works, or for the construction of a drainage system or other extension or improvement of such works, and the lands in a division of the district may be regarded as clearly outside the scope of such contract, the election thereon and for the authorization of the program or undertaking contemplated thereby may be confined to the remaining portion of the district exclusive of such division, and the apportionment of the benefits may be made accordingly. Otherwise, the proceedings in connection with such contract and the program or undertaking contemplated thereby shall be as provided in this chapter.

[64:64:1919; 1919 RL p. 3292; NCL § 8082]

**NRS 539.330 Contracts of district divisions with United States.** Divisions of a district may contract with the United States in the manner provided in [NRS 539.405](#) to [539.420](#), inclusive.

[Part 63:64:1919; 1919 RL p. 3291; NCL § 8081]

### Cooperation With Counties

**NRS 539.333 General power; purposes.**

1. In addition to the powers with which irrigation districts are or may be vested under the laws of the State, irrigation districts shall have the power to cooperate and contract with the county or counties in which any of the lands of the district may be situated for the following purposes:

- (a) Acquisition of lands within the district purchased by the county at delinquent tax sales.
- (b) Recovering for the district its proportion of delinquent taxes from the proceeds of the sale of such lands by the county.
- (c) Adjustment of all matters growing out of the sales of lands within the district on account of delinquent taxes.

2. The proper county officials are also so authorized to contract.

[Part 54:64:1919; A 1923, 289; 1933, 271; 1931 NCL § 8072]

### Cooperation With Other Districts

**NRS 539.335 Authority to enter into agreements with districts in adjoining states.** It shall be lawful for irrigation districts organized or existing under or by virtue of the laws of the State of Nevada to enter into agreements with contiguous adjoining irrigation districts in other states for the joint construction, acquisition, management and control of diverting, impounding or distributing works for the irrigation or drainage of the lands within the boundaries of their respective districts.

[1:188:1919; 1919 RL p. 3307; NCL § 8232]

**NRS 539.337 Written contracts or resolutions.** Such agreements may be evidenced by written contracts executed on behalf of the board of directors or trustees of each respective district or by resolutions entered upon their respective minutes.

[Part 2:188:1919; 1919 RL p. 3307; NCL § 8233]

**NRS 539.340 Recordation of contracts and resolutions.** Such contracts or certified copies thereof and certified copies of such resolutions shall be recorded in the office of the county recorder in each county in which is situated any of the lands of the districts or any of the reservoir sites or other real property owned by the districts or acquired under the provisions of [NRS 539.335](#) to [539.353](#), inclusive.

[Part 2:188:1919; 1919 RL p. 3307; NCL § 8233]

**NRS 539.343 Provisions as to ownership of property.** Such agreements may provide for joint or several ownership or ownership in common of the property necessary or convenient for the purposes of [NRS 539.335](#) to [539.353](#), inclusive, and may provide for the terms and conditions under which, or the respective proportions in which, such property shall be held.

[Part 3:188:1919; 1919 RL p. 3308; NCL § 8234]

**NRS 539.345 Trial of disputes and enforcement of rights.** Any rights or disputes arising out of or from the agreements may be tried before and enforced by any court of competent jurisdiction in this state.

[Part 3:188:1919; 1919 RL p. 3308; NCL § 8234]

**NRS 539.347 Meeting in adjoining state valid.** Any meeting of the board of directors of any such district, held in conjunction with the board of directors of the cooperating district, in the office of such district in the adjoining state, if duly and regularly called as required by law or if regularly adjourned to, shall be as lawful and valid as if held at the office of the board of directors of such district in this state.

[4:188:1919; 1919 RL p. 3308; NCL § 8235]

**NRS 539.350 Diversion of water.** It shall be lawful for the purposes of such cooperative action to divert water from this state for impounding in the adjoining state or otherwise for distribution to the lands of the cooperating districts, regardless of the state in which such lands are situated, or to divert water from such adjoining state for impounding or otherwise for distribution to the lands of such cooperating districts in this or the adjoining state.

[5:188:1919; 1919 RL p. 3308; NCL § 8236]

**NRS 539.353 Holding of property in this state or in adjoining state.** So far as may be necessary for fully carrying out the purposes of [NRS 539.335](#) to [539.353](#), inclusive, such cooperating district in the adjoining state may hold title to property in this state, and such cooperating district in this state may hold title to property in the adjoining state.

[6:188:1919; 1919 RL p. 3308; NCL § 8237]

### Privileges of Districts of Adjoining States

**NRS 539.355 Foreign irrigation district authorized to acquire land by purchase or condemnation; conditions.** Any irrigation district heretofore organized and existing under the laws of any state adjoining the State of Nevada, which is now qualified to do business in the State of Nevada as a foreign corporation in the manner provided by law for the qualification of foreign corporations doing business within the State of Nevada, and when the irrigation district is now the owner of lands within the State of Nevada, such lands being now used for reservoir purposes, may and hereby is authorized to acquire title to any land within the State of Nevada by purchase or condemnation necessary or required for dams, ditches, reservoirs and other works for the diversion, conveyance or storage of water which lies within any watershed from which the irrigation district obtains its water supply for the irrigation and development of lands within the boundaries of the irrigation district in the adjoining state.

[1:180:1941; 1931 NCL § 8258]

**NRS 539.357 Use of land declared public use.** The use of any land and the necessity therefor within the State of Nevada for either, any or all of the purposes specified in [NRS 539.355](#) and [539.360](#) is hereby declared to be a public use.

[2:180:1941; 1931 NCL § 8258.01]

**NRS 539.360 Provisions applicable if reciprocal rights granted.** The provisions of [NRS 539.355](#) and [539.357](#) shall apply to irrigation districts organized and existing under the laws of an adjoining state only when such adjoining state grants like rights and privileges in that state to irrigation districts organized and existing under the laws of the State of Nevada.

[3:180:1941; 1931 NCL § 8258.02]

## DIVISIONS IN IRRIGATION DISTRICTS

### Improvements

**NRS 539.363 Power of division to construct improvements.** Any one of the several divisions of a district may provide for the construction of local drains, laterals, electric power and electric transmission lines, or for the leasing and acquisition of electric power and electric transmission lines, or for a domestic water supply, or may contract for the delivery of electricity, or other improvements, or the replacement or extension of existing works or structures, the benefits of which are limited to such division, in the manner provided in [NRS 539.363](#) to [539.403](#), inclusive.

[Part 49:64:1919; A 1921, 118; 1923, 289; [1951, 438](#)]

**NRS 539.365 Petition to district directors: Contents; appointment of local board.** Upon presentation to the board of directors of the district of a petition, signed by a majority of the electors of such division representing at least one-half of the total acreage thereof, describing in a general way the local matters proposed to be undertaken, and the estimated cost of preliminary surveys and engineering data, and naming two electors of such division for local directors thereof, the board of directors of the district shall consider such petition at a regular meeting, and, if it finds that the law has been complied with, shall approve the same and appoint the electors named in the petition as members of the local board.

[Part 49:64:1919; A 1921, 118; 1923, 289; [1951, 438](#)]

**NRS 539.367 Local board: Composition; terms of office; vacancies.**

1. One local director shall hold office until his or her successor is elected at the next biennial district election and qualifies, and the other local director shall hold office until his or her successor is elected at the second biennial district election after his or her appointment and qualifies.

2. The terms of such local directors shall be determined by lot, and their successors shall be elected for 4-year terms at the biennial elections.

3. The two local directors, with the director of the district from the division, shall constitute the local board of such division.

4. The directors of the district shall fill any vacancy in the office of local director of a division by the appointment of a qualified elector from the division in which the vacancy occurs.

[Part 49:64:1919; A 1921, 118; 1923, 289; [1951, 438](#)]

**NRS 539.370 Compensation of local directors.** Each member of the local board of a division shall receive \$5 per day for each day in attending meetings of the board, or while engaged in official business under the order of the board.

[Part 49:64:1919; A 1921, 118; 1923, 289; [1951, 438](#)]

**NRS 539.373 Powers of local board concerning improvements.** The local board may provide for the local undertakings named in [NRS 539.363](#), being authorized for that purpose, insofar as applicable, to exercise the powers and perform the duties granted to or imposed upon the board of directors of the district in connection with its affairs.

[Part 49:64:1919; A 1921, 118; 1923, 289; [1951, 438](#)]

**NRS 539.375 Board of directors of district may incur debts and issue warrants; limitations; assessments.**

1. The board of directors of the district may:

(a) Incur an indebtedness not exceeding, in the aggregate, the sum of \$15,000, and not exceeding the estimated cost of preliminary surveys and engineering data; and

(b) Cause warrants of the district to issue therefor, bearing interest at a rate which does not exceed by more than 5 percent the Index of Revenue Bonds which was most recently published before the bids are received or a negotiated offer is accepted.

2. The directors of the district may levy an assessment on all the lands in a division benefited by the proposed improvements, in addition to any assessment by the district on the lands within the division, for the payment of the expenses and the redemption of the warrants.

[Part 49:64:1919; A 1921, 118; 1923, 289; [1951, 438](#)] — (NRS A [1971, 2127](#); [1975, 875](#); [1981, 1418](#); [1983, 586](#); [1985, 2062](#))

**NRS 539.377 Plans and estimates of local undertakings: Preparation; statement of source of money; statement of purposes.** The local board shall thereupon prepare plans and estimates of the local undertakings proposed to be accomplished by such division, stating therein whether the funds therefor are to be raised by a single special assessment not in excess of a stated amount per acre upon the lands benefited, or whether the board is to be authorized to secure the necessary amounts by way of certificates of indebtedness or notes redeemable by annual assessments upon the lands benefited extending over a period of years. If the latter method is to be used, a general statement of the purposes for which the money is to be raised may be substituted for more explicit plans and estimates.

[Part 49:64:1919; A 1921, 118; 1923, 289; [1951, 438](#)]

**NRS 539.380 Filing of plans and estimates or statement with district secretary; request for election.** The plans and estimates or statement must be filed with the secretary of the district, accompanied by a request of the local board that the question of whether to authorize the proposed special assessment or assessments and the construction of the proposed works be submitted to the electors of the division at a special election or the next district election or primary or general state election.

[Part 49:64:1919; A 1921, 118; 1923, 289; [1951, 438](#)] — (NRS A [1993, 1085](#))

**NRS 539.383 Notice of election: Contents; publication.**

1. The secretary of the district shall give notice of the purpose, time and place of such election, naming the polling place and inspectors and clerks of the election suggested by the local board.

2. The notice shall be published in the manner provided in this chapter for an election for special assessments in the district.

[Part 49:64:1919; A 1921, 118; 1923, 289; [1951, 438](#)]

**NRS 539.385 Conduct of election.** The election shall be held, as near as may be, as provided in this chapter for an election for special assessments in the district.

[Part 49:64:1919; A 1921, 118; 1923, 289; [1951, 438](#)]

**NRS 539.387 Terms of local directors terminate and local board dissolved if proposal fails.** If such election fails of the required two-thirds vote of the electors of the division, the terms of office of the local directors shall thereupon terminate and the local board shall be dissolved.

[Part 49:64:1919; A 1921, 118; 1923, 289; [1951, 438](#)]

**NRS 539.390 Authorization for improvements at election; levy and collection of assessments.** If the special assessment or certificates or notes of indebtedness and construction of the proposed works are authorized at the election, the local board shall levy such assessments or, as the case may be, shall proceed to the levying of annual assessments for the payment of interest and the redemption of certificates of indebtedness or notes. A list of such assessments or the first annual assessment, if to be made that year, shall be delivered to the treasurer of the district and entered by the treasurer in the assessment book or books thereof, and such assessment or assessments, and the collection thereof, shall thereafter take the course of assessments of the district as provided in this chapter.

[Part 49:64:1919; A 1921, 118; 1923, 289; [1951, 438](#)]

**NRS 539.393 Certificates of indebtedness and notes: Signatures of officers of district; treated as bonds of district.** Certificates of indebtedness or notes shall be signed by the officers of the district and, except in the matter of assessments for interest and redemption being limited to the division, shall be treated in the same manner as district bonds.

[Part 49:64:1919; A 1921, 118; 1923, 289; [1951, 438](#)]

**NRS 539.395 Apportionment of benefits; method of levy and collection of assessments.** Benefits shall be apportioned upon the land within such division and assessments levied and collected for the payment of the interest and redemption of certificates of indebtedness or notes in the manner prescribed in the case of district bonds.

[Part 49:64:1919; A 1921, 118; 1923, 289; [1951, 438](#)]

**NRS 539.397 Validation proceedings.** All the proceedings described in [NRS 539.363](#) to [539.395](#), inclusive, relating to the local undertakings of a division, including apportionment of benefits for undertakings authorized at a special election, district election

or primary or general state election, may be confirmed in court as a part of the confirmation proceedings or upon petition of the board of directors of the division.

[Part 49:64:1919; A 1921, 118; 1923, 289; [1951, 438](#)] — (NRS A [1993, 1085](#))

**NRS 539.400 Full payment of local undertakings; termination of terms of local directors; disposition of remaining money.** When the local undertakings provided for in [NRS 539.363](#) to [539.395](#), inclusive, are accomplished and paid for, a showing to that effect shall be made to the board of directors of the district, and upon the approval thereof by such board the terms of office of the local directors shall terminate, and any moneys of such division in the district treasury shall be appropriately credited to the lands of the division in connection with future assessments against such lands.

[Part 49:64:1919; A 1921, 118; 1923, 289; [1951, 438](#)]

**NRS 539.403 Local improvements affecting two or more divisions: Applicability of [NRS 539.363](#) to [539.403](#), inclusive.** If such local improvements affect two or more divisions of a district, less than all, then all of the provisions of [NRS 539.363](#) to [539.403](#), inclusive, shall be applicable to the divisions affected; but if such improvements only affect two divisions, the local board shall consist of the directors of the district from the divisions affected and one other to be appointed by the directors of the district from the divisions affected by such improvements. If such local improvements affect three or more divisions, then the powers provided in [NRS 539.363](#) to [539.403](#), inclusive, to be exercised by a local board shall be exercised by the directors of the district.

[Part 49:64:1919; A 1921, 118; 1923, 289; [1951, 438](#)]

## Cooperation and Contracts With United States

**NRS 539.405 Petition for creation of local board.** When an irrigation district comprises lands which are served by works constructed by the United States and the portion of such works situated in a division of the district may be regarded as a separate unit of the larger system for operation and maintenance purposes, or when local drains, laterals or other improvements may be provided as additions to such works and constitute benefits limited to such division, or when the replacement or extension of such works or some part thereof would constitute benefits limited to such division, a petition signed by the requisite number of electors of such division may be presented to the board of directors of the district and a local board of directors of such division created as provided in this chapter.

[Part 63:64:1919; 1919 RL p. 3291; NCL § 8081]

**NRS 539.407 Powers of local board.** Subject to the limitations contained in [NRS 539.410](#), the local board of directors shall have the power to contract with the United States for the operation of the existing system described in [NRS 539.405](#), or for the construction either by such division or by the United States of local drains, laterals or other improvements and for the operation and maintenance thereof, or for the replacement or extension of existing works or structures and for the operation and maintenance thereof or any separate part of the same.

[Part 63:64:1919; 1919 RL p. 3291; NCL § 8081]

**NRS 539.410 Election required for approval to enter contract and levy assessment.** The local board of directors shall submit to the electors of the division at a special election, district election or primary or general state election the contract for approval and for authorization to levy an assessment or assessments, as provided in this chapter, to secure the money required to carry out the contract, including the amounts that will be due the United States thereunder and that will be required for the construction of the proposed local drains, laterals or other improvements, or for the replacement and extension of existing works or structures.

[Part 63:64:1919; 1919 RL p. 3291; NCL § 8081] — (NRS A [1993, 1085](#))

**NRS 539.413 Applicability of laws relating to contracts between districts and United States.** The provisions of this chapter relating to cooperation between a district and the United States, including those relating to the distribution and apportionment of water and the apportionment of benefits, shall apply in case of a contract between the United States and a division of a district insofar as applicable.

[Part 63:64:1919; 1919 RL p. 3291; NCL § 8081]

**NRS 539.415 Validation proceedings.** The execution of a contract with the United States and all proceedings ancillary thereto may be confirmed in court as a part of the confirmation proceedings instituted by the district, or upon petition by the board of directors of the division.

[Part 63:64:1919; 1919 RL p. 3291; NCL § 8081]

**NRS 539.417 Assumption of operation and maintenance of existing works only; power of local board to levy assessments and impose tolls and charges.** Where it is proposed that a division assume only the operation and maintenance of the existing works, the contract for the operation and maintenance of the existing works must be submitted to the electors of the division for approval at a special election or the next district election or primary or general state election. The local board of directors, after the contract is made in pursuance of the authority granted in the election, may levy assessments or impose tolls and charges annually or otherwise to raise the amounts necessary to carry out the contract and to operate and maintain the works, including amounts to be paid to the United States pursuant to the contract, in the same manner and to the same effect as may be done by the board of directors of the district under the provisions of this chapter.

[Part 63:64:1919; 1919 RL p. 3291; NCL § 8081] — (NRS A [1993, 1086](#))

**NRS 539.420 Construction, replacement or extension of works: Power of local board to levy assessments and impose tolls and charges.**

1. Where local drains, laterals or improvements are to be constructed, or existing works or structures replaced or extended, and are thereafter to be operated and maintained by the division, the local board shall have power to levy assessments and to impose tolls or charges to raise the money required for such operation and maintenance, including amounts due the United States in that relation.

2. The works described in the contract with the United States shall be constructed, replaced or extended by such local board of directors, and the money raised by such special assessment therefor or for the operation and maintenance thereof shall be collected, kept and disbursed, and the apportionment of benefits made, as provided in this chapter, when a division of the district is authorized to provide for local undertakings the benefits of which are limited to such division.

