

CV03-06922 DC-9900047220-001  
CONSOLIDATED VILLAGE LEAGUE 3 Pages  
District Court 07/03/2013 03:02 PM  
Washoe County \$2515  
DGC

Snell & Wilmer

LAW OFFICES  
50 WEST LIBERTY STREET, SUITE 510  
RENO, NEVADA 89501  
(775) 785-5440

**\$2515**  
SNELL & WILMER L.L.P.  
Suellen Fulstone, No. 1615  
50 West Liberty Street, Suite 510  
Reno, Nevada 89501  
Telephone: (775) 785-5440

Attorneys for Petitioners

FILED

2013 JUL -3 PM 3:02

Electronically Filed  
July 15 2013 09:00 a.m.  
BY *Aponte* Tracie K. Lindeman  
Clerk of Supreme Court

IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA

IN AND FOR THE COUNTY OF WASHOE

VILLAGE LEAGUE TO SAVE INCLINE  
ASSETS, INC., ET AL,

Petitioners,

vs.

STATE OF NEVADA on relation of the STATE  
BOARD OF EQUALIZATION, ET AL,

Respondents.

Case No. CV03-06922

Dept. No. 7

VILLAGE LEAGUE TO SAVE INCLINE  
ASSETS, INC. ET AL,

Petitioners,

vs.

STATE OF NEVADA on relation of the STATE  
BOARD OF EQUALIZATION, ET AL,

Respondents.

Consolidated with

Case No. CV13-00522

formerly assigned to Dept. No. 3

### NOTICE OF APPEAL

Petitioners, Village League to Save Incline Assets, Inc., et al., appeal to the Supreme Court of Nevada from the decision and Order of this Court entered on July 1, 2013, dismissing the petition for judicial review (Case No. CV13-00522) and denying petitioners' Objections to the Report of the State Board of Equalization pursuant to the Writ of Mandamus issued on August 21,

1 2012 (Case No. CV03-06922). The undersigned affirms that this document does not contain the  
2 social security number of any person.

3 Respectfully submitted this 3rd day of July, 2013.

4 SNELL & WILMER L.L.P.

5  
6 By: Suellen Fulstone  
7 Suellen Fulstone, No. 1615  
8 50 West Liberty Street, Suite 510  
9 Reno, Nevada 89501  
10 Attorneys for Petitioners  
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# CERTIFICATE OF SERVICE

Pursuant to Nev. R. Civ. P. 5(b), I certify that I am an employee of SNELL & WILMER, L.L.P., and I am familiar with the firm's practice of collection and processing documents for mailing; that in accordance therewith, I caused the following to be deposited in the U.S. Postal Service at Reno, Nevada, in a sealed envelope, with first class postage prepaid, on the date and to the addressee(s) show below. **NOTICE OF APPEAL**

Dawn Buoncristiani  
Office of the Attorney General  
100 North Carson St.  
Carson City, NV 89701

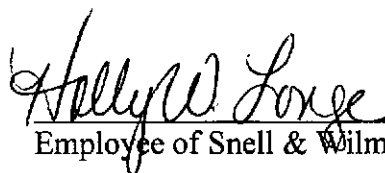
David Creekman  
Washoe County District Attorney's Office  
Civil Division  
P.O. Box 30083  
Reno, NV 89520

Norman J. Azevedo  
405 N. Nevada Street  
Carson City, NV 89703

Arthur E. Mallory  
Churchill County District Attorney  
165 N. Ada Street  
Fallon, NV 89406

Jim C. Shirley  
Pershing County District Attorney  
400 Main Street  
P.O. Box 934  
Lovelock, NV 89419

DATED this 3rd day of July, 2013.

  
Employee of Snell & Wilmer L.L.P.

1310  
SNELL & WILMER L.L.P.  
Suellen Fulstone, No. 1615  
50 West Liberty Street, Suite 510  
Reno, Nevada 89501  
Telephone: (775) 785-5440

Attorneys for Petitioners

FILED

2013 JUL -3 PM 3:03

JUDICIAL DISTRICT COURT  
CLERK OF THE COURT

BY *APC*

IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA

IN AND FOR THE COUNTY OF WASHOE

VILLAGE LEAGUE TO SAVE INCLINE  
ASSETS, INC., ET AL,

Petitioners,

vs.

STATE OF NEVADA on relation of the STATE  
BOARD OF EQUALIZATION, ET AL,

Respondents.

VILLAGE LEAGUE TO SAVE INCLINE  
ASSETS, INC. ET AL,

Petitioners,

vs.

STATE OF NEVADA on relation of the STATE  
BOARD OF EQUALIZATION, ET AL,

Respondents.

Case No. CV03-06922

Dept. No. 7

Consolidated with

Case No. CV13-00522

formerly assigned to Dept. No. 3

CASE APPEAL STATEMENT

A. The names of all parties to the consolidated proceedings below.

Petitioners in Case No. CV03-06922:

Village League to Save Incline Assets, Inc.,  
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  
Les Barta

Petitioners-Intervenors in Case No. CV03-06922:

Ellen Baskt  
Jane Barnhardt  
Carol Buck  
Daniel Schwartz  
Lillian Watkins  
Don & Patricia Wilson  
Agnieszka Winkler

Respondents in Case No. CV03-06922:

State of Nevada, on relation of the State Board of Equalization  
Washoe County  
Washoe County Treasurer

Petitioners in Case No. CV13-00522:

Village League to Save Incline Assets, Inc.  
Maryanne Ingemanson, Trustee of the Larry D. and Maryanne B. Ingemanson  
Trust  
Kathy Nelson, Trustee of the Kathy Nelson Trust  
Andrew Whyman

Respondents in Case No. CV13-00522:

State of Nevada on relation of the State Board of Equalization  
Washoe County  
Tammi Davis, Washoe County Treasurer  
Josh Wilson, Washoe County Assessor  
Louise H. Modarelli\*  
William Brooks\*  
City Hall, LLC\*  
Paul Rupp\*  
Dave Dawley, Carson City Assessor\*  
Norma Green, Churchill County Assessor  
Michele Shafe, Clark County Assessor\*  
Douglas Sonnemann, Douglas County Assessor\*  
Katrinka Russell, Elko County Assessor\*  
Ruth Lee, Esmeralda County Assessor\*  
Mike Mears, Eureka County Assessor\*  
Jeff Johnson, Humboldt County Assessor\*  
Lura Duvall, Lander County Assessor\*  
Melanie McBride, Lincoln County Assessor\*  
Linda Whalin, Lyon County Assessor\*  
Dorothy Fowler, Mineral County Assessor\*  
Shirley Matson, Nye County Assessor\*  
Celeste Hamilton, Pershing County Assessor  
Jana Sneddon, Storey County Assessor\*  
Robert Bishop, White Pine County Assessor\*

\*These respondents either filed a notice of non-intent to participate or failed to file a notice of intent to participate.

B. Identify the judge issuing the decision, judgment, or order appealed from:

Honorable Patrick Flanagan  
Second Judicial District Court  
Washoe County, Nevada

C. Identify each appellant and the name and address of counsel for each appellant:

Village League to Save Incline Assets, Inc.,  
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  
Les Barta  
Kathy Nelson, Trustee of the Kathy Nelson Trust  
Andrew Whyman

Counsel for Appellants:

Suellen Fulstone  
Snell & Wilmer L.L.P.  
50 West Liberty Street, Suite 510  
Reno, Nevada 89501

D. Identify each respondent and the name and address of appellate counsel, if known,  
for each respondent (if the name of a respondent's appellate counsel is unknown, indicate as much  
and provide the name and address of that respondent's trial counsel):

State of Nevada, on relation of the State Board of Equalization  
Washoe County  
Washoe County Treasurer  
Washoe County Assessor  
Norma Green, Churchill County Assessor  
Celeste Hamilton, Pershing County Assessor

Counsel for Respondents:

State of Nevada on relation of the State Board of Equalization:

Dawn Buoncristiani  
Office of the Attorney General  
100 North Carson St.  
Carson City, NV 89701

Washoe County, Washoe County Treasurer and Washoe County Assessor:

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

Norma Green, Churchill County Assessor:

Arthur E. Mallory  
Churchill County District Attorney  
165 N. Ada Street  
Fallon, NV 89406

Celeste Hamilton, Pershing County Assessor:

Jim C. Shirley  
Pershing County District Attorney  
400 Main Street  
P.O. Box 934  
Lovelock, NV 89419

E. Indicate whether any attorney identified above in response to question 3 or 4 is not licensed to practice law in Nevada and, if so, whether the district court granted that attorney permission to appear under SCR 42 (attach a copy of any district court order granting such permission):

No.

F. Indicate whether appellants were represented by appointed or retained counsel in the district court:

Retained.

G. Indicate whether district court granted the appellant leave to proceed in forma pauperis, and if so, the date of the district court's order granting that leave:

No.

H. Indicate the date the proceedings commenced in the district court (e.g., date complaint, indictment, information, or petition was filed):

Case No. CV03-06922: November 13, 2003

Case No. CV13-00522: March 8, 2013

Case No. CV03-09622 and Case No. CV13-00522 were consolidated on May 17, 2013.

I. Provide a brief description of the nature of the action and result in district court, including the type of judgment or order being appealed and the relief granted by the district court:

Case No. CV03-06922 was an action in mandamus seeking to compel the State

1 Board of Equalization to perform its duty of statewide equalization for the tax years 2003-2004  
2 through 2010-2011. After a second remand from the Supreme Court, the writ of mandamus was  
3 issued on August 21, 2013. The writ of mandamus directed the State Board of Equalization to  
4 hold equalization hearings and to report to the Court on the results of those hearings. The State  
5 Board of Equalization held hearings on September 18, 2012, November 5, 2012, and December 3,  
6 2012. The State Board of Equalization decision was issued on February 8, 2013. Counsel for the  
7 State Board of Equalization filed its report to the Court in Case No. CV03-06922 on February 8,  
8 2013. Petitioners filed Objections to the report challenging the State Board of Equalization on  
9 jurisdictional and constitutional grounds. Those objections were heard by the Court on June 14,  
10 2013.

11 Case No. CV13-00522 was a petition for judicial review of the decision issued on  
12 behalf of the State Board of Equalization on February 8, 2013 also challenging the decision on  
13 jurisdictional, constitutional and other grounds. The State Board of Equalization and the County  
14 brought motions to dismiss the petition for judicial review on various grounds including the lack  
15 of ripeness. Case No. CV03-06922 and CV13-00522 were consolidated on May 17, 2013.

16 On July 1, 2013, the district court entered its order denying the objections filed in  
17 Case No. CV03-06922 and dismissing the petition for judicial review in Case No. CV13-00522.

18 J. Indicate whether the case has previously been subject of an appeal to or original  
19 writ proceeding in the Supreme Court, and if so, the caption and Supreme Court docket number  
20 of the prior proceeding:

21 Yes. Case No. CV03-06922 has been the subject of two prior appeals:  
22 *Village League to Save Incline Assets, Inc., et al. v. The State of Nevada on relation of its*  
23 *Department of Taxation, et al.*, Case No. 43441 and *Village League to Save Incline Assets, Inc., et*  
24 *al. v. The State of Nevada on relation of the State Board of Equalization, et al.*, Case No. 56030.  
25 Case No. CV13-00522 has not been the subject of any prior appeal.

26 K. Indicate whether this appeal involves child custody or visitation.

27 No.

28 L. If this is a civil case, indicate whether this appeal involves the possibility of



1 settlement.

2 The possibility of settlement is unknown at this time because this case raises legal  
3 issues of first impression.

4 The undersigned affirms that this document does not contain the social security number of  
5 any person.

6 Respectfully submitted this 3rd day of July, 2013.

7 SNELL & WILMER L.L.P.

8  
9 By: 

Suellen Fulstone, No. 1615  
50 West Liberty Street, Suite 510  
Reno, Nevada 89501

10 Attorneys for Petitioners  
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# CERTIFICATE OF SERVICE

Pursuant to Nev. R. Civ. P. 5(b), I certify that I am an employee of SNELL & WILMER, L.L.P., and I am familiar with the firm's practice of collection and processing documents for mailing; that in accordance therewith, I caused the following to be deposited in the U.S. Postal Service at Reno, Nevada, in a sealed envelope, with first class postage prepaid, on the date and to the addressee(s) show below. **CASE APPEAL STATEMENT**

Dawn Buoncristiani  
Office of the Attorney General  
100 North Carson St.  
Carson City, NV 89701


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

Norman J. Azevedo  
405 N. Nevada Street  
Carson City, NV 89703

Arthur E. Mallory  
Churchill County District Attorney  
165 N. Ada Street  
Fallon, NV 89406

Jim C. Shirley  
Pershing County District Attorney  
400 Main Street  
P.O. Box 934  
Lovelock, NV 89419

DATED this 3rd day of July, 2013.

  
Employee of Snell & Wilmer L.L.P.

**SECOND JUDICIAL DISTRICT COURT  
STATE OF NEVADA  
COUNTY OF WASHOE**

**Case History - CV03-06922**

**Case Description: CONSOLIDATED: VILLAGE LEAGUE v DEPT OF TAX**

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**Case Number: CV03-06922 Case Type: GENERAL CIVIL - Initially Filed On: 11/13/2003**

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Party Type & Name	Parties	Party Status
JUDG - ELLIOTT A. SATTLER - D10		Party ended on: 2/17/2004 12:00:00AM
JUDG - PATRICK FLANAGAN - D7		Active
PLTF - VILLAGE LEAGUE TO SAVE INCLINE ASSETS, INC. - @159144		Active
PATY - Suellen E. Fulstone, Esq. - 1615		Active
PATY - Suellen E. Fulstone, Esq. - 1615		Party ended on: 2/3/2006 12:00:00AM
PATY - Dale E. Ferguson, Esq. - 4986		Party ended on: 2/3/2006 12:00:00AM
PATY - Dale E. Ferguson, Esq. - 4986		Active
DEFT - NEVADA DEPARTMENT OF TAXATION - @29929		Active
DEFT - ROBERT MCGOWAN - @159145		Active
DEFT - WASHOE COUNTY - @828		Active
DEFT - BILL BERRUM - @13787		Active
DEFT - NEVADA TAX COMMISSION - @29936		Active
DEFT - STATE BOARD OF EQUALIZATION - @35892		Active
DATY - Joshua J. Hicks - 6679		Active
DATY - Gregory R. Shannon, Esq. - 612		Party ended on: 4/23/2009 12:00:00AM
DATY - Gregory Louis Zunino, Esq. - 4805		Party ended on: 4/16/2009 12:00:00AM
AG - Dennis L. Belcourt, Esq. - 2658		Party ended on: 4/4/2012 12:00:00AM
AG - Dawn Buoncristiani, Esq. - 7771		Active
APPE - VILLAGE LEAGUE TO SAVE INCLINE ASSETS, INC. - @159144		Active
ATTY - Norman J. Azevedo - 3204		Active
ATTY - William J. McKean - 6740		Active
ATTY - Arthur E. Mallory, Esq. - 3108		Active
ATTY - David C. Creekman, Esq. - 4580		Active
ATTY - Jordan A. Davis - 12196		Active
ATTY - Kristin A. Mcqueary, Esq. - 4337		Active
PETR - LARRY D AND MARYANNE B INGEMANSON TRUST - @1148749		Active
PETR - KATHY NELSON TRUST - @105036		Active
PETR - ANDREW WHYMAN - @1237907		Active
RESP - STATE BOARD OF EQUALIZATION - @35892		Active
RESP - CELESTE HAMILTON, PERSHING COUNTY ASSESSOR - @1237912		Active
RESP - LINDA WHALIN, LYON COUNTY ASSESSOR - @1237924		Active
RESP - NEVADA DEPARTMENT OF TAXATION - @29929		Active
RESP - TAMMI DAVIS, WASHOE COUNTY TREASURER - @1177985		Active
RESP - PAUL RUPP - @1237908		Active
RESP - NORMA GREEN, CHURCHILL COUNTY ASSESSOR - @1237915		Active
RESP - MICHELE SHAFE, CLARK COUNTY ASSESSOR - @1237916		Active
RESP - JANA SNEDDON, STOREY COUNTY ASSESSOR - @1237913		Active
RESP - DOUGLAS SONNEMANN, DOUGLAS COUNTY ASSESSOR - @1237917		Active
RESP - WASHOE COUNTY - @828		Active
RESP - NEVADA TAX COMMISSION - @29936		Active
RESP - KATRINKA RUSSELL, ELKO COUNTY ASSESSOR - @1237918		Active
RESP - RUTH LEE, ESMERALDA COUNTY ASSESSOR - @1237919		Active
RESP - JOSH WILSON, WASHOE COUNTY ASSESSOR - @1147573		Active
RESP - DOROTHY FOWLER, MINERAL COUNTY ASSESSOR - @1237910		Active
RESP - JEFF JOHNSON, HUMBOLDT COUNTY ASSESSOR - @1237921		Active
RESP - WILLIAM BROOKS - @1237926		Active
RESP - ROBERT MCGOWAN - @159145		Active

