

# CALENDAR OF COUNTY RESPONSIBILITIES

## (REQUIRED BY NEVADA LAW)

### RECURRING

(Note that the contents are not intended to be all-inclusive, but rather an example of the types of due dates currently required by law. If you are aware of anything that should be included, please notify NACO staff.)

TIMING	RULE	STATUTE(S)
Every Meeting	The <b>county auditor</b> shall Report to the <b>board of county commissioners</b> , at each regular meeting thereof, the condition of each fund in the treasury.	NRS 251.030
Every Meeting	In the event of disincorporation of a city, the <b>trustees</b> so appointed to act as trustees for the corporation so dissolved, shall make a report of their proceedings to the <b>board of county commissioners</b> at every session of the board.	NRS 265.150
Monthly	At the end of every month, the <b>county treasurer</b> shall provide to the <b>board of county commissioners</b> a list of all refunds made by the county treasurer during that month.	NRS 354.240
Monthly	The <b>county treasurer</b> shall: <ol style="list-style-type: none"> <li>1. Keep a complete record of the source and amount of all receipts, apportionments to, payments from, and balances in all funds; and</li> <li>2. Submit to the <b>board of county commissioners</b> each month at any regular or special meeting a statement containing the information required in subsection 1 for the previous month, giving the balance in each county, state and special fund, together with a statement of all money on deposit, outstanding checks against that money and cash on hand.</li> </ol>	NRS 354.280
Quarterly	<ul style="list-style-type: none"> <li>• On the first Mondays of January, April, July and October, the</li> </ul>	NRS 4.100

	<p><b>justices of the peace</b> who receive fees pursuant to the provisions of NRS 4.060, 4.063 and 4.065 shall make out and file with the <b>boards of county commissioners</b> of their several counties a full and correct statement under oath of all fees or compensation, of whatever nature or kind, received in their several official capacities during the preceding 3 months. In the statement they shall set forth the cause in which, and the services for which, such fees or compensation were received.</p> <ul style="list-style-type: none"> <li>• Each <b>county clerk</b> shall, on the first Monday in January, April, July and October, make out and file with the <b>board of county commissioners</b> a full and correct statement under oath of all fees, percentage or compensation, of whatever nature or kind, received in his or her official capacity during the preceding 3 months. In the statement, the county clerk shall set forth the cause in which and the services for which such compensations were received.</li> <li>• On the first Monday of January, April, July and October, each <b>sheriff</b> who receives fees under the provisions of this chapter shall make out and file with the <b>boards of county commissioners</b> of their several counties a full and correct statement under oath of all fees, percentages or compensation, of whatever nature or kind, received in their several official capacities during the preceding 3 months. In the statement they shall set forth the cause in which, and the services for which, such fees or compensation were received.</li> <li>• In each calendar year, on the first Monday of January, April, July and October, the <b>constables</b> who receive fees under the provisions of this chapter shall make out and file with the <b>boards of county commissioners</b> of their several counties a full and correct statement under oath of all fees or compensation, of whatever nature or kind, received in their several official capacities during the preceding 3 months. In the statement they shall set forth the cause in which, and the</li> </ul>	<p>NRS 19.090</p> <p>NRS 248.310</p> <p>NRS 258.190</p>
--	--	---

	services for which, such fees or compensation were received.	
Quarterly	Once every three months, the <b>board of county commissioners</b> shall inquire into the security of the <b>jail</b> and the treatment and condition of the prisoners.	NRS 211.020
Quarterly	On the first Monday of January, April, July and October, each <b>sheriff</b> who receives fees under the provisions of this chapter shall make out and file with the <b>boards of county commissioners</b> of their several counties a full and correct statement under oath of all fees, percentages or compensation, of whatever nature or kind, received in their several official capacities during the preceding 3 months. In the statement they shall set forth the cause in which, and the services for which, such fees or compensation were received.	NRS 248.310
Quarterly	In each calendar year, on the first Monday of January, April, July and October, the <b>constables</b> who receive fees under the provisions of this chapter shall make out and file with the <b>boards of county commissioners</b> of their several counties a full and correct statement under oath of all fees or compensation, of whatever nature or kind, received in their several official capacities during the preceding 3 months. In the statement they shall set forth the cause in which, and the services for which, such fees or compensation were received.	NRS 258.190
Quarterly	At a regular meeting of the board of county commissioners in October, January, April and September, the <b>county auditor</b> shall submit to the <b>board</b> a statement containing a complete record of all apportionments to and disbursements from funds established under NRS 354.604 in such detail as may be required, but the statement must, in any event, show the amount of outstanding warrants against and the available balance in each county, state and special fund, together with an analysis of revenues and expenditures for the previous quarter by account and fund. The analysis must use the same accounts and funds as were used in the budget adopted by the board of county commissioners for the applicable fiscal year and must be so organized as to relate directly to that budget. This section is mandatory, and any county auditor failing to comply with the provisions of this section shall be punished as provided in NRS	NRS 354.290