[Part 63:64:1919; 1919 RL p. 3291; NCL § 8081]

## IMPROVEMENT DISTRICTS IN IRRIGATION DISTRICTS

### General

**NRS 539.423 Purposes for which land may be formed into improvement district.** The board of directors may provide for the construction of canals, ditches, laterals, dams, drains or other structures or improvements or the acquirement, replacement, consolidation or extension of the same, or the leasing, acquisition or construction of electrical transmission lines and accessory equipment, the benefits of which affect all or are limited to a portion of the district only, in the manner provided in [NRS 539.423](#) to [539.460](#), inclusive.

[Part 49 1/2:64:1919; added 1923, 289; A 1929, 286; NCL § 8066]

**NRS 539.425 Proposal of formation: Recommendation of district engineer; petition of landowners; designation of area by directors.** Upon the recommendation in writing by the district engineer, or upon a petition signed by a majority of the electors of the district owning land to be affected, or by electors representing at least one-half of the total acreage to be affected by such a proposed local improvement, defining the boundaries thereof, and requesting the board of directors to undertake the carrying out of the same, the board of directors, if it approves the same, may form and designate such area as an improvement district for the purpose desired, and shall establish and define the boundaries thereof.

[Part 49 1/2:64:1919; added 1923, 289; A 1929, 286; NCL § 8066]

**NRS 539.427 Plans and estimates of cost of improvement; provision for payment of costs.** The board of directors may prepare plans and estimates of the cost of a proposed improvement and determine the manner in which the cost of the improvement must be provided. For this purpose the board of directors may propose the issuance of bonds, notes or certificates of indebtedness payable by an assessment or otherwise on the property in the improvement district, bearing interest at a rate which does not exceed by more than 5 percent the Index of Revenue Bonds which was most recently published before the bids are received or a negotiated offer is accepted, payable semiannually, and in such amounts and maturing at such time, not exceeding 20 years, as the board of directors may prescribe.

[Part 49 1/2:64:1919; added 1923, 289; A 1929, 286; NCL § 8066] — (NRS A [1971, 2127; 1975, 875; 1981, 1418; 1983, 586; 1985, 2062](#))

**NRS 539.430 Submission of proposed improvement, estimated cost and methods of financing to Department of Taxation.** The proposed local improvement, accompanied by the estimated cost thereof, a report of the district engineer, and the proposed method of financing the improvement, shall be submitted by the board of directors of the district to the Department of Taxation for its approval.

[Part 49 1/2:64:1919; added 1923, 289; A 1929, 286; NCL § 8066] — (NRS A [1977, 1237](#))

**NRS 539.433 Election required after approval by Department of Taxation.** After approval by the Department of Taxation, the board of directors shall submit the question of whether the proposed improvement shall be authorized by the electors of the affected improvement district at a special election or the next district election or primary or general state election.

[Part 49 1/2:64:1919; added 1923, 289; A 1929, 286; NCL § 8066] — (NRS A [1977, 1237; 1993, 1086](#))

**NRS 539.435 Form of question to be submitted to voters.** The question submitted to the voters pursuant to [NRS 539.433](#) must be substantially in the following form: Shall the improvement of Local Improvement District No. .... (briefly describing it) be authorized and the indebtedness therefor, estimated in the sum of ..... dollars, be incurred and paid in the manner following (briefly stating the method of payment, whether by bonds, notes or certificates of indebtedness and the time or times of payment, together with the rate of interest)?

[Part 49 1/2:64:1919; added 1923, 289; A 1929, 286; NCL § 8066] — (NRS A [1993, 1086](#))

**NRS 539.437 Conduct of election.** The election shall in all other respects, including the qualification to vote, be conducted in the manner prescribed in this chapter for the holding of elections to approve proposals to subject lands in a district to the repayment for obligations for capital purposes, insofar as such provisions are applicable.

[Part 49 1/2:64:1919; added 1923, 289; A 1929, 286; NCL § 8066] — (NRS A [1967, 1216](#))

**NRS 539.440 Apportionment of benefits.** After the plan has been approved by the Department of Taxation and the bond issue or other indebtedness has been authorized at the election, the board of directors of the district shall proceed to apportion the benefits in the manner prescribed in this chapter.

[Part 49 1/2:64:1919; added 1923, 289; A 1929, 286; NCL § 8066] — (NRS A [1977, 1237; 1993, 1086](#))

#### **NRS 539.443 Confirmation proceedings in district court: Procedure; notice.**

1. If the proposed improvement is carried by a vote of two-thirds of the qualified electors voting at such election, the board of directors shall petition the district court of the county in which the principal office of the district is located for confirmation of all of the proceedings in respect to such local improvement in the manner prescribed in this chapter for the confirmation of other proceedings by the district.

2. Upon the filing of such petition in court the judge of the court shall fix a time and place for the hearing thereof, giving notice of at least 2 weeks of such hearing by publication in a newspaper of general circulation published in the county and also by posting three copies of such notice at conspicuous points or places in the improvement district.

3. Upon the hearing before the court upon the petition, any person interested may be heard, and at such hearing the court may correct any error in the matter of apportionment of benefits or in any of the proceedings.

[Part 49 1/2:64:1919; added 1923, 289; A 1929, 286; NCL § 8066]

**NRS 539.445 Authorization to carry out improvement.** If the qualified electors voting at the election vote in favor of the proposed local improvement and the incurring of the indebtedness therefor, and the proceedings are confirmed by the court as prescribed in [NRS 539.443](#), the board of directors may carry out the proposed improvement.

[Part 49 1/2:64:1919; added 1923, 289; A 1929, 286; NCL § 8066] — (NRS A [1967, 1216; 1993, 1086](#))

#### **NRS 539.447 Sale of securities; deposit of proceeds in improvement district fund.**

1. Upon confirmation by the district court of the proceedings in respect to such local improvement, including all assessments of benefits, and upon the approval of the Department of Taxation and the certification of the State Controller, as provided for in [NRS 539.640](#) to [539.665](#), inclusive, the board of directors shall negotiate the sale of the securities so authorized in the manner prescribed in this chapter for the sale of district bonds.

2. The proceeds of the sale shall be deposited in a special fund to be designated Improvement District No. .... Fund, and thereupon the board of directors shall proceed with the improvement.

[Part 49 1/2:64:1919; added 1923, 289; A 1929, 286; NCL § 8066] — (NRS A [1977, 1237](#))

**NRS 539.450 Securities: Execution by district officers; lien upon issuance of bonds.**

1. The securities, whether bonds, notes or certificates of indebtedness, when issued, shall be executed by the officers of the district in the manner prescribed in this chapter for the execution of bonds.

2. Bonds shall be issued in the name of the improvement district and when issued shall be a lien upon the land included therein.

[Part 49 1/2:64:1919; added 1923, 289; A 1929, 286; NCL § 8066]

**NRS 539.453 Levy and collection of annual assessments for payment of interest and redemption of securities.**

1. For the payment of interest and the redemption of the bonds, notes or certificates of indebtedness, the board of directors shall levy annual assessments for the amount of interest and the redemption of the bonds, notes or certificates of indebtedness upon the lands affected by the local improvement according to the apportionment of benefits, and the assessments shall be delivered to the secretary of the district and entered by the secretary in the assessment book or books thereof.

2. Such assessment or assessments and the collection thereof shall thereafter take the same course as assessments of the district as provided in this chapter.

[Part 49 1/2:64:1919; added 1923, 289; A 1929, 286; NCL § 8066]

**NRS 539.455 Payment of assessments before issuance of securities.**

1. Prior to the issuance of bonds, notes or certificates of indebtedness authorized for the purpose of such local improvement, any person, firm or corporation owning land upon which a benefit has been assessed for such improvement may pay all or any portion of the benefits so assessed against the land, and, upon such payment, the benefit so assessed shall be discharged to the extent of such payment.

2. No such payment may be made after the issuance of bonds, notes or certificates of indebtedness authorized to be issued in payment of such improvement except as provided by the district.

[Part 49 1/2:64:1919; added 1923, 289; A 1929, 286; NCL § 8066]

**NRS 539.457 Powers of directors and officers of district.** The board of directors and all other officers of any irrigation district shall have all the rights, powers and privileges concerning improvement districts and lands thereof, and the proceedings provided for in [NRS 539.423](#) to [539.460](#), inclusive, as the board of directors and all other officers may have concerning the irrigation district of which such improvement districts are a part.

[49 1/2c:64:1919; added [1947, 303](#); 1943 NCL § 8066.03]

**NRS 539.460 Applicability of chapter to improvement districts.** All the provisions of this chapter, where applicable, shall apply to such improvement districts.

[Part 49 1/2:64:1919; added 1923, 289; A 1929, 286; NCL § 8066]

### Funding and Refunding Bonds

**NRS 539.463 Issuance; conditions.**

1. The board of directors of any irrigation district may cause funding or refunding bonds to be issued for the purpose of funding or refunding any or all outstanding bonds, notes or certificates of indebtedness of any improvement district in the irrigation district.

2. Such funding or refunding bonds shall, except as otherwise provided in [NRS 539.463](#) to [539.475](#), inclusive, be issued in substantially the manner and form prescribed by this chapter for the issuance of other bonds of improvement districts in irrigation districts, and the provisions of this chapter concerning the authorization, certification, issuance and sale of bonds of improvement districts in irrigation districts are applicable to bonds issued under [NRS 539.463](#) to [539.475](#), inclusive; but no plan, estimate or report of the district engineer is required to be made or approved as provided in [NRS 539.427](#) and [539.430](#), nor may any new apportionment of benefits in respect of such bonds be required to be made or confirmed by the district court, but instead the board of directors of any irrigation district desiring to fund or refund any of the bonds, notes or certificates of indebtedness of any improvement district in the irrigation district may submit its proposed plan for the funding or refunding of such bonds, notes or certificates of indebtedness to the Department of Taxation.

[Part 49 1/2a:64:1919; added 1935, 7; 1931 NCL § 8066.01] — (NRS A [1977, 1238](#))

**NRS 539.465 Election required to authorize issuance; conduct of election; maturity of and interest on bonds.**

1. If the proposed plan for the funding or refunding of bonds, notes or certificates of indebtedness is approved by the Department of Taxation, the board of directors of the irrigation district shall submit the question concerning authorization of the plan for the funding or refunding of bonds to the electors of the district at a special election or the next district election or primary or general state election.

2. The result of the election must be determined and declared substantially in the same manner as provided by this chapter for the issuance of other bonds of improvement districts in irrigation districts, except that a majority vote only is required for the authorization of those funding or refunding bonds.

3. The maturity of the funding or refunding bonds must be fixed by the board of directors of the irrigation district, subject to the approval of the Department of Taxation, but in no case may the maturity of any of the bonds be more than 40 years from the date thereof. The rate of interest on those bonds must not exceed by more than 5 percent the Index of Revenue Bonds which was most recently published before the bids are received or a negotiated offer is accepted, payable semiannually.

[Part 49 1/2a:64:1919; added 1935, 7; 1931 NCL § 8066.01] — (NRS A [1971, 2127](#); [1975, 876](#); [1977, 1238](#); [1981, 1419](#); [1983, 587](#); [1985, 2062](#); [1993, 1087](#))

**NRS 539.467 Confirmation of proceedings by district court.**

1. If the issuance of such funding or refunding bonds is carried by a vote of a majority of the qualified electors of the improvement district voting at the election, the board of directors shall petition the district court of the county in which the principal

office of the district is located for confirmation of all of the proceedings in respect to the issuance of such funding or refunding bonds in the manner prescribed in this chapter for the confirmation of other proceedings by the district.

2. The proceedings on the petition shall be substantially the same as provided by [NRS 539.443](#) for the confirmation of proceedings in respect to local improvements in an irrigation district.

[Part 49 1/2a:64:1919; added 1935, 7; 1931 NCL § 8066.01]

**NRS 539.470 Apportionment of benefits; levy of annual assessments for interest and redemption of bonds.**

1. The apportionment of benefits made in connection with the issuance of the bonds, notes or certificates of indebtedness of such local improvement district so refunded shall be applicable to assessments made for the payment of principal and interest of such funding or refunding bonds.

2. For the payment of such principal and interest, the board of directors of the irrigation district shall levy annual assessments for the amount of interest and redemption of such funding or refunding bonds upon the lands affected by the local improvement according to such apportionment of benefits, and the provisions of [NRS 539.423](#) to [539.460](#), inclusive, relating to assessments are hereby made applicable to funding or refunding bonds issued under the authority of [NRS 539.463](#) to [539.475](#), inclusive.

[Part 49 1/2a:64:1919; added 1935, 7; 1931 NCL § 8066.01]

**NRS 539.473 Certification of bonds by State Controller.** If the proposed plan for the funding or refunding of such bonds, notes or certificates of indebtedness is approved by the Department of Taxation, and the funding or refunding bonds are authorized as provided in [NRS 539.463](#) to [539.475](#), inclusive, the funding or refunding bonds shall be certified by the State Controller in the manner and with the effect prescribed in [NRS 539.640](#) to [539.665](#), inclusive.

[Part 49 1/2a:64:1919; added 1935, 7; 1931 NCL § 8066.01] — (NRS A [1977, 1238](#))

**NRS 539.475 Sale and exchange of bonds.**

1. Any funding or refunding bonds of a local improvement district authorized to be issued may be sold from time to time in the same manner as other bonds of the irrigation district, or may be exchanged for outstanding bonds, notes or certificates of indebtedness of the improvement district.

2. Any outstanding bonds, notes or certificates of indebtedness so funded or refunded or exchanged must be immediately cancelled by the treasurer.

[49 1/2b:64:1919; added 1935, 7; 1931 NCL § 8066.02] — (NRS A [1981, 491](#))

## FINANCIAL ORGANIZATION

### General Financial Provisions

**NRS 539.477 Debt or liability in excess of express provisions void; incurrence forbidden.** The board of directors, or other officers of the district, shall have no power to incur any debt or liability whatever, either by issuing bonds or otherwise, in excess of the express provisions of this chapter. Any debt or liability incurred in excess of such express provisions shall be absolutely void.

[Part 14:64:1919; A 1921, 118; 1927, 309; NCL § 8025]

**NRS 539.480 Limitation on indebtedness; issuance of warrants or negotiable notes; levy and collection of assessments; limitation on and calculation of assessments; annual adjustment.**

1. Except as otherwise provided in subsection 2, for the purpose of organization or any of the purposes of this chapter, the board of directors may incur an indebtedness not exceeding in the aggregate the sum of \$1,055,000, as adjusted pursuant to subsection 8, and may cause warrants or negotiable notes of the district to issue therefor, bearing interest which must not exceed by more than 5 percent the Index of Revenue Bonds which was most recently published before the bids are received or a negotiated offer is accepted. The board may levy an assessment on all lands in the district for the payment of those expenses.

2. A board of directors of a district that has entered into a contract with the United States pursuant to [NRS 539.270](#) may, for purposes of complying with the federal Reclamation Safety of Dams Act of 1978, 43 U.S.C. §§ 506 et seq., or any other federal statute or regulation, incur an indebtedness not exceeding in the aggregate the sum of \$6,000,000, as adjusted pursuant to subsection 8, and may cause warrants or negotiable notes of the district to issue therefor, bearing interest which must not exceed by more than 5 percent the Index of Revenue Bonds which was most recently published before the bids are received or a negotiated offer is accepted. The board may levy an assessment on all lands in the district for the payment of those expenses.

3. Subject to the provisions of subsections 4, 5, 6 and 8, thereafter the board may levy:

(a) An annual assessment, in the absence, except as otherwise provided in paragraph (b), of assessments therefor pursuant to any of the other provisions of this chapter, of not more than \$1.70 per acre, as adjusted pursuant to subsection 8, on all lands in the district for the payment of the ordinary and current expenses of the district, including the salaries of officers and other incidental expenses; and

(b) An annual assessment of not more than \$5.70 per acre, as adjusted pursuant to subsection 8, on all the lands in the district for deposit in a capital improvement fund for the construction, reconstruction or maintenance of the irrigation system of the district and any appurtenances necessary thereto.

4. Annual assessments levied pursuant to the provisions of subsection 3 may not cumulatively exceed \$5.70 per acre, as adjusted pursuant to subsection 8.

5. No portion of the amount collected from the assessment levied pursuant to the provisions of paragraph (b) of subsection 3 may be used for the payment of the ordinary and current expenses of the district, including the salaries of officers and other incidental expenses.

6. An assessment authorized pursuant to this section may be calculated by rounding up to the nearest whole acre.

7. The assessments authorized pursuant to the provisions of subsection 3 must be collected as provided in this chapter for the collection of other assessments.

8. Commencing on July 1, 2018, each amount set forth in this section as a limitation on indebtedness or assessments must be adjusted on July 1 of each year by an amount equal to the product of the maximum amount applicable during the immediately preceding 12-month period, multiplied by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the immediately preceding 5 years. Commencing on or before July 15, 2018, and on or before July 15 of each year, the board shall cause notice of the adjusted amount to be given to the owners of lands in the district in any manner reasonably calculated to give notice to all such owners.

