

SENATE BILL NO. 180—COMMITTEE ON TAXATION

(ON BEHALF OF WASHOE COUNTY)

MARCH 14, 2005

Referred to Committee on Taxation

SUMMARY—Increases maximum amount of compensation board of county commissioners is authorized to provide for certain members of county board of equalization. (BDR 32-453)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
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 taxation; increasing the amount of compensation a board of county commissioners is authorized to provide for certain members of the board of equalization; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

1 Existing law allows the board of county commissioners to pay a per diem
2 allowance and travel expenses to all members and a salary of not more than \$40 per
3 day to members of the county board of equalization who are not elected public
4 officers. (NRS 361.340)

5 This bill increases the maximum salary that may be paid to members of the
6 county board of equalization who are not elected public officers to \$125 per day.

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

1 **Section 1.** NRS 361.340 is hereby amended to read as follows:
2 361.340 1. Except as otherwise provided in subsection 2, the
3 board of equalization of each county consists of:
4 (a) Five members, only two of whom may be elected public
5 officers, in counties having a population of 15,000 or more; and



1 (b) Three members, only one of whom may be an elected public
2 officer, in counties having a population of less than 15,000.

3 2. The board of county commissioners may by resolution
4 provide for an additional panel of like composition to be added to
5 the board of equalization to serve for a designated fiscal year. The
6 board of county commissioners may also appoint alternate members
7 to either panel.

8 3. A district attorney, county treasurer or county assessor or
9 any of their deputies or employees may not be appointed to the
10 county board of equalization.

11 4. The chairman of the board of county commissioners shall
12 nominate persons to serve on the county board of equalization who
13 are sufficiently experienced in business generally to be able to bring
14 knowledge and sound judgment to the deliberations of the board or
15 who are elected public officers. The nominees must be appointed
16 upon a majority vote of the board of county commissioners. The
17 chairman of the board of county commissioners shall designate one
18 of the appointees to serve as chairman of the county board of
19 equalization.

20 5. Except as otherwise provided in this subsection, the term of
21 each member is 4 years and any vacancy must be filled by
22 appointment for the unexpired term. The term of any elected public
23 officer expires upon the expiration of the term of his elected office.

24 6. The county clerk or his designated deputy is the clerk of
25 each panel of the county board of equalization.

26 7. Any member of the county board of equalization may be
27 removed by the board of county commissioners if, in its opinion, the
28 member is guilty of malfeasance in office or neglect of duty.

29 8. The members of the county board of equalization are entitled
30 to receive per diem allowance and travel expenses as provided for
31 state officers and employees. The board of county commissioners of
32 any county may by resolution provide for compensation to members
33 of the board of equalization in ~~their~~ *its* county who are not elected
34 public officers as ~~they deem~~ *it deems* adequate for time actually
35 spent on the work of the board of equalization. In no event may the
36 rate of compensation established by a board of county
37 commissioners exceed ~~[\$40]~~ *\$125* per day.

38 9. A majority of the members of the county board of
39 equalization constitutes a quorum, and a majority of the board
40 determines the action of the board.

41 10. The county board of equalization of each county shall hold
42 such number of meetings as may be necessary to care for the
43 business of equalization presented to it. Every appeal to the county
44 board of equalization must be filed not later than January 15. Each



1 county board shall cause to be published, in a newspaper of general
2 circulation published in that county, a schedule of dates, times and
3 places of the board meetings at least 5 days before the first meeting.
4 The county board of equalization shall conclude the business of
5 equalization on or before the last day of February of each year
6 except as to matters remanded by the State Board of Equalization.
7 The State Board of Equalization may establish procedures for the
8 county boards, including setting the period for hearing appeals and
9 for setting aside time to allow the county board to review and make
10 final determinations. The district attorney or his deputy shall be
11 present at all meetings of the county board of equalization to explain
12 the law and the board's authority.
13 11. The county assessor or his deputy shall attend all meetings
14 of each panel of the county board of equalization.
15 **Sec. 2.** This act becomes effective upon passage and approval.



