

ASSEMBLY BILL NO. 205—ASSEMBLYMEN GIBBONS, PRICE, ANDERSON, ANGLE, ARBERRY, BACHE, BEERS, BERMAN, CEGAVSKE, CHOWNING, CLABORN, COLLINS, DE BRAGA, DINI, GIUNCHIGLIANI, GOLDWATER, GUSTAVSON, HETTRICK, HUMKE, KOIVISTO, LESLIE, MANENDO, MARVEL, MCCLAIN, MORTENSON, NOLAN, PARKS AND SMITH

FEBRUARY 20, 2001

JOINT SPONSORS: SENATORS NEAL AND SHAFFER

Referred to Committee on Taxation

SUMMARY—Makes various changes concerning state board of equalization. (BDR 32-493)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to the state board of equalization; requiring the state board of equalization to meet at certain times; authorizing the replacement of a member of the board under certain circumstances; requiring the governor to appoint an alternate for certain members of the board; and providing other matters properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

- 1 **Section 1.** NRS 361.375 is hereby amended to read as follows:
2 361.375 1. The state board of equalization, consisting of five
3 members appointed by the governor, is hereby created. The governor shall
4 designate one of the members to serve as chairman of the *board and*
5 *another member to serve as vice chairman of the* board.
6 2. The governor shall appoint:
7 (a) One member who is a certified public accountant or a registered
8 public accountant.
9 (b) One member who is a property appraiser with a professional
10 designation.
11 (c) One member who is versed in the valuation of centrally assessed
12 properties.
13 (d) Two members who are versed in business generally.



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1 3. *The governor shall also appoint:*
2 (a) *One person who is a property appraiser with a professional*
3 *designation to serve in the place of the member appointed pursuant to*
4 *paragraph (b) of subsection 2 at such times when that member is unable*
5 *to attend a meeting; and*
6 (b) *One person who is versed in the valuation of centrally assessed*
7 *properties to serve in the place of the member appointed pursuant to*
8 *paragraph (c) of subsection 2 at such times when that member is unable*
9 *to attend a meeting.*
10 4. *If a member appointed pursuant to paragraph (b) or (c) of*
11 *subsection 2 is unable to attend a meeting of the board, the member shall*
12 *notify the person appointed to serve in his place pursuant to subsection 3*
13 *of his inability to attend as soon as reasonably possible after determining*
14 *that he will be unable to attend. If a person appointed pursuant to*
15 *subsection 3 receives a notification pursuant to this subsection from the*
16 *members of the board in whose place he was appointed to serve, the*
17 *person shall, if reasonably possible, attend the meeting and serve in place*
18 *of the member who is unable to attend with all the duties, rights and*
19 *privileges of the replaced member.*
20 5. *Only three of the members may be of the same political party and*
21 *no more than two may be from the same county.*
22 ~~14-1~~ 6. *An elected public officer or his deputy, employee or any person*
23 *appointed by him to serve in another position must not be appointed to*
24 *serve as a member of the state board of equalization.*
25 ~~15-1~~ 7. *After the initial terms, members serve terms of 4 years, except*
26 *when appointed to fill unexpired terms. No member may serve more than*
27 *two full terms consecutively. A person who is serving a second*
28 *consecutive term and who voluntarily resigns or is replaced pursuant to*
29 *subsection 8 or 9 must not be reappointed to an additional term within 1*
30 *year after the expiration of the second consecutive term to which he was*
31 *appointed.*
32 ~~16-1~~ 8. *If a member of the board fails to attend two consecutive,*
33 *regular meetings of the board:*
34 (a) *The chairman of the board, or if the member who fails to attend is*
35 *the chairman, the vice chairman of the board shall notify the governor of*
36 *the failure of the member to attend two consecutive, regular meetings;*
37 *and*
38 (b) *The governor may remove the member and appoint a person*
39 *qualified pursuant to this section to replace the member for the*
40 *remainder of the unexpired term of the member being replaced. Except*
41 *as otherwise provided in subsection 7, the governor may reappoint to the*
42 *board a person replaced pursuant to this paragraph if the term during*
43 *which the person was replaced has expired.*
44 9. *Any member of the board and any person appointed pursuant to*
45 *subsection 3 may be removed by the governor if, in his opinion, that*
46 *member is guilty of malfeasance in office or neglect of duty.*
47 ~~17-1~~ 10. *Each member of the board and each person appointed*
48 *pursuant to subsection 3, is entitled to receive a salary of not more than*



1 \$80, as fixed by the board, for each day actually employed on the work of
2 the board.

3 ~~18-1~~ **11.** While engaged in the business of the board, each member and
4 employee of the board *and each person appointed pursuant to subsection*
5 **3** is entitled to receive the per diem allowance and travel expenses provided
6 for state officers and employees generally.

7 ~~19-1~~ **12.** A majority of the members of the board constitutes a quorum,
8 and a majority of the board shall determine the action of the board. The
9 board may adopt regulations governing the conduct of its business.

10 ~~110-1~~ **13.** The staff of the state board of equalization must be provided
11 by the department and the executive director is the secretary of the board.

12 **Sec. 2.** NRS 361.380 is hereby amended to read as follows:

13 361.380 1. Except as otherwise provided in subsection 3, annually,
14 the state board of equalization shall convene on the fourth Monday in
15 March in Carson City, Nevada, and shall ~~hold such number of meetings as~~
16 ~~may be necessary to care for the business of equalization presented to it.~~
17 *convene on the fourth Monday of each other month in Carson City,*
18 *Nevada, unless the chairman determines that there is insufficient*
19 *business for the board to consider at such a meeting.* The state board of
20 equalization shall conclude the business of equalization on cases that in its
21 opinion have a substantial effect on tax revenues *at one or more additional*
22 *meetings held in the state* on or before April 15. Cases having less than a
23 substantial effect on tax revenues may be heard at additional meetings
24 which may be held at any time and place in the state before October 1.

25 2. The publication in the statutes of the foregoing time, place and
26 purpose of each regular session of the state board of equalization is notice
27 of such sessions, or if it so elects, the state board of equalization may cause
28 published notices of such regular sessions to be made in the press, or may
29 notify parties in interest by letter or otherwise.

30 3. The state board of equalization may designate some place other than
31 Carson City, Nevada, for any of the meetings specified in subsection 1. If
32 such other place is so designated, notice thereof must be given by
33 publication of a notice once a week for 2 consecutive weeks in some
34 newspaper of general circulation in the county in which such meeting or
35 meetings are to be held.

36 **Sec. 3.** This act becomes effective upon passage and approval.