[Part 14:64:1919; A 1921, 118; 1927, 309; NCL § 8025] — (NRS A [1960, 49; 1967, 988; 1971, 2128; 1973, 278; 1975, 876; 1981, 491, 582, 1419; 1983, 587; 1985, 2063; 1991, 8; 2009, 59; 2013, 488; 2015, 167; 2017, 654](#))

**NRS 539.483 Monthly financial reports of district treasurer; verification and filing.**

1. The district treasurer shall report to the board of directors in writing on the first Monday in each month the amount of money in the construction fund, the bond fund and the general fund, and the amounts received and paid out in the preceding month.
2. The district treasurer shall make such other reports and accounting as the board may require.
3. All reports shall be verified and filed with the secretary of the board.  
[Part 23:64:1919; A 1921, 118; 1927, 309; 1929, 286; [1955, 27](#)]

**NRS 539.485 Monthly posting and publication of claims allowed by board of directors.** The board of directors of each irrigation district shall, each month, post in three public places in the district, one of which places shall be the county courthouse, and publish one time in a newspaper of general circulation in the county a list of the claims allowed by the board for the preceding month.  
[51a:64:1919; added 1929, 286; A [1947, 90](#); 1943 NCL § 8069]

**NRS 539.487 Annual publication of district financial statement.** On or before the first Tuesday of September of each year the board of directors of each irrigation district shall publish in at least one issue of some newspaper published in the county where the office of the district is located a full, true and correct statement of the financial condition of the district on the first day of that year, giving a statement of all liabilities and assets of the district.  
[51:64:1919; A [1951, 47](#); [1954, 20](#)]

**NRS 539.490 County treasurer to deliver all money collected to treasurer of district.** The county treasurer or treasurers who are required by this chapter to collect assessments levied by the district are authorized and required to turn over to the treasurer of the district all moneys, including delinquent penalties and interest collected (except costs of publication), and to take receipt therefor.  
[Part 23:64:1919; A 1921, 118; 1927, 309; 1929, 286; [1955, 27](#)]

## Funds

**NRS 539.493 Funds created.** The following funds are created and established, to which the moneys properly belonging shall be apportioned:

1. Construction fund.
2. Bond fund.
3. General fund.

[Part 23:64:1919; A 1921, 118; 1927, 309; 1929, 286; [1955, 27](#)]

**NRS 539.495 Construction fund: Source.** Moneys accruing from the sale of bonds, and from any assessments levied for the direct payment of costs of construction, purchase of property, or other undertakings for which bonds may be issued, shall be deposited and kept in the construction fund.  
[Part 23:64:1919; A 1921, 118; 1927, 309; 1929, 286; [1955, 27](#)]

**NRS 539.497 Construction fund: Authorized disbursements.** The cost and expense of purchasing and acquiring property, and of constructing works to carry out the formulated plan or plans, whether for irrigation or drainage or both, or for the improvement or supplementing of existing works, except as otherwise provided in this chapter, shall be paid out of the construction fund.  
[Part 32:64:1919; A 1927, 309; NCL § 8045]

**NRS 539.500 Construction fund: Transfers to general fund.** Whenever all construction work is completed, any money remaining in the construction fund may be transferred to the general fund.  
[Part 23:64:1919; A 1921, 118; 1927, 309; 1929, 286; [1955, 27](#)]

**NRS 539.503 Bond fund: Source.** Moneys accruing from assessments levied for the payment of interest and principal on bonds shall be deposited and kept in the bond fund.  
[Part 23:64:1919; A 1921, 118; 1927, 309; 1929, 286; [1955, 27](#)]

**NRS 539.505 Bond fund: Investment and transfer of surplus money.**

1. Surplus money in the bond fund may be placed at interest or invested in approved interest-bearing securities.
2. If, after a full redemption of any bond issue, a surplus then remains in the bond fund, such surplus may, by resolution of the board of directors, be transferred to the general fund.  
[Part 23:64:1919; A 1921, 118; 1927, 309; 1929, 286; [1955, 27](#)] — (NRS A [1981, 492](#))

**NRS 539.507 General fund: Division into general fund and operation and maintenance fund.** The general fund may be divided into the general fund and the operation and maintenance fund as the board may direct.  
[Part 23:64:1919; A 1921, 118; 1927, 309; 1929, 286; [1955, 27](#)]

**NRS 539.510 General fund: Source.** All moneys except those required to be deposited in the construction fund and the bond fund, including those realized from assessments or, as the case may be, from tolls and charges levied or imposed for defraying the organization and current expense of the district, and expenses and cost of the care, operation, maintenance, management, repair, and necessary current improvement or replacement of existing works and property, including salaries and wages of officers and employees and other proper incidental expenditures, shall be deposited and kept in the general fund or operation and maintenance fund, as the board of directors may designate.  
[Part 23:64:1919; A 1921, 118; 1927, 309; 1929, 286; [1955, 27](#)]

**NRS 539.513 General fund: Board may fix rates of tolls or charges; collection in advance; enforcement of debt; liens.**

1. To defray the organization and current expense of the district, and of the care, operation, maintenance, management, repair, and necessary current improvement or replacement of existing works and property, including salaries and wages of officers and employees and other proper incidental expenditures, the board may:
  - (a) Fix rates of tolls or charges, and provide for the collection thereof by the district treasurer as operation and maintenance, or some like designation; or
  - (b) Levy assessments therefor, or for a portion thereof, collecting the balance as tolls or charges.

↪ The board may provide for the fixing, levying and collection of a minimum, flat or stated operation and maintenance assessment, toll or charge per acre, whether water is used or not, and a further operation and maintenance toll or charge for water used in excess of the amount delivered for the minimum charge, or the board may adopt other reasonable methods of fixing and collecting the operation and maintenance charges.

2. Assessments, tolls and charges may be collected in advance, and the assessment and such tolls and charges may be based upon an estimate of the operation and maintenance revenue required for the current or ensuing year, to be adjusted as near as may be from year to year.

3. Water service may be refused and water delivery may be shut off whenever there is a default in the payment of operation and maintenance, but all other legal remedies must also be available for the enforcement of the debt.

4. The assessments, tolls and charges must be collected by the treasurer and deposited in the general fund or operation and maintenance fund, and the treasurer shall account therefor and disburse the same as provided in this chapter.

5. The assessments, tolls or charges fixed by the board of directors for the payment of operation and maintenance expenses, as provided in this chapter, are a lien upon all lands entitled to receive water from the irrigation district system of works, as of the date fixed by the board of directors for the payment of the assessments, tolls or charges, whether water is delivered to such lands or not.

6. If the ownership of the land upon which a lien is imposed pursuant to subsection 5 is severed from the ownership of the right to use the water, the lien remains in effect on the land until:

(a) The place of use of the water is changed to land upon which a lien is imposed pursuant to subsection 5, if:

(1) The change is in accordance with applicable statutes and regulations of Nevada; or

(2) On a stream system where a decree of court has been entered, the change is in accordance with the decree or any rules adopted pursuant to the decree; or

(b) The owner of the right to use the water enters into a written agreement with the irrigation district for the payment of assessments, tolls or charges required pursuant to this section. Except as otherwise provided in this paragraph, the payment must be secured by the right to use the water in a manner that is satisfactory to the irrigation district. If the owner of the right to use the water is the Federal Government or one of its agencies, or the State of Nevada or one of its agencies or political subdivisions, the agreement is not required to be secured in such a manner.

[Part 32:64:1919; A 1927, 309; NCL § 8045] — (NRS A [1999, 1222](#))

#### **NRS 539.515 General fund: Expenditures for development, operation and maintenance of recreational grounds; limitations.**

1. Subject to the limitations contained in subsection 2, the board of directors may expend money from the general fund and the operation and maintenance fund for the development, operation and maintenance of recreational grounds.

2. In any irrigation district having a reservoir or reservoirs for the storage of water with a capacity of:

(a) Less than 250,000 acre-feet, the expenditures authorized by subsection 1 may not exceed the sum of \$1,000 in any 1 year.

(b) 250,000 acre-feet or more, the expenditures authorized by subsection 1 may not exceed the sum of \$25,000 in any 1 year.

[75:64:1919; added 1929, 286; NCL § 8093] — (NRS A [1960, 48](#); [1981, 583](#))

**NRS 539.517 General fund: Expenditure for exploiting district resources; limitation; tax.** The board of directors is empowered to expend not to exceed the sum of \$1,500 in any 1 year for the purpose of exploiting the resources of the irrigation district. Such moneys shall be raised by a tax levy and shall be payable out of the general fund.

[78:64:1919; added 1929, 286; NCL § 8096]

#### **NRS 539.520 Duties of district treasurer; liability on official bond.**

1. The treasurer of the district is authorized and required to receive and receipt for and to collect the moneys accruing to the construction fund, the bond fund and the general fund, and to place the same to the credit of the district in the appropriate fund.

2. The treasurer shall be responsible upon his or her official bond for the safekeeping and disbursement of the moneys in such funds.

[Part 23:64:1919; A 1921, 118; 1927, 309; 1929, 286; [1955, 27](#)]

**NRS 539.523 Directors may make temporary transfers.** The board of directors may make temporary transfers from the general fund to the construction fund and from the construction fund to the general fund, but no such transfers may be made from the bond fund.

[Part 23:64:1919; A 1921, 118; 1927, 309; 1929, 286; [1955, 27](#)]

#### **NRS 539.525 Regulation of disbursements from funds; approval of vouchers.**

1. The board of directors may establish rules and regulations and prescribe the conditions under which the treasurer may make disbursements from the general and operation and maintenance funds, but no payments from any of the other funds of the district shall be made by the treasurer except upon vouchers signed by the president and secretary, after being first authorized by order of the board.

2. Salaries or expenses incurred by any member or officer of the board of directors must be approved at a meeting of the board before the voucher therefor is signed by the president and secretary.

[Part 23:64:1919; A 1921, 118; 1927, 309; 1929, 286; [1955, 27](#)]

**NRS 539.527 Interest coupons: Payment by district treasurer.** Interest coupons shall be paid by the district treasurer as provided in this chapter.

[Part 23:64:1919; A 1921, 118; 1927, 309; 1929, 286; [1955, 27](#)]

### **Deposits**

**NRS 539.530 Deposit of money in bank or credit union in state.** All money belonging to or in the custody of any irrigation district within this state, or of the treasurer or other officer thereof, shall, so far as possible, be deposited in state or national banks or credit unions in this state as the treasurer or other officer of such irrigation district having legal custody of such money shall select for the safekeeping thereof, and shall be subject to withdrawal at any time on demand of the treasurer or other authorized officer.

[Part 10d:64:1919; added 1929, 286; A 1933, 271; 1931 NCL § 8021] — (NRS A [1999, 1510](#))

**NRS 539.533 Deposit of district money in accordance with general laws.** The treasurer, or other officer, of an irrigation district having legal custody of its moneys shall also have power to deposit such moneys in the same manner and under the same

conditions as may be applicable to the deposit of state, county and municipal funds by the legal custodians thereof.  
[Part 10d:64:1919; added 1929, 286; A 1933, 271; 1931 NCL § 8021]

**NRS 539.537 Security of deposits: Surety bonds; securities in lieu of surety bond.**

1. For the security of such deposits there shall be delivered to the treasurer of the irrigation district a bond or bonds of a corporate surety qualified to act as sole surety on bonds or undertakings required by the laws of this state, and approved by the Commissioner of Insurance as a company possessing the qualifications required for the purpose of transacting a surety business within this state. The penal amount of such bond or bonds shall at no time be less than the amount of money deposited by the irrigation district with such depository. The bond or bonds shall secure and guarantee the full and complete repayment to the irrigation district or the payment to its order of all money so deposited, together with interest thereon. The premium for such corporate surety bond or bonds, in the discretion of the board of directors of the irrigation district, may be paid out of the money so deposited or may be required to be paid by the depository.

2. The depository may, in lieu of the corporate surety bond or bonds, deposit with the treasurer of the irrigation district treasury notes or United States bonds, or other securities which are legal investments for savings banks and credit unions in this state, the market value of which shall at all times equal the amount of money so deposited, as collateral security, and such securities shall be placed by the treasurer in escrow in some bank or credit union other than the depository of the money of the district. In the event of the failure of the depository to repay such money to the district on demand, or to pay the same to its order, the securities so placed in escrow shall be redelivered to the treasurer and may be sold by the treasurer with or without notice, and the proceeds thereof used to reimburse the district.

[Part 10d:64:1919; added 1929, 286; A 1933, 271; 1931 NCL § 8021] — (NRS A [1999, 1510](#))

## BONDS

### Bonds for Purchase and Construction

**NRS 539.540 Resolution of directors: General plan of proposed operations.** As soon as practicable after the organization of a district the board of directors shall, by a resolution entered on its records, formulate a general plan of its proposed operations in which it shall state what constructed works or other property it proposes to purchase and the cost of purchasing the same, and also what construction work it proposes to do, and how it proposes to raise the funds for carrying out such general plan.

[Part 15:64:1919; A 1921, 118; NCL § 8026]

**NRS 539.543 Surveys and examinations; direction and certification by irrigation engineer.**

1. The board of directors shall cause such surveys and examinations to be made as will furnish a proper basis for an estimate of the cost of carrying out the construction work.

2. All such surveys, examinations, maps, plans, and estimates shall be made under the direction of a competent irrigation engineer and certified by that engineer.

[Part 15:64:1919; A 1921, 118; NCL § 8026]

**NRS 539.545 Estimate of amount of money necessary to be raised; election required.** Upon receiving the report of the engineer, the board shall proceed to determine the amount of money necessary to be raised for the purchase of property and construction of works, and shall submit to the electors of the district possessing the qualifications prescribed by this chapter at a special election or the next district election or primary or general state election the question of whether the expense shall be authorized and whether by bond issue or otherwise.

[Part 15:64:1919; A 1921, 118; NCL § 8026] — (NRS A [1993, 1087](#))

**NRS 539.547 Notice of election: Posting; publication; contents.**

1. Notice of the election must be given by:

(a) Posting notices in three public places in each election precinct in the district not less than 15 nor more than 20 days before the date of election; and

(b) Publication thereof for 3 weeks in some newspaper published in the county where the district was organized.

2. The notice of the election held pursuant to [NRS 539.545](#) must specify:

(a) The time of holding the election.

(b) The amount of bonds proposed to be issued.

(c) The maximum rate of interest.

(d) In substance that such plans and estimates as have been made are on file for inspection by the electors of the district at the office of the board.

[Part 15:64:1919; A 1921, 118; NCL § 8026] — (NRS A [1981, 1420; 1993, 1087](#))

**NRS 539.550 Ballots: Form.** At such an election the ballot shall contain the words “..... (Question) — Yes,” or “..... (Question) — No,” or words equivalent thereto.

[Part 15:64:1919; A 1921, 118; NCL § 8026]

**NRS 539.553 Conduct of election; number of votes elector may cast; certain persons and entities entitled to vote; filing of designations or written consents; informalities not to invalidate election.** In any election to approve any bond issue, contract or other proposal which would subject the lands in any district to the repayment of an obligation to be incurred for capital purposes, the following procedure must be followed:

1. The secretary of the district shall prepare from the book of assessments a list of all electors qualified by an ownership of land which meets the conditions prescribed in paragraphs (a), (b) and (c) of subsection 1 of [NRS 539.123](#), showing the number of acres listed to each such elector, or the percentage interest in acreage held by each elector who holds an undivided interest in land.

2. At the time and place appointed for the election, the list must be open for inspection. If both spouses vote with respect to acreage in which their interest is community property, the number of votes attributed to that acreage must be divided equally between them. If one holder of an undivided interest votes with the consent of his or her fellow holders, the entire acreage must be attributed to him or her.

3. An elector is entitled to vote on the proposal according to the land which the elector owns outright, as follows:

(a) Ten acres or less, one vote;

- (b) For each additional 10 acres or a part thereof, up to and including 200 acres, one additional vote; and
- (c) For each additional 100 acres or a part thereof above 200 acres, one additional vote.

➔ The district shall issue a separate ballot for each vote which an elector is entitled to cast.

4. If two or more persons hold undivided or community interests in land, each is entitled to cast a percentage of the respective votes otherwise allowed pursuant to subsection 3 that is equal to his or her percentage interest in that land, except that, if pursuant to this subsection those persons are entitled to a fractional interest in a vote, that vote may only be cast by one of those persons upon presenting the written consent of his or her fellow holders.

5. A guardian, executor, administrator or trustee shall be deemed the holder of title or evidence of title to the land in the State for which he or she is the guardian, executor, administrator or trustee, and has the right to vote pursuant to this section. If there is more than one guardian, executor, administrator or trustee, they must designate one of their number to vote pursuant to this section.

6. Corporations, partnerships or limited-liability companies holding land in the district shall be deemed persons entitled to exercise all the rights of natural persons, and the president of such a corporation, the general partner of such a partnership, the manager of such a limited-liability company, or any other person authorized in writing by the president of the corporation, the general partner of the partnership or the members of the limited-liability company, may cast the vote of the corporation, partnership or limited-liability company pursuant to this section. If a partnership has more than one general partner, the general partners must designate one of their number to cast the vote of the partnership pursuant to this section. If a limited-liability company:

(a) Has more than one manager, the managers must designate one of their number to cast the vote of the limited-liability company pursuant to this section.

(b) Does not have a manager, the members must designate one of their number to cast the vote of the limited-liability company pursuant to this section.

7. Designations or written consents for the purposes of voting as authorized pursuant to this section must be filed with the district not later than 14 days before the election.

8. At the end of the time appointed for voting, the secretary of the district shall determine the total number of votes cast approving the proposal and shall declare it passed if the proposal is approved by a majority of the votes cast.

9. If the proposal is not so approved, it is rejected and the result must be entered of record.

10. No informalities in conducting the election invalidate the result if the election is fairly conducted and the result can be clearly ascertained.

11. For the purposes of this section, eligibility to vote and the number of acres listed to each elector must be determined from the current book of assessments. The board may by regulation permit holders of real property in the district to establish eligibility to vote by providing proof of acquisition of an interest in real property in the district since the last assessment roll was closed.

[Part 15:64:1919; A 1921, 118; NCL § 8026] — (NRS A [1967, 1215](#); [1969, 509](#); [1979, 481](#); [1981, 517](#); [1985, 2063](#); [1989, 1174](#); [1991, 1086](#); [1997, 1308](#))

**NRS 539.557 Additional bond issues: Election required.** Thereafter, whenever the board in its judgment deems it for the best interest of the district that the question of the issuance of bonds in such amount, or in any other amount, be submitted to the electors, it shall so declare of record in its minutes, and thereupon submit the question to the electors at a special election or the next district election or primary or general state election in the same manner and with like effect as at the previous election.

[Part 15:64:1919; A 1921, 118; NCL § 8026] — (NRS A [1993, 1087](#))

**NRS 539.560 Determination of benefits: Apportionment; procedure.**

1. Whenever the electors shall have authorized an issue of bonds, the board of directors shall examine the land in the district, and shall determine the benefits which will accrue to each tract or subdivision from the construction or purchase of the works proposed for the district; and the costs of such work shall be apportioned or distributed over such tracts or subdivisions of land in proportion to such benefits.

2. The board shall make, or cause to be made, a list of such apportionment or distribution, which list shall contain a complete description of each subdivision or tract of land of such district with the amount and rate per acre of such apportionment or distribution, and the name of the owner thereof, or it may prepare a map on a convenient scale showing each of the subdivisions or tracts with the rate per acre of such apportionment entered thereon.

