

1 CHRISTOPHER J. HICKS
Washoe County District Attorney
2 HERBERT B. KAPLAN
Deputy District Attorney
3 Nevada State Bar Number 7395
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4 Reno, NV 89520
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ATTORNEYS FOR WASHOE COUNTY,
6 WASHOE COUNTY ASSESSOR;
WASHOE COUNTY TREASURER
7

Electronically Filed
Nov 25 2019 03:39 p.m.
Elizabeth A. Brown
Clerk of Supreme Court

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

10 * * *

VILLAGE LEAGUE TO SAVE INCLINE
11 ASSETS, INC.; a Nevada non-profit
corporation, on behalf of the owners of
residential property at Incline Village/Crystal
12 Bay, Nevada; DEAN R. INGEMANSON,
Trustee of the Larry D. and Maryanne
Ingemanson Trust; V PARK, LLC; TODD A.
13 LOWE; J. CARL COOPER; ANDREW
WHYMAN; DAN SCHWARTZ; CHARLES
14 A. DOWD; DONNA GOFF; ROBERT GOFF;
ELLEN BAKST; JANE BARNHART;
15 CAROL BUCK; LARRY WATKINS; DON
WILSON; PATRICIA WILSON; and
16 AGNIESZKA WINKLER,

Case No. CV03-06922

Dept. No. 1

Case placed in the closed case after venue
transferred from First Judicial District Court,
Case No. 170C002721B

17 Plaintiffs/Petitioners,

18 vs.

19 STATE OF NEVADA, on relation of its
STATE BOARD OF EQUALIZATION;
20 STATE OF NEVADA on relation of the
DEPARTMENT OF TAXATION; WASHOE
21 COUNTY ASSESSOR; WASHOE COUNTY
TREASURER,

22 Defendants/Respondents. /

23 **JOINT NOTICE OF APPEAL**

24 Notice is hereby given that Washoe County and State of Nevada, on relation of its State
25 Board of Equalization and the Department of Taxation hereby appeal to the Nevada Supreme
26

1 Court the Findings of Fact, Conclusions of Law, and Order entered in this matter on October 21,
2 2019 by the Honorable Kathleen Drakulich.

3 AFFIRMATION PURSUANT TO NRS 239B.030

4 The undersigned does hereby affirm that the preceding document does not contain the
5 social security number of any person.

6 Dated this 20th day of November, 2019.

Dated this 20th day of November, 2019.

7 AARON D. FORD
8 Attorney General

CHRISTOPHER J. HICKS
District Attorney

9 By /s/Michelle D. Briggs
10 MICHELLE D. BRIGGS
Senior Deputy Attorney General
11 DENNIS L. BELCOURT
Deputy Attorney General

By /s/Herbert B. Kaplan
HERBERT B. KAPLAN
Deputy District Attorney

12 ATTORNEYS FOR STATE OF
13 NEVADA, STATE BOARD OF
EQUALIZATION AND DEPARTMENT
14 OF TAXATION

ATTORNEYS FOR WASHOE COUNTY,
WASHOE COUNTY ASSESSOR,
WASHOE COUNTY TREASURER

1 **CERTIFICATE OF SERVICE**

2 Pursuant to NRCP 5(b), I certify that I am an employee of the Office of the District
3 Attorney of Washoe County, over the age of 21 years and not a party to nor interested in the
4 within action. I certify that on this date, the foregoing was electronically filed with the Second
5 Judicial District Court by using the ECF System. Electronic service of the foregoing document
6 shall be made in accordance with the Court's service list as follows:

7 Suellen Fulstone, Esquire
8 William Peterson, Esquire

9 Norman Azevedo, Esquire
10 Jessica Prunty, Esquire

11 Dated this 20th day November, 2019.

12 By /s/M. Coin
13 M. Coin
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1 CHRISTOPHER J. HICKS
Washoe County District Attorney
2 HERBERT B. KAPLAN
Deputy District Attorney
3 Nevada State Bar Number 7395
One South Sierra St.
4 Reno, NV 89520
(775) 337-5700
5 hkaplan@da.washoecounty.us
ATTORNEYS FOR WASHOE COUNTY,
6 WASHOE COUNTY ASSESSOR;
WASHOE COUNTY TREASURER
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8 **IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA**
9 **IN AND FOR THE COUNTY OF WASHOE**

10 * * *

VILLAGE LEAGUE TO SAVE INCLINE
11 ASSETS, INC.; a Nevada non-profit
corporation, on behalf of the owners of
residential property at Incline Village/Crystal
12 Bay, Nevada; DEAN R. INGEMANSON,
Trustee of the Larry D. and Maryanne
Ingemanson Trust; V PARK, LLC; TODD A.
13 LOWE; J. CARL COOPER; ANDREW
WHYMAN; DAN SCHWARTZ; CHARLES
14 A. DOWD; DONNA GOFF; ROBERT GOFF;
ELLEN BAKST; JANE BARNHART;
15 CAROL BUCK; LARRY WATKINS; DON
WILSON; PATRICIA WILSON; and
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17 Plaintiffs/Petitioners,

18 vs.

19 STATE OF NEVADA, on relation of its
STATE BOARD OF EQUALIZATION;
20 STATE OF NEVADA on relation of the
DEPARTMENT OF TAXATION; WASHOE
21 COUNTY ASSESSOR; WASHOE COUNTY
TREASURER,

22 Defendants/Respondents. /

23 **JOINT CASE APPEAL STATEMENT**

24 Washoe County and the State of Nevada, on relation of its State Board of Equalization
25 and the Department of Taxation, provide the following information pursuant to NRAP 3:
26

1. Name of appellants filing this case appeal statement:

Washoe County

State of Nevada, on relation of its State Board of Equalization

State of Nevada, on relation of its Department of Taxation

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

Honorable Kathleen Drakulich
Second Judicial District Court
Washoe County, Nevada

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

Washoe County, Washoe County Treasurer, Washoe County Assessor

Christopher J. Hicks
Washoe County District Attorney
Herbert B. Kaplan
Deputy District Attorney
One So. Sierra St.
Reno, NV 89520

State of Nevada, on relation of its State Board of Equalization and the Department of Taxation

Aaron D. Ford
Nevada Attorney General
Michelle D. Briggs
Senior Deputy Attorney General
Dennis L. Belcourt
Deputy Attorney General
State of Nevada Office of the Attorney General
555 E. Washington, Ste. 3900
Las Vegas, Nevada 89101

4. The name of each respondent and the name and address of appellate counsel, if

known, for each respondent, but if the name of a respondent's appellate counsel is not

known, then the name and address of that respondent's trial counsel;

VILLAGE LEAGUE TO SAVE INCLINE ASSETS, INC.; a Nevada non-profit corporation;
DEAN R. INGEMANSON, Trustee of the Larry D. and Maryanne Ingemanson Trust;
V PARK, LLC;
TODD A. LOWE;
J. CARL COOPER;
ANDREW WHYMAN;
DAN SCHWARTZ;

1 CHARLES A. DOWD;
2 DONNA GOFF; and
3 ROBERT GOFF

4 Represented by:
5 Suellen Fulstone
6 State Bar No. 1615
7 50 West Liberty Street, Suite 510
8 Reno, Nevada 89501

9 ELLEN BAKST;
10 JANE BARNHART;
11 CAROL BUCK;
12 LARRY WATKINS;
13 DON WILSON;
14 PATRICIA WILSON; and
15 AGNIESZKA WINKLER

16 Represented by:
17 Norman J. Azevedo and Jessica C. Prunty
18 DYER, LAWRENCE, FLAHERTY,
19 DONALDSON & PRUNTY
20 2805 Mountain Street
21 Carson City, Nevada 89703

- 22 5. Whether an attorney identified in response to the preceding subparagraph is not
23 licensed to practice law in Nevada, and if so, whether the district court granted that
24 attorney permission to appear under SCR 42, including a copy of any district court
25 order granting that permission:

26 All attorneys involved are licensed to practice law in Nevada.

- 1 Whether the appellant was represented by appointed counsel in the district court, and
2 whether the appellant is represented by appointed counsel on appeal:

Appellants were not represented by appointed counsel at any stage of the proceeding.

- 3 Whether the district court granted the appellant leave to proceed in forma pauperis,
4 and if so, the date of the district court's order granting that leave:

Appellants were not granted leave to proceed in forma pauperis.

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1 8. The date that the proceedings commenced in the district court:

2 December 29, 2017, originally in the First Judicial District Court, venue transferred to
3 the Second Judicial District Court, Case No. 17 OC 00272 1B on July 24, 2018.

4 9. A brief description of the nature of the action and result in the district court, including
5 the type of judgment or order being appealed and the relief granted by the district
6 court;

7 This case is a complaint/petition for judicial review pursuant to NRS 361.410 and
8 NRS 233B challenging an equalization decision from the State Board of Equalization.
9 The State Board had been ordered to hold an equalization hearing to allow taxpayers
10 statewide to air grievances concerning equalization for prior years when no public
11 hearing had occurred. Certain taxpayers in Incline Village/Crystal Bay had
12 challenged their property taxes and received a rollback of their taxes to 2002 values.
13 (*State Bd. of Equalization v. Bakst*, 122 Nev. 1403, 148 P.3d 717 (2006) and *State Bd.*
14 *of Equalization v. Barta*, 124 Nev. 58, 188 P.3d 1092 (2008)). Other taxpayers as part
15 of an entity (Village League to Save Incline Assets, Inc.) filed a lawsuit in 2003
16 instead of first taking their challenge to the County Board of Equalization. The 2003
17 case was dismissed and the complaint was amended to allow the sole claim of a writ
18 of mandamus to the State Board to hold public hearings on equalization for specific
19 prior years. The State Board first held those mandated hearings in 2012. The State
20 Board's interim order to have properties reappraised was overturned by this Court in
21 2017 and the matter was remanded to the State Board to complete the equalization
22 process. The State Board concluded no equalization problem existed and made no
23 change to the taxable values.

24 The ensuing petition for judicial review was filed in the First Judicial District Court
25 and was transferred to the Second Judicial District Court by Judge Russell on July 24,
26 2018. The Second Judicial District Court gave the transferred petition for judicial
review the same case number as the previously final case. Judge Drakulich conducted
argument on the petition for judicial review on May 10, 2019 and June 5, 2019. She
issued her order at issue here on October 21, 2019. Judge Drakulich's order vacates
the State Board's decision and orders refunds from Washoe County in the form of
rollbacks of property taxes for presumably all taxpayers in Incline Village/Crystal
Bay whether they were part of the hearing before the State Board or not.

27 10. Whether the case has previously been the subject of an appeal to or original writ
28 proceeding in the Supreme Court or Court of Appeals and, if so, the caption and
29 docket number of the prior proceeding;

30 The instant petition for judicial review has not been the subject of an appeal to or
original writ proceeding in the Supreme Court or Court of Appeals.

31 However, there are related, independent actions that have been the subject of the
following appeals:

- “Village League to Save Incline Assets, Inc. v. State of Nevada Board of Equalization,” Supreme Court Docket No. 73835.
- “Village League to Save Incline Assets, Inc. v. State Board of Equalization,” Supreme Court Docket No. 63581.
- “Village League to Save Incline Assets, Inc. v. State, Department of Taxation, et al.,” Supreme Court Docket No. 43441.
- “Village League to Save Incline Assets, Inc. v. State ex rel. State Board of Equalization,” Supreme Court Docket No. 56030.

The related, independent case was also the subject of an original writ petition to the Nevada Supreme Court in “Village League to Save Incline Assets, Inc. v. Second Judicial District Court,” Supreme Court Docket No. 73573.

11. Whether the appeal involves child custody or visitation:

No.

12. In civil cases, whether the appeal involves the possibility of settlement:

Appellants believe that there is a possibility of settlement.

AFFIRMATION PURSUANT TO NRS 239B.030

The undersigned does hereby affirm that the preceding document does not contain the social security number of any person.

Dated this 20th day of November, 2019.

Dated this 20th day of November, 2019.

AARON D. FORD
Attorney General

CHRISTOPHER J. HICKS
District Attorney

By /s/Michelle D. Briggs
MICHELLE D. BRIGGS
Senior Deputy Attorney General
DENNIS L. BELCOURT
Deputy Attorney General

ATTORNEYS FOR STATE OF
NEVADA, STATE BOARD OF
EQUALIZATION AND DEPARTMENT
OF TAXATION

By /s/Herbert B. Kaplan
HERBERT B. KAPLAN
Deputy District Attorney

ATTORNEYS FOR WASHOE COUNTY,
WASHOE COUNTY ASSESSOR,
WASHOE COUNTY TREASURER

1 **CERTIFICATE OF SERVICE**

2 Pursuant to NRCP 5(b), I certify that I am an employee of the Office of the District
3 Attorney of Washoe County, over the age of 21 years and not a party to nor interested in the
4 within action. I certify that on this date, the foregoing was electronically filed with the Second
5 Judicial District Court by using the ECF System. Electronic service of the foregoing document
6 shall be made in accordance with the Court's service list as follows:

7 Suellen Fulstone, Esquire
8 William Peterson, Esquire
9 Norman Azevedo, Esquire
10 Jessica Prunty, Esquire

11 Dated this 20th day November, 2019.

12 By /s/M. Coin
13 M. Coin
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SECOND JUDICIAL DISTRICT COURT

STATE OF NEVADA

COUNTY OF WASHOE

Case History - CV03-06922

Case Description: CONSOLIDATED: VILLAGE LEAGUE v DEPT OF TAX (D1)

Case Number: CV03-06922 Case Type: OTHER CIVIL MATTERS - Initially Filed On: 11/13/2003

Parties

Party Type & Name	Party Status
JUDG - LYNNE K. SIMONS - D6	Party ended on: 8/23/2018 8:26:03AM
JUDG - EGAN WALKER - D7	Party ended on: 5/14/2018 2:01:02PM
JUDG - ELLIOTT A. SATTLER - D10	Party ended on: 2/17/2004 12:00:00AM
JUDG - KATHLEEN DRAKULICH - D1	Active
JUDG - BARRY L. BRESLOW - D8	Party ended on: 8/15/2018 5:34:26PM
PLTF - VILLAGE LEAGUE TO SAVE INCLINE ASSETS, INC. - @159144	Active
PATY - Suellen E. Fulstone, Esq. - 1615	Active
PATY - Dale E. Ferguson, Esq. - 4986	Party ended on: 2/3/2006 12:00:00AM
PATY - Suellen E. Fulstone, Esq. - 1615	Party ended on: 2/3/2006 12:00:00AM
DEFT - NEVADA DEPARTMENT OF TAXATION - @29929	Active
DEFT - ROBERT MCGOWAN - @159145	Active
DEFT - WASHOE COUNTY - @828	Active
DEFT - STATE BOARD OF EQUALIZATION - @35892	Active
DEFT - NEVADA TAX COMMISSION - @29936	Active
DEFT - BILL BERRUM - @13787	Active
DATY - Gregory R. Shannon, Esq. - 612	Party ended on: 4/23/2009 12:00:00AM
DATY - Joshua J. Hicks - 6679	Active
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 - Dennis L. Belcourt, Esq. - 2658	Active
AG - Michelle Briggs, Esq. - 7617	Active
AG - Dawn Buoncristiani, Esq. - 7771	Party ended on: 9/14/2017 12:00:00AM
APPE - VILLAGE LEAGUE TO SAVE INCLINE ASSETS, INC. - @159144	Active
ATTY - Jordan A. Davis, Esq. - 12196	Active
ATTY - Jessica C. Prunty, Esq. - 6926	Active
ATTY - William J. McKean - 6740	Active
ATTY - Arthur E. Mallory, Esq. - 3108	Active
ATTY - Kristin A. Mcqueary, Esq. - 4337	Active
ATTY - David C. Creekman, Esq. - 4580	Party ended on: 9/11/2013 12:00:00AM
ATTY - Norman J. Azevedo, Esq. - 3204	Active
DA - Herbert B. Kaplan, Esq. - 7395	Active
INTV - ELLEN SUSAN BAKST - @1223744	Active
INTV - PATRICIA WILSON - @1309113	Active
INTV - LARRY J. WATKINS - @689649	Active
INTV - DAN SCHWARTZ - @81738	Active
INTV - AGNIESZKA WINKLER - @1309114	Active
INTV - CAROL BUCK - @1309109	Active
INTV - JANE A. BARNHART - @1211880	Active
INTV - DON WILSON - @1309112	Active
PETR - ANDREW WHYMAN - @1237907	Active
PETR - LARRY D AND MARYANNE B INGEMANSON TRUST - @1148749	Active
PETR - KATHY NELSON TRUST - @105036	Active
RESP - MICHELE SHAFE, CLARK COUNTY ASSESSOR - @1237916	Active
RESP - JANA SNEDDON, STOREY COUNTY ASSESSOR - @1237913	Active
RESP - TAMMI DAVIS, WASHOE COUNTY TREASURER - @1177985	Active
RESP - RUTH LEE, ESMEALDA COUNTY ASSESSOR - @1237919	Active
RESP - STATE BOARD OF EQUALIZATION - @35892	Active

RESP - NEVADA TAX COMMISSION - @29936	Active
RESP - ROBERT BISHOP, WHITE PINE COUNTY ASSESSOR - @1237914	Active
RESP - JOSH WILSON, WASHOE COUNTY ASSESSOR - @1147573	Active
RESP - KATRINKA RUSSELL, ELKO COUNTY ASSESSOR - @1237918	Active
RESP - SHIRLEY MATSON, NYE COUNTY ASSESSOR - @1237911	Active
RESP - NEVADA DEPARTMENT OF TAXATION - @29929	Active
RESP - DOROTHY FOWLER, MINERAL COUNTY ASSESSOR - @1237910	Active
RESP - BILL BERRUM - @13787	Active
RESP - MELANIE MCBRIDE, LINCOLN COUNTY ASSESSOR - @1237923	Active
RESP - JEFF JOHNSON, HUMBOLDT COUNTY ASSESSOR - @1237921	Active
RESP - DOUGLAS SONNEMANN, DOUGLAS COUNTY ASSESSOR - @1237917	Active
RESP - DAVE DAWLEY, CARSON CITY ASSESSOR - @1237909	Active
RESP - ROBERT MCGOWAN - @159145	Active
RESP - CITY HALL, LLC - @1237927	Active
RESP - WASHOE COUNTY - @828	Active
RESP - LURA DUVALL, LANDER COUNTY ASSESSOR - @1237922	Active
RESP - CELESTE HAMILTON, PERSHING COUNTY ASSESSOR - @1237912	Active
RESP - PAUL RUPP - @1237908	Active
RESP - LINDA WHALIN, LYON COUNTY ASSESSOR - @1237924	Active
RESP - LOUISE H. MODARELLI - @1237925	Active
RESP - WILLIAM BROOKS - @1237926	Active
RESP - MIKE MEARS, EUREKA COUNTY ASSESSOR - @1237920	Active
RESP - NORMA GREEN, CHURCHILL COUNTY ASSESSOR - @1237915	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. AL
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

- 21 Department: D7 -- Event: Request for Submission -- Scheduled Date & Time: 7/30/2013 at 13:20:00
Extra Event Text: MOTION FOR TEMPORARY STAY OF JULY 1, 2013 ORDER PENDING DETERMINATION OF MOTION FOR LEAVE TO SEEK RECONSIDERATION
Event Disposition: S200 - 7/31/2013
- 22 Department: D7 -- Event: Request for Submission -- Scheduled Date & Time: 8/13/2013 at 15:59:00
Extra Event Text: MOTION FOR LEAVE TO SEEK RECONSIDERATION OR IN THE ALTERNATIVE, FOR STAY OF JULY 1, 2013 ORDER AND REINSTATEMENT
Event Disposition: S200 - 9/4/2013
- 23 Department: D7 -- Event: STATUS HEARING -- Scheduled Date & Time: 5/1/2017 at 13:30:00

Event Disposition: D260 - 5/1/2017
- 24 Department: D7 -- Event: ORAL ARGUMENTS -- Scheduled Date & Time: 5/30/2017 at 16:00:00
Extra Event Text: PLAINTIFFS' MT FOR JUDGMENT + NSC OPINION
Event Disposition: D425 - 5/30/2017
- 25 Department: D7 -- Event: Request for Submission -- Scheduled Date & Time: 6/1/2017 at 15:57:00
Extra Event Text: PROPOSED ORDER AFTER ORAL ARGUMENT REGARDING REMAND ORDER (ORDER ATTACHED)
Event Disposition: S200 - 6/2/2017
- 26 Department: D7 -- Event: Request for Submission -- Scheduled Date & Time: 8/11/2017 at 11:05:00
Extra Event Text: MOTION FOR STAY
Event Disposition: S200 - 8/22/2017
- 27 Department: D7 -- Event: Request for Submission -- Scheduled Date & Time: 3/7/2018 at 09:47:00
Extra Event Text: MOTION TO DISMISS COMPLAINT AS TO ALL PARTIES AND TO DISMISS PETITION FOR JUDICIAL REVIEW AS TO THE BAKST PETITIONER
Event Disposition: S200 - 5/7/2018
- 28 Department: D1 -- Event: Request for Submission -- Scheduled Date & Time: 2/12/2019 at 16:37:00

Event Disposition: S200 - 3/26/2019
- 29 Department: D1 -- Event: HEARING... -- Scheduled Date & Time: 3/25/2019 at 10:00:00
Extra Event Text: Oral Argument as to whether the second peremptory challenge made by Village League was permitted under SCR 48.1(1) and whether this case should be dismissed
Event Disposition: D470 - 3/25/2019
- 30 Department: D8 -- Event: PETITION FOR JUDICIAL REVIEW -- Scheduled Date & Time: 5/10/2019 at 13:30:00

Event Disposition: D445 - 5/10/2019
- 31 Department: D1 -- Event: PETITION FOR JUDICIAL REVIEW -- Scheduled Date & Time: 6/5/2019 at 09:30:00
Extra Event Text: CONTD FROM 5/10/19
Event Disposition: D840 - 6/5/2019

Actions

- | | <u>Filing Date</u> | <u>-</u> | <u>Docket Code & Description</u> |
|---|--------------------|----------|--|
| 1 | 11/13/2003 | - | \$1425 - \$Complaint - Civil
Additional Text: VILLIAGE LEAGUE TO SAVE INCLINE ASSETS, INC |
| 2 | 11/13/2003 | - | COV - **Civil Cover Sheet
<i>No additional text exists for this entry.</i> |

- 3 11/14/2003 - PAYRC - **Payment Receipted
Additional Text: A Payment of -\$150.00 was made on receipt DCDC113412.
- 4 12/19/2003 - 2290 - Mtn to Dismiss Case
No additional text exists for this entry.
- 5 12/29/2003 - 2315 - Mtn to Dismiss ...
Additional Text: STATE BOARD OF EQUALIZATION'S MOTION TO DISMISS FIRST AND SECOND CLAIMS FOR RELIEF
- 6 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
- 7 1/12/2004 - 3655 - Points&Authorities Opp...
Additional Text: POINTS AND AUTHORITIES IN OPPOSITION TO MOTION TO DISMISS
- 8 1/30/2004 - 3795 - Reply...
No additional text exists for this entry.
- 9 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:
- 10 2/3/2004 - 3870 - Request
Additional Text: REQUEST FOR ORAL ARGUMENT
- 11 2/17/2004 - \$3375 - \$Peremptory Challenge
Additional Text: PLTF VILLAGE LEAGUE TO SAVE INCLINE ASSETS INC
- 12 2/17/2004 - PAYRC - **Payment Receipted
Additional Text: A Payment of -\$300.00 was made on receipt DCDC118165.
- 13 2/17/2004 - S200 - Request for Submission Complet
Additional Text: PEREMPTORY CHALLENGE OF JUDGE FILED (OF JUDGE ELLIOTT)
- 14 2/17/2004 - 2610 - Notice ...
Additional Text: NOTICE OF PEREMPTORY CHALLENGE OF JUDGE
- 15 2/17/2004 - 1312 - Case Assignment Notification
Additional Text: CASE SUBMITTED TO DEPT 7 FOR CONSIDERATION OF ACCEPTANCE
- 16 2/20/2004 - 2665 - Ord Accepting Reassignment
Additional Text: FROM DEPT 10 TO DEPT 7
- 17 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
- 18 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:

- 19 2/27/2004 - 3655 - Points&Authorities Opp...
Additional Text: POINTS AND AUTHORITIES IN OPPOSITION TO MOTION TO DISMISS OF STATE BOARD OF EQUALIZATION
- 20 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:
- 21 3/4/2004 - 3795 - Reply...
Additional Text: REPLY IN SUPPORT OF MOTION TO DISMISS
- 22 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:
- 23 3/10/2004 - 3870 - Request
Additional Text: REQUEST FOR ORAL ARGUMENT
- 24 3/17/2004 - 3795 - Reply...
Additional Text: REPLY IN SUPPORT OF MOTION TO DISMISS OF STATE BOARD OF EQUALIZATION
- 25 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:
- 26 3/29/2004 - 3105 - Ord Granting ...
Additional Text: ORDER GRANTING REQUEST FOR ORAL ARGUMENT
- 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 3/30/2004 - S200 - Request for Submission Complet
No additional text exists for this entry.
- 31 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.
- 32 5/18/2004 - MIN - ***Minutes
No additional text exists for this entry.
- 33 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.
- 34 6/4/2004 - 2540 - Notice of Entry of Ord
No additional text exists for this entry.

- 35 6/4/2004 - S200 - Request for Submission Complet
No additional text exists for this entry.
- 36 6/4/2004 - F220 - Decision With Hearing
No additional text exists for this entry.
- 37 6/10/2004 - \$2515 - \$Notice/Appeal Supreme Court
No additional text exists for this entry.
- 38 6/10/2004 - 1310 - Case Appeal Statement
No additional text exists for this entry.
- 39 6/10/2004 - 2547 - Notice of Filing Costs/Appeal
Additional Text: NOTICE OF DEPOSIT OF CASH IN LIEU OF BOND FOR COSTS ON APPEAL
- 40 6/11/2004 - 1350 - Certificate of Clerk
No additional text exists for this entry.
- 41 6/11/2004 - 1365 - Certificate of Transmittal
No additional text exists for this entry.
- 42 6/11/2004 - PAYRC - **Payment Receipted
Additional Text: A Payment of -\$33.00 was made on receipt DCDC124321.
- 43 6/11/2004 - SAB - **Supreme Court Appeal Bond
No additional text exists for this entry.
- 44 6/16/2004 - 1188 - Supreme Court Receipt for Doc
Additional Text: SUPREME COURT CASE NO. 43441
- 45 6/16/2004 - 1187 - **Supreme Court Case No. ...
Additional Text: SUPREME COURT CASE NO. 43441
- 46 7/12/2004 - 1188 - Supreme Court Receipt for Doc
Additional Text: SUPREME COURT CASE NO. 43441
- 47 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
- 48 2/3/2006 - 4075 - Substitution of Counsel
No additional text exists for this entry.
- 49 5/1/2007 - 1188 - Supreme Court Receipt for Doc
Additional Text: SUPREME COURT CASE NO. 49358
FOR WRIT OF CERTIORARI OR MANDAMUS
- 50 5/1/2007 - 1187 - **Supreme Court Case No. ...
Additional Text: SUPREME COURT CASE NO. 49358
- 51 7/31/2007 - 4126 - Supreme Ct Order Directing...
Additional Text: SUPREME COURT CASE NO. 43441
ORDER DIRECTING ANSWER
- 52 2/14/2008 - REF - **Refund Issued 7/1/03-6/30/05
No additional text exists for this entry.

- 53 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
- 54 12/1/2008 - 4133 - Supreme Court Notice
Additional Text: SUPREME COURT CASE NO. 49358
NOTICE IN LIEU OF REMITTITUR
- 55 3/23/2009 - 4134 - Supreme Court Order Affirming
Additional Text: SUPREME COURT CASE NO. 43441
ORDER AFFIRMING IN PART, REVERSING IN PART AND REMANDING
- 56 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:
- 57 4/8/2009 - 3242 - Ord Setting Hearing
Additional Text: Transaction 699329 - Approved By: NOREVIEW : 04-08-2009:14:35:02
- 58 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
- 59 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
- 60 4/16/2009 - 4145 - Supreme Court Remittitur
Additional Text: SUPREME COURT CASE NO.
- 61 4/16/2009 - 4111 - Supreme Ct Clk's Cert & Judg
Additional Text: SUPREME COURT CASE NO.
- 62 4/16/2009 - 4134 - Supreme Court Order Affirming
Additional Text: SUPREME COURT CASE NO. 43441
ORDER AFFIRMING IN PART, REVERSING IN PART AND REMANDING
- 63 4/22/2009 - MIN - ***Minutes
Additional Text: STATUS HEARING - Transaction 726707 - Approved By: NOREVIEW : 04-22-2009:16:47:12
- 64 4/23/2009 - 2610 - Notice ...
Additional Text: NOTICE OF CHANGE OF RESPONSIBLE ATTORNEY
- 65 5/4/2009 - 4185 - Transcript
Additional Text: 04-21-2009 - STATUS HEARING - Transaction 747897 - Approved By: ASMITH : 05-04-2009:08:10:49
- 66 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
- 67 6/1/2009 - 3975 - Statement ...
Additional Text: OF ISSUES BEFORE THIS COURT, ANS POSITIONS OF WASHOE COUNTY DEFENDANTS
- 68 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
- 69 6/2/2009 - 1360 - Certificate of Service
No additional text exists for this entry.

- 70 6/3/2009 - 1360 - Certificate of Service
Additional Text: Transaction 811316 - Approved By: MPURDY : 06-03-2009:14:29:47
- 71 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
- 72 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
- 73 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
- 74 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
- 75 6/19/2009 - \$ADDL - \$Addl Pltff/Amended Complaint
Additional Text: DEAN R. INGEMANSON - Transaction 848618 - Approved By: ASMITH : 06-22-2009:08:53:13
- 76 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
- 77 6/19/2009 - \$ADDL - \$Addl Pltff/Amended Complaint
Additional Text: J. ROBERT ANDERSON - Transaction 848618 - Approved By: ASMITH : 06-22-2009:08:53:13
- 78 6/19/2009 - \$ADDL - \$Addl Pltff/Amended Complaint
Additional Text: LES BARTA - Transaction 848618 - Approved By: ASMITH : 06-22-2009:08:53:13
- 79 6/19/2009 - 3795 - Reply...
Additional Text: REPLY TO PLAINTIFFS' / PETITIONERS' STATEMENT ON SCOPE OF THE ISSUES BEFORE THE COURT
- 80 6/22/2009 - PAYRC - **Payment Receipted
Additional Text: A Payment of \$150.00 was made on receipt DCDC239248.
- 81 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
- 82 6/24/2009 - 1360 - Certificate of Service
No additional text exists for this entry.
- 83 10/1/2009 - MIN - ***Minutes
Additional Text: HEARING 9-25-09 - Transaction 1078085 - Approved By: NOREVIEW : 10-01-2009:15:18:54
- 84 10/1/2009 - NEF - Proof of Electronic Service
Additional Text: Transaction 1078115 - Approved By: NOREVIEW : 10-01-2009:15:23:30
- 85 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
- 86 10/9/2009 - 4185 - Transcript
Additional Text: HEARING - SEPTEMBER 25, 2009 - Transaction 1092274 - Approved By: TPRINCE : 10-09-2009:16:27:22
- 87 10/9/2009 - NEF - Proof of Electronic Service
Additional Text: 10/09/2009 - tprince

- 88 10/9/2009 - NEF - Proof of Electronic Service
Additional Text: Transaction 1092474 - Approved By: NOREVIEW : 10-09-2009:16:39:03
- 89 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
- 90 10/15/2009 - NEF - Proof of Electronic Service
Additional Text: Transaction 1101939 - Approved By: NOREVIEW : 10-15-2009:11:24:43
- 91 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)
- 92 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
- 93 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
- 94 11/2/2009 - NEF - Proof of Electronic Service
Additional Text: Transaction 1130569 - Approved By: NOREVIEW : 11-02-2009:15:11:30
- 95 11/2/2009 - NEF - Proof of Electronic Service
Additional Text: Transaction 1130586 - Approved By: NOREVIEW : 11-02-2009:15:17:08
- 96 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
- 97 11/3/2009 - NEF - Proof of Electronic Service
Additional Text: Transaction 1131745 - Approved By: NOREVIEW : 11-03-2009:09:27:30
- 98 11/10/2009 - 3790 - Reply to/in Opposition
Additional Text: REPLY TO OPPOSITON TO STRIKE AMENDED COMPLAINT AND OPPOSITION TO MOTION TO DISMISS
- 99 11/12/2009 - 1325 - ** Case Reopened
No additional text exists for this entry.
- 100 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:
- 101 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
- 102 11/13/2009 - NEF - Proof of Electronic Service
Additional Text: Transaction 1151257 - Approved By: NOREVIEW : 11-13-2009:15:04:16
- 103 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:

- 104 12/3/2009 - NEF - Proof of Electronic Service
Additional Text: Transaction 1186583 - Approved By: NOREVIEW : 12-03-2009:16:39:24
- 105 1/8/2010 - 3370 - Order ...
Additional Text: Transaction 1251352 - Approved By: NOREVIEW : 01-08-2010:14:38:15
- 106 1/8/2010 - NEF - Proof of Electronic Service
Additional Text: Transaction 1251389 - Approved By: NOREVIEW : 01-08-2010:14:42:56
- 107 1/8/2010 - S200 - Request for Submission Complet
No additional text exists for this entry.
- 108 1/8/2010 - S200 - Request for Submission Complet
No additional text exists for this entry.
- 109 3/3/2010 - 3975 - Statement ...
Additional Text: STATEMENT OF NEW AUTHORITY
- 110 3/10/2010 - 3880 - Response...
Additional Text: RESPONSE TO STATEMENT OF NEW AUTHORITY - Transaction 1368088 - Approved By: AZION : 03-10-2010:15:53:07
- 111 3/10/2010 - 3880 - Response...
Additional Text: RESPONSE TO STATEMENT OF NEW AUTHORITY - Transaction 1368147 - Approved By: AZION : 03-10-2010:16:09:26
- 112 3/10/2010 - NEF - Proof of Electronic Service
Additional Text: Transaction 1368156 - Approved By: NOREVIEW : 03-10-2010:15:54:40
- 113 3/10/2010 - NEF - Proof of Electronic Service
Additional Text: Transaction 1368301 - Approved By: NOREVIEW : 03-10-2010:16:23:06
- 114 3/10/2010 - 1360 - Certificate of Service
Additional Text: Transaction 1368463 - Approved By: AZION : 03-10-2010:16:57:55
- 115 3/10/2010 - NEF - Proof of Electronic Service
Additional Text: Transaction 1368474 - Approved By: NOREVIEW : 03-10-2010:16:58:50
- 116 3/12/2010 - 3790 - Reply to/in Opposition
Additional Text: WASHOE COUNTY DEFENDANTS' REPLY TO PETITIONERS' RESPONSE TO STATEMENT OF NEW AUTHORITY
- 117 4/6/2010 - 3870 - Request
Additional Text: REQUEST FOR JUDICIAL NOTICE - Transaction 1416136 - Approved By: AZION : 04-07-2010:08:07:31
- 118 4/7/2010 - NEF - Proof of Electronic Service
Additional Text: Transaction 1416450 - Approved By: NOREVIEW : 04-07-2010:08:08:33
- 119 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
- 120 4/13/2010 - NEF - Proof of Electronic Service
Additional Text: Transaction 1428096 - Approved By: NOREVIEW : 04-13-2010:12:57:24

- 121 4/13/2010 - 2540 - Notice of Entry of Ord
No additional text exists for this entry.
- 122 4/13/2010 - 2700 - Ord After Hearing...
Additional Text: AMENDED ORDER - Transaction 1429203 - Approved By: NOREVIEW : 04-13-2010:16:28:32
- 123 4/13/2010 - NEF - Proof of Electronic Service
Additional Text: Transaction 1429246 - Approved By: NOREVIEW : 04-13-2010:16:31:59
- 124 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
- 125 4/20/2010 - NEF - Proof of Electronic Service
Additional Text: Transaction 1438864 - Approved By: NOREVIEW : 04-20-2010:10:18:38
- 126 4/20/2010 - 2540 - Notice of Entry of Ord
Additional Text: NOTICE OF ENTRY OF AMENDED ORDER
- 127 4/21/2010 - 2540 - Notice of Entry of Ord
Additional Text: NOTICE OF ENTRY OF SECOND AMENDED ORDER
- 128 5/12/2010 - \$2515 - \$Notice/Appeal Supreme Court
No additional text exists for this entry.
- 129 5/12/2010 - 1310 - Case Appeal Statement
No additional text exists for this entry.
- 130 5/12/2010 - PAYRC - **Payment Receipted
Additional Text: A Payment of -\$34.00 was made on receipt DCDC273662.
- 131 5/12/2010 - SAB - **Supreme Court Appeal Bond
No additional text exists for this entry.
- 132 5/12/2010 - 1350 - Certificate of Clerk
Additional Text: Transaction 1484160 - Approved By: NOREVIEW : 05-12-2010:16:47:50
- 133 5/12/2010 - 1365 - Certificate of Transmittal
Additional Text: Transaction 1484160 - Approved By: NOREVIEW : 05-12-2010:16:47:50
- 134 5/12/2010 - NEF - Proof of Electronic Service
Additional Text: Transaction 1484281 - Approved By: NOREVIEW : 05-12-2010:17:12:00
- 135 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
- 136 5/18/2010 - NEF - Proof of Electronic Service
Additional Text: Transaction 1493917 - Approved By: NOREVIEW : 05-18-2010:07:50:24
- 137 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
- 138 5/19/2010 - NEF - Proof of Electronic Service
Additional Text: Transaction 1498250 - Approved By: NOREVIEW : 05-19-2010:14:08:37

- 139 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
- 140 5/21/2010 - NEF - Proof of Electronic Service
Additional Text: Transaction 1501537 - Approved By: NOREVIEW : 05-21-2010:08:04:30
- 141 5/26/2010 - 4185 - Transcript
Additional Text: ORAL ARGUMENTS - 03-25-10 - Transaction 1511284 - Approved By: AZION : 05-26-2010:16:36:47
- 142 5/26/2010 - NEF - Proof of Electronic Service
Additional Text: Transaction 1511332 - Approved By: NOREVIEW : 05-26-2010:16:39:34
- 143 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
- 144 2/29/2012 - NEF - Proof of Electronic Service
Additional Text: Transaction 2794187 - Approved By: NOREVIEW : 02-29-2012:11:03:00
- 145 2/29/2012 - 1325 - ** Case Reopened
No additional text exists for this entry.
- 146 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:
- 147 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
- 148 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
- 149 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
- 150 3/29/2012 - NEF - Proof of Electronic Service
Additional Text: Transaction 2856255 - Approved By: NOREVIEW : 03-29-2012:11:21:48
- 151 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
- 152 4/4/2012 - NEF - Proof of Electronic Service
Additional Text: Transaction 2869529 - Approved By: NOREVIEW : 04-04-2012:14:36:46
- 153 6/12/2012 - 3370 - Order ...
Additional Text: [VACATING 06.21.12 HEARING AND REQUESTING PARTIES RESET MATTER AFTER 06.26.12 - ks]
- 154 6/12/2012 - NEF - Proof of Electronic Service
Additional Text: Transaction 3011815 - Approved By: NOREVIEW : 06-12-2012:13:20:53
- 155 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

- 156 6/13/2012 - NEF - Proof of Electronic Service
Additional Text: Transaction 3016925 - Approved By: NOREVIEW : 06-13-2012:16:11:57
- 157 7/2/2012 - 1250E - Application for Setting eFile
Additional Text: [STAT HEARING - 08.03.12 - 9:00 A.M. - ks]
- 158 7/2/2012 - NEF - Proof of Electronic Service
Additional Text: Transaction 3055557 - Approved By: NOREVIEW : 07-02-2012:13:50:44
- 159 8/6/2012 - 4185 - Transcript
Additional Text: STATUS HEARING - AUGUST 3, 2012 - Transaction 3129169 - Approved By: NOREVIEW : 08-06-2012:08:27:29
- 160 8/6/2012 - NEF - Proof of Electronic Service
Additional Text: Transaction 3129176 - Approved By: NOREVIEW : 08-06-2012:08:29:26
- 161 8/14/2012 - MIN - ***Minutes
Additional Text: STATUS HEARING - 08/03/12 - Transaction 3148665 - Approved By: NOREVIEW : 08-14-2012:16:38:07
- 162 8/14/2012 - NEF - Proof of Electronic Service
Additional Text: Transaction 3148670 - Approved By: NOREVIEW : 08-14-2012:16:39:20
- 163 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
- 164 8/21/2012 - 4330 - Writ of Mandamus
Additional Text: Transaction 3166671 - Approved By: AZION : 08-22-2012:08:18:05
- 165 8/21/2012 - NEF - Proof of Electronic Service
Additional Text: Transaction 3166710 - Approved By: NOREVIEW : 08-21-2012:16:45:47
- 166 8/22/2012 - NEF - Proof of Electronic Service
Additional Text: Transaction 3166948 - Approved By: NOREVIEW : 08-22-2012:08:21:32
- 167 8/30/2012 - 2535 - Notice of Entry of Judgment
Additional Text: Transaction 3185625 - Approved By: NOREVIEW : 08-30-2012:11:55:46
- 168 8/30/2012 - NEF - Proof of Electronic Service
Additional Text: Transaction 3185655 - Approved By: NOREVIEW : 08-30-2012:11:59:41
- 169 8/30/2012 - 1368 - Certificate ...
Additional Text: CERTIFICATE OF DELIVERY - Transaction 3187505 - Approved By: MCHOLICO : 08-30-2012:15:21:44
- 170 8/30/2012 - NEF - Proof of Electronic Service
Additional Text: Transaction 3187568 - Approved By: NOREVIEW : 08-30-2012:15:27:34
- 171 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
- 172 11/9/2012 - NEF - Proof of Electronic Service
Additional Text: Transaction 3338356 - Approved By: NOREVIEW : 11-09-2012:16:22:49
- 173 11/13/2012 - 3196 - Ord Releasing Funds
Additional Text: APPEAL COST BOND - Transaction 3341776 - Approved By: NOREVIEW : 11-13-2012:15:57:46

- 174 11/13/2012 - NEF - Proof of Electronic Service
Additional Text: Transaction 3341796 - Approved By: NOREVIEW : 11-13-2012:16:00:56
- 175 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
- 176 11/21/2012 - NEF - Proof of Electronic Service
Additional Text: Transaction 3364054 - Approved By: NOREVIEW : 11-21-2012:16:10:48
- 177 11/26/2012 - CHECK - **Trust Disbursement
Additional Text: A Disbursement of \$250.00 on Check Number 22462
- 178 11/29/2012 - 2980 - Ord Return of Appeal Bond
Additional Text: Transaction 3376734 - Approved By: NOREVIEW : 11-29-2012:16:22:24
- 179 11/29/2012 - NEF - Proof of Electronic Service
Additional Text: Transaction 3376761 - Approved By: NOREVIEW : 11-29-2012:16:26:20
- 180 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
- 181 12/10/2012 - NEF - Proof of Electronic Service
Additional Text: Transaction 3395387 - Approved By: NOREVIEW : 12-10-2012:08:48:07
- 182 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
- 183 12/10/2012 - NEF - Proof of Electronic Service
Additional Text: Transaction 3397941 - Approved By: NOREVIEW : 12-10-2012:17:06:24
- 184 12/11/2012 - CHECK - **Trust Disbursement
Additional Text: A Disbursement of \$500.00 on Check Number 22648
- 185 12/11/2012 - 2540 - Notice of Entry of Ord
Additional Text: Transaction 3399987 - Approved By: NOREVIEW : 12-11-2012:14:22:35
- 186 12/11/2012 - NEF - Proof of Electronic Service
Additional Text: Transaction 3400007 - Approved By: NOREVIEW : 12-11-2012:14:25:44
- 187 12/12/2012 - 3373 - Other ...
Additional Text: RECORD FOR WRIT OF MANDAMUS HEARING IN IMAGED FORMAT (3 CDs) AND AGENCY CERTIFICATION
- 188 12/13/2012 - 4105 - Supplemental ...
Additional Text: SUPPLEMENT TO RECORD FOR WRIT OF MANDAMUS HEARING IN IMAGED FORMAT (1 CD) AND AGENCY CERTIFICATION
- 189 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
- 190 2/8/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3521040 - Approved By: NOREVIEW : 02-08-2013:14:31:14
- 191 2/12/2013 - 4105 - Supplemental ...
Additional Text: 2ND SUPPLEMENT TO RECORD FOR WRIT OF MANDAMUS HEARING IN IMAGED FORMAN (2CDS) INCLUDING AGENCY CERTIFICATION