RESP - DAVE DAWLEY, CARSON CITY ASSESSOR - @1237909	Active
RESP - ROBERT BISHOP, WHITE PINE COUNTY ASSESSOR - @1237914	Active
RESP - LURA DUVALL, LANDER COUNTY ASSESSOR - @1237922	Active
RESP - LOUISE H. MODARELLI - @1237925	Active
RESP - BILL BERRUM - @13787	Active
RESP - SHIRLEY MATSON, NYE COUNTY ASSESSOR - @1237911	Active
RESP - MIKE MEARS, EUREKA COUNTY ASSESSOR - @1237920	Active
RESP - MELANIE MCBRIDE, LINCOLN COUNTY ASSESSOR - @1237923	Active
RESP - CITY HALL, LLC - @1237927	Active

**Disposed Hearings**

- 1 Department: D10 -- Event: Request for Submission -- Scheduled Date & Time: 2/3/2004 at 07:36:00  
Extra Event Text: MOTION TO DISMISS  
Event Disposition: S200 - 2/17/2004
- 2 Department: D7 -- Event: Request for Submission -- Scheduled Date & Time: 2/27/2004 at 10:45:00  
Extra Event Text: WASHOE COUNTY'S MOTION TO DISMISS  
Event Disposition: S200 - 3/30/2004
- 3 Department: D7 -- Event: Request for Submission -- Scheduled Date & Time: 3/4/2004 at 08:00:00  
Extra Event Text: PLAINTIFF'S REQUEST FOR ORAL ARGUMENT  
Event Disposition: S200 - 3/30/2004
- 4 Department: D7 -- Event: Request for Submission -- Scheduled Date & Time: 3/5/2004 at 09:35:00  
Extra Event Text: MOTION TO DISMISS  
Event Disposition: S200 - 3/30/2004
- 5 Department: D7 -- Event: Request for Submission -- Scheduled Date & Time: 3/22/2004 at 11:10:00  
Extra Event Text: MOTION TO DISMISS OF STATE BOARD OF EQUALIZATION  
Event Disposition: S200 - 3/30/2004
- 6 Department: D7 -- Event: ORAL ARGUMENTS -- Scheduled Date & Time: 5/11/2004 at 10:00:00  
  
Event Disposition: D845 - 5/10/2004
- 7 Department: D7 -- Event: Request for Submission -- Scheduled Date & Time: 5/18/2004 at 10:00:00  
Extra Event Text: MOTION TO DISMISS  
Event Disposition: S200 - 6/4/2004
- 8 Department: D7 -- Event: ORAL ARGUMENTS -- Scheduled Date & Time: 5/18/2004 at 10:00:00  
Extra Event Text: alternate set  
Event Disposition: D840 - 5/18/2004
- 9 Department: D7 -- Event: STATUS HEARING -- Scheduled Date & Time: 4/21/2009 at 11:30:00  
Extra Event Text: Status Hearing pursuant to request by Judge Flanagan as a result of Remand by Nevada Supreme Court filed 03.19.09  
Event Disposition: D425 - 6/29/2009
- 10 Department: D7 -- Event: HEARING... -- Scheduled Date & Time: 9/25/2009 at 14:30:00  
  
Event Disposition: D435 - 9/25/2009

- 11 Department: D7 -- Event: Request for Submission -- Scheduled Date & Time: 11/12/2009 at 16:10:00  
Extra Event Text: WASHOE COUNTY'S MOTION TO DISMISS AND MOTION TO STRIKE AMENDED COMPLAIN  
Event Disposition: S200 - 1/8/2010
- 12 Department: D7 -- Event: Request for Submission -- Scheduled Date & Time: 12/3/2009 at 16:45:00  
Extra Event Text: MOTION TO DISMISS  
Event Disposition: S200 - 1/8/2010
- 13 Department: D7 -- Event: ORAL ARGUMENTS -- Scheduled Date & Time: 3/12/2010 at 15:30:00  
Extra Event Text: RE STATE & CTY'S MTNS TO DISMISS  
Event Disposition: D844 - 3/11/2010
- 14 Department: D7 -- Event: ORAL ARGUMENTS -- Scheduled Date & Time: 3/25/2010 at 14:30:00  
Extra Event Text: HEARING RESET FROM 03.12.10  
Event Disposition: D840 - 3/25/2010
- 15 Department: D7 -- Event: STATUS HEARING -- Scheduled Date & Time: 6/21/2012 at 11:00:00  
  
Event Disposition: D843 - 6/12/2012
- 16 Department: D7 -- Event: STATUS HEARING -- Scheduled Date & Time: 8/3/2012 at 09:00:00  
  
Event Disposition: D435 - 8/3/2012
- 17 Department: D7 -- Event: Request for Submission -- Scheduled Date & Time: 3/14/2013 at 13:41:00  
Extra Event Text: MOTION TO STAY STATE BOARD OF EQUALIZATION ORDER  
Event Disposition: S200 - 4/1/2013
- 18 Department: D7 -- Event: Request for Submission -- Scheduled Date & Time: 5/9/2013 at 15:31:00  
Extra Event Text: MOTION TO INTERVENE  
Event Disposition: S200 - 6/11/2013
- 19 Department: D7 -- Event: ORAL ARGUMENTS -- Scheduled Date & Time: 6/14/2013 at 09:00:00  
Extra Event Text: RE OBJECTIONS TO FEBRUARY 2013 EQUALIZATION DECISION. ISSUES RE TAXPAYERS OBJECTIONS HAVE BEEN FULLY BRIEFED. A  
Event Disposition: D840 - 6/14/2013
- 20 Department: D7 -- Event: Request for Submission -- Scheduled Date & Time: 7/3/2013 at 14:08:00  
Extra Event Text: NOTICE OF NON-PARTICIPATION AND MOTION TO DISMISS (NO PAPER ORDER PROVIDED)  
Event Disposition: S200 - 7/5/2013

### **Actions**

	<u>Filing Date</u>	<u>-</u>	<u>Docket Code &amp; Description</u>
1	11/13/2003	-	\$1425 - \$Complaint - Civil Additional Text: VILLIAGE LEAGUE TO SAVE INCLINE ASSETS, INC
2	11/14/2003	-	PAYRC - **Payment Receipted Additional Text: A Payment of -\$150.00 was made on receipt DCDC113412.
3	12/19/2003	-	2290 - Mtn to Dismiss Case <i>No additional text exists for this entry.</i>
4	12/29/2003	-	2315 - Mtn to Dismiss ... Additional Text: STATE BOARD OF EQUALIZATION'S MOTION TO DISMISS FIRST AND SECOND CLAIMS FOR RELIEF

- 5 12/29/2003 - 2315 - Mtn to Dismiss ...  
Additional Text: MOTION TO DISMISS AND JOINDER IN STATE BOARD OF EQUALIZATION'S MOTION TO DISMISS FIRST AND SECOND CLAIMS FOR RELIEF
- 6 1/12/2004 - 3655 - Points&Authorities Opp...  
Additional Text: POINTS AND AUTHORITIES IN OPPOSITION TO MOTION TO DISMISS
- 7 1/30/2004 - 3795 - Reply...  
*No additional text exists for this entry.*
- 8 1/30/2004 - 3860 - Request for Submission  
Additional Text: DOCUMENT TITLE: MOTION TO DISMISS  
PARTY SUBMITTING: GREGORY SHANNON  
DATE SUBMITTED: 2-3-04  
SUBMITTED BY: MA  
DATE RECEIVED JUDGE'S OFFICE:
- 9 2/3/2004 - 3870 - Request  
Additional Text: REQUEST FOR ORAL ARGUMENT
- 10 2/17/2004 - \$3375 - \$Peremptory Challenge  
Additional Text: PLTF VILLAGE LEAGUE TO SAVE INCLINE ASSETS INC
- 11 2/17/2004 - PAYRC - \*\*Payment Receipted  
Additional Text: A Payment of -\$300.00 was made on receipt DCDC118165.
- 12 2/17/2004 - S200 - Request for Submission Complet  
Additional Text: PEREMPTORY CHALLENGE OF JUDGE FILED (OF JUDGE ELLIOTT)
- 13 2/17/2004 - 2610 - Notice ...  
Additional Text: NOTICE OF PEREMPTORY CHALLENGE OF JUDGE
- 14 2/17/2004 - 1312 - Case Assignment Notification  
Additional Text: CASE SUBMITTED TO DEPT 7 FOR CONSIDERATION OF ACCEPTANCE
- 15 2/20/2004 - 2665 - Ord Accepting Reassignment  
Additional Text: FROM DEPT 10 TO DEPT 7
- 16 2/23/2004 - 3655 - Points&Authorities Opp...  
Additional Text: POINTS AND AUTHORITIES IN OPPOSITION TO MOTION TO DISMISS OF NEVADA STATE TAX COMMISSION AND DEPARTMENT OF TAXATION
- 17 2/25/2004 - 3860 - Request for Submission  
Additional Text: DOCUMENT TITLE: WASHOE COUNTY'S MOTION TO DISMISS  
PARTY SUBMITTING: GREG SHANNON  
DATE SUBMITTED: 2/27/04  
SUBMITTED BY: JB  
DATE RECEIVED JUDGE'S OFFICE:
- 18 2/27/2004 - 3655 - Points&Authorities Opp...  
Additional Text: POINTS AND AUTHORITIES IN OPPOSITION TO MOTION TO DISMISS OF STATE BOARD OF EQUALIZATION
- 19 3/1/2004 - 3860 - Request for Submission  
Additional Text: DOCUMENT TITLE: PLAINTIFF'S REQUEST FOR ORAL ARGUMENT  
PARTY SUBMITTING: SUELLEN FULSTONE  
DATE SUBMITTED: 3/4/04  
SUBMITTED BY: JB  
DATE RECEIVED JUDGE'S OFFICE:
- 20 3/4/2004 - 3795 - Reply...  
Additional Text: REPLY IN SUPPORT OF MOTION TO DISMISS

- 21 3/4/2004 - 3860 - Request for Submission  
Additional Text: DOCUMENT TITLE: MOTION TO DISMISS  
PARTY SUBMITTING: JOSHUA HICKS  
DATE SUBMITTED: 3/5/04  
SUBMITTED BY: JB  
DATE RECEIVED JUDGE'S OFFICE:
- 22 3/10/2004 - 3870 - Request  
Additional Text: REQUEST FOR ORAL ARGUMENT
- 23 3/17/2004 - 3795 - Reply...  
Additional Text: REPLY IN SUPPORT OF MOTION TO DISMISS OF STATE BOARD OF EQUALIZATION
- 24 3/19/2004 - 3860 - Request for Submission  
Additional Text: DOCUMENT TITLE: MOTION TO DISMISS OF STATE BOARD OF EQUALIZATION  
PARTY SUBMITTING: GREGORY ZUNINO  
DATE SUBMITTED: 3/22/04  
SUBMITTED BY: JB  
DATE RECEIVED JUDGE'S OFFICE:
- 25 3/29/2004 - 3105 - Ord Granting ...  
Additional Text: ORDER GRANTING REQUEST FOR ORAL ARGUMENT
- 26 3/30/2004 - S200 - Request for Submission Complet  
*No additional text exists for this entry.*
- 27 3/30/2004 - S200 - Request for Submission Complet  
*No additional text exists for this entry.*
- 28 3/30/2004 - S200 - Request for Submission Complet  
*No additional text exists for this entry.*
- 29 3/30/2004 - S200 - Request for Submission Complet  
*No additional text exists for this entry.*
- 30 4/7/2004 - 1250 - Application for Setting  
Additional Text: TRIAL 5/11/04 10:00 A.M. OR  
#2 TRIAL 5/18/04 10:00 A.M.
- 31 6/2/2004 - 3060 - Ord Granting Mtn ...  
Additional Text: ORDER GRANTING MOTIONS TO DISMISS  
DEFENDANTS' MOTIONS TO DISMISS SHOULD BE GRANTED IN THEIR ENTIRETY AS TO ALL DEFENDANTS.
- 32 6/4/2004 - 2540 - Notice of Entry of Ord  
*No additional text exists for this entry.*
- 33 6/4/2004 - S200 - Request for Submission Complet  
*No additional text exists for this entry.*
- 34 6/4/2004 - F220 - Decision With Hearing  
*No additional text exists for this entry.*
- 35 6/10/2004 - \$2515 - \$Notice/Appeal Supreme Court  
*No additional text exists for this entry.*
- 36 6/10/2004 - 1310 - Case Appeal Statement  
*No additional text exists for this entry.*



- 37 6/10/2004 - 2547 - Notice of Filing Costs/Appeal  
Additional Text: NOTICE OF DEPOSIT OF CASH IN LIEU OF BOND FOR COSTS ON APPEAL
- 38 6/11/2004 - 1350 - Certificate of Clerk  
*No additional text exists for this entry.*
- 39 6/11/2004 - 1365 - Certificate of Transmittal  
*No additional text exists for this entry.*
- 40 6/11/2004 - PAYRC - \*\*Payment Receipted  
Additional Text: A Payment of -\$33.00 was made on receipt DCDC124321.
- 41 6/11/2004 - SAB - \*\*Supreme Court Appeal Bond  
*No additional text exists for this entry.*
- 42 6/16/2004 - 1188 - Supreme Court Receipt for Doc  
Additional Text: SUPREME COURT CASE NO. 43441
- 43 6/16/2004 - 1187 - \*\*Supreme Court Case No. ...  
Additional Text: SUPREME COURT CASE NO. 43441
- 44 7/12/2004 - 1188 - Supreme Court Receipt for Doc  
Additional Text: SUPREME COURT CASE NO. 43441
- 45 7/12/2004 - 1187 - \*\*Supreme Court Case No. ...  
Additional Text: SUPREME COURT CASE NO. 43441  
VOLUNTARY RECUSAL OF JUSTICE SHEARING FROM PARTICIPATION IN THIS MATTER
- 46 2/3/2006 - 4075 - Substitution of Counsel  
*No additional text exists for this entry.*
- 47 5/1/2007 - 1188 - Supreme Court Receipt for Doc  
Additional Text: SUPREME COURT CASE NO. 49358  
FOR WRIT OF CERTIORARI OR MANDAMUS
- 48 5/1/2007 - 1187 - \*\*Supreme Court Case No. ...  
Additional Text: SUPREME COURT CASE NO. 49358
- 49 7/31/2007 - 4126 - Supreme Ct Order Directing...  
Additional Text: SUPREME COURT CASE NO. 43441  
ORDER DIRECTING ANSWER
- 50 2/14/2008 - REF - \*\*Refund Issued 7/1/03-6/30/05  
*No additional text exists for this entry.*
- 51 6/5/2008 - 2610 - Notice ...  
Additional Text: of Change of Representation for Defendants, State of Nevada Tax Commission and Department of Taxation - to Gina C. Session
- 52 12/1/2008 - 4133 - Supreme Court Notice  
Additional Text: SUPREME COURT CASE NO. 49358  
NOTICE IN LIEU OF REMITTITUR
- 53 3/23/2009 - 4134 - Supreme Court Order Affirming  
Additional Text: SUPREME COURT CASE NO. 43441  
ORDER AFFIRMING IN PART, REVERSING IN PART AND REMANDING
- 54 3/23/2009 - 3863 - \*\*Submit regarding Appeals

Additional Text: DOCUMENT TITLE: SUPREME COURT ORDER AFFIRMING IN PART, REVERSING IN PART AND REMANDING  
PARTY SUBMITTING: NEVADA SUPREME COURT  
DATE SUBMITTED: 3/23/09  
SUBMITTED BY: CKEPLER  
DATE RECEIVED JUDGE OFFICE:

55 4/8/2009 - 3242 - Ord Setting Hearing

Additional Text: Transaction 699329 - Approved By: NOREVIEW : 04-08-2009:14:35:02

56 4/8/2009 - 1105 - Amended Ord and/or Judgment

Additional Text: Setting Status Hearing - Transaction 700079 - Approved By: NOREVIEW : 04-08-2009:16:22:20

57 4/16/2009 - 2526 - Notice of Change of Attorney

Additional Text: DENNIS L. BELCOURT FROM A.G.'S OFFICE REPLACING GREG ZUNINO - Transaction 713871 - Approved By:  
MPURDY : 04-16-2009:08:24:24

58 4/16/2009 - 4145 - Supreme Court Remittitur

Additional Text: SUPREME COURT CASE NO.

