

**IN THE SUPREME COURT OF THE STATE OF NEVADA**

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Tracie K. Lindeman  
Clerk of Supreme Court

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

Appellants,

vs.

STATE OF NEVADA, on relation of the  
STATE BOARD OF EQUALIZATION;  
WASHOE COUNTY; BILL BERRUM,  
Washoe County Treasurer,

Respondents.

**Supreme Court Case No. 63581**

District Court Case No. CV03-06922  
(consolidated with)

District Court Case No. CV13-00522

Dept. 7

**NOTICE OF SUPPLEMENTAL  
AUTHORITIES TO RESPONDENT  
STATE BOARD OF  
EQUALIZATION'S ANSWERING  
BRIEF TO APPELLANTS'  
OPENING BRIEF**

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**NOTICE OF SUPPLEMENTAL AUTHORITIES TO RESPONDENT  
STATE BOARD OF EQUALIZATION'S ANSWERING BRIEF TO  
APPELLANTS' OPENING BRIEF**

Respondent State of Nevada ex rel. State Board of Equalization (State Board) by and through its counsel Catherine Cortez Masto, Attorney General, by Dawn Buoncristiani, Deputy Attorney General, files a Notice of Supplemental Authorities to Respondent State Board's Answering Brief to Appellants', Village League to Save Incline Assets, Inc., et. al., Opening Brief (Supplement) pursuant to N.R.A.P. 31(e). The Supplement is made pursuant to the applicable statutes and case law as more fully set out in the following points and authorities.

DATED this 9<sup>th</sup> day of September, 2014.

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## POINTS AND AUTHORITIES

State Board supplements its Answering Brief (Answer) to Appellants', Village League to Save Incline Assets, Inc., et. al. (Incline), Opening Brief. Incline filed a Notice of Correction on April 7, 2014, correcting a citation which State Board had been unable to locate. With the correct citation and review of the *DuBaldo* case, State Board supplements its Answer at page 40, footnote 21 with the following. The *DuBaldo* case may be distinguished from this matter. In the *DuBaldo* case the statutory language requiring two board members to be actively employed as electricians was not satisfied. "They were not 'engaged in [the] occupation' of electrical work as required by § 20–331 and defined by § 20–330(2)." *DuBaldo v. Dep't of Consumer Prot., State Elec. Work Examining Bd.*, 552 A.2d 813, 815 (1989).

Since the applicable statutes did not define "engaged in," the court opined the statutory terms were to be given their "commonly approved meaning unless a contrary intent is clearly expressed." *Id.* at 814-815. The court looked to *Webster's American Heritage Dictionary* to define "engaged". Unlike the *DuBaldo* board members, Member Johnson does meet the requirement of the statute. NRS 361.375(2)(c). Applying the *Merriam-Webster Collegiate Dictionary* definition of "versed," Member Johnson meets the requirement of "versed in the valuation of centrally assessed properties." NRS 361.375(2)(c). Such dictionary defines "versed" as "to familiarize by close association, study, or experience." *Merriam-Webster Collegiate Dictionary* 1390 (11<sup>th</sup> ed. 2005).

Here, it is undisputed Member Johnson is a licensed appraiser. See Answer, pp. 35-36. A review of the applicable regulations for the valuation of centrally assessed properties reveals terms that relate to appraisal. The following are just a few of such regulations: NAC 361.300; NAC 361.336;

NAC 361.242; NAC 361.421; NAC 361.423; NAC 361.429; NAC 361.469; NAC 361.508. Accordingly, member Johnson, as an appraiser, is "versed," familiar with by close association, study or experience, in the valuation of centrally assessed property. See Answer, p. 36; Joint Appendix, Vol. V, pp. 817-818.

DATED this 9<sup>th</sup> day of September, 2014.

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## CERTIFICATE OF COMPLIANCE

1. I hereby certify that this brief complies with the formatting requirements of NRAP 32(a)(4), the typeface requirements of NRAP 32(a)(5) and the type style requirements of NRAP 32(a)(6) because:

☒ This brief has been prepared in a proportionally spaced typeface using Microsoft Word 2010 in Arial, 14-pt;

☐ This brief has been prepared in a monospaced typeface using [state name and version of word-processing program] with [state number of characters per inch and name of type style].

2. I further certify that this brief complies with the page- or type-volume limitations of NRAP 32(a)(7) because, excluding the parts of the brief exempted by NRAP 32(a)(7)(C), it is either:

☒ Proportionately spaced, has a typeface of 14 points or more, and contains 975 words; or

☐ Monospaced, has 10.5 or fewer characters per inch, and contains words or \_\_\_\_\_ lines of text; or

☐ Does not exceed \_\_\_\_\_ pages.

3. Finally, I hereby certify that I have read this appellate brief, and to the best of my knowledge, information, and belief, it is not frivolous or interposed for any improper purpose. I further certify that this brief complies with all applicable Nevada Rules of Appellate Procedure, in particular NRAP 28(e)(1), which requires every assertion in the brief regarding matters in the record to be supported by a reference to the page and volume number, if any, of the transcript or appendix where the matter relied on is to be found. I understand that I may be subject to sanctions in the event that the accompanying brief is not in conformity with the requirements of the Nevada Rules of Appellate Procedure.

DATED this 9<sup>th</sup> day of September, 2014.

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### CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the State of Nevada, Office of the Attorney General, and that on September 9, 2014, I electronically filed the foregoing **NOTICE OF SUPPLEMENTAL AUTHORITIES TO RESPONDENT STATE BOARD OF EQUALIZATION'S ANSWERING BRIEF TO APPELLANTS' OPENING BRIEF**, with this Court's electronic filing system, CM/ECF, which system will provide electronic notice of the filing to the following parties registered as e-filing users:

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Dated: September 9, 2014.

  
An employee of the State of Nevada  
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