- 192 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
- 193 2/13/2013 - 3835 - Report...
Additional Text: STATE BOARD'S REPORT ON EXECUTION OF WRIT OF MANDAMUS
- 194 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
- 195 2/14/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3533731 - Approved By: NOREVIEW : 02-14-2013:16:20:40
- 196 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
- 197 2/22/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3547950 - Approved By: NOREVIEW : 02-22-2013:08:56:54
- 198 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
- 199 2/22/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3548892 - Approved By: NOREVIEW : 02-22-2013:11:48:43
- 200 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
- 201 2/22/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3549486 - Approved By: NOREVIEW : 02-22-2013:14:07:12
- 202 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
- 203 3/7/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3576057 - Approved By: NOREVIEW : 03-07-2013:10:32:35
- 204 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
- 205 3/11/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3580596 - Approved By: NOREVIEW : 03-11-2013:09:06:05
- 206 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
- 207 3/11/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3582848 - Approved By: NOREVIEW : 03-11-2013:15:36:08
- 208 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

- 209 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
- 210 3/12/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3584048 - Approved By: NOREVIEW : 03-12-2013:09:53:53
- 211 3/12/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3584136 - Approved By: NOREVIEW : 03-12-2013:10:13:59
- 212 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
- 213 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:
- 214 3/14/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3591341 - Approved By: NOREVIEW : 03-14-2013:12:31:26
- 215 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
- 216 3/25/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3612837 - Approved By: NOREVIEW : 03-25-2013:09:00:49
- 217 3/28/2013 - 2490 - Motion ...
Additional Text: MOTION FOR LEAVE OF COURT TO FILE MOTION TO INTERVENE
- 218 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
- 219 4/1/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3628836 - Approved By: NOREVIEW : 04-01-2013:13:56:13
- 220 4/1/2013 - S200 - Request for Submission Complet
No additional text exists for this entry.
- 221 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
- 222 4/2/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3632942 - Approved By: NOREVIEW : 04-02-2013:15:09:22
- 223 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
- 224 4/15/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3659741 - Approved By: NOREVIEW : 04-15-2013:11:11:02
- 225 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

- 226 4/18/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3669575 - Approved By: NOREVIEW : 04-18-2013:10:55:40
- 227 4/24/2013 - 3795 - Reply...
Additional Text: REPLY TO THE STATE BOARD OF EQUALIZATION'S OPPOSITION TO THE BAKST INTERVENORS' MOTION TO INTERVENE
- 228 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
- 229 5/7/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3708059 - Approved By: NOREVIEW : 05-07-2013:09:20:01
- 230 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
- 231 5/7/2013 - 3845 - Request for Hearing
Additional Text: Transaction 3708394 - Approved By: MCHOLICO : 05-07-2013:10:20:41
- 232 5/7/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3708429 - Approved By: NOREVIEW : 05-07-2013:10:23:33
- 233 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
- 234 5/8/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3712913 - Approved By: NOREVIEW : 05-08-2013:13:59:13
- 235 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:
- 236 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.]
- 237 5/17/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3734165 - Approved By: NOREVIEW : 05-17-2013:16:49:08
- 238 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
- 239 5/21/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3737804 - Approved By: NOREVIEW : 05-21-2013:09:35:38
- 240 5/21/2013 - 1477 - **Consolidated With...
Additional Text: CONSOLIDATED WITH (CV13-00522). PLEASE FILE ALL FUTURE PLEADINGS IN THIS CASE.
- 241 5/23/2013 - 2610 - Notice ...
Additional Text: ELKO COUNTY'S NOTICE OF NON-PARTICIPATION
- 242 5/23/2013 - 2610 - Notice ...
Additional Text: NOTICE OF NON-PARTICIPATION AND MOTION TO DISMISS

- 243 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
- 244 5/28/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3750603 - Approved By: NOREVIEW : 05-28-2013:16:58:20
- 245 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
- 246 6/3/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3762817 - Approved By: NOREVIEW : 06-03-2013:16:07:01
- 247 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
- 248 6/7/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3774646 - Approved By: NOREVIEW : 06-07-2013:14:13:30
- 249 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
- 250 6/10/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3776358 - Approved By: NOREVIEW : 06-10-2013:11:05:27
- 251 6/11/2013 - 3370 - Order ...
Additional Text: Transaction 3778818 - Approved By: NOREVIEW : 06-11-2013:10:25:02
- 252 6/11/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3778835 - Approved By: NOREVIEW : 06-11-2013:10:29:54
- 253 6/11/2013 - S200 - Request for Submission Complet
No additional text exists for this entry.
- 254 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
- 255 6/13/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3786295 - Approved By: NOREVIEW : 06-13-2013:11:32:11
- 256 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
- 257 6/27/2013 - COC - Evidence Chain of Custody Form
No additional text exists for this entry.
- 258 6/28/2013 - 4185 - Transcript
Additional Text: 6-14-13 Oral Arguments - Transaction 3823736 - Approved By: NOREVIEW : 06-28-2013:14:36:37
- 259 6/28/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3823750 - Approved By: NOREVIEW : 06-28-2013:14:39:02
- 260 7/1/2013 - 3370 - Order ...
Additional Text: [DEFENDANTS' MTN TO DISMISS PETITION FOR JUDICIAL REVIEW GRANTED; STAY ISSUED 04.01.13
PROHIBITING BOARD OF EQUALIZATION FROM IMPLEMENTING THE EQUALIZATION ORDER IS LIFTED - ks]

- 261 7/1/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3825261 - Approved By: NOREVIEW : 07-01-2013:10:47:51
- 262 7/1/2013 - 2540 - Notice of Entry of Ord
Additional Text: Transaction 3826620 - Approved By: NOREVIEW : 07-01-2013:14:02:12
- 263 7/1/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3826639 - Approved By: NOREVIEW : 07-01-2013:14:04:45
- 264 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:
- 265 7/3/2013 - \$2515 - \$Notice/Appeal Supreme Court
No additional text exists for this entry.
- 266 7/3/2013 - 1310 - Case Appeal Statement
No additional text exists for this entry.
- 267 7/3/2013 - 2547 - Notice of Filing Costs/Appeal
No additional text exists for this entry.
- 268 7/3/2013 - PAYRC - **Payment Receipted
Additional Text: A Payment of -\$34.00 was made on receipt DCDC414487.
- 269 7/3/2013 - SAB - **Supreme Court Appeal Bond
No additional text exists for this entry.
- 270 7/5/2013 - 3370 - Order ...
Additional Text: [CHURCHILL COUNTY'S MTN TO DISMISS IS DENIED AS MOOT - ks]
- 271 7/5/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3835851 - Approved By: NOREVIEW : 07-05-2013:14:07:56
- 272 7/5/2013 - S200 - Request for Submission Complet
No additional text exists for this entry.
- 273 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
- 274 7/9/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3841073 - Approved By: NOREVIEW : 07-09-2013:13:54:35
- 275 7/19/2013 - 2175 - Mtn for Reconsideration
Additional Text: MOTION FOR LEAVE TO SEEK RECONSIDERATION OR IN THE ALTERNATIVE, FOR STAY OF JULY 1, 2013 ORDER AND REINSTATEMENT OF STAY OF FEBRUARY 8, 2013 STAE BOARD OF EQUALIZATION DECISION PENDING APPEAL - Transaction 3867097 - Approved By: ASMITH : 07-19-2013:15:40:17
- 276 7/19/2013 - \$2515 - \$Notice/Appeal Supreme Court
Additional Text: INTERVENORS ELLEN BAKST, JANE BARNHART, CAROL BUCK, DANIEL SCHWARTZ, LARRY WATKINS, DON & PATRICIA WILSON AND AGNIESZKA WINKLER
- 277 7/19/2013 - 1310 - Case Appeal Statement
No additional text exists for this entry.

- 278 7/19/2013 - 2547 - Notice of Filing Costs/Appeal
No additional text exists for this entry.
- 279 7/19/2013 - 1830 - Joinder...
No additional text exists for this entry.
- 280 7/19/2013 - PAYRC - **Payment Receipted
Additional Text: A Payment of -\$34.00 was made on receipt DCDC416639.
- 281 7/19/2013 - SAB - **Supreme Court Appeal Bond
No additional text exists for this entry.
- 282 7/19/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3867747 - Approved By: NOREVIEW : 07-19-2013:15:52:07
- 283 7/22/2013 - 2195 - Mtn for Stay ...
Additional Text: MOTION FOR TEMPORARY STAY OF 07/01/13 ORDER PENDING DETERMINATION OF MOTION FOR LEAVE TO SEEK RECONSIDERATION AND REQUEST FOR ORDER SHORTENING TIME - Transaction 3870920 - Approved By: MBEST : 07-22-2013:16:19:37
- 284 7/22/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3870995 - Approved By: NOREVIEW : 07-22-2013:16:32:46
- 285 7/23/2013 - FIE - **Document Filed in Error
Additional Text: FIE - asmith
- 286 7/23/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3872395 - Approved By: NOREVIEW : 07-23-2013:11:33:54
- 287 7/23/2013 - 3370 - Order ...
Additional Text: SHORTENING TIME ON MOTION FOR TEMPORARY STAY OF JULY 1, 2013 ORDER PENDING DETERMINATION OF MOTION FOR LEAVE TO SEEK RECONSIDERATION - Transaction 3874175 - Approved By: NOREVIEW : 07-23-2013:16:35:20
- 288 7/23/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3874238 - Approved By: NOREVIEW : 07-23-2013:16:44:54
- 289 7/24/2013 - 2501 - Non-Opposition ...
Additional Text: NON-OPPOSITION TO PETITIONERS' MOTION FOR TEMPORARY STAY OF JULY 1, 2013 ORDER PENDING DETERMINATION OF MOTION FOR LEAVE TO SEEK RECONSIDERATION - Transaction 3875142 - Approved By: MCHOLICO : 07-24-2013:10:54:25
- 290 7/24/2013 - 1350 - Certificate of Clerk
Additional Text: CERTIFICATE OF CLERK AND TRANSMITTAL - NOTICE OF APPEAL - Transaction 3875499 - Approved By: NOREVIEW : 07-24-2013:09:10:45
- 291 7/24/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3875510 - Approved By: NOREVIEW : 07-24-2013:09:12:47
- 292 7/24/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3876029 - Approved By: NOREVIEW : 07-24-2013:10:57:19
- 293 7/26/2013 - 1188 - Supreme Court Receipt for Doc
Additional Text: SUPREME COURT NO. 63581/RECEIPT FOR DOCUMENTS - Transaction 3881359 - Approved By: NOREVIEW : 07-26-2013:10:03:14
- 294 7/26/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3881395 - Approved By: NOREVIEW : 07-26-2013:10:07:50

- 295 7/30/2013 - 1325 - ** Case Reopened
No additional text exists for this entry.
- 296 7/30/2013 - 3860 - Request for Submission
Additional Text: Transaction 3887719 - Approved By: AEATON : 07-30-2013:10:53:40
DOCUMENT TITLE: MOTION FOR TEMPORARY STAY OF JULY 1, 2013 ORDER PENDING DETERMINATION OF MOTION FOR LEAVE TO SEEK RECONSIDERATION (NO PAPER ORDER PROVIDED)
PARTY SUBMITTING: SUELLEN FULSTONE, ESQ.
DATE SUBMITTED: 07/30/13
SUBMITTED BY: AEATON
DATE RECEIVED JUDGE OFFICE:
- 297 7/30/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3888580 - Approved By: NOREVIEW : 07-30-2013:10:55:58
- 298 7/31/2013 - 3370 - Order ...
Additional Text: FOR TEMPORARY STAY OF JULY 1, 2013 ORDER PENDING DETERMINATION OF MOTION FOR LEAVE TO SEEK RECONSIDERATION - Transaction 3891731 - Approved By: NOREVIEW : 07-31-2013:09:47:46
- 299 7/31/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3891741 - Approved By: NOREVIEW : 07-31-2013:09:50:28
- 300 7/31/2013 - S200 - Request for Submission Complet
No additional text exists for this entry.
- 301 8/1/2013 - 2610 - Notice ...
Additional Text: NOTICE OF NON-OPPOSITION TO STAY REQUEST - Transaction 3894229 - Approved By: DJARAMIL : 08-01-2013:09:14:12
- 302 8/1/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3894367 - Approved By: NOREVIEW : 08-01-2013:09:15:38
- 303 8/1/2013 - 3880 - Response...
Additional Text: RESPONSE AND OPPOSITION TO MOTION FOR LEAVE TO SEEK RECONSIDERATION OF JULY 1, 2013 ORDER - Transaction 3895021 - Approved By: AEATON : 08-01-2013:12:27:04
- 304 8/1/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3895283 - Approved By: NOREVIEW : 08-01-2013:12:28:49
- 305 8/5/2013 - 1188 - Supreme Court Receipt for Doc
Additional Text: SUPREME COURT CASE NO 63581/RECEIPT FOR DOCUMENTS - Transaction 3901830 - Approved By: NOREVIEW : 08-05-2013:16:11:21
- 306 8/5/2013 - 1188 - Supreme Court Receipt for Doc
Additional Text: SUPREME COURT CASE NO 63581/RECEIPT FOR DOCUMENTS - Transaction 3901833 - Approved By: NOREVIEW : 08-05-2013:16:12:17
- 307 8/5/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3901835 - Approved By: NOREVIEW : 08-05-2013:16:13:00
- 308 8/5/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3901837 - Approved By: NOREVIEW : 08-05-2013:16:13:53
- 309 8/5/2013 - 2645 - Opposition to Mtn ...
Additional Text: STATE BOARD'S OPPOSITION TO MOTION FOR LEAVE TO SEEK RECONSIDERATION AND OPPOSITION IN PART TO REINSTATEMENT OF STAY OF FEBRUARY 8, 2013 STATE BOARD OF EQUALIZATION DECISION
- 310 8/13/2013 - 3790 - Reply to/in Opposition
Additional Text: REPLY POINTS AND AUTHORITIES IN SUPPORT OF MOTION FOR LEAVE TO SEEK RECONSIDERATION OR, IN THE ALTERNATIVE, FOR STAY OF JULY 1, 2013 ORDER AND REINSTATEMENT OF STAY OF FEBRUARY 8, 2013 STATE BOARD OF EQUALIZATION DECISION PENDING APPEAL - Transaction 3918566 - Approved By: MFERNAND : 08-13-2013:13:05:05

- 311 8/13/2013 - 3860 - Request for Submission
Additional Text: Transaction 3919233 - Approved By: MFERNAND : 08-13-2013:14:47:30
DOCUMENT TITLE: MOTION FOR LEAVE TO SEEK RECONSIDERATION OR IN THE ALTERNATIVE, FOR STAY OF JULY 1, 2013 ORDER AND REINSTATEMENT OF STAY OF FEBRUARY 8, 2013 STATE BOARD OF EQUALIZATION DECISION PENDING APPEAL
PARTY SUBMITTING: SUELLEN FULSTONE, ESQ.
DATE SUBMITTED: 08/13/2013
SUBMITTED BY: M. FERNANDEZ
DATE RECEIVED JUDGE OFFICE:
- 312 8/13/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3919263 - Approved By: NOREVIEW : 08-13-2013:13:06:52
- 313 8/13/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3919702 - Approved By: NOREVIEW : 08-13-2013:14:51:33
- 314 9/4/2013 - 3370 - Order ...
Additional Text: [PETITIONERS' MTN FOR RECONSIDERATION DENIED - ks]
- 315 9/4/2013 - S200 - Request for Submission Complet
No additional text exists for this entry.
- 316 9/4/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3971482 - Approved By: NOREVIEW : 09-04-2013:14:56:06
- 317 9/4/2013 - F140 - Adj Summary Judgment
No additional text exists for this entry.
- 318 9/11/2013 - 2526 - Notice of Change of Attorney
Additional Text: NOTICE OF CHANGE OF RESPONSIBLE ATTORNEY - HERBERT B. KAPLAN, DDA / DEFENDANTS - Transaction 3989173 - Approved By: MCHOLICO : 09-11-2013:16:49:58
- 319 9/11/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 3990263 - Approved By: NOREVIEW : 09-11-2013:17:01:24
- 320 10/4/2013 - 4129 - Supreme Ct Order Granting ...
Additional Text: SUPREME COURT NO. 63581/ORDER GRANTING MOTION FOR STAY - Transaction 4044095 - Approved By: NOREVIEW : 10-04-2013:10:06:41
- 321 10/4/2013 - NEF - Proof of Electronic Service
Additional Text: Transaction 4044110 - Approved By: NOREVIEW : 10-04-2013:10:09:12
- 322 1/27/2017 - 4120 - Supreme Court Opinion
Additional Text: SUPREME COURT NO. 63581 / 133 NEV., ADVANCE OPINION 1 - Transaction 5921372 - Approved By: NOREVIEW : 01-27-2017:14:02:26
- 323 1/27/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 5921375 - Approved By: NOREVIEW : 01-27-2017:14:05:18
- 324 1/27/2017 - 3863 - **Submit regarding Appeals
Additional Text: DOCUMENT TITLE: SUPREME COURT NO. 63581 / 133 NEV., ADVANCE OPINION 1 (NO S1 BUILT)
PARTY SUBMITTING:
DATE SUBMITTED: JAN 27, 2017
SUBMITTED BY: YVILORIA
DATE RECEIVED JUDGE OFFICE:
- 325 2/8/2017 - 3370 - Order ...
Additional Text: [TO SET STAT HEAR - ks] - Transaction 5941406 - Approved By: NOREVIEW : 02-08-2017:14:30:11
- 326 2/8/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 5941416 - Approved By: NOREVIEW : 02-08-2017:14:31:22

- 327 2/14/2017 - 4075 - Substitution of Counsel
Additional Text: MICHELLE BRIGGS AG - Transaction 5951194 - Approved By: CSULEZIC : 02-15-2017:08:49:59
- 328 2/15/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 5951734 - Approved By: NOREVIEW : 02-15-2017:08:51:09
- 329 2/22/2017 - 4145 - Supreme Court Remittitur
Additional Text: SUPREME COURT NO. 63581 / REMITTITUR - Transaction 5961623 - Approved By: NOREVIEW : 02-22-2017:13:38:33
- 330 2/22/2017 - 4111 - Supreme Ct Clk's Cert & Judg
Additional Text: SUPREME COURT NO. 63581 / CLERK'S CERTIFICATE & JUDGMENT - Transaction 5961623 - Approved By: NOREVIEW : 02-22-2017:13:38:33
- 331 2/22/2017 - 4120 - Supreme Court Opinion
Additional Text: SUPREME COURT NO. 63581 / 133 NEV., ADVANCE OPINION 1 - Transaction 5961623 - Approved By: NOREVIEW : 02-22-2017:13:38:33
- 332 2/22/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 5961630 - Approved By: NOREVIEW : 02-22-2017:13:39:35
- 333 2/22/2017 - 3863 - **Submit regarding Appeals
Additional Text: DOCUMENT TITLE: SUPREME COURT NO. 63581 / 133 NEV., ADVANCE OPINION 1 (no s1 built)
PARTY SUBMITTING:
DATE SUBMITTED: FEB 22, 2017
SUBMITTED BY: YVILORIA
DATE RECEIVED JUDGE OFFICE:
- 334 3/21/2017 - 2980 - Ord Return of Appeal Bond
Additional Text: Transaction 6009411 - Approved By: NOREVIEW : 03-21-2017:11:08:35
- 335 3/21/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6009413 - Approved By: NOREVIEW : 03-21-2017:11:09:36
- 336 3/21/2017 - 2980 - Ord Return of Appeal Bond
Additional Text: Transaction 6009416 - Approved By: NOREVIEW : 03-21-2017:11:09:55
- 337 3/21/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6009421 - Approved By: NOREVIEW : 03-21-2017:11:10:56
- 338 3/28/2017 - CHECK - **Trust Disbursement
Additional Text: A Disbursement of \$500.00 on Check Number 32901
- 339 3/28/2017 - CHECK - **Trust Disbursement
Additional Text: A Disbursement of \$500.00 on Check Number 32906
- 340 4/25/2017 - 3975 - Statement ...
Additional Text: Status Conference Statement - Transaction 6069276 - Approved By: YVILORIA : 04-25-2017:15:03:00
- 341 4/25/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6069280 - Approved By: NOREVIEW : 04-25-2017:15:03:47
- 342 4/25/2017 - 2490 - Motion ...
Additional Text: MOTION FOR ENTRY OF JUDGMENT UNDER SUPREME COURT REMAND ORDER - Transaction 6069296 - Approved By: YVILORIA : 04-25-2017:15:14:02
- 343 4/25/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6069337 - Approved By: NOREVIEW : 04-25-2017:15:14:56

- 344 4/28/2017 - 3975 - Statement ...
Additional Text: Status Conference Statement - Transaction 6075144 - Approved By: CSULEZIC : 04-28-2017:13:33:43
- 345 4/28/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6075184 - Approved By: NOREVIEW : 04-28-2017:13:34:39
- 346 4/28/2017 - 1360 - Certificate of Service
Additional Text: Supplemental for Status Conference Statement - Transaction 6075429 - Approved By: CSULEZIC : 04-28-2017:14:42:33
- 347 4/28/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6075546 - Approved By: NOREVIEW : 04-28-2017:14:43:43
- 348 4/28/2017 - 3975 - Statement ...
Additional Text: STATUS CONFERENCE STATEMENT - Transaction 6075665 - Approved By: YVILORIA : 04-28-2017:16:49:23
- 349 4/28/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6075858 - Approved By: NOREVIEW : 04-28-2017:16:50:33
- 350 5/2/2017 - MIN - ***Minutes
Additional Text: 5/1/17 STATUS HEARING - Transaction 6079514 - Approved By: NOREVIEW : 05-02-2017:11:39:15
- 351 5/2/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6079516 - Approved By: NOREVIEW : 05-02-2017:11:40:14
- 352 5/3/2017 - 4105 - Supplemental ...
Additional Text: Second Supplemental Certificate of Service for Status Conference Statement - Transaction 6082032 - Approved By: YVILORIA : 05-03-2017:13:04:06
- 353 5/3/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6082206 - Approved By: NOREVIEW : 05-03-2017:13:05:16
- 354 5/12/2017 - 2645 - Opposition to Mtn ...
Additional Text: OPPOSITION TO MOTION FOR ENTRY OF JUDGMENT UNDER SUPREME COURT REMAND ORDER - Transaction 6097573 - Approved By: YVILORIA : 05-12-2017:09:56:59
- 355 5/12/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6097684 - Approved By: NOREVIEW : 05-12-2017:09:58:07
- 356 5/12/2017 - 2645 - Opposition to Mtn ...
Additional Text: DFX: MISSING INDEX OF EXHIBITS - State Board's Opposition to Petitioners' Motion for Entry of Judgment Under Supreme Court Remand Order - Transaction 6097815 - Approved By: YVILORIA : 05-12-2017:10:40:17
- 357 5/12/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6097843 - Approved By: NOREVIEW : 05-12-2017:10:41:12
- 358 5/18/2017 - 4185 - Transcript
Additional Text: STATUS HEARING - MAY 1, 2017 - Transaction 6106884 - Approved By: NOREVIEW : 05-18-2017:11:34:02
- 359 5/18/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6106892 - Approved By: NOREVIEW : 05-18-2017:11:35:07
- 360 5/18/2017 - 2520 - Notice of Appearance
Additional Text: JESSICA PRUNTY, ESQ. FOR INTERVENORS - Transaction 6108299 - Approved By: PMSEWELL : 05-19-2017:09:02:43
- 361 5/18/2017 - \$1560 - \$Def 1st Appearance - CV
Additional Text: ELLEN BAKST - Transaction 6108299 - Approved By: PMSEWELL : 05-19-2017:09:02:43

- 362 5/18/2017 - \$DEFT - \$Addl Def/Answer - Prty/Appear
Additional Text: JANE BARNHART - Transaction 6108299 - Approved By: PMSEWELL : 05-19-2017:09:02:43
- 363 5/18/2017 - \$DEFT - \$Addl Def/Answer - Prty/Appear
Additional Text: CAROL BUCK - Transaction 6108299 - Approved By: PMSEWELL : 05-19-2017:09:02:43
- 364 5/18/2017 - \$DEFT - \$Addl Def/Answer - Prty/Appear
Additional Text: DANIEL SCHWARTZ - Transaction 6108299 - Approved By: PMSEWELL : 05-19-2017:09:02:43
- 365 5/18/2017 - \$DEFT - \$Addl Def/Answer - Prty/Appear
Additional Text: LARRY WATKINS - Transaction 6108299 - Approved By: PMSEWELL : 05-19-2017:09:02:43
- 366 5/18/2017 - \$DEFT - \$Addl Def/Answer - Prty/Appear
Additional Text: DON WILSON - Transaction 6108299 - Approved By: PMSEWELL : 05-19-2017:09:02:43
- 367 5/18/2017 - \$DEFT - \$Addl Def/Answer - Prty/Appear
Additional Text: PATRICIA WILSON - Transaction 6108299 - Approved By: PMSEWELL : 05-19-2017:09:02:43
- 368 5/18/2017 - \$DEFT - \$Addl Def/Answer - Prty/Appear
Additional Text: AGNIESZKA WINKLER - Transaction 6108299 - Approved By: PMSEWELL : 05-19-2017:09:02:43
- 369 5/19/2017 - PAYRC - **Payment Receipted
Additional Text: A Payment of \$423.00 was made on receipt DCDC575783.
- 370 5/19/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6108525 - Approved By: NOREVIEW : 05-19-2017:09:03:52
- 371 5/22/2017 - 3870 - Request
Additional Text: REQUEST FOR EXTENSION OF TIME - Transaction 6112515 - Approved By: YVILORIA : 05-22-2017:16:34:54
- 372 5/22/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6112639 - Approved By: NOREVIEW : 05-22-2017:16:35:59
- 373 5/25/2017 - 3795 - Reply...
Additional Text: Reply in Support of Motion for Entry of Judgment Under Supreme Court Remand Order - Transaction 6117938 - Approved By: CSULEZIC : 05-25-2017:10:58:20
- 374 5/25/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6118128 - Approved By: NOREVIEW : 05-25-2017:10:59:41
- 375 5/26/2017 - 3880 - Response...
Additional Text: Intervenor's Response to Opposition to Motion for Entry of Judgment Under Supreme Court Remand Order - Transaction 6120834 - Approved By: YVILORIA : 05-26-2017:12:08:40
- 376 5/26/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6120850 - Approved By: NOREVIEW : 05-26-2017:12:09:51
- 377 5/26/2017 - 3370 - Order ...
Additional Text: [GRANTING PETITIONERS' REQUEST FOR EXTENSION OF TIME - ks] - Transaction 6121386 - Approved By: NOREVIEW : 05-26-2017:15:09:46
- 378 5/26/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6121388 - Approved By: NOREVIEW : 05-26-2017:15:10:46
- 379 6/1/2017 - 3860 - Request for Submission

Additional Text: - Transaction 6127708 - Approved By: PMSEWELL : 06-01-2017:15:02:23
DOCUMENT TITLE: PROPOSED ORDER AFTER ORAL ARGUMENT REGARDING REMAND ORDER (ORDER ATTACHED)
PARTY SUBMITTING: HERBERT KAPLAN, ESQ.
DATE SUBMITTED: JUNE 1, 2017
SUBMITTED BY: PMSEWELL
DATE RECEIVED JUDGE OFFICE:

380 6/1/2017 - NEF - Proof of Electronic Service

Additional Text: Transaction 6128084 - Approved By: NOREVIEW : 06-01-2017:15:03:30

381 6/2/2017 - 2700 - Ord After Hearing...

Additional Text: [06.06.17 - ORDER VACATED - ks] - Transaction 6129372 - Approved By: NOREVIEW : 06-02-2017:10:51:11

382 6/2/2017 - NEF - Proof of Electronic Service

Additional Text: Transaction 6129378 - Approved By: NOREVIEW : 06-02-2017:10:52:01

383 6/2/2017 - S200 - Request for Submission Complet

No additional text exists for this entry.

384 6/6/2017 - 3370 - Order ...

Additional Text: [VACATING 06.02.17 ORDER AFTER ORAL ARGUMENT RE REMAND ORDER - ks] - Transaction 6134010 -
Approved By: NOREVIEW : 06-06-2017:10:53:33

385 6/6/2017 - NEF - Proof of Electronic Service

Additional Text: Transaction 6134017 - Approved By: NOREVIEW : 06-06-2017:10:54:35

386 6/7/2017 - MIN - ***Minutes

Additional Text: ORAL ARGUMENTS - 05-30-17 - Transaction 6136843 - Approved By: NOREVIEW : 06-07-2017:11:51:18

387 6/7/2017 - NEF - Proof of Electronic Service

Additional Text: Transaction 6136849 - Approved By: NOREVIEW : 06-07-2017:11:52:16

388 7/17/2017 - 3370 - Order ...

Additional Text: [MATTER REMANDED TO STATE BOARD OF EQUALIZATION TO CONDUCT FURTHER PROCEEDINGS - ks] -
Transaction 6198676 - Approved By: NOREVIEW : 07-17-2017:12:02:54

CERTIFIED COPY MAILED TO
SUELLEN FULSTONE, ESQ & WILLIAM PETERSON, ESQ
NORM AZEVEDO, ESQ
MICHELLE BRIGGS, ESQ & DENNIS BELCOURT, ESQ
HERBERT KAPLAN, ESQ
ON 7/20/17

389 7/17/2017 - NEF - Proof of Electronic Service

Additional Text: Transaction 6198682 - Approved By: NOREVIEW : 07-17-2017:12:04:03

390 7/27/2017 - 2540 - Notice of Entry of Ord

Additional Text: Transaction 6216750 - Approved By: NOREVIEW : 07-27-2017:08:48:07

391 7/27/2017 - NEF - Proof of Electronic Service

Additional Text: Transaction 6216755 - Approved By: NOREVIEW : 07-27-2017:08:49:12

392 7/28/2017 - 2610 - Notice ...

Additional Text: of Filing Petition for Writ of Mandamus - Transaction 6221808 - Approved By: PMSEWELL : 07-31-2017:08:35:51

393 7/31/2017 - NEF - Proof of Electronic Service

Additional Text: Transaction 6221960 - Approved By: NOREVIEW : 07-31-2017:08:37:28

394 8/2/2017 - 2195 - Mtn for Stay ...

Additional Text: MOTION FOR STAY OF JULY 17, 2017 ORDER PENDING DETERMINATION OF PETITION FOR MANDAMUS PENDING IN THE SUPREME COURT; POINTS AND AUTHORITIES; REQUEST FOR ORDER SHORTENING TIME - Transaction 6227587 - Approved By: PMSEWELL : 08-02-2017:11:02:49

395 8/2/2017 - NEF - Proof of Electronic Service

Additional Text: Transaction 6227911 - Approved By: NOREVIEW : 08-02-2017:11:04:00

396 8/3/2017 - 1670 - Ex-Parte Mtn...

Additional Text: EX PARTE MOTION FOR ORDER SHORTENING TIME; SUPPORTING POINTS AND AUTHORITIES - Transaction 6229970 - Approved By: YVILORIA : 08-03-2017:09:54:39

397 8/3/2017 - NEF - Proof of Electronic Service

Additional Text: Transaction 6230122 - Approved By: NOREVIEW : 08-03-2017:09:55:48

398 8/3/2017 - 3245 - Ord Shortening Time

Additional Text: Transaction 6230493 - Approved By: NOREVIEW : 08-03-2017:11:05:08

399 8/3/2017 - NEF - Proof of Electronic Service

Additional Text: Transaction 6230502 - Approved By: NOREVIEW : 08-03-2017:11:06:14

400 8/7/2017 - 2610 - Notice ...

Additional Text: Notice of Filing of Joinder in Petition for Writ of Mandamus - Transaction 6236408 - Approved By: YVILORIA : 08-07-2017:16:49:45

401 8/7/2017 - NEF - Proof of Electronic Service

Additional Text: Transaction 6236429 - Approved By: NOREVIEW : 08-07-2017:16:50:49

402 8/8/2017 - 2645 - Opposition to Mtn ...

Additional Text: OPPOSITION TO MOTION FOR STAY - Transaction 6238689 - Approved By: YVILORIA : 08-08-2017:17:00:19

403 8/8/2017 - 2645 - Opposition to Mtn ...

Additional Text: STATE BOARD OF EQUALIZATION'S OPPOSITION TO PETITIONERS' MOTION FOR STAY OF JULY 17 2017 ORDER PENDING DETERMINATION OF PETITION FOR WRIT OF MANDAMUS PENDING IN THE SUPREME COURT POINTS AND AUTHORITIES; REQUEST FOR ORDER SHORTENING TIME - Transaction 6238812 - Approved By: SWILLIAM : 08-09-2017:08:20:25

404 8/8/2017 - NEF - Proof of Electronic Service

Additional Text: Transaction 6238866 - Approved By: NOREVIEW : 08-08-2017:17:01:16

405 8/9/2017 - NEF - Proof of Electronic Service

Additional Text: Transaction 6238944 - Approved By: NOREVIEW : 08-09-2017:08:21:29

406 8/10/2017 - 3795 - Reply...

Additional Text: REPLY POINTS AND AUTHORITIES IN SUPPORT OF MOTION FOR STAY - Transaction 6243934 - Approved By: CSULEZIC : 08-11-2017:10:08:11

407 8/11/2017 - 4185 - Transcript

Additional Text: ORAL ARGUMENTS - MAY 30, 2017 - Transaction 6244314 - Approved By: NOREVIEW : 08-11-2017:09:58:04

408 8/11/2017 - NEF - Proof of Electronic Service

Additional Text: Transaction 6244328 - Approved By: NOREVIEW : 08-11-2017:09:59:27

409 8/11/2017 - NEF - Proof of Electronic Service

Additional Text: Transaction 6244395 - Approved By: NOREVIEW : 08-11-2017:10:09:04

410 8/11/2017 - 3860 - Request for Submission

Additional Text: - Transaction 6244440 - Approved By: PMSEWELL : 08-11-2017:11:03:53
DOCUMENT TITLE: MOTION FOR STAY (NO ORDER PROVIDED)
PARTY SUBMITTING: SUELLEN FULSTONE, ESQ.
DATE SUBMITTED: AUGUST 11, 2017
SUBMITTED BY: PMSEWELL
DATE RECEIVED JUDGE OFFICE:

- 411 8/11/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6244677 - Approved By: NOREVIEW : 08-11-2017:11:05:12
- 412 8/11/2017 - 2195 - Mtn for Stay ...
Additional Text: Joinder in Motion for Stay of July 17, 2017 Order Pending Determination of Petition for Mandamus Pending in the Supreme Court and In Reply Points and Authorities in Support of Motion for Stay - Transaction 6244999 - Approved By: PMSEWELL : 08-11-2017:12:17:02
- 413 8/11/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6245053 - Approved By: NOREVIEW : 08-11-2017:12:18:28
- 414 8/22/2017 - 3370 - Order ...
Additional Text: [DENYING PETITIONERS' MTN FOR STAY - ks] - Transaction 6262871 - Approved By: NOREVIEW : 08-22-2017:17:39:18
- 415 8/22/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6262873 - Approved By: NOREVIEW : 08-22-2017:17:40:18
- 416 8/22/2017 - S200 - Request for Submission Complet
No additional text exists for this entry.
- 417 8/23/2017 - 2540 - Notice of Entry of Ord
Additional Text: Notice of Entry of Order Denying Motion for Stay of July 17 2017 Order Pending Determination of Petition for Mandamus Pending in the Supreme Court - Transaction 6263311 - Approved By: NOREVIEW : 08-23-2017:09:53:20
- 418 8/23/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6263314 - Approved By: NOREVIEW : 08-23-2017:09:54:12
- 419 8/23/2017 - 1485 - Corrected Judgment or Ord
Additional Text: CORRECTED ORDER - Transaction 6264910 - Approved By: NOREVIEW : 08-23-2017:17:13:38
- 420 8/23/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6264911 - Approved By: NOREVIEW : 08-23-2017:17:14:38
- 421 8/24/2017 - \$2515 - \$Notice/Appeal Supreme Court
Additional Text: Transaction 6267135 - Approved By: YVILORIA : 08-24-2017:15:44:33
- 422 8/24/2017 - PAYRC - **Payment Receipted
Additional Text: A Payment of \$34.00 was made on receipt DCDC584761.
- 423 8/24/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6267155 - Approved By: NOREVIEW : 08-24-2017:15:45:52
- 424 8/24/2017 - 1310 - Case Appeal Statement
Additional Text: Transaction 6267231 - Approved By: YVILORIA : 08-24-2017:15:55:35
- 425 8/24/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6267247 - Approved By: NOREVIEW : 08-24-2017:15:56:37
- 426 8/24/2017 - SAB - **Supreme Court Appeal Bond
Additional Text: Bond ID: SAB-17-00054; Total Bond Amount: \$500.00.

Bond Code, SAB, Receipted for: SITE DEFINED TRUST DEPOSIT, on 24-AUG-2017 in the amount of \$500.00 on case ID CV03-06922.
- 427 8/24/2017 - 1350 - Certificate of Clerk
Additional Text: CERTIFICATE OF CLERK AND TRANSMITTAL - NOTICE OF APPEAL - Transaction 6267435 - Approved By: NOREVIEW : 08-24-2017:16:32:20

- 428 8/24/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6267439 - Approved By: NOREVIEW : 08-24-2017:16:33:13
- 429 8/25/2017 - 2610 - Notice ...
Additional Text: of Posting Cost Bond on Appeal - Transaction 6267174 - Approved By: PMSEWELL : 08-25-2017:11:07:18
- 430 8/25/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6268210 - Approved By: NOREVIEW : 08-25-2017:11:10:36
- 431 8/28/2017 - 1188 - Supreme Court Receipt for Doc
Additional Text: SUPREME COURT NO. 73835 / RECEIPT FOR DOCUMENTS - Transaction 6271243 - Approved By: NOREVIEW : 08-28-2017:15:13:01
- 432 8/28/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6271245 - Approved By: NOREVIEW : 08-28-2017:15:14:01
- 433 8/29/2017 - 1188 - Supreme Court Receipt for Doc
Additional Text: SUPREME COURT NO. 73835 / RECEIPT FOR DOCUMENTS - Transaction 6272771 - Approved By: NOREVIEW : 08-29-2017:10:59:52
- 434 8/29/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6272776 - Approved By: NOREVIEW : 08-29-2017:11:00:55
- 435 12/12/2017 - 3835 - Report...
Additional Text: State Board's Report on Execution of Writ of Mandamus - Transaction 6434264 - Approved By: SWILLIAM : 12-12-2017:10:32:58
- 436 12/12/2017 - NEF - Proof of Electronic Service
Additional Text: Transaction 6434598 - Approved By: NOREVIEW : 12-12-2017:10:34:06
- 437 1/2/2018 - 2610 - Notice ...
Additional Text: NOTICE AND PETITION FOR REVIEW OF STATE BOARD ACTION ON REMAND - Transaction 6461204 - Approved By: SWILLIAM : 01-02-2018:14:51:31
- 438 1/2/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6461509 - Approved By: NOREVIEW : 01-02-2018:14:53:05
- 439 1/10/2018 - 2610 - Notice ...
Additional Text: NOTICE OF POTENTIAL CONFLICT - Transaction 6476278 - Approved By: CSULEZIC : 01-11-2018:09:17:28
- 440 1/11/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6476598 - Approved By: NOREVIEW : 01-11-2018:09:20:06
- 441 1/26/2018 - 4085 - Summons Filed
Additional Text: SERVICE AGENT MORIAH LANE OBO DEONNE CONTINE, HEAD OF ADMINISTRATION STATE BOARD OF EQUALIZATION, DEPARTMENT OF TAXATION - JAN 24, 2018; 11:48 AM - Transaction 6502285 - Approved By: YVILORIA : 01-29-2018:08:53:15
- 442 1/26/2018 - 4085 - Summons Filed
Additional Text: DEONE CONTINE 1/24/18 - Transaction 6502323 - Approved By: CSULEZIC : 01-29-2018:08:32:36
- 443 1/26/2018 - 4085 - Summons Filed
Additional Text: BOB LUCEY CHAIRMAN 1/24/18 - Transaction 6502342 - Approved By: CSULEZIC : 01-29-2018:08:34:20
- 444 1/26/2018 - 4085 - Summons Filed
Additional Text: WASHOE COUNTY TREASURER 1/24/18 - Transaction 6502345 - Approved By: CSULEZIC : 01-29-2018:08:34:51
- 445 1/26/2018 - 4085 - Summons Filed
Additional Text: SERVED WASHOE COUNTY ASSESSOR ON 1/24/18 - Transaction 6502349 - Approved By: PMSEWELL : 01-29-2018:08:35:08

446 1/26/2018 - 4085 - Summons Filed
Additional Text: SERVED NEVADA ATTORNEY GENERAL ON 1/24/18 - Transaction 6502352 - Approved By: PMSEWELL : 01-29-2018:08:37:56

447 1/26/2018 - 4085 - Summons Filed
Additional Text: SERVED DENNIS MESERVEY OBO STATE BOARD OF EQUALIZATION CHAIRMAN ON 1/24/18 - Transaction 6502354 - Approved By: PMSEWELL : 01-29-2018:08:40:08

448 1/29/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6502726 - Approved By: NOREVIEW : 01-29-2018:08:33:46

449 1/29/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6502735 - Approved By: NOREVIEW : 01-29-2018:08:37:14

450 1/29/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6502734 - Approved By: NOREVIEW : 01-29-2018:08:37:14

451 1/29/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6502738 - Approved By: NOREVIEW : 01-29-2018:08:37:14

452 1/29/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6502743 - Approved By: NOREVIEW : 01-29-2018:08:38:57

453 1/29/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6502747 - Approved By: NOREVIEW : 01-29-2018:08:41:07

454 1/29/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6502795 - Approved By: NOREVIEW : 01-29-2018:08:54:09

455 2/1/2018 - 3975 - Statement ...
Additional Text: STATEMENT OF INTENT TO PARTICIPATE IN JUDICIAL REVIEW - Transaction 6509856 - Approved By: PMSEWELL : 02-01-2018:09:18:55

456 2/1/2018 - 2490 - Motion ...
Additional Text: MOTION TO DISMISS COMPLAINT AS TO ALL PARTIES AND TO DISMISS PETITION FOR JUDICIAL REVIEW AS TO THE BAKST PETITIONERS - Transaction 6509856 - Approved By: PMSEWELL : 02-01-2018:09:18:55

457 2/1/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6510045 - Approved By: NOREVIEW : 02-01-2018:09:20:08

458 2/8/2018 - 3960 - Statement Intent Participate
Additional Text: WASHOE COUNTY'S STATEMENT OF INTENT TO PARTICIPATE IN JUDICIAL REVIEW - Transaction 6521380 - Approved By: CSULEZIC : 02-08-2018:09:45:50

459 2/8/2018 - 3880 - Response...
Additional Text: RESPONSE TO NOTICE OF POTENTIAL CONFLICT - Transaction 6521380 - Approved By: CSULEZIC : 02-08-2018:09:45:50

460 2/8/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6521588 - Approved By: NOREVIEW : 02-08-2018:09:46:57

461 2/9/2018 - 2585 - Notice of Voluntary Dismissal
Additional Text: Transaction 6525622 - Approved By: CSULEZIC : 02-09-2018:15:28:31

462 2/9/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6525830 - Approved By: NOREVIEW : 02-09-2018:15:29:37

463 3/7/2018 - 3860 - Request for Submission

Additional Text: Transaction 6564584 - Approved By: YVILORIA : 03-07-2018:09:38:15
DOCUMENT TITLE: MOTION TO DISMISS COMPLAINT AS TO ALL PARTIES AND TO DISMISS PETITION FOR JUDICIAL REVIEW
AS TO THE BAKST PETITIONERS
PARTY SUBMITTING: HERBERT S KAPLAN ESQ
DATE SUBMITTED: MAR 7, 2018
SUBMITTED BY: YV
DATE RECEIVED JUDGE OFFICE:

464 3/7/2018 - NEF - Proof of Electronic Service

Additional Text: Transaction 6564843 - Approved By: NOREVIEW : 03-07-2018:09:39:18

465 3/7/2018 - 3880 - Response...

