

SENATE BILL NO. 238—SENATOR KIECKHEFER

MARCH 12, 2013

Referred to Committee on Revenue and  
Economic Development

SUMMARY—Makes various changes relating to taxation.  
(BDR 32-973)

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 for the appointment by the Department of Taxation of a hearing officer to review certain decisions made by a county recorder; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 Existing law authorizes a person who is aggrieved by a decision of the county  
2 recorder concerning certain taxes relating to transfers of real property to appeal the  
3 decision of the county recorder and further authorizes a hearing officer appointed  
4 by the county to review the decision of the county recorder. (NRS 375.320) This  
5 bill requires a person who wishes to appeal a decision of the county recorder to file  
6 a notice of appeal with the Department of Taxation. Additionally, this bill provides  
7 that a decision of the county recorder may be reviewed, reversed, affirmed or  
8 modified by a hearing officer appointed by the Department, rather than a hearing  
9 officer appointed by the county.

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

1 **Section 1.** NRS 375.320 is hereby amended to read as follows:  
2 375.320 1. Any person who is aggrieved by a decision of the  
3 county recorder made pursuant to this chapter may appeal the  
4 decision by ~~filing~~ :  
5 (a) *Filing a notice of appeal with the Department; and*  
6 (b) *Filing a copy of the* notice of appeal with the county  
7 recorder ,  
8 ↪ within 30 days after service of the decision upon that person.



1        2. A hearing officer ~~†~~ appointed by the ~~county~~ *Department*  
2 may review any decision made by the county recorder and may  
3 reverse, affirm or modify any decision of the county recorder. A  
4 hearing officer appointed pursuant to this section must not be an  
5 employee of the county recorder's office. A decision of a hearing  
6 officer is a final decision for purposes of judicial review.

7        3. Service of ~~†~~ *any* decision made by the county recorder ~~for~~  
8 ~~a hearing officer~~ pursuant to this chapter *or made by a hearing*  
9 *officer pursuant to this section* must be made personally or by  
10 certified mail. If service is made by certified mail:

11        (a) The decision must be enclosed in an envelope that is  
12 addressed to the taxpayer at his or her address as it appears on the  
13 declaration of value or in the records of the county.

14        (b) It is deemed to be complete at the time the appropriately  
15 addressed envelope containing the decision is deposited with the  
16 United States Postal Service.

17        4. All decisions of the county recorder made pursuant to this  
18 chapter are final unless appealed.

19        5. A county recorder or local government that is a party and is  
20 aggrieved by the decision of ~~the~~ *a* hearing officer *pursuant to this*  
21 *section* may seek judicial review of the decision in the district court  
22 of that county.

23        **Sec. 2.** This act becomes effective on July 1, 2013.

