

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

Legislative Counsel's Digest:

1 Under existing law, disputes over property valuation for tax purposes may be
2 appealed to the county board of equalization or the State Board of Equalization.
3 (NRS 361.360) The county board of equalization and the State Board of
4 Equalization conduct hearings and issue judgments on appeals. (NRS 361.355,
5 361.403)

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



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

20 5. *Except as otherwise provided in NRS 361.410, any party to*
21 *an action before the State Board of Equalization, including,*
22 *without limitation, a county assessor, that is aggrieved by a*
23 *decision of the State Board is entitled to seek judicial review of the*
24 *decision. The scope of such review is limited to questions of law.*

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