3. Where all or any portion of the lands are apportioned a benefit by the board at the same rate, a general statement to that effect shall be sufficient.

4. Whenever thereafter an assessment is made, either in lieu of bonds, or an annual assessment for raising the interest on bonds, or any portion of the principal, or the expenses of maintaining the property of the district, or any special assessment voted by the electors, it shall be spread upon the lands in the same proportion as the assessments of benefits, and the whole amount of the assessments of benefits shall equal the amount of bonds or other obligations authorized at the election.

5. The benefits arising from the undertakings for which special assessments are made may be distributed equally over the lands, or especially apportioned, and assessments or tolls and charges may be made or imposed, when coming within the designation of operation and maintenance charges, by way of a minimum stated charge per acre whether water is used or not, and a charge for water used in excess of the amount delivered for the minimum charge, or such other reasonable method of fixing or collecting the operation and maintenance charge as the board of directors may adopt.

6. Where drainage works are to be constructed, benefits may be apportioned to higher lands which are or may be irrigated from a common source or combined sources and by the same system or combined systems of works not then actually requiring drainage by reason of the fact that their irrigation contributes, or will, if irrigated, contribute water which must be carried off or away from the lower lands.

[17:64:1919; A 1921, 118; NCL § 8028]

**NRS 539.563 Meeting to review apportionment of benefits: Notice; hearing.**

1. Before final action upon the apportionment of benefits provided for in [NRS 539.560](#), the board shall publish notice for 2 weeks in a newspaper published in the county in which the organization was effected that it will meet at its office on the day stated in the notice for the purpose of reviewing such apportionment of benefits.

2. At such meeting the board shall proceed to hear all persons interested who may appear, and it shall continue in session from day to day until the apportionment is completed.

3. The board shall hear and receive all evidence offered, including any maps or surveys which any owners of lands may produce, and may classify the lands in such a way that the assessment when completed shall be just and equitable.

4. Any person interested who shall fail to appear before the board shall not be permitted thereafter to contest the apportionment, or any assessment thereunder, except upon a special application to the court in the proceeding for confirmation of the apportionment,

showing reasonable excuse for failing to appear before the board.

5. If any elector makes objection to the apportionment before the board, and the objection is overruled and such elector does not consent to the apportionment as finally determined, such objection shall, without further proceedings, be heard at the confirmation proceedings.

[18:64:1919; 1919 RL p. 3277; NCL § 8029]

**NRS 539.565 Confirmation proceedings in district court: Petition; contents; notice of hearing on petition; pleadings.**

1. The board of directors of the district shall file with the clerk of the district court in and for the county in which its office is situated a petition praying in effect that the proceedings be examined, approved and confirmed by the court.

2. The petition shall state generally that:

(a) The irrigation district was duly organized.

(b) The first board of directors was elected.

(c) Due and legal proceedings were taken to issue bonds, stating the amount thereof.

(d) An apportionment of benefits was made by the board and a list thereof duly filed according to law.

3. A list of the apportionment shall be attached to the petition, but the petition need not state other facts.

4. Such petition for confirmation of the proceedings thus far had may be filed after the organization of the district is complete, or after the authorization of any issue of bonds, or after any other undertaking of the district.

5. The court or judge shall fix the time and place for the hearing of any such petition, and the clerk shall publish a notice thereof for 2 consecutive weeks in a newspaper published in the county.

6. Any person interested may on or before the day fixed for the hearing answer the petition.

7. None of the pleadings need be sworn to, and every material statement of the petition not controverted by answer shall be taken as true. A failure to answer the petition shall be deemed to be an admission of the material allegations thereof.

8. The rules of pleading and practice provided by law and the Nevada Rules of Civil Procedure shall be followed so far as applicable. A motion for a new trial, and all proceedings in the nature of appeals or rehearings, may be had as in any ordinary civil action.

[19:64:1919; 1919 RL p. 3278; NCL § 8030]

**NRS 539.567 Confirmation proceedings: Confirmation of apportionment; corrections by court; final judgment; costs.**

1. Upon the hearing of the petition, the court shall examine all the proceedings sought to be confirmed and may ratify, approve and confirm the same or any part thereof; and when an apportionment of benefits is examined all objections thereto, including those made at the hearing before the board, shall be set up in the answer and heard by the court.

2. The court shall disregard every error, irregularity or omission which does not affect the substantial rights of any party, and if the court shall find that the apportionment is, as to any substantial matter, erroneous or unjust, the same shall not be returned to the board, but the court shall proceed to correct the same so as to conform to this chapter and the rights of all parties in the premises, and the final judgment may approve and confirm such proceedings in whole or in part.

3. A certified copy of the final judgment shall be filed in the office of the State Engineer and in the office of the county recorder of the county or counties in which any of the lands within the district are situated.

4. In case of the approval of the organization of the district and the disapproval of the proceedings for issuing bonds, the district may again undertake proceedings for the issuance of bonds and have the same confirmed as herein provided.

5. The cost of the proceedings in court may be allowed and apportioned among the parties thereto in the discretion of the court.

[20:64:1919; A 1921, 118; NCL § 8031]

**NRS 539.570 Sale of bonds authorized; public or private sale; terms.**

1. The board may sell bonds from time to time in such quantities as may be necessary and most advantageous to raise money for the construction of works, the acquisition of property and rights and otherwise to carry out the objects and purposes of this chapter.

2. The bonds may be sold at public or at private sale, upon any terms not inconsistent with the other provisions of this chapter.

[Part 21:64:1919; A 1921, 118; NCL § 8032] — (NRS A [1981, 965](#); [1985, 2064](#))

**NRS 539.573 Bonds not to be sold for less than 90 percent of par value and accrued interest.** The board shall in no event sell any of the bonds for less than 90 percent of the par value thereof and accrued interest.

[Part 21:64:1919; A 1921, 118; NCL § 8032]

**NRS 539.575 Use of unsold bonds in payment of construction; approval of Department of Taxation.**

1. The board may use any bonds of the district which have been offered for sale at public sale and remain unsold in payment for construction of canals, storage reservoirs or other works of the district, without the necessity of calling for bids for such construction, and may enter into contracts providing for the payment of such construction in bonds, which contracts may provide for the payment of a fixed contract price or the cost of such construction plus a fixed percentage thereof, or the cost of such construction plus a fixed sum.

2. Ninety percent of their par value and interest accrued thereon is the minimum price at which the bonds may be used in payment for such construction.

3. Such use of bonds and any such contract must be approved by the Department of Taxation.

[Part 21:64:1919; A 1921, 118; NCL § 8032] — (NRS A [1977, 1239](#))

**NRS 539.577 Cancellation of authorized bond issue; levy of assessments in lieu of bonds; limitations.**

1. If for any reason the bonds of a district cannot be sold, or if at any time it shall be deemed in the best interests of the district to withdraw from sale all or any portion of an authorized bond issue, the board of directors may cancel the bonds and levy assessments in the amount of the bonds cancelled. The revenue derived from the assessments must be employed for the same purpose as was contemplated by the bond authorization, but no levy may be made to pay for work or material, payment for which was contemplated by bonds which have been authorized, until bonds to the amount of the assessments have been cancelled.

2. Assessments made in lieu of bonds cancelled must be collected in the same manner and have the same effect as other assessments levied pursuant to the provisions of this chapter. The assessments must not during any 1 year exceed 10 percent of the total bond issue authorized by the district, unless a greater assessment is authorized by a majority vote of the qualified electors of the district voting at a special election or district election or primary or general state election.

[Part 21:64:1919; A 1921, 118; NCL § 8032] — (NRS A [1993, 1088](#))

**NRS 539.580 Payment of bonds and interest from revenue derived from annual assessments.** Bonds and the interest thereon shall be paid by revenue derived from the annual assessments upon the lands of the district; and all of the land of the district shall be and remain liable to be assessed for the payment of the principal and interest of any outstanding bonds of the district until the same shall have been fully paid.

[22:64:1919; A 1929, 286; NCL § 8033]

**NRS 539.583 Payment of interest from bond fund.** The treasurer, upon the presentation of interest coupons when due, shall pay the same from the bond fund.

[Part 24:64:1919; A 1933, 271; 1931 NCL § 8035]

**NRS 539.585 Payment before issuance of bonds, notes or certificates of indebtedness.**

1. Prior to the issuance of bonds, notes or certificates of indebtedness authorized for the purpose of improvements, any person, firm or corporation owning land upon which a benefit has been assessed for such improvements may pay all or any portion of the benefit so assessed against the land, and, upon such payment, the benefit so assessed shall be discharged to the extent of such payment.

2. No such payment may be made after the issuance of bonds, notes or certificates of indebtedness authorized to be issued in payment of such improvements except as provided by the district.

[21.5:64:1919; added [1955, 27](#)]

**NRS 539.587 Insufficient money to complete improvement: Levy of assessment; issuance of additional bonds.**

1. In case the money raised by the sale of all the bonds is insufficient for the completion of the plans and works adopted, and additional bonds are not voted, the board of directors shall provide for the completion of the plans by levy of assessment therefor.

2. When the money obtained by any previous issue of bonds has become exhausted by expenditures authorized in this chapter, and it becomes necessary to raise additional money to carry out the adopted plan, additional bonds may be issued if authorized at a special election or district election or primary or general state election. The election must be conducted in accordance with the provisions of this chapter with respect to an original issue of bonds.

[Part 16:64:1919; A 1921, 118; 1929, 286; 1933, 271; [1955, 27](#)] — (NRS A [1993, 1088](#))

**NRS 539.590 Prior liens.** The lien for taxes for the payment of interest and principal of any bond series shall be a prior lien to that of any subsequent bond series.

[Part 16:64:1919; A 1921, 118; 1929, 286; 1933, 271; [1955, 27](#)]

**NRS 539.593 Power of directors to levy assessments to spread redemption of bonds.** At any time after a bond issue, the board of directors shall have the power to levy assessments for the purpose of raising funds to provide for the redemption of the bonds, as specified in this chapter, thus spreading the redemption assessments over a longer period of years than provided in [NRS 539.670, 539.675](#) and [539.677](#).

[Part 27 1/2:64:1919; added 1925, 137; NCL § 8039]

**NRS 539.595 Directors may execute agreement with bond purchasers guaranteeing tax levy for bond redemption; approval of Department of Taxation; recording of agreement.**

1. Whenever an election has been held in any irrigation district and bonds have been authorized to be issued having the maturities prescribed in [NRS 539.615](#) to [539.635](#), inclusive, which bonds have likewise been authorized to be issued by the board of directors of such district but have not been delivered, the board of directors, subject to the approval of the Department of Taxation, may agree with any prospective purchaser of such bonds prior to delivery and payment of the purchase price, that the irrigation district will, during the life of the bonds, levy a minimum tax in each year prior to the fixed maturity date of such bonds, or any of them, which agreement shall be in writing signed by the president and secretary of the district, and bearing upon its face the approval of the Department of Taxation, and shall be filed in the office of the county recorder of each county in which the district is located.

2. When so filed for record, the agreement constitutes a binding and irrevocable agreement on the part of the district that such taxes will be levied, and the agreement inures to the benefit of the holders or owners of each of the bonds at any time outstanding, so as to give to them, or either of them, a right of action against the district to compel the levy of such taxes as provided in the agreement.

3. A copy of the agreement, certified by each of the county recorders in whose office the agreement is recorded, shall be filed with the county auditor of each county in which the agreement is recorded.

[Part 72:64:1919; added 1929, 286; NCL § 8090] — (NRS A [1977, 1239](#))

**NRS 539.597 County auditor to spread minimum sinking fund tax on assessment books.** After a copy of the agreement is filed as provided in [NRS 539.595](#), the county auditor of each county in which the agreement is filed, without further notice or demand, shall spread upon the assessment books containing the property subject to be assessed for irrigation purposes the amount of such minimum sinking fund tax, and the county treasurer of each such county shall collect the same, together with all other taxes levied or collected in the irrigation district.

[Part 72:64:1919; added 1929, 286; NCL § 8090]

**NRS 539.600 Agreement binding on subsequent boards of directors; directors may increase tax.** After any such agreement has been recorded as provided in [NRS 539.595](#), no subsequent board of directors shall have any authority to repeal, change or modify the same in any respect whatsoever without the consent in writing of the owners and holders of all of the bonds of the district then outstanding; but the board of directors may, in its discretion, increase the amount of such sinking fund tax, or levy additional sinking fund taxes, or other taxes, from time to time without in any wise impairing the obligation to levy and collect such minimum sinking fund tax.

[Part 72:64:1919; added 1929, 286; NCL § 8090]

**NRS 539.603 Proceedings if county officers fail to perform duties pertaining to sinking fund tax.**

1. Any county auditor who shall fail to enter the minimum sinking fund tax in the manner provided in [NRS 539.597](#) may be forthwith removed from office.

2. In the event of the failure of any official to levy or collect such tax after the recordation of the agreement, as provided in [NRS 539.595](#), the holder or owner of any bond of such district then outstanding may so notify the district attorney of any county in which the district is located, and the district attorney shall thereupon institute appropriate action by mandamus or other judicial proceeding to compel the levy and collection of taxes as provided in the agreement.

3. If any district attorney shall fail to comply with the request of any such holder or owner of the bonds, the attorney general shall forthwith commence such proceedings for and on behalf of the owners and holders of all of the bonds of such district then outstanding and entitled to the benefits of such sinking fund tax.

[Part 72:64:1919; added 1929, 286; NCL § 8090]

**NRS 539.605 Faith and credit of State pledged.** The full faith and credit of the State of Nevada are hereby pledged that [NRS 539.595](#) to [539.605](#), inclusive, shall not be repealed while any such agreements shall remain of record in the office of the county recorder of any county in this state, nor shall the provisions of this chapter be amended or changed or modified so as to impair the efficacy of such tax until all of the bonds of any such district and the coupons attached thereto which are or may be entitled to the benefits of [NRS 539.595](#) to [539.605](#), inclusive, shall have been fully paid and discharged.

[Part 72:64:1919; added 1929, 286; NCL § 8090]

**NRS 539.607 Issuance of notes authorized to meet obligations of district after levy of tax; levy and collection of special tax.**

1. If any installment of taxes has been levied for the payment of any outstanding bonds or interest of any irrigation district, the board of directors may issue notes bearing a rate of interest which must not exceed by more than 5 percent the Index of Revenue Bonds which was most recently published before the bids are received or a negotiated offer is accepted. The notes must be payable out of the installment of taxes so levied and must not be in excess of 75 percent of the levy. The proceeds derived from those notes may be used only for the purpose of meeting the obligation of the district for which the tax was levied.

2. If the proceeds of the taxes are insufficient, through delinquency, uncollectibility of taxes or other cause, to pay, when due, all the lawful debts for which the taxes were levied, the board of directors shall levy and collect in the next succeeding year a special tax in addition to all other taxes in an amount sufficient to pay all of such lawfully contracted indebtedness, and may borrow as provided in this section in anticipation of that tax to pay off any such lawfully contracted indebtedness.

[79:64:1919; added 1929, 286; NCL § 8097] — (NRS A [1981, 1420](#); [1983, 587](#); [1985, 2065](#))

**NRS 539.610 Redemption of bonds before maturity: Procedure.**

1. Whenever after 10 years from the issuance of bonds the bond fund shall amount to the sum of \$10,000, the board of directors may direct the treasurer to pay such an amount of the bonds not due as the money in the bond fund will redeem at the lowest value at which they may be offered for liquidation, after advertising for at least 3 weeks in some newspaper published in the county in which the office of the district is located, and in such other newspaper as the board may deem advisable, for sealed proposals for the redemption of such bonds.

2. Such proposals shall be opened by the board in open meeting at a time to be named in the notice, and the lowest bid or bids shall be accepted; but no bonds shall be redeemed at a rate above par except in cases where the bonds are issued subject to call at a rate above par as provided in [NRS 539.615](#) to [539.635](#), inclusive.

3. In case two or more bids are equal, the lowest-numbered bond shall have the preference, and if any of the bonds are not so redeemed, that amount of the redemption money shall be invested by the treasurer under the direction of the board in United States bonds or the bonds or warrants of the State or municipal or school bonds, and such bonds and the proceeds therefrom shall belong to the bond fund.

[Part 24:64:1919; A 1933, 271; 1931 NCL § 8035]

## Refunding Bonds

**NRS 539.613 Issuance authorized without election; purposes; exchange or sale; lien.**

1. Any bonds of the district issued in accordance with the provisions of this chapter or any other statute and payable from any pledged revenues, assessments or taxes ad valorem, or any combination thereof, may be refunded by the board, without the necessity of the refunding bonds being authorized at an election, by the adoption of a resolution by the board and by any trust indenture or other proceedings appertaining thereto, authorizing the issuance of refunding bonds to pay, refund and discharge all or any part of any outstanding bonds of the district, including:

(a) The acceleration, deceleration or other modification of the payment of those obligations and any interest thereon in arrears or to become due for any period not exceeding 3 years from the date of issuance of the refunding bonds;

(b) To reduce the interest on the outstanding bonds;

(c) To modify or eliminate restrictive contractual limitations on the issuance of additional bonds, concerning the outstanding bonds or concerning any facilities appertaining thereto; or

(d) Any combination of the purposes stated in paragraphs (a), (b) and (c).

2. Any refunding bonds issued may be delivered in exchange for any outstanding bonds being refunded or may be sold at a public or private sale.

3. The lien for taxes for the payment of the interest and principal of any refunding bond issue is of equal rank with the lien of the original bond issue retired thereby.

[Part 27 1/2:64:1919; added 1925, 137; NCL § 8039] — (NRS A [1977, 1239](#); [1985, 2065](#))

**NRS 539.6133 Voluntary surrender or limitation on maturity; limitation on principal, interest and maturity.**

1. No bonds may be refunded under this chapter unless the holders of those bonds voluntarily surrender them for exchange or payment, or unless they either mature or are callable for prior redemption under their terms within 25 years from the date of issuance of the refunding bonds. Provision must be made for paying the bonds within that period.