59 4/16/2009 - 4111 - Supreme Ct Clk's Cert & Judg

Additional Text: SUPREME COURT CASE NO.

60 4/16/2009 - 4134 - Supreme Court Order Affirming

Additional Text: SUPREME COURT CASE NO. 43441  
ORDER AFFIRMING IN PART, REVERSING IN PART AND REMANDING

61 4/22/2009 - MIN - \*\*\*Minutes

Additional Text: STATUS HEARING - Transaction 726707 - Approved By: NOREVIEW : 04-22-2009:16:47:12

62 4/23/2009 - 2610 - Notice ...

Additional Text: NOTICE OF CHANGE OF RESPONSIBLE ATTORNEY

63 5/4/2009 - 4185 - Transcript

Additional Text: 04-21-2009 - STATUS HEARING - Transaction 747897 - Approved By: ASMITH : 05-04-2009:08:10:49

64 6/1/2009 - 3975 - Statement ...

Additional Text: STATE BOARD OF EQUALIZATION'S STATEMENT OF ISSUES AND REQUEST FOR DISMISSAL - Transaction  
805078 - Approved By: MPURDY : 06-01-2009:14:37:10

65 6/1/2009 - 3975 - Statement ...

Additional Text: OF ISSUES BEFORE THIS COURT, ANS POSITIONS OF WASHOE COUNTY DEFENDANTS

66 6/1/2009 - 3975 - Statement ...

Additional Text: STATEMENT OF PLAINTIFFS/PETITIONERS ON THE SCOPE OF THE ISSUES - Transaction 806343 - Approved By:  
MPURDY : 06-02-2009:07:44:30

67 6/2/2009 - 1360 - Certificate of Service

*No additional text exists for this entry.*

68 6/3/2009 - 1360 - Certificate of Service

Additional Text: Transaction 811316 - Approved By: MPURDY : 06-03-2009:14:29:47

69 6/15/2009 - 3980 - Stip and Order...

Additional Text: REGARDING REPLY TO STATE OF ISSUES BRIEFS - Transaction 834928 - Approved By: NOREVIEW :  
06-15-2009:10:40:52

70 6/19/2009 - 3880 - Response...

Additional Text: STATE BOARD OF EQUALIZATION'S RESPONSE TO VILLAGE LEAGUE'S STATEMENT OF ISSUES - Transaction  
848301 - Approved By: TPRINCE : 06-19-2009:16:28:28

71 6/19/2009 - 1090 - Amended Complaint

Additional Text: AMENDED COMPLAINT/PETITION FOR WRIT OF MANDAMUS - Transaction 848618 - Approved By: ASMITH :  
06-22-2009:08:53:13

- 72 6/19/2009 - \$ADDL - \$Addl Pltff/Amended Complaint  
Additional Text: LARRY D & MARYANNE B. INGEMANSON TRUST - Transaction 848618 - Approved By: ASMITH : 06-22-2009:08:53:13
- 73 6/19/2009 - \$ADDL - \$Addl Pltff/Amended Complaint  
Additional Text: DEAN R. INGEMANSON - Transaction 848618 - Approved By: ASMITH : 06-22-2009:08:53:13
- 74 6/19/2009 - \$ADDL - \$Addl Pltff/Amended Complaint  
Additional Text: DEAN R INGEMANSON INDIVIDUAL TRUST - Transaction 848618 - Approved By: ASMITH : 06-22-2009:08:53:13
- 75 6/19/2009 - \$ADDL - \$Addl Pltff/Amended Complaint  
Additional Text: J. ROBERT ANDERSON - Transaction 848618 - Approved By: ASMITH : 06-22-2009:08:53:13
- 76 6/19/2009 - \$ADDL - \$Addl Pltff/Amended Complaint  
Additional Text: LES BARTA - Transaction 848618 - Approved By: ASMITH : 06-22-2009:08:53:13
- 77 6/19/2009 - 3795 - Reply...  
Additional Text: REPLY TO PLAINTIFFS' / PETITIONERS' STATEMENT ON SCOPE OF THE ISSUES BEFORE THE COURT
- 78 6/22/2009 - PAYRC - \*\*Payment Receipted  
Additional Text: A Payment of \$150.00 was made on receipt DCDC239248.
- 79 6/22/2009 - 3795 - Reply...  
Additional Text: REPLY BRIEF OF PETITIONS RE SCOPE OF ISSUES - Transaction 849777 - Approved By: ASMITH : 06-22-2009:09:59:34
- 80 6/24/2009 - 1360 - Certificate of Service  
*No additional text exists for this entry.*
- 81 10/1/2009 - MIN - \*\*\*Minutes  
Additional Text: HEARING 9-25-09 - Transaction 1078085 - Approved By: NOREVIEW : 10-01-2009:15:18:54
- 82 10/1/2009 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1078115 - Approved By: NOREVIEW : 10-01-2009:15:23:30
- 83 10/9/2009 - FIE - \*\*Document Filed in Error  
Additional Text: HEARING - 09/25/09 - Transaction 1092163 - Approved By: MPURDY : 10-09-2009:16:05:13
- 84 10/9/2009 - 4185 - Transcript  
Additional Text: HEARING - SEPTEMBER 25, 2009 - Transaction 1092274 - Approved By: TPRINCE : 10-09-2009:16:27:22
- 85 10/9/2009 - NEF - Proof of Electronic Service  
Additional Text: 10/09/2009 - tprince
- 86 10/9/2009 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1092474 - Approved By: NOREVIEW : 10-09-2009:16:39:03
- 87 10/15/2009 - 2305 - Mtn Dismiss with Prejudice  
Additional Text: STATE BOARD OF EQUALIZATION'S MOTION TO DISMISS COMPLAINT/PETITION FOR WRIT OF MANDAMUS - Transaction 1101906 - Approved By: ASMITH : 10-15-2009:11:21:03
- 88 10/15/2009 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1101939 - Approved By: NOREVIEW : 10-15-2009:11:24:43
- 89 10/15/2009 - 2290 - Mtn to Dismiss Case  
Additional Text: MOTION TO DISMISS (NRCP 12(b) AND NRCP 12(b)(6)) AND MOTION TO STRIKE AMENDED COMPLAINT (NRCP 15)

- 90 11/2/2009 - 3655 - Points&Authorities Opp...  
Additional Text: POINTS AND AUTHORITIES IN OPPOSITION TO MOTION TO STRIKE AMENDED COMPLAINT - Transaction 1130477 - Approved By: MPURDY : 11-02-2009:15:08:23
- 91 11/2/2009 - 3650 - Points and Authorities  
Additional Text: POINTS AND AUTHORITIES IN OPPOSITION TO STATE BOARD OF EQUALIZATIONS MOTION TO DISMISS - Transaction 1130498 - Approved By: AZION : 11-02-2009:15:15:06
- 92 11/2/2009 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1130569 - Approved By: NOREVIEW : 11-02-2009:15:11:30
- 93 11/2/2009 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1130586 - Approved By: NOREVIEW : 11-02-2009:15:17:08
- 94 11/3/2009 - 3650 - Points and Authorities  
Additional Text: POINTS AND AUTHORITIES IN OPPOSITION TO MOTION TO DISMISS (NRCP 12(b)(5) AND NRCP 12(b)(6)) - Transaction 1131704 - Approved By: AZION : 11-03-2009:09:20:50
- 95 11/3/2009 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1131745 - Approved By: NOREVIEW : 11-03-2009:09:27:30
- 96 11/10/2009 - 3790 - Reply to/in Opposition  
Additional Text: REPLY TO OPPOSITON TO STRIKE AMENDED COMPLAINT AND OPPOSITION TO MOTION TO DISMISS
- 97 11/12/2009 - 1325 - \*\* Case Reopened  
*No additional text exists for this entry.*
- 98 11/12/2009 - 3860 - Request for Submission  
Additional Text: DOCUMENT TITLE: WASHOE COUNTY'S MOTION TO DISMISS AND MOTION TO STRIKE AMENDED COMPLAINT  
PARTY SUBMITTING: DAVID C. CREEKMAN  
DATE SUBMITTED: 11-12-09  
SUBMITTED BY: S STINCHFIELD  
DATE RECEIVED JUDGE OFFICE:
- 99 11/13/2009 - 3790 - Reply to/in Opposition  
Additional Text: STATE BOARD OF EQUALIZATION'S REPLY TO VILLAGE LEAGUE'S OPPOSITION TO MOTION TO DISMISS - Transaction 1151176 - Approved By: AZION : 11-13-2009:15:00:26
- 100 11/13/2009 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1151257 - Approved By: NOREVIEW : 11-13-2009:15:04:16
- 101 12/3/2009 - 3860 - Request for Submission  
Additional Text: MOTION TO DISMISS - Transaction 1186492 - Approved By: AZION : 12-03-2009:16:33:15  
DOCUMENT TITLE: MOTION TO DISMISS  
PARTY SUBMITTING: DENNIS L. BELCOURT ESQ  
DATE SUBMITTED: 12-03-09  
SUBMITTED BY: AZION  
DATE RECEIVED JUDGE OFFICE:
- 102 12/3/2009 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1186583 - Approved By: NOREVIEW : 12-03-2009:16:39:24
- 103 1/8/2010 - 3370 - Order ...  
Additional Text: Transaction 1251352 - Approved By: NOREVIEW : 01-08-2010:14:38:15
- 104 1/8/2010 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1251389 - Approved By: NOREVIEW : 01-08-2010:14:42:56
- 105 1/8/2010 - S200 - Request for Submission Complet  
*No additional text exists for this entry.*

- 106 1/8/2010 - S200 - Request for Submission Complet  
*No additional text exists for this entry.*
- 107 3/3/2010 - 3975 - Statement ...  
Additional Text: STATEMENT OF NEW AUTHORITY
- 108 3/10/2010 - 3880 - Response...  
Additional Text: RESPONSE TO STATEMENT OF NEW AUTHORITY - Transaction 1368088 - Approved By: AZION : 03-10-2010:15:53:07
- 109 3/10/2010 - 3880 - Response...  
Additional Text: RESPONSE TO STATEMENT OF NEW AUTHORITY - Transaction 1368147 - Approved By: AZION : 03-10-2010:16:09:26
- 110 3/10/2010 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1368156 - Approved By: NOREVIEW : 03-10-2010:15:54:40
- 111 3/10/2010 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1368301 - Approved By: NOREVIEW : 03-10-2010:16:23:06
- 112 3/10/2010 - 1360 - Certificate of Service  
Additional Text: Transaction 1368463 - Approved By: AZION : 03-10-2010:16:57:55
- 113 3/10/2010 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1368474 - Approved By: NOREVIEW : 03-10-2010:16:58:50
- 114 3/12/2010 - 3790 - Reply to/in Opposition  
Additional Text: WASHOE COUNTY DEFENDANTS' REPLY TO PETITIONERS' RESPONSE TO STATEMENT OF NEW AUTHORITY
- 115 4/6/2010 - 3870 - Request  
Additional Text: REQUEST FOR JUDICIAL NOTICE - Transaction 1416136 - Approved By: AZION : 04-07-2010:08:07:31
- 116 4/7/2010 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1416450 - Approved By: NOREVIEW : 04-07-2010:08:08:33
- 117 4/13/2010 - 2700 - Ord After Hearing...  
Additional Text: Transaction 1428093 - Approved By: NOREVIEW : 04-13-2010:12:56:49  
PETITIONER VILLAGE LEAGUE'S AMENDED COMPLAINT IS DISMISSED  
DEFENDANT WASHOE COUNTY'S MOTION TO DISMISS IS GRANTED  
DEFENDANT STATE OF NEVADA'S MOTION TO DISMISS IS GRANTED
- 118 4/13/2010 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1428096 - Approved By: NOREVIEW : 04-13-2010:12:57:24
- 119 4/13/2010 - 2540 - Notice of Entry of Ord  
*No additional text exists for this entry.*
- 120 4/13/2010 - 2700 - Ord After Hearing...  
Additional Text: AMENDED ORDER - Transaction 1429203 - Approved By: NOREVIEW : 04-13-2010:16:28:32
- 121 4/13/2010 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1429246 - Approved By: NOREVIEW : 04-13-2010:16:31:59
- 122 4/20/2010 - 1105 - Amended Ord and/or Judgment  
Additional Text: SECOND AMENDED ORDER - Transaction 1438633 - Approved By: NOREVIEW : 04-20-2010:10:12:40

- 123 4/20/2010 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1438864 - Approved By: NOREVIEW : 04-20-2010:10:18:38
- 124 4/20/2010 - 2540 - Notice of Entry of Ord  
Additional Text: NOTICE OF ENTRY OF AMENDED ORDER
- 125 4/21/2010 - 2540 - Notice of Entry of Ord  
Additional Text: NOTICE OF ENTRY OF SECOND AMENDED ORDER
- 126 5/12/2010 - \$2515 - \$Notice/Appeal Supreme Court  
*No additional text exists for this entry.*
- 127 5/12/2010 - 1310 - Case Appeal Statement  
*No additional text exists for this entry.*
- 128 5/12/2010 - PAYRC - \*\*Payment Receipted  
Additional Text: A Payment of -\$34.00 was made on receipt DCDC273662.
- 129 5/12/2010 - SAB - \*\*Supreme Court Appeal Bond  
*No additional text exists for this entry.*
- 130 5/12/2010 - 1350 - Certificate of Clerk  
Additional Text: Transaction 1484160 - Approved By: NOREVIEW : 05-12-2010:16:47:50
- 131 5/12/2010 - 1365 - Certificate of Transmittal  
Additional Text: Transaction 1484160 - Approved By: NOREVIEW : 05-12-2010:16:47:50
- 132 5/12/2010 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1484281 - Approved By: NOREVIEW : 05-12-2010:17:12:00
- 133 5/18/2010 - 4109 - Supreme Ct Accept - eFile Doc  
Additional Text: SUPREME COURT CASE NUMBER 56030 - Transaction 1493915 - Approved By: NOREVIEW : 05-18-2010:07:49:03
- 134 5/18/2010 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1493917 - Approved By: NOREVIEW : 05-18-2010:07:50:24
- 135 5/19/2010 - 1188 - Supreme Court Receipt for Doc  
Additional Text: SUPREME COURT CASE NO. 56030 / RECEIPT FOR DOCUMENTS - Transaction 1498232 - Approved By: NOREVIEW : 05-19-2010:14:06:18
- 136 5/19/2010 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1498250 - Approved By: NOREVIEW : 05-19-2010:14:08:37
- 137 5/21/2010 - 1188 - Supreme Court Receipt for Doc  
Additional Text: SUPREME COURT CASE NO. 56030 / RECEIPT FOR DOCUMENTS - Transaction 1501533 - Approved By: NOREVIEW : 05-21-2010:08:03:28
- 138 5/21/2010 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1501537 - Approved By: NOREVIEW : 05-21-2010:08:04:30
- 139 5/26/2010 - 4185 - Transcript  
Additional Text: ORAL ARGUMENTS - 03-25-10 - Transaction 1511284 - Approved By: AZION : 05-26-2010:16:36:47
- 140 5/26/2010 - NEF - Proof of Electronic Service  
Additional Text: Transaction 1511332 - Approved By: NOREVIEW : 05-26-2010:16:39:34

