

Bond Case Briefs

Municipal Finance Law Since 1971

TAX - NEVADA

State ex rel. Nevada Legislature v. Elko County ex rel. Board of Elko County Commissioners

Supreme Court of Nevada - August 20, 2026 - P.3d - 2026 WL 2448929 - 142 Nev. Adv. Op. 57

County brought action for declaratory relief against the State, seeking judgment that sections of recently enacted law requiring counties with populations between 52,500 and 57,500 to levy property taxes for school capital projects and instituting default 25-cent property tax for counties that failed to levy a compliant tax were unconstitutional local or special laws.

The District Court granted summary judgment for county, finding sections unconstitutional and severing them from remainder of law. State, through legislature, appealed.

The Supreme Court held that:

- Population ranges in section of recently enacted law were not rationally related to the law's purpose, and thus law was a local or special law, rather than a general law;
- Sections of newly enacted law did not violate state constitutional prohibition against local and special laws assessing or collecting taxes; but
- Sections of newly enacted law violated state constitutional prohibition against local and special laws regulating county business.