	354.310.	
Quarterly	At a regular meeting of the <b>board of county commissioners</b> in October, January, April and September, the <b>county auditor</b> shall submit to the board a statement containing the information required by subsection 1 in such detail as may be required, but the statement must, in any event, show the amount of outstanding warrants against and the available balance in each county, state and special fund, together with an analysis of revenues and expenditures for the previous quarter by account and fund. The analysis must use the same accounts and funds as were used in the budget adopted by the board of county commissioners for the applicable fiscal year and must be so organized as to relate directly to that budget.	NRS 354.290
Twice Each Year	On or about January 1 and July 1 of each year, the <b>clerk of the board of highway commissioners</b> (comprised of the board of county commissioners) shall cause to be published a general statement of all expenditures made by the board.	NRS 403.080
Annually	The <b>county clerk</b> shall submit an annual report to <b>the board of county commissioners</b> which contains: (a) An estimate of the proceeds that the county clerk will collect from the additional fee imposed pursuant to subsection 2 of NRS 246.180 in the following fiscal year; and (b) A proposal for expenditures of the proceeds from the additional fee imposed pursuant to subsection 2 of NRS 246.180 for the costs related to the technology required for the office of the county clerk for the following fiscal year.	NRS 246.190
Annually	The <b>county recorder</b> shall submit an annual report to <b>the board of county commissioners</b> of the county which contains: (a) An estimate of the proceeds that the county recorder will collect from the additional fee imposed pursuant to subsection 2 of NRS 247.305 in the following fiscal year; and (b) A proposal for expenditures of the proceeds from the additional fee imposed pursuant to subsection 2 of NRS 247.305 for the costs related to the technology required for the office of the county recorder for the following fiscal year.	NRS 247.306

Annually	The <b>public defender</b> shall make an annual report to <b>the board of county commissioners</b> covering all cases handled by his or her office during the preceding year.	NRS 260.070
----------	---	-------------

## JANUARY

DATE	RULE	STATUTE(S)
Not Later than January 1	Not later than January 1 of each year thereafter, the <b>board of county commissioners</b> of each county shall remit to <b>the State Controller</b> an amount equal to the amount collected by the board of county commissioners pursuant to NRS 439B.340 for the previous fiscal year for credit to the Supplemental Account.	NRS 428.285
January 1 Following Each General Election	On or before January 1 next following each general election, <b>the board of county commissioners</b> shall appoint a <b>county health officer</b> for the county.	NRS 439.290
On or About January 1	On or about January 1 and July 1 of each year, the <b>Clerk of the County Board of Highway Commissioners</b> shall cause to be published a general statement of all expenditures made by the board.	NRS 403.080
First Meeting in January	At the first meeting of the board of county commissioners in each year, the <b>board of law library trustees</b> shall make a report to <b>the board of county commissioners</b> on the condition for the past year of the board's trust, including: <ul style="list-style-type: none"> <li>(a) A full statement of all the board's property and money received, whence derived, how used and how expended.</li> <li>(b) The number of books, periodicals and other publications on hand.</li> <li>(c) The number of books, periodicals and other publications added by purchase, gift or otherwise during the year.</li> <li>(d) The number of books, periodicals and other publications lost or missing.</li> <li>(e) Such other information as might be of interest.</li> </ul> <p>2. At the same time, a financial report showing all receipts and disbursements of money must be made by the secretary or law librarian if the duty was so delegated.</p>	NRS 380.010
First Meeting in January	Members of the <b>law library board</b> must be appointed by <b>the board</b>	NRS 380.020