Additional Text: Response to Request for Submission - Transaction 6566148 - Approved By: CSULEZIC : 03-07-2018:16:55:50

466 3/7/2018 - NEF - Proof of Electronic Service

Additional Text: Transaction 6566656 - Approved By: NOREVIEW : 03-07-2018:16:57:15

467 3/19/2018 - 3880 - Response...

Additional Text: WASHOE COUNTY'S RESPONSE TO OBJECTION TO REQUEST FOR SUBMISSION OF MOTION TO DISMISS
COMPLAINT AS TO ALL PARTIES AND TO DISMISS PETITION FOR JUDICIAL REVIEW AS TO THE BAKST PETITIONERS -
Transaction 6582892 - Approved By: YVILORIA : 03-19-2018:10:58:58

468 3/19/2018 - NEF - Proof of Electronic Service

Additional Text: Transaction 6583038 - Approved By: NOREVIEW : 03-19-2018:11:00:20

469 5/7/2018 - 3242 - Ord Setting Hearing

Additional Text: Transaction 6666878 - Approved By: NOREVIEW : 05-07-2018:15:48:25

470 5/7/2018 - NEF - Proof of Electronic Service

Additional Text: Transaction 6666883 - Approved By: NOREVIEW : 05-07-2018:15:49:29

471 5/7/2018 - S200 - Request for Submission Complet

Additional Text: MOTION TO DISMISS COMPLAINT AS TO ALL PARTIES AND TO DISMISS PETITION FOR JUDICIAL REVIEW AS
TO THE BAKST PETITIONERS

472 5/14/2018 - \$3375 - \$Peremptory Challenge

Additional Text: Transaction 6677375 - Approved By: CVERA : 05-14-2018:11:58:14

473 5/14/2018 - PAYRC - **Payment Receipted

Additional Text: A Payment of \$450.00 was made on receipt DCDC609037.

474 5/14/2018 - NEF - Proof of Electronic Service

Additional Text: Transaction 6677663 - Approved By: NOREVIEW : 05-14-2018:11:59:26

475 5/14/2018 - 1312 - Case Assignment Notification

Additional Text: RANDOMLY REASSIGNED TO D8 FROM D7 DUE TO PEREMPTORY CHALLENGE FILED 5/14/18 - Transaction
6678143 - Approved By: NOREVIEW : 05-14-2018:14:09:58

476 5/14/2018 - NEF - Proof of Electronic Service

Additional Text: Transaction 6678149 - Approved By: NOREVIEW : 05-14-2018:14:11:05

477 5/16/2018 - CHECK - **Trust Disbursement

Additional Text: A Disbursement of \$450.00 on Check Number 34117

478 5/17/2018 - 2665 - Ord Accepting Reassignment

Additional Text: AND DIRECTING SUBMISSION OF MOTIONS - Transaction 6685091 - Approved By: NOREVIEW :
05-17-2018:13:44:18

479 5/17/2018 - NEF - Proof of Electronic Service

Additional Text: Transaction 6685114 - Approved By: NOREVIEW : 05-17-2018:13:48:07

480 8/7/2018 - 3370 - Order ...
Additional Text: ORDER TRANSFERRING VENUE TO DEPARTMENT 7 OF THE SECOND JUDICIAL DISTRICT COURT

481 8/7/2018 - 1425 - Complaint - Civil
No additional text exists for this entry.

482 8/7/2018 - 1375 - Certified Copy of Docket
No additional text exists for this entry.

483 8/7/2018 - COV - **Civil Cover Sheet
No additional text exists for this entry.

484 8/7/2018 - 1817 - Initial Appear. Fee Disclosure
No additional text exists for this entry.

485 8/7/2018 - A710 - Order ...
Additional Text: ORDER FOR BRIEFING SCHEDULE

486 8/7/2018 - 4085 - Summons Filed
Additional Text: WASHOE COUNTY ASSESSOR C/O MICHAEL CLARK

487 8/7/2018 - 4085 - Summons Filed
Additional Text: WASHOE COUNTY TREASURER C/O TAMMI DAVIS - 1/3/2018

488 8/7/2018 - 4085 - Summons Filed
Additional Text: DENNIS MESSERVY - 1/8/2018

489 8/7/2018 - 4085 - Summons Filed
Additional Text: WASHOE COUNTY COMMISSION C/O BOB LUCEY - 1/5/2018

490 8/7/2018 - 4085 - Summons Filed
Additional Text: WASHOE COUNTY CLERK - 1/4/2018

491 8/7/2018 - 3975 - Statement ...
Additional Text: STATMENT OF INTENT TO PARTICIPATE IN JUDICIAL REVIEW

492 8/7/2018 - 2490 - Motion ...
Additional Text: MOTION TO DISMISS COMPLAINT AS TO ALL PARTIES AND TO DISMISS PETITION FOR JUDICIAL REVIEW AS TO THE BAKST PETITIONERS

493 8/7/2018 - 2610 - Notice ...
Additional Text: NOTICE OF PROPOSED ORDER PURSUANT TO FJDR15

494 8/7/2018 - 4085 - Summons Filed
Additional Text: DEPARTMENT OF TAXATION - 1/9/2018

495 8/7/2018 - 2610 - Notice ...
Additional Text: NOTICE OF INTENT TO PARTICIPATE

496 8/7/2018 - 4085 - Summons Filed
Additional Text: STATE OF NEVADA C/O THE OFFICE OF THE ATTORNEY GENERAL

497 8/7/2018 - 1830 - Joinder...
Additional Text: JOINDER TO WASHOE COUNTY'S MOTION TO DISMISS COMPLAINT AS TO ALL PARTIES AND TO DISMISS PETITION FOR JUDICIAL REVIEW AS TO THE BAKST PETITIONERS

- 498 8/7/2018 - A630 - Notice of ...
Additional Text: NOTICE OF FILING OF CERTIFIED COPIES OF TRANSCRIPTS PURSUANT TO NRS 233B.131(1)(A) VOLUME 1 OF 2
- 499 8/7/2018 - 2490 - Motion ...
Additional Text: MOTION TO AMEND TO CORRECT CLERICAL ERROR IN CAPTION
- 500 8/7/2018 - A630 - Notice of ...
Additional Text: NOTICE OF PROPOSED ORDER PURSUANT TO FDJCR 15
- 501 8/7/2018 - 2645 - Opposition to Mtn ...
Additional Text: JOINT OPPOSITION TO MOTION TO DISMISS COMPLAINT AS TO ALL PARTIES
- 502 8/7/2018 - A630 - Notice of ...
Additional Text: NOTICE OF PROPOSED ORDER PURSUANT TO FDJCR 15
- 503 8/7/2018 - 2645 - Opposition to Mtn ...
Additional Text: JOINT OPPOSITION TO MOTION TO DISMISS PETITION FOR JUDICIAL REVIEW AS TO THE BAKST PETITIONERS
- 504 8/7/2018 - A630 - Notice of ...
Additional Text: NOTICE OF PROPOSED ORDER PURSUANT TO FDJCR 15
- 505 8/7/2018 - 3870 - Request
Additional Text: JOINT REQUEST FOR JUDICIAL NOTICE AS TO THE BAKST PETITIONERS
- 506 8/7/2018 - 2501 - Non-Opposition ...
Additional Text: NON OPPOSITIO N TO MOTION TO AMEND COMPLAINT
- 507 8/7/2018 - 3242 - Ord Setting Hearing
No additional text exists for this entry.
- 508 8/7/2018 - 3870 - Request
Additional Text: JOINT REQUEST FOR ORAL ARGUMENT
- 509 8/7/2018 - 3860 - Request for Submission
Additional Text: REQUEST FOR SUBMISSION OF MOTION TO DISMISS COMPLAINT AS TO ALL PARTIES AND TO DISMISS PETITION FOR JUDICIAL REVIEW AS TO THE BAKST PETITIONERS

REQUEST FOR SUBMISSION DONE IN PRIOR COURT
- 510 8/7/2018 - 3790 - Reply to/in Opposition
Additional Text: REPLY TO OPPOSITION TO MOTION TO DISMISS COMPLAINT AS TO ALL PARTIES AND TO DISMISS PETITION FOR JUDICIAL REVIEW AS TO THE BAKST PETITIONERS
- 511 8/7/2018 - 4195 - Transmittal of Rec. on Appeal
No additional text exists for this entry.
- 512 8/7/2018 - 3860 - Request for Submission
Additional Text: REQUEST FOR SUBMISSION DONE IN PRIOR COURT
- 513 8/7/2018 - 2610 - Notice ...
Additional Text: NOTICE OF NEW PROPOSED ORDER
- 514 8/7/2018 - 3370 - Order ...
Additional Text: ORDER GRANTING MOTION TO AMEND TO CORRECT CLERICAL ERROR IN CAPTION

- 515 8/7/2018 - 2550 - Notice of Hearing
No additional text exists for this entry.
- 516 8/7/2018 - 1120 - Amended ...
Additional Text: AMENDED DECLARATION OF SERVICE
- 517 8/7/2018 - 1120 - Amended ...
Additional Text: AMENDED DECLARATION OF SERVICE
- 518 8/7/2018 - 3975 - Statement ...
Additional Text: STATEMENT ON INTENT TO PARTICIPATE IN JUDICIAL REVIEW
- 519 8/7/2018 - 3860 - Request for Submission
Additional Text: REQUEST FOR SUBMISSION OF MOTION TO DISMISS COMPLAINT AS TO AMEND COMPLAINT
REQUEST FOR SUBMISSION DONE IN PRIOR COURT
- 520 8/7/2018 - A630 - Notice of ...
Additional Text: NOTICE OF TRANSMITTAL OF RECORD ON APPEAL
- 521 8/7/2018 - 1520 - Declaration
Additional Text: DECLARATION OF COUNSEL IN SUPPORT OF MOTION TO COMPEL STATE BOARD OF EQUALIZATION TO FILE AND CERTIFY THE COMPLETE RECORD ON APPEAL
- 522 8/7/2018 - 2610 - Notice ...
Additional Text: NOTICE OF DEFICIENCIES IN THE RECORD AND MOTION TO COMPEL STATE BOARD OF EQUALIZATION TO FILE AND CERTIFY THE COMPLETE RECORD ON APPEAL
- 523 8/7/2018 - 2610 - Notice ...
Additional Text: NOTICE OF PROPOSED ORDER PURSUANT TO FDJCR 15
- 524 8/7/2018 - 4195 - Transmittal of Rec. on Appeal
Additional Text: REFILED TRANSMITTAL OF RECORD ON APPEAL
- 525 8/7/2018 - 1817 - Initial Appeal. Fee Disclosure
No additional text exists for this entry.
- 526 8/7/2018 - 2610 - Notice ...
Additional Text: NOTICE OF REFILED TRANSMITTAL OF RECORD ON APPEAL
- 527 8/7/2018 - 1090 - Amended Complaint
Additional Text: AMENDED COMPLAINT UNDER NRS 361.410 AND PETITION FOR JUDICIAL REVIEW UNDER NRS 233.B 130
- 528 8/7/2018 - 3060 - Ord Granting Mtn ...
Additional Text: ORDER GRANTING MOTION TO COMPEL STATE BOARD OF EQUALIZATION TO FILE AND CERTIFY THE COMPLETE RECORD ON APPEAL
- 529 8/7/2018 - 4105 - Supplemental ...
Additional Text: SUPPLEMENT TO REFILED TRANSMITTAL OF RECORD ON APPEAL
- 530 8/7/2018 - 3975 - Statement ...
Additional Text: STATEMENT OF INTENT TO PARTICIPATE IN JUDICIAL REVIEW
- 531 8/7/2018 - 2540 - Notice of Entry of Ord
No additional text exists for this entry.
- 532 8/7/2018 - 3860 - Request for Submission

Additional Text: REQUEST FOR RE SUBMISSIONS OF MOTION TO DISMISS COMPALINT AS TO ALL PARTIES AND TO DISMISS PETITION FOR JUDICIAL REVIEW AS TO THE BAKST PETITIONERS

REQUEST FOR SUBMISSION DONE IN PREVIOUS COURT

533 8/7/2018 - 2610 - Notice ...

Additional Text: NOTICE OF STATUS

534 8/7/2018 - A710 - Order ...

Additional Text: ORDER SETTING HEARING

535 8/7/2018 - 2575 - Notice of Proposed Action

Additional Text: NOTICE OF PROPOSED ORDER

536 8/7/2018 - 2490 - Motion ...

Additional Text: MOTION TO ENFORCE ORDER FOR COMPLETE RECORD

537 8/7/2018 - 1520 - Declaration

Additional Text: DECLARATION OF COUNSEL IN SUPPORT OF MOTION TO ENFORCE ORDER FOR COMPLETE RECORD

538 8/7/2018 - 2610 - Notice ...

Additional Text: NOTICE OF PROPOSED ORDER PUSRUANT TO FJDCR15

539 8/7/2018 - 2645 - Opposition to Mtn ...

No additional text exists for this entry.

540 8/7/2018 - 2645 - Opposition to Mtn ...

Additional Text: OPPOSITION TO PETITIONERS MOTION TO ENFORCE ORDER FOR COMPLETE RECORD

541 8/7/2018 - 3795 - Reply...

Additional Text: REPLY POINTS AND AUTHORITIES IN SUPPORT OF MOTION TO ENFORCE ORDER FOR COMPLETE RECORD

542 8/7/2018 - 3860 - Request for Submission

Additional Text: REQUEST FOR SUBMISSION DONE IN PRIOR COURT

543 8/7/2018 - 2842 - Ord Denying Motion

Additional Text: ORDER DENYING MOTION TO ENFORCE ORDER COMPELLING STATE BOARD TO EQUALIZATION TO CERTIFY THE COMPLETE RECORD ON APPEAL

544 8/7/2018 - 2540 - Notice of Entry of Ord

No additional text exists for this entry.

545 8/7/2018 - 3870 - Request

Additional Text: SECOND REQUEST FOR JUDICIAL NOTICE - BAKST PETITIONERS

546 8/7/2018 - 2640 - Opening Brief

Additional Text: BAKST PETITIONER'S OPENING BRIEF

547 8/13/2018 - 3375 - Peremptory Challenge

Additional Text: Transaction 6826199 - Approved By: JAPARICI : 08-13-2018:14:01:29

548 8/13/2018 - NEF - Proof of Electronic Service

Additional Text: Transaction 6826291 - Approved By: NOREVIEW : 08-13-2018:14:03:17

549 8/13/2018 - 3347 - Ord to Set

Additional Text: STATUS HEARING - Transaction 6826318 - Approved By: NOREVIEW : 08-13-2018:14:09:29

550 8/13/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6826323 - Approved By: NOREVIEW : 08-13-2018:14:10:33

551 8/14/2018 - 3370 - Order ...
Additional Text: RESCINDING THE AUGUST 13, 2018 ORDER TO SET STATUS HEARING - Transaction 6828235 - Approved By: NOREVIEW : 08-14-2018:11:38:01

552 8/14/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6828242 - Approved By: NOREVIEW : 08-14-2018:11:39:14

553 8/15/2018 - 1312 - Case Assignment Notification
Additional Text: CASE RANDOMLY REASSIGNED TO D6 FROM D8 PER PEREMPTORY CHALLENGE FILED 8/13/18 - Transaction 6831717 - Approved By: NOREVIEW : 08-15-2018:17:46:32

554 8/15/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6831720 - Approved By: NOREVIEW : 08-15-2018:17:47:28

555 8/19/2018 - 1955 - Memorandum Points&Authorities
Additional Text: OPENING MEMORANDUM OF POINTS AND AUTHORITIES OF VILLAGE LEAGUE PLAINTIFFS/PETITIONERS - Transaction 6836497 - Approved By: JAPARICI : 08-20-2018:08:48:15

556 8/20/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6836674 - Approved By: NOREVIEW : 08-20-2018:08:49:36

557 8/21/2018 - 4186 - Transcript - Confidential
Additional Text: Transcript of Proceedings July 23, 2018 Hearing in First Judicial District Court - Transaction 6841251 - Approved By: JAPARICI : 08-22-2018:08:11:59

558 8/22/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6841323 - Approved By: NOREVIEW : 08-22-2018:08:13:03

559 8/22/2018 - 3085 - Ord Granting Recusal
Additional Text: AND FOR RANDOM REASSIGNMENT - Transaction 6841591 - Approved By: NOREVIEW : 08-22-2018:09:15:09

560 8/22/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6841610 - Approved By: NOREVIEW : 08-22-2018:09:18:52

561 8/23/2018 - 1312 - Case Assignment Notification
Additional Text: RANDOMLY REASSIGNED TO D1 FROM D6 DUE TO ORDER OF RECUSAL FILED 8/22/18 - Transaction 6844195 - Approved By: NOREVIEW : 08-23-2018:08:36:23

562 8/23/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6844198 - Approved By: NOREVIEW : 08-23-2018:08:37:21

563 8/31/2018 - 4047 - Stip Extension of Time ...
Additional Text: STIPULATION FOR EXTENSION OF TIME TO FILE OPENING BRIEF - Transaction 6858977 - Approved By: YVILORIA : 08-31-2018:11:34:32

564 8/31/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6859506 - Approved By: NOREVIEW : 08-31-2018:11:35:40

565 9/10/2018 - 3030 - Ord Granting Extension Time
Additional Text: Transaction 6870957 - Approved By: NOREVIEW : 09-10-2018:11:44:09

566 9/10/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6870969 - Approved By: NOREVIEW : 09-10-2018:11:45:28

567 9/11/2018 - 2610 - Notice ...
Additional Text: NOTICE OF FILING OF CORRECT STIPULATION - Transaction 6873762 - Approved By: YVILORIA : 09-11-2018:15:05:23

568 9/11/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6873865 - Approved By: NOREVIEW : 09-11-2018:15:06:36

569 9/24/2018 - 1170 - Answering Brief
Additional Text: Transaction 6895545 - Approved By: CVERA : 09-25-2018:08:21:27

570 9/24/2018 - 3880 - Response...
Additional Text: STATE RESPONDENTS' REPLY TO PETITIONERS' OPENING BRIEFS - Transaction 6895637 - Approved By: CVERA : 09-25-2018:09:02:26

571 9/25/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6895917 - Approved By: NOREVIEW : 09-25-2018:08:22:33

572 9/25/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6896114 - Approved By: NOREVIEW : 09-25-2018:09:04:24

573 10/24/2018 - 4047 - Stip Extension of Time ...
Additional Text: Stipulation for Extension of Time to File Reply Briefs - Transaction 6945851 - Approved By: CSULEZIC : 10-24-2018:15:33:27

574 10/24/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6945869 - Approved By: NOREVIEW : 10-24-2018:15:35:14

575 10/30/2018 - 3030 - Ord Granting Extension Time
Additional Text: Transaction 6952584 - Approved By: NOREVIEW : 10-30-2018:10:16:15

576 10/30/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6952587 - Approved By: NOREVIEW : 10-30-2018:10:17:12

577 10/30/2018 - 2540 - Notice of Entry of Ord
Additional Text: Transaction 6953783 - Approved By: NOREVIEW : 10-30-2018:14:56:40

578 10/30/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6953789 - Approved By: NOREVIEW : 10-30-2018:14:58:16

579 11/7/2018 - 4047 - Stip Extension of Time ...
Additional Text: SECOND STIPULATION TO EXTEND TIME TO FILE REPLY BRIEFS - Transaction 6966298 - Approved By: YVILORIA : 11-07-2018:13:28:28

580 11/7/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6966457 - Approved By: NOREVIEW : 11-07-2018:13:30:31

581 11/7/2018 - 2525 - Notice of Change of Address
Additional Text: Transaction 6966581 - Approved By: YVILORIA : 11-07-2018:14:36:25

582 11/7/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6966843 - Approved By: NOREVIEW : 11-07-2018:14:38:41

583 11/13/2018 - 3030 - Ord Granting Extension Time
Additional Text: Transaction 6973153 - Approved By: NOREVIEW : 11-13-2018:09:55:01

584 11/13/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6973154 - Approved By: NOREVIEW : 11-13-2018:09:56:09

585 11/13/2018 - 2540 - Notice of Entry of Ord
Additional Text: Transaction 6973665 - Approved By: NOREVIEW : 11-13-2018:11:47:54

586 11/13/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6973673 - Approved By: NOREVIEW : 11-13-2018:11:49:14

587 11/20/2018 - 4127 - Supreme Ct Ord Dismis Appeal
Additional Text: SUPREME COURT NO. 73835 / ORDER DISMISSING APPEAL - Transaction 6986481 - Approved By: NOREVIEW : 11-20-2018:14:29:48

588 11/20/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6986492 - Approved By: NOREVIEW : 11-20-2018:14:31:32

589 11/29/2018 - 4047 - Stip Extension of Time ...
Additional Text: THIRD STIPULATION TO EXTEND TIME TO FILE REPLY BRIEFS - Transaction 6997387 - Approved By: YVILORIA : 11-29-2018:10:26:14

590 11/29/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 6997512 - Approved By: NOREVIEW : 11-29-2018:10:28:43

591 12/3/2018 - 3030 - Ord Granting Extension Time
Additional Text: Transaction 7003296 - Approved By: NOREVIEW : 12-03-2018:14:02:24

592 12/3/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 7003298 - Approved By: NOREVIEW : 12-03-2018:14:03:26

593 12/3/2018 - 2540 - Notice of Entry of Ord
Additional Text: Transaction 7003728 - Approved By: NOREVIEW : 12-03-2018:15:14:41

594 12/3/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 7003747 - Approved By: NOREVIEW : 12-03-2018:15:17:20

595 12/4/2018 - 1270 - Application ...
Additional Text: APPLICATION FOR ADDITIONAL TIME (FOURTH REQUEST) - Transaction 7007363 - Approved By: PMSEWELL : 12-05-2018:08:23:17

596 12/5/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 7007466 - Approved By: NOREVIEW : 12-05-2018:08:24:44

597 12/5/2018 - 3795 - Reply...
Additional Text: Bakst Petitioners' Reply Brief - Transaction 7008047 - Approved By: PMSEWELL : 12-05-2018:11:26:58

598 12/5/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 7008072 - Approved By: NOREVIEW : 12-05-2018:11:28:27

599 12/5/2018 - 3795 - Reply...
Additional Text: Memorandum of Points and Authorities of Village League Plaintiffs/Petitioners in Reply to Answering Briefs of State and County Respondents - Transaction 7009731 - Approved By: CSULEZIC : 12-06-2018:08:22:59

600 12/6/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 7009820 - Approved By: NOREVIEW : 12-06-2018:08:24:12

601 12/10/2018 - 3870 - Request
Additional Text: JOINT REQUEST FOR ORAL ARGUMENT - Transaction 7016602 - Approved By: YVILORIA : 12-10-2018:16:46:17

602 12/10/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 7016888 - Approved By: NOREVIEW : 12-10-2018:16:47:55

603 12/18/2018 - 4145 - Supreme Court Remittitur
Additional Text: SUPREME COURT NO. 73835 / REMITTITUR - Transaction 7030290 - Approved By: NOREVIEW : 12-18-2018:14:43:48

- 604 12/18/2018 - 4111 - Supreme Ct Clk's Cert & Judg
Additional Text: SUPREME COURT NO. 73835 / CLERK'S CERTIFICATE & JUDGMENT - Transaction 7030290 - Approved By: NOREVIEW : 12-18-2018:14:43:48
- 605 12/18/2018 - 4127 - Supreme Ct Ord Dismiss Appeal
Additional Text: SUPREME COURT NO. 73835 / ORDER DISMISSING APPEAL - Transaction 7030290 - Approved By: NOREVIEW : 12-18-2018:14:43:48
- 606 12/18/2018 - NEF - Proof of Electronic Service
Additional Text: Transaction 7030294 - Approved By: NOREVIEW : 12-18-2018:14:45:00
- 607 1/17/2019 - 3347 - Ord to Set
Additional Text: RE EXERCISE OF PEREMPTORY CHALLENGES - Transaction 7073281 - Approved By: NOREVIEW : 01-17-2019:12:19:09
- 608 1/17/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7073289 - Approved By: NOREVIEW : 01-17-2019:12:25:59
- 609 1/24/2019 - 1250E - Application for Setting eFile
Additional Text: Transaction 7083902 - Approved By: NOREVIEW : 01-24-2019:14:32:25
- 610 1/24/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7083926 - Approved By: NOREVIEW : 01-24-2019:14:35:06
- 611 2/8/2019 - 3880 - Response...
Additional Text: TAXPAYERS' RESPONSE TO COURT'S ORDER ADDRESSING THE EXERCISE OF PEREMPTORY CHALLENGES - Transaction 7110184 - Approved By: CSULEZIC : 02-08-2019:14:04:14
- 612 2/8/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7110298 - Approved By: NOREVIEW : 02-08-2019:14:05:26
- 613 2/11/2019 - 3880 - Response...
Additional Text: WASHOE COUNTY'S NOTICE OF NON-OPPOSITION TO TAXPAYERS' RESPONSE TO COURT'S ORDER ADDRESSING THE EXERCISE OF PEREMPTORY CHALLENGES - Transaction 7112562 - Approved By: CSULEZIC : 02-11-2019:14:42:25
- 614 2/11/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7112767 - Approved By: NOREVIEW : 02-11-2019:14:45:11
- 615 2/12/2019 - 2610 - Notice ...
Additional Text: STATE BOARD OF EQUALIZATION'S NOTICE OF NON-OPPOSITION TO TAXPAYERS' RESPONSE TO COURT'S ORDER ADDRESSING THE EXERCISE OF PEREMPTORY CHALLENGES - Transaction 7114280 - Approved By: YVILORIA : 02-12-2019:12:54:34
- 616 2/12/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7114583 - Approved By: NOREVIEW : 02-12-2019:12:55:42
- 617 2/12/2019 - 3860 - Request for Submission
Additional Text: NOTICE OF COMPLETION OF BRIEFING AND REQUEST TO SUBMIT - Transaction 7115359 - Approved By: YVILORIA : 02-12-2019:16:35:09
DOCUMENT TITLE: RESPONSE TO THE COURT'S ORDER ADDRESSING THE EXERCISE OF PEREMPTORY CHALLENGES.
COUNTY AND STATE DEFTS/RESP NOTICES OF NON-OPPOSITION
PARTY SUBMITTING: SUELLEN FULSTONE ESQ
DATE SUBMITTED: 2-12-19
SUBMITTED BY: YV
DATE RECEIVED JUDGE OFFICE:
- 618 2/12/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7115646 - Approved By: NOREVIEW : 02-12-2019:16:36:27
- 619 3/26/2019 - 2700 - Ord After Hearing...
Additional Text: Transaction 7185563 - Approved By: NOREVIEW : 03-26-2019:13:33:57

- 620 3/26/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7185565 - Approved By: NOREVIEW : 03-26-2019:13:34:55
- 621 3/26/2019 - S200 - Request for Submission Complet
Additional Text: RESPONSE TO THE COURT'S ORDER ADDRESSING THE EXERCISE OF PEREMPTORY CHALLENGES. COUNTY AND STATE DEFTS/RESP NOTICES OF NON-OPPOSITION (SEE ORDER FILED 3/26/19)
- 622 3/27/2019 - 1250E - Application for Setting eFile
Additional Text: ORAL ARGUMENTS: 5/10/19 @ 1:30 P.M. - Transaction 7187029 - Approved By: NOREVIEW : 03-27-2019:09:21:45
- 623 3/27/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7187047 - Approved By: NOREVIEW : 03-27-2019:09:23:59
- 624 3/27/2019 - 2980 - Ord Return of Appeal Bond
Additional Text: Transaction 7187245 - Approved By: NOREVIEW : 03-27-2019:10:03:18
- 625 3/27/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7187246 - Approved By: NOREVIEW : 03-27-2019:10:04:18
- 626 4/1/2019 - MIN - ***Minutes
Additional Text: HEARING RE: SECOND PEREMPTORY CHALLENGE - 3/25/19 - Transaction 7195275 - Approved By: NOREVIEW : 04-01-2019:15:07:01
- 627 4/1/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7195281 - Approved By: NOREVIEW : 04-01-2019:15:07:57
- 628 4/2/2019 - CHECK - **Trust Disbursement
Additional Text: A Disbursement of \$500.00 on Check Number 10362
- 629 4/16/2019 - 1650 - Errata...
Additional Text: ERRATA TO OPENING AND REPLY BRIEFS OF VILLAGE LEAGUE PLAINTIFFS/PETITIONERS - Transaction 7221101 - Approved By: CSULEZIC : 04-16-2019:12:11:37
- 630 4/16/2019 - 3373 - Other ...
Additional Text: DFX: EXHIBITS PRESENTED INCORRECTLY Cited Excerpts of Record - Transaction 7221174 - Approved By: SACORDAG : 04-16-2019:12:20:58
- 631 4/16/2019 - 3373 - Other ...
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- 632 4/16/2019 - NEF - Proof of Electronic Service
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- 633 4/16/2019 - 3373 - Other ...
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- 634 4/16/2019 - 3373 - Other ...
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- 635 4/16/2019 - NEF - Proof of Electronic Service
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- 636 4/16/2019 - NEF - Proof of Electronic Service
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- 637 4/16/2019 - NEF - Proof of Electronic Service
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- 638 4/16/2019 - NEF - Proof of Electronic Service
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- 639 4/16/2019 - 2610 - Notice ...
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- 640 4/16/2019 - NEF - Proof of Electronic Service
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- 641 4/19/2019 - 1120 - Amended ...
Additional Text: AMENDED NOTICE OF FILING OF CERTIFIED COPIES OF TRANSCRIPTS PURSUANT TO NRS 233B.131(1)(a) - Transaction 7228934 - Approved By: YVILORIA : 04-19-2019:14:16:35
- 642 4/19/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7229184 - Approved By: NOREVIEW : 04-19-2019:14:18:09
- 643 5/23/2019 - 4185 - Transcript
Additional Text: Transaction 7284609 - Approved By: NOREVIEW : 05-23-2019:06:47:50
- 644 5/23/2019 - NEF - Proof of Electronic Service
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- 645 5/23/2019 - MIN - ***Minutes
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- 646 5/23/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7286710 - Approved By: NOREVIEW : 05-23-2019:16:27:51
- 647 6/5/2019 - 1695 - ** Exhibit(s) ...
Additional Text: PLAINTIFF'S EXHIBITS 1 AND 2 - MARKED AND ADMITTED
- 648 6/7/2019 - MIN - ***Minutes
Additional Text: EXHIBIT LIST - 6/05/19 - Transaction 7310029 - Approved By: NOREVIEW : 06-07-2019:13:01:54
- 649 6/7/2019 - NEF - Proof of Electronic Service
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- 650 6/25/2019 - 4185 - Transcript
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- 651 6/25/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7338507 - Approved By: NOREVIEW : 06-25-2019:08:27:10
- 652 6/27/2019 - MIN - ***Minutes
Additional Text: PETITION FOR JUDICIAL REVIEW - 6/05/19 - Transaction 7343690 - Approved By: NOREVIEW : 06-27-2019:08:21:40
- 653 6/27/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7343699 - Approved By: NOREVIEW : 06-27-2019:08:23:05
- 654 7/2/2019 - 4047 - Stip Extension of Time ...
Additional Text: Stipulation to Extend Time to Submit Proposed Findings of Fact , Conclusions of Law and Order - Transaction 7351915 - Approved By: NOREVIEW : 07-02-2019:11:57:30
- 655 7/2/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7351921 - Approved By: NOREVIEW : 07-02-2019:11:58:40

656 7/9/2019 - 3030 - Ord Granting Extension Time
Additional Text: Transaction 7361742 - Approved By: NOREVIEW : 07-09-2019:09:40:02

657 7/9/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7361747 - Approved By: NOREVIEW : 07-09-2019:09:41:03

658 7/9/2019 - 2540 - Notice of Entry of Ord
Additional Text: Transaction 7362390 - Approved By: NOREVIEW : 07-09-2019:11:30:52

659 7/9/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7362431 - Approved By: NOREVIEW : 07-09-2019:11:35:08

660 7/25/2019 - 4047 - Stip Extension of Time ...
Additional Text: Second Stipulation to Extend Time to Submit Proposed Findings of Fact, Conclusions of Law and Order - Transaction 7393646 - Approved By: NOREVIEW : 07-25-2019:10:40:43

661 7/25/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7393659 - Approved By: NOREVIEW : 07-25-2019:10:42:09

662 7/25/2019 - 3030 - Ord Granting Extension Time
Additional Text: UNTIL AUGUSTB 5, 2019. - Transaction 7394243 - Approved By: NOREVIEW : 07-25-2019:13:08:01

663 7/25/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7394248 - Approved By: NOREVIEW : 07-25-2019:13:09:01

664 10/21/2019 - 1750 - Findings, Conclusions & Judg
Additional Text: Transaction 7548393 - Approved By: NOREVIEW : 10-21-2019:11:51:17

665 10/21/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7548400 - Approved By: NOREVIEW : 10-21-2019:11:52:47

666 10/22/2019 - 2545 - Notice of Entry ...
Additional Text: Notice of Entry of Findings of Fact, Conclusion of Law, Decision and Order - Transaction 7552318 - Approved By: NOREVIEW : 10-22-2019:16:34:46

667 10/22/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7552342 - Approved By: NOREVIEW : 10-22-2019:16:37:18

668 10/28/2019 - 1950 - Memorandum of Costs
Additional Text: Transaction 7559745 - Approved By: NOREVIEW : 10-28-2019:15:43:00

669 10/28/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7559750 - Approved By: NOREVIEW : 10-28-2019:15:44:11

670 10/28/2019 - 1953 - Memo of Costs & Disbursements
Additional Text: Transaction 7560217 - Approved By: NOREVIEW : 10-28-2019:17:29:45

671 10/28/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7560221 - Approved By: NOREVIEW : 10-28-2019:17:30:46

672 10/31/2019 - 2490 - Motion ...
Additional Text: WASHOE COUNTY'S MOTION TO RETAX BAKST PETITIONERS' COSTS - Transaction 7566933 - Approved By: YVILORIA : 10-31-2019:15:50:55

673 10/31/2019 - 2490 - Motion ...
Additional Text: WASHOE COUNTY'S MOTION TO RETAX VILLAGE LEAGUE PETITIONER'S COSTS - Transaction 7566936 - Approved By: YVILORIA : 10-31-2019:15:51:27

674 10/31/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7566948 - Approved By: NOREVIEW : 10-31-2019:15:51:56

675 10/31/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7566950 - Approved By: NOREVIEW : 10-31-2019:15:52:27

676 10/31/2019 - 1830 - Joinder...
Additional Text: JOINDER TO WASHOE COUNTY'S MOTION TO RETAX BAKST PETITIONERS' COSTS - Transaction 7567212 - Approved By: YVILORIA : 10-31-2019:16:43:41

677 10/31/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7567232 - Approved By: NOREVIEW : 10-31-2019:16:45:02

678 10/31/2019 - 1830 - Joinder...
Additional Text: JOINDER TO WASHOE COUNTY'S MOTION TO RETAX VILLAGE LEAGUE PETITIONERS' COSTS - Transaction 7567285 - Approved By: CSULEZIC : 11-01-2019:08:52:24

679 11/1/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7567448 - Approved By: NOREVIEW : 11-01-2019:08:53:31

680 11/12/2019 - 1270 - Application ...
Additional Text: for Extension of Time - Transaction 7584175 - Approved By: NOREVIEW : 11-12-2019:16:08:47

681 11/12/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7584194 - Approved By: NOREVIEW : 11-12-2019:16:10:49

682 11/13/2019 - 2645 - Opposition to Mtn ...
Additional Text: BAKST PETITIONER'S OPPOSITION TO WASHOE COUNTY'S MOTION TO RETAX BAKST PETITIONERS' COSTS & STATE AGENCIES' JOINDER - Transaction 7585135 - Approved By: YVILORIA : 11-13-2019:11:04:54

683 11/13/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7585327 - Approved By: NOREVIEW : 11-13-2019:11:08:39

684 11/14/2019 - 4047 - Stip Extension of Time ...
Additional Text: STIPULATION FOR EXTENSION OF TIME TO FILE OPPOSITION TO MOTION TO RETAX COSTS Transaction 7587495 - Approved By: NOREVIEW : 11-14-2019:09:05:40

685 11/14/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7587500 - Approved By: NOREVIEW : 11-14-2019:09:06:43

686 11/15/2019 - 3030 - Ord Granting Extension Time
Additional Text: Transaction 7591577 - Approved By: NOREVIEW : 11-15-2019:14:26:35

687 11/15/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7591578 - Approved By: NOREVIEW : 11-15-2019:14:27:27

688 11/19/2019 - 2490 - Motion ...
Additional Text: WASHOE COUNTY'S MOTION TO DECLARE JUDGMENT VOID FOR LACK OF JURISDICTION - Transaction 7595169 - Approved By: YVILORIA : 11-19-2019:09:00:23

689 11/19/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7595179 - Approved By: NOREVIEW : 11-19-2019:09:01:55

690 11/19/2019 - 2195 - Mtn for Stay ...
Additional Text: WASHOE COUNTY RESPONDENT'S MOTION TO STAY - Transaction 7596792 - Approved By: YVILORIA : 11-19-2019:14:32:26

691 11/19/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7596870 - Approved By: NOREVIEW : 11-19-2019:14:39:01

- 692 11/19/2019 - 2645 - Opposition to Mtn ...
Additional Text: POINTS AND AUTHORITIES IN OPPOSITION TO WASHOE COUNTY RESPONDENTS' MOTION TO RETAX COSTS AND STATE RESPONDENTS' JOINDER IN THAT MOTION - Transaction 7597811 - Approved By: YVILORIA : 11-20-2019:08:05:24
- 693 11/20/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7597864 - Approved By: NOREVIEW : 11-20-2019:08:08:35
- 694 11/20/2019 - 1310 - Case Appeal Statement
Additional Text: JOINT CASE APPEAL STATEMENT - Transaction 7597888 - Approved By: YVILORIA : 11-20-2019:08:27:34
- 695 11/20/2019 - 2515 - Notice of Appeal Supreme Court
Additional Text: JOINT NOTICE OF APPEAL - Transaction 7597888 - Approved By: YVILORIA : 11-20-2019:08:27:34
- 696 11/20/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7597905 - Approved By: NOREVIEW : 11-20-2019:08:28:49
- 697 11/20/2019 - 1350 - Certificate of Clerk
Additional Text: CERTIFICATE OF CLERK AND TRANSMITTAL - NOTICE OF APPEAL - Transaction 7597974 - Approved By: NOREVIEW : 11-20-2019:08:42:29
- 698 11/20/2019 - NEF - Proof of Electronic Service
Additional Text: Transaction 7597984 - Approved By: NOREVIEW : 11-20-2019:08:43:28

1750

**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,

Plaintiffs/Petitioners,

Case No.: CV03-06922

vs.

Dept. No: 1

STATE OF NEVADA on relation of its
STATE BOARD OF EQUALIZATION, *et*
al,

Defendants/Respondents. /

FINDINGS OF FACT, CONCLUSION OF LAW, DECISION AND ORDER

This matter came before the Court on Petitioners' *Petition for Judicial Review* filed on December 27, 2017. The matter has been fully briefed and oral argument held on May 10 and June 5, 2019, with all parties having a full opportunity to present all arguments in support of their respective positions. Based on the pleadings on file, the administrative record and oral argument, this Court makes the following Finding of Facts, Conclusions of Law and Order:

FINDINGS OF FACT

1. This case involves the judicial review of the final statewide equalization decision ("2017 Equalization Order") of the State Board of Equalization ("State Board") issued on November 30, 2017,¹ involving residential property valuations in the Incline Village/Crystal Bay area of Washoe County for

¹ Dated October 30, 2017; served November 30, 2017. *See* Compl. & Pet. Exs. 1 & 2.

1 the 2003-2004, 2004-2005, and 2005-2006 tax years. *See* Equal. Ord (Cited Excerpts of Record
2 (“CER”)² IV at 960-966).³

3 **A. Summation**

4 2. In valuing residential properties in Incline Village/Crystal Bay for the 2003-2004, 2004-
5 2005, 2005-2006 tax years, the Washoe County Assessor (“Assessor”) created and utilized
6 methodologies that were not used anywhere else in Washoe County or in the State of Nevada. *State ex*
7 *rel. State Bd. of Equalization, et al v. Bakst et al*, 122 Nev. 1403, 1416, 148 P.3d 717, 726 (2006)
8 (“*Bakst*”); *State ex rel. State Board of Equalization, et al v. Barta, et al*, 124 Nev. 616, 620-21, 628, 188
9 P.3d 1092, 1099, 1103 (2008) (“*Barta*”).

10 3. In 2003, Taxpayers began filing individual appeals contesting the Assessor’s valuations
11 for the years in question as being unconstitutional, arbitrary and incorrect, among other grounds, and
12 seeking the Washoe County Board of Equalization (“County Board”) and the State Board of Equalization
13 (“State Board”) to engage in their equalization functions. *See Bakst*, 122 Nev. at 1406, 148 P.3d at 719-
14 20; *Barta*, 124 Nev. at 618, 627-28, 188 P.3d at 1096, 1102; *Village League to Save Incline Assets, et al*
15 *v. State, Board of Equalization, et al*, 133 Nev. Adv. Op. 1 at 2, 388 P.3d 218, 219-220 (2017)
16 (“*Ingemanson*”).

17 4. The County Board and State Board were on notice in 2003 that there could be systemic
18 errors in the Assessor’s valuation and assessment of residential properties in Incline Village/Crystal Bay
19 when the Assessor conducted his reappraisal of those properties in 2002 for the 2003-2004 tax year.

20 5. The County and State Boards denied the individual Taxpayer appeals⁴ and did not engage
21 in their equalization functions within the 2003-2004, 2004-2005, 2005-2006 tax years. *See Bakst*, 122
22 Nev. at 1406, 148 P.3d at 719-20; *Barta*, 124 Nev. at 618, 627-28, 188 P.3d at 1096, 1102-03;
23 *Ingemanson*, 133 Nev. Adv. Op. 1 at 2, 388 P.3d at 219-220.

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25 ///

26 ² The parties to this action jointly prepared and submitted a compilation of excerpts from the administrative record cited in
27 the briefs of the parties.

28 ³ The residential properties referenced herein include all impacted residential properties and all vacant residential land in
Incline Village/Crystal Bay.

⁴ Some property owners did receive limited relief for factual errors, *i.e.*, incorrect square footage, wrong number of bathrooms,
etc.

1 6. After nine years of litigation, the State Board was judicially compelled to engage in its
2 statewide equalization function pursuant to NRS 361.395 for tax years 2003-2004 through 2010-2011
3 tax years. *See Village League v. State, Board of Equalization*, Nevada Supreme Court Docket No. 56030
4 (Order Affirming in Part, Reversing in Part and Remanding, February 24, 2012) (“2012 Village
5 League”); Order and Judgment for Issuance of Writ of Mandamus, Writ of Mandamus (August 21, 2012)
6 (CER III at 551-555).

7 7. Five years later, after the issuance of *Ingemanson* in 2017, the State Board was ordered to
8 complete those equalization proceedings for the 2003-2004, 2004-2005, 2005-2006 tax years.⁵
9 *Ingemanson*, 133 Nev. Adv. Op. 1 at 18, 388 P.3d at 226; Order, (July 17, 2017) (remanding to State
10 Board to “conduct further proceedings pursuant to its statutory authority under NRS 361.395”).

11 8. In the meantime, numerous individual taxpayers prevailed on their individual appeals for
12 the one or more of the years in question as the result of *Bakst* and *Barta*.