2. The maturity of any bond refunded may not be extended beyond 25 years, or beyond 1 year next following the date of the last outstanding maturity, whichever is later, nor may any interest on any bond refunded be increased to any rate which exceeds by more than 5 percent the Index of Revenue Bonds which was most recently published before bids are received or a negotiated offer for the bonds is accepted.

3. The principal amount of the refunding bonds may exceed, be less than or equal to the principal amount of the refunded bonds, if sufficient provision is made for their payment.

(Added to NRS by [1985, 2059](#))

**NRS 539.6135 Use of proceeds; payment of incidental costs.**

1. Except as otherwise provided in this chapter, the proceeds of refunding bonds must be immediately applied to the retirement of the bonds to be refunded or be placed in escrow or trust in any trust banks or credit unions within or without or both within and without

this state to be applied to the payment of the refunded bonds or the refunding bonds, or both, upon their presentation therefor to the extent, in the priority and otherwise in the manner which the board may determine.

2. The incidental costs of refunding bonds may be paid by the purchaser of the refunding bonds or be defrayed from any money of the district, subject to appropriations therefor as otherwise provided by statute, or other available revenues of the district under the control of the board, from the proceeds of the refunding bonds, from the interest or other yield derived from the investment of any proceeds of the refunding bonds or other money in escrow or trust, or from any other sources legally available therefor, or any combination thereof, as the board may determine.

(Added to NRS by [1985, 2059](#); A [1999, 1510](#))

**NRS 539.6137 Escrow or trust for payment of refunded or refunding bonds.**

1. Any escrow or trust provided pursuant to [NRS 539.6135](#) is not necessarily limited to the proceeds of refunding bonds but may include other money available for its purpose. Any proceeds in escrow or trust, pending their use, may only be invested or reinvested in securities which are direct obligations of or which the principal of and interest on are unconditionally guaranteed by the Federal Government.

2. Any trust bank or credit union shall continuously secure any money placed in escrow or trust and not so invested or reinvested in federal securities by a pledge in any trust banks or credit unions, within or without or both within and without this state, of similar federal securities in an amount which is at all times at least equal to the total uninvested amount of the money accounted for in the escrow or trust.

3. The proceeds and investments in escrow or trust, together with any interest or other gain to be derived from any such investment, must be in an amount at all times at least sufficient to pay the principal of, interest on and any prior redemption premiums due, any charges of the escrow agent or trustee and any other incidental expenses payable therefrom, except to the extent provision may have been previously otherwise made therefor, as those obligations become due at their respective maturities or due at the designated prior redemption dates in connection with which the board has exercised or is obligated to exercise a prior redemption option on behalf of the district.

4. The computations made in determining that sufficiency must be verified by a certified public accountant certified or licensed to practice in this state or in any other state.

(Added to NRS by [1985, 2059](#); A [1999, 1511](#))

**NRS 539.614 Source of payment and security; applicability of provisions of chapter; conclusiveness of board's determination of compliance with chapter.**

1. Refunding bonds may be payable from and secured by any source of revenue or taxes from which the refunded bonds were or could have been made payable.

2. Except as otherwise expressly provided or necessarily implied in this chapter, the relevant provisions in this chapter appertaining generally to the issuance of bonds to defray the cost of any project are equally applicable in the authorization and issuance of refunding bonds, including their terms and security, the covenants and other provisions of the resolution authorizing the issuance of the bonds, or other instrument or proceedings appertaining thereto, and other aspects of the bonds.

3. The determination of the board that the limitations imposed in this chapter upon the issuance of refunding bonds have been met is conclusive, in the absence of fraud or an arbitrary and gross abuse of its discretion.

(Added to NRS by [1985, 2060](#))

**General Provisions**

**NRS 539.615 Series and issue of bonds.**

1. The bonds authorized by vote shall be designated as a series, and the series shall be numbered consecutively as authorized.

2. The portion of the bonds of the series authorized to be sold at any time shall be designated as an issue and each issue shall be numbered in its order.

[Part 16:64:1919; A 1921, 118; 1929, 286; 1933, 271; [1955, 27](#)]

**NRS 539.617 Consecutive numbering; negotiability and payment; multiples of \$100.** The bonds of such issue shall be numbered consecutively, commencing with those earliest falling due, and they shall be designated as 11-year bonds, 12-year bonds, and so forth. They shall be negotiable in form, and payable in money of the United States as follows: At the expiration of 11 years from each issue, 5 percent of the whole number of bonds of such issue; at the expiration of 12 years, 6 percent; at the expiration of 13 years, 7 percent; at the expiration of 14 years, 8 percent; at the expiration of 15 years, 9 percent; at the expiration of 16 years, 10 percent; at the expiration of 17 years, 11 percent; at the expiration of 18 years, 13 percent; at the expiration of 19 years, 15 percent; at the expiration of 20 years, 16 percent; but such percentage may be changed sufficiently so that every bond shall be in the amount of \$100, or a multiple thereof, and the above provisions shall not be construed to require any single bond to fall due in partial payments.

[Part 16:64:1919; A 1921, 118; 1929, 286; 1933, 271; [1955, 27](#)]

**NRS 539.620 Directors may fix and determine time for issuance and maturity; limit on maturity.** The board of directors may, with the approval of the Department of Taxation, fix and determine otherwise than as provided in [NRS 539.617](#) the time for the issuance and maturity of the bonds, the manner, method, terms and conditions of their payment, and provide for the calling and redeeming of the bonds before maturity at a premium not in excess of 9 percent above par; but in no case may the maturity of any bond be more than 50 years after the date thereof.

[Part 16:64:1919; A 1921, 118; 1929, 286; 1933, 271; [1955, 27](#)] — (NRS A [1969, 488](#); [1971, 2128](#); [1975, 876](#); [1977, 1240](#); [1981, 1421](#))

**NRS 539.623 Form of bonds.**

1. Bonds shall express on their faces that they were issued by the authority of this chapter and shall also state the number of the issue of which the bonds are a part.

2. Bonds shall be signed by the president and the secretary, and the seal of the district shall be affixed thereto.

3. Interest coupons shall be attached to the bonds, which coupons shall be signed by the secretary.

[Part 16:64:1919; A 1921, 118; 1929, 286; 1933, 271; [1955, 27](#)]

**NRS 539.624 Issuance separately or in combination.** Bonds for refunding and bonds for any other purpose authorized under this chapter or by any other statute may be issued separately or issued in combination in one series or more by the district in accordance

with the provisions of this chapter.  
(Added to NRS by [1985, 2060](#))

**NRS 539.625 Date of bonds.** All bonds and coupons must be dated as provided in the resolution of the board authorizing their issuance.  
[Part 16:64:1919; A 1921, 118; 1929, 286; 1933, 271; [1955, 27](#)] — (NRS A [1985, 2026](#))

**NRS 539.627 Denominations.** The bonds shall each be of a denomination of not less than \$100.  
[Part 16:64:1919; A 1921, 118; 1929, 286; 1933, 271; [1955, 27](#)] — (NRS A [1969, 489](#))

**NRS 539.630 Interest.** The bonds must bear interest at a rate which does not exceed by more than 5 percent the Index of Revenue Bonds which was most recently published before the bids are received or a negotiated offer is accepted, payable annually, semiannually or at such other times as designated by the board.  
[Part 16:64:1919; A 1921, 118; 1929, 286; 1933, 271; [1955, 27](#)] — (NRS A [1969, 489](#); [1971, 2128](#); [1975, 877](#); [1981, 1421](#); [1983, 588](#); [1985, 2066](#))

**NRS 539.633 Places of payment.** The principal and interest shall be payable at the place designated in the bonds, which may be at any place within or outside of this state, and any district may deposit money in one or more banks or credit unions within or outside of this state for the payment of the principal or interest on such bonds at the place or places at which the same are payable, or for any other lawful purpose.  
[Part 16:64:1919; A 1921, 118; 1929, 286; 1933, 271; [1955, 27](#)] — (NRS A [1999, 1511](#))

**NRS 539.635 Record to be kept by secretary and treasurer.** The secretary and the treasurer shall each keep a record of the bonds sold, their number, the date of sale, the price received and the name of the purchaser.  
[Part 16:64:1919; A 1921, 118; 1929, 286; 1933, 271; [1955, 27](#)]

**NRS 539.6353 Rights and remedies cumulative.** No right or remedy conferred upon any holder of any bonds or any trustee for that holder by this chapter or by any proceedings appertaining to the issuance of those bonds is exclusive of any other right or remedy, but each right or remedy is cumulative and in addition to every other right or remedy and may be exercised without exhausting and without regard to any other remedy conferred under this chapter or by any other statute.  
(Added to NRS by [1985, 2058](#))

**NRS 539.6355 Failure of holder of bonds to proceed does not relieve district of liability.** The failure of any holder of any bonds to proceed as provided in this chapter or in proceedings appertaining thereto does not relieve the district, the board or any of the officers, agents and employees of the district of any liability for failure to perform or carry out any duty, obligation or other commitment.  
(Added to NRS by [1985, 2059](#))

#### **Levy and Collection of Ad Valorem Taxes as Additional Security for Payment of Certain Bonds**

**NRS 539.636 Power of board of directors.** In addition to the other means of providing revenue for districts as provided in this chapter, the board of directors under certain circumstances as set forth in [NRS 539.636](#) to [539.6366](#), inclusive, or as may be otherwise provided by law, may levy and collect general (ad valorem) taxes on all taxable property within the district for the purpose of additionally securing the payment of any bonds issued under the provisions of this chapter and for the purpose of paying attorney's fees and other costs directly related to protecting the supply and distribution of water.  
(Added to NRS by [1963, 1005](#); A [1965, 87](#); [1993, 1167](#))

**NRS 539.6361 Reserve fund from bond proceeds: Creation, accumulation and maintenance; augmentations.** Any resolution authorizing the issuance of bonds under the provisions of this chapter or as may be otherwise provided by law shall provide for the creation, accumulation and maintenance of a reasonable reserve fund from bond proceeds to secure additionally the payment of the interest on and the principal of the bonds. Such reserve fund may be augmented by annual assessments or other revenues, as the board of directors may determine.  
(Added to NRS by [1963, 1006](#))

**NRS 539.6362 Payment of deficiency from general fund, reserve fund or other available revenue; levy of ad valorem tax.**  
1. If the special fund created by the proceeds of the annual assessments levied and collected pursuant to the provisions of this chapter is insufficient to pay the principal of and the interest on the bonds as they become due, the deficiency shall be paid out of any general fund, reserve fund or any other available revenues of the district.  
2. If any general fund, reserve fund and other available revenues of the district are insufficient to pay any such deficiency promptly, the board of directors shall then levy and it shall be its duty to levy general (ad valorem) taxes.  
(Added to NRS by [1963, 1005](#))

**NRS 539.6363 Duties of board of directors in making levy.**  
1. To levy and collect taxes, the board of directors shall:  
(a) Determine in each year the amount of money necessary to be raised by general (ad valorem) taxation, taking into consideration other sources of revenue of the district; and  
(b) Fix a rate of levy which, when levied upon every dollar of assessed valuation of taxable property within the district and together with other revenues, will raise the amount required by the district annually to supply funds for paying promptly in full, when due, all interest on and principal of bonds of the district.  
➤ In the event of accruing defaults or deficiencies, an additional levy may be made as provided in [NRS 539.6364](#).  
2. The board of directors shall certify to the board of county commissioners of each county within the district, or having a portion of its territory within the district, at the same time as fixed by law for certifying thereto tax levies of incorporated cities, the rate so fixed, with directions that at the time and in the manner required by law for levying taxes for county purposes, such board of county commissioners shall levy such tax upon the assessed valuation of all taxable property within the district, in addition to such other taxes as may be levied by such board of county commissioners at the rate so fixed and determined.

3. The board of directors shall levy such general (ad valorem) taxes upon all property in the district which is by law taxable for state, county and municipal purposes, without regard to any statutory tax limitation now or hereafter existing and without limitation as to rate or amount, fully sufficient, after making due allowance for probable delinquencies, to provide for the prompt payment of such bonds as they become due, both principal and interest, but subject to the limitation of Section 2 of Article 10 of the Constitution of the State.

(Added to NRS by [1963, 1006](#); A [1969, 489](#); [1979, 1249](#))

**NRS 539.6364 Considerations in certifying annual levies; additional levies in event of insufficient revenue.**

1. The board of directors, in certifying annual levies as provided in [NRS 539.6363](#), shall take into account for the ensuing year maturing bonds and interest on bonds, and deficiencies and defaults of prior years, and shall make ample provision for the payment thereof.

2. In case the moneys produced from such levies, together with other revenues of the district, are not sufficient punctually to pay the annual installments on its bonds and interest thereon and to pay defaults and deficiencies, then the board of directors shall make such additional levies of taxes as may be necessary for such purposes, and notwithstanding any limitations, such taxes shall be made and continue to be levied until the bonds of the district, both principal and interest, shall be fully paid.

(Added to NRS by [1963, 1007](#))

**NRS 539.6365 Payment of taxes to district; lien.**

1. The body having authority to levy taxes within each county shall levy the general (ad valorem) taxes provided in this chapter. All officials charged with the duty of collecting taxes shall collect such taxes at the time and in the form and manner and with like interest and penalties as other general (ad valorem) taxes are collected and, when collected, shall pay the same to the district ordering its levy and collection. The payment of such collections shall be made monthly to the treasurer of the district and paid into the depository thereof to the credit of the district.

2. All taxes levied under this chapter, together with interest thereon and penalties for default in payment thereof and all costs of collecting the same, shall, until paid, constitute a perpetual lien on and against the property taxed, and such lien shall be on a parity with the tax lien of other general taxes, and no sale of such property to enforce any general tax or other lien shall extinguish the perpetual lien of such district taxes.

(Added to NRS by [1963, 1007](#))

**NRS 539.6366 Sale of property for nonpayment of taxes.** If the general (ad valorem) taxes levied are not paid as provided in this chapter, the property subject to the tax lien shall be sold, and the proceeds thereof shall be paid over to the district according to provisions of the laws applicable to tax sales and redemptions.

(Added to NRS by [1963, 1007](#))

**Bonds Payable From or Secured by Pledge of Net Revenues**

**NRS 539.6371 Issuance authorized to finance revenue-producing project.** Any bonds issued to finance or refinance the costs of a revenue-producing project of the district may be payable solely from, or additionally secured by, a pledge of the net revenues of that project or the net revenues of any revenue-producing facility of the district.

(Added to NRS by [1985, 2055](#))

**NRS 539.6375 Covenants and other provisions.** Any resolution of the board providing for the issuance of any bonds additionally secured by pledged revenues and any indenture or other instrument or proceedings appertaining thereto may contain covenants or other provisions, even if those covenants and provisions may limit the exercise of powers conferred by this chapter, in order to secure the payment of those bonds, in agreement with the holders of those bonds, including covenants or other provisions as to any of the following:

1. The pledged revenues, the assessments and the taxes to be fixed, charged or levied and the collection, use and disposition thereof, including the foreclosure of liens for delinquencies, the discontinuance of services, facilities or use of any properties or facilities, prohibition against free service, the collection of penalties and the costs of collection and the use and disposition of any money of the district, derived or to be derived, from any source designated in the provisions of this chapter;

2. The acquisition or improvement of or equipment for all or any part of properties pertaining to any project or other facilities;

3. The creation and maintenance of reserves or sinking funds to secure the payment of the principal of and interest on any bonds or of the expenses of operation and maintenance of a project and other facilities, or part thereof, and the source, custody, security, regulation, use and disposition of any such reserves or funds, including the powers and duties of any trustee with regard thereto;

4. A fair and reasonable payment by the district from its general fund or other available money for the project and other facilities or for services rendered thereby to the district;

5. The payment of the cost of any project by delineating the purposes to which the proceeds of the sale of the bonds may be applied, and the custody, security, use, expenditure, application and disposition thereof;

6. The temporary investment and any reinvestment of proceeds of bonds, any assessments or any taxes or pledged revenues, or any combination thereof;

7. The pledge of and the creation of a lien upon pledged revenues and the proceeds of bonds, pending their application to defray the cost of any project, to secure the payment of bonds issued pursuant to this chapter;

8. The payment of the principal of and interest on the bonds, and any prior redemption premiums due in connection therewith, and the sources and methods thereof, the rank or priority of any bonds as to any lien or security for payment, the acceleration of any maturity of any bonds, or the issuance of other or additional bonds payable from or constituting a charge against or lien upon any pledged revenues or other money pledged for the payment of bonds and the creation of future liens and encumbrances;

9. The use, regulation, inspection, management, operation, maintenance or disposition, or any limitation on or regulation of the use, of all or any part of the project and other facilities;

10. The determination or definition of net revenues from the project and other facilities or of the expenses of operation and maintenance of the project and other facilities, the use and disposition of those revenues and the manner of and limitations upon paying those expenses;

11. The creation of special funds and accounts appertaining to any pledged revenues or to the bonds;

12. The insurance to be carried by the district or any other person in interest and the use and disposition of money from the insurance, the acquisition of completion, performance, surety and fidelity bonds appertaining to any project or funds, or both, and the use and disposition of any proceeds of those bonds;

13. Books of account, the inspection and audit thereof, and other records appertaining to any project, facilities or pledged revenues;

14. The assumption, payment or discharge of any obligation, lien or other claim relating to any part of any project, any facilities or any securities having or which may have a lien on any part of any pledged revenues or other money of the district;

15. Limitations on the powers of the district to acquire or operate, or permit the acquisition or operation of, any structures, facilities or properties which may compete or tend to compete with the project and other facilities;

16. The vesting in a corporate or other trustee of such property, rights, powers and duties in trust as the board may determine, including any or all of the rights, powers and duties of the trustee appointed by the holders of the bonds and limiting or abrogating the right of those holders to appoint a trustee, or limiting the rights, duties and powers of that trustee;

17. Any defaults, rights and liabilities arising therefrom, and the rights, liabilities, powers and duties arising upon the breach by the district of any covenants, conditions or obligations;

18. The terms and conditions upon which the holders of the bonds or any portion, percentage or amount of them may enforce any covenants or provisions made by the district in the resolution or duties imposed thereby;

19. The terms and conditions upon which the holders of the bonds or of a specified portion, percentage or amount thereof, or any trustee therefor, are entitled to the appointment of a receiver, who may enter and take possession of the project and other facilities or service, operate and maintain them, prescribe fees, rates and charges, and collect, receive and apply all revenues thereafter arising therefrom in the same manner as the district might do;

20. A procedure by which the terms of any resolution authorizing bonds, or any other contract with any holders of bonds, including an indenture of trust or similar instrument, may be amended or abrogated, and as to the proportion, percentage or amount of bonds the holders of which must consent thereto, and the manner in which that consent may be given;

21. The terms and conditions upon which any or all of the bonds become or may be declared due before maturity, and as to the terms and conditions upon which that declaration and its consequences may be waived; and

22. All such acts as may be necessary, convenient or desirable in order to secure the bonds, or in the discretion of the board tend to make the securities more marketable, even if such covenant or act is not enumerated in this section, to give the board the power to do in the name and on behalf of the district all things in the issuance of bonds and for their security, except as expressly limited in this chapter.

