

74-2437. Powers and duties of state board; prohibited actions. The state board of tax appeals shall have the following powers and duties:

- (a) To hear appeals from the director of taxation and the director of property valuation on rulings and interpretations by said directors, except where different provision is made by law;
- (b) to hear appeals from the director of property valuation on the assessment of state assessed property;
- (c) to adopt rules and regulations relating to the performance of its duties and particularly with reference to procedure before it on hearings and appeals; and
- (d) such other powers as may be prescribed by law.
- (e) The powers and duties of the state board of tax appeals shall not include:
 - (1) Determining who may sign appeals forms;
 - (2) determining who may represent taxpayers in any matter before the board;
 - (3) deciding what constitutes the unauthorized practice of law; and
 - (4) deciding whether or not a contingent fee agreement is a violation of public policy.
- (f) The board shall not take any action which would impede any settlement or agreement between the county and the taxpayer or otherwise act or fail to act in such a way as to restrain the county and the taxpayer from reaching a settlement or agreement.

History: L. 1957, ch. 429, § 5; L. 1972, ch. 342, § 79; L. 2008, ch. 109, § 13; L. 2014, ch. 141, § 5; July 1.