- 141 2/29/2012 - 4134 - Supreme Court Order Affirming  
Additional Text: SUPREME COURT ORDER NO. 56030/ORDER AFFIRMING IN PART, REVERSING IN PART AND REMANDING - Transaction 2794140 - Approved By: NOREVIEW : 02-29-2012:10:52:09
- 142 2/29/2012 - NEF - Proof of Electronic Service  
Additional Text: Transaction 2794187 - Approved By: NOREVIEW : 02-29-2012:11:03:00
- 143 2/29/2012 - 1325 - \*\* Case Reopened  
*No additional text exists for this entry.*
- 144 2/29/2012 - 3863 - \*\*Submit regarding Appeals  
Additional Text: DOCUMENT TITLE: SUPREME COURT ORDER #56030 - AFFIRMING IN PART, REVERSING IN PART AND REMANDING  
PARTY SUBMITTING:  
DATE SUBMITTED: 02/29/2012  
SUBMITTED BY: M. FERNANDEZ  
DATE RECEIVED JUDGE OFFICE:
- 145 3/29/2012 - 4145 - Supreme Court Remittitur  
Additional Text: SUPREME COURT CASE NO. 56030 - Transaction 2856241 - Approved By: NOREVIEW : 03-29-2012:11:20:01
- 146 3/29/2012 - 4111 - Supreme Ct Clk's Cert & Judg  
Additional Text: SUPREME COURT CASE NO. 56030 - Transaction 2856241 - Approved By: NOREVIEW : 03-29-2012:11:20:01
- 147 3/29/2012 - 4134 - Supreme Court Order Affirming  
Additional Text: SUPREME COURT CASE NO. 56030/ORDER AFFIRMING IN PART, REVERSING IN PARTE AND REMANDING - Transaction 2856241 - Approved By: NOREVIEW : 03-29-2012:11:20:01
- 148 3/29/2012 - NEF - Proof of Electronic Service  
Additional Text: Transaction 2856255 - Approved By: NOREVIEW : 03-29-2012:11:21:48
- 149 4/4/2012 - 4075 - Substitution of Counsel  
Additional Text: DAWN BUONCRISTIANI FOR DENNIS BELCOURT - Transaction 2869285 - Approved By: MLAWRENC : 04-04-2012:14:34:51
- 150 4/4/2012 - NEF - Proof of Electronic Service  
Additional Text: Transaction 2869529 - Approved By: NOREVIEW : 04-04-2012:14:36:46
- 151 6/12/2012 - 3370 - Order ...  
Additional Text: [VACATING 06.21.12 HEARING AND REQUESTING PARTIES RESET MATTER AFTER 06.26.12 - ks]
- 152 6/12/2012 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3011815 - Approved By: NOREVIEW : 06-12-2012:13:20:53
- 153 6/13/2012 - 2605 - Notice to Set  
Additional Text: SETTING: 6/27/12 AT 10:30 AM - Transaction 3016829 - Approved By: VALLEN : 06-13-2012:16:10:03
- 154 6/13/2012 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3016925 - Approved By: NOREVIEW : 06-13-2012:16:11:57
- 155 7/2/2012 - 1250E - Application for Setting eFile  
Additional Text: [STAT HEARING - 08.03.12 - 9:00 A.M. - ks]
- 156 7/2/2012 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3055557 - Approved By: NOREVIEW : 07-02-2012:13:50:44
- 157 8/6/2012 - 4185 - Transcript  
Additional Text: STATUS HEARING - AUGUST 3, 2012 - Transaction 3129169 - Approved By: NOREVIEW : 08-06-2012:08:27:29

158 8/6/2012 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3129176 - Approved By: NOREVIEW : 08-06-2012:08:29:26

159 8/14/2012 - MIN - \*\*\*Minutes  
Additional Text: STATUS HEARING - 08/03/12 - Transaction 3148665 - Approved By: NOREVIEW : 08-14-2012:16:38:07

160 8/14/2012 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3148670 - Approved By: NOREVIEW : 08-14-2012:16:39:20

161 8/21/2012 - 3370 - Order ...  
Additional Text: AND JUDGMENT AND ISSUANCE FOR WRIT OF MANDAMUS - Transaction 3166652 - Approved By: NOREVIEW : 08-21-2012:16:40:44

162 8/21/2012 - 4330 - Writ of Mandamus  
Additional Text: Transaction 3166671 - Approved By: AZION : 08-22-2012:08:18:05

163 8/21/2012 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3166710 - Approved By: NOREVIEW : 08-21-2012:16:45:47

164 8/22/2012 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3166948 - Approved By: NOREVIEW : 08-22-2012:08:21:32

165 8/30/2012 - 2535 - Notice of Entry of Judgment  
Additional Text: Transaction 3185625 - Approved By: NOREVIEW : 08-30-2012:11:55:46

166 8/30/2012 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3185655 - Approved By: NOREVIEW : 08-30-2012:11:59:41

167 8/30/2012 - 1368 - Certificate ...  
Additional Text: CERTIFICATE OF DELIVERY - Transaction 3187505 - Approved By: MCHOLICO : 08-30-2012:15:21:44

168 8/30/2012 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3187568 - Approved By: NOREVIEW : 08-30-2012:15:27:34

169 11/9/2012 - 2490 - Motion ...  
Additional Text: MOTION FOR RELEASE OF APPEAL COSTS BOND - Transaction 3338222 - Approved By: TWHITE : 11-09-2012:16:21:23

170 11/9/2012 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3338356 - Approved By: NOREVIEW : 11-09-2012:16:22:49

171 11/13/2012 - 3196 - Ord Releasing Funds  
Additional Text: APPEAL COST BOND - Transaction 3341776 - Approved By: NOREVIEW : 11-13-2012:15:57:46

172 11/13/2012 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3341796 - Approved By: NOREVIEW : 11-13-2012:16:00:56

173 11/21/2012 - 2145 - Mtn Ord to Show Cause  
Additional Text: MOTION FOR EMERGENCY STATUS HEARING AND ORDER TO SHOW CAUSE - Transaction 3363919 - Approved By: MCHOLICO : 11-21-2012:16:08:34

174 11/21/2012 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3364054 - Approved By: NOREVIEW : 11-21-2012:16:10:48

175 11/26/2012 - CHECK - \*\*Trust Disbursement  
Additional Text: A Disbursement of \$250.00 on Check Number 22462



- 176 11/29/2012 - 2980 - Ord Return of Appeal Bond  
Additional Text: Transaction 3376734 - Approved By: NOREVIEW : 11-29-2012:16:22:24
- 177 11/29/2012 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3376761 - Approved By: NOREVIEW : 11-29-2012:16:26:20
- 178 12/7/2012 - 2525 - Notice of Change of Address  
Additional Text: NOTICE OF CHANGE OF ADDRESS, PHONE AND FACSIMILE NUMBERS - Transaction 3395151 - Approved By: MCHOLICO : 12-10-2012:08:45:06
- 179 12/10/2012 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3395387 - Approved By: NOREVIEW : 12-10-2012:08:48:07
- 180 12/10/2012 - 3980 - Stip and Order...  
Additional Text: FOR EXTENSION OF TIME TO FILE OPPOSITION TO COUNTY'S MOTION FOR EMERGENCY STATUS HEARING AND ORDER TO SHOW CAUSE - Transaction 3397928 - Approved By: NOREVIEW : 12-10-2012:17:04:09
- 181 12/10/2012 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3397941 - Approved By: NOREVIEW : 12-10-2012:17:06:24
- 182 12/11/2012 - CHECK - \*\*Trust Disbursement  
Additional Text: A Disbursement of \$500.00 on Check Number 22648
- 183 12/11/2012 - 2540 - Notice of Entry of Ord  
Additional Text: Transaction 3399987 - Approved By: NOREVIEW : 12-11-2012:14:22:35
- 184 12/11/2012 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3400007 - Approved By: NOREVIEW : 12-11-2012:14:25:44
- 185 12/12/2012 - 3373 - Other ...  
Additional Text: RECORD FOR WRIT OF MANDAMUS HEARING IN IMAGED FORMAT (3 CDs) AND AGENCY CERTIFICATION
- 186 12/13/2012 - 4105 - Supplemental ...  
Additional Text: SUPPLEMENT TO RECORD FOR WRIT OF MANDAMUS HEARING IN IMAGED FORMAT (1 CD) AND AGENCY CERTIFICATION
- 187 2/8/2013 - 2610 - Notice ...  
Additional Text: STATE BOARD OF EQUALIZATION'S NOTICE OF EQUALIZATION ORDER - Transaction 3520875 - Approved By: MCHOLICO : 02-08-2013:14:21:46
- 188 2/8/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3521040 - Approved By: NOREVIEW : 02-08-2013:14:31:14
- 189 2/12/2013 - 4105 - Supplemental ...  
Additional Text: 2ND SUPPLEMENT TO RECORD FOR WRIT OF MANDAMUS HEARING IN IMAGED FORMAN (2CDS) INCLUDING AGENCY CERTIFICATION
- 190 2/12/2013 - FIE - \*\*Document Filed in Error  
Additional Text: 2ND SUPPLEMENT TO RECORD FOR WRIT OF MANDAMUS HEARING IN IMAGED FORMAT (2CDS) INCLUDING AGENCY CERTIFICATION  
Duplicate entry - MPurdy - 02/21/13
- 191 2/13/2013 - 3835 - Report...  
Additional Text: STATE BOARD'S REPORT ON EXECUTION OF WRIT OF MANDAMUS
- 192 2/14/2013 - 2610 - Notice ...  
Additional Text: NOTICE OF WASHOE COUNTY'S CONCURRENCE WITH "STATE BOARD'S REPORT ON EXECUTION OF WRIT OF MANDAMUS" AND "EQUALIZATION ORDER" - Transaction 3533474 - Approved By: MFERNAND : 02-14-2013:16:17:46
- 193 2/14/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3533731 - Approved By: NOREVIEW : 02-14-2013:16:20:40

- 194 2/21/2013 - 2630 - Objection to ...  
Additional Text: OBJECTIONS TO STATE BOARD OF EQUALIZATION REPORT AND ORDER - Transaction 3547722 - Approved By: APOMA : 02-22-2013:08:51:44
- 195 2/22/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3547950 - Approved By: NOREVIEW : 02-22-2013:08:56:54
- 196 2/22/2013 - 1020 - Addendum  
Additional Text: ADDENDUM TO OBJECTIONS TO STATE BOARD OF EQUALIZATION REPORT AND ORDER - Transaction 3548767 - Approved By: MCHOLICO : 02-22-2013:11:46:28
- 197 2/22/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3548892 - Approved By: NOREVIEW : 02-22-2013:11:48:43
- 198 2/22/2013 - 2195 - Mtn for Stay ...  
Additional Text: MOTION TO STAY STATE BOARD OF EQUALIZATION ORDER; SUPPORTING POINTS AND AUTHORITIES - Transaction 3549238 - Approved By: MCHOLICO : 02-22-2013:14:02:18
- 199 2/22/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3549486 - Approved By: NOREVIEW : 02-22-2013:14:07:12
- 200 3/7/2013 - 2075 - Mtn for Extension of Time  
Additional Text: MOTION FOR EXTENSION OF TIME TO FILE RESPONSE TO VILLAGE LEAGUE'S MOTION TO STAY STATE BOARD OF EQUALIZATION ORDER AND OBJECTIONS - Transaction 3575474 - Approved By: MCHOLICO : 03-07-2013:10:30:35
- 201 3/7/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3576057 - Approved By: NOREVIEW : 03-07-2013:10:32:35
- 202 3/8/2013 - 2501 - Non-Opposition ...  
Additional Text: NON-OPPOSITION TO PLAINTIFFS' MOTION TO STAY STATE BOARD OF EQUALIZATION'S ORDER - Transaction 3580231 - Approved By: MCHOLICO : 03-11-2013:09:04:30
- 203 3/11/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3580596 - Approved By: NOREVIEW : 03-11-2013:09:06:05
- 204 3/11/2013 - 2610 - Notice ...  
Additional Text: NOTICE OF FILING PETITION FOR JUDICIAL REVIEW AND MOTION TO CONSOLIDATE - Transaction 3582308 - Approved By: MCHOLICO : 03-11-2013:15:32:51
- 205 3/11/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3582848 - Approved By: NOREVIEW : 03-11-2013:15:36:08
- 206 3/11/2013 - 2501 - Non-Opposition ...  
Additional Text: NON-OPPOSITION TO COUNTY'S MOTION FOR EXTENSION OF TIME TO FILE RESPONSE TO VILLAGE LEAGUE'S MOTION TO STAY STATE BOARD OF EQUALIZATION'S ORDER AND OBJECTIONS - Transaction 3583174 - Approved By: APOMA : 03-12-2013:10:11:03
- 207 3/11/2013 - 3880 - Response...  
Additional Text: STATE'S RESPONSE TO PLAINTIFFS' OBJECTION TO STATE BOARD OF EQUALIZATION REPORT AND ORDER - Transaction 3583202 - Approved By: YLLOYD : 03-12-2013:09:51:48
- 208 3/12/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3584048 - Approved By: NOREVIEW : 03-12-2013:09:53:53
- 209 3/12/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3584136 - Approved By: NOREVIEW : 03-12-2013:10:13:59
- 210 3/14/2013 - 3660 - Points&Authorities in Reply...  
Additional Text: REPLY POINTS AND AUTHORITIES IN SUPPORT OF MOTION TO STAY STATE BOARD OF EQUALIZATION DECISION AND POINTS AND AUTHORITIES IN OPPOSITION TO COUNTY MOTION FOR EXTENSION OF TIME TO RESPOND TO MOTION TO STAY - Transaction 3591295 - Approved By: MCHOLICO : 03-14-2013:12:29:57

- 211 3/14/2013 - 3860 - Request for Submission  
Additional Text: MOTION TO STAY STATE BOARD OF EQUALIZATION ORDER (NO PAPER ORDER PROVIDED) - Transaction 3591295 - Approved By: MCHOLICO : 03-14-2013:12:29:57  
PARTY SUBMITTING: SUELLEN FULSTONE, ESQ.  
DATE SUBMITTED: 3/14/13  
SUBMITTED BY: MCHOLICO  
DATE RECEIVED JUDGE OFFICE:
- 212 3/14/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3591341 - Approved By: NOREVIEW : 03-14-2013:12:31:26
- 213 3/22/2013 - 2610 - Notice ...  
Additional Text: NOTICE OF NON-AVERSION TO REQUESTED STAY AND RESPONSE TO OBJECTIONS - Transaction 3612435 - Approved By: APOMA : 03-25-2013:08:55:36
- 214 3/25/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3612837 - Approved By: NOREVIEW : 03-25-2013:09:00:49
- 215 3/28/2013 - 2490 - Motion ...  
Additional Text: MOTION FOR LEAVE OF COURT TO FILE MOTION TO INTERVENE
- 216 4/1/2013 - 3370 - Order ...  
Additional Text: TO STAY IMPLEMENTATION OF PARAGRAPHS 1 THROUGH 5, INCLUSIVE, OF FEBRUARY 8, 2013, STATE BOARD OF EQUALIZATION ORDER - Transaction 3628820 - Approved By: NOREVIEW : 04-01-2013:13:53:16
- 217 4/1/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3628836 - Approved By: NOREVIEW : 04-01-2013:13:56:13
- 218 4/1/2013 - S200 - Request for Submission Complet  
*No additional text exists for this entry.*
- 219 4/2/2013 - 3720 - Proof of Service  
Additional Text: PROOF OF SERVICE BY DELIVERY - Transaction 3632417 - Approved By: MCHOLICO : 04-02-2013:15:06:27
- 220 4/2/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3632942 - Approved By: NOREVIEW : 04-02-2013:15:09:22
- 221 4/15/2013 - 2645 - Opposition to Mtn ...  
Additional Text: STATE BOARD'S OPPOSITION TO MOTION FOR LEAVE OF COURT TO FILE MOTION TO INTERVENE - Transaction 3659600 - Approved By: APOMA : 04-15-2013:11:07:14
- 222 4/15/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3659741 - Approved By: NOREVIEW : 04-15-2013:11:11:02
- 223 4/18/2013 - 2610 - Notice ...  
Additional Text: NOTICE OF JOINDER IN "STATE BOARD'S OPPOSITION TO MOTION FOR LEAVE OF COURT TO FILE MOTIN TO INTERVENE" - Transaction 3669359 - Approved By: MCHOLICO : 04-18-2013:10:48:46
- 224 4/18/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3669575 - Approved By: NOREVIEW : 04-18-2013:10:55:40
- 225 4/24/2013 - 3795 - Reply...  
Additional Text: REPLY TO THE STATE BOARD OF EQUALIZATION'S OPPOSITION TO THE BAKST INTERVENORS' MOTION TO INTERVENE
- 226 5/6/2013 - 3795 - Reply...  
Additional Text: REPLY TO STATE BOARD OF EQUALIZATION RESPONSE TO OBJECTIONS TO FEBRUARY 2013 DECISION OF EQUALIZATION GRIEVANCES - Transaction 3707737 - Approved By: YLLOYD : 05-07-2013:09:18:40
- 227 5/7/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3708059 - Approved By: NOREVIEW : 05-07-2013:09:20:01