	<b>of county commissioners</b> at the first meeting of the board of county commissioners in each January, to serve for terms of 2 years. As nearly as may be, half of the terms must expire each year.	
First Meeting in January	The <b>board of county commissioners</b> shall set aside for each road district the sums of money apportioned for each road district at the first meeting of the board in January, or as soon thereafter as possible.	NRS 403.160
First Meeting in January	In counties where the <b>board of county commissioners</b> is the board of hospital trustees, the chair of the board of county commissioners may be the chair of the board of hospital trustees or the board of county commissioners may, at its first meeting in January of each year, designate another of its members to serve as chair of the board of hospital trustees for a term of 1 year.	NRS 453.120
On or before January 15	If the governing body of a county is required to include the housing element in its master plan pursuant to NRS 278.150, then on or before January 15 of each year, the <b>county commissioners</b> shall submit <b>to the Housing Division of the Department of Business and Industry</b> a report, in the form prescribed by the Division, of how the measures adopted pursuant to subsection 1 assisted the city or county in maintaining and developing affordable housing to meet the needs of the community for the preceding year. The report must include an analysis of the need for affordable housing within the city or county that exists at the end of the reporting period.	NRS 278.235
On or Before January 15	On or before January 15 of each year, the <b>district attorney</b> shall report in writing to <b>the board of county commissioners</b> of the county all taxable real and personal property in the county unassessed. At that time the county assessor of such county may appear and, by testimony under oath or by other sworn proof, explain to the board the reason for such nonassessment.	NRS 361.280
Anytime During January	The <b>Administrator of the Division of Minerals</b> shall annually during the month of January, or more often if the danger discovered warrants, inform each <b>board of county commissioners</b> concerning the dangerous conditions found in the respective counties, including their degree of danger relative to one another and to those	NRS 513.

	conditions found in the State as a whole.	
First Meeting in January	The surplus money remaining after the payment of the contingent expenses must annually thereafter and at the first meeting of <b>the board of county commissioners</b> in January of each year thereafter be assigned by the board of county commissioners to <b>the town</b> as a redemption fund for the payment of the bonds issued under the provisions of NRS 710.400 to 710.590, inclusive.	NRS 710.550



**FEBRUARY**

DATE	RULE	STATUTE(S)
On or Before February 1	<p>Each <b>local government</b> that enters into a performance contract pursuant to NRS 332.300 to 332.440, inclusive, shall, on or before February 1 of each year, prepare and submit a report to the <b>Director of the Legislative Counsel Bureau</b> for transmittal to the Legislature if the Legislature is in session, or to the Interim Finance Committee if the Legislature is not in session.</p> <p>2. The report required pursuant to subsection 1 must include, without limitation:</p> <p>(a) The status of the construction and financing of the operating cost-savings measures described in the performance contract.</p> <p>(b) The cumulative amount of operating cost-savings that have resulted from the operating cost-savings measures.</p> <p>(c) The amount of operating cost-savings that are projected for the future.</p> <p>(d) Any other information required by the Legislature or Interim Finance Committee.</p>	NRS 332.431
On or Before February 1	<p>In addition to the records and inventory controls established and maintained pursuant to NRS 354.625, the <b>governing body of each local government</b> shall, for each fiscal year, compile a report concerning the capital improvements owned, leased or operated by the local government.</p> <p>2. The report of the capital improvements required pursuant to subsection 1 must be prepared in such detail as is required by generally accepted accounting principles.</p> <p>3. The governing body shall submit, in any format including an electronic format, a copy of the report compiled pursuant to subsection 1 on or before February 1 of the year next succeeding the period to which the report pertains to the <b>Department of Taxation and the Director of the Legislative Counsel Bureau</b> for distribution</p>	NRS 354.5947

	to each regular session of the Legislature.	
First Week of February	During the first week in February of each year, a <b>board of hospital trustees</b> shall file with the <b>board of county commissioners</b> a report of the proceedings of the board of hospital trustees with reference to the hospital.	NRS 450.170
Any Time During February	The commission shall meet during the month of February of each year to organize by selecting a chair and vice chair. In a county whose population is 700,000 or more, the chair must be one of the representatives of the <b>board of county commissioners</b> . The county clerk is ex officio the secretary of the commission.	NRS 350.012

