

Amendment No. 112

Senate Amendment to Senate Bill No. 186

(BDR 32-585)

Proposed by: Committee on Taxation**Amendment Box:****Resolves Conflicts with:** N/A**Amends:** Summary: No Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes

ASSEMBLY ACTION	Initial and Date	SENATE ACTION	Initial and Date
Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____	Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____
Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____	Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____
Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____	Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____

Amend section 1, pages 2 and 3, by deleting lines 18 through 37 on page 2 and lines 1 through 3 on page 3.

Amend section 1, page 3, line 4, by deleting “5.” and inserting “4.”.

Amend section 1, page 3, line 6, by deleting “6.” and inserting “5.”.

Amend section 1, page 3, by deleting lines 10 and 11 and inserting:

“decision. The scope of such review is limited to questions of law.”.

Amend the title of the bill to read as follows:

“AN ACT relating to taxation; providing that a decision of the State Board of Equalization is a final decision for the purposes of judicial review; providing that certain parties to an action before the State Board that are aggrieved by the decision are entitled to seek judicial

WBRD/WLK

Date: 4/4/2005

S.B. No. 186—Makes various changes concerning appeals to State Board of Equalization.



review of the decision; limiting the scope of such review to questions of law; and providing other matters properly relating thereto.”.

**If this amendment is adopted, the Legislative
Counsel's Digest will be changed to read as follows:**

Legislative Counsel's Digest:

Under existing law, disputes over property valuation for tax purposes may be appealed to the county board of equalization or the State Board of Equalization. (NRS 361.360) The county board of equalization and the State Board of Equalization conduct hearings and issue judgments on appeals. (NRS 361.355, 361.403)

This bill makes a decision of the State Board of Equalization a final decision for purposes of judicial review. Any party to an action before the State Board that is aggrieved by the decision may seek judicial review. However, this bill limits the scope of such review to questions of law only.