- 228 5/7/2013 - 3795 - Reply...  
Additional Text: REPLY TO COUNTY RESPONSE TO OBJECTIONS TO FEBRUARY 2013 DECISION ON EQUALIZATION GRIEVANCES - Transaction 3708394 - Approved By: MCHOLICO : 05-07-2013:10:20:41
- 229 5/7/2013 - 3845 - Request for Hearing  
Additional Text: Transaction 3708394 - Approved By: MCHOLICO : 05-07-2013:10:20:41
- 230 5/7/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3708429 - Approved By: NOREVIEW : 05-07-2013:10:23:33
- 231 5/8/2013 - 3790 - Reply to/in Opposition  
Additional Text: STATE'S SURREPLY TO PETITIONERS' REPLY TO STATE BOARD OF EQUALIZATION RESPONSE TO OBJECTIONS TO FEBRUARY 2013 DECISION ON EQUALIZATION - Transaction 3712899 - Approved By: YLLOYD : 05-08-2013:13:57:32
- 232 5/8/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3712913 - Approved By: NOREVIEW : 05-08-2013:13:59:13
- 233 5/9/2013 - 3860 - Request for Submission  
Additional Text: DOCUMENT TITLE: MOTION TO INTERVENE  
PARTY SUBMITTING: NORMAN AZEVEDO, ESQ.  
DATE SUBMITTED: 5/9/13  
SUBMITTED BY: MCHOLICO  
DATE RECEIVED JUDGE OFFICE:
- 234 5/17/2013 - 3370 - Order ...  
Additional Text: FOR CONSOLIDATION AND TRANSFER [OF CASE CV13-00522] - [PETITION FOR JUDICIAL REVIEW - VILLAGE LEAGUE, ET AL. v STATE OF NEVADA, ET AL.]
- 235 5/17/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3734165 - Approved By: NOREVIEW : 05-17-2013:16:49:08
- 236 5/21/2013 - 2610 - Notice ...  
Additional Text: NOTICE OF WITHDRAWAL OF MOTION TO TAKE JUDICIAL NOTICE - Transaction 3737489 - Approved By: YLLOYD : 05-21-2013:09:33:49
- 237 5/21/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3737804 - Approved By: NOREVIEW : 05-21-2013:09:35:38
- 238 5/21/2013 - 1477 - \*\*Consolidated With...  
Additional Text: CONSOLIDATED WITH (CV13-00522). PLEASE FILE ALL FUTURE PLEADINGS IN THIS CASE.
- 239 5/23/2013 - 2610 - Notice ...  
Additional Text: ELKO COUNTY'S NOTICE OF NON-PARTICIPATION
- 240 5/23/2013 - 2610 - Notice ...  
Additional Text: NOTICE OF NON-PARTICIPATION AND MOTION TO DISMISS
- 241 5/28/2013 - 1270 - Application ...  
Additional Text: APPLICATION FOR ADDITIONAL TIME (FIRST REQUEST); SUPPORTING POINTS AND AUTHORITIES - Transaction 3750482 - Approved By: MCHOLICO : 05-28-2013:16:55:58
- 242 5/28/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3750603 - Approved By: NOREVIEW : 05-28-2013:16:58:20
- 243 6/3/2013 - 2610 - Notice ...  
Additional Text: NOTICE OF DEFICITS IN RECORD OF THE ADMINISTRATIVE PROCEEDING AS FILED WITH THE COURT BY THE STATE BOARD OF EQUALIZATION - Transaction 3762598 - Approved By: ASMITH : 06-03-2013:16:04:54
- 244 6/3/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3762817 - Approved By: NOREVIEW : 06-03-2013:16:07:01

- 245 6/7/2013 - 3880 - Response...  
Additional Text: PETITIONERS' RESPONSE TO CHURCHILL COUNTY ASSESSOR MOTION TO DISMISS - Transaction 3774541 - Approved By: YLLOYD : 06-07-2013:14:10:10
- 246 6/7/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3774646 - Approved By: NOREVIEW : 06-07-2013:14:13:30
- 247 6/10/2013 - 3880 - Response...  
Additional Text: STATE BOARD'S SUPPLEMENT TO AUTHORITIES IN RESPONSE TO PETITIONERS' OBJECTION - Transaction 3776140 - Approved By: ACROGHAN : 06-10-2013:10:59:27
- 248 6/10/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3776358 - Approved By: NOREVIEW : 06-10-2013:11:05:27
- 249 6/11/2013 - 3370 - Order ...  
Additional Text: Transaction 3778818 - Approved By: NOREVIEW : 06-11-2013:10:25:02
- 250 6/11/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3778835 - Approved By: NOREVIEW : 06-11-2013:10:29:54
- 251 6/11/2013 - S200 - Request for Submission Complet  
*No additional text exists for this entry.*
- 252 6/13/2013 - 3880 - Response...  
Additional Text: TAXPAYERS' RESPONSE TO STATE'S SUPPLEMENT TO AUTHORITIES - Transaction 3785975 - Approved By: YLLOYD : 06-13-2013:11:26:20
- 253 6/13/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3786295 - Approved By: NOREVIEW : 06-13-2013:11:32:11
- 254 6/21/2013 - 3373 - Other ...  
Additional Text: THIRD SUPPLEMENT TO RECORD FOR WRIT OF MANDAMUS HEARING IN IMAGED FORMAT (6CDs) INCLUDING AGENCY CERTIFICATION UNABLE TO IMAGE CDs LOCATED IN THE EVIDENCE ROOM
- 255 6/27/2013 - COC - Evidence Chain of Custody Form  
*No additional text exists for this entry.*
- 256 6/28/2013 - 4185 - Transcript  
Additional Text: 6-14-13 Oral Arguments - Transaction 3823736 - Approved By: NOREVIEW : 06-28-2013:14:36:37
- 257 6/28/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3823750 - Approved By: NOREVIEW : 06-28-2013:14:39:02
- 258 7/1/2013 - 3370 - Order ...  
Additional Text: [DEFENDANTS' MTN TO DISMISS PETITION FOR JUDICIAL REVIEW GRANTED; STAY ISSUED 04.01.13 PROHIBITING BOARD OF EQUALIZATIONFROM IMPLEMENTING THE EQUALIZATION ORDER IS LIFTED - ks]
- 259 7/1/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3825261 - Approved By: NOREVIEW : 07-01-2013:10:47:51
- 260 7/1/2013 - 2540 - Notice of Entry of Ord  
Additional Text: Transaction 3826620 - Approved By: NOREVIEW : 07-01-2013:14:02:12
- 261 7/1/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3826639 - Approved By: NOREVIEW : 07-01-2013:14:04:45
- 262 7/3/2013 - 3860 - Request for Submission

Additional Text: DOCUMENT TITLE: NOTICE OF NON-PARTICIPATION AND MOTION TO DISMISS (NO PAPER ORDER PROVIDED)  
PARTY SUBMITTING: ARTHUR MALLORY, ESQ.  
DATE SUBMITTED: 7/3/13  
SUBMITTED BY: MCHOLICO  
DATE RECEIVED JUDGE OFFICE:

263 7/3/2013 - \$2515 - \$Notice/Appeal Supreme Court

*No additional text exists for this entry.*

264 7/3/2013 - 1310 - Case Appeal Statement

*No additional text exists for this entry.*

265 7/3/2013 - 2547 - Notice of Filing Costs/Appeal

*No additional text exists for this entry.*

266 7/3/2013 - PAYRC - \*\*Payment Receipted

Additional Text: A Payment of -\$34.00 was made on receipt DCDC414487.

267 7/3/2013 - SAB - \*\*Supreme Court Appeal Bond

*No additional text exists for this entry.*

268 7/5/2013 - 3370 - Order ...

Additional Text: [CHURCHILL COUNTY'S MTN TO DISMISS IS DENIED AS MOOT - ks]

269 7/5/2013 - NEF - Proof of Electronic Service

Additional Text: Transaction 3835851 - Approved By: NOREVIEW : 07-05-2013:14:07:56

270 7/5/2013 - S200 - Request for Submission Complet

*No additional text exists for this entry.*

271 7/9/2013 - 1350 - Certificate of Clerk

Additional Text: CERTIFICATE OF CLERK AND TRANSMITTAL - NOTICE OF APPEAL - Transaction 3841069 - Approved By: NOREVIEW : 07-09-2013:13:53:11

272 7/9/2013 - NEF - Proof of Electronic Service

Additional Text: Transaction 3841073 - Approved By: NOREVIEW : 07-09-2013:13:54:35

**SECOND JUDICIAL DISTRICT COURT  
STATE OF NEVADA  
COUNTY OF WASHOE**

**Case History - CV13-00522**

**Case Description: VILLAGE LEAGUE v NEV consolidated into CV03-06922**

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**Case Number: CV13-00522 Case Type: OTHER ADMINISTRATIVE LAW - Initially Filed On: 3/8/2013**

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Parties	
<u>Party Type &amp; Name</u>	<u>Party Status</u>
JUDG - PATRICK FLANAGAN - D7	Active
ATTY - David C. Creekman, Esq. - 4580	Active
ATTY - Jordan A. Davis - 12196	Active
ATTY - Suellen E. Fulstone, Esq. - 1615	Active
ATTY - Dawn Buoncristiani, Esq. - 7771	Active
ATTY - William J. McKean - 6740	Active
ATTY - Norman J. Azevedo - 3204	Active
PETR - ANDREW WHYMAN - @1237907	Active
PETR - VILLAGE LEAGUE TO SAVE INCLINE ASSETS, INC. - @159144	Active
PETR - LARRY D AND MARYANNE B INGEMANSON TRUST - @1148749	Active
PETR - KATHY NELSON TRUST - @105036	Active
RESP - JOSH WILSON, WASHOE COUNTY ASSESSOR - @1147573	Active
RESP - KATRINKA RUSSELL, ELKO COUNTY ASSESSOR - @1237918	Active
RESP - WILLIAM BROOKS - @1237926	Active
RESP - CITY HALL, LLC - @1237927	Active
RESP - STATE OF NEVADA STATE BOARD OF EQUALIZATION - @626841	Active
RESP - JANA SNEDDON, STOREY COUNTY ASSESSOR - @1237913	Active
RESP - SHIRLEY MATSON, NYE COUNTY ASSESSOR - @1237911	Active
RESP - ROBERT BISHOP, WHITE PINE COUNTY ASSESSOR - @1237914	Active
RESP - NORMA GREEN, CHURCHILL COUNTY ASSESSOR - @1237915	Active
RESP - RUTH LEE, ESMERALDA COUNTY ASSESSOR - @1237919	Active
RESP - WASHOE COUNTY - @828	Active
RESP - PAUL RUPP - @1237908	Active
RESP - CELESTE HAMILTON, PERSHING COUNTY ASSESSOR - @1237912	Active
RESP - MICHELE SHAFE, CLARK COUNTY ASSESSOR - @1237916	Active
RESP - MIKE MEARS, EUREKA COUNTY ASSESSOR - @1237920	Active
RESP - LOUISE H. MODARELLI - @1237925	Active
RESP - TAMMI DAVIS, WASHOE COUNTY TREASURER - @1177985	Active
RESP - DAVE DAWLEY, CARSON CITY ASSESSOR - @1237909	Active
RESP - DOUGLAS SONNEMANN, DOUGLAS COUNTY ASSESSOR - @1237917	Active
RESP - LINDA WHALIN, LYON COUNTY ASSESSOR - @1237924	Active
RESP - LURA DUVALL, LANDER COUNTY ASSESSOR - @1237922	Active
RESP - DOROTHY FOWLER, MINERAL COUNTY ASSESSOR - @1237910	Active
RESP - JEFF JOHNSON, HUMBOLDT COUNTY ASSESSOR - @1237921	Active
RESP - MELANIE MCBRIDE, LINCOLN COUNTY ASSESSOR - @1237923	Active

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**Disposed Hearings**

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- 1 Department: D3 -- Event: Request for Submission -- Scheduled Date & Time: 5/3/2013 at 10:15:00  
Extra Event Text: MOTION TO CONSOLIDATE  
Event Disposition: S200 - 5/13/2013

**Report Does Not Contain Sealed Cases or Confidential Information**

- 2 Department: D3 -- Event: Request for Submission -- Scheduled Date & Time: 5/3/2013 at 16:18:00  
Extra Event Text: MOTION TO DISMISS PETITION FOR JUDICIAL REVIEW  
Event Disposition: S200 - 5/17/2013
- 3 Department: D7 -- Event: Request for Submission -- Scheduled Date & Time: 5/17/2013 at 16:45:00  
Extra Event Text: MTN TO DISMISS  
Event Disposition: S200 - 7/1/2013

### **Actions**

- |    | <u>Filing Date</u> | <u>-</u> | <u>Docket Code &amp; Description</u>   |
|----|--------------------|----------|--|
| 1  | 3/8/2013           | -        | \$3550 - \$Pet for Judicial Review<br>Additional Text: (VILLAGE LEAGUE TO SAVE INCLINE ASSESTS, INC) - Transaction 3580159 - Approved By: MCHOLICO : 03-11-2013:10:38:11 |
| 2  | 3/8/2013           | -        | \$PLTF - \$Addl Plaintiff/Complaint<br>Additional Text: LARRY D. AND MARYANNE B. INGEMANSON TRUST - Transaction 3580159 - Approved By: MCHOLICO : 03-11-2013:10:38:11    |
| 3  | 3/8/2013           | -        | \$PLTF - \$Addl Plaintiff/Complaint<br>Additional Text: KATHY NELSON TRUST - Transaction 3580159 - Approved By: MCHOLICO : 03-11-2013:10:38:11                           |
| 4  | 3/8/2013           | -        | \$PLTF - \$Addl Plaintiff/Complaint<br>Additional Text: ANDREW WHYMAN - Transaction 3580159 - Approved By: MCHOLICO : 03-11-2013:10:38:11                                |
| 5  | 3/11/2013          | -        | PAYRC - **Payment Receipted<br>Additional Text: A Payment of \$350.00 was made on receipt DCDC399245.  |
| 6  | 3/11/2013          | -        | 2275 - Mtn to Consolidate<br>Additional Text: Transaction 3581742 - Approved By: TWHITE : 03-11-2013:13:04:24  |
| 7  | 3/11/2013          | -        | NEF - Proof of Electronic Service<br>Additional Text: Transaction 3581804 - Approved By: NOREVIEW : 03-11-2013:13:07:29  |
| 8  | 3/12/2013          | -        | 4090 - ** Summons Issued<br>Additional Text: x25   |
| 9  | 3/19/2013          | -        | 4085 - Summons Filed<br>Additional Text: CARON MACHADO, 3/15/2013 - Transaction 3602406 - Approved By: APOMA : 03-20-2013:08:59:58                                       |
| 10 | 3/19/2013          | -        | 4085 - Summons Filed<br>Additional Text: ALENA DUGGAN, 3/15/2013 - Transaction 3602406 - Approved By: APOMA : 03-20-2013:08:59:58  |
| 11 | 3/19/2013          | -        | 4085 - Summons Filed<br>Additional Text: DOUGLAS SONNEMANN, 3/15/2013 - Transaction 3602406 - Approved By: APOMA : 03-20-2013:08:59:58                                   |
| 12 | 3/19/2013          | -        | 4085 - Summons Filed<br>Additional Text: ERIN FIERRO, 3/15/2013 - Transaction 3602406 - Approved By: APOMA : 03-20-2013:08:59:58   |
| 13 | 3/19/2013          | -        | 4085 - Summons Filed<br>Additional Text: TRINA GIBSON, 3/15/2013 - Transaction 3602406 - Approved By: APOMA : 03-20-2013:08:59:58  |
| 14 | 3/19/2013          | -        | 4085 - Summons Filed<br>Additional Text: JOSH WILSON, 3/16/2013 - Transaction 3602406 - Approved By: APOMA : 03-20-2013:08:59:58   |