## MARCH

DATE	RULE	STATUTE(S)
On or Before March 1	The <b>administrator of a regional facility</b> for the detention of children shall calculate the assessment owed by each <b>county</b> pursuant to subsection 1 on or before March 1 of each year for the ensuing fiscal year.	NRS 62B.160
On or Before March 1	Except as otherwise provided in subsection 4, if a <b>board of county commissioners</b> intends to create the office of county public defender, the board shall notify the <b>State Public Defender</b> in writing on or before March 1 of any odd-numbered year and the office may not be created before July 1 of the same year in which the notice was given.	NRS 260.010(3)
On or Before March 1	If the county contribution approved by the Legislature exceeds the estimate provided to the county on December 1 by more than 10 percent for either year of the biennium, the <b>board of county commissioners</b> may create the office of county public defender on July 1 of the next even-numbered year if the board notifies the <b>State Public Defender</b> on or before March 1 of the same year in which the office is to be created.	NRS 260.010(4)
Between March 1 and 15	The <b>water conservancy board</b> shall, between March 1 and March 15 of each year, certify to the <b>board of county commissioners</b> of each county within the district or having a portion of its territory within the district the rate so fixed with directions that at the time and in the manner required by law for levying of taxes for county purposes such board of county commissioners shall levy such tax upon the assessed valuation of all 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.	NRS 541.170
No Later than March 31	The <b>board of county commissioners</b> shall approve or deny an application for open space assessment no later than March 31 of each year. An application on which action by the board is not	NRS 361A.200

	completed by March 31 is approved.	
No Later than March 1	<p>Each <b>county</b> and incorporated city shall, not later than March 1 of each year, submit a list to the <b>Department of Transportation</b> setting forth:</p> <p>(a) Each improved road or street that is maintained by the county or city; and</p> <p>(b) The beginning and ending points and the total mileage of each of those improved roads or streets.</p> <p>Each county and incorporated city shall, at least 10 days before the list is submitted to the Department of Transportation, hold a public hearing to identify and determine the improved roads and streets maintained by the county or city.</p>	NRS 365.550

**APRIL**

DATE	RULE	STATUTE(S)
Before April 1	The <b>district board of health</b> shall prepare an annual operating budget for the health district. The district board of health shall submit the budget to the <b>board of county commissioners</b> before April 1 for funding for the following fiscal year. The budget must be adopted by the board of county commissioners as part of the annual county budget.	NRS 439.365
On or Before April 1	On or before April 1 of each year, a <b>board formed for the maintenance of district roads</b> shall: (a) Determine the total cost for each contract entered into pursuant to NRS 320.100 for the next ensuing fiscal year; (b) Apportion that cost among the owners of real property by parcel number within the district: (1) Based upon the relative special benefit received by each parcel of land; and (2) Using a method of apportionment that is fair and equitable and is approved by the board of county commissioners of the county where the district is located; (c) Submit a written report to the <b>board of county commissioners</b> specifying the total cost determined pursuant to paragraph (a) and the amount apportioned for each parcel of land within the district pursuant to paragraph (b); and (d) Submit a written report to the <b>board of county commissioners</b> : (1) Specifying the total cost for performing contracts for the maintenance of roads in the district for the preceding year; and (2) Addressing whether the goals and objectives of the district relating to the maintenance of such roads have been accomplished.	NRS 320.110
By April 1	Each <b>local planning commission</b> responsible for the preparation of a	NRS 278.0286

	city or county master plan and each affected entity shall prepare and submit to the <b>regional planning commission and the governing board</b> a complete report by April 1 of each year indicating any action taken within the previous calendar year which furthers or assists in carrying out the policies or programs contained in the comprehensive regional plan, and any work relating to the comprehensive regional plan that is proposed for the next fiscal year.	
On or Before April 15	On or before April 15, a copy of the tentative budget must be submitted to the <b>Department of Taxation</b> .	NRS 354.596

