

IN THE SUPREME COURT OF THE STATE OF NEVADA

VILLAGE LEAGUE TO SAVE INCLINE  
ASSETS, INC., A NEVADA NON-PROFIT  
CORPORATION, ON BEHALF OF  
THEIR MEMBERS AND OTHERS  
SIMILARLY SITUATED; MARYANNE  
INGEMANSON, TRUSTEE OF THE  
LARRY D. AND MARYANNE B.  
INGEMANSON TRUST; DEAN R.  
INGEMANSON, INDIVIDUALLY AND  
AS TRUSTEE OF THE DEAN R.  
INGEMANSON TRUST; J. ROBERT  
ANDERSON; AND LES BARTA, ON  
BEHALF OF THEMSELVES AND  
OTHERS SIMILARLY SITUATED,  
Appellants,

vs.

THE STATE OF NEVADA ON  
RELATION OF THE STATE BOARD OF  
EQUALIZATION; WASHOE COUNTY;  
AND BILL BERRUM, WASHOE  
COUNTY TREASURER,  
Respondents.

No. 56030

**FILED**

**MAR 07 2011**

TRACIE K. LINDEMAN  
CLERK OF SUPREME COURT  
BY S. Young  
DEPUTY CLERK

ORDER GRANTING MOTION FOR EXTENSION OF TIME TO FILE  
REPLY BRIEF AND SUSTAINING IN PART AND DENYING IN PART  
OBJECTION TO STATE BOARD'S REQUESTS FOR JUDICIAL NOTICE

Appellants' motion for an extension of time to file the reply brief is granted, and we direct the clerk of this court to file the reply brief provisionally received on January 21, 2011.

Appellants have also filed a document entitled "Objection to State Board's Requests for Judicial Notice." Appellants point to three instances in the answering brief filed by respondent State Board of Equalization in which the Board asks this court to take judicial notice.

We admonish the Board for failing to file a proper motion to take judicial notice, and we address each of appellants' objections in turn.

First, the Board asks that this court take judicial notice of "the March 22, 2010, proceedings before the State Board." In support of its request, it provided only a copy of the agenda for that meeting. Appellants correctly assert that the agenda shows only that a topic was scheduled for discussion, not the actual proceedings at the meeting. Moreover, it does not appear that this information was considered by the district court, respondent proffered no reason why it was not submitted or authority indicating that it is properly considered for the first time on appeal, and it is thus not properly before this court. Carson Ready Mix v. First Nat'l Bk., 97 Nev. 474, 476, 635 P.2d 276, 277 (1981). Accordingly, the objection is sustained, and we direct the clerk of the court to strike the agenda, included in the Board's appendix at page 12.

Second, the Board asks this court to take judicial notice of its decision in another taxpayer's matter. Again, this decision was not presented to the district court, respondent has not demonstrated that it may properly be considered for the first time on appeal, and it may therefore not be considered by this court. Id. at 476, 635 P.2d at 277; see also Occhiuto v. Occhiuto, 97 Nev. 143, 145, 625 P.2d 568, 569 (1981) (noting general rule that court should not take judicial notice of record in a different proceeding). The objection as to this request is sustained, and we direct the clerk to detach and strike the Notice of Decision, attached to the Board's answering brief.

Third, the Board asks this court to take judicial notice of a proposed order submitted by appellants during the district court proceedings. This document is properly part of the record, Carson Ready

Mix, 97 Nev. at 476, 635 P.2d at 277, and it may therefore be considered. Moreover, as it is part of the record, judicial notice is not necessary. Accordingly, the objection to this request is overruled.

It is so ORDERED.

*Dryden*, C.J.

cc: Morris Peterson/Reno  
Washoe County District Attorney/Civil Division  
Attorney General/Carson City