- 15 3/19/2013 - 4085 - Summons Filed  
Additional Text: FRANCES FINCH, 3/15/2013 - Transaction 3602406 - Approved By: APOMA : 03-20-2013:08:59:58
- 16 3/19/2013 - 4085 - Summons Filed  
Additional Text: DENISE CLAUSS, 3/15/2013 - Transaction 3602406 - Approved By: APOMA : 03-20-2013:08:59:58
- 17 3/20/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3602780 - Approved By: NOREVIEW : 03-20-2013:09:01:21
- 18 3/25/2013 - 4085 - Summons Filed  
Additional Text: ARLA PRESTWICH SERVED ON 3/18/13 - Transaction 3614191 - Approved By: MCHOLICO : 03-25-2013:14:07:08
- 19 3/25/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3614307 - Approved By: NOREVIEW : 03-25-2013:14:10:52
- 20 3/26/2013 - 4085 - Summons Filed  
Additional Text: JEFF JOHNSON SERVED ON 3/20/13 - Transaction 3617314 - Approved By: MCHOLICO : 03-26-2013:13:37:15
- 21 3/26/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3617348 - Approved By: NOREVIEW : 03-26-2013:13:39:41
- 22 3/26/2013 - 4090 - \*\* Summons Issued  
Additional Text: X2
- 23 3/27/2013 - 4085 - Summons Filed  
Additional Text: LURA DUVAL, 3/25/2013 - Transaction 3620843 - Approved By: APOMA : 03-27-2013:16:28:28
- 24 3/27/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3621079 - Approved By: NOREVIEW : 03-27-2013:16:30:14
- 25 4/2/2013 - 4085 - Summons Filed  
Additional Text: MIKE MEARS OF THE ASSESSOR'S OFFICE - MARCH 28, 2013 - Transaction 3632090 - Approved By: TWHITE : 04-02-2013:13:51:33
- 26 4/2/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3632438 - Approved By: NOREVIEW : 04-02-2013:13:55:32
- 27 4/2/2013 - 4085 - Summons Filed  
Additional Text: MINERAL CO. ASSESSOR 4/1/13 - Transaction 3632494 - Approved By: YLLOYD : 04-02-2013:14:09:33
- 28 4/2/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3632578 - Approved By: NOREVIEW : 04-02-2013:14:14:18
- 29 4/3/2013 - 4085 - Summons Filed  
Additional Text: MICHELE SHAFE AS CLARK COUNTY ASSESSOR SERVED ON 3/25/13 - Transaction 3635754 - Approved By: MCHOLICO : 04-03-2013:14:22:52
- 30 4/3/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3635795 - Approved By: NOREVIEW : 04-03-2013:14:24:34
- 31 4/4/2013 - 2300 - Mtn to Dismiss Pet  
Additional Text: STATE'S BOARD'S MOTION TO DISMISS PETITION FOR JUDICIAL REVIEW - Transaction 3637500 - Approved By: MCHOLICO : 04-04-2013:11:30:34
- 32 4/4/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3638010 - Approved By: NOREVIEW : 04-04-2013:11:32:47

- 33 4/4/2013 - 3960 - Statement Intent Participate  
Additional Text: STATEMENT OF INTENT TO PARTICIPATE - Transaction 3638013 - Approved By: SHAMBRIG : 04-04-2013:12:14:24
- 34 4/4/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3638189 - Approved By: NOREVIEW : 04-04-2013:12:16:49
- 35 4/4/2013 - 3960 - Statement Intent Participate  
Additional Text: DAVID C. CREEKMAN, ESQ OBO WASHOE COUNTY; WASHOE COUNTY TREASURER; WASHOE COUNTY ASSESSOR - Transaction 3639043 - Approved By: MFERNAND : 04-04-2013:15:38:05
- 36 4/4/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3639310 - Approved By: NOREVIEW : 04-04-2013:15:40:41
- 37 4/4/2013 - 2315 - Mtn to Dismiss ...  
Additional Text: MOTION TO DISMISS NRCP 12 (b) (5) AND NRCP 12 (b) (6) - Transaction 3639595 - Approved By: MCHOLICO : 04-05-2013:08:48:10
- 38 4/5/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3640033 - Approved By: NOREVIEW : 04-05-2013:08:49:51
- 39 4/5/2013 - 4085 - Summons Filed  
Additional Text: CELESTE HAMILTON SERVED ON 4/3/13 - Transaction 3641674 - Approved By: MCHOLICO : 04-05-2013:14:28:39
- 40 4/5/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3641807 - Approved By: NOREVIEW : 04-05-2013:14:30:42
- 41 4/8/2013 - 2610 - Notice ...  
Additional Text: NOTICE OF INTENT NOT TO PARTICIPATE
- 42 4/8/2013 - \$1560 - \$Def 1st Appearance - CV  
Additional Text: CITY HALL, LLC
- 43 4/8/2013 - PAYRC - \*\*Payment Receipted  
Additional Text: A Payment of -\$213.00 was made on receipt DCDC403166.
- 44 4/9/2013 - 4085 - Summons Filed  
Additional Text: JANA SNEDDON AS STOREY COUNTY ASSESSOR SERVED ON 03-APR-2013 - Transaction 3647191 - Approved By: ACROGHAN : 04-09-2013:11:38:11
- 45 4/9/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3647342 - Approved By: NOREVIEW : 04-09-2013:11:48:32
- 46 4/11/2013 - 4085 - Summons Filed  
Additional Text: LOUISE H MODARELLI 03/30/2013 - Transaction 3653614 - Approved By: ASMITH : 04-11-2013:10:49:45
- 47 4/11/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3653651 - Approved By: NOREVIEW : 04-11-2013:10:56:18
- 48 4/12/2013 - 4085 - Summons Filed  
Additional Text: KATRINKA RUSSELL SERVEDON 4/05/13 - Transaction 3657899 - Approved By: MCHOLICO : 04-12-2013:15:13:06
- 49 4/12/2013 - 4085 - Summons Filed  
Additional Text: MS. RUTH LEE SERVED ON 4/1/13 - Transaction 3657899 - Approved By: MCHOLICO : 04-12-2013:15:13:06
- 50 4/12/2013 - 4085 - Summons Filed  
Additional Text: LINDA WHALIN SERVED ON 4/3/13 - Transaction 3657899 - Approved By: MCHOLICO : 04-12-2013:15:13:06

- 51 4/12/2013 - 4085 - Summons Filed  
Additional Text: PAUL RUPP SERVED ON 4/4/13 - Transaction 3657899 - Approved By: MCHOLICO : 04-12-2013:15:13:06
- 52 4/12/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3658189 - Approved By: NOREVIEW : 04-12-2013:15:17:08
- 53 4/15/2013 - 3746 - Record on Appeal  
Additional Text: ADMINISTRATIVE RECORD ON APPEAL- CERTIFICATION OF OFFICIAL RECORDS OF THE NEVADA STATE BOARD EQUALIZATION  
  
EXHIBIT IS WITH THE EVIDENCE CLERK MARIO LOPEZ J.AMES
- 54 4/15/2013 - 4085 - Summons Filed  
Additional Text: ROBERT BISHOP, 4/9/2013 - Transaction 3661684 - Approved By: APOMA : 04-16-2013:08:56:44
- 55 4/16/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3662245 - Approved By: NOREVIEW : 04-16-2013:09:00:02
- 56 4/16/2013 - 4085 - Summons Filed  
Additional Text: WILLIAM BROOKS SERVED ON 4/6/13 - Transaction 3663735 - Approved By: MCHOLICO : 04-16-2013:14:39:23
- 57 4/16/2013 - 4085 - Summons Filed  
Additional Text: CHURCHILL COUNTY ASSESSOR SERVED ON 4/11/13 - Transaction 3663735 - Approved By: MCHOLICO : 04-16-2013:14:39:23
- 58 4/16/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3664273 - Approved By: NOREVIEW : 04-16-2013:14:42:51
- 59 4/17/2013 - 4085 - Summons Filed  
Additional Text: MANULA CHASE - ASST ASSESSOR SERVED ON 04/10/13 - Transaction 3666832 - Approved By: MCHOLICO : 04-17-2013:13:39:31
- 60 4/17/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3666881 - Approved By: NOREVIEW : 04-17-2013:13:43:02
- 61 4/22/2013 - 3655 - Points&Authorities Opp...  
Additional Text: POINTS AND AUTHORITIES IN OPPOSITION TO COUNTY RESPONDENTS' MOTION TO DISMISS - Transaction 3678474 - Approved By: MCHOLICO : 04-23-2013:09:16:52
- 62 4/23/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3678892 - Approved By: NOREVIEW : 04-23-2013:09:23:28
- 63 4/23/2013 - 3655 - Points&Authorities Opp...  
Additional Text: POINTS AND AUTHORITIES IN OPPOSITION TO STATE BOARD OF EQUALIZATION MOTION TO DISMISS - Transaction 3678951 - Approved By: MCHOLICO : 04-23-2013:09:40:11
- 64 4/23/2013 - FIE - \*\*Document Filed in Error  
Additional Text: POINTS AND AUTHORITIES IN OPPOSITION TO STATE BOARD OF EQUALIZATION MOTION TO DISMISS - Transaction 3679010 - Approved By: MCHOLICO : 04-23-2013:10:20:07
- 65 4/23/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3679023 - Approved By: NOREVIEW : 04-23-2013:09:44:40
- 66 4/23/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3679253 - Approved By: NOREVIEW : 04-23-2013:10:22:05
- 67 4/30/2013 - 2610 - Notice ...  
Additional Text: NOTICE OF ASSOCIATION OF COUNSEL - Transaction 3695474 - Approved By: APOMA : 04-30-2013:16:36:13

- 68 4/30/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3695654 - Approved By: NOREVIEW : 04-30-2013:16:38:01
- 69 5/3/2013 - 3860 - Request for Submission  
Additional Text: Transaction 3702710 - Approved By: YLLOYD : 05-03-2013:10:15:00  
DOCUMENT TITLE: MOTION TO CONSOLIDATE (NO PAPER ORDER)  
PARTY SUBMITTING: SUELLEN FULSTONE  
DATE SUBMITTED: 5/3/13  
SUBMITTED BY: YLLOYD  
DATE RECEIVED JUDGE OFFICE:
- 70 5/3/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3702940 - Approved By: NOREVIEW : 05-03-2013:10:18:48
- 71 5/3/2013 - 2490 - Motion ...  
Additional Text: MOTION TO TAKE JUDICIAL NOTICE - Transaction 3704342 - Approved By: YLLOYD : 05-03-2013:15:06:39
- 72 5/3/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3704448 - Approved By: NOREVIEW : 05-03-2013:15:09:13
- 73 5/3/2013 - 3790 - Reply to/in Opposition  
Additional Text: REPLY TO PLAINTIFF'S/PETITIONERS' OPPOSITION TO STATE'S MOTION TO DISMISS - Transaction 3704841 - Approved By: YLLOYD : 05-03-2013:16:18:03
- 74 5/3/2013 - 3860 - Request for Submission  
Additional Text: Transaction 3704843 - Approved By: YLLOYD : 05-03-2013:16:18:23  
DOCUMENT TITLE: MOTION TO DISMISS PETITION FOR JUDICIAL REVIEW (NO PAPER ORDER)  
PARTY SUBMITTING: DAWN BOUNCRISTIANI  
DATE SUBMITTED: 5/3/13  
SUBMITTED BY: YLLOYD  
DATE RECEIVED JUDGE OFFICE:
- 75 5/3/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3704861 - Approved By: NOREVIEW : 05-03-2013:16:19:53
- 76 5/3/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3704862 - Approved By: NOREVIEW : 05-03-2013:16:20:25
- 77 5/10/2013 - 3790 - Reply to/in Opposition  
Additional Text: PETITIONERS' RESPONSE TO PERSHING COUNTY ASSESSOR MOTION TO DISMISS - Transaction 3718964 - Approved By: APOMA : 05-10-2013:16:36:49
- 78 5/10/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3719458 - Approved By: NOREVIEW : 05-10-2013:16:40:48
- 79 5/13/2013 - S200 - Request for Submission Complet  
*No additional text exists for this entry.*
- 80 5/17/2013 - 3370 - Order ...  
Additional Text: FOR CONSOLIDATION AND TRANSFER  
[CASE CONSOLIDATED INTO CV03-06922 - D7 - ks]
- 81 5/17/2013 - NEF - Proof of Electronic Service  
Additional Text: Transaction 3734157 - Approved By: NOREVIEW : 05-17-2013:16:47:32
- 82 5/17/2013 - S200 - Request for Submission Complet  
Additional Text: [MTN TRANSFERRED TO D7 DUE TO CONSOLIDATION ORDER FILED 05.17.13 - ks]
- 83 5/21/2013 - 1478 - \*\*Consolidated To...  
Additional Text: CONSOLIDATED INTO (CV03-06922). PLEASE FILE ALL FUTURE PLEADINGS INTO (CV03-06922).

84 7/1/2013 - S200 - Request for Submission Complet

*No additional text exists for this entry.*

85 7/3/2013 - 1325 - \*\* Case Reopened

*No additional text exists for this entry.*

86 7/3/2013 - 1316 - \*\*Closed-Filing Office Process

*No additional text exists for this entry.*

IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA  
 IN AND FOR THE COUNTY OF WASHOE

VILLAGE LEAGUE TO SAVE INCLINE	)	Case No.: CV03-06922
ASSETS, INC., a Nevada non-profit corporation,	)	
on behalf of their members and others similarly	)	Dept. No. 7
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 Individual	)	
Trust; J. ROBERT ANDERSON; and LES	)	
BARTA; on behalf of themselves and others	)	
similarly situated;	)	
	)	
Petitioners,	)	
	)	
vs.	)	
	)	
STATE OF NEVADA on relation of the State	)	
Board of Equalization; WASHOE COUNTY	)	
COUNTY; BILL BERRUM, Washoe County	)	
Treasurer;	)	
	)	
Respondents	)	

**ORDER AND JUDGMENT FOR ISSUANCE OF WRIT OF MANDAMUS**

The Village League to Save Incline Assets, Inc. and individual residential property owners in Incline Village and Crystal Bay, in Washoe County, Nevada, brought this action for a writ of mandamus compelling the respondent State of Nevada on relation of the State Board of Equalization to perform its annual duty of statewide equalization pursuant to NRS §361.395 for the 2003-2004 tax year and continuing for each tax year thereafter in which no public

hearing was held and no findings as to statewide equalization were made by the respondent Board. Having determined that the respondent State Board of Equalization has an obligation on an annual basis to determine the proper equalization of real property valuations throughout the State of Nevada, both between counties and within counties pursuant to NRS §361.395; that the State Board of Equalization has failed to hold a public hearing to hear and determine the grievances of property owner taxpayers throughout the State of Nevada regarding the failure, or lack, of equalization of real property valuations for the 2003-2004 tax year and subsequent tax years to and including the 2010-2011 tax year; that petitioners have no plain, speedy or adequate remedy in the ordinary course of the law other than the issuance of the peremptory writ of mandamus requested in the petition; and that petitioners are entitled to the relief sought, this Court enters its order as follows:

IT IS ORDERED, ADJUDGED AND DECREED

(1) That a peremptory writ of mandamus shall issue commanding the Nevada State Board of Equalization ("the Board") to notice and hold a public hearing, or hearings as may be necessary, to hear and determine the grievances of property owner taxpayers regarding the failure, or lack, of equalization of real property valuations throughout the State of Nevada for the 2003-2004 tax year and each subsequent tax year to and including the 2010-2011 tax year and to raise, lower or leave unchanged the taxable value of any property for the purpose of equalization.

(2) That the Board's first public equalization hearing shall be held on a date determined by the Board but not more than 60 days after the date of issuance of the writ of mandamus.

(3) That, if the Board proposes to increase the valuation of any property on the assessment roll of any county, it shall comply with the provisions of NRS §361.395(2).

(4) That the Board shall certify any change made in the valuation of any property for any individual tax year to the county assessor and county tax receiver/treasurer of the county where the property is assessed.

(5) That, upon the receipt of a certification from the Board of any change made in

the valuation of any property within Washoe County for any tax year, the Washoe County respondents shall conform the assessment roll for that year to reflect each and any such change and shall issue such additional tax statement(s) or tax refund(s) as the changed valuation may require to satisfy the statutory provisions for the collection of property taxes.

(6) That the writ of mandamus shall be made returnable to this Court not later than 180 days after the date of its issuance at which time the Board and County shall make known to the Court how the writ has been executed.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that, pursuant to NRS §34.280, the peremptory writ of mandamus shall be served on the Nevada State Board of Equalization, Washoe County and the Washoe County Treasurer by delivery within 3 business days of the date of issuance to their respective counsel appearing in this matter.

DATED this 21 day of AUGUST, 2012.

By Patrick Flanagan  
DISTRICT JUDGE



**2535**  
 SNELL & WILMER L.L.P.  
 Suellen Fulstone, No. 1615  
 6100 Neil Road, Suite 555  
 Reno, Nevada 89511  
 Telephone: (775) 829-6000

Attorneys for Petitioners

IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF  
 NEVADA IN AND FOR THE COUNTY OF WASHOE

VILLAGE LEAGUE TO SAVE INCLINE	)	Case No.	CV03-06922
ASSETS, INC., a Nevada non-profit	)		
corporation, on behalf of their members and	)	Dept. No.	7
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; J. ROBERT	)		
ANDERSON; and LES BARTA; on behalf of	)		
themselves and others similarly situated;	)		
	)		
Petitioners,	)		
	)		
vs.	)		
	)		
STATE OF NEVADA on relation of the State	)		
Board of Equalization; WASHOE COUNTY;	)		
BILL BERRUM, Washoe County Treasurer,	)		
	)		
Respondents.	)		

**NOTICE OF ENTRY OF JUDGMENT**


PLEASE TAKE NOTICE that on August 21, 2012, the Court entered its Order and Judgment for Issuance of Writ of Mandamus. A copy of the Order and Judgment is attached as Exhibit 1.

