

1 Suellen Fulstone
2 Nevada State Bar #1615
3 MORRIS PETERSON
4 6100 Neil Rd., Suite 555
5 Reno, NV 89511
6 (775) 829-6009 telephone
7 (775) 829-6001 facsimile
8 Attorneys for Appellants

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Tracie K. Lindeman

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10 IN THE SUPREME COURT OF THE STATE OF NEVADA
11

12 VILLAGE LEAGUE TO SAVE INCLINE)
13 ASSETS, INC., a Nevada non-profit corporation,)
14 on behalf of their members and others similarly)
15 situated; MARYANNE INGEMANSON, Trustee)
16 of the Larry D. and Maryanne B. Ingemanson)
17 Trust; DEAN R. INGEMANSON, individual and)
18 as Trustee of the Dean R. Ingemanson Trust;)
19 J. ROBERT ANDERSON; and LES BARTA; on)
20 behalf of themselves and others similarly situated,)

Case No. 56030

Appellants,)

21 vs.)

22 STATE OF NEVADA *ex rel* State Board of)
23 Equalization; WASHOE COUNTY; BILL)
24 BERRUM, Washoe County Treasurer;)
25

26 Respondents.)
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28

RESPONSE TO NOTICE OF NEW AUTHORITY

29 The County Respondents have filed a Notice of New Authority citing Lowe v. Washoe
30 County, 627 F.3d 1151 (2010), for its "discussion" of the "unavailability of property tax-related
31 class-actions in Nevada's state court system." Notice of New Authority, p. 1, lns. 19-21.
32 According to the County Respondents, Lowe "relates to this case in that it goes to the standing of
33 the Village League to Save Incline Assets, Inc., as appellant in this case 'on behalf of its
34 members and others similarly situated.'" Id., p. 1, lns. 22-24. The Court is advised as follows:

- 35 (1) The referenced "discussion" will not be found in the Ninth Circuit Court of Appeals
36 opinion because it does not exist. The federal court acknowledged the taxpayers'

1 argument and then decided the case on a different ground. The federal court made no
2 ruling on the availability of class actions under Nevada law. The court's recitation of
3 the taxpayers' argument does not rise even to the level of dicta.
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5 (2) There is no "standing" issue in this appeal. The district court dismissed the case
6 below on the grounds that taxpayers had an adequate remedy at law. The district
7 court made no ruling as to standing. Even if class relief were ultimately determined
8 to be unavailable or unnecessary, the individual named taxpayer parties undeniably
9 have "standing."

10 (3) There is no "class" issue in this appeal. The "class" issues were not reached by the
11 district court. Any ruling on whether class relief is available in equalization cases as
12 opposed to valuation cases such as Lowe would be premature.

13 DATED this 7th day of March, 2011.

14 MORRIS PETERSON

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16 By /s/SuellenFulstone
17 Suellen Fulstone
18 Attorneys for Appellants
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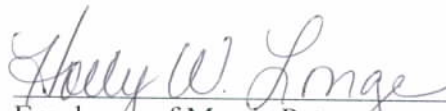
1 **CERTIFICATE OF SERVICE**

2 Pursuant to NRCP 5(b), I hereby certify that I am an employee of MORRIS PETERSON
3 and that I deposited in the U.S. Postal Service, a true copy of the foregoing addressed to:
4

5 Dennis Belcourt/Deonne Contine
6 Office of the Attorney General
7 100 N. Carson St.
8 Carson City, NV 89701

9 David Creekman
10 Washoe County District Attorney's Office
11 Civil Division
12 P.O. Box 30083
13 Reno, NV 89520

14 DATED this 7th day of March, 2011.

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16 Employee of Morris Peterson
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