13 9. The 2006 *Bakst* Court held that “none of the four methodologies used by the Assessor in
14 2002 to assess property values in Incline Village and Crystal Bay were constitutional.” 122 Nev. at 1416,
15 148 P.3d at 726. The Court held that “any Taxpayers who paid taxes under the 2003-2004 assessment
16 are entitled to a refund because they have met their burden and have shown that their 2003-2004 property
17 tax assessments are unconstitutional as based on nonuniform valuation methods. The district court
18 appropriately declared those valuations null and void.” *Id.* at 1416, 148 P.3d at 726. The Court held that
19 “the district court properly ordered that their [the Taxpayers’] 2003-2004 valuations be set to the 2002-
20 2003 level.” *Id.* at 1416, 148 P.3d at 726.

21 10. In 2008, the *Barta* Court considered 2004-2005 taxable values in Incline Village/Crystal
22 Bay, which the Assessor derived by adjusting the 2003-2004 values by a factor. 124 Nev. at 628, 188
23 P.3d at 1103. The Court held that “nothing significant distinguishes these cases, factually or legally,
24 from *Bakst*.” *Id.* The Court held that “2004-2005 values were affected by the same unconstitutional
25 infirmities as the 2003-2004 values and, like those values, are unjust and inequitable.” *Id.* at 624, 188
26 P.3d at 1100. The Court rejected the argument of the State Board and County that the Court “should not
27 roll back the Taxpayers’ properties’ taxable values to the 2002-2003 values.” *Id.* at 627, 188 P.3d at
28

⁵ “Only three years are at issue in this case because the State Board dealt with the remaining years outside of this case.” *Ingemanson*, 133 Nev. Adv. Op. 1 at 7-8, 388 P.3d at 222 n4.

1 1102. The Court held that the Taxpayers were entitled to the same relief granted in *Bakst*, and affirmed
2 the district court order “declaring the Taxpayers’ 2004-2005 assessments void, and setting their assessed
3 values for 2004-2005 to the 2002-2003 levels.” *Id.* at 628, 188 P.3d at 1103. The Court concluded that
4 the “Taxpayers are entitled to refunds of all excess taxes paid and ... interest.” *Id.* at 628, 188 P.3d at
5 1103.

6 11. By the time the State Board commenced its statewide equalization proceeding for the
7 2003-2004, 2004-2005, 2005-2006 tax years in 2012, the Bakst Petitioners and more than a thousand
8 other Incline Village/Crystal Bay residential property owners represented by Village League had their
9 values adjudicated by Nevada courts for the 2003-2004, 2004-2005 and/or 2005-2006 tax years in
10 accordance with *Bakst* and *Barta*.⁶

11 12. In January of 2017, the *Ingemanson* Court reiterated the holding of *Bakst* and *Barta* “that
12 assessment methods used in 2002 to value properties at Incline Village and Crystal Bay for real estate
13 tax purposes were unconstitutional . . . [and] as a remedy, that because property is physically reappraised
14 once every five years and the assessment methods used in 2002 were unconstitutional, the taxable values
15 for the unconstitutionally appraised properties were void for the tax years beginning in 2003-2004 and
16 ending in 2007-2008.” 133 Nev. Adv. Op. 1 at 4, 388 P.3d at 220.

17 13. In its 2017 Equalization Order, the State Board did not make any finding of fact or
18 conclusion of law recognizing that the taxable values of residential properties in Incline Village/Crystal
19 Bay were unconstitutional as determined by *Bakst* and *Barta* and reiterated in *Ingemanson*. *See generally*
20 Equal. Ord. (CER IV at 964-66).

21 14. The State Board did not to equalize the taxable values of the residential properties in
22 Incline Village/Crystal Bay for the 2003-2004, 2004-2005, 2005-2006 tax years to constitutional 2002-
23 2003 values, as factored. Equal. Ord. at 6-7 (CER IV at 965-967).

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27 ⁶ 2003-2004: 107 individual appeals (CER III at 664 (TOP 7:17 *Bakst* d.ct oral arg), CER IV 721-28 (State Board decision
28 for 2003-2004 tax year appeals)); 2004-2005: 400+ appeals. *See* Admin Rec. 2nd Supp. Cert. 2.6.13-Master case files; 2005-
2006: 1000+ appeals. *See* Admin Rec. 2nd Supp. Cert. 2.6.13-Master case files, Tom Hall binder 1.

1 15. Citing to *Bakst* and *Barta*, the State Board found that “Village League members did not
2 follow the statutory process to challenge their assessments, which procedure was followed by the Bakst
3 and Barta petitioners.” Equal. Ord. at 6 (CER IV at 965).

4 16. The State Board determined “providing the relief requested by Village League would
5 create an equalization problem for Washoe County and statewide.” Equal. Ord. at 7 (CER IV at 966).

6 17. The State Board’s finding and decision in 2017 is a reversal of its prior action taken in the
7 2012 hearings in this equalization case, wherein it voted to extend relief to all residential taxpayers with
8 unconstitutional values in Incline Village/Crystal Bay for the tax years in question. Amend. Not. of
9 Filing of Cert. Copies of Trans. (“Bd. Trans.”) (Nov. 5, 2012) at 105:1-23, 113:13-24.

10 18. In previous equalization decisions, the State Board has equalized properties to correct a
11 systemic error brought to its attention through individual taxpayer appeals, granting relief to all impacted
12 taxpayers, including those who did not individually challenge their property valuations. *See Washoe*
13 *County, et al v. Ross Pendergraft Trust, et al*, Notice of Decision (Oct. 14, 2003) (Equalized values of
14 101 parcels to correct error after appeals by owners of 24 parcels) (CER IV at 856-859); *In re:*
15 *Equalization of Properties Located on Tiller Drive*, Equalization Order (July 12, 2004) (Equalized values
16 of 35 parcels to correct error after appeals by owners of 3 parcels) (CER IV at 842-848); *In re:*
17 *Consideration of Assessor’s Appeal of Equalization Decision*, Notice of Equalization Decision (Oct. 9,
18 2009)(Equalized values of all “8700” residential properties in Incline Village/Crystal Bay to correct error
19 (unconstitutional values for 2006-2007 tax year) after appeals by owners of 300 parcels) (CER II at 438-
20 447).

21 19. Upon questioning by this Court, the State Board represented that it could have granted the
22 same equalization as it did in these prior decisions to all impacted property owners, but it exercised its
23 “discretion” and decided not to do so in this case. TOP (May 10, 2019) at 127:15-24, 128:1-24, 129:1-
24 24, 130:1-2.

25 20. The State Board stated it “considered the tax rolls and the assessment ratio studies, in
26 addition to the documents in the record, to determine how it should perform its equalization function.”
27 Equal. Ord. at 6 (CER IV at 965).

28 ///

21. There is no dispute that tax rolls for the 2003-2004, 2004-2005, and 2006-2007 are not in the record and that the State Board did not review them. Bd. Brf. at 14; Cty. Brf. at 37.

22. The State Board and County represented to this Court that the taxable values of the individuals that had values adjudicated under the *Bakst* template for relief (void unconstitutional values replaced with constitutional 2002-2003 values, as factored) were never subsequently corrected on the County tax rolls for the years in question. Bd. Brf. at 14; Cty. Brf. at 37.

23. The remedy dictated in *Bakst* and *Barta* necessarily required the County to correct the tax rolls to replace unconstitutional taxable values with constitutional values for any residential property owner in Incline Village/Crystal Bay whose values had been adjudicated in *Bakst* and/or *Barta*, or any other final court or agency decision applying the *Bakst* template for relief for one or more of the three years in question.

24. The State Board commonly orders the County to correct tax rolls to reflect adjustments in value after discharging its equalization function. *See Ross Pendergraft Trust, et al*, Notice of Decision (CER IV at 856-859); *In re: Equalization of Properties Located on Tiller Drive*, (CER IV at 842-848); *In re: Consideration of Assessor's Appeal of Equalization Decision*, (CER II at 438-447).

25. "The State Board ordered that the property tax values for Incline Village/Crystal Bay for the tax years 2003-04, 2004-05, 2005-06 are equalized based on the tax rolls, the ratio studies, and the evidence before the State Board." Equal. Ord. at 7 (CER IV at 966).

26. The tax rolls were never adjusted to reflect constitutional taxable values, thus, the State Board's 2017 Equalization Order affirmed, and in instances of individual property owners who received judicial relief in one or more of the years in question, reinstated, the Assessor's unconstitutional residential property tax values for the 2003-2004, 2004-2005, 2005-2006 tax years for all residential properties in Incline Village/Crystal Bay.

27. The Village League and Bakst Plaintiffs/Petitioners⁷ timely sought judicial review of the 2017 Equalization Order by filing a Complaint under NRS 361.410 and a Petition for Judicial Review under NRS 233B.130 ("Petition") on December 29, 2017.

⁷ Collectively referred to as "Petitioners" and separately as "Village League Petitioners" and "Bakst Petitioners." The Village League Petitioners are the Village League to Save Incline Assets, Inc. ("Village League"), Dean R. Ingemanson, V. Park LLC, Todd A. Lowe, J. Carl Cooper, Andrew Whyman, Dan Schwartz, Charles A. Dowd, Donna Goff and Robert Goff. The Bakst

1 **B. The Village League**

2 28. The Village League is a nonprofit corporation organized and existing under the laws of
3 the State of Nevada and is the recognized representative of the residential property owners and taxpayers
4 of Incline Village/Crystal Bay.

5 29. Individual Village League Petitioners are individuals or entities or successors in interest
6 to individuals or entities who owned, directly or beneficially, and paid property taxes on residential real
7 property at Incline Village, Washoe County, Nevada, during the 2003-2004, 2004-2005, and 2005-2006
8 tax years.

9 30. The Village League, on behalf of all similarly situated residents of Incline Village/Crystal
10 Bay, brought the original complaint for relief in this case requesting that the State Board engage in its
11 statewide equalization function pursuant to NRS 361.395. *See* Comp. for Decl. and Related Relief,
12 CV03-06922 (Nov. 13, 2003).

13 **C. The Bakst Petitioners**

14 31. Individual Bakst Petitioners are individuals who owned, either directly or beneficially,
15 and paid property taxes on residential real property at Incline Village, Washoe County, Nevada, during
16 the 2003-2004, 2004-2005 and 2005-2006 tax years and were parties in *Bakst* and/or *Barta*.

17 32. The Bakst Petitioners unconstitutional values for the 2003-2004, 2004-2005 and/or 2005-
18 2006 tax years were adjudicated by *Bakst* and *Barta* and they received refunds for the years where they
19 filed an individual appeal.

20 33. However, not every Bakst Petitioner filed an individual appeal in each of the three years
21 in questions.⁸

22 34. The State Board's initial equalization decision in 2012 to replace unconstitutional 2003-
23 2004, 2004-2005, 2005-2006 values with constitutional 2002-2003 values, as factored, would have
24 encompassed and provided relief to the Bakst Petitioners to the extent that they had not been afforded
25

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27 _____
28 Petitioners are Ellen Bakst, Jane Barnhardt, Carol Buck, Dan Schwartz, Larry Watkins, Don Wilson, Patricia Wilson and Agnieszka Winkler.

⁸ With the exception of Carol Buck, the Bakst Petitioners were all parties in *Bakst*; all the Bakst Petitioners, with the exception of Dan Schwartz, were parties in *Barta*.

1 full relief for all three years in question under their individual appeals. *See* Bd. Trans. (Nov. 5, 2012) at
2 105-1-23, 113:13-24.

3 35. The State Board then ordered the reappraisal of all residential properties “to which an
4 unconstitutional methodology was applied to derive taxable value during the 2003-2004, 2004-2005,
5 2005-2006 tax years.” *See* Ord. at 9 (February 8, 2013) (“2012 Equalization Order”) (CER IV at 951).

6 36. The scope of the 2012 Equalization Order included the Bakst Petitioners’ properties
7 whose values were adjudicated by *Bakst* and *Barta* as unconstitutional in one or more of the three years
8 in question.

9 37. When the Village League petitioned for judicial review of the State Board’s 2012
10 Equalization Order, the Bakst Petitioners proceeded on an independent basis, intervening to protect their
11 final judgments received in *Bakst* and *Barta*. *Ingemanson*, 133 Nev. Adv. Op. 1 at 6-7, 388 P.3d at 221.

12 38. The Bakst Petitioners argued that preclusive effect must be given to *Bakst* and *Barta* in
13 the statewide equalization of the taxable values of all similarly situated property owners in Incline
14 Village/Crystal Bay for the three years in question. *Ingemanson*, 133 Nev. Adv. Op. 1 at 13-14, 388 P.3d
15 at 224 n.8 (the Court declined to reach the preclusion arguments raised).

16 39. The State Board in 2017 refused to consider the preclusive effect of *Bakst* and *Barta* and
17 denied relief to all taxpayers who had not proceeded with an individual appeal, including certain
18 individual Bakst Petitioners in one or more of the tax years at issue. Equal. Ord. at 6 (CER IV at 965);
19 Bd. Trans. (Aug. 29, 2017) at 157:12-25; 158:10-12.

20 40. The State Board affirmed that the unconstitutional values had not been corrected on the
21 tax rolls.

22 41. The Bakst Petitioners, and similarly situated property owners in Incline Village/Crystal
23 Bay, were aggrieved by the 2017 Equalization Order because (1) the State Board, in discharging its
24 equalization function, refused to correct a systemic constitutional infirmity, *i.e.*, granting relief to all
25 property owners, regardless if an individual appeal had previously been taken, and (2) the State Board
26 reinstated unconstitutional taxable values for the years in question of any property owner whose
27 unconstitutional taxable values had been previously adjudicated.

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D. Valuation and Assessment of Residential Property in Incline Village/Crystal Bay for the Years in Question

42. In Nevada, improvements and land are valued separately; this matter involves the valuation of land in Incline Village/Crystal Bay for the three years in question. *See* NRS 361.227.

43. The residential land in Incline Village/Crystal Bay is in the class of all residential property in the State of the Nevada.

1. 2003-2004 Tax Year

44. The 2003-2004 tax year was the first year of a five-year appraisal cycle for Incline Village/Crystal Bay residential properties and in 2002, the “Assessor performed a mass reappraisal of the properties in that area to determine their taxable values for the 2003-2004 tax year.” *Bakst*, 122 Nev. at 1405, 148 P.3d at 719.

45. At that time, the Nevada Tax Commission (“NTC”) had failed to fully comply with its statutory obligations to adopt regulations proscribing uniform valuation methodologies. *Bakst*, 122 Nev. at 1414, 148 P.3d at 724.

46. In the void left by the NTC, county assessors knew they had few state-sanctioned tools to appraise residential properties when comparative sales data was insufficient to establish an accurate taxable value. *Bakst*, 122 Nev. at 1415-1416, 148 P.3d at 725-26.

47. The Assessor could have petitioned the Department to adopt acceptable appraisal methodologies through the regulatory process to determine taxable values of properties; he chose not to do so. *See* NRS 360.215(2).

48. “Concerned that it would be difficult to determine comparable sales for land in the Incline Village/Crystal Bay area for the 2003-2004 tax year, the Assessor decided to use four methodologies to adjust comparable sales for the reappraisal period.” *Bakst*, 122 Nev. at 1406, 148 P.3d at 719.

49. The Assessor “created a set of methodologies that were unique to the Incline Village and Crystal Bay areas.” *Bakst*, 122 Nev. at 1416, 148 P.3d at 726.

50. “These disputed methodologies adjusted the comparable sales for (1) a parcel’s view of Lake Tahoe, using a point system to classify each parcel and increasing the values accordingly; (2) a five-step ‘rock’ classification, which raised the value of the land based on its relationship to the lakefront; (3) a ‘paired sales [time adjustment] analysis’ which estimated the value of a subject property based on

1 previous sales of comparable properties adjusted, however, as though those properties had sold currently;
2 and (4) for properties with residences slated to be demolished for rebuilding, the Assessor adopted a
3 ‘teardown’ method to determine comparable sales in which the entire value of an improved property was
4 assigned to the land.” *Bakst*, 122 Nev. at 1406, 148 P.3d at 719.

5 51. The appraisal methodologies the Assessor created for residential properties in Incline
6 Village/Crystal Bay were not used in the rest of the County, or the rest of the State of Nevada. *Bakst*,
7 122 Nev. at 1412, 148 P.3d at 723-26.

8 52. The individual Village League and Bakst Petitioners, along with other similarly situated
9 residents of Incline Village/Crystal Bay, received notices of value from the Assessor that in many
10 instances increased the taxable value of their homes for the 2003-2004 tax year. *Bakst*, 122 Nev. at 1405,
11 148 P.3d at 719 (“After receiving dramatically increased tax bills [for the 2003-2004 tax year], the
12 Taxpayers questioned the methods utilized by the Assessor to value their real property.”).

13 2. 2004-2005, 2005-2006 Tax Years

14 53. The 2004-2005 and 2005-2006 tax years, years two and three of the five-year appraisal
15 cycle for residential properties in Incline Village/Crystal Bay, were both factor years.

16 54. In a factor year, the “Assessor was not compelled to physically reappraise each property’s
17 value. If the Assessor did not reappraise a property, he was required by statute to determine the property’s
18 current assessed value by multiplying the prior year’s assessed value by a factor . . . developed by the
19 Assessor and approved by the Tax Commission.” *Barta*, 124 Nev. at 618, 188 P.3d at 1096.

20 55. The factor developed by the Assessor for 2004-2005 was 1.0 and the factor for 2005-2006
21 was 1.08, and the Assessor established the taxable values of residential properties in Incline
22 Village/Crystal Bay by using the 2003-2004 base value as adjusted by the factors for each year. *See* Bd.
23 Trans. (Nov. 5, 2012) at 101:14-25; Bd. Trans. (Dec. 3, 2012) at 6 (testimony of then-Assessor Josh
24 Wilson in both hearings); (CER I at 55, 63).

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1 **E. Procedural History**

2 56. Beginning in 2003, many property owners pursued their individual challenges through the
3 administrative and/or court system for the tax years in question. *See Bakst*, 122 Nev. at 1406, 148 P.3d
4 at 719-20; *Barta*, 124 Nev. at 618, 627-28, 188 P.3d at 1096, 1102; *Village League to Save Incline Assets*
5 *v. State, Board of Equalization (Ingemanson)*, 133 Nev. Adv. Op. 1 at 2-3, 388 P.3d 218, 219-220 (2017).

6 57. In 2003, the Village League brought the original complaint in this matter seeking, among
7 other claims, to compel the State Board to perform its statewide equalization mandate under NRS 361.395
8 for the 2003-2004 tax year to address the Assessor’s systemic errors. Comp. for Decl. and Related Relief,
9 (Nov. 13, 2003).

10 58. The Village League’s complaint was twice dismissed, twice appealed to the Nevada
11 Supreme Court, and twice reversed as to the equalization claim and remanded to this Court. *Village*
12 *League v. State, Dep’t of Taxation, Docket no. 43441* (Order Affirming in Part, Reversing in Part and
13 Remanding, March 19, 2009) (“2009 Village League”); 2012 Village League.

14 59. In 2012, when Nevada Supreme Court remanded the equalization action to this Court for
15 the second time, the Court had found that the State Board had failed to “to conduct public hearings with
16 regard to statewide equalization” and “no hearings have been held to equalize all property values in the
17 state.” 2012 Village League at 5.

18 60. This Court issued a writ of mandamus directing the State Board to engage in its
19 equalization function for each of the tax years, 2003-2004 through 2010-2011, inclusive, and to hold
20 hearings on the equalization grievances brought forward by taxpayers. Order and Judgment for Issuance
21 of Writ of Mandamus, Writ of Mandamus (August 21, 2012) (CER 551-555)

22 61. During the nine years the equalization action bounced back and forth between the district
23 court and the Supreme Court, many Incline Village/Crystal Bay residential property owners continued to
24 challenge their property valuations, filing appeals for the 2004-2005, 2005-2006 and/or later tax years.

25 62. The Bakst Petitioners, and other impacted property owners, including some of the
26 individual Village League Petitioners, were among those who contested their taxable values as
27 determined by the Assessor for the tax years 2003-2004, 2004-2005, and/or 2005-2006 tax years.

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63. Taxpayers were awarded two judgments, affirmed by the Court in *Bakst* and *Barta*, holding that the respective taxable values of their residential properties for those tax years had been determined in violation of Art. 10 § 1 of the Nevada Constitution.

1. First Nevada Supreme Court Decision – Bakst

64. The Nevada Supreme Court, on December 28, 2006, rendered its decision in *Bakst* holding that the Assessor had violated the Nevada Constitution when he used non-uniform methods to value residential properties in Incline Village/Crystal Bay for the 2003-2004 tax year. 122 Nev. at 1409, 148 P.3d at 719-720.

65. The *Bakst* Court held that Article 10 Section 1 of the Nevada Constitution guarantees a “uniform and equal rate of assessment and taxation” and under that constitutional mandate, “methods used for assessing taxes throughout the state must be ‘uniform.’” 122 Nev. at 1413, 148 P.3d at 724.

66. The Court held that the NTC had been derelict in its duties when it failed to adopt regulations that allowed the Assessor to perform his statutory and constitutional function. *Bakst*, 122 Nev. at 1416-1417, 148 P.3d at 725-26.

67. The Court found that the appraisal methodologies the Assessor created for residential properties in Incline Village/Crystal Bay were not used in the rest of the County, or the rest of the State of Nevada, and concluded that “none of the four methodologies used by the Assessor in 2002 to assess property values in Incline Village and Crystal Bay were constitutional”. *Bakst*, 122 Nev. at 1416, 148 P.3d at 726.

68. The Court, affirming the district court below, held that the unconstitutional 2003-2004 valuations were “null and void.” *Bakst*, 122 Nev. at 1416, 148 P.3d at 726.

69. The Court ordered that the 2003-2004 valuations be replaced with constitutional 2002-2003 values.

70. The Court also affirmed the order of the district court that the taxpayers were entitled to refunds with interest on the excess funds collected. *Bakst*. 122 Nev. at 1417, 148 P.3d at 726.

2. Second Nevada Supreme Court Decision – Barta

71. The County and the State Board upheld the Assessor’s unconstitutional values in the next succeeding tax year, 2004-2005, claiming that because the 2004-2005 taxable values of the residential

1 properties in Incline Village/Crystal Bay had been determined utilizing a statutorily prescribed method
2 of valuation, “factoring,” that it was a constitutional methodology. *Barta*, 124 Nev. at 616, 188 P.3d at
3 1095.

4 72. The Court held that nothing significant distinguished the cases before it, factually or
5 legally, from *Bakst*. *Barta*, 124 Nev. at 616, 188 P.3d at 1095.

6 73. The 2004-2005 values suffered from the same infirmity because they were based upon an
7 adjustment of the prior tax year’s unconstitutional valuation. *Barta*, 124 Nev. at 616, 188 P.3d at 1095.

8 74. In *Barta*, the Nevada Supreme Court again rejected all of the arguments of the County and
9 State and affirmed the district court’s order that the petitioners were entitled to a refund for the 2004-
10 2005 tax year. 124 Nev. at 628, 188 P.3d at 1103.

11 75. The Court in *Barta* held that “Nevada’s Constitution guarantees ‘a uniform and equal rate
12 of assessment and taxation.’ That guarantee of equality should be the boards of equalization’s
13 predominant concern[.]” *Barta*, 124 Nev. at 627, 188 P.3d at 1102.

14 76. *Barta* recognized that the State Board “clearly has a duty to equalize property valuations
15 throughout the state[.]” a duty separate from its duty to “hear appeals of decisions made by the county
16 boards of equalization.” *Barta*, 124 Nev. at 627, 188 P.3d at 1102.

17 77. The Taxpayers argued “that if the State Board had performed its duty to equalize property
18 values statewide, then it would have recognized the unequal property taxation between them and the
19 taxpayers in the rest of the state.” *Barta*, 124 Nev. at 628, 188 P.3d at 1102-3.

20 78. The Court found that “[t]he record reflects that the State Board failed to explain how it
21 equalized property values for the 2004-2005 tax year, if indeed it did so[.]” *Barta*, 124 Nev. at 628, 188
22 P.3d at 1103.

23 **F. Prior State Board Equalization Decisions**

24 79. It is common practice for the County and/or State Boards to equalize property valuations
25 to correct a widespread error in the Assessor’s valuation and assessment of real property brought to their
26 attention through an individual property owner appeal.

27 80. In such instances, the County and/or State Boards corrected errors for all impacted
28 residential property owners, not just the individual property owner who brought the challenge:

1 1. *Washoe County, et al v. Ross Pendergraft Trust, et al, Notice of*
2 *Decision (Oct. 14, 2003) (CER IV at 856-859)*

3 81. This State Board decision involved one hundred and one (101) residential lakefront
4 properties in Incline Village: twenty-four (24) individual property owners had appealed their property
5 tax valuation to the County Board; the other seventy-seven (77) property owners did not challenge their
6 values. Dec. at 1 (CER IV at 856).

7 82. The County Board determined that the Incline Village lakefront properties did not
8 appreciate during the prior tax year as determined by the Assessor and, thus, had been improperly valued.
9 Dec. at 1 (CER at 856).

10 83. The County Board made a ten percent (10%) downward adjustment in taxable values for
11 all 101 properties. Dec. at 1-2 (CER IV at 856-57).

12 84. The Assessor appealed to the State Board. Dec. at 1 (CER IV at 856).

13 85. The State Board concluded that it had the “authority to determine and equalize the taxable
14 values in the State.” Dec. at 3 (CER IV at 858).

15 86. The State Board found the County Board’s decision to equalize all 101 lakefront Incline
16 properties impacted by the Assessor’s error to be “reasonable and supported by evidence in the record.”
17 Dec. at 2 (CER IV at 857).

18 87. The State Board upheld the County Board decision and instructed the County Comptroller
19 to “certify the assessment roll of the county consistent with this decision.” Dec. at 3 (CER IV at 858).

20 2. *In re: Equalization of Properties Located on Tiller Drive, Equalization*
21 *Order (July 12, 2004) (CER IV at 842-848)*

22 88. This matter involved the State Board discharging its equalization function to address
23 errors in the Assessor’s valuation of properties in a certain neighborhood in the Mill Creek subdivision
24 in Incline Village. Ord. at 1 (CER IV at 842).

25 89. There were a total of thirty-five (35) parcels in the Tiller Drive area of the Mill Creek
26 subdivision. Ord. at 3-4 & Ex. A (CER IV at 844-46).

27 90. Individual taxpayers who owned three of the 35 parcels in the Tiller Drive area challenged
28 their property valuations, asserting “their properties had been inequitably treated compared to other
properties in the Mill Creek subdivision.” Ord. at 1 (CER IV at 842).

1 91. The other Tiller Drive area property owners did not file individual appeals. Ord. at 1-2
2 (CER IV at 842-43).

3 92. The State Board found that “all properties in the Tiller Drive area of the Mill Creek
4 subdivision should have a lower base lot value to be consistent with the comparable sales found
5 throughout the Mill Creek subdivision.” Ord. at 2 (CER IV at 843).

6 93. The State Board concluded that it “has the authority to determine the taxable values in the
7 State and to equalize property pursuant to the requirements of NRS 361.395.” Ord. at 2 (CER IV at 843).

8 94. The State Board ordered that all 35 of the Tiller Drive area “properties be equalized by
9 reducing the base lot value. The Washoe County Comptroller is instructed to correct the assessment roll
10 by adjusting the assessed valuation[s].” Ord. at 3 (CER IV at 844).

11 3. *In re: Consideration of Assessor’s Appeal of Equalization Decision,*
12 *Notice of Equalization Decision (Oct. 9, 2009) (CER II at 438-47)*

13 95. In this matter, the State Board, affirmed the County Board decision, equalizing all
14 residential property values in Incline Village/Crystal Bay for the 2006-07 tax year, the fourth year in the
15 five-year appraisal cycle, to constitutional levels (2002-2003 tax year, as factored.) Dec. at 1 (CER II at
16 438).

17 96. The County Board had granted relief to 300 individual taxpayers who filed appeals of the
18 property tax valuations for the 2006-2007 tax year in accordance with *Bakst*. Dec. at 1 (CER II at 438).

19 97. When the County replaced void unconstitutional 2006-2007 taxable values with
20 constitutional 2002-2003 values, as factored, for the three hundred individual appealing taxpayers, the
21 County Board determined that it “had created an unequal rate of taxation for the 2006-2007 tax year.”
22 Dec. at 1 (CER II at 438).

23 98. The County Board did not limit the scope of its equalization order to only those properties
24 who had undisputed unconstitutional values, but to all properties in Incline Village/Crystal Bay to cure
25 the disparity between the valuation and assessment between the 300 parcels and the remainder of the
26 area. Dec. at 1-2, 5 (CER II at 438-39, 442); *Village League to Save Incline Assets v. State ex rel Bd. of*
27 *Equal.*, 124 Nev. 1079, 1090, 194 P.3d 1254, 1261-62 (2008) (“2008 Village League”).

28 ///

1 99. Discharging its equalization function, the County Board reset the taxable values for the
2 approximately 8,700 other properties in the Incline Village and Crystal Bay areas to 2002-2003 levels.
3 Dec. at 1, 5 (CER II at 438, 442) (quoting County Board).

4 100. The Assessor appealed to the State Board. Dec. at 2 (CER II at 439).

5 101. The State Board initially remanded to the County Board, which was contested by
6 Taxpayers. In the *2008 Village League* case, the Court granted taxpayers' writ of mandate and directed
7 the State Board to consider the Assessor's appeal of County Board's equalization decision. 124 Nev. at
8 1091, 194 P.3d at 1262.

9 102. The *2008 Village League* Court rejected the argument of the State Board that the County
10 Board had to make findings that all residential properties in Incline Village/Crystal Bay were
11 unconstitutionally valued: (1) the County Board had made specific findings that the 300 properties
12 subject to individual appeals were unconstitutionally valued and the values reset to 2002-2003 levels,
13 and (2) the County Board reduced the values of all other properties in Incline Village to those same levels
14 to make them equal. 124 Nev. at 1090, 194 P.3d at 1261-62.

15 103. On remand, the State Board found that the "Assessor did not present sufficient evidence
16 to support a value different from that established by the equalization action of the County Board. The
17 State Board found the County Board's decision to lower the Assessor's value on 8,700 properties to the
18 same level as other properties previously decided, should be upheld." Dec. at 5 (CER II at 442).

19 104. The State Board found that the County Board changed the values of the 300 individual
20 property owners "because of the use of unconstitutional methods of valuation by the Assessor; equity
21 and fairness requires all properties in the same geographic area receive the same treatment." Dec. at 5
22 (CER II at 442).

23 105. The State Board concluded that the Assessor had failed to carry his burden of proof that
24 the County's decision reducing valuations for all Incline Village/Crystal Bay was "unjust and
25 inequitable" because "the values for the '8700' properties were inconsistent with the values for the
26 '300'." Dec. at 5 (CER II at 442).

27 106. The State Board concluded that "[p]ursuant to the Taxpayer's Bill of Rights [NRS
28 361.291(1)(a)], each taxpayer has the right to be treated by officers and employees of the Department

1 with courtesy, fairness, uniformity, consistency and common sense. In the absence of regulations
2 regarding the equalization, the State Board employed a fairness standard in determining whether the
3 County Board's decision should be overturned." Dec. at 6 (CER II at 443).

4 107. The State Board denied the Assessor's petition and ordered the County Comptroller to
5 "certify the assessment roll of the county consistent with this decision[.]" Dec. at 6 (CER II at 443).

6 108. The 2009 Equalization Decision equalizing all 2005-2006 taxable values of Incline
7 Village/Crystal Bay properties to constitutional 2002-2003 levels, as factored, is a final decision of the
8 State Board.⁹

9 **G. Proceedings Leading to 2017 Equalization Order**

10 109. On August 21, 2012, this Court issued a writ of mandate to the State Board, compelling
11 the State Board to "notice and hold a public hearing, or hearings as may be necessary, to hear and
12 determine the grievances of property owner taxpayers regarding the failure, or lack, of equalization of
13 real property valuations throughout the State of Nevada for the 2003-2004 tax year and each subsequent
14 tax year to and including the 2010-2011 tax year and to raise, lower or leave unchanged the taxable value
15 of any property for the purpose of equalization." Writ. at 1 (CER III at 554).

16 110. The Court mandated the State Board to certify any change made in property valuations to
17 the County, Assessor and Treasurer, and upon receipt, the County was mandated to "issue such additional
18 tax statement(s) or tax refund(s) as the changed valuation may require to satisfy the statutory provisions
19 for the collection of property taxes." Writ. at 2 (CER III at 555).

20 *1. 2012 State Board Hearings*

21 111. Pursuant to the writ of mandate, the State Board held three hearings: September 18,
22 November 5 and December 3, 2012. CER I at 1-4 (hearing notices).

23 *a. November Hearing*

24 112. At the November 5, 2012 hearing, the Assessor testified that for the 2003-2004, 2004-
25 2005 and 2005-2006 tax years, one or more constitutional valuation methodologies identified in *Bakst*
26
27

28 ⁹ The County and Assessor did petition for judicial review, but the appellants failed to name and serve all taxpayers and on that basis, the district court dismissed the petition for judicial review; the district court's decision was affirmed by the Nevada Supreme Court. *See Washoe County v. Otto*, 128 Nev. 424, 282 P.3d. 719 (2012).

1 and *Barta* had been used to value every stand-alone single family residence in the Incline Village/Crystal
2 Bay area as well as approximately 900 condominiums. Bd. Trans. (Nov. 5, 2012) at 94:8-21.

3 113. At the end of its November 5, 2012 hearing, the State Board took action by passing the
4 following motion made by Member Marnell:

5 I'm going to make a motion that . . . for any taxpayer within Incline Village and Crystal
6 Bay that was unconstitutionally assessed for the '03'04, '04-05, '05-'06 years . . . that
7 number one, my motion would be first that the assessor confirm that the data is accurate,
8 and those people who were unconstitutionally assessed. Part two is that we would go back
to the last constitutional year, which I believe is the '02-'03 years.[.]

9 Bd. Trans. (Nov. 5, 2012) at 100:10-23.

10 114. The then-Assessor, Josh Wilson, and State Board Chairman Wren, both concurred (Mr.
11 Wilson by nodding and Chairman Wren by verbal confirmation) that the 2002-2003 tax year was the last
12 constitutionally valued and assessed year. Bd. Trans (Nov. 5, 2012) at 100:24-25.

13 115. There was additional discussion that the values for 2004-2005 and 2005-2006 would be
14 factored, which Member Marnell incorporated into his motion. Bd. Trans. Trans. (Nov. 5, 2012) at 101:1-
15 25.

16 116. Member Marnell made it clear that his motion applied not just to property owners who
17 had filed appeals but also to all impacted property owners: "to be equal for all those who had an
18 unconstitutional appraisal." Bd. Trans. (Nov. 5, 2012) at 105:17-23.

19 117. The motion passed unanimously. Bd. Trans. (Nov. 5, 2012) at 113:20-21.

20 118. The State Board's action was consistent with *Bakst* and *Barta*, which set the template for
21 relief in discharging the State Board's equalization function: replacement of unconstitutional values with
22 constitutional values, and payment of the resulting refund of tax collected on the difference between the
23 two values (assuming values were lowered).

24 b. December Hearing

25 119. At the hearing on December 3, 2012, pursuant to the State Board's directive (part one of
26 Member Marnell's motion), the Assessor provided three lists of approximately 5,500 properties at Incline
27 Village/Crystal Bay that he determined had been valued using unconstitutional methodologies for the
28 2003-2004, 2004-2005, and 2005-2006 tax years. Bd. Trans. (Dec.3, 2012) at 5-6; CER III 545-550 (first

1 and last pages of lists of unconstitutionally valued properties in Incline Village/Crystal Bay for three
2 years in question).

3 120. The Assessor represented to the Board that if the unconstitutional taxable values of the
4 identified properties on the lists were replaced with constitutional 2002-2003 values, as factored, there
5 would be a reduction in value in each of the three years of approximately \$698 million (2003-2004), \$657
6 million (2004-2005) and \$564 million (2005-2006). Bd. Trans. (Dec.3, 2012) at 5-6.

7 121. The State Board members were concerned with the loss of tax revenue if it implemented
8 the motion unanimously passed at the November 5, 2012 hearing.

9 122. Member Johnson stated “we’re coming back to a solution that’s going to reduce the
10 taxable rolls in Washoe County by 1.9 billion dollars and I struggle with that.” Bd. Trans. (Dec.3, 2012)
11 at 73.

12 123. Member Marnell made motion to have the Assessor “reappraise all properties for those
13 three tax years that were unconstitutionally appraised or identified as unconstitutionally appraised and to
14 determine the new taxable value.” Bd. Trans. (Dec.3, 2012) at 77.

15 124. Member Marnell stated “I’m assuming that that’s going to cost them [the County] some
16 money. But I’m sure it’s far better than a 1.5 billion dollar property tax drop.” Bd. Trans. (Dec.3, 2012)
17 at 77.

18 125. No action was taken by the State Board to vacate the decision made at the November 5,
19 2012 hearing to equalize unconstitutional values to constitutional levels for the three years in question
20 (part two of Member Marnell’s motion). *See* Bd. Trans. (Dec 3, 2012) at 58-80.

21 2. *2012 Equalization Order*

22 126. In its 2012 Equalization Order after the December hearing, dated February 3, 2013, the
23 State Board found that residential properties in Incline Village/ Crystal Bay were valued in each of the
24 2003-2004, 2004-2005, and 2005-2006 tax years using methodologies that were unconstitutional under
25 *Bakst* and *Barta*. 2012 Ord. at 8 (CER IV at 950).

26 127. The State Board found “no evidence to show methods found to be unconstitutional by the
27 Nevada Supreme Court in the *Bakst* decision were used outside the Incline Village and Crystal Bay area.”
28 2012 Ord. at 8 (CER IV at 950).

1 128. The State Board “determined that no statewide equalization was required. However, . . .
2 the State Board determined certain regional or property type equalization [in Incline Village/Crystal Bay]
3 was required.” 2012 Ord. at 9 (CER IV at 951).

4 129. The State Board ordered the Assessor “to reappraise all residential properties located in
5 Incline Village and Crystal Bay to which an unconstitutional methodology was applied to derive taxable
6 value during the tax years 2003-2004, 2004-2005, 2005-2006.” 2012 Ord. at 9 (CER IV at 951).

7 3. *Petition for Judicial Review of 2012 Equalization Order*

8 130. In March of 2013, the Village League Petitioners petitioned this Court for judicial review
9 of the reappraisal portion of the 2012 Equalization Order.

10 131. The Bakst Petitioners, “whose property values had already been established, filed a
11 motion to intervene in the district court action, arguing that the 2012 Equalization Order directing
12 reappraisal of their properties threatened the previous final judgments. The district court granted the
13 motion to intervene.” *Ingemanson*, 133 Nev. Adv. Op. 1 at 6-7, 388 P.3d at 221.

14 132. This Court dismissed the 2013 petition for judicial review on the basis that the 2012
15 Equalization Order was not final. *Ingemanson*, 133 Nev. Adv. Op. 1 at 6-7, 388 P.3d at 221.

16 133. The Village League Petitioners and Bakst Petitioners appealed.

17 4. *Nevada Supreme Court’s Decision in Ingemanson*

18 134. On January 26, 2017, the Nevada Supreme Court issued *Ingemanson*, reversing the
19 dismissal of the petition for judicial review. 133 Nev. Adv. Op. 1, 388 P.3d.

20 135. The *Ingemanson* Court stated:

21 [i]n Barta and Bakst, this court concluded, as a remedy, that because property is physically
22 reappraised once every five years and the assessment methods used in 2002 were
23 unconstitutional, the taxable values for the unconstitutionally appraised properties were
24 void for the tax years beginning in 2003–04 and ending in 2007–08. As a result, property
taxes in those years were to be based on the taxable values previously established for the
2002–03 tax year.

25 133 Nev. Adv. Op. 1 at 4, 388 P.3d at 220 (internal citations omitted).

26 136. The Court stated that:

27 The State Board was clearly attempting to engage in its equalization function pursuant to
28 NRS 361.395(1) when it ordered reappraisals. As such, an appeal directly to the State
Board would be the only way for a taxpayer to challenge the reappraised taxable value. .
. . [H]owever, only taxpayers whose valuations rise as a result of the reappraisal process

are entitled to a hearing. But this remedy fails to take into consideration the remedies already afforded the Bakst intervenors and the affect those remedies have on the equalization process for the region.

Ingemanson, 133 Nev. Adv. Op. 1 at 13, 338 P.3d at 224.

137. The *Ingemanson* Court found that the State Board’s jurisdiction is restricted “to equalizing the property values and hearing appeals from the county board valuations, not determining matters of law unrelated to valuation. Therefore, the Bakst intervenor . . . would not be allowed to raise their issue or claim preclusion arguments to the State Board.” 133 Nev. Adv. Op. 1 at 13-14, 338 P.3d at 224.

138. The State Board and County argued that the Court did not have jurisdiction to review the 2012 Equalization Order on two grounds: (1) the State Board was not acting in a legislative, non-adjudicative capacity, and (2) the order was not a final order in a contested case. *Ingemanson*, 133 Nev. Adv. Op. 1 at 7, 338 P.3d at 222.

139. The Court rejected both arguments, concluding that: (1) when the State Board is performing its equalization function, it is acting in a quasi-judicial capacity, and (2) the 2012 Equalization Order was a ruling in a contested case and review of the final equalization decision after the reappraisal was not an adequate remedy at law for the Village League and Bakst Petitioners. *Ingemanson*, 133 Nev. Adv. Op. 1 at 8-14, 338 P.3d at 222-24.

140. The Court concluded that “NRS 361.395 does not provide the State Board with authority to order reappraisals and the 2010 regulation purporting to provide the State Board with such authority does not apply retroactively to the tax years at issue in this case.” *Ingemanson*, 133 Nev. Adv. Op. 1 at 18, 388 P.3d at 226.

141. The Nevada Supreme Court reversed this Court’s dismissal of the petition for judicial review and remanded “this matter to the district court with instructions for it to grant the petition for judicial review, vacate the Equalization Order directing new appraisals, and conduct further proceedings to satisfy the requirements of NRS 361.395.” *Ingemanson*, 133 Nev. Adv. Op. 1 at 18, 388 P.3d at 226.

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1 5. *Remand to this Court*

2 142. Upon remand to this Court, the Village League filed a motion requesting that this Court
3 enter an order returning Incline Village and Crystal Bay residential property values for the 2003-2004,
4 2004-2005, and 2005-2006 years to their 2002-2003 constitutional levels and require its implementation
5 by the County Assessor and Treasurer. Mot. for Entry of Judg., (April 25, 2017).

6 143. The State Board and the County both opposed the motion.

7 144. The County collaterally attacked the judgments of the Bakst Petitioners and similarly
8 situated property owners in Incline Village/Crystal Bay with adjudicated taxable values for the 2003-
9 2004, 2004-2005, 2005-2006 tax years, stating that “the only viable actions this Court could take is to
10 take no action at all, or to raise the values of the *Bakst* properties.” Cty. Opp. at 22:7-8 (May 12, 2017).

11 145. The Bakst Petitioners filed a response requesting that this Court determine the legal issues
12 of the finality of their judgments and the preclusive effect of those judgments, issues which the State
13 Board did not have the authority to determine per *Ingemanson*, to protect the Bakst Petitioners judgments
14 from further collateral attack. See Bakst Resp. (May 25, 2017).

15 146. Over the objections of taxpayers, this Court remanded the matter to the State Board to
16 “conduct further proceedings pursuant to its statutory authority under NRS 361.395.” Order (July 17,
17 2017).

18 147. This Court did not address the Bakst Petitioners’ finality and preclusion issues.

19 6. *2017 Equalization Hearing*

20 148. The State Board scheduled, noticed and held a hearing on August 29, 2017. CER IV at
21 967-69.

22 149. The 2017 State Board hearing was a continuation and completion of the equalization
23 proceeding (as corrected by the Nevada Supreme Court’s decision in *Ingemanson*) that the State Board
24 began in 2012.

25 150. The State Board heard no new evidence and the proceeding was limited to oral
26 presentations by the parties, including the Village League and Bakst Petitioners. Bd. Trans (Aug. 29,
27 2017) at 59:17-25, 60:1-25, 61:1-22.