The undersigned affirms that this document does not contain the social security number of any person.

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Dated this 30th day of August, 2012.

SNELL & WILMER L.L.P.

By:   
Suellen Fulstone, No. 1615  
6100 Neil Road, Suite 555  
Reno, Nevada 89511

Attorneys for Petitioners

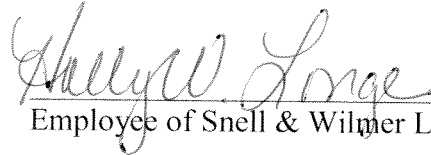
**CERTIFICATE OF SERVICE**

Pursuant to Nev. R. Civ. P. 5(b), I certify that I am an employee of SNELL & WILMER, L.L.P., and I served the foregoing document via the Court's e-flex filing system on the date and to the addressee(s) shown below:

Dawn Buoncristiani  
Office of the Attorney General  
100 North Carson St.  
Carson City, NV 89701

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

DATED this 30th day of August, 2012.

  
Employee of Snell & Wilmer L.L.P.

## INDEX TO EXHIBITS

<u>Exhibit No.</u>	<u>Document Title</u>	<u>Pages</u>
1.	Order and Judgment for Issuance of Writ of Mandamus	3

# EXHIBIT 1

**FILED**  
Electronically  
08-30-2012:11:54:08 AM  
Joey Orduna Hastings  
Clerk of the Court  
Transaction # 3185625

EXHIBIT 1

Electronically

Joey Orduna Hastings

Clerk of the Court

Transaction # 3166652

IN AND FOR THE COUNTY OF WASHOE

## Respondents

Dept. No. 7

The Village League to Save Incline Assets, Inc. and individual residential property owners in Incline Village and Crystal Bay, in Washoe County, Nevada, brought this action for a writ of mandamus compelling the respondent State of Nevada on relation of the State Board of Equalization to perform its annual duty of statewide equalization pursuant to NRS §361.395 for the 2003-2004 tax year and continuing for each tax year thereafter in which no public

hearing was held and no findings as to statewide equalization were made by the respondent Board. Having determined that the respondent State Board of Equalization has an obligation on an annual basis to determine the proper equalization of real property valuations throughout the State of Nevada, both between counties and within counties pursuant to NRS §361.395; that the State Board of Equalization has failed to hold a public hearing to hear and determine the grievances of property owner taxpayers throughout the State of Nevada regarding the failure, or lack, of equalization of real property valuations for the 2003-2004 tax year and subsequent tax years to and including the 2010-2011 tax year; that petitioners have no plain, speedy or adequate remedy in the ordinary course of the law other than the issuance of the peremptory writ of mandamus requested in the petition; and that petitioners are entitled to the relief sought, this Court enters its order as follows:

IT IS ORDERED, ADJUDGED AND DECREED

(1) That a peremptory writ of mandamus shall issue commanding the Nevada State Board of Equalization ("the Board") to notice and hold a public hearing, or hearings as may be necessary, to hear and determine the grievances of property owner taxpayers regarding the failure, or lack, of equalization of real property valuations throughout the State of Nevada for the 2003-2004 tax year and each subsequent tax year to and including the 2010-2011 tax year and to raise, lower or leave unchanged the taxable value of any property for the purpose of equalization.

(2) That the Board's first public equalization hearing shall be held on a date determined by the Board but not more than 60 days after the date of issuance of the writ of mandamus.

(3) That, if the Board proposes to increase the valuation of any property on the assessment roll of any county, it shall comply with the provisions of NRS §361.395(2).

(4) That the Board shall certify any change made in the valuation of any property for any individual tax year to the county assessor and county tax receiver/treasurer of the county where the property is assessed.

(5) That, upon the receipt of a certification from the Board of any change made in

the valuation of any property within Washoe County for any tax year, the Washoe County respondents shall conform the assessment roll for that year to reflect each and any such change and shall issue such additional tax statement(s) or tax refund(s) as the changed valuation may require to satisfy the statutory provisions for the collection of property taxes.

(6) That the writ of mandamus shall be made returnable to this Court not later than 180 days after the date of its issuance at which time the Board and County shall make known to the Court how the writ has been executed.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that, pursuant to NRS §34.280, the peremptory writ of mandamus shall be served on the Nevada State Board of Equalization, Washoe County and the Washoe County Treasurer by delivery within 3 business days of the date of issuance to their respective counsel appearing in this matter.

DATED this 21 day of AUGUST, 2012.

By Patrick Flanagan  
DISTRICT JUDGE



IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA  
IN AND FOR THE COUNTY OF WASHOE

VILLAGE LEAGUE TO SAVE  
INCLINE ASSETS, INC., a Nevada  
non-profit corporation, on behalf of  
their members and other similarly  
situated; MARYANNE  
INGEMANSON, Trustee of the Larry  
D. and Maryanne B. Ingemanson  
Trust, DEAN R. INGEMANSON,  
individually and as Trustee of the  
Dear R. Ingemanson; J. ROBERT  
ANDERSON; and LES BARTA; on  
behalf of themselves and others  
similarly situated,

Case No.: CV03-06922 (and  
consolidated case  
CV13-00522)

Dept. No.: 7

Petitioners,

vs.

STATE OF NEVADA on relation of  
the State Board of Equalization;  
WASHOE COUNTY; BILL BERRUM,  
Washoe County Treasurer,

Respondents.

**ORDER**

Petitioner Village League to Save Incline Assets, Inc. (hereinafter "Village  
League"), a group of residents from Incline Village and Crystal Bay, Nevada, seeks  
to set aside a recent determination by the State Board of Equalization ("the Board")  
ordering certain properties in the Incline Village and Crystal Bay communities to be  
appraised to determine their taxable value.

1        This *Petition for Judicial Review* and *Objections to State Board of*  
2 *Equalization Report and Order* stem from lengthy litigation in which the members  
3 of Village League believed their residential properties were improperly assessed by  
4 Washoe County resulting in an increased tax burden. Specifically, Village League  
5 contended the county used impermissible factors, such as views of and proximity to  
6 Lake Tahoe, in determining the taxable value of its members' property. That issue  
7 went to the Nevada Supreme Court, which ultimately decided the County's use of  
8 such factors was unconstitutional. *See State Board of Equalization v. Bakst*, 122  
9 Nev. 1403, 148 P.3d 717 (2006). In light of that decision, this court entered a Writ of  
10 Mandamus ordering the Board to hold public hearings to determine the grievances  
11 of Village League and its members. The Writ also envisioned the possibility that  
12 new valuations of the property would be made and that the County may have to  
13 "issue such additional tax statement(s) or tax refund(s) as the changed valuation  
14 may require."

15        In response to the Writ, the Board held several meetings in 2012 addressing  
16 Village League, and other taxpayers', grievances. After the public hearings, the  
17 Board issued Equalization Order 12-001. In that Order, the Board found many  
18 parcels of residential property in the Incline Village and Crystal Bay communities  
19 had been assessed based upon unconstitutional factors. The Board therefore ordered  
20 the Washoe County Assessor to "reappraise all residential properties located in  
21 Incline Village and Crystal Bay to which an unconstitutional methodology was  
22 applied to derive taxable value" using constitutional methodologies. In response to  
23 the Board' Equalization Order, Village league filed *Objections to State Board of*  
24 *Equalization Report and Order* in the original case (CV03-06922) and a *Petition for*  
25 *Judicial Review* (CV13-00522). Those cases have now been consolidated by order of  
26 this court. In both documents Village League argues, *inter alia*, that the Board is  
27 not properly constituted and that it lacks the authority to order reappraisals. The  
28 Board and the County have moved to dismiss the petition.

1        Among the arguments in support of the motions to dismiss is that the Board's  
2 Equalization order is not final and, therefore, not reviewable. All parties agree that  
3 the Board's order is not a final determination of Village League's grievances, though  
4 Petitioner invokes the provisions of NRS 233B.130(1)(b) in support of its petition.  
5 That section provides that "[a]ny preliminary, procedural or intermediate act or  
6 ruling by an agency in a contested case is reviewable if review of the final decision  
7 of the agency would not provide an adequate remedy." Petitioner asserts that  
8 permitting the Board to go forward, allegedly in excess of its jurisdiction and  
9 without authority, would cause irreparable harm and leave the members of Village  
10 League without an adequate remedy. The court disagrees.

11        Pursuant to the Board's order, the Washoe County Assessor will appraise the  
12 residential properties in Incline Village and Crystal Bay that were previously  
13 assessed in an unconstitutional manner. While the Board and the parties classify  
14 this as a "reassessment," the use of that term is not necessarily clear. Yes, an  
15 assessment has previously been done on these properties. However, those  
16 assessments were based upon constitutionally infirm factors and are thus null and  
17 void. There is no current valid assessment of any of the properties in question. Once  
18 the assessments are completed, the Board may then seek additional taxes or refund  
19 taxes to the homeowners based upon the new valuation of their property for the  
20 years in question. At that point, any homeowners who disagree with the valuations  
21 of their property have an adequate remedy at law by challenging those valuations  
22 through the normal and standard process for challenging tax assessments.  
23 Declining to rule on the petition at this time does not preclude the members of  
24 Village League from obtaining necessary relief, if any is required, in the future.  
25 Accordingly, Defendants' *Motions to Dismiss Petitioner's Petition for Judicial*  
26 *Review* are **GRANTED**.

27        ///

28        ///

1 For the same reasons, Petitioner's *Objections to State Board of Equalization*  
2 *Report and Order* are **DENIED** for lack of ripeness. The court also notes that the  
3 method of filing objections to the Board's order as opposed to seeking a second writ  
4 of mandamus appear to be procedurally dubious. Finally, it is **HEREBY**  
5 **ORDERED** that the stay issued by this court on April 1, 2013 prohibiting the  
6 Board from implementing the Equalization Order is **LIFTED**.

7 **IT IS SO ORDERED.**

8 **DATED** this 16<sup>th</sup> day of ~~June~~<sup>July</sup> 2013.

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11 **PATRICK FLANAGAN**  
12 District Judge  
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David Creekman, Esq. for Washoe County et al.

Dawn Buoncristiani, Esq. for State Board of Equalization

Suellen Fulstone, Esq. for Village League to Save Incline Assets, Inc. et al.

Norman J. Azevedo  
405 N. Nevada Street  
Carson City, NV 89703

*Laura Lino*  
Judicial Assistant

2540  
CATHERINE CORTEZ MASTO  
Attorney General  
DAWN M. BUONCRISTIANI  
Deputy Attorney General  
Nevada Bar No. 7771  
100 N. Carson Street  
Carson City, Nevada 89701-4717  
Phone: (775) 684-1129  
Fax: (775) 684-1156  
Attorneys for the State Board of Equalization

**IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA**  
**IN AND FOR THE COUNTY OF WASHOE**

VILLAGE LEAGUE TO SAVE INCLINE ASSETS,  
INC., et al.,

Case No. CV03-06922

Petitioners,

Dept. No. 7

vs.

THE STATE OF NEVADA, on relation of the  
STATE BOARD OF EQUALIZATION, et al.

Respondents.

Consolidated with:

VILLAGE LEAGUE TO SAVE INCLINE ASSETS,  
INC., et al.,

Case No. CV13-00522

Petitioners,

formerly assigned to Dept. No. 3

vs.

STATE OF NEVADA, on relation of the STATE  
BOARD OF EQUALIATION, et al.,

Respondents.

**NOTICE OF ENTRY OF ORDER**

PLEASE TAKE NOTICE that this Court entered its Order in the above-entitled action on July 1, 2013, granting Respondents' Motions to Dismiss, Denying Petitioner's Objections to State Board of Equalization's Report and Order, and lifting the stay issued by this Court on April 1, 2013. A copy of said Order is attached hereto as Exhibit 1 and incorporated herein by reference.

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AFFIRMATION PURSUANT TO NRS 239B.030

The undersigned hereby affirms this **Notice of Entry of Order** does not contain the social security number of any person.

DATED: July 1, 2013.

CATHERINE CORTEZ MASTO  
Attorney General

By:   
DAWN BUONCRISTIANI  
Deputy Attorney General  
Nevada Bar No. 7771  
Attorneys for the State Board of Equalization

## CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the State of Nevada, Office of the Attorney General, and that on July 1, 2013, I electronically filed the foregoing **NOTICE OF ENTRY OF ORDER** with the Clerk of the Court using the electronic filing system (CM/ECF), which served the following parties electronically:

**SUELLEN FULSTONE for Petitioners**

**DAVID CREEKMAN for Washoe County**

The parties below will be served by depositing a true and correct copy in a sealed, postage prepaid envelope for delivery by the United States Post Office fully addressed as follows:

Attorney/Address	Phone/Fax/E-Mail	Party Represented
Norman J. Azevedo 405 North Nevada Street Carson City, NV 89703	Phone: 775-883-7000 Fax: 775-883-7001	Petitioners
Dave Dawley, Assessor City Hall 201 N. Carson Street, Suite 6 Carson City, NV 89701	Phone: 775-887-2130 Fax: 775-887-2139	Dave Dawley, Carson City Assessor
Arthur E. Mallory, District Atto Churchill County 165 North Ada Street Fallon, NV 89406	Phone: 775-423-6561 Fax: 775-423-6528	Norma Green, Churchill County Assessor
Michele Shafe, Assessor Clark County - Main Office 500 South Grand Central Parkway, Second Floor Las Vegas, Nevada 89155	Phone: 702-455-3882 Fax: E-Mail:	Michele Shafe, Clark County Assessor
Douglas Sonnemann, Assess Douglas County 1616 8th St. Minden, NV 89423	Phone: 775-782-9830 Fax: 775-782-9884	Douglas Sonnemann, Douglas County Assessor
Mike Mears, Assessor Eureka County 20 S Main St P.O. Box 88 Eureka, NV 89316	Phone: 775-237-5270 Fax: 775-237-6124 E-Mail: <a href="mailto:ecmears@eurekanv.org">ecmears@eurekanv.org</a>	Mike Mears, Eureka County Assessor
Jeff Johnson, Assessor Humboldt County 50 West Fifth Street Winnemucca, NV 89445	Phone: 775-623-6310 Fax: E-Mail: <a href="mailto:assessor@hcnv.us">assessor@hcnv.us</a>	Jeff Johnson, Humboldt County Assessor

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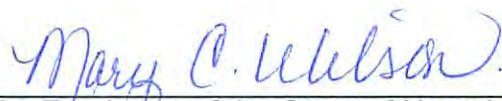
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Attorney/Address	Phone/Fax/E-Mail	Party Represented
Lura Duvall, Assessor Lander County 315 S. Humboldt Street Battle Mountain, NV 89820	Phone 775-635-2610 Fax 775-635-5520 E-Mail: <a href="mailto:assessor@landercountynv.org">assessor@landercountynv.org</a>	Lura Duvall, Lander County Assessor
Melanie McBride, Assessor Lincoln County 181 North Main Street Suite 203 P.O. Box 420 Pioche, NV 89043	Phone: 775-962-5890 Fax: 775-962-5892 E-Mail:	Melanie McBride, Lincoln County Assessor
Linda Whalin, Assessor Lyon County 27 S. Main Street Yerington, NV 89447	Phone: 775-463-6520 Fax: 775-463-6599	Linda Whalin, Lyon County Assessor
Dorothy Fowler, Assessor Mineral County 105 South "A" Street, Suite 3 PO Box 400 Hawthorne, NV 89415-0400	Phone: 775-945-3684 Fax: 775-945-0717 E-Mail: <a href="mailto:djfassessor@mineralcountynv.org">djfassessor@mineralcountynv.org</a>	Dorothy Fowler, Mineral County Assessor
Shirley Matson, Assessor Nye County 101 Radar Rd. P.O. Box 271 Tonopah, NV 89049	Phone: 775-482-8174 Fax: 775-482-8178 E-Mail:	Shirley Matson, Nye County Assessor
Jana Sneddon, Assessor Storey County Courthouse 26 S. B Street Post Office Box 494 Virginia City, NV 89440	Phone: 775-847-0961 Fax: 775-847-0904	Jana Sneddon, Storey County Assessor

Dated: July 1, 2013.