(Added to NRS by [1985, 2055](#))

#### **NRS 539.638 Liens.**

1. Revenues pledged for the payment of any bonds, as received by or otherwise credited to the district, are immediately subject to the lien of each pledge without any physical delivery thereof, any filing or further act.

2. The lien of each such pledge and the obligation to perform the contractual provisions made in the authorizing resolution or other instrument appertaining thereto has priority over any or all other obligations and liabilities of the district, except as otherwise provided in this chapter or in the resolution or other instrument, and subject to any prior pledges and liens.

3. The lien of each such pledge is valid and binding as against all persons having claims of any kind in tort, contract or otherwise against the district whether or not those persons have notice thereof.

(Added to NRS by [1985, 2057](#))

**NRS 539.6385 Rights and powers of holders of bonds.** Subject to any contractual limitations binding upon the holders of any issue or series of bonds, or trustee therefor, including the restriction of the exercise of any remedy to a specified proportion, percentage or number of those holders, and subject to any prior or superior rights of others, any holder of bonds, or trustee therefor, has the right and power, for the equal benefit and protection of all holders of bonds similarly situated:

1. By mandamus or other suit, action or proceeding at law or in equity to enforce his or her rights against the district, the board and any other officers, agents and employees of the district, to require and compel the district, the board or any such officers, agents or employees to perform and carry out their respective duties, obligations or other commitments under this chapter and their respective covenants and agreements with the holder of any bonds;

2. By action or suit in equity to require the district to account as if it is the trustee of an express trust;

3. By action or suit in equity to have appointed a receiver, who may enter and take possession of the project and other facilities and any pledged revenues for the payment of the bonds, prescribe sufficient fees derived from the project and other facilities, and collect, receive and apply all pledged revenues or other money pledged for the payment of the bonds in the same manner as the district might do in accordance with the obligations of the district; and

4. By action or suit in equity to enjoin any acts or things which may be unlawful or in violation of the rights of the holder of any bonds and to bring suit thereupon.

(Added to NRS by [1985, 2057](#))

#### **NRS 539.639 Trustees and receivers.**

1. If a resolution of the board authorizing or providing for the issuance of any bonds of any series or any other proceedings appertaining thereto contains a provision authorized by subsection 19 of [NRS 539.6375](#) and further provides in substance that any trustee appointed pursuant to subsection 16 of [NRS 539.6375](#) has the powers provided by that subsection, then that trustee, whether or not all of the bonds of that series have been declared due, is entitled as of right to the appointment of a receiver of the project and other facilities which generate pledged revenues.

2. Any receiver appointed as permitted by subsection 19 of [NRS 539.6375](#) may enter upon and take possession of the project and other facilities appertaining thereto, and, subject to any pledge or contract with the holders of those bonds, shall take possession of all money and other property derived from or applicable to the acquisition, operation, maintenance or improvement of the project or other facilities, proceed with such acquisition, operation, maintenance or improvement which the board on the behalf of the district is under any obligation to do, operate, maintain, equip and improve the facilities, fix, charge, collect, enforce and receive the charges for services and all revenues thereafter arising subject to any pledge thereof or contract with the holders of the bonds relating thereto and perform the duties and carry out the contracts and obligations of the district in the same manner as the board itself might do and under the direction of the court.

(Added to NRS by [1985, 2058](#))

### **Bonds for Legal Investments**

**NRS 539.640 Resolution of district concerning availability of bonds for legal investments; copy filed with Department of Taxation.** Whenever the board of directors of any irrigation district organized and existing under and pursuant to the laws of the State

of Nevada by resolution declares that it deems it desirable that any contemplated or outstanding bonds of the district, including any of its bonds authorized but not sold, be made available for the purposes provided for in [NRS 539.660](#), the board of directors shall file a certified copy of such resolution with the Department of Taxation.

[1:34:1921; NCL § 8217] — (NRS A [1977, 1240](#))

**NRS 539.643 Investigation of affairs of district; report of Department of Taxation.** The Department of Taxation, upon the receipt of a certified copy of such resolution, shall, without delay, investigate the affairs of the district and report in writing upon such matters as it may deem essential, and particularly upon the following points:

1. The supply of water available for the project and the right of the district to so much water as may be needed.
2. The nature of the soil as to its fertility and susceptibility to irrigation, the probable amount of water needed for its irrigation, and the probable need of drainage.
3. The feasibility of the district's irrigation system and of the specific project for which the bonds under consideration are desired or have been used, whether such system and project is constructed, projected or partially completed.
4. The reasonable market value of the water, water rights, canals, reservoirs, reservoir sites and irrigation works owned by the district or to be acquired or constructed by it with the proceeds of any of such bonds.
5. The reasonable market value of the lands included within the boundaries of the district.
6. Whether or not the aggregate amount of the bonds under consideration and any other outstanding bonds of the district, including bonds authorized but not sold, exceeds 50 percent of the aggregate market value of the lands within the district and of the water, water rights, canals, reservoirs, reservoir sites and irrigation works owned, or to be acquired or constructed with the proceeds of any of the bonds, by the district, as determined in accordance with subsections 4 and 5.
7. The numbers, date or dates of issue, and denominations of the bonds, if any, which the Department of Taxation finds are available for the purpose provided for in [NRS 539.660](#), and, if the investigation has covered contemplated bonds, the total amount of bonds which the district can issue without exceeding the limitation expressed in subsection 6.

[2:34:1921; NCL § 8218] — (NRS A [1977, 1240](#))

**NRS 539.645 Provisions of [NRS 539.643](#) directory only.** The provisions of [NRS 539.643](#) as to the points upon which the Department of Taxation shall report are directory, and the Department may authorize such certification when in its opinion, subject to the provisions otherwise contained in [NRS 539.640](#) to [539.665](#), inclusive, its findings justify such action.

[4:34:1921; NCL § 8220] — (NRS A [1977, 1241](#))

**NRS 539.647 Certification of bonds by State Controller.**

1. The written report of the investigation provided for in [NRS 539.640](#) to [539.665](#), inclusive, shall be filed in the office of the State Controller, and a copy of the report shall be forwarded by the Department of Taxation to the secretary of the district for which the investigation has been made.

2. If the Department finds, as set out in the report, that the irrigation system of the district and the specific project for which the bonds under consideration are desired or have been used, whether such project is constructed, projected or partially completed, are feasible and that the aggregate amount of the bonds under consideration and any other outstanding bonds of the district, including bonds authorized but not sold, does not exceed 50 percent of the aggregate market value of the lands within the district and of the water, water rights, canals, reservoirs, reservoir sites and irrigation works owned or to be acquired or constructed with the proceeds of any of the bonds by the district, the bonds of such irrigation district, as described and enumerated in the report filed with the State Controller, shall be certified by the State Controller, as provided for in [NRS 539.640](#) to [539.665](#), inclusive.

3. If the Department is notified by the board of directors of any district whose irrigation system has been found in such report to be feasible that the district has issued bonds and the Department finds that the bonds are for any project or projects approved in such report and the amount of the bonds does not exceed the limitation stated in such report, the Department shall prepare and file with the State Controller a supplementary report giving the numbers, date or dates of issue, and denominations of the bonds which shall then be entitled to certification by the State Controller as provided for in [NRS 539.640](#) to [539.665](#), inclusive.

4. Subsequent issues of bonds may be made available for the purpose specified in [NRS 539.640](#) to [539.665](#), inclusive, upon like proceedings by the district, but, after any of the bonds of an irrigation district have been enumerated and described as entitled to certification by the State Controller, it is unlawful for that district to issue bonds that will not be entitled to such certification.

5. The State Controller shall:

(a) Provide for filing and preserving the reports mentioned in this section; and

(b) Make, keep and preserve a record of the bonds certified in accordance with the provisions of [NRS 539.655](#), including the date of certification, the legal title of the district, the number of each bond, its par value, the date of its issue and that of its maturity.

[3:34:1921; NCL § 8219] — (NRS A [1977, 1241](#))

**NRS 539.650 Expenditures from construction fund after certification of bonds prohibited without consent of Department of Taxation.** After the bonds of any irrigation district have been certified, as provided in [NRS 539.640](#) to [539.665](#), inclusive, no expenditure of any kind may be made from the construction fund of such district without the consent of the Department of Taxation, and no obligation may be incurred chargeable against such fund without previous authorization of the Department, nor may any expense of any kind be incurred in excess of money actually provided by levy of assessment or otherwise.

[5:34:1921; NCL § 8221] — (NRS A [1977, 1242](#))

**NRS 539.653 Progressive construction: Certification of bonds as needed; prior approval of Department of Taxation if all bonds certified.**

1. Whenever the survey, examinations, drawings and plans of an irrigation district, and the estimate of cost provides that the works necessary for a completed project shall be constructed progressively over a period of years in accordance with a plan or schedule adopted by resolution of the board of directors of the district, it is not necessary for the Department of Taxation to certify at one time all of the bonds that have been voted for the completed project; but such bonds may be certified from time to time as needed by the district.

2. If the Department certifies all of the bonds necessary for the completed project, even if the project is to be constructed progressively over a period of years in accordance with the resolution of the board of directors, the bonds so voted and certified shall only be sold after prior written approval of the Department.

[6:34:1921; NCL § 8222] — (NRS A [1977, 1242](#))

**NRS 539.655 Form of certificate of State Controller; facsimile signature authorized.**

1. Whenever any bond of an irrigation district organized and existing under and pursuant to the laws of the State of Nevada, including any bond authorized in any such district but not sold, which is eligible to certification by the State Controller under [NRS 539.647](#), is presented to the State Controller, the State Controller shall attach a certificate in substantially the following form:

Carson City, Nevada..... (insert date).

I, ....., State Controller of the State of Nevada, do hereby certify that the within bond, No. .... of issue No. .... of the ..... Irrigation District, issued ..... (insert date), is, in accordance with [NRS 539.640](#) to [539.665](#), inclusive, a legal investment for all trust funds and for the money of all insurance companies, banks, both commercial and savings, credit unions, trust companies, and any money which may be invested in county, municipal or school district bonds, and it may be deposited as security for the performance of any act whenever the bonds of any county, city or school district may be so deposited, it being entitled to such privileges by virtue of an examination by the Department of Taxation in pursuance of [NRS 539.640](#) to [539.665](#), inclusive. The within bond may also be used as security for the deposit of public money in banks or credit unions in this state.

.....  
State Controller of the State of Nevada

2. In case of a change in the constitution or any of the laws of this state relating to the bonds of irrigation districts, the State Controller shall, if necessary, modify the above certificate so that it conforms to the facts.

3. A facsimile of the State Controller's signature, printed or otherwise, impressed upon the certificate is a sufficient signing thereof.

[7:34:1921; NCL § 8223] — (NRS A [1969, 148](#); [1977, 1242](#); [1983, 1699](#); [1999, 1511](#))

**NRS 539.657 District to pay expenses of investigation and report.** All necessary expenses incurred in making the investigation and report provided for in [NRS 539.640](#) to [539.665](#), inclusive, shall be paid as the Department of Taxation may require by the irrigation district whose property has been investigated and reported on by the Department; but the benefit of any services that have been performed and any data that have been obtained by the Department or any other public official, in pursuance of the requirements of any law other than [NRS 539.640](#) to [539.665](#), inclusive, shall be made available for the use of the Department of Taxation without charge to the district whose affairs are under investigation.

[9:34:1921; NCL § 8225] — (NRS A [1977, 1243](#))

**NRS 539.660 Bonds as legal investments and security.**

1. All bonds certified in accordance with the terms of [NRS 539.640](#) to [539.665](#), inclusive, are legal investments for all trust funds, and for the money of all insurance companies, banks, both commercial and savings, credit unions and trust companies.

2. Whenever any money may, by law now or hereafter enacted, be invested in bonds of cities, counties, school districts or municipalities in the State of Nevada, such money may be invested in the bonds of irrigation districts, and whenever bonds of cities, counties, school districts or municipalities may by any law now or hereafter enacted be used as security for the performance of any act, bonds of irrigation districts under the limitations in [NRS 539.640](#) to [539.665](#), inclusive, provided it may be so used.

[10:34:1921; NCL § 8226] — (NRS A [1977, 1243](#); [1999, 1512](#))

**NRS 539.663 Bonds of irrigation districts of other states as legal investments; limitations.** The bonds of irrigation districts of other states having similar laws for certification thereof may be used in like manner as the bonds of irrigation districts of this state where the laws of such state permit a like use to be made of bonds of irrigation districts of this state.

[11:34:1921; NCL § 8227]

**NRS 539.665 Faith of State of Nevada pledged.** The faith of the State of Nevada is hereby pledged that any law under which irrigation district bonds are issued shall not be repealed, nor taxation thereby imposed omitted, nor such law be so amended as to impair the security of such bonds, until all the bonds and coupons issued under and by virtue thereof have been paid in full as specified and provided in such law.

[12:34:1921; NCL § 8228]

## ASSESSMENTS

**NRS 539.667 Secretary is district assessor; preparation of assessment book annually; contents of assessment book.**

1. The secretary of the board of directors shall be the assessor of the district. On or before January 15 of each year the secretary shall prepare an assessment book containing a full and accurate list and description of all the land of the district, and a list of the persons who own, claim or have possession or control thereof during the year, giving the number of acres listed to each person.

2. If the name of the person owning, claiming, possessing or controlling any tract of land is not known, it shall be listed to "unknown owner."

[25:64:1919; A 1923, 289; 1927, 309; [1954, 20](#)]

**NRS 539.670 Levy of assessments and tax by board; computation and entry in assessment book.**

1. At its regular meeting in February the board of directors shall fix the rate and levy an assessment upon the lands in the district, in accordance with the provisions of this chapter, which levy and assessment shall be sufficient to raise the annual interest on the outstanding bonds or any contractual obligation.

2. At the expiration of 10 years after a bond issue or such other period as may be authorized, the board must increase the assessment as may be necessary from year to year to raise a sum sufficient to pay the principal of the outstanding bonds of that issue as they mature, and must increase the assessment in such amount as may be necessary from year to year to raise a sum sufficient to pay the principal of any outstanding contractual obligation, as such principal may be required to be paid under the terms of the contract.

3. The board may levy a tax upon the lands in the district either upon the same pro rata basis as benefits may have been apportioned, or otherwise, as the case may be, in order to secure such funds as may be deemed necessary to replace any deficit that may occur in a fund created for the repayment of a district obligation by reason of tax delinquencies.

4. The secretary of the board shall compute and enter in a separate column of the assessment book or books the respective sums to be paid as an assessment on the property therein enumerated.

5. Except as otherwise provided herein, assessments made for any of the other purposes of this chapter shall be made and levied as above provided and entered in appropriate columns of the assessment book or books.  
[Part 27:64:1919; A 1921, 202; 1923, 289; 1925, 203; 1927, 309; [1954, 20](#)]

**NRS 539.673 Assessment by district board of land escaping assessment.** If any land within the district subject to assessment for the purposes of the district has not been assessed by the assessor or does not appear upon the district assessment roll adopted by the board of directors as the basis of assessment for the district, the land so omitted shall be assessed by the board of directors to the person or persons known or unknown who own, control or have possession thereof, and a description of the property so omitted shall be written in the roll prescribed for the purpose of district assessments, and all proper charges shall be levied thereon.  
[Part 45 1/2:64:1919; added 1923, 289; NCL § 8061]

**NRS 539.675 Use of preceding assessments for succeeding years; deemed regular levy.**

1. Where the last preceding assessment made will raise a sufficient revenue for the purposes of [NRS 539.670](#), in the event no other assessment is made, such assessment shall be deemed to have been levied for succeeding years, so long as it will produce the revenue required, and the taxes shall be collected in the same manner, and all officers shall perform the same duties in respect thereto, as though such assessment had been made for the particular year by the board of directors of the district.

2. Where the assessment which should have been levied can be determined by a mere mathematical computation based on the relation between the amount to be raised for interest or interest and the redemption of bonds for any particular year and the apportionment of benefits in the district, such assessment shall be deemed to have been made, and the taxes based thereon shall be collected the same as though such assessment had been regularly levied by the board of directors of the district.  
[Part 27:64:1919; A 1921, 202; 1923, 289; 1925, 203; 1927, 309; [1954, 20](#)]

**NRS 539.677 Levy of assessments by county commissioners or Department of Taxation; duties of district attorney and Attorney General.**

1. In case of failure or refusal of the board of directors to levy an assessment as provided in [NRS 539.670](#), then, if such assessment has not otherwise been levied, the board of county commissioners of the county in which the office of the district is located shall levy such assessment at its next regular meeting or at a special meeting called for such purpose.

2. The Department of Taxation, at any time upon obtaining knowledge of such failure or refusal, shall levy such assessment forthwith.