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1 151. At the hearing, the Petitioners argued that, as confirmed by the Nevada Supreme Court in
2 *Ingemanson, Bakst and Barta*, the Nevada Constitution guarantees a uniform and equal rate of assessment
3 and taxation, which requires the State Board to equalize unconstitutional taxable values for the three
4 years in question to constitutional levels. Bd. Trans. (Aug. 29, 2017) at 69:9-16; 70:1-25, 71:1-2; 75:1-
5 12; 80:1-7.

6 152. The Bakst Petitioners, citing to the *Barta* decision, argued that the State Board's
7 "predominant concern" is the constitutional guarantee of equality. Bd. Trans. (Aug. 29, 2017) at 69:21-
8 23.

9 153. The Bakst Petitioners argued that NRS 361.395 and *Ingemanson* bound the State Board,
10 and accordingly, the State Board is required "to take certain rolls, not all rolls, not the rolls that are
11 adjusted by the Nevada Supreme Court, but certain rolls that were adjusted by the county, and perform
12 [its] functions contained therein." Bd. Trans. (Aug. 29, 2017) at 68:18-25.

13 154. During the hearing, State Board Member Schiffmacher inquired of State Board counsel
14 whether the "judicial remedy" afforded the Bakst or Barta property owners set a precedent for the State
15 Board, and counsel responded that the State Board was not "obligated by Bakst" and "the [*Ingemanson*]
16 Court didn't say that you are." See Bd. Trans. (Aug. 29, 2017) 157:12-25; 158:10-12.

17 **H. 2017 Equalization Order**

18 155. Approximately three months after the August 2017 hearing, the State Board issued and
19 served the 2017 Equalization Order on November 30, 2017 (which was dated October 30, 2017),
20 concluding that there was not a lack of equalization at Incline Village/Crystal Bay for the three tax years
21 in question. Ord. at 7 (CER IV at 966).

22 156. The State Board represented that it had "considered the tax rolls and the assessment ratio
23 studies, in addition to the documents in the record, to determine how it should perform its equalization
24 function" and "[t]he tax rolls, ratio studies and other documents in the record do not indicate an
25 equalization problem in Incline Village/Crystal Bay." Ord. at 6, 7 (CER IV at 965, 966).

26 157. The tax rolls for the 2003-2004, 2004-2005, and 2005-2006 were not in the administrative
27 record before the State Board. Bd. Brf. at 14; Cty. Brf. at 37.

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1 158. The ratio studies purportedly relied upon by the State Board did not include Incline
2 Village/Crystal Bay for the 2003-2004, 2004-2005 tax year, and for the 2005-2006 tax year, to the extent
3 the ratio study covered all areas of Washoe County, the sample size was so small it was not statistically
4 significant for any particular area of the County. CER II at 448-66, III at 467-28; TOP (May 10, 2017)
5 at 84-88.

6 159. The State Board concluded “[a]pplying a rollback as requested by petitioners would cause
7 a large equalization problem within Washoe County, between the Lake Tahoe Basin and the balance of
8 the County and the state as a whole as the relationship of assessment value to the true tax value would
9 not be the same.” Ord. at 7 (CER IV at 966).

10 160. The State Board’s conclusion is contradictory to the conclusions reached by the State
11 Board in the 2012 Equalization Order that (1) there was an equalization problem in Incline
12 Village/Crystal Bay resulting from the use of unconstitutional methodologies, (2) those methodologies
13 were only used in Incline Village/Crystal Bay, and (3) there was not an equalization problem in the rest
14 of Washoe County or the State. 2012 Ord. at 8-9 (CER IV at 950-51).

15 161. The final “Order” portion of the State Board’s decision states:

16 Based on a preponderance of the evidence in the administrative record, the testimony
17 during the proceeding . . . the State Board held, by a vote of 4-1 (Member Harper
18 opposed), that there is not an equalization problem in the Incline Village/Crystal Bay area
19 of Washoe County for the tax years 2003-2004, 2004-2005, 2005-2006 and further that
20 providing the relief requested by Village League would create an equalization problem
21 for Washoe County and statewide. The State Board ordered that the property valuations
22 for Incline Village/Crystal Bay for the tax years 2003-2004, 2004-2005, 2005-2006 are
23 equalized based on the tax rolls, the ratio studies, and the evidence before the State Board.

24 Equal. Ord. at 7 (CER IV at 966).

25 162. The Petitioners timely sought judicial review of the 2017 Equalization Order by filing the
26 Petition on December 29, 2017.¹⁰

27 163. This Court finds that the majority of the above Findings of Fact are undisputed as
28 established in Nevada Supreme Court decisions, the State Board’s orders and the admissions of the State
Board and County.

¹⁰ The Petition was filed in the First Judicial District Court, with a “protective” Notice and Petition for Review of State Board Action on Remand made in this Court. The First Judicial Court later entered an order transferring venue to this Court.

CONCLUSIONS OF LAW

A. Jurisdiction

1. The Petition brought pursuant to NRS 361.410 and NRS 233B.130 was timely filed within thirty (30) days of service of the Equalization Order in accordance with NRS 233B.130(2).

2. The County and State both argue that this Court does not have jurisdiction to review the 2017 Equalization Order.

3. The County argues that the 2017 Equalization Order is not reviewable because it is not a final decision in a contested case and there is no process for an individual taxpayer to petition the State Board for equalization of their property. Cty. Brf. at 3, 13.

4. The State Board argues that the 2017 Equalization is not reviewable by this Court because the State Board did not increase any taxable values when it equalized properties in Incline Village/Crystal Bay. Bd. Brf. at 17:12, 17-18.

5. This Court concludes as a matter of law that the arguments of the County and State are without merit.

6. Taxpayers are not required to petition the State Board to conduct its statewide equalization function because NRS 361.395(1) mandates the State Board to discharge its equalization function on an annual basis.

7. During the mandamus proceeding leading to the Court's 2012 Village League decision, the State Board admitted to the Supreme Court that it had never engaged in its statewide equalization function under NRS 361.395, resulting in the Court's remand and district court's issuance of the writ of mandate compelling the State Board to conduct statewide equalization proceedings. 2012 Village League, Lexis 279 at 5-6; Ord. & Writ (CER III at 551-555).

8. The final action an agency takes under mandate of the court is subject to review; otherwise, an agency would avoid judicial scrutiny. *See Estate of Adams v. Fallini*, 132 Nev. Adv. Op. 81, 386 P.3d 621 (2016) (mandate rule requires lower courts to effectuate a high court's ruling on remand).

9. *Ingemanson* held that when the State Board engages in its statewide equalization function, it is an "adjudicative quasi-judicial function" because it notices hearings, takes evidence and hears

1 testimony, and issues findings of fact and conclusions of law. 133 Nev. Adv. Op. 1 at 8-9, 388 P.3d at
2 222-23.

3 10. *Ingemanson* noted the “adversarial nature of the State Board’s annual meetings because
4 they are open to the public, permit individual taxpayers to challenge a property tax assessment, require
5 public notice, and allow taxpayers to be represented by an attorney.” 133 Nev. Adv. Op. 1 at 9, 388 P.3d
6 at 222 (*citing Marvin v. Finch*, 126 Nev. 168, 177, 232 P.3d 425, 431 (2010)).

7 1. *NRS 361.395(2) does not preclude judicial review.*

8 11. NRS 361.395(2) affords a separate administrative process for taxpayers who were not
9 participants in an equalization proceeding and whose property values will be raised because of the
10 equalization:

11 If the State Board of Equalization proposes to increase the valuation of any property on
12 the assessment roll:

13 (a) Pursuant to paragraph (b) of subsection 1, it shall give 30 days’ notice to interested
14 persons by first-class mail.

15 (b) In a proceeding to resolve an appeal or other complaint before the Board pursuant to
16 NRS 361.360, 361.400, 361.402 or 361.403 [appeals of decisions of county boards of
equalization, the Department of Taxation or NTC], it shall give 10 days’ notice to
interested persons by registered or certified mail or by personal service.

17 A notice provided pursuant to this subsection must state the time when and place where
18 the person may appear and submit proof concerning the valuation of the property. A
19 person waives the notice requirement if he or she personally appears before the Board and
is notified of the proposed increase in valuation.

20 12. NRS 361.395(2) does not speak to or foreclose judicial review of the State Board’s
21 statewide equalization decision.

22 13. The additional administrative process set forth in NRS 361.395(2) provides due process
23 to taxpayers whose values will be raised as a result of an Equalization Decision; taxpayers who personally
24 appeared at the State Board hearing are not entitled to the separate due process notice.

25 14. The Petition was brought pursuant to NRS 361.410, entitled “Judicial review: Availability
26 and restrictions.” Subsection (1) of NRS 361.410 provides:

27 1. No taxpayer may be deprived of any remedy or redress in a court of law relating to the
28 payment of taxes, but all such actions must be for redress from the findings of the State
Board of Equalization, and no action may be instituted upon the act of a county assessor

1 or of a county board of equalization or the Nevada Tax Commission until the State Board
2 of Equalization has denied complainant relief. This subsection must not be construed to
3 prevent a proceeding in mandamus to compel the placing of nonassessed property on the
4 assessment roll.

5 15. The State Board was requested by the Village League, to equalize residential properties
6 in Incline Village/Crystal Bay for the 2003-2004, 2004-2005, 2005-2006 tax years by replacing void
7 unconstitutional values with 2002-2003 constitutional values, as factored.

8 16. The State Board denied the relief requested and “ordered that the property tax values for
9 Incline Village/Crystal Bay for the tax years 2003-04, 2004-05, 2005-06 are equalized based on the tax
10 rolls, the ratio studies, and the evidence before the State Board.” Equal. Ord. at 7 (CER IV at 966).

11 17. This Court has jurisdiction over this matter under NRS 361.410(1). The Petition seeks
12 “remedy” and “redress” from this “court of law relating to the payment of taxes” and this is an action
13 “for redress from findings of the State Board of Equalization.”

14 2. *NRS 233B*

15 18. NRS 233B.130(1) provides that:

16 Any party who is:

17 (a) Identified as a party of record by an agency in an administrative proceeding; and

18 (b) Aggrieved by a final decision in a contested case is entitled to judicial review of the
19 decision. Where appeal is provided within an agency, only the decision at the highest level
20 is reviewable unless a decision made at a lower level in the agency is made final by statute.
21 Any preliminary, procedural or intermediate act or ruling by an agency in a contested case
22 is reviewable if review of the final decision of the agency would not provide an adequate
23 remedy.

24 19. “Contested case” means a proceeding, including but not restricted to rate making and
25 licensing, in which the legal rights, duties or privileges of a party are required by law to be determined
26 by an agency after an opportunity for hearing[.] NRS 233B.032.

27 20. The Court in *Ingemanson* has already determined that this matter is a contested case when
28 it held that it had jurisdiction to review the State Board’s interim 2012 Equalization Order pursuant to
NRS 233B.130(1)’s provisions providing for review of an interim order in a “contested case.” 133 Nev.
Adv. Op. 1, 388 P.3d at 223.

1 21. When *Ingemanson* considered the 2012 hearings and 2012 Equalization Order, it
2 concluded that the State Board heard testimony, received evidence and considered the oral presentations
3 of the parties. 133 Nev. Adv. Op. 1, 388 P.3d at 222-23. This matter involves the continuation and final
4 decision of the equalization proceedings that began in 2012.

5 22. At the 2017 hearing, the State Board heard testimony and oral argument by the parties,
6 including the Village League and the Bakst Petitioner who proceeded separately from the Village League
7 after the 2012 State Board equalization hearings.

8 23. As a matter of law, nothing distinguishes the 2017 Equalization Order from the 2012
9 Equalization Order, except the 2017 Equalization Order is undisputedly a final agency decision.

10 24. This matter has a seventeen-year history, which culminated in the interim 2012
11 Equalization Order and the final 2017 Equalization Order.

12 25. This Court concludes that Petitioners seek judicial review of a final agency decision in a
13 contested case.

14 26. This Court has jurisdiction over this matter pursuant to NRS 233B.130.

15 **B. Standard of Review**

16 1. *NRS 361.410*

17 27. This is a judicial review action challenging the State Board's Decision under NRS
18 361.410, which provides that "[n]o taxpayer may be deprived of any remedy or redress in a court of law
19 relating to the payment of taxes, but all such actions must be for redress from the findings of the State
20 Board of Equalization." NRS 361.410(1).

21 28. The burden of proof falls on the taxpayer "to show by clear and satisfactory evidence that
22 any valuation established by the Nevada Tax Commission or the Department or equalized by the State
23 Board of Equalization is unjust and inequitable." NRS 361.410(2).

24 29. The State Board and County argue that NRS 361.410 is not applicable to the judicial
25 review of statewide equalization decisions of the State Board, and that Petitioners were required to
26 proceed under NRS 361.420. Bd. Brf. at 10; Cty. Brf. at 16.

27 30. NRS 361.410 provides for direct "judicial review" of actions of the State Board.

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1 31. NRS 361.420 sets forth the exhaustion requirements, the grounds for judicial review, and
2 the process for an individual taxpayer to contest decisions of the State Board determining appeals by
3 individual property owners of decisions of county boards of equalization, the Department of Taxation or
4 the NTC.

5 32. This is the judicial review of a statewide equalization action affecting all residential
6 properties in Incline Village/Crystal Bay, not the judicial review of a denial of individual taxpayer appeals
7 of their taxes under NRS 361.420.

8 33. NRS 361.420(2) contains exhaustion language similar to NRS 361.410 in that suit may
9 only be brought after the State Board has denied the property owner relief: “property owner, . . . having
10 been denied relief by the State Board of Equalization, may commence suit . . . against the State and
11 county[.]” *Compare* NRS 361.420 (2) with NRS 361.410(1)(“[n]o taxpayer may be deprived of any
12 remedy or redress in a court of law relating to the payment of taxes, but all such actions must be for
13 redress from the findings of the State Board of Equalization.”).

14 34. NRS 361.430 sets forth the burden of proof for suits brought under NRS 361.420: “In
15 every action brought under the provisions of NRS 361.420, the burden of proof shall be upon the plaintiff
16 to show by clear and satisfactory evidence that any valuation established by the Nevada Tax Commission
17 or the county assessor or equalized by the county board of equalization or the State Board of Equalization
18 is unjust and inequitable.”

19 35. NRS 361.430’s burden of proof is identical to that contained in NRS 361.410(2).
20 *Compare* NRS 361.430 with NRS 361.410(2) (“show by clear and satisfactory evidence that any
21 valuation established by the Nevada Tax Commission or the Department or equalized by the State Board
22 of Equalization is unjust and inequitable.”).

23 36. When the State Board engages in equalization under NRS 361.395, it discharges its
24 exclusive statutory equalization obligation.

25 37. The State Board’s statewide equalization obligation is distinct and separate from its other
26 statutory obligation, to hear individual appeals of decisions of county boards and the NTC. *See* NRS
27 361.395; NRS 361.400, NRS 361.420; *Barta*, 124 Nev. at 628, 188 P.3d at 1103.

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1 38. Neither NRS 361.420 nor NRS 361.430 address judicial review of decisions of the State
2 Board of Equalization when it is discharging its statewide equalization function under NRS 361.395.

3 39. The Legislature says what it means. *State v. Palm*, 128 Nev. 34, 272 P.3d 668 (2012)
4 (“[W]e presume that the Legislature was aware of the commonly understood effect of the language of [a
5 statute] when it drafted the statute, this is how it must be construed”); *Beazer Homes Nevada, Inc. v. Dist.*
6 *Ct.*, 120 Nev. 575, 580-81, 97 P.3d 1132, 1135-36 (2004) (“When a legislature adopts language that has
7 a particular meaning or history, rules of statutory construction . . . indicate that a court may presume that
8 the legislature intended the language to have meaning consistent with previous interpretations of the
9 language.”).

10 40. The Legislature would not have enacted different statutes with duplicative language
11 setting forth two burdens of proof and two exhaustion requirements for judicial review of a State Board
12 decision, unless it was drawing a distinction between the types of State Board decisions to be reviewed
13 under the two judicial review statutes.

14 41. The Legislature recognized that judicial review of the State Board’s equalization function
15 would need to be separately addressed.

16 42. This Court concludes that the Petition was properly brought under NRS 361.410(1).

17 43. This Court denies the County’s Motion to Dismiss to the extent it asserts the Petition was
18 not proper under NRS 361.410(1).

19 44. NRS 361.410(1) sets forth the applicable standard for review of this matter: “clear and
20 satisfactory evidence that any valuation . . . equalized by the State Board of Equalization is unjust and
21 inequitable.” NRS 361.410(1).

22 2. ***NRS 233B***

23 45. This is also an action for judicial review taken under NRS 233B.130, which authorizes
24 any aggrieved party to a final decision of an agency to seek judicial review of that decision.

25 46. Pursuant to NRS 233B.135(3), a court may set aside a final decision of an agency if the
26 substantial rights of the petitioner have been prejudiced because the final decision of the agency is: (a) in
27 violation of constitutional or statutory provisions; (b) in excess of the statutory authority of the agency;
28 (c) made upon unlawful procedure; (d) affected by other error of law; (e) clearly erroneous in view of the

1 reliable, probative and substantial evidence on the whole record; or (f) arbitrary or capricious or
2 characterized by abuse of discretion. NRS 233B.135(3).

3 47. Courts conduct de novo review of conclusions of law made by administrative agencies on
4 legal issues, including matters of statutory and regulatory interpretation. *See City of Reno v. Bldg &*
5 *Constr. Trades*, 127 Nev. Adv. Op. 10, 251 P.3d 718 (2011).

6 48. This Court conducts its NRS 233B review of this matter within the bound of the specific
7 equity-based standard of review set forth in NRS 361.410: determining whether the valuations
8 “equalized” by the State Board are just and equitable. *See State Tax Comm’n ex rel. Dep’t of Taxation*
9 *v. Am. Home Shield of Nev., Inc.*, 127 Nev. 382, 388, 254 P.3d 601, 605 (2011) (“A specific statute
10 controls over a general statute.”).

11 3. *Presumption of Validity*

12 49. Generally, “[i]n reviewing orders resolving petitions for judicial review that challenge
13 State Board decisions, the State Board’s determinations are presumed valid.” *Montage Mktg, LLC v.*
14 *Washoe Cty Bd of Equalization*, 134 Nev. Adv. Op. 39, 419 P.3d 129, 131 (2018) (citing *Bakst*, 122 Nev.
15 at 1408, 148 P.3d at 721).

16 50. However, “that presumption [only] remains until there is competent evidence to the
17 contrary presented...and [then] the presumption disappears.” *Constructors, Inc. v. Cass County Bd of*
18 *Equalization*, 606 N.W.2d 786, 871 (Neb. 2000) (Discussing “presumption that a county board of
19 equalization has faithfully performed its official duties in making an assessment and has acted upon
20 sufficient competent evidence to justify its action.”).

21 51. The undisputed facts of this case show the 2017 Equalization Order is not entitled to a
22 presumption of validity. There is competent and undisputed evidence that (1) the State Board did not
23 follow its prior decisions in equalizing taxable values for a body of taxpayers outside of those taxpayers
24 who filed individual appeals, and (2) the State Board affirmed unconstitutional taxable values.

25 52. The State Board and the County assert that the general presumption of validity of the State
26 Board’s decisions may only be overcome if the State Board applied a fundamentally wrong principle or
27 refused to exercise its best judgment. Bd. Brf. at 10; Cty Brf. at 14-15.

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53. This is a case involving statewide equalization. The cases cited by the County and State are distinguishable as they involved instances where the State Board was acting in an appellate capacity in reviewing decisions of a particular county board of equalization. *See Montage Mktg. LLC v. Washoe County Bd of Equalization*, 134 Nev. Adv. Op. 39, 419 P.3d 129 (2018) (judicial review of State Board decision deciding appeal of decision of Washoe County Board of Equalization denying taxpayer's petition for review of their assessment); *Canyon Villas Apts. v. State*, 124 Nev. 832, 192 P.3d 746 (2008) (judicial review of State Board decision deciding appeal of decision of Clark County Board of Equalization partially denying taxpayer's petition for review of their assessment); *Imperial Palace v. Department of Taxation*, 108 Nev. 1060, 843 P.2d 813 (1992) (judicial review of State Board decision deciding appeal of a decision of the Clark County Board of Equalization denying the taxpayer's petition for review of its assessment); *Kelly v. State*, 91 Nev. 150, 532 P.2d 1029 (1975) (judicial review of State Board decision deciding appeal of a decision of Douglas County denying the taxpayer's petition for review of its assessment).

54. In this case, contrary to the cases relied upon by the State Board and the County, the State Board is not acting as the final administrative arbiter of an assessment dispute between a single taxpayer and a county deciding an appeal from a county board of equalization's decision. It was engaging in its statewide equalization function under NRS 361.395.

55. In individual contested cases, the State Board's "appellate" decision is then subject to review under NRS 361.420 and 361.430.

56. Here, the State Board is performing its own statutory function under NRS 361.395, which is subject to direct review by the Court. The only statute governing that standard of review is NRS 361.410.

57. The State Board's 2017 Equalization Order is not entitled to a presumption of validity.

C. Nevada's Constitutional Guarantee of Uniform and Equal Assessment and Taxation

58. Article 10, Section 1 of the Nevada Constitution provides in pertinent part:

The legislature shall provide by law for a uniform and equal rate of assessment and taxation, and shall prescribe such regulations as shall secure a just valuation for taxation of all property, real, personal and possessory.

...

1 Nev. Const. Art 10 § 1.

2 59. The Nevada Supreme Court has long required uniformity in taxation and assessment of
3 similarly situated individuals. *See List v. Whisler*, 99 Nev. 133, 138, 660 P.2d 104, 106-107 (1983);
4 *United States v. State ex rel. Beko*, 88 Nev. 76, 86-87, 493 P.2d 1324 (1972); *Boyne v. State ex rel.*
5 *Dickerson*, 80 Nev. 160, 166, 390 P.2d 225 (1964); *State of Nevada v. Eastabrook*, 3 Nev. 173 (1867).

6 60. The *Bakst* Court held that:

7 By using the mandatory term “shall,” the Constitution clearly and unambiguously requires
8 that the methods used for assessing taxes throughout the state must be “uniform.” Unless
9 ambiguous, the language of a constitutional provision is applied in accordance with its
10 plain meaning. Thus, county assessors must use uniform standards and methodologies for
assessing property values throughout the state.

11 122 Nev. at 1413, 148 P.3d at 724; *see also County of Clark V. LB Props., Inc.*, 129 Nev. Adv. Op. 96,
12 315 P.3d 294, 297(2013) (“‘methods used to value taxpayers’ properties play a material role in ensuring
13 that the constitutional guarantee of a uniform and equal rate of assessment’ exist in property valuations.”
14 *quoting Barta*, 124 Nev. at 624, 188 P.3d at 1100).

15 61. The “‘prevailing requirement [is] that similarly situated taxpayers should not be
16 deliberately treated differently by taxing authorities.’” *Clifton v. Allegheny County*, 969 A.2d 1197, 1212
17 (Pa. 2009) (*quoting Downingtown Area Sch Dist. v. Chester County Bd. of Assessment*, 913 A. 2d 194,
18 201 (Pa. 2006)).

19 1. *The constitutional guarantee of uniformity and equality has primacy*

20 62. The Nevada Constitution is the “supreme law” of this State and its dictates must be
21 enforced. *MDC Rests., LLC v. Eighth Judicial District Court*, 132 Nev. Adv. Op. 76, 383 P.3d 262, 267
22 (2016).

23 2. *Non-uniform and unequal assessment and valuation is not excused*
24 *because the resulting taxable value does not exceed full cash value*

25 63. The guarantee of uniformity can only be satisfied if similarly situated properties are valued
26 and assessed uniformly and proportionately with the same standards and methodologies, even if the
27 taxable value is less than full cash value. *Barta*, 124 Nev. at 628; 188 P.3d at 1103 (“A taxable value
28 may be unjust and inequitable despite being less than the full cash value of the property.”).

1 3. *While mathematical exactitude is not required, similarly situated*
2 *properties must be valued and assessed using the same*
3 *methodologies and standards*

4 64. The Nevada Supreme Court recognized that the Supreme Court of Kansas, which is
5 another jurisdiction with a “virtually identical” Uniform and Equal Clause, has reached a similar
6 construction of the constitutional guarantee. *See List*, 99 Nev. at 138, 660 P.2d 106-7 (citing *State ex rel.*
7 *Stephan v. Martin*, 608 P.2d 880, 886 (Kan. 1980); *Wheeler v. Weightman*, 149 P. 977 (Kan. 1915)).

8 65. The Kansas Supreme Court held that:

9 Uniformity in taxing implies equality in the burden of taxation, and this equality cannot
10 exist without uniformity in the basis of assessment as well as in the rate of taxation. The
11 duty to assess at full value is not supreme but yields to the duty to avoid discrimination.

12 *Addington v. Board of County Comm'rs*, 382 P.2d 315, 319, (Kan. 1963) (remedy portion of decision
13 superseded by statute).

14 66. The *Addington* Court held that while uniformity and equality in the constitutional sense
15 do not require “mathematical exactitude” and certain errors or mistakes may not rise to a violation, at a
16 minimum:

17 It is apparent that uniformity is necessary in valuing property for assessment purposes so
18 that the burden of taxation will be equal. It makes no difference what basis of valuation is
19 used, that is, what percentage of full value may be adopted, provided it be applied to all
20 alike.

21 . . .
22 *Uniformity of taxation does not permit a systematic, arbitrary or intentional valuation of*
23 *the property of one or a few taxpayers at a substantially higher valuation than that placed*
24 *on other property within the same taxing district; however, this uniformity and equality*
25 *in a constitutional and statutory sense does not require mathematical exactitude in the*
26 *assessment valuation of property for taxation. In the instant case if all the property in the*
27 *county had been assessed at thirty per cent of its true value, plaintiff would have no cause*
28 *to complain. The fraud upon plaintiff's rights resulted from the arbitrary distinction made*
 between his elevator property and other property in the county. Mere excessiveness of an
 assessment or errors in judgment or mistakes in making unequal assessments will not
 invalidate an assessment, but the inequality or lack of uniformity, if knowingly high or
 intentionally or fraudulently made, will entitle the taxpayer to relief.

Addington, 382 P.2d at 319 (emphasis added).

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1 67. In a later case addressing actual valuation methods (or the lack thereof), the Kansas
2 Supreme Court addressed an assessor's actions in valuing leased lands where the court had "determined
3 that the haphazard fashion that was used by the appraiser to discover leased lands and to determine which
4 of the leased lands should be subject to an increased valuation was improper [and] resulted in a
5 nonuniform and unequal valuation of similar property." The court in that case reiterated the admonition
6 of *Addington*:

7 Uniformity in taxation *implies equality in the burden of taxation, and this equality cannot*
8 *exist without uniformity in the basis of valuation.* Uniformity in taxation does not permit
9 a systematic, arbitrary, or intentional higher valuation than that placed on other similar
property within the same taxing district.

10 *Board of County Comm'rs v. Greenhaw*, 734 P.2d 1125, 1131(Kan. 1989)(emphasis added)("Under the
11 facts of this case, the assessment of Greenhaw's land was so arbitrary and grossly discriminatory that it
12 destroyed uniformity and equality in the manner of fixing the assessed valuation and was illegal.").

13 68. The mandate of the Nevada Constitution's Uniform and Equal Clause, which our Supreme
14 Court has found to be "virtually identical" to that in the Kansas Constitution, is clear: "Uniformity in
15 taxation implies *equality* in the *burden* of taxation, and this equality cannot exist without *uniformity* in
16 the *basis* of valuation." *Greenhaw*, 734 P.2d at 1131; *Addington*, 382 P.2d at 319 (emphasis added).

17 4. *The guarantee of uniformity extends to statutes, regulations and acts*
18 *of valuation by assessors alike—an assessor cannot create non-*
19 *uniform methods of valuing property in the same class.*

20 69. Whether it be scrutinizing a statute or "valuation by assessing officers[.]" the uniformity
21 analysis is the same. *Cass County*, 606 N.W.2d at 873 (rules of uniformity apply to acts of the legislature
22 and assessing officers and "[d]iscrimination in valuation, where it exists, does not necessarily result from
23 the terms of the tax statute, but may be caused by the acts of the taxing officer or officers").

24 70. When an assessing officer establishes "two methods of valuation of property in the same
25 class for taxation purposes [it] results in a want of uniformity within the constitutional prohibition[.]"
26 *Cass County*, 606 N.W.2d at 874.

27 71. The Nevada Supreme Court concluded in *Barta*:

28 when the owner of one of two nearly identical neighboring properties pays more in taxes
than her neighbor because nonuniform methods have been used to assign differing taxable

1 values to the two properties, the owner with the greater tax burden has suffered an injury,
2 regardless of whether her property's taxable value exceeded its full cash value. The owner
3 with the lesser tax burden has likewise suffered an injury, in that his property was not
4 valued uniformly with his neighbor's; however, that injurious assessment is less likely to
be challenged. *Even more salient is the injury when nonuniform methods cause the*
unequal taxation of an entire assessment group.

5 *Barta*, 124 Nev. at 626, 188 P.3d at 1101 (emphasis added).

6 72. In *Cass County*, the Nebraska Supreme Court held that an assessor's selective valuation
7 of mineral interests violated the constitutional requirement for uniformity where it did not rest on a
8 substantial difference of situation between the litigants whose mineral rights were assigned an assessed
9 value and other property owners whose minerals rights were attributed to have no value for assessment.
10 *Cass County*, 606 N.W.2d at 794.

11 73. Similar to *Barta*, the *Cass County* court stated:

12 Property of the same character must be taxed the same. Differential tax treatment can
13 only be based on the use or nature of the property, not upon who controls the property,
14 i.e., mining companies versus farmers. Schulte [an appraiser] testified that there were
15 other lands with limestone interests, but he stopped attributing value to these interests
beyond the Kerford Limestone property holdings. Thus, the adjacent landowners escaped
the increased tax that burdened their neighbor, even though both are similarly situated as
property owners with subsurface mineral interests.

16 606 N.W.2d at 794.

17 74. The *Cass County* Court could not justify a heavier burden on taxpayers who were
18 neighbors of those who "escaped the increased tax[.]" 606 N.W.2d at 794.

19
20 **D. *Bakst* and *Barta* Established that the Assessor Used Unconstitutional**
21 **Methodologies to Establish Taxable Values of the Residential**
22 **Properties in Incline Village/Crystal Bay for the Three Years in**
Question

23 75. The *Bakst* Court held that "[b]y using the mandatory term 'shall,' the Constitution clearly
24 and unambiguously requires that the methods used for assessing taxes throughout the state must be
25 uniform. . . . Thus, county assessors must use uniform standards and methodologies for assessing property
26 values throughout the state." 122 Nev. at 1413; 148 P.3d at 724.

27 76. The *Bakst* Court found that the Assessor's methodologies were invalid and violated the
28 Nevada Constitution because they were not consistent with methods used throughout Washoe County

1 and because they were not the same as the methods used by assessors in other counties in the State. 122
2 Nev. at 1416; 148 P.3d at 726.

3 77. The Court, affirming the district court below, held that the 2003-2004 valuations were
4 “null and void” and the Court held that the only remedy available was to replace void unconstitutional
5 values with 2002-03 constitutional values and grant refunds. 122 Nev. at 1416; 148 P.3d at 726.

6 78. In *Barta*, the Court found that use of the factoring method by the Assessor to develop the
7 2004-2005 values was not constitutional because factoring “merely adjusts the prior year’s assessed
8 values en mass by a certain percentage.” 124 Nev. at 623-24; 188 P.3d at 1100.

9 79. The prior year’s values had already been declared null and void and therefore, could not
10 be validly adjusted, hence, the Court held that the “2004-2005 values were affected by the same
11 unconstitutional infirmities as the 2003-2004 values, and, like those values, are unjust and inequitable.”
12 124 Nev. at 624; 188 P.3d at 1100. The Court affirmed the district court, declaring the Bakst Petitioners’
13 2004-2005 assessments void and resetting the assessed values for 2004-2005 to the 2002-2003 levels.

14 80. The holdings of *Bakst* and *Barta*, interpreting the Uniform and Equal Clause of the Nevada
15 Constitution as to the validity of the taxable values established by the Assessor in 2003-04, 2004-05, and
16 2005-06, were not limited to the properties owned by the taxpayers who brought those cases forward.

17 81. *Bakst* and *Barta*, declared that the Assessor violated the constitution’s uniformity
18 guarantee when he systemically employed unconstitutional methodologies in valuing residential
19 properties in the Incline Village/Crystal Bay area of the County, but did not apply those same
20 methodologies to any other properties in the County and no other Assessor in the State employed similar
21 methodologies. *Bakst*, 122 Nev. at 1416, 148 P.3d at 726; *Barta*, 124 Nev. at 627, 188 P.3d at 1102.

22 82. The Court in *Ingemanson* reiterated the holdings of *Bakst* and *Barta*: “assessment methods
23 used in 2002 to value properties at Incline Village and Crystal Bay for real estate tax purposes were
24 unconstitutional . . . [and] as a remedy, that because property is physically reappraised once every five
25 years and the assessment methods used in 2002 were unconstitutional, the taxable values for the
26 unconstitutionally appraised properties were void for the tax years beginning in 2003-2004 and ending
27 in 2007-2008.” 133 Nev. Adv. Op. 1 at 4, 388 P.3d at 220.

28 ///

1 83. The Nevada Supreme Court has held that “[t]he Nevada Constitution is the supreme law
2 of the state. And as a court, our role is not to create the law but simply to declare what the law is.” *MDC*
3 *Rests., LLC*, 132 Nev. Adv. Op. 76, 383 P.3d at 267. Thus, if the Nevada Supreme Court has issued a
4 decision “interpreting a constitutional provision, . . . [it] is necessarily retroactive [from the date of the
5 unconstitutional act] rather than from the date of [the] decision.” *Id.* In other words, the act was always
6 unconstitutional and thus, must be remedied.

7 84. In this case, *Bakst* and *Barta* declared what the law has always been (Article 10 Section
8 1’s guarantee of equal and uniform taxation and assessment) in determining whether the Assessors use
9 of discriminatory taxable values only in Incline Village/Crystal Bay violated the Uniform and Equal
10 Clause of the Constitution. Those declarations are applicable to the three tax years in question in this
11 case.

12 **E. Equalization is the Means to Ensure Assessors Uniformly Value and to**
13 **Assess Real Property**

14 85. The collection of property taxes under NRS Chapter 361 are the only taxes in the State
15 that are government imposed and collected. All other taxes administered by the Department and NTC,
16 such as sales and use taxes, room taxes and commerce taxes, are self-reported and collected by the
17 taxpayers.

18 *I. A system of checks and balances*

19 86. Thus, the Legislature has created a system of checks and balances to ensure that real
20 property in the state is assessed uniformly and equally.

21 87. After annually determining the taxable values of real property and preparation of the
22 secured tax rolls/assessment rolls, the county assessors must complete and file an affidavit that the
23 properties on the rolls were assessed “equally and uniformly.” NRS 361.310(1).

24 88. Assessors must also attest under separate affidavit that certifying the assessment of
25 property complied with NTC regulations. NRS 360.250(3).

26 89. Upon completion of the rolls, the county boards of equalization must “meet to equalize
27 assessments[.]” NRS 361.340(1).

28 90. The last check in the system is the State Board.

1 2. *The State Board's Equalization Obligation*

2 91. The State Board is the administrative body in this State vested with the statutory authority
3 to conduct statewide equalization. *Ingemanson*, 133 Nev. Adv. Op. 1 at 14-15, 388 P.3d at 225.

4 92. As concluded in *Barta*:

5 Under NRS 361.395(1), the State Board clearly has a duty to equalize property valuations
6 throughout the state: "the [State Board] shall . . . [e]qualize property valuations in the
7 State." Furthermore, NRS 361.400 establishes a requirement, separate from the
8 equalization duty, that the State Board hear appeals from decisions made by the county
9 boards of equalization. The two statutes create separate functions: equalizing property
10 valuations throughout the state and hearing appeals from the county boards. The
11 Taxpayers argue that if the State Board had performed its duty to equalize property values
statewide, then it would have recognized the unequal property taxation between them and
taxpayers in the rest of the state. The record reflects that the State Board failed to explain
how it equalized property values for the 2004-2005 tax year, if indeed it did so[.]

12 124. Nev. at 627, 188 P.3d at 1102-3.

13 93. NRS 361.395(1), the State Board's statewide equalization statute, provides:

14 1. During the annual session of the State Board of Equalization beginning on the fourth
15 Monday in March of each year, the State Board of Equalization shall:

16 (a) Equalize property valuations in the State.

17 (b) Review the tax rolls of the various counties as corrected by the county boards of
18 equalization thereof and raise or lower, equalizing and establishing the taxable value of
19 the property, for the purpose of the valuations therein established by all the county
20 assessors and county boards of equalization and the Nevada Tax Commission, of any class
or piece of property in whole or in part in any county, including those classes of property
enumerated in NRS 361.320.

21
22 NRS 361.395(1) (emphasis added).

23 94. "Nevada's Constitution guarantees 'a uniform and equal rate of assessment and taxation.'
24 That guarantee of equality should be the boards of equalization's predominant concern[.]" *Barta*, 124
25 Nev. at 627, 188 P.3d at 1102.

26 95. Therefore, unlike other taxes, the injuries, harm, mistakes and ultimately the systemic
27 failure of the ad valorem property tax systems falls on the State Board.

28 ///

1 96. The “goal of equalization is to produce uniformity in taxation.” 84 C.J.S., Taxation, §
2 700 (2010). The adjusting of values, however, must be for the sole purpose of bringing valuation to a
3 common point of equality, and not just for raising or lowering as desired. 84 C.J.S. Taxation § 709 (*citing*
4 *Parrott & Co. v. City and County of San Francisco*, 280 P.2d 881 (1st Dist. 1955)) (emphasis added).

5 3. *The State Board equalizes to taxable value*

6 97. NRS 361.395 requires the State Board to equalize to “taxable value” which is a term
7 defined by NRS 361.043.

8 98. *Ingemanson* quotes to CJS’s general definition of equalization as a process involving the
9 adjustment of values to “real value” or “true tax value.” *Ingemanson*, 133 Nev. Adv. Op. 1 at 15, 388
10 P.3d at 225. The CJS Taxation § 701 cites were to cases in Nebraska (using “actual value”), California
11 (“real value”) and Indiana (“true tax value”). *See* CJS Taxation § 701 (Bakst. Pet. Reply Brf. Ex. 1.

12 99. The Court in *Ingemanson* was explaining the concept of equalization and did not
13 supersede or declare invalid existing statutes.

14 4. *The State Board must consider the tax rolls in discharging its*
15 *statewide equalization function*

16 100. *Ingemanson* concluded that NRS 361.395 requires the State Board to consider the tax rolls
17 in performing its statewide equalization function. *Ingemanson*, 133 Nev. Adv. Op. 1, 388 P.3d at 225;
18 NRS 361.395(1)(b).

19 101. The tax rolls are not in the record and therefore the State Board could not have reviewed
20 the tax rolls. The State Board violated NRS 361.395(1) and its action is unlawful.

21 5. *The State Board is not time-barred from equalizing taxable values*
22 *for the 2003-2004, 2004-2005, 2005-2006 tax years*

23 102. The County asserts that the tax years in question are closed and therefore, the State Board
24 is foreclosed from performing its statewide equalization function.

25 103. This argument is without merit. The 2003-2004, 2004-2005, and 2005-2006, tax rolls are
26 still open.

27 104. These tax years have been the subject of litigation over the past 17 years and the litigation
28 is not resolved.

1 105. The State Board has ordered the County to correct tax rolls to reflect adjustments in value
2 after discharging its equalization function after the close of the tax year when there was an open challenge
3 or court action. *In re: Consideration of Assessor’s Appeal of Equalization Decision*, (CER II at 438-447)
4 (decided in 2009 for 2006-2007 tax year).

5 106. Nevada property tax statutes contemplate the adjustment of tax rolls after the close of a
6 tax year to make necessary corrections. *See* NRS 361.765, NRS 361.768.

7 **F. The 2017 Equalization Order is Unconstitutional**

8 107. There is no dispute that the Assessor used non-uniform and unequal methodologies,
9 resulting in unconstitutional values for Incline Village/Crystal Bay residential property owners.

10 108. This Court concludes any unconstitutional value is a void value. *Bakst*, 122 Nev. at 1416,
11 148 P.3d at 726; *Barta*, 124 Nev. at 628, 188 P.3d at 1103; *Greenhaw*, 734 P.2d at 1127-1128 (“We agree
12 that a valuation contrary to the principles of the Constitution is an illegal or void valuation.”)

13 109. The State Board affirmed and reinstituted the unconstitutional values of Bakst Petitioners,
14 and more than a thousand other Incline Village/Crystal Bay residential property owners represented by
15 Village League had their values adjudicated by Nevada courts for the 2003-2004, 2004-2005 and/or
16 2005-2006 tax years in accordance with *Bakst* and *Barta*.

17 110. The State Board’s action is a violation of the Uniform and Equal Clause of the Nevada
18 Constitution. *See Barta*, 124. Nev. at 626, 188 P.3d at 1101 (“Even more salient is the [constitutional]
19 injury when nonuniform methods cause the unequal taxation of an entire assessment group.”).

20 111. The State Board’s decision must be vacated under NRS 233B.135(3) as it is “in violation
21 of constitutional . . . provisions.”

22 112. Clear and convincing evidence exists that the State Board violated the Nevada
23 Constitution. The 2017 Equalization is unjust and inequitable and must be set aside.

24 **G. A Taxpayer is not Required to “Petition” to Enforce the Constitution’s**
25 **Uniform and Equal Rate of Taxation and Assessment Guarantee**

26 113. The County and State have argued that any constitutional infirmities in the taxable values
27 of Incline Village/Crystal Bay properties for the three years in question cannot be addressed outside the
28 context of an individual taxpayer appeal. Bd. Br. at 14; Cty. Brf. at 18. In other words, the County and
State are advancing an exhaustion of administrative remedies argument.

1 114. At the hearing before this Court, the State Board argued that if an unconstitutional taxable
2 value is not “challenged, then it becomes ‘constitutional’ regardless if it was uniformly and equally
3 established.” Transcript of Proceeding (May 10, 2019) at 121:3-4.

4 115. As a matter of law, and in accord with the reasoning of the Pennsylvania Supreme Court
5 in *Clifton v. Allegheny County*, 969 A.2d 1197 (Pa. 2009), “when the inequity is pervasive,” the taxing
6 authority “cannot satisfy the proportionality requirement by shifting the burden of achieving uniformity
7 to the taxpayer” to file individual assessment appeals. 969 A.2d at 1227-28.

8 116. Similarly, as a matter of law, the appeals process alone followed by certain taxpayers in
9 Incline Village/Crystal Bay for the years in question did not ensure that all the properties in that area
10 were uniformly and equally assessed and valued.

11 117. The Nevada Supreme Court agrees that strict adherence to the statutory claims process is
12 not required if doing so deprives a taxpayer of a fundamental constitutional right. *See Metropolitan Water*
13 *District v. State, Department of Taxation* 99 Nev. 506, 665 P.2d 262 (1983).

14 118. In *Metropolitan Water*, the Court undertook a review of allegedly discriminatory actions
15 of the Clark County Assessor taken against the taxpayer over the course of 40 years. 99 Nev. at 509, 665
16 P.2d at 263. After disposing of the argument that the taxpayer failed to exhaust his administrative
17 remedies as there was no way the taxpayer could have known he was singled out for discriminatory
18 treatment, the Court held:

19 We have previously held that a county’s claims statutes should not apply where to do so
20 would deny property owners due process rights. Similar reasoning requires that the three
21 month limitation period specified in NRS 361.420(3) should not be held to apply where
22 to do so would deprive the Water District of a fundamental constitutional right, that of
equal protection under the law.

23 99 Nev. at 509, 665 P.2d at 263.

24 119. As a matter of law, this Court concludes that individual residential property owners did
25 not have to file and pursue appeals of their property tax valuations and assessments for the years in
26 question to ensure that the County and State abided by their constitutional obligations under Article 10
27 Section 1 of the Nevada Constitution.