An Employee of the State of Nevada  
Office of the Attorney General

INDEX OF EXHIBIT TO NOTICE OF ENTRY OF ORDER

Exhibit No.	Description of Exhibit	Pages
1	Order	5

**FILED**  
Electronically  
07-01-2013:02:00:45 PM  
Joey Orduna Hastings  
Clerk of the Court  
Transaction # 3826620

**EXHIBIT 1**

**EXHIBIT 1**

IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA  
IN AND FOR THE COUNTY OF WASHOE

VILLAGE LEAGUE TO SAVE  
INCLINE ASSETS, INC., a Nevada  
non-profit corporation, on behalf of  
their members and other similarly  
situated; MARYANNE  
INGEMANSON, Trustee of the Larry  
D. and Maryanne B. Ingemanson  
Trust, DEAN R. INGEMANSON,  
individually and as Trustee of the  
Dear R. Ingemanson; J. ROBERT  
ANDERSON; and LES BARTA; on  
behalf of themselves and others  
similarly situated,

Case No.: CV03-06922 (and  
consolidated case  
CV13-00522)

Dept. No.: 7

Petitioners,

vs.

STATE OF NEVADA on relation of  
the State Board of Equalization;  
WASHOE COUNTY; BILL BERRUM,  
Washoe County Treasurer,

Respondents.

**ORDER**

Petitioner Village League to Save Incline Assets, Inc. (hereinafter "Village League"), a group of residents from Incline Village and Crystal Bay, Nevada, seeks to set aside a recent determination by the State Board of Equalization ("the Board") ordering certain properties in the Incline Village and Crystal Bay communities to be appraised to determine their taxable value.

1           This *Petition for Judicial Review* and *Objections to State Board of*  
2 *Equalization Report and Order* stem from lengthy litigation in which the members  
3 of Village League believed their residential properties were improperly assessed by  
4 Washoe County resulting in an increased tax burden. Specifically, Village League  
5 contended the county used impermissible factors, such as views of and proximity to  
6 Lake Tahoe, in determining the taxable value of its members' property. That issue  
7 went to the Nevada Supreme Court, which ultimately decided the County's use of  
8 such factors was unconstitutional. *See State Board of Equalization v. Bakst*, 122  
9 Nev. 1403, 148 P.3d 717 (2006). In light of that decision, this court entered a Writ of  
10 Mandamus ordering the Board to hold public hearings to determine the grievances  
11 of Village League and its members. The Writ also envisioned the possibility that  
12 new valuations of the property would be made and that the County may have to  
13 "issue such additional tax statement(s) or tax refund(s) as the changed valuation  
14 may require."

15           In response to the Writ, the Board held several meetings in 2012 addressing  
16 Village League, and other taxpayers', grievances. After the public hearings, the  
17 Board issued Equalization Order 12-001. In that Order, the Board found many  
18 parcels of residential property in the Incline Village and Crystal Bay communities  
19 had been assessed based upon unconstitutional factors. The Board therefore ordered  
20 the Washoe County Assessor to "reappraise all residential properties located in  
21 Incline Village and Crystal Bay to which an unconstitutional methodology was  
22 applied to derive taxable value" using constitutional methodologies. In response to  
23 the Board' Equalization Order, Village league filed *Objections to State Board of*  
24 *Equalization Report and Order* in the original case (CV03-06922) and a *Petition for*  
25 *Judicial Review* (CV13-00522). Those cases have now been consolidated by order of  
26 this court. In both documents Village League argues, *inter alia*, that the Board is  
27 not properly constituted and that it lacks the authority to order reappraisals. The  
28 Board and the County have moved to dismiss the petition.

1        Among the arguments in support of the motions to dismiss is that the Board's  
2 Equalization order is not final and, therefore, not reviewable. All parties agree that  
3 the Board's order is not a final determination of Village League's grievances, though  
4 Petitioner invokes the provisions of NRS 233B.130(1)(b) in support of its petition.  
5 That section provides that "[a]ny preliminary, procedural or intermediate act or  
6 ruling by an agency in a contested case is reviewable if review of the final decision  
7 of the agency would not provide an adequate remedy." Petitioner asserts that  
8 permitting the Board to go forward, allegedly in excess of its jurisdiction and  
9 without authority, would cause irreparable harm and leave the members of Village  
10 League without an adequate remedy. The court disagrees.

11        Pursuant to the Board's order, the Washoe County Assessor will appraise the  
12 residential properties in Incline Village and Crystal Bay that were previously  
13 assessed in an unconstitutional manner. While the Board and the parties classify  
14 this as a "reassessment," the use of that term is not necessarily clear. Yes, an  
15 assessment has previously been done on these properties. However, those  
16 assessments were based upon constitutionally infirm factors and are thus null and  
17 void. There is no current valid assessment of any of the properties in question. Once  
18 the assessments are completed, the Board may then seek additional taxes or refund  
19 taxes to the homeowners based upon the new valuation of their property for the  
20 years in question. At that point, any homeowners who disagree with the valuations  
21 of their property have an adequate remedy at law by challenging those valuations  
22 through the normal and standard process for challenging tax assessments.  
23 Declining to rule on the petition at this time does not preclude the members of  
24 Village League from obtaining necessary relief, if any is required, in the future.  
25 Accordingly, Defendants' *Motions to Dismiss Petitioner's Petition for Judicial*  
26 *Review* are **GRANTED**.

27        ///

28        ///

1 For the same reasons, Petitioner's *Objections to State Board of Equalization*  
2 *Report and Order* are **DENIED** for lack of ripeness. The court also notes that the  
3 method of filing objections to the Board's order as opposed to seeking a second writ  
4 of mandamus appear to be procedurally dubious. Finally, it is **HEREBY**  
5 **ORDERED** that the stay issued by this court on April 1, 2013 prohibiting the  
6 Board from implementing the Equalization Order is **LIFTED**.

7 **IT IS SO ORDERED.**

8 **DATED** this 16<sup>th</sup> day of July, 2013.

10 Patrick Flanagan  
11 PATRICK FLANAGAN  
12 District Judge  
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1 CERTIFICATE OF SERVICE

2 Pursuant to NRCP 5(b), I hereby certify that I am an employee of the Second  
3 Judicial District Court of the State of Nevada, County of Washoe; that on this  
4 18<sup>th</sup> day of ~~June~~ <sup>July</sup>, 2013, I electronically filed the following with the Clerk of the  
5 Court by using the ECF system which will send a notice of electronic filing to the  
6 following:

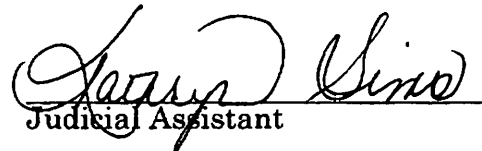
7 David Creekman, Esq. for Washoe County et al.

8 Dawn Buoncristiani, Esq. for State Board of Equalization

9 Suellen Fulstone, Esq. for Village League to Save Incline Assets, Inc. et al.

10 I deposited in the Washoe County mailing system for postage and mailing  
11 with the United States Postal Service in Reno, Nevada, a true copy of the attached  
12 document addressed to:

13 Norman J. Azevedo  
14 405 N. Nevada Street  
15 Carson City, NV 89703

16   
17 Judicial Assistant  
18  
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CASE NO. CV03-06922

VILLAGE LEAGUE ET AL  
VS  
DEPARTMENT OF TAXATION ET AL

DATE, JUDGE  
OFFICERS OF  
COURT PRESENT

APPEARANCES-HEARING

4/21/09  
HONORABLE  
PATRICK  
FLANAGAN  
DEPT. NO. 7  
M. Conway  
(Clerk)  
S. Koetting  
(Reporter)

STATUS HEARING AFTER REMAND BY NEVADA SUPREME COURT

Suellen Fulstone, Esq. was present in Court on behalf of the Plaintiff who was not present.

Gina Session, Esq. was present in Court on behalf of Nevada Department of Taxation who was not present.

David Creekman, Esq. was present in Court on behalf of Washoe County who was not present.

**11:35 a.m.** – Court convened with Court and counsel present.

Counsel for the Plaintiff addressed the Court and moved to file an Amended Complaint. Counsel further argued that this case should proceed along normal lines with an answer filed, a 16.1 conference held and discovery exchanged.

Counsel Creekman addressed the Court and present argument in support of filing briefs before launching into full litigation mode.

Counsel Session addressed the Court and concurred with the argument present by Counsel Creekman, feels clarification on the issues is needed and feels there is only one (1) cause of action.

Counsel Fulstone replied, arguing discovery is necessary and feels that Washoe and Douglas County assessors need to be deposed.

Counsel Creekman responded, Counsel Session responded.

**COURT ORDERED:** Plaintiff's Motion to file an Amended Complaint: **GRANTED.**

Counsel Fulstone requested two (2) weeks in which to file the Amended Complaint; **SO ORDERED.** The Defendants are not required to file an answer. Simultaneous briefs, addressing scope of issues are to be filed by June 1, 2009. Response will be due within two weeks.

**11:57 p.m.** – Court stood in recess.

CASE NO. CV03-06922

VILLAGE LEAGUE, et al  
vs  
DEPARTMENT OF TAXATION et al

DATE, JUDGE  
OFFICERS OF  
COURT PRESENT

APPEARANCES-HEARING

---

9/25/09  
HONORABLE  
PATRICK  
FLANAGAN  
DEPT. NO. 7  
M. Conway  
(Clerk)  
Lynn Stubbs  
(Reporter)

HEARING

Suellen E. Fulstone, Esq. was present in Court on behalf of the Plaintiff Village League.  
David Creekman, Esq. was present in Court on behalf of the Defendant Washoe County.  
Deputy Attorney General Dennis L. Belcourt, Esq. was present in Court on behalf of the State of Nevada, State Board of Equalization.  
Joshua Wilson, Washoe County Assessor was also present.  
2:33 p.m. – Court convened with Court, counsel and respective parties present.  
Counsel Fulstone argued in support of an Answer being filed with parties conducting limited discovery focusing on the valuation methodologies used by Washoe County. The Court responded that limited discovery may be of benefit to all parties.  
Counsel Creekman addressed the Court and argued that this Court does not have jurisdiction and further argued that Douglas County needs to be brought into this litigation.  
Counsel Fulstone gave a brief outline to the Court of all pending cases.  
Counsel Belcourt addressed the Court and feels that discovery is not necessary; if this Court feels that all parties have been brought in that are necessary this matter should go to the Board of Equalization.  
Counsel Fulstone responded, arguing that Douglas County should not be part of this litigation.  
Counsel Creekman responded, arguing that the Plaintiff should serve Douglas County and further argued in opposition of discovery. Counsel Belcourt responded.  
COURT ORDERED: The Court will allow this case to proceed on the normal path of civil procedure, and will allow an answer(s) to be filed. Counsel may also file a Motion to Dismiss.  
Counsel Fulstone renewed her argument that an answer should be filed, not just the Motion to Dismiss.  
COURT ORDERED: Counsel to file any responsive Motions on or before October 15, 2009. Local rules will apply, and further the Court will hear Oral Arguments.  
3:30 p.m. – Court stood in recess.

**FILED**

Electronically

08-14-2012:04:37:41 PM

Joey Orduna Hastings

Clerk of the Court

Transaction # 3148665

CASE NO. CV03-06922

VILLAGE LEAGUE et al. vs. NEVADA DEPT. OF TAXATION et al.

DATE, JUDGE  
OFFICERS OF  
COURT PRESENT

APPEARANCES-HEARING

CONTINUED TO

08/03/12  
HONORABLE  
PATRICK  
FLANAGAN  
DEPT. NO. 7  
K. Oates  
(Clerk)  
S. Koetting  
(Reporter)

STATUS HEARING

Suellen Fulstone, Esq., and William Peterson, Esq., were present in Court on behalf of the Plaintiff, with representatives Les Barta and Maryanne Ingemanson being present.

Deputy District Attorney David Creekman was present in Court on behalf of Defendant Washoe County.

Deputy Attorney General Dawn Buoncristiani was present in Court on behalf of Defendant State Board of Equalization ("State Board").

9:00 a.m. – Court convened with Court, counsel and Plaintiff representatives present.

Counsel for Defendant State Board of Equalization ("State Board") addressed and advised the Court that the Board is meeting currently on the 2012/ 2013 tax year.

Counsel Fulstone, on behalf of the Plaintiff, addressed and advised the Court that today's Hearing is to determine what the next step is in this case, which has been remanded to District Court from the Supreme Court. Further, counsel argued that the District Court should issue a Writ of Mandate directing the State Board of Equalization to perform its statutory duty of statewide equalization beginning with the year 2003/2004.

Counsel for Defendant Washoe County addressed the Court and concurred with counsel Fulstone. Further, counsel moved for an order that the State Board of Equalization publically notice a meeting to consider statewide equalization. Counsel further addressed jurisdictional issues, and argued that if the Court does send the case back to the State Board of Equalization that they, the State Board, are provided with detailed directions and guidance.

Counsel for the State Board responded that the Order from the Supreme Court makes it very clear that the State Board needs to have a public hearing in regard to equalization of property values statewide. Counsel further advised that the State Board will comply with whatever the Court orders.

Counsel Fulstone responded that a remand to the State Board is not the issue, but the Court issuing a Writ of Mandate that the State Board proceed is.

DATE, JUDGE  
OFFICERS OF  
COURT PRESENT

## APPEARANCES-HEARING

## CONTINUED TO

08/03/12  
HONORABLE  
PATRICK  
FLANAGAN  
DEPT. NO. 7  
K. Oates  
(Clerk)  
S. Koetting  
(Reporter)

STATUS HEARING

COURT ORDERED: The Court will issue a Writ of Mandamus directing the State Board to hold a public hearing within 45 days of the date of this order and to permit the taxpayers to appear and to act to equalize property values.

Counsel Fulstone responded that she is requesting an equalization for every year from 2003 forward to the present.

Counsel for Defendant State Board replied and stated her concerns about the time frame given by the Court, and further addressed the tax years as stated by counsel Fulstone.

Counsel for Defendant Washoe County responded that the issue is statewide equalization, to include far northern reaches of the State. The Court confirmed counsel for the Defendant Washoe County's understanding.

Counsel for Defendant Washoe County responded that due to the enormous task at hand, forty-five days may not suffice.

COURT ORDERED: The State Board of Equalization will meet within 60 days to hold a public hearing to permit the taxpayers to air their grievances and to take whatever action is necessary to equalize property values throughout the State. It is further ordered that additional hearings may be necessary.

Counsel for Defendant State Board responded and addressed the years in question, and further advised that it would be best to keep this simple as it's a difficult concept.

Counsel Fulstone replied and addressed the limitation to between counties. Further, counsel responded that the State Board is just talking about the provision for one-third of the counties to have ratio studies every three years, which you can't equalize statewide on an annual basis by equalizing only one-third of the State every three years. Further, counsel argued that if you're going to equalize statewide on an annual basis, that means the entire state, not a third of the State.

Counsel for the State Board replied that there is information from one-third of the State, if you want to come forward, but there is not information, that information would have to be developed.

CASE NO. CV03-06922

VILLAGE LEAGUE et al. vs. NEVADA DEPT. OF TAXATION et al.

Page Three

DATE, JUDGE OFFICERS OF COURT PRESENT	APPEARANCES-HEARING	CONTINUED TO
08/03/12	<u>STATUS HEARING</u>	
HONORABLE	Counsel for the Defendant Washoe County responded and reiterated	
PATRICK	as to statewide equalization.	
FLANAGAN	Counsel Fulstone replied that she believes there are ways of	
DEPT. NO. 7	including every parcel in the State.	
K. Oates	COURT ORDERED: Counsel Fulstone will prepare the proposed	
(Clerk)	order.	
S. Koetting	9:22 a.m. – Court stood in recess.	
(Reporter)		

**FILED**

Electronically  
07-09-2013:01:52:48 PM  
Joey Orduna Hastings  
Clerk of the Court  
Transaction # 3841069

**Code 1350**

**IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA**

**IN AND FOR THE COUNTY OF WASHOE**

**VILLAGE LEAGUE TO SAVE INCLINE ASSETS, INC,**

**ETAL,**

**Petitioners,**

**Case No. CV03-**

**vs.**

**06922(and consolidated**

**STATE OF NEVADA on relation of the State Board of  
Equalization, ET AL,**

**case CV13-00522)**

**Dept. No. 7**

**Respondents.**

**/**

**CERTIFICATE OF CLERK AND TRANSMITTAL – NOTICE OF APPEAL**

I certify that I am an employee of the Second Judicial District Court of the State of Nevada, County of Washoe; that on the 9th day of July, 2013, I electronically filed the Notice of Appeal in the above entitled matter to the Nevada Supreme Court.

I further certify that the transmitted record is a true and correct copy of the original pleadings on file with the Second Judicial District Court.

Dated this 9th day of July, 2013

JOEY ORDUNA HASTINGS  
CLERK OF THE COURT

By /s/ Annie Smith  
Annie Smith  
Deputy Clerk