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IN THE SUPREME COURT OF THE STATE OF NEWA

JUL 06 2004

JANETTE M. BLOOM K OF SUPREME COURT

Case No. 43441

Appellant,

vs.

situated,

STATE OF NEVADA, on relation of its DEPARTMENT OF TAXATION, the NEVADA TAX COMMISSION, and the STATE BOARD OF EQUALIZATION; WASHOE COUNTY; ROBERT MCGOWAN, WASHOE COUNTY ASSESSOR; BILL BERRUM, WASHOE COUNTY TREASURER,

VILLAGE LEAGUE TO SAVE INCLINE

ASSETS, INC., a Nevada non-profit corporation, on behalf of its members, and others similarly

Respondents.

JOINDER IN MOTION OF APPELLANT TO EXEMPT APPEAL FROM SETTLEMENT PROGRAM

Respondents Washoe County, Robert McGowan, Washoe County

Assessor, and Bill Berrum, Washoe County Treasurer, hereby join in appellant's motion for an order exempting and removing this appeal from the court's settlement program. Appellant has appealed the order of the district court dismissing its lawsuit for failure to first exhaust administrative remedies. Appellant, or its member real property owners, failed to first sperty tax assessment disputes to the county and bring the state boards of equalization, as required by state law. JUL 0 6 2004

district court ruled that appellant was therefore unable to challenge the assessment methodologies or assessments via the instant litigation. As can be seen, the matter under appeal is not amenable to settlement negotiations. Respondents are unable waive the legally mandated exhaustion requirement, so there is no basis for settlement of this case. Respondents agree with Appellant that "there is no possibility of settlement and participation in the settlement program would only further delay a timely decision in this matter." Respondents Washoe County, Robert McGowan, and Bill Berrum therefore respectfully join in Appellant's request to exempt this appeal from the settlement program. Dated this $\frac{2^{-3}}{2}$ day of July, 2004. RICHARD A. GAMMICK District Attorney

SHANNON

Deputy District Attorney

P. O. Box 30083

Reno, NV 89520-3083

(775) 337-5700

ATTORNEYS FOR WASHOE COUNTY

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CERTIFICATE OF SERVICE BY MAIL

Pursuant to NRAP 5(b), I certify that I am an employee of the Office of the District Attorney of Washoe County, over the age of 21 years and not a party to nor interested in the within action. I certify that on this date, I deposited for mailing in the U. S. Mails, with postage fully prepaid, a true and correct copy of the foregoing Joinder in Motion of Appellant to Exempt Appeal from Settlement Program in an envelope addressed to the following:

10 Suellen Fulstone, Esq.
Dale Ferguson, Esq.
Woodburn and Wedge
6100 Neil Road, Suite 500
Reno, NV 89511

Gregory L. Zunino
Senior Deputy Attorney General
100 N. Carson Street
Carson City, NV 89701-4717

Dated this 2nd day of July, 2004.