**MAY**

DATE	RULE	STATUTE(S)
On or Before the First Day of May	<p>The <b>State Public Defender</b> shall submit to the <b>county</b> an estimate on or before the first day of May and that estimate becomes the final bill unless the county is notified of a change within 2 weeks after the date on which the county contribution is approved by the Legislature. The county shall pay the bill:</p> <p style="padding-left: 40px;">(a) In full within 30 days after the estimate becomes the final bill or the county receives the revised estimate; or</p> <p style="padding-left: 40px;">(b) In equal quarterly installments on or before the 1st day of July, October, January and April, respectively.</p>	NRS 180.110
Third Monday of May	Hold public hearing on county tentative budget.	NRS 354.596

## JUNE

DATE	RULE	STATUTE(S)
Before June 1	Before June 1 and immediately following the adoption of the resolution creating school trustee election areas within a county school district, the <b>clerk of the board of county commissioners</b> shall transmit a certified copy of the resolution to the <b>Superintendent of Public Instruction</b> .	
On or Before June 1	The final budget must be adopted on or before June 1 of each year	NRS 354.598
Not Later Than the Second Monday	Not later than the second Monday in June, the <b>county treasurer</b> may, and shall when directed by the <b>board of county commissioners</b> , prepare and deliver to the <b>district attorney</b> of the county a list certified by the county treasurer of all accumulated delinquent taxes, exclusive of penalties and assessments of benefits of irrigation districts, of the sum of \$3,000 or more. If the delinquent taxes specified in the certified list, and penalties, interest and costs, are not paid to the county treasurer as ex officio tax receiver within 20 days after the date of delivery of the certified list to the district attorney, the district attorney may, and shall when directed by the board of county commissioners, immediately commence an action for the collection of the delinquent taxes, penalties, interest and costs.	NRS 361.635
No Later than June 20	Unless individual tax rates are reduced pursuant to NRS 361.4547, immediately upon adoption of the final budgets, if the combined tax rate exceeds the limit imposed by NRS 361.453, the <b>chair of the board of county commissioners</b> in each county concerned shall call a meeting of the <b>governing boards</b> of each of the local governments within the county for the purpose of establishing a combined tax rate that conforms to the statutory limit. The chair shall convene the meeting no later than June 20 of each year.	NRS 361.455
On or About June 30	By the end of each fiscal year, the <b>board of county commissioners</b> of each county that levies a tax pursuant to this section must determine	NRS 354.59818



	the rate of tax required to produce revenue in an amount which is sufficient to pay the operating costs of the regional facility for the ensuing fiscal year.	
June 30	Any money remaining in the <b>county library fund</b> on June 30 of any year reverts to the <b>general fund of the county</b> .	NRS 379.030
June 30	Fiscal year ends.	

## JULY

DATE	RULE	STATUTE(S)
Any Year in Which an Election of Justices of the Peace is Held	The board of county commissioners shall fix the minimum compensation of the <b>justices of the peace</b> .	NRS 4.040
July 1	Fiscal year begins.	
July 1	Except as otherwise provided in subsection 4, if a <b>board of county commissioners</b> intends to create the office of county public defender, the board shall notify the <b>State Public Defender</b> in writing on or before March 1 of any odd-numbered year and the office may not be created before July 1 of the same year in which the notice was given.	NRS 260.010(3)
July 1	If the county contribution approved by the Legislature exceeds the estimate provided to the county on December 1 by more than 10 percent for either year of the biennium, the <b>board of county commissioners</b> may create the office of <b>county public defender</b> on July 1 of the next even-numbered year if the board notifies the <b>State Public Defender</b> on or before March 1 of the same year in which the office is to be created.	NRS 260.010(4)
On or About July 1	On or about January 1 and July 1 of each year, the <b>Clerk of the County Board of Highway Commissioners</b> shall cause to be published a general statement of all expenditures made by the board.	NRS 403.080
On or After July 1	The <b>board of county commissioners</b> of each county shall remit to the <b>State Controller</b> from the money in the fund an amount of money equivalent to the amount collected from 1 cent on each \$100 of assessed valuation of all taxable property in the county for credit to the Intergovernmental Transfer Account in the State General Fund.	NRS 428.285
Anytime in July	The several <b>boards of county commissioners</b> of each county, at the regular meeting in July of any year in which an election of constables is held, shall fix the minimum compensation of the <b>constables</b> within their respective townships for the ensuing term, either by stated	NRS 258.040

	salaries, payable monthly, semimonthly or at regular 26-week intervals, or by fees, as provided by law, or both, and they may thereafter increase or change such compensation during the term but shall not reduce it below the minimum so established.	
--	---	--

