

Senate Bill No. 180—Committee on Taxation

CHAPTER.....

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:

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

This bill increases the maximum salary that may be paid to members of the 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:

Section 1. NRS 361.340 is hereby amended to read as follows:
361.340 1. Except as otherwise provided in subsection 2, the board of equalization of each county consists of:

(a) Five members, only two of whom may be elected public officers, in counties having a population of 15,000 or more; and

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

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

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

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

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

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

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

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

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

10. The county board of equalization of each county shall hold such number of meetings as may be necessary to care for the business of equalization presented to it. Every appeal to the county board of equalization must be filed not later than January 15. Each county board shall cause to be published, in a newspaper of general circulation published in that county, a schedule of dates, times and places of the board meetings at least 5 days before the first meeting. The county board of equalization shall conclude the business of equalization on or before the last day of February of each year except as to matters remanded by the State Board of Equalization. The State Board of Equalization may establish procedures for the county boards, including setting the period for hearing appeals and for setting aside time to allow the county board to review and make final determinations. The district attorney or his deputy shall be present at all meetings of the county board of equalization to explain the law and the board's authority.

11. The county assessor or his deputy shall attend all meetings of each panel of the county board of equalization.

Sec. 2. This act becomes effective upon passage and approval.