3. The district attorney of the county in which the office of any irrigation district is located, at the time such assessment should be made, shall ascertain the fact in respect to the same, and if such assessment has not been made by the board of directors as required, the district attorney shall immediately notify the board of county commissioners, the Department of Taxation and the Attorney General in respect to such failure. The district attorney and the Attorney General shall aid in obtaining the earliest possible assessment following such failure or refusal of the district board to act.  
[Part 27:64:1919; A 1921, 202; 1923, 289; 1925, 203; 1927, 309; [1954, 20](#)] — (NRS A [1977, 1244](#))

**NRS 539.680 Correction of assessments; notice of time of meeting to correct assessments; retention of assessment book in district office for inspection; changes in assessments.**

1. The board shall meet at its regular monthly meeting in March of each year to correct assessments and may at such meeting correct assessments so as to conform with the benefits apportioned as provided for in this chapter to pay obligations incurred or make up deficiencies arising from any source, and also to apportion and distribute benefits and assessments by reason of additional land in the district becoming subject thereto.

2. The secretary shall publish notice of such meeting for 2 weeks in a newspaper published in the county in which the district was organized. In the meantime the assessment book or books shall remain in the office of the secretary for the inspection of all interested persons.

3. The board of directors, which is hereby constituted a board of correction for the purpose, shall meet and continue from day to day as long as may be necessary, not to exceed 5 days, exclusive of holidays, and may make such changes in the assessment book or books as may be necessary to have it conform to the facts.

4. Within 10 days after the close of the season the secretary of the board shall have the corrected assessment book or books completed.  
[26:64:1919; A 1921, 118; 1923, 289; 1927, 309; [1954, 20](#)]

**NRS 539.683 Collection of assessments: Procedure; duties of county and district officers.**

1. An assessment roll shall be made up for the lands in each county in which the district is situated, and the secretary of the board of directors shall forthwith certify a duplicate of the same not later than May 15 of each year to the county auditor, or county auditors, as the case may be, who shall adopt the assessment roll in its entirety without alteration or change as a part or unit of the tax rolls of the county or counties.

2. The county treasurer shall separately itemize the items of such assessment roll on the statement of state and county taxes.

3. The assessments when levied and enrolled shall become due and delinquent at the same time and be subject to the same penalties and shall be collected by the same officers and in the same manner as state and county taxes.

4. The county auditor, district attorney, county clerk and county treasurer shall do and perform all acts necessary to accomplish the collection of the same with penalties, the sale for delinquency, the redemption of the lands involved, and the remittance of all proceeds to the district treasurer.

5. The secretary of the board of directors, at the time of delivering the duplicate assessment roll of the district to each county auditor, shall attach thereto, in some suitable form, a recapitulation list showing the name or names of each person, corporation or association listed in the assessment roll and the amount of money assessed and to be collected by the county treasurer or tax collector, which recapitulation list shall be delivered by the county auditor to the county treasurer with the duplicate assessment roll. The county treasurer shall insert after each name, in proper columns provided for that purpose in the duplicate assessment roll and in the recapitulation list, the amount paid by each person, or persons, corporation or association appearing on the assessment roll, or by stamping the word "Paid" after each sum, if the assessment is paid in full.

6. The recapitulation list shall be redelivered by the county treasurer to the district treasurer, together with the full amount of moneys collected, not later than the 15th day of the month upon which each installment of taxes becomes due and delinquent, and for the purpose of enabling the county treasurer to redeliver to the district treasurer the recapitulation list after each installment of taxes becomes due and reporting thereon the collection of taxes made by him or her not theretofore reported, the district treasurer shall, before each installment of taxes becomes due, redeliver to the county treasurer the recapitulation list.

7. The county treasurer, prior to the time of redelivery of the recapitulation list and report to the district treasurer, shall, in each instance, report to the county auditor the amount of money which the county treasurer has collected for and on behalf of the district since the last report, and thereupon the county auditor shall draw his or her warrant for the same, placing the same in the hands of the county treasurer, who is authorized to pay the moneys to the district treasurer at the time of delivering the recapitulation list and report.

[29:64:1919; A 1927, 309; 1933, 271; 1935, 135; [1954, 20](#)]

**NRS 539.685 Addition of unpaid tolls and charges to assessment levies.** Whenever any tolls or charges for the use of water and other charges for services rendered by an irrigation district have been fixed by the board of directors it shall be lawful to make the same payable in advance, and in case such tolls or charges remain unpaid at the time specified in this chapter for levying the annual assessment, the amount due for such tolls and charges may be added to and become a part of the assessment levied upon the land upon which the water for which such toll or charges levied and remain unpaid was used.

[Part 45 1/2:64:1919; added 1923, 289; NCL § 8061] — (NRS A [1969, 510](#))

**NRS 539.687 Assessment as lien against property; bond lien as preferred lien.**

1. An assessment is a lien against the property assessed from and after the time such assessment is made.  
2. The lien of the bonds of any series shall be a preferred lien to that of any subsequent series, and such lien is not removed until the assessments are paid or the property sold for the payment thereof.

[28:64:1919; A 1921, 118; NCL § 8040]

**NRS 539.690 Special assessments: Procedure for levy; election; authority to levy assessments for number of years for specific purposes.**

1. The board of directors of a district may, at any time when deemed advisable, submit to the qualified electors of the district at a special election, district election or primary or general state election the question of whether a special assessment shall be levied for the purpose of raising money to be applied to any of the purposes provided in this chapter.

2. The election must be held and the result thereof determined and declared in all respects in conformity with the provisions of this chapter in respect to bond elections.

3. The notice must specify the amount of money proposed to be raised and the purpose for which it is intended to be used, and whether an equal rate of assessment or a special apportionment of benefits is to be made in that relation if either is proposed.

4. At the election, the ballots must contain the words "Assessment — Yes," or "Assessment — No."

5. If two-thirds or more of the votes cast are "Assessment — Yes," the board shall immediately proceed to apportion the benefits, if that apportionment is to be made, and to levy an assessment sufficient to raise the amount voted.

6. The assessment so levied must be entered in the assessment book or books by the secretary of the board and collected in the same manner as other assessments provided for in this chapter and when received by the treasurer of the district must be deposited and kept in the construction fund.

7. At the election, there may be submitted the proposition of authorizing the board of directors to levy each year for a stated number of years assessments not exceeding a stated amount per acre to provide a fund from which repairs may be made and replacement and extensions of existing works may be constructed and paid for as the necessity arises. In that case, if a general description of the proposed undertaking is provided, no plans and specifications are required to be provided in advanced. If the proposition is approved by two-thirds of the electors, the board may levy the assessment and it must be collected as other assessments are collected pursuant to this chapter. Money realized from the assessments must be deposited and kept in the general fund and disbursed by the treasurer in accordance with the direction of the board or rules and regulations established by it.

[48:64:1919; 1919 RL p. 3286; NCL § 8064] — (NRS A [1993, 1088](#))

**NRS 539.693 Sale of land in district because of delinquency in payment of tax; land sold subject to accrued and accruing liens for charges, tolls, assessments and taxes.**

1. Whenever the county officers designated in [NRS 539.683](#) shall sell any of the lands in the district because of delinquencies in the payment of district, state or county taxes, the lands shall be sold subject to the accrued and accruing liens for district assessments, charges and tolls against the same; and under no circumstances shall the water and water rights of the district be included or sold at such delinquent sales unless and until all district taxes, assessments, charges and tolls against such lands shall have been first fully paid to the district.

2. Unpaid and accruing district assessments, taxes, charges and tolls against such lands sold at delinquent tax sales shall continue a charge and lien against such lands, and any purchaser of such lands, except the district itself, shall take the same subject to the payment by the purchaser of all such accrued and accruing charges, tolls, assessments and taxes in addition to the purchase price of the land.

[Part 29 1/2:64:1919; added 1927, 309; A 1929, 286; 1933, 271; 1935, 135; 1931 NCL § 8042]

**NRS 539.695 Procedure for summary foreclosure of lien for accrued charges, tolls or assessments; notice of sale; sale for delinquency in taxes.**

1. In any and all cases where solely on account of delinquent district taxes, charges, tolls or assessments any lands in the district have been sold or may hereafter be sold at a delinquent tax sale, either to the county or to any other person, firm, corporation or association, except the district, and the period of redemption has or shall have expired, the lien for all accrued district assessments, charges and tolls against the same may be summarily foreclosed by giving notice of sale in substantially the same manner and for the same time as required by law for delinquent tax sales by the county treasurer.

2. The county treasurer shall and is hereby directed immediately to give notice of such sale within 5 days after receiving written demand to make such sale from the secretary of the district to the effect that the board of directors of the district has ordered the foreclosure of the lien.

3. The county treasurer shall conduct such sale in substantially the same manner as delinquent tax sales are now conducted by the county treasurer.

4. If there are no other bidders at such sale or a sale cannot be made for sufficient to pay the lien for all accrued district taxes, assessments, charges and tolls, including penalties and cost of advertising, then the county treasurer shall bid in the lands and appurtenances in the name of and for the district. There shall be no right of redemption from such sale and the title shall thereupon become absolute in the district. The county treasurer shall immediately execute a deed for the lands and appurtenances in the name of the district and deliver the same to the secretary of the district to be immediately recorded with the county recorder of the county where the land is situated.

5. In cases where lands and appurtenances in the district are sold at a delinquent tax sale on account of delinquent state and county taxes as well as for delinquent district taxes, charges, tolls or assessments, then the county treasurer shall bid in such lands for the district and county jointly in cases where there is no other bidder for the same. In such cases the county shall be deemed to be holding the title for both the county and the district in the proportion of their respective tax claims against the same. Such lands and appurtenances shall thereafter be disposed of at a summary sale in the manner hereinabove provided, except that no sale shall be made for a price less than the whole amount of delinquent taxes, penalties and costs of both county and district.

6. The board of county commissioners may compromise the amount of state and county tax to be included in such sale price if the full amount cannot be obtained at such sale, but if the sale is made to the district, the latter shall not be required to make payment of any part of the delinquent state and county taxes which may have been a charge against such land, but shall take the same free of any lien based thereon.

[Part 29 1/2:64:1919; added 1927, 309; A 1929, 286; 1933, 271; 1935, 135; 1931 NCL § 8042]

**NRS 539.697 Distribution and sale of water acquired at sale for delinquent tax or summary foreclosure.** The board shall not, however, sell or dispose of water appurtenant to, apportioned, or allotted to the lands acquired at delinquent tax sales, or at summary sales, until and unless the remaining lands in the district under irrigation to which benefits have been apportioned by the district and which are entitled to receive water from the district pursuant to the apportionment of benefits, and from the same source of supply, shall have a sufficient and adequate water supply available for such irrigated areas as have been apportioned benefits. The board of directors shall distribute such waters acquired at delinquent tax sales or at summary foreclosure sales among the remaining nondelinquent landowners in the district entitled to receive water from the district in, as near as may be, the same proportion as fixed by the original apportionment of benefits for the remaining nondelinquent lands. In case the water right appurtenant to land acquired at a delinquent sale shall be based upon a contract with the United States, the district may, with the consent of the United States, make any desired disposition of such water right.

[Part 29 1/2:64:1919; added 1927, 309; A 1929, 286; 1933, 271; 1935, 135; 1931 NCL § 8042]

**NRS 539.700 Exclusion of land from benefits if land sold for delinquent taxes or assessments: Consent of bondholders and others.** Whenever any lands in the district have been sold for delinquent irrigation district taxes or assessments or for delinquent state and county or other taxes, and the title of such lands has passed as provided by law, either to the county or to the irrigation district, and the period of redemption has expired, the board of directors of the district shall have the power by and with the written consent of the bondholders holding 100 percent of the outstanding bonds of the district, or in case of a contract with the United States constituting a lien upon the lands, then also with the written consent of the Secretary of the Interior, or in case there are outstanding certificates of indebtedness which constitute a lien upon the lands of the district, then with the written consent of the holders of 100 percent of those holding such certificates of indebtedness, to exclude such lands, or any part thereof, from further participation in the benefits of the district, and particularly to exclude such lands or any part thereof from any further right to receive from the district either under an apportionment of benefits or any other waters of the district.

[Part 29 3/4:64:1919; added 1937, 372; A [1953, 379](#)]

**NRS 539.703 Water and water rights become part of general supply when land excluded from further participation in benefits.** Whenever the board of directors of the district shall have adopted a resolution excluding such lands from further participation in the benefits of the district and from the right to receive district waters, the water or water rights theretofore apportioned to the lands shall be and become a part of the general water supply of the district and apportioned among the remaining nondelinquent lands in the same proportion as such remaining nondelinquent lands have been apportioned benefits, not in excess, however, of an adequate water supply for such remaining land based upon the duty of water recognized by the district; but in case the water right appurtenant to land acquired at a delinquent sale shall be based upon a contract with the United States the district may, with the consent of the United States, make any desired disposition of such water right.

[Part 29 3/4:64:1919; added 1937, 372; A [1953, 379](#)]

**NRS 539.705 Land excluded from participation in benefits: Transfer of storage rights and benefits apportioned to other land.**

1. The owner of land excluded from participation in the benefits of the district, that is, stripped of storage water and benefits under the provisions of [NRS 539.700](#) and [539.703](#), may petition the board of directors to transfer to such stripped land the storage rights and benefits apportioned to other land. Upon the hearing of the petition the board of directors may at its discretion grant or refuse the transfer in whole or in part. In exercising its discretion the board of directors shall consider the effect of the proposed change on the cost of water for other holders of water rights in the district, the district's efficiency in its delivery or use of water, the existing water rights in the affected land and the public interest.

2. The petition must:

- (a) Be in writing and under oath.
- (b) Describe the land and acreage from which it is proposed to transfer the storage water and benefits.
- (c) Specify the amount of storage water and benefits proposed to be transferred.
- (d) Describe the land and acreage to which the transfer of storage water and benefits is proposed to be made.
- (e) List in detail all liens existing against each parcel of land.

3. Upon receipt of the petition, together with the sum of money required for advertising, the secretary of the board shall cause notice of the application and the date of hearing thereof to be given by posting for a period of not less than 10 days and also by two publications 7 days apart in a newspaper of general circulation in the county in which the land is situated, during such period.

4. Any person interested in the proposed transfer may file a written protest thereto at any time before the hearing day. The protest must be considered by the board of directors in exercising its discretion to grant or refuse the requested transfer.

5. The board of directors may consider the application at any regular or special meeting, but not sooner than 14 days after the first date of publication.

6. At the hearing a full record of all proceedings must be taken and spread upon the minutes. If the petition proposes to change the point of diversion or manner of use, the board of directors shall not make any order on the petition until such time as an appropriate permit is secured from the State Engineer in accordance with [chapter 533](#) of NRS authorizing the change.

7. The petition, notices, protests, resolutions and all subsequent proceedings in relation to the application must be file marked and preserved for record purposes. If the board of directors grants all or a part of the transfer requested, a certified copy thereof must be recorded in the office of the county recorder of the county in which the land to be affected is situated, and thereafter the recorded copy must be delivered to the petitioner upon payment of the recording fees.

8. To the extent that the transfer is granted it constitutes a waiver and relinquishment on the part of the district of all restrictive covenants and provisions against the use of storage water and benefits on the land contained in any deed executed by the board of directors.

9. From and after the granting of any transfer of storage water and benefits, the land from which the water and benefits are taken must have the status of stripped land, must be excluded from participation in the benefits of the district, and must receive no further storage water or benefits unless storage water and benefits are restored to the land under the provisions of this section, and all land to which the storage water and benefits are transferred must be treated in all respects as though it had never become delinquent and had never been stripped of storage water and benefits and denied the benefits of the district.

10. Any person aggrieved by the order of the board of directors may, within 30 days after the entry of the order, petition the district court of the county in which the office of the board of directors is located to set the same aside for such order as may be proper.

[Part 29 3/4:64:1919; added 1937, 372; A [1953, 379](#)] — (NRS A [1995, 795](#))

## INCLUSION AND EXCLUSION OF LANDS

### **NRS 539.708 Petition for annexation: Contents; inclusion of lands within municipal corporation.**

1. The holder or holders of any title or evidence of title, as defined in [NRS 539.020](#) and [539.023](#), representing one-half or more of any lands adjacent to or in the vicinity of an irrigation district, whether contiguous or not, and which are susceptible of irrigation or drainage, or both, by the district system, or combined systems of works, may file with the board of directors of the district a petition, in writing, setting forth that those lands are susceptible of irrigation or drainage, or both, as the case may be, by the district system or systems, and praying that the land be annexed.

2. The petition must describe the land and also describe the several parcels owned by the petitioners.

3. All or any portion of the lands in any city in which the vote for mayor at the last preceding election was not less than 550 votes and not more than 1,000 votes, may in the same manner be included within the boundaries of any irrigation district if the lands are susceptible of irrigation or drainage, or both, by the district system or systems, and upon their inclusion the lands in the city, town or municipal corporation are subject to all of the provisions of this chapter.

(Added to NRS by [1967, 1613](#); A [1989, 1175](#); A [1989, 1175](#))

### **NRS 539.712 Notice of filing of petition for annexation: Posting; contents; advancement of costs by petitioners.**

1. The secretary shall cause a notice of the filing of such petition to be given for 3 consecutive weeks by posting in five public and conspicuous places in the district, with at least one posting in each division thereof.

2. The notice shall:

(a) State the filing of such petition.

(b) State the names of the petitioners.

(c) Contain a description of the lands mentioned in the petition, sufficient to identify the same.

(d) Notify all persons interested in or who may be affected by such change of boundaries of the district to appear at the office of the board at a time named in the notice and show cause, in writing, if any they have, why the lands mentioned should not be annexed to the district.

3. The petitioner or petitioners shall advance to the district treasurer sufficient money to pay the estimated cost of these proceedings.

(Added to NRS by [1967, 1614](#))

### **NRS 539.714 Hearing on annexation petition.**

1. The board of directors, at the time mentioned in the notice, or at any other time to which the hearing may be adjourned, shall hear the petition and all the objections thereto.

2. The failure of any person to show cause as provided in [NRS 539.712](#) shall be taken as an assent on that person's part to a change of the boundaries of the district so as to include the whole or part of the land mentioned in the petition.

