

for a brief period of time. Nor does it violate article 1, section 8 of the Nevada Constitution by depriving an individual of liberty without due process of law.

Sincerely,

BRIAN MCKAY, *Attorney General*
By MELANIE FOSTER, *Deputy Attorney General*,
Criminal Division

OPINION NO. 86-2 ELECTIONS: FILING FEES FOR GENERAL IMPROVEMENT DISTRICT OFFICES. Candidates for trustee of a general improvement district are candidates for district office. *See NRS ' 293.193 (1985).*

CARSON CITY, January 22, 1986

THE HONORABLE WILLIAM D. SWACKHAMER, *Secretary of State*, Capitol Complex, Carson City, Nevada 89710

DEAR MR. SWACKHAMER:

You have requested reconsideration of Nevada Attorney General Opinion No. 200 (February 24, 1976), Question One, regarding the filing fee for declaring candidacy for the office of trustee of a general improvement district.

In that opinion this office concluded, in part, that “candidates for the position of general improvement district trustee do not have to pay a filing fee when filing their declarations of candidacy, regardless of whether the trustees receive compensation for their services or not.” This conclusion was based, in part, upon the statement that “under [NRS 318.050](#), the boundaries of a general improvement district must be no larger than the boundaries of the county which it serves.” This statement is in error; therefore, we hereby reverse the conclusion of Question One of Nevada Attorney General Opinion No. 200 (February 24, 1976).

QUESTION

What, if any, filing fee should accompany a declaration of candidacy for the office of trustee of a general improvement district?

ANALYSIS

[NRS 293.193\(1\)](#) provides for the following candidates filing fees:

Fees as listed in this section for filing declarations of candidacy or acceptances of candidacy shall be paid to the filing officer by cash, cashier’s check or certified check.

United States Senator	\$250
Representative in Congress	150
Governor	150
Justice of the supreme court	150
Any state office, other than governor or justice of the supreme court	100
Any district office	75
Any county office other than a trustee of a	

school district	40
State senator	30
Assemblyman	15
Trustee of a county school district	15
Justice of the peace, constable or other town or township office	10

The legislature has declared a general improvement district to be a body corporate and politic and a quasi-municipal corporation. [NRS 318.015\(1\)](#). It is not, therefore, part of a county, town or township, which are political subdivisions in their own right. The question arises, is a general improvement district a “district office” pursuant to [NRS 293.193\(1\)](#).

Chapter 293 of the Nevada Revised Statutes does not define “district.” Consulting Black’s Law Dictionary, 4th ed., “district” is defined as “[o]ne of the portions into which an entire state or country, county, municipality or other political subdivision or geographical territory is divided, for judicial, political or administrative purposes” and cites *State ex rel. Schur v. Payne*, [57 Nev. 286](#), 63 P.2d 921 (1937).

State ex rel. Schur v. Payne, supra, dealt with the issue of a candidate’s eligibility for the office of justice of the peace of Nelson Township. Although the candidate had been a resident and elector of Clark County for seven years, he did not reside in Nelson Township at the time of tendering his declaration and acceptance of candidacy. The Nevada Supreme Court was called upon to construe the use of the word “district” in section one of article 2 of the state constitution.

The court held that “the framers of the constitution did not intend the word ‘district’ as used in said constitutional provision, to mean ‘township,’ or to be construed as including ‘township’ within its meaning. . . .” *Id.* at 297. In dicta, the court in *Payne* stated that “[t]he order in which the words ‘state,’ ‘district,’ and ‘county’ are placed, while by no means conclusive, is some indication that ‘district’ was not intended to include any subdivision of less extent than a county.”

Id. at 299. However, the court made it clear that it was not deciding “whether the word ‘district’ . . . may in a particular case mean a subdivision or district of less extent than a county.” *Id.* at 300.

