

SENATE BILL NO. 186—COMMITTEE ON TAXATION

(ON BEHALF OF THE NEVADA ASSOCIATION OF COUNTIES)

MARCH 15, 2005

Referred to Committee on Taxation

SUMMARY—Makes various changes concerning appeals to State Board of Equalization. (BDR 32-585)

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

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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; requiring the State Board of Equalization to provide notice to each county of any appeal that the State Board determines is likely to affect the revenue of the county or other local government; requiring the State Board to provide the manner in which a county or other local government may become a party to and participate in such an appeal; providing that a decision of the State Board 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 review of the decision; and providing other matters properly relating thereto.

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 requires the State Board of Equalization to provide by regulation for notice of an appeal and any related stipulations to be given to each county and local government within the county which may be affected by a decision on the appeal.

This bill also requires the State Board of Equalization to provide by regulation the manner in which a county or other local government that is not a party to the appeal may become a party and participate in the appeal.



12 This bill makes a decision of the State Board of Equalization a final decision
13 for purposes of judicial review. Any party to an action before the State Board that is
14 aggrieved by the decision may seek judicial review in accordance with the Nevada
15 Administrative Procedure Act. (NRS 233B.130-233B.135)

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

1 **Section 1.** NRS 361.400 is hereby amended to read as follows:

2 361.400 1. The State Board of Equalization shall hear and
3 determine all appeals from the action of each county board of
4 equalization, as provided in NRS 361.360.

5 2. No such appeals shall be heard and determined by the State
6 Board of Equalization where overvaluation or excessive valuation of
7 the claimant's property, or the undervaluation of other property, or
8 nonassessment of other property, was the ground of complaint
9 before the county board of equalization, save upon the terms and
10 conditions provided in NRS 361.350 and 361.355.

11 3. No appeal shall be heard and determined save upon the
12 evidence and data submitted to the county board of equalization,
13 unless it is proven to the satisfaction of the State Board of
14 Equalization that it was impossible in the exercise of due diligence
15 to have discovered or secured such evidence and data in time to
16 have submitted the same to the county board of equalization prior to
17 its final adjournment.

18 *4. The State Board of Equalization shall provide by*
19 *regulation for:*

20 *(a) Notice to be given to each county of any appeal to the State*
21 *Board that the State Board determines is likely to affect the*
22 *revenue of the county or other local government. The regulations*
23 *must specify the form and contents of the notice and requirements*
24 *for the number of days before a meeting of the State Board that*
25 *the notice must be transmitted. If the parties to the appeal enter*
26 *into a stipulation as to the issues that will be heard on appeal, the*
27 *State Board shall transmit a copy of the notice to the district*
28 *attorney of each county which the State Board determines is likely*
29 *to be affected by the decision. Upon receipt of such a notice, the*
30 *district attorney shall transmit a copy of the notice to each local*
31 *government within the county which the State Board determines is*
32 *likely to be affected by the decision. If there is no such stipulation,*
33 *the State Board shall transmit a copy of the notice, accompanied*
34 *by the names of the parties and the amount on appeal, if any, to*
35 *the governing bodies of the counties and other local governments*
36 *which the State Board determines are likely to be affected by the*
37 *decision.*



1 ***(b) The manner in which a county or other local government***
2 ***which is not a party to such an appeal may become a party, and***
3 ***the procedure for its participation in the appeal.***

4 ***5. A decision of the State Board of Equalization is a final***
5 ***decision for the purposes of judicial review.***

6 ***6. Except as otherwise provided in NRS 361.410, any party to***
7 ***an action before the State Board of Equalization, including,***
8 ***without limitation, a county assessor, that is aggrieved by a***
9 ***decision of the State Board is entitled to seek judicial review of the***
10 ***decision in accordance with the provisions of chapter 233B of***
11 ***NRS.***

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