(Added to NRS by [1967, 1614](#))

### **NRS 539.716 Conditions precedent to annexation; apportionment and assessment of benefits.**

1. The board of directors may require as a condition to the granting of the petition that the petitioners shall pay to the district such sums as nearly as the same can be estimated as the petitioners or their grantors would theretofore have been required to pay had such lands been included in the district at the time the same was originally organized, and may apportion such benefits as are just and equitable to such lands in accordance with the benefits derived or which will accrue to each tract or subdivision thereof from the construction or proposed construction of a drainage works or other works, or the purchase or proposed purchase of any works for the district.

2. The board of directors shall examine each tract or legal subdivision of such annexed lands or proposed annexed lands and shall determine the benefits which will accrue or which have accrued, and such lands shall be apportioned their pro rata share of the cost of such works in proportion to the benefits derived by the lands therefrom.

3. The board shall make or cause to be made a list of such apportionment or distribution, which list shall contain a complete description of each subdivision or tract of land so annexed or proposed to be annexed with the rate per acre of such apportionment or distribution and the name of the owner thereof, or it may prepare a map on a convenient scale showing each of the subdivisions or tracts with the rate per acre of such apportionment entered thereon; but where all or any portion of the lands are apportioned benefits by the board at the same rate, a general statement to that effect shall be sufficient.

4. Whenever thereafter an assessment is made, either in lieu of bonds or an annual assessment for raising the interest on bonds, or any portion of the principal, or the expenses of maintaining the property of the district, or any special assessment voted by the electors, it shall be spread upon the lands in the same proportion as the assessments of benefits. The benefits arising from the undertakings for which special assessments are made may be distributed equally over the lands, or especially apportioned, and assessments or tolls and charges may be made or imposed as provided in this chapter, when coming within the designation of operation and maintenance charges, by way of a minimum stated charge per acre, whether water is used or not, and a charge for water used in excess of the amount delivered for the minimum charge, or such other reasonable method of fixing or collecting the operation and maintenance charge as the board of directors may adopt.

(Added to NRS by [1967, 1614](#))

### **NRS 539.718 Order of annexation: Contents; survey.**

1. The board of directors, if it deems it not for the best interest of the district to include therein the lands mentioned in the petition shall reject all or any part of the same.

2. If the board deems it for the best interests of the district, and if no objections to the annexation of the lands have been filed as required in this chapter, the board may order, without any election, that the lands mentioned in the petition or any part thereof be annexed to the district. The order shall describe the lands so annexed, and the board shall cause a survey thereof to be made if deemed necessary.

(Added to NRS by [1967, 1615](#))

**NRS 539.722 Resolution approving annexation notwithstanding electors' objections: Adoption; contents.** If 40 percent of the total number of registered electors as evidenced by the total registration at the last preceding election file objections in writing to the annexation of the lands, or any part thereof, mentioned in the petition, and if the board notwithstanding deems it for the best interests of the district to include the lands mentioned in the petition, or some part thereof, the board shall adopt a resolution to that effect. The resolution shall describe the lands proposed to be included in the district.

(Added to NRS by [1967, 1615](#))

**NRS 539.724 Election on question of annexation: Notice; procedure; form of ballots.**

1. Upon the adoption of the resolution mentioned in [NRS 539.722](#), the board shall submit to the voters of the district at the next district election or primary or general state election the question of whether the lands described in the resolution shall be annexed to the district.

2. Notice of the election must be published and the election conducted in the manner prescribed by this chapter for the issuance of bonds of the district.

3. The notice of election must describe the lands proposed to be annexed to the district.

4. The ballots cast at the election must contain the words "for annexation," or "against annexation," or expressions equivalent thereto.

(Added to NRS by [1967, 1615](#); A [1993, 1089](#))

**NRS 539.726 Order of annexation following election: Contents; recording.**

1. If at such election a majority of all the votes cast is against annexation, the board shall proceed no further in the matter.

2. If a majority of such votes is in favor of annexation, the board shall thereupon order that the boundaries of the district be changed to include the lands to be so annexed and cause a copy of such order, together with a plat of the lands, each certified to by the secretary of the board, to be filed for record in the office of the county recorder of the county or counties in which such lands are situated.

3. The order shall describe the land so annexed and thereafter such lands shall be subject to all the provisions of this chapter. Immediately after the filing for record of the order annexing the lands, the directors shall state on their minutes to which division or divisions in the district the lands shall be attached, or may redivide the district to accommodate the lands.

(Added to NRS by [1967, 1615](#))

**NRS 539.728 Apportionment of benefits following annexation: Compliance with statutes.** If the lands are annexed to the district as provided in this chapter, and the board of directors apportions benefits to such annexed lands as provided in this chapter, the provisions of [NRS 539.563](#), [539.565](#) and [539.567](#) shall, insofar as applicable, be complied with.

(Added to NRS by [1967, 1616](#))

**NRS 539.732 Lands in one district not to be included in another district.** No lands while they remain within a district shall be included in any other district.

(Added to NRS by [1967, 1616](#))

**NRS 539.734 Inclusion within district of state lands and state lands held under contract to purchase.**

1. Whenever state lands held under contract to purchase are included within the boundaries of any irrigation district, such lands shall be subject to all the provisions of this chapter the same as any other land held in private ownership.

2. State lands, not under contract to purchase, shall not become a part of an irrigation district except by the consent of the State Land Registrar, who is authorized and required to consent thereto on behalf of the State upon there being filed in his or her office a certificate signed by the State Engineer to the effect that such lands will be benefited by inclusion therein.

3. District assessments, charges and tolls against such lands not under contract shall become a charge against the lands, and any sale or contract to sell any such lands thereafter shall be conditioned upon the payment, by the purchaser or contractor, of all such accrued charges in addition to the purchase price of the land.

4. In case of state land held under contract, the person holding such contract shall be deemed the owner of the land for the purposes of this chapter, and liens shall attach to his or her rights under such contract, and such liens shall be enforced as in other cases, subject to the paramount title of the State, and subject to the rights of a purchaser at a sale for delinquent assessments to be subrogated to the rights of such contract holder to acquire patent to such land from the State.

(Added to NRS by [1967, 1616](#))

**NRS 539.736 Exclusion of land: Grounds; limitations.** The board of directors of any district now or hereafter formed under the provisions of this chapter, either upon its own initiative or upon the application in writing of any holder of title or of evidence of title to land in the district, may, by a majority vote, exclude from the district any land or lands theretofore included in the district, and change the boundary lines of the district so as to exclude or leave out certain tracts or portions of tracts when the proposed system or systems of irrigation cannot practically include such land or lands, or when such land or lands would not be benefited by remaining in the district or by any future improvement it might make, or when the land sought to be excluded has been, or is about to be, incorporated into or made a part of any city or town, or when the land sought is adjacent and contiguous to any city or town and it is proposed to develop such land as building sites and areas; but if improvements have been commenced, or made, or authorized, or if there are bonds or other contracts or certificates of indebtedness outstanding, no land shall be excluded and no established liens shall be released unless all of the holders of bonds or contracts or certificates of indebtedness constituting liens against the land sought to be excluded, and the owner of such land if the owner has not petitioned for exclusion thereof, shall consent in writing to the exclusion and unless all bonded indebtedness of the district chargeable to the land sought to be excluded is paid, or except as provided in [NRS 539.738](#) to [539.748](#), inclusive.

(Added to NRS by [1967, 1616](#))

**NRS 539.738 Notice of proposed exclusion: Publication; contents.** Within 10 days after the receipt of any such application, or after the passage by the board of a resolution proposing the withdrawal of such lands, the directors of the district shall give notice of such proposed change or exclusion and of the date, time and place of a meeting to be held by the board to consider such proposed change or exclusion by publication for two issues 7 days apart in some newspaper printed in the county in which the land sought to be excluded is situated, at least 30 days before the meeting to consider such exclusion or change.  
(Added to NRS by [1967, 1617](#))

**NRS 539.742 Resolution excluding land; objections.**

1. All persons failing to file written objections within 50 days from the date of the filing of the petition for exclusion shall be conclusively deemed to have consented to such exclusion.

2. If 25 percent of the holders of bonds or contracts or certificates of indebtedness constituting liens against the land sought to be excluded file objections to such exclusion within the 50-day period the petition for exclusion shall be denied; otherwise, the board at its sole discretion, but then only upon the payment of all bonded indebtedness of the district chargeable to the land sought to be excluded, may by resolution exclude the land from the district, and the land shall thereafter be denied all benefits under the district.  
(Added to NRS by [1967, 1617](#))

**NRS 539.744 Order or denial of exclusion; publication of order.**

1. Not less than 50 days after the filing with the board of an application in writing by a qualified elector of the district or after the board has of its own initiative and by resolution declared its intention of excluding any land or lands from the district, and after having first given notice as prescribed in [NRS 539.738](#), the board shall meet and consider the matter and shall order or deny the exclusion of the lands in whole or in part.

2. A copy of the order of the board shall be published for two issues 1 week apart in some newspaper published in the county in which the land is situated.  
(Added to NRS by [1967, 1617](#))

**NRS 539.746 Recording of order excluding land or changing boundaries with plat.** If lands are excluded, or the boundary lines changed pursuant to [NRS 539.736](#) to [539.748](#), inclusive, a copy of the order certified by the secretary of the district, with a plat of the land excluded or change in boundary made, shall be filed for record in the office of the county recorder of the county or counties in which such land or lands are situated, and it shall be evidence for all purposes of the facts it purports to the State.  
(Added to NRS by [1967, 1617](#))

**NRS 539.748 Petition to district court by aggrieved persons.** Any holder of title or of evidence of title to land in the district, or holder of any bond or contract or certificate of indebtedness constituting a lien against the land sought to be excluded, who is aggrieved by the order of the board of directors in excluding or refusing to exclude lands as provided in this chapter may, within 30 days from the date of the publication, as provided in [NRS 539.744](#), of the order excluding or refusing to exclude lands from the district, petition the district court of the county in which the office of the board of directors is situated to set aside such order, and direct that such lands be excluded or be not excluded, as the court may order. The provisions of [NRS 539.565](#) and [539.567](#), insofar as applicable, shall be followed in such proceedings.  
(Added to NRS by [1967, 1617](#))

## DISSOLUTION

**NRS 539.750 Petition for dissolution of district: Filing with clerk of district court; order of district judge.** Upon the filing of a petition with the clerk of the district court of the county where the district was organized, setting forth that an irrigation district should be forthwith dissolved, the petition to be signed by at least 25 percent of the electors owning at least 25 percent of the land in the district, the clerk of the district court shall forthwith obtain an order from the judge of that court, who shall enter an order directing the officers and directors of the irrigation district to submit to the electors the question of whether the district shall be dissolved at the next district election or primary or general state election.

[Part 47:64:1919; A 1933, 261; 1931 NCL § 8063] — (NRS A [1993, 1089](#))

**NRS 539.753 Contents of petition.** The petition shall recite only:

1. That such district was organized.
  2. The date of organization and that it now exists.
  3. That the petitioners desire that an election be called to determine the question of dissolution by a vote of the electors.
- [Part 47:64:1919; A 1933, 261; 1931 NCL § 8063]

**NRS 539.755 Determination of sufficiency of percentages required on petition: What governs clerk of district court.** In determining the sufficiency of the percentages required on the petition, the clerk of the district court with whom such petition is filed shall be governed by the last equalized assessment roll of the irrigation district, together with the last equalized assessment roll of the county or counties in which the district lands are situated, on file with the county assessor, county auditor and county treasurer of such county or counties, together with the list of electors from the records of the irrigation district and the registration lists and other election and citizenship records in the offices of the county clerk and county recorder of such county or counties.  
(Part 47:64:1919; A 1933, 261; 1931 NCL § 8063)

**NRS 539.757 Ballots: Form.** At such election the ballot shall contain the words “Dissolution of the District — Yes”; and “Dissolution of the District — No.”

[Part 47:64:1919; A 1933, 261; 1931 NCL § 8063]

**NRS 539.760 Conduct of election; canvass of votes.**

1. The provisions of this chapter relating to general elections for directors shall govern in respect to such dissolution election ordered by the court.

2. The canvass of the vote at such election shall be conducted in the manner provided by this chapter for general elections.  
(Part 47:64:1919; A 1933, 261; 1931 NCL § 8063)

**NRS 539.763 Certification of election results to district court; examination of returns by court; order of dissolution; filing of financial statement.**

1. The secretary of the district shall at the time and in the manner provided in this chapter for certifying election returns certify the result of the election to the district court of the county in which such petition for dissolution was filed.

2. The court shall examine such returns on the Monday following such certification at 1:30 p.m., and in case it is found that a majority of the electors cast their vote in favor of "Dissolution of the District — Yes," and that the electors voting at the election represent a majority of the acreage in the district, the court shall enter its order dissolving the district, and thereupon the court shall enter its further order directing the directors of the district to file with the court a financial statement showing its indebtedness and other obligations. Such statement shall be sworn to by the president before a notary public and attested by the secretary of the district.

[Part 47:64:1919; A 1933, 261; 1931 NCL § 8063]

**NRS 539.765 Court governed by [NRS 539.287](#) where contract with United States exists.** If the district has in force and effect a contract with the United States under the provisions of this chapter, the court shall be governed by [NRS 539.287](#).

[Part 47:64:1919; A 1933, 261; 1931 NCL § 8063]

**NRS 539.767 Order of dissolution not to be entered until bonded indebtedness liquidated or consent of bondholders filed.** If the district has an outstanding bonded indebtedness or has issued bonds of the district under the provisions of this chapter, which are unpaid, the district court shall not enter its order dissolving such district unless and until the bonded indebtedness shall have been liquidated or the consent of the bondholders to the dissolution of the district shall have been filed in writing with the court.

[Part 47:64:1919; A 1933, 261; 1931 NCL § 8063]

**NRS 539.770 Payment of other indebtedness to be provided for; duties of county officers in closing affairs of district.**

1. In case there is other or current indebtedness of the district outstanding not represented by a contract with the United States pursuant to the terms of this chapter, or represented by an outstanding bond issue duly authorized under the provisions of this chapter, the court shall determine the amount of such indebtedness outstanding against the district and provide for its payment as stated in [NRS 539.750](#) to [539.777](#), inclusive.

2. The court shall nevertheless enter its order dissolving the district, which order shall also direct and authorize the county officers hereinafter designated to act as ex officio officers of the district for the liquidation of such indebtedness.

3. The district directors shall have no further power to incur further indebtedness after the entry of the order.

4. The court shall have power to enter any and all orders necessary to complete the dissolution of the district and effectuate the intent hereof.

5. The records and papers of every kind belonging to the district shall be turned over to the county clerk for use by the proper county officers in closing the affairs of the district. The county treasurer shall perform the duties of district treasurer. The county assessor shall perform that portion of the duties of the secretary relating to district assessor. The county clerk shall perform all the other duties of the secretary of the board of directors. The board of county commissioners shall perform the duties of the board of directors. The district attorney shall perform such duties as may be required of the district attorney by such county officers.

[Part 47:64:1919; A 1933, 261; 1931 NCL § 8063]

**NRS 539.773 Liquidation of indebtedness; levy of assessments; collection of taxes; sale of district property by county commissioners; disposition of proceeds.**

1. The proper county officers shall proceed to levy and assess upon the lands embraced within such district proper assessments and to collect such additional taxes as may be necessary for the purpose of paying such remaining outstanding indebtedness not provided for by previous assessments.

2. Such assessments and levies shall be made as near as may be in the same manner and with the same procedure as provided by this chapter.

3. All property of every kind belonging to the district, including lands sold to the district for taxes, shall be sold by the board of county commissioners as near as may be in the same manner as county lands acquired at tax sales and county property are now sold, and the proceeds, together with all money on hand, shall be used to pay off the remaining indebtedness of the district.

4. All funds remaining after the outstanding indebtedness has been paid shall be refunded and paid pro rata to the last assessment payers according to the last assessment roll.

[Part 47:64:1919; A 1933, 261; 1931 NCL § 8063]

**NRS 539.775 Contract with United States or bonded indebtedness not bar to dissolution if provision made for payment.**

The outstanding indebtedness, except in cases mentioned in [NRS 539.765](#) and [539.767](#) where there is an outstanding lawful bond issue, or where the district has entered into a contract with the United States pursuant to the provisions of this chapter, shall not operate as a bar to dissolution by the district court when provision is made for the payment of such indebtedness in the manner provided in this chapter, or such indebtedness is otherwise satisfied.

[Part 47:64:1919; A 1933, 261; 1931 NCL § 8063]

**NRS 539.777 Entry of order dissolving district; further indebtedness prohibited.** Upon the entry of the order of the court dissolving the district, the same shall be deemed dissolved and no further indebtedness of any kind shall be contracted by the board of directors of the district.

[Part 47:64:1919; A 1933, 261; 1931 NCL § 8063]

**UNLAWFUL ACTS AND PENALTIES**

**NRS 539.780 Unlawful interference with officer, agent or employee of district; criminal and civil penalties.**

1. Any person who wrongfully and maliciously interferes with any officer, agent or employee of the district in the proper discharge of his or her duties, is guilty of a public offense, as prescribed in [NRS 193.155](#), proportionate to the value of any property damaged or destroyed and in no event less than a misdemeanor.

2. The irrigation district damaged by any such act may also bring a civil action for damages sustained by any such act, and in such proceeding the prevailing party is entitled to attorney's fees and costs of court.

[10b:64:1919; added 1923, 289; NCL § 8019] — (NRS A [1967, 611](#); [1979, 1486](#))

**NRS 539.783 Liability of water user negligently or wrongfully impairing system of works; notice to repair.** Any water user, or his or her agent or lessee, of an irrigation district who shall negligently or wrongfully impair the usefulness of any reservoir, canal, ditch, lateral, drain, headgate, structure, or any part of the irrigation district system of works and fails to repair the same within 10 days after notice from the district so to do, or who fails within such time to file with the board of directors good and sufficient reasons for so failing to do, shall become liable for the payment thereof as provided in this chapter, or the irrigation district may make such repairs and add and collect the same as an operation and maintenance charge against the lands of the water user for the next succeeding irrigation season.

[10c:64:1919; added 1929, 286; NCL § 8020]