**AUGUST**

<b>DATE</b>	<b>RULE</b>	<b>STATUTE(S)</b>
Anytime in August	In addition to the organizational meeting, each <b>debt management commission</b> shall meet annually in August of each year and at the call of the chair whenever business is presented, as provided in NRS 350.014 and 350.0145.	NRS 350.012

**SEPTEMBER**

DATE	RULE	STATUTE(S)
Before September 1	<p>For a regular session, each <b>board of county commissioners</b>, board of trustees of a school district and city council may request the drafting of not more than the numbers of legislative measures set forth in this section if the requests are:</p> <p style="padding-left: 40px;">(a) Approved by the governing body of the county, school district or city at a public hearing before their submission to the <b>Legislative Counsel</b>; and</p> <p style="padding-left: 40px;">(b) Submitted to the <b>Legislative Counsel</b> on or before September 1 preceding the regular session.</p>	NRS 218D.205
Not Later than September 1	Notwithstanding any other provision of law, not later than September 1 of each year, each <b>county which possesses or maintains a digital parcel base map</b> for the county shall provide the digital parcel base map for the county, as of June 30 of that year, to the <b>State Demographer</b> at no charge.	NRS 237.300
On or Before the First Monday	The <b>board of county commissioners</b> shall, on or before the first Monday in September preceding the election of the <b>county treasurer</b> , and at any other time when the funds are to be substantially increased, prescribe the amount in which the county treasurer must execute an official bond.	249.030
On or Before the First Monday Preceding the Election of the County Treasurer	The <b>board of county commissioners</b> shall, on or before the first Monday in September preceding the election of the county treasurer, and at any other time when the funds are to be substantially increased, prescribe the amount in which the <b>county treasurer</b> must execute an official bond. The bond and sureties of the county treasurer must, before the bond can be recorded and filed, be approved by a judge of the district court.	NRS 249.030

OCTOBER

DATE	RULE	STATUTE(S)
Between October 1 and December 1	The <b>Director of the State Department of Conservation and Natural Resources</b> , after having determined the benefits of a flood control project as set forth in subsection 1, shall, between the first Monday of October and the first Monday of December of each year, prepare a budget showing the amount of money estimated to be necessary to repay the initial capital outlay, which initial capital outlay is to be assessed in equal annual installments, and any estimated maintenance cost for the then current year, and submit the budget to the <b>board of county commissioners</b> . When the flood control project lies in more than one county, separate budgets must be prepared for each county.	NRS 543.060

**NOVEMBER**

<b>DATE</b>	<b>RULE</b>	<b>STATUTE(S)</b>
On or Before November 30	<b>Each local government employer</b> shall, on or before November 30 of each year, file with the <b>Local Government Employee-Management Relations Board</b> a list of all employee organizations recognized by the employer and a description of the bargaining unit for each employee organization.	NRS 288.161

**DECEMBER**

DATE	RULE	STATUTE(S)
Before December 1	Except as otherwise provided in subsection 4, <b>each board of county commissioners</b> shall by resolution, before December 1 of any fiscal year in which assessment is made, require the <b>county assessor</b> to prepare a list of all the taxpayers on the secured roll in the county and the total valuation of property on which they severally pay taxes.	NRS 361.300
On or Before December 20	Each legislative measure request made pursuant to this section must be on a form prescribed by the <b>Legislative Counsel</b> . The legislative measures requested pursuant to this section must be pre-filed on or before December 20 preceding the regular session. A legislative measure that is not pre-filed on or before that date shall be deemed withdrawn.	NRS 218D.205