28 ///

120. The State Board did not fulfill its predominant duty of ensuring a uniform and equal rate of assessment and taxation in Incline Village/Crystal Bay for the years in question.

H. The State Board Acted Arbitrarily and Capriciously and in Violation of the Law by Refusing to Grant Equalization Relief on the Basis that Those Property Owners had not all Filed Individual Appeals

121. The State Board cannot refuse to provide equalization relief to correct an admitted systemic error in the valuation and assessment of real property in a geographic area on the basis that not every property owner in that area filed individual taxpayer appeals.

122. It is common practice for the County and/or State Boards to equalize property valuations to correct a widespread error in the Assessor's valuation and assessment of real property brought to their attention through an individual property owner appeal.

123. In such instances, the County and/or State Boards corrected errors for all impacted residential property owners, not just the individual property owner who brought the challenge. *See Washoe County, et al v. Ross Pendergraft Trust, et al*, Notice of Decision (Oct. 14, 2003) (Equalized values of 101 parcels to correct error after appeals by owners of 24 parcels) (CER IV at 856-859); *In re: Equalization of Properties Located on Tiller Drive*, Equalization Order (July 12, 2004) (Equalized values of 35 parcels to correct error after appeals by owners of 3 parcels) (CER IV at 842-848); *In re: Consideration of Assessor's Appeal of Equalization Decision*, Notice of Equalization Decision (Oct. 9, 2009) (Equalized values of all 8700 residential properties in Incline Village/Crystal Bay to correct error (unconstitutional values for 2006-2007 tax year) after appeals by owners of 300 parcels) (CER II at 438-447).

124. Upon questioning by this Court, the State Board represented that it could have granted the same equalization as it did in these prior decisions to all impacted property owners, but it exercised its "discretion" not to do so. TOP (May 10, 2019) at 129:10-23.

125. Using the 2006-2007 decision granting relief to all 8,700 Incline Village/Crystal Bay residents, this Court asked if the reason for the exercise of discretion was the financial impact. TOP (May 10, 2019) at 130:2-22.

///

1 126. The State Board represented that it was concerned about “what that would do to the rest
2 of Washoe County if every one of these over 5,000 property owners got the remedy that a few hundred
3 got.” TOP (May 10, 2019) at 130:2-22.

4 127. This Court concludes that the State Board was concerned with the loss of tax revenue if it
5 implemented the previously voted-upon *Bakst* template for relief. Bd. Trans. (Dec.3, 2012) at 73, 77.

6 128. Nowhere in state law is the State Board authorized to take into account the financial
7 impact upon the government it discharging its equalization function.

8 129. “An agency’s decision is arbitrary and capricious if the agency fails to follow its own
9 precedent or fails to give a sufficient explanation for failing to do so.” *Zhao v. Holder*, 728 F.3d 1144,
10 1148 (9th Cir. 2013).

11 130. There was no factual or legal basis for the State Board to not act consistent with its prior
12 decisions and equalize the values of all properties in Incline Village/Crystal Bay to constitutional levels.

13 131. The State Board’s refusal to equalize properties in Incline Village/Crystal Bay is unjust
14 and inequitable in violation of NRS 361.410(1).

15 132. The State Board’s action is arbitrary and contrary to Nevada law, and therefore must be
16 vacated and set aside under NRS 233B.135(3).

17 **I. The State Board Violated the Taxpayers’ Bill of Rights**

18 133. Similar to the Nevada Constitution’s guarantee of uniformity, the Nevada Taxpayers’ Bill
19 of Rights also requires that taxpayers be treated in a uniform and consistent manner. NRS 360.291(1).

20 134. The State Board is bound by the Taxpayers’ Bill of Rights to treat similarly situated
21 taxpayers the same.

22 135. The State Board has previously recognized and acted in accordance with its obligations
23 under the Taxpayers’ Bill of Rights in discharging its equalization function in a case in Incline
24 Village/Crystal Bay for the 2006-2007 tax year (the fourth year of the appraisal cycle) that is factually
25 and legally indistinguishable to the case at hand. *See In re: Consideration of Assessor’s Appeal of*
26 *Equalization Decision, Notice of Equalization Decision (Oct. 9, 2009) (CER II at 438-47).*

27 ///

28 ///

1 136. The State Board concluded that “[p]ursuant to the Taxpayer’s Bill of Rights [NRS
2 361.291(1)(a)], each taxpayer has the right to be treated by officers and employees of the Department
3 with courtesy, fairness, uniformity, consistency and common sense.” Dec. at 6 (CER II at 443).

4 137. The State Board sustained the County Board decision to reset all residential property
5 values in Incline Village/Crystal Bay to 2002-2003 levels after 300+ taxpayers individually appealed and
6 had their void unconstitutional taxable values replaced with constitutional 2002-2003 taxable values (the
7 *Bakst* template for relief) because “equity requires that all properties in the same geographic area receive
8 the same treatment” and because to do otherwise would create an “unequal rate of taxation for the 2006-
9 2007 tax year.” Dec. at 1, 5 (CER II at 438, 442).

10 138. As a matter of law, this Court concludes the State Board violated the Taxpayers’ Bill of
11 Rights in by not acting consistently with its 2006-2007 decision equalizing the taxable values of all
12 residential properties in Incline Village/Crystal Bay to constitutional levels.

13 139. As a matter of law, this Court concludes that the State Board violated the Taxpayers’ Bill
14 of Rights when it created an “unequal rate of taxation,” a result the County and State Board deemed
15 unlawful and unconstitutional for the 2006-2007 tax year.

16 140. Clear and convincing evidence exists that the State Board violated the Taxpayer Bill of
17 Rights; the 2017 Equalization is unjust and inequitable and must be set aside.

18 141. The State Board’s decision must be vacated under NRS 233B.135(3) as it is “in violation
19 of . . . statutory provisions.”

20 **J. Bakst Petitioners Have Standing**

21 142. The County and State have argued that Bakst Petitioners do not have standing because
22 they were not parties in the equalization action and are not “aggrieved” by the 2017 Equalization Order.
23 Cty. Brf. at 3 (integrating Mot. To Dismiss); Bd. Brf. at 16-18. The County’s and State’s arguments are
24 without merit.

25 143. NRS 361.410 provides that “[n]o taxpayer may be deprived of any remedy or redress in a
26 court of law relating to the payment of taxes, but all such actions must be for redress from the findings
27 of the State Board of Equalization.” NRS 361.410(1).

28 ///

1 144. NRS 233B.130(1) provides that any party (a) identified as a party of record by an agency
2 in an administrative proceeding, and (b) who is aggrieved by a final decision in a contested case, or by a
3 preliminary, procedural or intermediate act or ruling by an agency in a contested case, if review of the
4 final decision of the agency would not provide an adequate remedy, is entitled to judicial review.

5 145. Interpreting NRS 233B.130(1), the Court has held that a party is “aggrieved” where it
6 “was affected” by the administrative agency’s decision, *Capital Indem. v. State Dep’t Bus. & Indus.*, 122
7 Nev. 815, 820 n.26, 138 P.3d 516, 519 n.26 (2006).

8 146. Courts in states with the same statutory elements for standing to review administrative
9 agency decisions interpreting the term “aggrieved,” have emphasized that although an aggrieved person
10 need to have suffered a particularized injury, the determination of such must be made “in context” of the
11 factual situation and the statutory scheme, including consideration of whether the legislature has
12 expressed an intent that such an interest should be given judicial review. *Nelson v. Bayroot, LLC*, 953
13 A.2d 378 (Me. 2008); *Multnomah County v. Talbot*, 641 P.2d 617 (Or. Ct. App. 1983); *Marbet v.*
14 *Portland Gen. Elect.*, 561 P.2d 154 (Or. 1977).

15 147. In *Marbet*, an individual intervened as allowed by statute to present his views in a
16 proceeding before the Energy Facility Siting Council, which was responsible for determining the location
17 of nuclear power facilities. 561 P.2d at 449. He later sought judicial review of the Council’s decision.
18 561 P.2d at 449.

19 148. The Oregon Supreme Court considered the statute authorizing the intervention of “any
20 person . . . who appears to have an interest in the results of a hearing or who represents a public interest
21 in such results,” stating that this statute “express[ed] the legislature’s judgment that the important
22 decisions of public policy entrusted to the . . . Council are not to be treated as a dispute between opposing
23 private interests.” *Marbet*, 561 P.2d at 159 (citing ORS 469.380).

24 149. In *Nelson*, the Supreme Judicial Court of Maine, in making the determination of whether
25 the agency action operated prejudicially and directly upon the party’s property or rights, making the party
26 “aggrieved,” stated that “[w]e examine the issue of standing *in context* to determine whether the asserted
27 effect on the party’s rights genuinely flows from the challenged agency action.” *Id.* at 382. *Nelson*
28 involved a land use commission’s decision to approve a developer’s application to amend a subdivision

1 plan in which a leaseholder's developed lot was located. The amendment proposed to relocate certain
2 undeveloped lots. To consider the full context, the court examined the terms of the lease agreement to
3 understand the nature of the leaseholder's interest in the undeveloped land. It determined that
4 leaseholders entered into their agreements with the expectation that they would have particular rights to
5 make use of the remaining lands, subject to the restrictions specified in the lease agreement, and those
6 such rights were distinguishable from those of the general public. *Id.* at 383. The court, therefore,
7 concluded that the leaseholders had standing. *Id.* The court came to this conclusion despite the fact that
8 the leaseholder's developed lot was not contiguous with the relocated lots whose terms were changed.

9 150. In *Multnomah County*, the Oregon Court of Appeals considered whether a county tax
10 assessor had standing to challenge the date on which the state preservation officer classified certain
11 property as historic, thus freezing its assessed value. The court stated that a basic element in determining
12 whether a party was aggrieved was "whether the party seeking relief has 'alleged such a personal stake
13 in the outcome of the controversy as to assure that concrete adverseness which sharpened the presentation
14 of issues'" exists in the proceeding. 641 P.2d at 621-22 (*quoting Flast v. Cohen*, 392 U.S. 83, 99, 88 S.
15 Ct. 1942 (1968)).

16 1. *All taxpayers whose properties are subject to an equalization action*
17 *have standing to petition for judicial review of the State Board's*
18 *decision*

19 151. The context of the State Board's action must be considered.

20 152. This is a statewide equalization action under NRS 361.395, not an individual taxpayer
21 appeal.

22 153. The scope of the State Board's equalization action extends to all residential properties in
23 the Incline Village/Crystal Bay area.

24 154. The State Board's equalization hearings must be publicly noticed and provide for
25 participation by the public.

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28 ///

1 155. The statewide equalization relief requested by Village League and Bakst Petitioners, if
2 granted by the State Board, would have reset the taxable values of all residential Incline Village/Crystal
3 Bay to 2002-2003 levels.¹¹

4 156. The State Board denied the relief, affirming the unconstitutional assessment and valuation
5 of residential properties in Incline Village/Crystal Bay.

6 157. As a matter of law, this Court concludes that all Incline Village/Crystal Bay residential
7 property owners are “affected by” and have an interest in the results of the State Board’s statewide
8 equalization hearing.

9 158. This Court concludes that individual Incline Village/Crystal Bay taxpayers, including the
10 Bakst Petitioners, or their successors in interest, who owned, either directly or beneficially, and paid
11 property taxes on residential real property at Incline Village, Washoe County, Nevada, during the 2003-
12 2004, 2004-2005 and 2005-2006 tax years have standing to bring judicial review of the 2017 Equalization
13 Order.

14 2. *Bakst Petitioners did not file individual appeals in each of the three*
15 *years in question*

16 159. Not every Bakst Petitioner filed an individual appeal in each of the three years in
17 questions: (1) Bakst Petitioner Carol Buck did not file an individual appeal for the 2003-2004 tax year
18 and was not a party to *Bakst*, (2) Bakst Petitioner Dan Schwartz did not file an individual appeal for the
19 2004-2005 tax year and was not a party to *Barta*, and (3) Bakst Petitioners Jane Barnhardt, Dan Schwartz,
20 Larry Watkins and Agnieszka Winkler did not file individual appeals for the 2005-2006 tax year. *See*
21 *Bakst* and *Barta*.

22 160. The County and State have not asserted that any of the other residential property owners
23 who did not file individual appeals and are collectively represented by the Village League lack standing.

24 161. Nothing distinguishes any Bakst Petitioner who did not file an individual appeal in one or
25 more of the three tax years in question from the other residential property owners in Incline
26 Village/Crystal Bay who did not file an individual appeal in one or more of the three tax years in question.

27
28 ¹¹ The Bakst Petitioners participated in the 2012 (as represented by Village League) and 2017 (independently represented)
equalization proceedings as parties.

1 162. The State Board refused to grant the relief requested.

2 163. As a matter of law, the Bakst Petitioners who did not file administrative appeals are
3 directly (1) “affected by the action” and are aggrieved under NRS 233B.130, and (2) are taxpayers
4 seeking redress from the findings of the State Board “relating to the payment of taxes.” This Court
5 concludes they have standing.

6 3. *The Bakst Petitioners have final judgments for one or more of the*
7 *three years in question*

8 a. Collateral Attack

9 164. The Nevada Supreme Court has long emphasized the importance of the finality of
10 judgments. *Trujillo v. State*, 310 P.3d 594, 601 (Nev. 2013). “The policy supporting the finality of
11 judgments recognizes that, in most instances, society is best served by putting an end to litigation after a
12 case has been tried and judgment entered.” *Bonnell v. Lawrence*, 128 Nev. 394, 401, 282 P.3d 712, 716
13 (2012)(*quoting NC-DSH, Inc. v. Garner*, 125 Nev. 647, 653, 218 P.3d 853, 858 (2009))(internal
14 quotations omitted).

15 165. “The bar against relitigation of already-decided issues is, in essence, an entitlement not
16 to stand trial or face the other burdens of litigation and should be resolved at the earliest stage in
17 litigation.” *Bonnell v. Lawrence*, 128 Nev. 394, 401, 282 P.3d 712, 716 (2012)(*quoting Butler v. Bayer*,
18 123 Nev. 450, 458, 168 P.3d 1055, 1061 (2007))(internal quotations omitted).

19 166. Allowing collateral attacks on prior judgments fosters endless litigation and makes
20 judgments forever subject to attack and is contrary to traditional principles of res judicata and collateral
21 estoppel. *Markoff v. New York Life Ins. Co.*, 92 Nev. 268, 271, 549 P.2d 330, 332 (1976).

22 167. Only a void judgment is susceptible to collateral attack. *State v. Sustacha*, 108 Nev. 223,
23 226, 826 P.2d 959, 961, n.3 (1992)(internal citation omitted). A judgment is only void and subject to
24 collateral attack if the issuing court lacked personal or subject matter jurisdiction. *Id.*; *State ex rel. Smith*
25 *v. Sixth Judicial Dist. Court*, 63 Nev. 249, 256, 167 P.2d 648, 651 (1946).

26 168. The judgments the Bakst Petitioners, and similarly situated Incline Village/Crystal Bay
27 residential property owners, received in *Bakst* and *Barta* are final, are not void and not subject to collateral
28 attack.

1 169. *Bakst* and *Barta* ordered that unconstitutional taxable values in one or more of the three
2 years in question are null and void and must be replaced with constitutional 2002-2003 taxable values.

3 170. The County and State Board represent that the judicial mandate of *Bakst* and *Barta* was
4 not implemented: (1) the tax rolls for the 2003-2004, 2004-2005, 2005-2006 tax years were never
5 corrected, and (2) the unconstitutional null and void values of Bakst Petitioners and similarly situated
6 Incline Village/Crystal Bay residential property owners for those tax years remain on the tax rolls. Bd.
7 Brf. at 14; Cty. Brf. at 37. This Court accepts the representations of the County and State that the tax rolls
8 from the three years in question are not in the administrative record.

9 171. As a matter of law, the failure of the County to correct the tax rolls constitutes a collateral
10 attack and is sufficient basis to conclude the Bakst Petitioners have standing to defend their judgments.

11 172. The State Board equalized residential properties to the unconstitutional values on the tax
12 rolls, which had not been corrected by the County after *Bakst* and *Barta*, reinstating the unconstitutional
13 taxable values of the Bakst Petitioners, and similarly situated Incline Village/Crystal Bay residential
14 property owners.

15 173. As a matter of law, this Court concludes that the State Board collaterally attacked the
16 Bakst Petitioners' judgments when it equalized all property values based on the tax rolls.

17 174. The County, before admitting that the values of the Bakst Petitioners properties had not
18 been corrected on the tax rolls, on remand from *Ingemanson*, urged this Court to raise the values of the
19 Bakst Petitioners.

20 175. As a matter of law, the County's action constituted a collateral attack on the final
21 judgments of the Bakst Petitioners and similarly situated residential property owners in Incline
22 Village/Crystal Bay.

23 176. As a matter of law, the State Board order of the reappraisal of all unconstitutionally valued
24 Incline Village/Crystal Bay residential properties in its 2012 Equalization Order, including those of the
25 Bakst Petitioners, constituted a collateral attack.

26 b. Preclusive Effect

27 177. The Bakst Petitioners have argued that preclusive effect must be given to *Bakst* and *Barta*
28 in the statewide equalization action for any Bakst Petitioner or similarly situated residential property

owner in Incline Village/Crystal Bay who did not file an individual appeal in one or more of the tax years in question. *Ingemanson*, 133 Nev. Adv. Op. 1 at 13-14, 388 P.3d at 224 n.8 (the Court declined to reach the preclusion arguments raised); Bakst Resp. (May 25, 2017); Pet. Opn. Brf. at 28-31. The Bakst Petitioners' legal preclusion issues have not been addressed.

178. The State Board in 2017 refused to consider the preclusive effect of *Bakst* and *Barta* and denied relief to all taxpayers who had not proceeded with an individual appeal, which would include certain individual Bakst Petitioners in one or more of the tax years at issue. Equal. Ord. at 6 (CER IV at 965); Bd. Trans. (Aug. 29, 2017) at 157:12-25; 158:10-12.

179. As a matter of law, the Bakst Petitioners have standing as they were aggrieved and affected by the State Board's decision not to give preclusive effect to their final judgments for one or more of the three tax years in question.

180. The County's Motion to Dismiss the Bakst Petitioners is denied.

K. The Appropriate Remedy is the Equalization of All Residential Properties in Incline Village/Crystal Bay to Constitutional 2002-2003 Levels, with Refunds Issued

1. Bakst and Barta set the template for relief to cure the State Board's Affirmation and Reinstatement of Unconstitutional Values

181. *Bakst* and *Barta* both found that the only remedy for the Assessor's constitutional violation was to declare the unconstitutional taxable values void, order them replaced with 2002-03 constitutional values and order a refund of the unconstitutional taxes collected. *Bakst*, 122 Nev. at 1416, 148 P.3d at 726; *Barta*, 124 Nev. at 628, 188 P.3d at 1103.

182. Voiding unconstitutional values and refunding taxes paid thereon is the only remedy to address such systemic constitutional errors. *Bakst*, 122 Nev. at 1416, 148 P.3d at 726; *Barta*, 124 Nev. at 628, 188 P.3d at 1103; *see also Greenhaw*, 734 P.2d at 1127-1128 ("We agree that a valuation contrary to the principles of the Constitution is an illegal or void valuation.").

a. Preclusion

183. In tax cases, the legal principles of preclusion are applicable to prohibit vexatious litigation by the government adverse to taxpayers, as well as prohibiting taxpayers from re-litigating the same issue repeatedly. *See Commr. v. Sunnen*, 331 U.S. 591 (1948).

1 184. In *Montana v. United States*, 440 U.S. 147 (1979), a federal contractor was hired to build
2 a federal dam. *Id.* at 151-52. Pursuant to Montana law, contractors were required to pay a 1% gross
3 receipts tax on public projects while private contractors were exempt from any such tax. *Id.* A federal
4 contractor in state court brought the first suit against the State of Montana, but the federal government
5 financed and controlled the suit. *Id.* When the State of Montana won the first case, the federal government
6 pursued a similar action in its own name in federal district court. *Id.*

7 185. The Court rejected the federal government’s attempts to distinguish the state decision on
8 grounds that the contractual provisions at issue in the federal suit were different. The Court went on to
9 enumerate three questions that were to be answered before issue preclusion was invoked in a tax case:
10 (1) whether the issues in the second case were “in substance” the same as those involved in the first
11 proceeding; (2) whether the controlling facts or legal principles had changed significantly since the first
12 case was decided; and (3) whether any “special circumstances” warranted an exception from the normal
13 rules of issue preclusion. *Montana*, 440 U.S. at 155, 974-75.

14 186. The Ninth Circuit in *Starker v. United States*, 603 F.2d 1341 (9th Cir. 1979), the Ninth
15 Circuit relied on *Montana* in ruling that issue preclusion foreclosed the federal government from claiming
16 that a taxpayer owed taxes on certain land transfers after a previous ruling in favor of the taxpayer’s
17 family on the issue. *Id.* at 1350. The Ninth Circuit applied the doctrine of issue preclusion even though
18 the parties and the land at issue differed in the two cases because the court found that the legal issues and
19 facts were so similar. *Id.*

20 187. The *Barta* Court has already applied the doctrine of issue preclusion to the legal issues
21 and facts currently before this Court: “Bakst controls the outcome of these cases” and that “[t]o the extent
22 that the Assessor developed the Taxpayers’ properties’ 2004-2005 values by using the same methods we
23 declared unconstitutional . . . , the Bakst analysis controls[.]”

24 188. The State Board affirmed and adopted the unconstitutional values established by the
25 Assessor which *Bakst* and *Barta* declared void.

26 189. There is nothing, factually or legally, which distinguish the remedy issues in this case
27 from those in *Bakst* and *Barta*: (1) the 2003-04, 2004-05, and 2005-06 taxable values established by the
28 Assessor for residential properties in Incline Village/Crystal Bay all suffer from the same constitutional

1 infirmities, (2) the Nevada Supreme Court in *Bakst* and *Barta* held that the Assessor's values were
2 "unconstitutional", "null and void," (3) *Bakst* and *Barta* held that because there were no uniform
3 regulations for methods to establish taxable value, the only remedy for the constitutional violation was
4 to replace unconstitutional values with constitutional values, as factored, and afford a refund, and (3)
5 uniformity is not met by "merely ensuring that a property's taxable value does not exceed its full cash
6 value." *Barta*, 124 Nev. at 626; 188 P.3d at 1102.

7 190. *Bakst* and *Barta* are decisions setting the preclusive template for relief if a taxable value
8 is unconstitutionally derived.

9 191. The State Board was precluded from adopting unconstitutional values and refusing to
10 grant constitutional relief as required by *Bakst* and *Barta*.

11 2. *The State Board's 2006-2007 Tax Year Equalization Decisions Sets*
12 *the Template for Relief in Equalization*

13 192. *Ingemanson* required the State Board to consider "the remedies already afforded the *Bakst*
14 *Intervenors* and the affect those remedies have on the equalization process for the region." 133 Nev. Adv.
15 Op. 1 at 15-16, 338 P.3d at 224.

16 193. The State Board had previously considered the impact of the void 2006-2007
17 unconstitutional values being replaced with constitutional 2002-2003 values for the Incline
18 Village/Crystal Bay areas in its 2006-2007 Equalization Decision.

19 194. For the 2006-2007 tax year, the fourth year of the five-year appraisal cycle in Incline
20 Village/Crystal Bay, the State Board, affirmed the County Board decision, equalizing all 8,700+
21 residential properties values in Incline Village/Crystal Bay to constitutional 2002-2003 levels. Dec. at 1
22 (CER II at 438).

23 195. The County Board had granted relief to 300 individual taxpayers who filed appeals of the
24 property tax valuations of the 2006-2007 tax year pursuant in accordance with the dictates of *Bakst*. Dec.
25 at 1 (CER II at 438).

26 196. When the County replaced void, unconstitutional 2006-2007 taxable values with
27 constitutional 2002-2003 values, as factored, for the three hundred individual appealing taxpayers, the
28 County Board determined that it "had created an unequal rate of taxation for the 2006-2007 tax year."
Dec. at 1 (CER II at 438).

1 197. Discharging its equalization function, the County Board reset the taxable values for the
2 approximately 8,700 other properties in the Incline Village and Crystal Bay areas to 2002-2003 levels.
3 Dec. at 1, 5 (CER II at 438, 442) (quoting County Board).

4 198. The County Board did not limit the scope of its equalization order to only those properties
5 who had undisputed unconstitutional values. Its scope included all properties in Incline Village/Crystal
6 Bay to cure the disparity between the valuation and assessment between the 300 parcels and the remainder
7 of the area. Dec. at 1-2, 5 (CER II at 438-39, 442); *Village League to Save Incline Assets v. State ex rel*
8 *Bd. of Equal.*, 124 Nev. 1079, 1090, 194 P.3d 1254, 1261-62 (2008) (“2008 Village League”).

9 199. The 2009 Equalization Decision equalizing all 2005-2006 taxable values of Incline
10 Village/Crystal Bay properties to constitutional 2002-2003 levels, as factored, is a final decision of the
11 State Board.

12 200. Here, over a thousand Incline Village/Crystal Bay residential property owners have
13 received adjudicated relief for the 2002-2003, 2003-2004 and/or 2005-2006 tax years. The State Board
14 was required to consider those remedies in discharging its equalization function, just as it did for the
15 2006-2007 tax year, to ensure an equal rate of taxation and assessment in Incline Village/Crystal Bay.

16 201. The State Board was obligated to apply the 2006-2007 equalization template for relief that
17 it used to rectify the unequal and unconstitutional valuations and assessments in Incline Village/Crystal
18 Bay to the three preceding tax years at issue in this case.

19 202. The State Board’s disregard of its 2006-2007 decision equalizing properties in Incline
20 Village/Crystal Bay to cure the undisputed unequal rate of taxation and assessment is arbitrary and an
21 abuse of discretion.

22 203. The State Board was required to equalize to constitutional 2002-2003 levels and afford
23 refunds; any other result is unjust and inequitable.

24 204. NRS 361.410(1) requires this Court to determine whether the equalization decision of the
25 State Board is just and equitable.

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205. The decision of the State Board is both unjust and inequitable as it validated the use of unconstitutionally determined taxable values and validated the creation of two classes of residential property in Incline Village/Crystal Bay: those properties who received administrative and judicial relief and all other properties.

ORDER

Therefore, for good cause, it is HEREBY ORDERED that:

(1) The Complaint and Petition for Judicial Review is granted;

(2) The State Board Equalization Order dated October 30, 2017 and served on November 30, 2017 is vacated in its entirety;

(3) The land values for Incline Village/Crystal Bay residential properties for the 2003-04, 2004-2005, 2005-2006 tax years were determined using valuations methods found to be unconstitutional and are void;

(4) The State Board is ordered to equalize the 2003-2004, 2004-2005, 2005-2006 taxable values of all Incline Village/Crystal Bay residential properties to constitutional 2002-2003 levels, as factored;

(5) The Assessor is directed to replace unconstitutional 2003-2004, 2004-2005 and 2005-2006 taxable land values for residential parcels, in Incline Village and Crystal Bay with 2002-2003 taxable land values and to apply the Commission approved factor of .08% to the 2002-2003 taxable land values for the 2005-2006 tax year, except that any residential property value reduced between 2002-2003 and any of the three subsequent tax years shall be reset at the lower of the two values;

(6) The Washoe County Assessor shall correct and adjust the tax rolls for 2003-2004, 2004-2005, 2005-2006 tax years to reflect the replaced constitutional taxable values;

(7) The Washoe County Treasurer is directed to calculate the excess taxes paid by Incline Village/Crystal Bay residential property owner/taxpayers for the 2003-2004 tax year going forward and to refund those excess taxes to such owner/taxpayers with interest as required by law;

(8) The Washoe County Treasurer is further ordered to provide the Court within 90 days of the date of this order with a proposed schedule for the payment of refunds to Incline Village/Crystal Bay owner/taxpayers before the completion of one year from the date of this order. The Court shall review

1 and modify and/or approve the proposed schedule and require the Treasurer to report monthly on its
2 compliance with said schedule; and

3 (9) The adjudicated property values of the Bakst Plaintiffs/Petitioners along with those of all
4 similarly situated Incline Village/Crystal Bay residential property owner/taxpayers with adjudicated land
5 values for any and all of the three tax years 2003-2004, 2004-2005 and 2005-2006 are ratified and
6 confirmed.

7 IT IS SO ORDERED

8 DATED this 21st day of October, 2019.

9
10 
11 KATHLEEN M. DRAKULICH
12 District Court Judge
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CERTIFICATE OF SERVICE

CASE NO. CV03-06922

I certify that I am an employee of the SECOND JUDICIAL DISTRICT COURT of the STATE OF NEVADA, COUNTY OF WASHOE; that on the 21st day of October, 2019, I electronically filed the **FINDINGS OF FACT, CONCLUSION OF LAW, DECISION AND ORDER** with the Clerk of the Court by using the ECF system.

I further certify that I transmitted a true and correct copy of the foregoing document by the method(s) noted below:

Electronically filed with the Clerk of the Court by using the ECF system which will send a notice of electronic filing to the following:

SUELLEN FULSTONE, ESQ. for ANDREW WHYMAN, KATHY NELSON TRUST,
VILLAGE LEAGUE TO SAVE INCLINE ASSETS, INC., LARRY D AND
MARYANNE B INGEMANSON TRUST

JESSICA PRUNTY, ESQ. for AGNIESZKA WINKLER, LARRY J. WATKINS,
CAROL BUCK, DON WILSON, PATRICIA WILSON, ELLEN SUSAN BAKST,
JANE A. BARNHART, DAN SCHWARTZ

NORMAN AZEVEDO, ESQ. for AGNIESZKA WINKLER, LARRY J. WATKINS,
CAROL BUCK, DON WILSON, PATRICIA WILSON, ELLEN SUSAN BAKST,
JANE A. BARNHART, DAN SCHWARTZ


HERBERT KAPLAN, ESQ. for WASHOE COUNTY

JORDAN DAVIS, ESQ. for CITY HALL, LLC

WILLIAM MCKEAN for CITY HALL, LLC

MICHELLE BRIGGS, ESQ. for STATE BOARD OF EQUALIZATION

Deposited to the Second Judicial District Court mailing system in a sealed envelope for postage and mailing by Washoe County using the United States Postal Service in Reno, Nevada: [NONE]


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8
9 IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA
10 IN AND FOR THE COUNTY OF WASHOE

11 VILLAGE LEAGUE TO SAVE INCLINE ASSETS, INC.,)
a Nevada non-profit corporation, on behalf of the)
12 owners of residential properties at Incline Village/)
Crystal Bay, Nevada; DEAN R. INGEMANSON,)
13 Trustee of the Larry D. and Maryanne B. Ingemanson)
Trust; V PARK, LLC; TODD A. LOWE; J. CARL)
14 COOPER; ANDREW WHYMAN; DAN SCHWARTZ;)
CHARLES A. DOWD; DONNA GOFF; ROBERT)
15 GOFF; ELLEN BAKST; JANE BARNHART; CAROL)
BUCK; LARRY WATKINS; DON WILSON;)
16 PATRICIA WILSON; and AGNIESZKA WINKLER,)

Case No.: CV03-06922

Dept. No.: 1

17 Plaintiffs/Petitioners,)

18 vs.)

19 STATE OF NEVADA on relation of its STATE)
BOARD OF EQUALIZATION; STATE OF NEVADA)
20 on relation of the DEPARTMENT OF TAXATION;)
WASHOE COUNTY ASSESSOR; WASHOE COUNTY)
21 TREASURER,)

22 Defendants/Respondents.)
23


24
25
26 NOTICE OF ENTRY OF FINDINGS OF FACT,
CONCLUSION OF LAW, DECISION AND ORDER
27
28

1 **NOTICE OF ENTRY OF FINDINGS OF FACT,**
2 **CONCLUSION OF LAW, DECISION AND ORDER**

3 **PLEASE TAKE NOTICE THAT** on October 21, 2019, the above-entitled Court
4 entered its Findings of Fact, Conclusion of Law, Decision and Order, in the above-captioned
5 matter, a copy of which is attached hereto as **Exhibit "1."**

6 DATED this 22nd day of October, 2019.

7 DYER LAWRENCE, LLP

8 
9 By: _____
10 Norman J. Azevedo
11 Nevada Bar No. 3204
12 Jessica C. Prunty
13 Nevada Bar No. 6926
14 *Attorneys for Bakst Petitioners*

CERTIFICATE OF SERVICE

I hereby certify pursuant to NRCP 5(b) that I am an employee of DYER LAWRENCE, LLP and that on the 22nd day of October, 2019, I caused a true and correct copy of the foregoing **NOTICE OF ENTRY OF FINDINGS OF FACT, CONCLUSION OF LAW, DECISION AND ORDER** to be deposited in the U.S. Mail, first-class postage prepaid to each of the following:

Christopher J. Hicks
Washoe County District Attorney
Herb R. Kaplan
Deputy District Attorney
One South Sierra Street
Reno, Nevada 89501

Michelle D. Briggs
Senior Deputy Attorney General
Dennis L. Belcourt
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Suellen Fulstone
William E. Peterson
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Debora McEachin

INDEX OF EXHIBITS

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EXHIBIT "1"

EXHIBIT "1"

1750

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,

Plaintiffs/Petitioners,

Case No.: CV03-06922

vs.

Dept. No: 1

STATE OF NEVADA on relation of its
STATE BOARD OF EQUALIZATION, *et*
al,

Defendants/Respondents. /

FINDINGS OF FACT, CONCLUSION OF LAW, DECISION AND ORDER

This matter came before the Court on Petitioners' *Petition for Judicial Review* filed on December 27, 2017. The matter has been fully briefed and oral argument held on May 10 and June 5, 2019, with all parties having a full opportunity to present all arguments in support of their respective positions. Based on the pleadings on file, the administrative record and oral argument, this Court makes the following Finding of Facts, Conclusions of Law and Order:

FINDINGS OF FACT

1. This case involves the judicial review of the final statewide equalization decision ("2017 Equalization Order") of the State Board of Equalization ("State Board") issued on November 30, 2017,¹ involving residential property valuations in the Incline Village/Crystal Bay area of Washoe County for

¹ Dated October 30, 2017; served November 30, 2017. See Compl. & Pet. Exs. 1 & 2.

1 the 2003-2004, 2004-2005, and 2005-2006 tax years. *See* Equal. Ord (Cited Excerpts of Record
2 (“CER”)² IV at 960-966).³

3 **A. Summation**

4 2. In valuing residential properties in Incline Village/Crystal Bay for the 2003-2004, 2004-
5 2005, 2005-2006 tax years, the Washoe County Assessor (“Assessor”) created and utilized
6 methodologies that were not used anywhere else in Washoe County or in the State of Nevada. *State ex*
7 *rel. State Bd. of Equalization, et al v. Bakst et al*, 122 Nev. 1403, 1416, 148 P.3d 717, 726 (2006)
8 (*“Bakst”*); *State ex rel. State Board of Equalization, et al v. Barta, et al*, 124 Nev. 616, 620-21, 628, 188
9 P.3d 1092, 1099, 1103 (2008) (*“Barta”*).

10 3. In 2003, Taxpayers began filing individual appeals contesting the Assessor’s valuations
11 for the years in question as being unconstitutional, arbitrary and incorrect, among other grounds, and
12 seeking the Washoe County Board of Equalization (“County Board”) and the State Board of Equalization
13 (“State Board”) to engage in their equalization functions. *See Bakst*, 122 Nev. at 1406, 148 P.3d at 719-
14 20; *Barta*, 124 Nev. at 618, 627-28, 188 P.3d at 1096, 1102; *Village League to Save Incline Assets, et al*
15 *v. State, Board of Equalization, et al*, 133 Nev. Adv. Op. 1 at 2, 388 P.3d 218, 219-220 (2017)
16 (*“Ingemanson”*).

17 4. The County Board and State Board were on notice in 2003 that there could be systemic
18 errors in the Assessor’s valuation and assessment of residential properties in Incline Village/Crystal Bay
19 when the Assessor conducted his reappraisal of those properties in 2002 for the 2003-2004 tax year.

20 5. The County and State Boards denied the individual Taxpayer appeals⁴ and did not engage
21 in their equalization functions within the 2003-2004, 2004-2005, 2005-2006 tax years. *See Bakst*, 122
22 Nev. at 1406, 148 P.3d at 719-20; *Barta*, 124 Nev. at 618, 627-28, 188 P.3d at 1096, 1102-03;
23 *Ingemanson*, 133 Nev. Adv. Op. 1 at 2, 388 P.3d at 219-220.

24 ///

25 ///

26 _____
27 ² The parties to this action jointly prepared and submitted a compilation of excerpts from the administrative record cited in
the briefs of the parties.

28 ³ The residential properties referenced herein include all impacted residential properties and all vacant residential land in
Incline Village/Crystal Bay.

⁴ Some property owners did receive limited relief for factual errors, *i.e.*, incorrect square footage, wrong number of bathrooms,
etc.

1 6. After nine years of litigation, the State Board was judicially compelled to engage in its
2 statewide equalization function pursuant to NRS 361.395 for tax years 2003-2004 through 2010-2011
3 tax years. *See Village League v. State, Board of Equalization*, Nevada Supreme Court Docket No. 56030
4 (Order Affirming in Part, Reversing in Part and Remanding, February 24, 2012) (“2012 Village
5 League”); Order and Judgment for Issuance of Writ of Mandamus, Writ of Mandamus (August 21, 2012)
6 (CER III at 551-555).

7 7. Five years later, after the issuance of *Ingemanson* in 2017, the State Board was ordered to
8 complete those equalization proceedings for the 2003-2004, 2004-2005, 2005-2006 tax years.⁵
9 *Ingemanson*, 133 Nev. Adv. Op. 1 at 18, 388 P.3d at 226; Order, (July 17, 2017) (remanding to State
10 Board to “conduct further proceedings pursuant to its statutory authority under NRS 361.395”).

11 8. In the meantime, numerous individual taxpayers prevailed on their individual appeals for
12 the one or more of the years in question as the result of *Bakst* and *Barta*.

13 9. The 2006 *Bakst* Court held that “none of the four methodologies used by the Assessor in
14 2002 to assess property values in Incline Village and Crystal Bay were constitutional.” 122 Nev. at 1416,
15 148 P.3d at 726. The Court held that “any Taxpayers who paid taxes under the 2003-2004 assessment
16 are entitled to a refund because they have met their burden and have shown that their 2003-2004 property
17 tax assessments are unconstitutional as based on nonuniform valuation methods. The district court
18 appropriately declared those valuations null and void.” *Id.* at 1416, 148 P.3d at 726. The Court held that
19 “the district court properly ordered that their [the Taxpayers’] 2003-2004 valuations be set to the 2002-
20 2003 level.” *Id.* at 1416, 148 P.3d at 726.

21 10. In 2008, the *Barta* Court considered 2004-2005 taxable values in Incline Village/Crystal
22 Bay, which the Assessor derived by adjusting the 2003-2004 values by a factor. 124 Nev. at 628, 188
23 P.3d at 1103. The Court held that “nothing significant distinguishes these cases, factually or legally,
24 from *Bakst*.” *Id.* The Court held that “2004-2005 values were affected by the same unconstitutional
25 infirmities as the 2003-2004 values and, like those values, are unjust and inequitable.” *Id.* at 624, 188
26 P.3d at 1100. The Court rejected the argument of the State Board and County that the Court “should not
27 roll back the Taxpayers’ properties’ taxable values to the 2002-2003 values.” *Id.* at 627, 188 P.3d at
28

⁵ “Only three years are at issue in this case because the State Board dealt with the remaining years outside of this case.”
Ingemanson, 133 Nev. Adv. Op. 1 at 7-8, 388 P.3d at 222 n4.

1 1102. The Court held that the Taxpayers were entitled to the same relief granted in *Bakst*, and affirmed
2 the district court order “declaring the Taxpayers’ 2004-2005 assessments void, and setting their assessed
3 values for 2004-2005 to the 2002-2003 levels.” *Id.* at 628, 188 P.3d at 1103. The Court concluded that
4 the “Taxpayers are entitled to refunds of all excess taxes paid and ... interest.” *Id.* at 628, 188 P.3d at
5 1103.

6 11. By the time the State Board commenced its statewide equalization proceeding for the
7 2003-2004, 2004-2005, 2005-2006 tax years in 2012, the Bakst Petitioners and more than a thousand
8 other Incline Village/Crystal Bay residential property owners represented by Village League had their
9 values adjudicated by Nevada courts for the 2003-2004, 2004-2005 and/or 2005-2006 tax years in
10 accordance with *Bakst* and *Barta*.⁶

11 12. In January of 2017, the *Ingemanson* Court reiterated the holding of *Bakst* and *Barta* “that
12 assessment methods used in 2002 to value properties at Incline Village and Crystal Bay for real estate
13 tax purposes were unconstitutional . . . [and] as a remedy, that because property is physically reappraised
14 once every five years and the assessment methods used in 2002 were unconstitutional, the taxable values
15 for the unconstitutionally appraised properties were void for the tax years beginning in 2003-2004 and
16 ending in 2007-2008.” 133 Nev. Adv. Op. 1 at 4, 388 P.3d at 220.

17 13. In its 2017 Equalization Order, the State Board did not make any finding of fact or
18 conclusion of law recognizing that the taxable values of residential properties in Incline Village/Crystal
19 Bay were unconstitutional as determined by *Bakst* and *Barta* and reiterated in *Ingemanson*. *See generally*
20 Equal. Ord. (CER IV at 964-66).

21 14. The State Board did not to equalize the taxable values of the residential properties in
22 Incline Village/Crystal Bay for the 2003-2004, 2004-2005, 2005-2006 tax years to constitutional 2002-
23 2003 values, as factored. Equal. Ord. at 6-7 (CER IV at 965-967).

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27 ⁶ 2003-2004: 107 individual appeals (CER III at 664 (TOP 7:17 *Bakst* d.ct oral arg), CER IV 721-28 (State Board decision
28 for 2003-2004 tax year appeals)); 2004-2005: 400+ appeals. *See* Admin Rec. 2nd Supp. Cert. 2.6.13-Master case files; 2005-
2006: 1000+ appeals. *See* Admin Rec. 2nd Supp. Cert. 2.6.13-Master case files, Tom Hall binder 1.

1 15. Citing to *Bakst* and *Barta*, the State Board found that “Village League members did not
2 follow the statutory process to challenge their assessments, which procedure was followed by the Bakst
3 and Barta petitioners.” Equal. Ord. at 6 (CER IV at 965).

4 16. The State Board determined “providing the relief requested by Village League would
5 create an equalization problem for Washoe County and statewide.” Equal. Ord. at 7 (CER IV at 966).

6 17. The State Board’s finding and decision in 2017 is a reversal of its prior action taken in the
7 2012 hearings in this equalization case, wherein it voted to extend relief to all residential taxpayers with
8 unconstitutional values in Incline Village/Crystal Bay for the tax years in question. Amend. Not. of
9 Filing of Cert. Copies of Trans. (“Bd. Trans.”) (Nov. 5, 2012) at 105-1-23, 113:13-24.

10 18. In previous equalization decisions, the State Board has equalized properties to correct a
11 systemic error brought to its attention through individual taxpayer appeals, granting relief to all impacted
12 taxpayers, including those who did not individually challenge their property valuations. *See Washoe*
13 *County, et al v. Ross Pendergraft Trust, et al*, Notice of Decision (Oct. 14, 2003) (Equalized values of
14 101 parcels to correct error after appeals by owners of 24 parcels) (CER IV at 856-859); *In re:*
15 *Equalization of Properties Located on Tiller Drive*, Equalization Order (July 12, 2004) (Equalized values
16 of 35 parcels to correct error after appeals by owners of 3 parcels) (CER IV at 842-848); *In re:*
17 *Consideration of Assessor’s Appeal of Equalization Decision*, Notice of Equalization Decision (Oct. 9,
18 2009)(Equalized values of all “8700” residential properties in Incline Village/Crystal Bay to correct error
19 (unconstitutional values for 2006-2007 tax year) after appeals by owners of 300 parcels) (CER II at 438-
20 447).