General improvement districts may be of greater or lesser extent than a county as far as geographical territory included within the district. [NRS 318.050](#). We feel that the emphasis placed on the geographical extent of the general improvement district is responsible for the erroneous conclusion of Question One of Nevada Attorney General Opinion No. 200 (February 24, 1976). Instead, we should follow traditional rules of statutory construction in interpreting the meaning of a statute. If a statute is clear on its face, we cannot go beyond the language of the statute in determining the legislature’s intent. *Robert E. v. Justice Court*, [99 Nev. 443](#), 664 P.2d 957 (1983).

Looking at the plain language of [NRS 293.193\(1\)](#), the term “district” is used expressly in prescribing a \$75 filing fee for a candidate seeking “[a]ny district office.” Again, the legislature expressly used the term “district” in the name “general improvement district.” Since 1876, the Nevada Supreme Court has held that where the language of a statute is “clear, plain, simple, unambiguous, . . . the legislature must be understood to mean just what it has plainly and explicitly expressed. . . .” *Oddfellows Bank vs. Quillen*, [11 Nev. 109](#) (1876).

Case law cited in *State ex rel. v. Payne*, supra, also supports constructing “district” as including general improvement district. The Nevada Supreme Court in *Payne*, supra, cited *State v. O’Brien*, 90 P. 514, 518 (Mont. 1907), which held that the office of commissioner of a park district was a district office. The court in *Payne* also cited *Olive v. State*, 7 N.W. 444, 446 (Neb. 1880) for the following proposition:

In its ordinary meaning the word ‘district’ is commonly and properly used to designate any one of the various divisions or subdivisions into which the state is divided for political or other purposes, and may refer either to a congressional,

judicial, senatorial, representative, school, or road district, depending always upon the connection in which it is used.

This proposition supports the conclusion that a general improvement district should be included within the definition of a “district” since general improvement districts are subdivisions into which a state is divided for the purpose of serving a public use that will “promote the health, safety, prosperity, security and general welfare of the inhabitants thereof and the State of Nevada.” [NRS 318.015](#)(1).

CONCLUSION

Candidates for trustee of a general improvement district are candidates for a district office. [NRS 293.193](#) requires that candidates for any district office pay a filing fee of \$75.00, unless the holder of a particular district office receives no compensation.

Sincerely,

BRIAN MCKAY, *Attorney General*
By JENNIFER STERN, *Deputy Attorney General*

OPINION NO. 86-3 TAXATION—VETERANS’ EXEMPTION: That portion of [NRS 361.090](#)(1)(a) which grants a tax exemption to veterans who were residents of Nevada for more than 3 years before December 31, 1963, is unconstitutional. The remainder of the statute is still constitutional.

CARSON CITY, January 24, 1986

THOMAS F. RILEY, ESQUIRE, *Chief Deputy District Attorney*, Washoe County District Attorney’s Office, Post Office Box 11130, Reno, Nevada 89520

DEAR MR. RILEY:

You have requested the opinion of the attorney general regarding the effect of the recent United States Supreme Court decision in *Hooper v. Bernalillo County Assessor*, 472 U.S. _____, 105 S.Ct. 2862 (1985) on the veterans’ property tax exemption found in [NRS 361.090](#). It is your opinion that *Hooper v. Bernalillo*, supra, renders unconstitutional that portion of [NRS 361.090](#)(1)(a) which grants a preferential tax exemption to veterans who were Nevada residents for a period of more than three years prior to December 31, 1963. It is further your opinion that the provision is severable from the remainder of the statute, under other NRS provisions and rulings of the Nevada Supreme Court, and should, therefore, be interpreted as though the unconstitutional portion were excised from the statute.

QUESTIONS PRESENTED

(1) Is that portion of [NRS 361.090](#)(1)(a) which grants a partial property tax exemption to qualifying veterans who were residents of Nevada for a period of more than three years before December 31, 1963, constitutionally invalid under the equal protection clause of the fourteenth amendment to the U.S. Constitution as recently interpreted in *Hooper v. Bernalillo* because it denies a similar benefit to otherwise qualifying veterans who were not residents of Nevada during that period but who later acquired residency?

(2) If so, is that unconstitutional portion of the statute severable from the other conditions precedent to obtaining an exemption under [NRS 361.090](#) such that those conditions remain valid?