

IN THE SUPREME COURT OF THE STATE OF NEVADA

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

Appellants

vs.

THE STATE OF NEVADA ex rel
STATE BOARD OF EQUALIZATION,
et al.,

Respondents.

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Tracie K. Lindeman
Clerk of Supreme Court
Supreme Court Case No. 63581
District Court Case No. CV03-06922

**Response of Village League Taxpayers to Pershing County Assessor Motion to
Dismiss or Extend Time to File Answering Brief**

The Pershing County Assessor was a party to the statewide equalization hearings before the SBOE. As such, the Pershing County Assessor was a necessary party to the petition for judicial review of the SBOE decision. NRS 233B.130(2)(a); *Washoe County v. Otto*, 128 Nev. Adv. Op. 40, 282 P.3d 719 (Aug. 9, 2012). The Pershing County Assessor subsequently appeared in the matter before the trial court, making them a party for purposes of this appeal.

The Village League taxpayers seek no specific relief against the Pershing County Assessor. To the extent that the Village League taxpayers challenge the jurisdiction of the State Board of Equalization to order county assessors to perform new appraisals of properties previously appraised, the decision of this Court will

impact the Pershing County Assessor along with all the county assessors in Nevada.

The Administrative Procedure Act required the Village League taxpayers to name the Pershing County Assessor as a party. Jurisdiction having been established, the Pershing County Assessor does not need to remain a party. The Village League taxpayers do not oppose either the dismissal of the Pershing County Assessor as a party to this appeal or an extension of time for the Pershing County Assessor to file a brief with the Court.

Respectfully submitted this 17th day of January, 2014.

SNELL & WILMER

/s/ Suellen Fulstone

by _____
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CERTIFICATE OF SERVICE

This document was filed electronically with the Nevada Supreme Court on January 17, 2014. Electronic service of this document shall be made in accordance with the Service List as follows:

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