

ORIGINAL

IN THE SUPREME COURT OF THE STATE OF NEVADA

VILLAGE LEAGUE TO SAVE INCLINE  
ASSETS, INC., A NEVADA NON-  
PROFIT CORPORATION, ON BEHALF  
OF ITS MEMBERS, AND OTHERS  
SIMILARLY SITUATED,

Case No. 43441

Appellant,

vs.

THE STATE OF NEVADA ON  
RELATION OF ITS DEPARTMENT OF  
TAXATION, THE NEVADA STATE  
TAX COMMISSION, AND THE STATE  
BOARD OF EQUALIZATION; WASHOE  
COUNTY; ROBERT MCGOWAN,  
WASHOE COUNTY ASSESSOR; AND  
BILL BERRUM, WASHOE COUNTY  
TREASURER,

Respondents.

FILED

AUG 15 2007

JANETTE M. BLOOM  
CLERK OF SUPREME COURT  
BY S. Young  
DEPUTY CLERK

**RESPONSE OF VILLAGE LEAGUE TO SAVE INCLINE ASSETS  
TO JULY 26, 2007 ORDER DIRECTING A RESPONSE**

In response to the Court's Order Directing A Response, appellant, Village League to Save Incline Assets, Inc., concurs that this Court's decision in State, Board of Equalization v. Bakst, 122 Nev. \_\_\_\_, 148 P.3d 717 (2006), resolved many of the substantive issues of this declaratory relief action. Although the declaratory relief sought below as to the Assessor's methodologies goes beyond the four methodologies specifically at issue in the Bakst decision, the principles stated in the Court's decision are controlling. The complaint below, however, also seeks declaratory relief with respect to the duties of state agencies regarding equalization which were not at issue in Bakst and not resolved in that action. The complaint also seeks additional, supplemental relief in accordance with the Declaratory Judgment Act, NRS Chapter 30. Those issues would be determined upon a remand to the District Court.


None of the remaining substantive issues is involved in this appeal which arises from the dismissal of the case below for failure to exhaust administrative remedies. That issue has been fully

RECEIVED

AUG 15 2007  
JANETTE M. BLOOM  
CLERK OF SUPREME COURT  
DEPUTY CLERK

1 briefed.

2 Respectfully submitted this 15<sup>th</sup> day of August, 2007.

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5 SUELLEN FULSTONE  
6 LITTLER MENDELSON

7 Attorney for Appellant  
8 Village League to Save Incline Assets, Inc.  
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1 **PROOF OF SERVICE**

2 I, MARINA GUERRERO, hereby declare and state:

3 I am over the age of eighteen years, employed in the County of Washoe, Nevada, and not a  
4 party to the within action. My business address is 50 West Liberty Street, Ste 400, Reno, Nevada.

5 On August 15, 2007, I served a true copy of the **RESPONSE OF VILLAGE LEAGUE TO**  
6 **SAVE INCLINE ASSETS TO JULY 26, 2007 ORDER DIRECTING A RESPONSE** by U.S.  
7 postal service via first-class mail to the addressed below:

8 **TERRENCE SHEA, ESQ.**  
9 **Deputy District Attorney**  
10 **Washoe County District Attorney's Office**  
11 **P.O. Box 30083**  
12 **Reno, NV 89520-3083**

13 **DENNIS BELCOURT, ESQ.**  
14 **Deputy Attorney General**  
15 **Nevada Office of the Attorney General**  
16 **100 N. Carson Street**  
17 **Carson City, NV 89701**

18 **KAREN DICKERSON, ESQ.**  
19 **Senior Deputy Attorney General**  
20 **Nevada Office of the Attorney General**  
21 **100 N. Carson Street**  
22 **Carson City, NV 89701**

23 I declare under penalty of perjury that the foregoing is true and correct. Executed on August  
24 15, 2007, in Reno, Nevada.

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MARINA GUERRERO