21 19. Upon questioning by this Court, the State Board represented that it could have granted the
22 same equalization as it did in these prior decisions to all impacted property owners, but it exercised its
23 “discretion” and decided not to do so in this case. TOP (May 10, 2019) at 127:15-24, 128:1-24, 129:1-
24 24, 130:1-2.

25 20. The State Board stated it “considered the tax rolls and the assessment ratio studies, in
26 addition to the documents in the record, to determine how it should perform its equalization function.”
27 Equal. Ord. at 6 (CER IV at 965).

28 ///

1 21. There is no dispute that tax rolls for the 2003-2004, 2004-2005, and 2006-2007 are not in
2 the record and that the State Board did not review them. Bd. Brf. at 14; Cty. Brf. at 37.

3 22. The State Board and County represented to this Court that the taxable values of the
4 individuals that had values adjudicated under the *Bakst* template for relief (void unconstitutional values
5 replaced with constitutional 2002-2003 values, as factored) were never subsequently corrected on the
6 County tax rolls for the years in question. Bd. Brf. at 14; Cty. Brf. at 37.

7 23. The remedy dictated in *Bakst* and *Barta* necessarily required the County to correct the tax
8 rolls to replace unconstitutional taxable values with constitutional values for any residential property
9 owner in Incline Village/Crystal Bay whose values had been adjudicated in *Bakst* and/or *Barta*, or any
10 other final court or agency decision applying the *Bakst* template for relief for one or more of the three
11 years in question.

12 24. The State Board commonly orders the County to correct tax rolls to reflect adjustments in
13 value after discharging its equalization function. *See Ross Pendergraft Trust, et al*, Notice of Decision
14 (CER IV at 856-859); *In re: Equalization of Properties Located on Tiller Drive*, (CER IV at 842-848);
15 *In re: Consideration of Assessor's Appeal of Equalization Decision*, (CER II at 438-447).

16 25. “The State Board ordered that the property tax values for Incline Village/Crystal Bay for
17 the tax years 2003-04, 2004-05, 2005-06 are equalized based on the tax rolls, the ratio studies, and the
18 evidence before the State Board.” Equal. Ord. at 7 (CER IV at 966).

19 26. The tax rolls were never adjusted to reflect constitutional taxable values, thus, the State
20 Board’s 2017 Equalization Order affirmed, and in instances of individual property owners who received
21 judicial relief in one or more of the years in question, reinstated, the Assessor’s unconstitutional
22 residential property tax values for the 2003-2004, 2004-2005, 2005-2006 tax years for all residential
23 properties in Incline Village/Crystal Bay.

24 27. The Village League and Bakst Plaintiffs/Petitioners⁷ timely sought judicial review of the
25 2017 Equalization Order by filing a Complaint under NRS 361.410 and a Petition for Judicial Review
26 under NRS 233B.130 (“Petition”) on December 29, 2017.

27
28 ⁷ Collectively referred to as “Petitioners” and separately as “Village League Petitioners” and “Bakst Petitioners.” The Village
League Petitioners are the Village League to Save Incline Assets, Inc. (“Village League”), Dean R. Ingemanson, V. Park LLC,
Todd A. Lowe, J. Carl Cooper, Andrew Whyman, Dan Schwartz, Charles A. Dowd, Donna Goff and Robert Goff. The Bakst

1 **B. The Village League**

2 28. The Village League is a nonprofit corporation organized and existing under the laws of
3 the State of Nevada and is the recognized representative of the residential property owners and taxpayers
4 of Incline Village/Crystal Bay.

5 29. Individual Village League Petitioners are individuals or entities or successors in interest
6 to individuals or entities who owned, directly or beneficially, and paid property taxes on residential real
7 property at Incline Village, Washoe County, Nevada, during the 2003-2004, 2004-2005, and 2005-2006
8 tax years.

9 30. The Village League, on behalf of all similarly situated residents of Incline Village/Crystal
10 Bay, brought the original complaint for relief in this case requesting that the State Board engage in its
11 statewide equalization function pursuant to NRS 361.395. *See* Comp. for Decl. and Related Relief,
12 CV03-06922 (Nov. 13, 2003).

13 **C. The Bakst Petitioners**

14 31. Individual Bakst Petitioners are individuals who owned, either directly or beneficially,
15 and paid property taxes on residential real property at Incline Village, Washoe County, Nevada, during
16 the 2003-2004, 2004-2005 and 2005-2006 tax years and were parties in *Bakst* and/or *Barta*.

17 32. The Bakst Petitioners unconstitutional values for the 2003-2004, 2004-2005 and/or 2005-
18 2006 tax years were adjudicated by *Bakst* and *Barta* and they received refunds for the years where they
19 filed an individual appeal.

20 33. However, not every Bakst Petitioner filed an individual appeal in each of the three years
21 in questions.⁸

22 34. The State Board's initial equalization decision in 2012 to replace unconstitutional 2003-
23 2004, 2004-2005, 2005-2006 values with constitutional 2002-2003 values, as factored, would have
24 encompassed and provided relief to the Bakst Petitioners to the extent that they had not been afforded
25

26
27 Petitioners are Ellen Bakst, Jane Barnhardt, Carol Buck, Dan Schwartz, Larry Watkins, Don Wilson, Patricia Wilson and
28 Agnieszka Winkler.

⁸ With the exception of Carol Buck, the Bakst Petitioners were all parties in *Bakst*; all the Bakst Petitioners, with the exception
 of Dan Schwartz, were parties in *Barta*.

1 full relief for all three years in question under their individual appeals. *See* Bd. Trans. (Nov. 5, 2012) at
2 105-1-23, 113:13-24.

3 35. The State Board then ordered the reappraisal of all residential properties “to which an
4 unconstitutional methodology was applied to derive taxable value during the 2003-2004, 2004-2005,
5 2005-2006 tax years.” *See* Ord. at 9 (February 8, 2013) (“2012 Equalization Order”) (CER IV at 951).

6 36. The scope of the 2012 Equalization Order included the Bakst Petitioners’ properties
7 whose values were adjudicated by *Bakst* and *Barta* as unconstitutional in one or more of the three years
8 in question.

9 37. When the Village League petitioned for judicial review of the State Board’s 2012
10 Equalization Order, the Bakst Petitioners proceeded on an independent basis, intervening to protect their
11 final judgments received in *Bakst* and *Barta*. *Ingemanson*, 133 Nev. Adv. Op. 1 at 6-7, 388 P.3d at 221.

12 38. The Bakst Petitioners argued that preclusive effect must be given to *Bakst* and *Barta* in
13 the statewide equalization of the taxable values of all similarly situated property owners in Incline
14 Village/Crystal Bay for the three years in question. *Ingemanson*, 133 Nev. Adv. Op. 1 at 13-14, 388 P.3d
15 at 224 n.8 (the Court declined to reach the preclusion arguments raised).

16 39. The State Board in 2017 refused to consider the preclusive effect of *Bakst* and *Barta* and
17 denied relief to all taxpayers who had not proceeded with an individual appeal, including certain
18 individual Bakst Petitioners in one or more of the tax years at issue. Equal. Ord. at 6 (CER IV at 965);
19 Bd. Trans. (Aug. 29, 2017) at 157:12-25; 158:10-12.

20 40. The State Board affirmed that the unconstitutional values had not been corrected on the
21 tax rolls.

22 41. The Bakst Petitioners, and similarly situated property owners in Incline Village/Crystal
23 Bay, were aggrieved by the 2017 Equalization Order because (1) the State Board, in discharging its
24 equalization function, refused to correct a systemic constitutional infirmity, *i.e.*, granting relief to all
25 property owners, regardless if an individual appeal had previously been taken, and (2) the State Board
26 reinstated unconstitutional taxable values for the years in question of any property owner whose
27 unconstitutional taxable values had been previously adjudicated.

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D. Valuation and Assessment of Residential Property in Incline Village/Crystal Bay for the Years in Question

42. In Nevada, improvements and land are valued separately; this matter involves the valuation of land in Incline Village/Crystal Bay for the three years in question. *See* NRS 361.227.

43. The residential land in Incline Village/Crystal Bay is in the class of all residential property in the State of the Nevada.

1. 2003-2004 Tax Year

44. The 2003-2004 tax year was the first year of a five-year appraisal cycle for Incline Village/Crystal Bay residential properties and in 2002, the “Assessor performed a mass reappraisal of the properties in that area to determine their taxable values for the 2003-2004 tax year.” *Bakst*, 122 Nev. at 1405, 148 P.3d at 719.

45. At that time, the Nevada Tax Commission (“NTC”) had failed to fully comply with its statutory obligations to adopt regulations proscribing uniform valuation methodologies. *Bakst*, 122 Nev. at 1414, 148 P.3d at 724.

46. In the void left by the NTC, county assessors knew they had few state-sanctioned tools to appraise residential properties when comparative sales data was insufficient to establish an accurate taxable value. *Bakst*, 122 Nev. at 1415-1416, 148 P.3d at 725-26.

47. The Assessor could have petitioned the Department to adopt acceptable appraisal methodologies through the regulatory process to determine taxable values of properties; he chose not to do so. *See* NRS 360.215(2).

48. “Concerned that it would be difficult to determine comparable sales for land in the Incline Village/Crystal Bay area for the 2003-2004 tax year, the Assessor decided to use four methodologies to adjust comparable sales for the reappraisal period.” *Bakst*, 122 Nev. at 1406, 148 P.3d at 719.

49. The Assessor “created a set of methodologies that were unique to the Incline Village and Crystal Bay areas.” *Bakst*, 122 Nev. at 1416, 148 P.3d at 726.

50. “These disputed methodologies adjusted the comparable sales for (1) a parcel’s view of Lake Tahoe, using a point system to classify each parcel and increasing the values accordingly; (2) a five-step ‘rock’ classification, which raised the value of the land based on its relationship to the lakefront; (3) a ‘paired sales [time adjustment] analysis’ which estimated the value of a subject property based on

1 previous sales of comparable properties adjusted, however, as though those properties had sold currently;
2 and (4) for properties with residences slated to be demolished for rebuilding, the Assessor adopted a
3 ‘teardown’ method to determine comparable sales in which the entire value of an improved property was
4 assigned to the land.” *Bakst*, 122 Nev. at 1406, 148 P.3d at 719.

5 51. The appraisal methodologies the Assessor created for residential properties in Incline
6 Village/Crystal Bay were not used in the rest of the County, or the rest of the State of Nevada. *Bakst*,
7 122 Nev. at 1412, 148 P.3d at 723-26.

8 52. The individual Village League and Bakst Petitioners, along with other similarly situated
9 residents of Incline Village/Crystal Bay, received notices of value from the Assessor that in many
10 instances increased the taxable value of their homes for the 2003-2004 tax year. *Bakst*, 122 Nev. at 1405,
11 148 P.3d at 719 (“After receiving dramatically increased tax bills [for the 2003-2004 tax year], the
12 Taxpayers questioned the methods utilized by the Assessor to value their real property.”).

13 2. *2004-2005, 2005-2006 Tax Years*

14 53. The 2004-2005 and 2005-2006 tax years, years two and three of the five-year appraisal
15 cycle for residential properties in Incline Village/Crystal Bay, were both factor years.

16 54. In a factor year, the “Assessor was not compelled to physically reappraise each property’s
17 value. If the Assessor did not reappraise a property, he was required by statute to determine the property’s
18 current assessed value by multiplying the prior year’s assessed value by a factor . . . developed by the
19 Assessor and approved by the Tax Commission.” *Barta*, 124 Nev. at 618, 188 P.3d at 1096.

20 55. The factor developed by the Assessor for 2004-2005 was 1.0 and the factor for 2005-2006
21 was 1.08, and the Assessor established the taxable values of residential properties in Incline
22 Village/Crystal Bay by using the 2003-2004 base value as adjusted by the factors for each year. *See Bd.*
23 *Trans.* (Nov. 5, 2012) at 101:14-25; *Bd. Trans.* (Dec. 3, 2012) at 6 (testimony of then-Assessor Josh
24 Wilson in both hearings); (CER I at 55, 63).

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1 **E. Procedural History**

2 56. Beginning in 2003, many property owners pursued their individual challenges through the
3 administrative and/or court system for the tax years in question. *See Bakst*, 122 Nev. at 1406, 148 P.3d
4 at 719-20; *Barta*, 124 Nev. at 618, 627-28, 188 P.3d at 1096, 1102; *Village League to Save Incline Assets*
5 *v. State, Board of Equalization (Ingemanson)*, 133 Nev. Adv. Op. 1 at 2-3, 388 P.3d 218, 219-220 (2017).

6 57. In 2003, the Village League brought the original complaint in this matter seeking, among
7 other claims, to compel the State Board to perform its statewide equalization mandate under NRS 361.395
8 for the 2003-2004 tax year to address the Assessor's systemic errors. Comp. for Decl. and Related Relief,
9 (Nov. 13, 2003).

10 58. The Village League's complaint was twice dismissed, twice appealed to the Nevada
11 Supreme Court, and twice reversed as to the equalization claim and remanded to this Court. *Village*
12 *League v. State, Dep't of Taxation, Docket no. 43441* (Order Affirming in Part, Reversing in Part and
13 Remanding, March 19, 2009) ("2009 Village League"); 2012 Village League.

14 59. In 2012, when Nevada Supreme Court remanded the equalization action to this Court for
15 the second time, the Court had found that the State Board had failed to "to conduct public hearings with
16 regard to statewide equalization" and "no hearings have been held to equalize all property values in the
17 state." 2012 Village League at 5.

18 60. This Court issued a writ of mandamus directing the State Board to engage in its
19 equalization function for each of the tax years, 2003-2004 through 2010-2011, inclusive, and to hold
20 hearings on the equalization grievances brought forward by taxpayers. Order and Judgment for Issuance
21 of Writ of Mandamus, Writ of Mandamus (August 21, 2012) (CER 551-555)

22 61. During the nine years the equalization action bounced back and forth between the district
23 court and the Supreme Court, many Incline Village/Crystal Bay residential property owners continued to
24 challenge their property valuations, filing appeals for the 2004-2005, 2005-2006 and/or later tax years.

25 62. The Bakst Petitioners, and other impacted property owners, including some of the
26 individual Village League Petitioners, were among those who contested their taxable values as
27 determined by the Assessor for the tax years 2003-2004, 2004-2005, and/or 2005-2006 tax years.

28 ///

1 63. Taxpayers were awarded two judgments, affirmed by the Court in *Bakst* and *Barta*,
2 holding that the respective taxable values of their residential properties for those tax years had been
3 determined in violation of Art. 10 § 1 of the Nevada Constitution.

4 1. *First Nevada Supreme Court Decision – Bakst*

5 64. The Nevada Supreme Court, on December 28, 2006, rendered its decision in *Bakst* holding
6 that the Assessor had violated the Nevada Constitution when he used non-uniform methods to value
7 residential properties in Incline Village/Crystal Bay for the 2003-2004 tax year. 122 Nev. at 1409, 148
8 P.3d at 719-720.

9 65. The *Bakst* Court held that Article 10 Section 1 of the Nevada Constitution guarantees a
10 “uniform and equal rate of assessment and taxation” and under that constitutional mandate, “methods
11 used for assessing taxes throughout the state must be ‘uniform.’” 122 Nev. at 1413, 148 P.3d at 724.

12 66. The Court held that the NTC had been derelict in its duties when it failed to adopt
13 regulations that allowed the Assessor to perform his statutory and constitutional function. *Bakst*, 122
14 Nev. at 1416-1417, 148 P.3d at 725-26.

15 67. The Court found that the appraisal methodologies the Assessor created for residential
16 properties in Incline Village/Crystal Bay were not used in the rest of the County, or the rest of the State
17 of Nevada, and concluded that “none of the four methodologies used by the Assessor in 2002 to assess
18 property values in Incline Village and Crystal Bay were constitutional”. *Bakst*, 122 Nev. at 1416, 148
19 P.3d at 726.

20 68. The Court, affirming the district court below, held that the unconstitutional 2003-2004
21 valuations were “null and void.” *Bakst*, 122 Nev. at 1416, 148 P.3d at 726.

22 69. The Court ordered that the 2003-2004 valuations be replaced with constitutional 2002-
23 2003 values.

24 70. The Court also affirmed the order of the district court that the taxpayers were entitled to
25 refunds with interest on the excess funds collected. *Bakst*. 122 Nev. at 1417, 148 P.3d at 726.

26 2. *Second Nevada Supreme Court Decision – Barta*

27 71. The County and the State Board upheld the Assessor’s unconstitutional values in the next
28 succeeding tax year, 2004-2005, claiming that because the 2004-2005 taxable values of the residential

1 properties in Incline Village/Crystal Bay had been determined utilizing a statutorily prescribed method
2 of valuation, “factoring,” that it was a constitutional methodology. *Barta*, 124 Nev. at 616, 188 P.3d at
3 1095.

4 72. The Court held that nothing significant distinguished the cases before it, factually or
5 legally, from *Bakst*. *Barta*, 124 Nev. at 616, 188 P.3d at 1095.

6 73. The 2004-2005 values suffered from the same infirmity because they were based upon an
7 adjustment of the prior tax year’s unconstitutional valuation. *Barta*, 124 Nev. at 616, 188 P.3d at 1095.

8 74. In *Barta*, the Nevada Supreme Court again rejected all of the arguments of the County and
9 State and affirmed the district court’s order that the petitioners were entitled to a refund for the 2004-
10 2005 tax year. 124 Nev. at 628, 188 P.3d at 1103.

11 75. The Court in *Barta* held that “Nevada’s Constitution guarantees ‘a uniform and equal rate
12 of assessment and taxation.’ That guarantee of equality should be the boards of equalization’s
13 predominant concern[.]” *Barta*, 124 Nev. at 627, 188 P.3d at 1102.

14 76. *Barta* recognized that the State Board “clearly has a duty to equalize property valuations
15 throughout the state[.]” a duty separate from its duty to “hear appeals of decisions made by the county
16 boards of equalization.” *Barta*, 124 Nev. at 627, 188 P.3d at 1102.

17 77. The Taxpayers argued “that if the State Board had performed its duty to equalize property
18 values statewide, then it would have recognized the unequal property taxation between them and the
19 taxpayers in the rest of the state.” *Barta*, 124 Nev. at 628, 188 P.3d at 1102-3.

20 78. The Court found that “[t]he record reflects that the State Board failed to explain how it
21 equalized property values for the 2004-2005 tax year, if indeed it did so[.]” *Barta*, 124 Nev. at 628, 188
22 P.3d at 1103.

23 **F. Prior State Board Equalization Decisions**

24 79. It is common practice for the County and/or State Boards to equalize property valuations
25 to correct a widespread error in the Assessor’s valuation and assessment of real property brought to their
26 attention through an individual property owner appeal.

27 80. In such instances, the County and/or State Boards corrected errors for all impacted
28 residential property owners, not just the individual property owner who brought the challenge:

1 1. *Washoe County, et al v. Ross Pendergraft Trust, et al, Notice of*
2 *Decision (Oct. 14, 2003) (CER IV at 856-859)*

3 81. This State Board decision involved one hundred and one (101) residential lakefront
4 properties in Incline Village: twenty-four (24) individual property owners had appealed their property
5 tax valuation to the County Board; the other seventy-seven (77) property owners did not challenge their
6 values. Dec. at 1 (CER IV at 856).

7 82. The County Board determined that the Incline Village lakefront properties did not
8 appreciate during the prior tax year as determined by the Assessor and, thus, had been improperly valued.
9 Dec. at 1 (CER at 856).

10 83. The County Board made a ten percent (10%) downward adjustment in taxable values for
11 all 101 properties. Dec. at 1-2 (CER IV at 856-57).

12 84. The Assessor appealed to the State Board. Dec. at 1 (CER IV at 856).

13 85. The State Board concluded that it had the “authority to determine and equalize the taxable
14 values in the State.” Dec. at 3 (CER IV at 858).

15 86. The State Board found the County Board’s decision to equalize all 101 lakefront Incline
16 properties impacted by the Assessor’s error to be “reasonable and supported by evidence in the record.”
17 Dec. at 2 (CER IV at 857).

18 87. The State Board upheld the County Board decision and instructed the County Comptroller
19 to “certify the assessment roll of the county consistent with this decision.” Dec. at 3 (CER IV at 858).

20 2. *In re: Equalization of Properties Located on Tiller Drive, Equalization*
21 *Order (July 12, 2004) (CER IV at 842-848)*

22 88. This matter involved the State Board discharging its equalization function to address
23 errors in the Assessor’s valuation of properties in a certain neighborhood in the Mill Creek subdivision
24 in Incline Village. Ord. at 1 (CER IV at 842).

25 89. There were a total of thirty-five (35) parcels in the Tiller Drive area of the Mill Creek
26 subdivision. Ord. at 3-4 & Ex. A (CER IV at 844-46).

27 90. Individual taxpayers who owned three of the 35 parcels in the Tiller Drive area challenged
28 their property valuations, asserting “their properties had been inequitably treated compared to other
properties in the Mill Creek subdivision.” Ord. at 1 (CER IV at 842).

1 91. The other Tiller Drive area property owners did not file individual appeals. Ord. at 1-2
2 (CER IV at 842-43).

3 92. The State Board found that “all properties in the Tiller Drive area of the Mill Creek
4 subdivision should have a lower base lot value to be consistent with the comparable sales found
5 throughout the Mill Creek subdivision.” Ord. at 2 (CER IV at 843).

6 93. The State Board concluded that it “has the authority to determine the taxable values in the
7 State and to equalize property pursuant to the requirements of NRS 361.395.” Ord. at 2 (CER IV at 843).

8 94. The State Board ordered that all 35 of the Tiller Drive area “properties be equalized by
9 reducing the base lot value. The Washoe County Comptroller is instructed to correct the assessment roll
10 by adjusting the assessed valuation[s].” Ord. at 3 (CER IV at 844).

11 3. *In re: Consideration of Assessor’s Appeal of Equalization Decision,*
12 *Notice of Equalization Decision (Oct. 9, 2009) (CER II at 438-47)*

13 95. In this matter, the State Board, affirmed the County Board decision, equalizing all
14 residential property values in Incline Village/Crystal Bay for the 2006-07 tax year, the fourth year in the
15 five-year appraisal cycle, to constitutional levels (2002-2003 tax year, as factored.) Dec. at 1 (CER II at
16 438).

17 96. The County Board had granted relief to 300 individual taxpayers who filed appeals of the
18 property tax valuations for the 2006-2007 tax year in accordance with *Bakst*. Dec. at 1 (CER II at 438).

19 97. When the County replaced void unconstitutional 2006-2007 taxable values with
20 constitutional 2002-2003 values, as factored, for the three hundred individual appealing taxpayers, the
21 County Board determined that it “had created an unequal rate of taxation for the 2006-2007 tax year.”
22 Dec. at 1 (CER II at 438).

23 98. The County Board did not limit the scope of its equalization order to only those properties
24 who had undisputed unconstitutional values, but to all properties in Incline Village/Crystal Bay to cure
25 the disparity between the valuation and assessment between the 300 parcels and the remainder of the
26 area. Dec. at 1-2, 5 (CER II at 438-39, 442); *Village League to Save Incline Assets v. State ex rel Bd. of*
27 *Equal.*, 124 Nev. 1079, 1090, 194 P.3d 1254, 1261-62 (2008) (“2008 Village League”).

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1 99. Discharging its equalization function, the County Board reset the taxable values for the
2 approximately 8,700 other properties in the Incline Village and Crystal Bay areas to 2002-2003 levels.
3 Dec. at 1, 5 (CER II at 438, 442) (quoting County Board).

4 100. The Assessor appealed to the State Board. Dec. at 2 (CER II at 439).

5 101. The State Board initially remanded to the County Board, which was contested by
6 Taxpayers. In the *2008 Village League* case, the Court granted taxpayers' writ of mandate and directed
7 the State Board to consider the Assessor's appeal of County Board's equalization decision. 124 Nev. at
8 1091, 194 P.3d at 1262.

9 102. The *2008 Village League* Court rejected the argument of the State Board that the County
10 Board had to make findings that all residential properties in Incline Village/Crystal Bay were
11 unconstitutionally valued: (1) the County Board had made specific findings that the 300 properties
12 subject to individual appeals were unconstitutionally valued and the values reset to 2002-2003 levels,
13 and (2) the County Board reduced the values of all other properties in Incline Village to those same levels
14 to make them equal. 124 Nev. at 1090, 194 P.3d at 1261-62.

15 103. On remand, the State Board found that the "Assessor did not present sufficient evidence
16 to support a value different from that established by the equalization action of the County Board. The
17 State Board found the County Board's decision to lower the Assessor's value on 8,700 properties to the
18 same level as other properties previously decided, should be upheld." Dec. at 5 (CER II at 442).

19 104. The State Board found that the County Board changed the values of the 300 individual
20 property owners "because of the use of unconstitutional methods of valuation by the Assessor; equity
21 and fairness requires all properties in the same geographic area receive the same treatment." Dec. at 5
22 (CER II at 442).

23 105. The State Board concluded that the Assessor had failed to carry his burden of proof that
24 the County's decision reducing valuations for all Incline Village/Crystal Bay was "unjust and
25 inequitable" because "the values for the '8700' properties were inconsistent with the values for the
26 '300'." Dec. at 5 (CER II at 442).

27 106. The State Board concluded that "[p]ursuant to the Taxpayer's Bill of Rights [NRS
28 361.291(1)(a)], each taxpayer has the right to be treated by officers and employees of the Department

1 with courtesy, fairness, uniformity, consistency and common sense. In the absence of regulations
2 regarding the equalization, the State Board employed a fairness standard in determining whether the
3 County Board's decision should be overturned." Dec. at 6 (CER II at 443).

4 107. The State Board denied the Assessor's petition and ordered the County Comptroller to
5 "certify the assessment roll of the county consistent with this decision[.]" Dec. at 6 (CER II at 443).

6 108. The 2009 Equalization Decision equalizing all 2005-2006 taxable values of Incline
7 Village/Crystal Bay properties to constitutional 2002-2003 levels, as factored, is a final decision of the
8 State Board.⁹

9 **G. Proceedings Leading to 2017 Equalization Order**

10 109. On August 21, 2012, this Court issued a writ of mandate to the State Board, compelling
11 the State Board to "notice and hold a public hearing, or hearings as may be necessary, to hear and
12 determine the grievances of property owner taxpayers regarding the failure, or lack, of equalization of
13 real property valuations throughout the State of Nevada for the 2003-2004 tax year and each subsequent
14 tax year to and including the 2010-2011 tax year and to raise, lower or leave unchanged the taxable value
15 of any property for the purpose of equalization." Writ. at 1 (CER III at 554).

16 110. The Court mandated the State Board to certify any change made in property valuations to
17 the County, Assessor and Treasurer, and upon receipt, the County was mandated to "issue such additional
18 tax statement(s) or tax refund(s) as the changed valuation may require to satisfy the statutory provisions
19 for the collection of property taxes." Writ. at 2 (CER III at 555).

20 *1. 2012 State Board Hearings*

21 111. Pursuant to the writ of mandate, the State Board held three hearings: September 18,
22 November 5 and December 3, 2012. CER I at 1-4 (hearing notices).

23 *a. November Hearing*

24 112. At the November 5, 2012 hearing, the Assessor testified that for the 2003-2004, 2004-
25 2005 and 2005-2006 tax years, one or more constitutional valuation methodologies identified in *Bakst*
26
27

28 ⁹ The County and Assessor did petition for judicial review, but the appellants failed to name and serve all taxpayers and on that basis, the district court dismissed the petition for judicial review; the district court's decision was affirmed by the Nevada Supreme Court. *See Washoe County v. Otto*, 128 Nev. 424, 282 P.3d. 719 (2012).

1 and *Barta* had been used to value every stand-alone single family residence in the Incline Village/Crystal
2 Bay area as well as approximately 900 condominiums. Bd. Trans. (Nov. 5, 2012) at 94:8-21.

3 113. At the end of its November 5, 2012 hearing, the State Board took action by passing the
4 following motion made by Member Marnell:

5 I'm going to make a motion that . . . for any taxpayer within Incline Village and Crystal
6 Bay that was unconstitutionally assessed for the '03'04, '04-05, '05-'06 years . . . that
7 number one, my motion would be first that the assessor confirm that the data is accurate,
8 and those people who were unconstitutionally assessed. Part two is that we would go back
to the last constitutional year, which I believe is the '02-'03 years.[.]

9 Bd. Trans. (Nov. 5, 2012) at 100:10-23.

10 114. The then-Assessor, Josh Wilson, and State Board Chairman Wren, both concurred (Mr.
11 Wilson by nodding and Chairman Wren by verbal confirmation) that the 2002-2003 tax year was the last
12 constitutionally valued and assessed year. Bd. Trans (Nov. 5, 2012) at 100:24-25.

13 115. There was additional discussion that the values for 2004-2005 and 2005-2006 would be
14 factored, which Member Marnell incorporated into his motion. Bd. Trans. Trans. (Nov. 5, 2012) at 101:1-
15 25.

16 116. Member Marnell made it clear that his motion applied not just to property owners who
17 had filed appeals but also to all impacted property owners: "to be equal for all those who had an
18 unconstitutional appraisal." Bd. Trans. (Nov. 5, 2012) at 105:17-23.

19 117. The motion passed unanimously. Bd. Trans. (Nov. 5, 2012) at 113:20-21.

20 118. The State Board's action was consistent with *Bakst* and *Barta*, which set the template for
21 relief in discharging the State Board's equalization function: replacement of unconstitutional values with
22 constitutional values, and payment of the resulting refund of tax collected on the difference between the
23 two values (assuming values were lowered).

24 b. December Hearing

25 119. At the hearing on December 3, 2012, pursuant to the State Board's directive (part one of
26 Member Marnell's motion), the Assessor provided three lists of approximately 5,500 properties at Incline
27 Village/Crystal Bay that he determined had been valued using unconstitutional methodologies for the
28 2003-2004, 2004-2005, and 2005-2006 tax years. Bd. Trans. (Dec.3, 2012) at 5-6; CER III 545-550 (first

1 and last pages of lists of unconstitutionally valued properties in Incline Village/Crystal Bay for three
2 years in question).

3 120. The Assessor represented to the Board that if the unconstitutional taxable values of the
4 identified properties on the lists were replaced with constitutional 2002-2003 values, as factored, there
5 would be a reduction in value in each of the three years of approximately \$698 million (2003-2004), \$657
6 million (2004-2005) and \$564 million (2005-2006). Bd. Trans. (Dec.3, 2012) at 5-6.

7 121. The State Board members were concerned with the loss of tax revenue if it implemented
8 the motion unanimously passed at the November 5, 2012 hearing.

9 122. Member Johnson stated “we’re coming back to a solution that’s going to reduce the
10 taxable rolls in Washoe County by 1.9 billion dollars and I struggle with that.” Bd. Trans. (Dec.3, 2012)
11 at 73.

12 123. Member Marnell made motion to have the Assessor “reappraise all properties for those
13 three tax years that were unconstitutionally appraised or identified as unconstitutionally appraised and to
14 determine the new taxable value.” Bd. Trans. (Dec.3, 2012) at 77.

15 124. Member Marnell stated “I’m assuming that that’s going to cost them [the County] some
16 money. But I’m sure it’s far better than a 1.5 billion dollar property tax drop.” Bd. Trans. (Dec.3, 2012)
17 at 77.

18 125. No action was taken by the State Board to vacate the decision made at the November 5,
19 2012 hearing to equalize unconstitutional values to constitutional levels for the three years in question
20 (part two of Member Marnell’s motion). See Bd. Trans. (Dec 3, 2012) at 58-80.

21 2. *2012 Equalization Order*

22 126. In its 2012 Equalization Order after the December hearing, dated February 3, 2013, the
23 State Board found that residential properties in Incline Village/ Crystal Bay were valued in each of the
24 2003-2004, 2004-2005, and 2005-2006 tax years using methodologies that were unconstitutional under
25 *Bakst and Barta*. 2012 Ord. at 8 (CER IV at 950).

26 127. The State Board found “no evidence to show methods found to be unconstitutional by the
27 Nevada Supreme Court in the *Bakst* decision were used outside the Incline Village and Crystal Bay area.”
28 2012 Ord. at 8 (CER IV at 950).

1 128. The State Board “determined that no statewide equalization was required. However, . . .
2 the State Board determined certain regional or property type equalization [in Incline Village/Crystal Bay]
3 was required.” 2012 Ord. at 9 (CER IV at 951).

4 129. The State Board ordered the Assessor “to reappraise all residential properties located in
5 Incline Village and Crystal Bay to which an unconstitutional methodology was applied to derive taxable
6 value during the tax years 2003-2004, 2004-2005, 2005-2006.” 2012 Ord. at 9 (CER IV at 951).

7 3. *Petition for Judicial Review of 2012 Equalization Order*

8 130. In March of 2013, the Village League Petitioners petitioned this Court for judicial review
9 of the reappraisal portion of the 2012 Equalization Order.

10 131. The Bakst Petitioners, “whose property values had already been established, filed a
11 motion to intervene in the district court action, arguing that the 2012 Equalization Order directing
12 reappraisal of their properties threatened the previous final judgments. The district court granted the
13 motion to intervene.” *Ingemanson*, 133 Nev. Adv. Op. 1 at 6-7, 388 P.3d at 221.

14 132. This Court dismissed the 2013 petition for judicial review on the basis that the 2012
15 Equalization Order was not final. *Ingemanson*, 133 Nev. Adv. Op. 1 at 6-7, 388 P.3d at 221.

16 133. The Village League Petitioners and Bakst Petitioners appealed.

17 4. *Nevada Supreme Court’s Decision in Ingemanson*

18 134. On January 26, 2017, the Nevada Supreme Court issued *Ingemanson*, reversing the
19 dismissal of the petition for judicial review. 133 Nev. Adv. Op. 1, 388 P.3d.

20 135. The *Ingemanson* Court stated:

21 [i]n Barta and Bakst, this court concluded, as a remedy, that because property is physically
22 reappraised once every five years and the assessment methods used in 2002 were
23 unconstitutional, the taxable values for the unconstitutionally appraised properties were
24 void for the tax years beginning in 2003–04 and ending in 2007–08. As a result, property
taxes in those years were to be based on the taxable values previously established for the
2002–03 tax year.

25 133 Nev. Adv. Op. 1 at 4, 388 P.3d at 220 (internal citations omitted).

26 136. The Court stated that:

27 The State Board was clearly attempting to engage in its equalization function pursuant to
28 NRS 361.395(1) when it ordered reappraisals. As such, an appeal directly to the State
Board would be the only way for a taxpayer to challenge the reappraised taxable value. .
.. [H]owever, only taxpayers whose valuations rise as a result of the reappraisal process

1 are entitled to a hearing. But this remedy fails to take into consideration the remedies
2 already afforded the Bakst intervenors and the affect those remedies have on the
equalization process for the region.

3 *Ingemanson*, 133 Nev. Adv. Op. 1 at 13, 338 P.3d at 224.

4 137. The *Ingemanson* Court found that the State Board's jurisdiction is restricted "to equalizing
5 the property values and hearing appeals from the county board valuations, not determining matters of law
6 unrelated to valuation. Therefore, the Bakst intervenor . . . would not be allowed to raise their issue or
7 claim preclusion arguments to the State Board." 133 Nev. Adv. Op. 1 at 13-14, 338 P.3d at 224.

8 138. The State Board and County argued that the Court did not have jurisdiction to review the
9 2012 Equalization Order on two grounds: (1) the State Board was not acting in a legislative, non-
10 adjudicative capacity, and (2) the order was not a final order in a contested case. *Ingemanson*, 133 Nev.
11 Adv. Op. 1 at 7, 338 P.3d at 222.

12 139. The Court rejected both arguments, concluding that: (1) when the State Board is
13 performing its equalization function, it is acting in a quasi-judicial capacity, and (2) the 2012 Equalization
14 Order was a ruling in a contested case and review of the final equalization decision after the reappraisal
15 was not an adequate remedy at law for the Village League and Bakst Petitioners. *Ingemanson*, 133 Nev.
16 Adv. Op. 1 at 8-14, 338 P.3d at 222-24.

17 140. The Court concluded that "NRS 361.395 does not provide the State Board with authority
18 to order reappraisals and the 2010 regulation purporting to provide the State Board with such authority
19 does not apply retroactively to the tax years at issue in this case." *Ingemanson*, 133 Nev. Adv. Op. 1 at
20 18, 388 P.3d at 226.

21 141. The Nevada Supreme Court reversed this Court's dismissal of the petition for judicial
22 review and remanded "this matter to the district court with instructions for it to grant the petition for
23 judicial review, vacate the Equalization Order directing new appraisals, and conduct further proceedings
24 to satisfy the requirements of NRS 361.395." *Ingemanson*, 133 Nev. Adv. Op. 1 at 18, 388 P.3d at 226.

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1 5. *Remand to this Court*

2 142. Upon remand to this Court, the Village League filed a motion requesting that this Court
3 enter an order returning Incline Village and Crystal Bay residential property values for the 2003-2004,
4 2004-2005, and 2005-2006 years to their 2002-2003 constitutional levels and require its implementation
5 by the County Assessor and Treasurer. Mot. for Entry of Judg., (April 25, 2017).

6 143. The State Board and the County both opposed the motion.

7 144. The County collaterally attacked the judgments of the Bakst Petitioners and similarly
8 situated property owners in Incline Village/Crystal Bay with adjudicated taxable values for the 2003-
9 2004, 2004-2005, 2005-2006 tax years, stating that “the only viable actions this Court could take is to
10 take no action at all, or to raise the values of the *Bakst* properties.” Cty. Opp. at 22:7-8 (May 12, 2017).

11 145. The Bakst Petitioners filed a response requesting that this Court determine the legal issues
12 of the finality of their judgments and the preclusive effect of those judgments, issues which the State
13 Board did not have the authority to determine per *Ingemanson*, to protect the Bakst Petitioners judgments
14 from further collateral attack. See Bakst Resp. (May 25, 2017).

15 146. Over the objections of taxpayers, this Court remanded the matter to the State Board to
16 “conduct further proceedings pursuant to its statutory authority under NRS 361.395.” Order (July 17,
17 2017).

18 147. This Court did not address the Bakst Petitioners’ finality and preclusion issues.

19 6. *2017 Equalization Hearing*

20 148. The State Board scheduled, noticed and held a hearing on August 29, 2017. CER IV at
21 967-69.

22 149. The 2017 State Board hearing was a continuation and completion of the equalization
23 proceeding (as corrected by the Nevada Supreme Court’s decision in *Ingemanson*) that the State Board
24 began in 2012.

25 150. The State Board heard no new evidence and the proceeding was limited to oral
26 presentations by the parties, including the Village League and Bakst Petitioners. Bd. Trans (Aug. 29,
27 2017) at 59:17-25, 60:1-25, 61:1-22.

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1 151. At the hearing, the Petitioners argued that, as confirmed by the Nevada Supreme Court in
2 *Ingemanson, Bakst and Barta*, the Nevada Constitution guarantees a uniform and equal rate of assessment
3 and taxation, which requires the State Board to equalize unconstitutional taxable values for the three
4 years in question to constitutional levels. Bd. Trans. (Aug. 29, 2017) at 69:9-16; 70:1-25, 71:1-2; 75:1-
5 12; 80:1-7.

6 152. The Bakst Petitioners, citing to the *Barta* decision, argued that the State Board's
7 "predominant concern" is the constitutional guarantee of equality. Bd. Trans. (Aug. 29, 2017) at 69:21-
8 23.

9 153. The Bakst Petitioners argued that NRS 361.395 and *Ingemanson* bound the State Board,
10 and accordingly, the State Board is required "to take certain rolls, not all rolls, not the rolls that are
11 adjusted by the Nevada Supreme Court, but certain rolls that were adjusted by the county, and perform
12 [its] functions contained therein." Bd. Trans. (Aug. 29, 2017) at 68:18-25.

13 154. During the hearing, State Board Member Schiffmacher inquired of State Board counsel
14 whether the "judicial remedy" afforded the Bakst or Barta property owners set a precedent for the State
15 Board, and counsel responded that the State Board was not "obligated by Bakst" and "the [*Ingemanson*]
16 Court didn't say that you are." See Bd. Trans. (Aug. 29, 2017) 157:12-25; 158:10-12.

17 **H. 2017 Equalization Order**

18 155. Approximately three months after the August 2017 hearing, the State Board issued and
19 served the 2017 Equalization Order on November 30, 2017 (which was dated October 30, 2017),
20 concluding that there was not a lack of equalization at Incline Village/Crystal Bay for the three tax years
21 in question. Ord. at 7 (CER IV at 966).

22 156. The State Board represented that it had "considered the tax rolls and the assessment ratio
23 studies, in addition to the documents in the record, to determine how it should perform its equalization
24 function" and "[t]he tax rolls, ratio studies and other documents in the record do not indicate an
25 equalization problem in Incline Village/Crystal Bay." Ord. at 6, 7 (CER IV at 965, 966).

26 157. The tax rolls for the 2003-2004, 2004-2005, and 2005-2006 were not in the administrative
27 record before the State Board. Bd. Brf. at 14; Cty. Brf. at 37.

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1 158. The ratio studies purportedly relied upon by the State Board did not include Incline
2 Village/Crystal Bay for the 2003-2004, 2004-2005 tax year, and for the 2005-2006 tax year, to the extent
3 the ratio study covered all areas of Washoe County, the sample size was so small it was not statistically
4 significant for any particular area of the County. CER II at 448-66, III at 467-28; TOP (May 10, 2017)
5 at 84-88.

6 159. The State Board concluded “[a]pplying a rollback as requested by petitioners would cause
7 a large equalization problem within Washoe County, between the Lake Tahoe Basin and the balance of
8 the County and the state as a whole as the relationship of assessment value to the true tax value would
9 not be the same.” Ord. at 7 (CER IV at 966).

10 160. The State Board’s conclusion is contradictory to the conclusions reached by the State
11 Board in the 2012 Equalization Order that (1) there was an equalization problem in Incline
12 Village/Crystal Bay resulting from the use of unconstitutional methodologies, (2) those methodologies
13 were only used in Incline Village/Crystal Bay, and (3) there was not an equalization problem in the rest
14 of Washoe County or the State. 2012 Ord. at 8-9 (CER IV at 950-51).

15 161. The final “Order” portion of the State Board’s decision states:

16 Based on a preponderance of the evidence in the administrative record, the testimony
17 during the proceeding . . . the State Board held, by a vote of 4-1 (Member Harper
18 opposed), that there is not an equalization problem in the Incline Village/Crystal Bay area
19 of Washoe County for the tax years 2003-2004, 2004-2005, 2005-2006 and further that
20 providing the relief requested by Village League would create an equalization problem
21 for Washoe County and statewide. The State Board ordered that the property valuations
for Incline Village/Crystal Bay for the tax years 2003-2004, 2004-2005, 2005-2006 are
equalized based on the tax rolls, the ratio studies, and the evidence before the State Board.

22 Equal. Ord. at 7 (CER IV at 966).

23 162. The Petitioners timely sought judicial review of the 2017 Equalization Order by filing the
24 Petition on December 29, 2017.¹⁰

25 163. This Court finds that the majority of the above Findings of Fact are undisputed as
26 established in Nevada Supreme Court decisions, the State Board’s orders and the admissions of the State
27 Board and County.

28 _____
¹⁰ The Petition was filed in the First Judicial District Court, with a “protective” Notice and Petition for Review of State Board
Action on Remand made in this Court. The First Judicial Court later entered an order transferring venue to this Court.

CONCLUSIONS OF LAW

A. Jurisdiction

1. The Petition brought pursuant to NRS 361.410 and NRS 233B.130 was timely filed within thirty (30) days of service of the Equalization Order in accordance with NRS 233B.130(2).

2. The County and State both argue that this Court does not have jurisdiction to review the 2017 Equalization Order.

3. The County argues that the 2017 Equalization Order is not reviewable because it is not a final decision in a contested case and there is no process for an individual taxpayer to petition the State Board for equalization of their property. Cty. Brf. at 3, 13.

4. The State Board argues that the 2017 Equalization is not reviewable by this Court because the State Board did not increase any taxable values when it equalized properties in Incline Village/Crystal Bay. Bd. Brf. at 17:12, 17-18.

5. This Court concludes as a matter of law that the arguments of the County and State are without merit.

6. Taxpayers are not required to petition the State Board to conduct its statewide equalization function because NRS 361.395(1) mandates the State Board to discharge its equalization function on an annual basis.

7. During the mandamus proceeding leading to the Court's 2012 Village League decision, the State Board admitted to the Supreme Court that it had never engaged in its statewide equalization function under NRS 361.395, resulting in the Court's remand and district court's issuance of the writ of mandate compelling the State Board to conduct statewide equalization proceedings. 2012 Village League, Lexis 279 at 5-6; Ord. & Writ (CER III at 551-555).

8. The final action an agency takes under mandate of the court is subject to review; otherwise, an agency would avoid judicial scrutiny. *See Estate of Adams v. Fallini*, 132 Nev. Adv. Op. 81, 386 P.3d 621 (2016) (mandate rule requires lower courts to effectuate a high court's ruling on remand).

9. *Ingemanson* held that when the State Board engages in its statewide equalization function, it is an "adjudicative quasi-judicial function" because it notices hearings, takes evidence and hears

1 testimony, and issues findings of fact and conclusions of law. 133 Nev. Adv. Op. 1 at 8-9, 388 P.3d at
2 222-23.

3 10. *Ingemanson* noted the “adversarial nature of the State Board’s annual meetings because
4 they are open to the public, permit individual taxpayers to challenge a property tax assessment, require
5 public notice, and allow taxpayers to be represented by an attorney.” 133 Nev. Adv. Op. 1 at 9, 388 P.3d
6 at 222 (*citing Marvin v. Finch*, 126 Nev. 168, 177, 232 P.3d 425, 431 (2010)).

7 1. *NRS 361.395(2) does not preclude judicial review.*

8 11. NRS 361.395(2) affords a separate administrative process for taxpayers who were not
9 participants in an equalization proceeding and whose property values will be raised because of the
10 equalization:

11 If the State Board of Equalization proposes to increase the valuation of any property on
12 the assessment roll:

13 (a) Pursuant to paragraph (b) of subsection 1, it shall give 30 days’ notice to interested
14 persons by first-class mail.

15 (b) In a proceeding to resolve an appeal or other complaint before the Board pursuant to
16 NRS 361.360, 361.400, 361.402 or 361.403 [appeals of decisions of county boards of
equalization, the Department of Taxation or NTC], it shall give 10 days’ notice to
interested persons by registered or certified mail or by personal service.

17 A notice provided pursuant to this subsection must state the time when and place where
18 the person may appear and submit proof concerning the valuation of the property. A
19 person waives the notice requirement if he or she personally appears before the Board and
is notified of the proposed increase in valuation.

20 12. NRS 361.395(2) does not speak to or foreclose judicial review of the State Board’s
21 statewide equalization decision.

22 13. The additional administrative process set forth in NRS 361.395(2) provides due process
23 to taxpayers whose values will be raised as a result of an Equalization Decision; taxpayers who personally
24 appeared at the State Board hearing are not entitled to the separate due process notice.

25 14. The Petition was brought pursuant to NRS 361.410, entitled “Judicial review: Availability
26 and restrictions.” Subsection (1) of NRS 361.410 provides:

27 1. No taxpayer may be deprived of any remedy or redress in a court of law relating to the
28 payment of taxes, but all such actions must be for redress from the findings of the State
Board of Equalization, and no action may be instituted upon the act of a county assessor

1 or of a county board of equalization or the Nevada Tax Commission until the State Board
2 of Equalization has denied complainant relief. This subsection must not be construed to
3 prevent a proceeding in mandamus to compel the placing of nonassessed property on the
4 assessment roll.

5 15. The State Board was requested by the Village League, to equalize residential properties
6 in Incline Village/Crystal Bay for the 2003-2004, 2004-2005, 2005-2006 tax years by replacing void
7 unconstitutional values with 2002-2003 constitutional values, as factored.

8 16. The State Board denied the relief requested and “ordered that the property tax values for
9 Incline Village/Crystal Bay for the tax years 2003-04, 2004-05, 2005-06 are equalized based on the tax
10 rolls, the ratio studies, and the evidence before the State Board.” Equal. Ord. at 7 (CER IV at 966).

11 17. This Court has jurisdiction over this matter under NRS 361.410(1). The Petition seeks
12 “remedy” and “redress” from this “court of law relating to the payment of taxes” and this is an action
13 “for redress from findings of the State Board of Equalization.”

14 2. *NRS 233B*

15 18. NRS 233B.130(1) provides that:

16 Any party who is:

17 (a) Identified as a party of record by an agency in an administrative proceeding; and

18 (b) Aggrieved by a final decision in a contested case is entitled to judicial review of the
19 decision. Where appeal is provided within an agency, only the decision at the highest level
20 is reviewable unless a decision made at a lower level in the agency is made final by statute.
21 Any preliminary, procedural or intermediate act or ruling by an agency in a contested case
22 is reviewable if review of the final decision of the agency would not provide an adequate
23 remedy.

24 19. “Contested case” means a proceeding, including but not restricted to rate making and
25 licensing, in which the legal rights, duties or privileges of a party are required by law to be determined
26 by an agency after an opportunity for hearing[.] NRS 233B.032.

27 20. The Court in *Ingemanson* has already determined that this matter is a contested case when
28 it held that it had jurisdiction to review the State Board’s interim 2012 Equalization Order pursuant to
NRS 233B.130(1)’s provisions providing for review of an interim order in a “contested case.” 133 Nev.
Adv. Op. 1, 388 P.3d at 223.

1 21. When *Ingemanson* considered the 2012 hearings and 2012 Equalization Order, it
2 concluded that the State Board heard testimony, received evidence and considered the oral presentations
3 of the parties. 133 Nev. Adv. Op. 1, 388 P.3d at 222-23. This matter involves the continuation and final
4 decision of the equalization proceedings that began in 2012.

5 22. At the 2017 hearing, the State Board heard testimony and oral argument by the parties,
6 including the Village League and the Bakst Petitioner who proceeded separately from the Village League
7 after the 2012 State Board equalization hearings.

8 23. As a matter of law, nothing distinguishes the 2017 Equalization Order from the 2012
9 Equalization Order, except the 2017 Equalization Order is undisputedly a final agency decision.

10 24. This matter has a seventeen-year history, which culminated in the interim 2012
11 Equalization Order and the final 2017 Equalization Order.

12 25. This Court concludes that Petitioners seek judicial review of a final agency decision in a
13 contested case.

14 26. This Court has jurisdiction over this matter pursuant to NRS 233B.130.

15 **B. Standard of Review**

16 1. *NRS 361.410*

17 27. This is a judicial review action challenging the State Board's Decision under NRS
18 361.410, which provides that "[n]o taxpayer may be deprived of any remedy or redress in a court of law
19 relating to the payment of taxes, but all such actions must be for redress from the findings of the State
20 Board of Equalization." NRS 361.410(1).

21 28. The burden of proof falls on the taxpayer "to show by clear and satisfactory evidence that
22 any valuation established by the Nevada Tax Commission or the Department or equalized by the State
23 Board of Equalization is unjust and inequitable." NRS 361.410(2).

24 29. The State Board and County argue that NRS 361.410 is not applicable to the judicial
25 review of statewide equalization decisions of the State Board, and that Petitioners were required to
26 proceed under NRS 361.420. Bd. Brf. at 10; Cty. Brf. at 16.

27 30. NRS 361.410 provides for direct "judicial review" of actions of the State Board.

28 ///

1 31. NRS 361.420 sets forth the exhaustion requirements, the grounds for judicial review, and
2 the process for an individual taxpayer to contest decisions of the State Board determining appeals by
3 individual property owners of decisions of county boards of equalization, the Department of Taxation or
4 the NTC.

5 32. This is the judicial review of a statewide equalization action affecting all residential
6 properties in Incline Village/Crystal Bay, not the judicial review of a denial of individual taxpayer appeals
7 of their taxes under NRS 361.420.

8 33. NRS 361.420(2) contains exhaustion language similar to NRS 361.410 in that suit may
9 only be brought after the State Board has denied the property owner relief: “property owner, . . . having
10 been denied relief by the State Board of Equalization, may commence suit . . . against the State and
11 county[.]” *Compare* NRS 361.420 (2) with NRS 361.410(1)(“[n]o taxpayer may be deprived of any
12 remedy or redress in a court of law relating to the payment of taxes, but all such actions must be for
13 redress from the findings of the State Board of Equalization.”).

14 34. NRS 361.430 sets forth the burden of proof for suits brought under NRS 361.420: “In
15 every action brought under the provisions of NRS 361.420, the burden of proof shall be upon the plaintiff
16 to show by clear and satisfactory evidence that any valuation established by the Nevada Tax Commission
17 or the county assessor or equalized by the county board of equalization or the State Board of Equalization
18 is unjust and inequitable.”

19 35. NRS 361.430’s burden of proof is identical to that contained in NRS 361.410(2).
20 *Compare* NRS 361.430 with NRS 361.410(2) (“show by clear and satisfactory evidence that any
21 valuation established by the Nevada Tax Commission or the Department or equalized by the State Board
22 of Equalization is unjust and inequitable.”).

23 36. When the State Board engages in equalization under NRS 361.395, it discharges its
24 exclusive statutory equalization obligation.

25 37. The State Board’s statewide equalization obligation is distinct and separate from its other
26 statutory obligation, to hear individual appeals of decisions of county boards and the NTC. *See* NRS
27 361.395; NRS 361.400, NRS 361.420; *Barta*, 124 Nev. at 628, 188 P.3d at 1103.

28 ///

1 38. Neither NRS 361.420 nor NRS 361.430 address judicial review of decisions of the State
2 Board of Equalization when it is discharging its statewide equalization function under NRS 361.395.

3 39. The Legislature says what it means. *State v. Palm*, 128 Nev. 34, 272 P.3d 668 (2012)
4 (“[W]e presume that the Legislature was aware of the commonly understood effect of the language of [a
5 statute] when it drafted the statute, this is how it must be construed”); *Beazer Homes Nevada, Inc. v. Dist.*
6 *Ct.*, 120 Nev. 575, 580-81, 97 P.3d 1132, 1135-36 (2004) (“When a legislature adopts language that has
7 a particular meaning or history, rules of statutory construction . . . indicate that a court may presume that
8 the legislature intended the language to have meaning consistent with previous interpretations of the
9 language.”).

10 40. The Legislature would not have enacted different statutes with duplicative language
11 setting forth two burdens of proof and two exhaustion requirements for judicial review of a State Board
12 decision, unless it was drawing a distinction between the types of State Board decisions to be reviewed
13 under the two judicial review statutes.

14 41. The Legislature recognized that judicial review of the State Board’s equalization function
15 would need to be separately addressed.

16 42. This Court concludes that the Petition was properly brought under NRS 361.410(1).

17 43. This Court denies the County’s Motion to Dismiss to the extent it asserts the Petition was
18 not proper under NRS 361.410(1).

19 44. NRS 361.410(1) sets forth the applicable standard for review of this matter: “clear and
20 satisfactory evidence that any valuation . . . equalized by the State Board of Equalization is unjust and
21 inequitable.” NRS 361.410(1).

22 2. *NRS 233B*

23 45. This is also an action for judicial review taken under NRS 233B.130, which authorizes
24 any aggrieved party to a final decision of an agency to seek judicial review of that decision.

25 46. Pursuant to NRS 233B.135(3), a court may set aside a final decision of an agency if the
26 substantial rights of the petitioner have been prejudiced because the final decision of the agency is: (a) in
27 violation of constitutional or statutory provisions; (b) in excess of the statutory authority of the agency;
28 (c) made upon unlawful procedure; (d) affected by other error of law; (e) clearly erroneous in view of the

1 reliable, probative and substantial evidence on the whole record; or (f) arbitrary or capricious or
2 characterized by abuse of discretion. NRS 233B.135(3).

3 47. Courts conduct de novo review of conclusions of law made by administrative agencies on
4 legal issues, including matters of statutory and regulatory interpretation. *See City of Reno v. Bldg &*
5 *Constr. Trades*, 127 Nev. Adv. Op. 10, 251 P.3d 718 (2011).

6 48. This Court conducts its NRS 233B review of this matter within the bound of the specific
7 equity-based standard of review set forth in NRS 361.410: determining whether the valuations
8 “equalized” by the State Board are just and equitable. *See State Tax Comm’n ex rel. Dep’t of Taxation*
9 *v. Am. Home Shield of Nev., Inc.*, 127 Nev. 382, 388, 254 P.3d 601, 605 (2011) (“A specific statute
10 controls over a general statute.”).

11 3. *Presumption of Validity*

12 49. Generally, “[i]n reviewing orders resolving petitions for judicial review that challenge
13 State Board decisions, the State Board’s determinations are presumed valid.” *Montage Mktg, LLC v.*
14 *Washoe Cty Bd of Equalization*, 134 Nev. Adv. Op. 39, 419 P.3d 129, 131 (2018) (citing *Bakst*, 122 Nev.
15 at 1408, 148 P.3d at 721).

16 50. However, “that presumption [only] remains until there is competent evidence to the
17 contrary presented...and [then] the presumption disappears.” *Constructors, Inc. v. Cass County Bd of*
18 *Equalization*, 606 N.W.2d 786, 871 (Neb. 2000) (Discussing “presumption that a county board of
19 equalization has faithfully performed its official duties in making an assessment and has acted upon
20 sufficient competent evidence to justify its action.”).

21 51. The undisputed facts of this case show the 2017 Equalization Order is not entitled to a
22 presumption of validity. There is competent and undisputed evidence that (1) the State Board did not
23 follow its prior decisions in equalizing taxable values for a body of taxpayers outside of those taxpayers
24 who filed individual appeals, and (2) the State Board affirmed unconstitutional taxable values.

25 52. The State Board and the County assert that the general presumption of validity of the State
26 Board’s decisions may only be overcome if the State Board applied a fundamentally wrong principle or
27 refused to exercise its best judgment. Bd. Brf. at 10; Cty Brf. at 14-15.

28 ///

1 53. This is a case involving statewide equalization. The cases cited by the County and State
2 are distinguishable as they involved instances where the State Board was acting in an appellate capacity
3 in reviewing decisions of a particular county board of equalization. *See Montage Mktg. LLC v. Washoe*
4 *County Bd of Equalization*, 134 Nev. Adv. Op. 39, 419 P.3d 129 (2018) (judicial review of State Board
5 decision deciding appeal of decision of Washoe County Board of Equalization denying taxpayer's
6 petition for review of their assessment); *Canyon Villas Apts. v. State*, 124 Nev. 832, 192 P.3d 746 (2008)
7 (judicial review of State Board decision deciding appeal of decision of Clark County Board of
8 Equalization partially denying taxpayer's petition for review of their assessment); *Imperial Palace v.*
9 *Department of Taxation*, 108 Nev. 1060, 843 P.2d 813 (1992) (judicial review of State Board decision
10 deciding appeal of a decision of the Clark County Board of Equalization denying the taxpayer's petition
11 for review of its assessment); *Kelly v. State*, 91 Nev. 150, 532 P.2d 1029 (1975) (judicial review of State
12 Board decision deciding appeal of a decision of Douglas County denying the taxpayer's petition for
13 review of its assessment).

14 54. In this case, contrary to the cases relied upon by the State Board and the County, the State
15 Board is not acting as the final administrative arbiter of an assessment dispute between a single taxpayer
16 and a county deciding an appeal from a county board of equalization's decision. It was engaging in its
17 statewide equalization function under NRS 361.395.

18 55. In individual contested cases, the State Board's "appellate" decision is then subject to
19 review under NRS 361.420 and 361.430.

20 56. Here, the State Board is performing its own statutory function under NRS 361.395, which
21 is subject to direct review by the Court. The only statute governing that standard of review is NRS
22 361.410.

23 57. The State Board's 2017 Equalization Order is not entitled to a presumption of validity.

24 **C. Nevada's Constitutional Guarantee of Uniform and Equal Assessment**
25 **and Taxation**

26 58. Article 10, Section 1 of the Nevada Constitution provides in pertinent part:

27 The legislature shall provide by law for a uniform and equal rate of assessment and
28 taxation, and shall prescribe such regulations as shall secure a just valuation for taxation
 of all property, real, personal and possessory.

 ...

1 Nev. Const. Art 10 § 1.

2 59. The Nevada Supreme Court has long required uniformity in taxation and assessment of
3 similarly situated individuals. *See List v. Whisler*, 99 Nev. 133, 138, 660 P.2d 104, 106-107 (1983);
4 *United States v. State ex rel. Beko*, 88 Nev. 76, 86-87, 493 P.2d 1324 (1972); *Boyne v. State ex rel.*
5 *Dickerson*, 80 Nev. 160, 166, 390 P.2d 225 (1964); *State of Nevada v. Eastabrook*, 3 Nev. 173 (1867).

6 60. The *Bakst* Court held that:

7 By using the mandatory term “shall,” the Constitution clearly and unambiguously requires
8 that the methods used for assessing taxes throughout the state must be “uniform.” Unless
9 ambiguous, the language of a constitutional provision is applied in accordance with its
10 plain meaning. Thus, county assessors must use uniform standards and methodologies for
assessing property values throughout the state.

11 122 Nev. at 1413, 148 P.3d at 724; *see also County of Clark V. LB Props., Inc.*, 129 Nev. Adv. Op. 96,
12 315 P.3d 294, 297(2013) (“‘methods used to value taxpayers’ properties play a material role in ensuring
13 that the constitutional guarantee of a uniform and equal rate of assessment’ exist in property valuations.”
14 *quoting Barta*, 124 Nev. at 624, 188 P.3d at 1100).

15 61. The “‘prevailing requirement [is] that similarly situated taxpayers should not be
16 deliberately treated differently by taxing authorities.’” *Clifton v. Allegheny County*, 969 A.2d 1197, 1212
17 (Pa. 2009) (*quoting Downingtown Area Sch Dist. v. Chester County Bd. of Assessment*, 913 A. 2d 194,
18 201 (Pa. 2006)).

19 1. *The constitutional guarantee of uniformity and equality has primacy*

20 62. The Nevada Constitution is the “supreme law” of this State and its dictates must be
21 enforced. *MDC Rests., LLC v. Eighth Judicial District Court*, 132 Nev. Adv. Op. 76, 383 P.3d 262, 267
22 (2016).

23 2. *Non-uniform and unequal assessment and valuation is not excused*
24 *because the resulting taxable value does not exceed full cash value*

25 63. The guarantee of uniformity can only be satisfied if similarly situated properties are valued
26 and assessed uniformly and proportionately with the same standards and methodologies, even if the
27 taxable value is less than full cash value. *Barta*, 124 Nev. at 628; 188 P.3d at 1103 (“A taxable value
28 may be unjust and inequitable despite being less than the full cash value of the property.”).

1 3. *While mathematical exactitude is not required, similarly situated*
2 *properties must be valued and assessed using the same*
3 *methodologies and standards*

4 64. The Nevada Supreme Court recognized that the Supreme Court of Kansas, which is
5 another jurisdiction with a “virtually identical” Uniform and Equal Clause, has reached a similar
6 construction of the constitutional guarantee. *See List*, 99 Nev. at 138, 660 P.2d 106-7 (*citing State ex rel.*
7 *Stephan v. Martin*, 608 P.2d 880, 886 (Kan. 1980); *Wheeler v. Weightman*, 149 P. 977 (Kan. 1915)).

8 65. The Kansas Supreme Court held that:

9 Uniformity in taxing implies equality in the burden of taxation, and this equality cannot
10 exist without uniformity in the basis of assessment as well as in the rate of taxation. The
11 duty to assess at full value is not supreme but yields to the duty to avoid discrimination.

12 *Addington v. Board of County Comm'rs*, 382 P.2d 315, 319, (Kan. 1963) (remedy portion of decision
13 superseded by statute).

14 66. The *Addington* Court held that while uniformity and equality in the constitutional sense
15 do not require “mathematical exactitude” and certain errors or mistakes may not rise to a violation, at a
16 minimum:

17 It is apparent that uniformity is necessary in valuing property for assessment purposes so
18 that the burden of taxation will be equal. It makes no difference what basis of valuation is
19 used, that is, what percentage of full value may be adopted, provided it be applied to all
20 alike.

21 ...
22 *Uniformity of taxation does not permit a systematic, arbitrary or intentional valuation of*
23 *the property of one or a few taxpayers at a substantially higher valuation than that placed*
24 *on other property within the same taxing district; however, this uniformity and equality*
25 *in a constitutional and statutory sense does not require mathematical exactitude in the*
26 *assessment valuation of property for taxation. In the instant case if all the property in the*
27 *county had been assessed at thirty per cent of its true value, plaintiff would have no cause*
28 *to complain. The fraud upon plaintiff's rights resulted from the arbitrary distinction made*
 between his elevator property and other property in the county. Mere excessiveness of an
assessment or errors in judgment or mistakes in making unequal assessments will not
invalidate an assessment, but the inequality or lack of uniformity, if knowingly high or
intentionally or fraudulently made, will entitle the taxpayer to relief.

Addington, 382 P.2d at 319 (emphasis added).

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1 67. In a later case addressing actual valuation methods (or the lack thereof), the Kansas
2 Supreme Court addressed an assessor's actions in valuing leased lands where the court had "determined
3 that the haphazard fashion that was used by the appraiser to discover leased lands and to determine which
4 of the leased lands should be subject to an increased valuation was improper [and] resulted in a
5 nonuniform and unequal valuation of similar property." The court in that case reiterated the admonition
6 of *Addington*:

7 Uniformity in taxation *implies equality in the burden of taxation, and this equality cannot*
8 *exist without uniformity in the basis of valuation.* Uniformity in taxation does not permit
9 a systematic, arbitrary, or intentional higher valuation than that placed on other similar
 property within the same taxing district.

10 *Board of County Comm'rs v. Greenhaw*, 734 P.2d 1125, 1131 (Kan. 1989) (emphasis added) ("Under the
11 facts of this case, the assessment of Greenhaw's land was so arbitrary and grossly discriminatory that it
12 destroyed uniformity and equality in the manner of fixing the assessed valuation and was illegal.").

13 68. The mandate of the Nevada Constitution's Uniform and Equal Clause, which our Supreme
14 Court has found to be "virtually identical" to that in the Kansas Constitution, is clear: "Uniformity in
15 taxation implies *equality* in the *burden* of taxation, and this equality cannot exist without *uniformity* in
16 the *basis* of valuation." *Greenhaw*, 734 P.2d at 1131; *Addington*, 382 P.2d at 319 (emphasis added).

17 4. *The guarantee of uniformity extends to statutes, regulations and acts*
18 *of valuation by assessors alike—an assessor cannot create non-*
19 *uniform methods of valuing property in the same class.*

20 69. Whether it be scrutinizing a statute or "valuation by assessing officers[.]" the uniformity
21 analysis is the same. *Cass County*, 606 N.W.2d at 873 (rules of uniformity apply to acts of the legislature
22 and assessing officers and "[d]iscrimination in valuation, where it exists, does not necessarily result from
23 the terms of the tax statute, but may be caused by the acts of the taxing officer or officers").

24 70. When an assessing officer establishes "two methods of valuation of property in the same
25 class for taxation purposes [it] results in a want of uniformity within the constitutional prohibition[.]"
26 *Cass County*, 606 N.W.2d at 874.

27 71. The Nevada Supreme Court concluded in *Barta*:

28 when the owner of one of two nearly identical neighboring properties pays more in taxes
 than her neighbor because nonuniform methods have been used to assign differing taxable

1 values to the two properties, the owner with the greater tax burden has suffered an injury,
2 regardless of whether her property's taxable value exceeded its full cash value. The owner
3 with the lesser tax burden has likewise suffered an injury, in that his property was not
4 valued uniformly with his neighbor's; however, that injurious assessment is less likely to
be challenged. *Even more salient is the injury when nonuniform methods cause the*
unequal taxation of an entire assessment group.

5 *Barta*, 124 Nev. at 626, 188 P.3d at 1101 (emphasis added).

6 72. In *Cass County*, the Nebraska Supreme Court held that an assessor's selective valuation
7 of mineral interests violated the constitutional requirement for uniformity where it did not rest on a
8 substantial difference of situation between the litigants whose mineral rights were assigned an assessed
9 value and other property owners whose minerals rights were attributed to have no value for assessment.
10 *Cass County*, 606 N.W.2d at 794.

11 73. Similar to *Barta*, the *Cass County* court stated:

12 Property of the same character must be taxed the same. Differential tax treatment can
13 only be based on the use or nature of the property, not upon who controls the property,
14 i.e., mining companies versus farmers. Schulte [an appraiser] testified that there were
15 other lands with limestone interests, but he stopped attributing value to these interests
beyond the Kerford Limestone property holdings. Thus, the adjacent landowners escaped
the increased tax that burdened their neighbor, even though both are similarly situated as
property owners with subsurface mineral interests.

16 606 N.W.2d at 794.

17 74. The *Cass County* Court could not justify a heavier burden on taxpayers who were
18 neighbors of those who "escaped the increased tax[.]" 606 N.W.2d at 794.

19
20 **D. *Bakst* and *Barta* Established that the Assessor Used Unconstitutional**
21 **Methodologies to Establish Taxable Values of the Residential**
22 **Properties in Incline Village/Crystal Bay for the Three Years in**
Question

23 75. The *Bakst* Court held that "[b]y using the mandatory term 'shall,' the Constitution clearly
24 and unambiguously requires that the methods used for assessing taxes throughout the state must be
25 uniform. . . . Thus, county assessors must use uniform standards and methodologies for assessing property
values throughout the state." 122 Nev. at 1413; 148 P.3d at 724.

26 76. The *Bakst* Court found that the Assessor's methodologies were invalid and violated the
27 Nevada Constitution because they were not consistent with methods used throughout Washoe County
28

1 and because they were not the same as the methods used by assessors in other counties in the State. 122
2 Nev. at 1416; 148 P.3d at 726.

3 77. The Court, affirming the district court below, held that the 2003-2004 valuations were
4 “null and void” and the Court held that the only remedy available was to replace void unconstitutional
5 values with 2002-03 constitutional values and grant refunds. 122 Nev. at 1416; 148 P.3d at 726.

6 78. In *Barta*, the Court found that use of the factoring method by the Assessor to develop the
7 2004-2005 values was not constitutional because factoring “merely adjusts the prior year’s assessed
8 values en mass by a certain percentage.” 124 Nev. at 623-24; 188 P.3d at 1100.

9 79. The prior year’s values had already been declared null and void and therefore, could not
10 be validly adjusted, hence, the Court held that the “2004-2005 values were affected by the same
11 unconstitutional infirmities as the 2003-2004 values, and, like those values, are unjust and inequitable.”
12 124 Nev. at 624; 188 P.3d at 1100. The Court affirmed the district court, declaring the Bakst Petitioners’
13 2004-2005 assessments void and resetting the assessed values for 2004-2005 to the 2002-2003 levels.

14 80. The holdings of *Bakst* and *Barta*, interpreting the Uniform and Equal Clause of the Nevada
15 Constitution as to the validity of the taxable values established by the Assessor in 2003-04, 2004-05, and
16 2005-06, were not limited to the properties owned by the taxpayers who brought those cases forward.

17 81. *Bakst* and *Barta*, declared that the Assessor violated the constitution’s uniformity
18 guarantee when he systemically employed unconstitutional methodologies in valuing residential
19 properties in the Incline Village/Crystal Bay area of the County, but did not apply those same
20 methodologies to any other properties in the County and no other Assessor in the State employed similar
21 methodologies. *Bakst*, 122 Nev. at 1416, 148 P.3d at 726; *Barta*, 124 Nev. at 627, 188 P.3d at 1102.

22 82. The Court in *Ingemanson* reiterated the holdings of *Bakst* and *Barta*: “assessment methods
23 used in 2002 to value properties at Incline Village and Crystal Bay for real estate tax purposes were
24 unconstitutional . . . [and] as a remedy, that because property is physically reappraised once every five
25 years and the assessment methods used in 2002 were unconstitutional, the taxable values for the
26 unconstitutionally appraised properties were void for the tax years beginning in 2003-2004 and ending
27 in 2007-2008.” 133 Nev. Adv. Op. 1 at 4, 388 P.3d at 220.

28 ///

1 83. The Nevada Supreme Court has held that “[t]he Nevada Constitution is the supreme law
2 of the state. And as a court, our role is not to create the law but simply to declare what the law is.” *MDC*
3 *Rests., LLC*, 132 Nev. Adv. Op. 76, 383 P.3d at 267. Thus, if the Nevada Supreme Court has issued a
4 decision “interpreting a constitutional provision, . . . [it] is necessarily retroactive [from the date of the
5 unconstitutional act] rather than from the date of [the] decision.” *Id.* In other words, the act was always
6 unconstitutional and thus, must be remedied.

7 84. In this case, *Bakst* and *Barta* declared what the law has always been (Article 10 Section
8 1’s guarantee of equal and uniform taxation and assessment) in determining whether the Assessors use
9 of discriminatory taxable values only in Incline Village/Crystal Bay violated the Uniform and Equal
10 Clause of the Constitution. Those declarations are applicable to the three tax years in question in this
11 case.

12 **E. Equalization is the Means to Ensure Assessors Uniformly Value and to**
13 **Assess Real Property**

14 85. The collection of property taxes under NRS Chapter 361 are the only taxes in the State
15 that are government imposed and collected. All other taxes administered by the Department and NTC,
16 such as sales and use taxes, room taxes and commerce taxes, are self-reported and collected by the
17 taxpayers.

18 1. *A system of checks and balances*

19 86. Thus, the Legislature has created a system of checks and balances to ensure that real
20 property in the state is assessed uniformly and equally.

21 87. After annually determining the taxable values of real property and preparation of the
22 secured tax rolls/assessment rolls, the county assessors must complete and file an affidavit that the
23 properties on the rolls were assessed “equally and uniformly.” NRS 361.310(1).

24 88. Assessors must also attest under separate affidavit that certifying the assessment of
25 property complied with NTC regulations. NRS 360.250(3).

26 89. Upon completion of the rolls, the county boards of equalization must “meet to equalize
27 assessments[.]” NRS 361.340(1).

28 90. The last check in the system is the State Board.

1 2. *The State Board's Equalization Obligation*

2 91. The State Board is the administrative body in this State vested with the statutory authority
3 to conduct statewide equalization. *Ingemanson*, 133 Nev. Adv. Op. 1 at 14-15, 388 P.3d at 225.

4 92. As concluded in *Barta*:

5 Under NRS 361.395(1), the State Board clearly has a duty to equalize property valuations
6 throughout the state: "the [State Board] shall . . . [e]qualize property valuations in the
7 State." Furthermore, NRS 361.400 establishes a requirement, separate from the
8 equalization duty, that the State Board hear appeals from decisions made by the county
9 boards of equalization. The two statutes create separate functions: equalizing property
10 valuations throughout the state and hearing appeals from the county boards. The
11 Taxpayers argue that if the State Board had performed its duty to equalize property values
statewide, then it would have recognized the unequal property taxation between them and
taxpayers in the rest of the state. The record reflects that the State Board failed to explain
how it equalized property values for the 2004-2005 tax year, if indeed it did so[.]

12 124. Nev. at 627, 188 P.3d at 1102-3.

13 93. NRS 361.395(1), the State Board's statewide equalization statute, provides:

14 1. During the annual session of the State Board of Equalization beginning on the fourth
15 Monday in March of each year, the State Board of Equalization shall:

16 (a) Equalize property valuations in the State.

17 (b) Review the tax rolls of the various counties as corrected by the county boards of
18 equalization thereof and raise or lower, equalizing and establishing the taxable value of
19 the property, for the purpose of the valuations therein established by all the county
20 assessors and county boards of equalization and the Nevada Tax Commission, of any class
or piece of property in whole or in part in any county, including those classes of property
enumerated in NRS 361.320.

21
22 NRS 361.395(1) (emphasis added).

23 94. "Nevada's Constitution guarantees 'a uniform and equal rate of assessment and taxation.'
24 That guarantee of equality should be the boards of equalization's predominant concern[.]" *Barta*, 124
25 Nev. at 627, 188 P.3d at 1102.

26 95. Therefore, unlike other taxes, the injuries, harm, mistakes and ultimately the systemic
27 failure of the ad valorem property tax systems falls on the State Board.

28 ///

1 96. The “goal of equalization is to produce uniformity in taxation.” 84 C.J.S., Taxation, §
2 700 (2010). The adjusting of values, however, must be for the sole purpose of bringing valuation to a
3 common point of equality, and not just for raising or lowering as desired. 84 C.J.S. Taxation § 709 (*citing*
4 *Parrott & Co. v. City and County of San Francisco*, 280 P.2d 881 (1st Dist. 1955)) (emphasis added).

5 3. *The State Board equalizes to taxable value*

6 97. NRS 361.395 requires the State Board to equalize to “taxable value” which is a term
7 defined by NRS 361.043.

8 98. *Ingemanson* quotes to CJS’s general definition of equalization as a process involving the
9 adjustment of values to “real value” or “true tax value.” *Ingemanson*, 133 Nev. Adv. Op. 1 at 15, 388
10 P.3d at 225. The CJS Taxation § 701 cites were to cases in Nebraska (using “actual value”), California
11 (“real value”) and Indiana (“true tax value”). *See* CJS Taxation § 701 (Bakst. Pet. Reply Brf. Ex. 1.

12 99. The Court in *Ingemanson* was explaining the concept of equalization and did not
13 supersede or declare invalid existing statutes.

14 4. *The State Board must consider the tax rolls in discharging its*
15 *statewide equalization function*

16 100. *Ingemanson* concluded that NRS 361.395 requires the State Board to consider the tax rolls
17 in performing its statewide equalization function. *Ingemanson*, 133 Nev. Adv. Op. 1, 388 P.3d at 225;
18 NRS 361.395(1)(b).

19 101. The tax rolls are not in the record and therefore the State Board could not have reviewed
20 the tax rolls. The State Board violated NRS 361.395(1) and its action is unlawful.

21 5. *The State Board is not time-barred from equalizing taxable values*
22 *for the 2003-2004, 2004-2005, 2005-2006 tax years*

23 102. The County asserts that the tax years in question are closed and therefore, the State Board
24 is foreclosed from performing its statewide equalization function.

25 103. This argument is without merit. The 2003-2004, 2004-2005, and 2005-2006, tax rolls are
26 still open.

27 104. These tax years have been the subject of litigation over the past 17 years and the litigation
28 is not resolved.

1 105. The State Board has ordered the County to correct tax rolls to reflect adjustments in value
2 after discharging its equalization function after the close of the tax year when there was an open challenge
3 or court action. *In re: Consideration of Assessor's Appeal of Equalization Decision*, (CER II at 438-447)
4 (decided in 2009 for 2006-2007 tax year).

5 106. Nevada property tax statutes contemplate the adjustment of tax rolls after the close of a
6 tax year to make necessary corrections. *See* NRS 361.765, NRS 361.768.

7 **F. The 2017 Equalization Order is Unconstitutional**

8 107. There is no dispute that the Assessor used non-uniform and unequal methodologies,
9 resulting in unconstitutional values for Incline Village/Crystal Bay residential property owners.

10 108. This Court concludes any unconstitutional value is a void value. *Bakst*, 122 Nev. at 1416,
11 148 P.3d at 726; *Barta*, 124 Nev. at 628, 188 P.3d at 1103; *Greenhaw*, 734 P.2d at 1127-1128 (“We agree
12 that a valuation contrary to the principles of the Constitution is an illegal or void valuation.”)

13 109. The State Board affirmed and reinstituted the unconstitutional values of Bakst Petitioners,
14 and more than a thousand other Incline Village/Crystal Bay residential property owners represented by
15 Village League had their values adjudicated by Nevada courts for the 2003-2004, 2004-2005 and/or
16 2005-2006 tax years in accordance with *Bakst* and *Barta*.

17 110. The State Board’s action is a violation of the Uniform and Equal Clause of the Nevada
18 Constitution. *See Barta*, 124. Nev. at 626, 188 P.3d at 1101 (“Even more salient is the [constitutional]
19 injury when nonuniform methods cause the unequal taxation of an entire assessment group.”).

20 111. The State Board’s decision must be vacated under NRS 233B.135(3) as it is “in violation
21 of constitutional . . . provisions.”

22 112. Clear and convincing evidence exists that the State Board violated the Nevada
23 Constitution. The 2017 Equalization is unjust and inequitable and must be set aside.

24 **G. A Taxpayer is not Required to “Petition” to Enforce the Constitution’s
25 Uniform and Equal Rate of Taxation and Assessment Guarantee**

26 113. The County and State have argued that any constitutional infirmities in the taxable values
27 of Incline Village/Crystal Bay properties for the three years in question cannot be addressed outside the
28 context of an individual taxpayer appeal. Bd. Br. at 14; Cty. Brf. at 18. In other words, the County and
State are advancing an exhaustion of administrative remedies argument.

1 114. At the hearing before this Court, the State Board argued that if an unconstitutional taxable
2 value is not “challenged, then it becomes ‘constitutional’ regardless if it was uniformly and equally
3 established.” Transcript of Proceeding (May 10, 2019) at 121:3-4.

4 115. As a matter of law, and in accord with the reasoning of the Pennsylvania Supreme Court
5 in *Clifton v. Allegheny County*, 969 A.2d 1197 (Pa. 2009), “when the inequity is pervasive,” the taxing
6 authority “cannot satisfy the proportionality requirement by shifting the burden of achieving uniformity
7 to the taxpayer” to file individual assessment appeals. 969 A.2d at 1227-28.

8 116. Similarly, as a matter of law, the appeals process alone followed by certain taxpayers in
9 Incline Village/Crystal Bay for the years in question did not ensure that all the properties in that area
10 were uniformly and equally assessed and valued.

11 117. The Nevada Supreme Court agrees that strict adherence to the statutory claims process is
12 not required if doing so deprives a taxpayer of a fundamental constitutional right. *See Metropolitan Water*
13 *District v. State, Department of Taxation* 99 Nev. 506, 665 P.2d 262 (1983).

14 118. In *Metropolitan Water*, the Court undertook a review of allegedly discriminatory actions
15 of the Clark County Assessor taken against the taxpayer over the course of 40 years. 99 Nev. at 509, 665
16 P.2d at 263. After disposing of the argument that the taxpayer failed to exhaust his administrative
17 remedies as there was no way the taxpayer could have known he was singled out for discriminatory
18 treatment, the Court held:

19 We have previously held that a county’s claims statutes should not apply where to do so
20 would deny property owners due process rights. Similar reasoning requires that the three
21 month limitation period specified in NRS 361.420(3) should not be held to apply where
22 to do so would deprive the Water District of a fundamental constitutional right, that of
equal protection under the law.

23 99 Nev. at 509, 665 P.2d at 263.

24 119. As a matter of law, this Court concludes that individual residential property owners did
25 not have to file and pursue appeals of their property tax valuations and assessments for the years in
26 question to ensure that the County and State abided by their constitutional obligations under Article 10
27 Section 1 of the Nevada Constitution.

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1 120. The State Board did not fulfill its predominant duty of ensuring a uniform and equal rate
2 of assessment and taxation in Incline Village/Crystal Bay for the years in question.

3 **H. The State Board Acted Arbitrarily and Capriciously and in Violation**
4 **of the Law by Refusing to Grant Equalization Relief on the Basis that**
5 **Those Property Owners had not all Filed Individual Appeals**

6 121. The State Board cannot refuse to provide equalization relief to correct an admitted
7 systemic error in the valuation and assessment of real property in a geographic area on the basis that not
8 every property owner in that area filed individual taxpayer appeals.

9 122. It is common practice for the County and/or State Boards to equalize property valuations
10 to correct a widespread error in the Assessor's valuation and assessment of real property brought to their
11 attention through an individual property owner appeal.

12 123. In such instances, the County and/or State Boards corrected errors for all impacted
13 residential property owners, not just the individual property owner who brought the challenge. *See*
14 *Washoe County, et al v. Ross Pendergraft Trust, et al*, Notice of Decision (Oct. 14, 2003) (Equalized
15 values of 101 parcels to correct error after appeals by owners of 24 parcels) (CER IV at 856-859); *In re:*
16 *Equalization of Properties Located on Tiller Drive*, Equalization Order (July 12, 2004) (Equalized values
17 of 35 parcels to correct error after appeals by owners of 3 parcels) (CER IV at 842-848); *In re:*
18 *Consideration of Assessor's Appeal of Equalization Decision*, Notice of Equalization Decision (Oct. 9,
19 2009)(Equalized values of all 8700 residential properties in Incline Village/Crystal Bay to correct error
20 (unconstitutional values for 2006-2007 tax year) after appeals by owners of 300 parcels) (CER II at 438-
21 447).

22 124. Upon questioning by this Court, the State Board represented that it could have granted the
23 same equalization as it did in these prior decisions to all impacted property owners, but it exercised its
24 "discretion" not to do so. TOP (May 10, 2019) at 129:10-23.

25 125. Using the 2006-2007 decision granting relief to all 8,700 Incline Village/Crystal Bay
26 residents, this Court asked if the reason for the exercise of discretion was the financial impact. TOP
27 (May 10, 2019) at 130:2-22.

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1 126. The State Board represented that it was concerned about “what that would do to the rest
2 of Washoe County if every one of these over 5,000 property owners got the remedy that a few hundred
3 got.” TOP (May 10, 2019) at 130:2-22.

4 127. This Court concludes that the State Board was concerned with the loss of tax revenue if it
5 implemented the previously voted-upon *Bakst* template for relief. Bd. Trans. (Dec.3, 2012) at 73, 77.

6 128. Nowhere in state law is the State Board authorized to take into account the financial
7 impact upon the government it discharging its equalization function.

8 129. “An agency’s decision is arbitrary and capricious if the agency fails to follow its own
9 precedent or fails to give a sufficient explanation for failing to do so.” *Zhao v. Holder*, 728 F.3d 1144,
10 1148 (9th Cir. 2013).

11 130. There was no factual or legal basis for the State Board to not act consistent with its prior
12 decisions and equalize the values of all properties in Incline Village/Crystal Bay to constitutional levels.

13 131. The State Board’s refusal to equalize properties in Incline Village/Crystal Bay is unjust
14 and inequitable in violation of NRS 361.410(1).

15 132. The State Board’s action is arbitrary and contrary to Nevada law, and therefore must be
16 vacated and set aside under NRS 233B.135(3).

17 **I. The State Board Violated the Taxpayers’ Bill of Rights**

18 133. Similar to the Nevada Constitution’s guarantee of uniformity, the Nevada Taxpayers’ Bill
19 of Rights also requires that taxpayers be treated in a uniform and consistent manner. NRS 360.291(1).

20 134. The State Board is bound by the Taxpayers’ Bill of Rights to treat similarly situated
21 taxpayers the same.

22 135. The State Board has previously recognized and acted in accordance with its obligations
23 under the Taxpayers’ Bill of Rights in discharging its equalization function in a case in Incline
24 Village/Crystal Bay for the 2006-2007 tax year (the fourth year of the appraisal cycle) that is factually
25 and legally indistinguishable to the case at hand. *See In re: Consideration of Assessor’s Appeal of*
26 *Equalization Decision, Notice of Equalization Decision (Oct. 9, 2009) (CER II at 438-47).*

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1 136. The State Board concluded that “[p]ursuant to the Taxpayer’s Bill of Rights [NRS
2 361.291(1)(a)], each taxpayer has the right to be treated by officers and employees of the Department
3 with courtesy, fairness, uniformity, consistency and common sense.” Dec. at 6 (CER II at 443).

4 137. The State Board sustained the County Board decision to reset all residential property
5 values in Incline Village/Crystal Bay to 2002-2003 levels after 300+ taxpayers individually appealed and
6 had their void unconstitutional taxable values replaced with constitutional 2002-2003 taxable values (the
7 *Bakst* template for relief) because “equity requires that all properties in the same geographic area receive
8 the same treatment” and because to do otherwise would create an “unequal rate of taxation for the 2006-
9 2007 tax year.” Dec. at 1, 5 (CER II at 438, 442).

10 138. As a matter of law, this Court concludes the State Board violated the Taxpayers’ Bill of
11 Rights in by not acting consistently with its 2006-2007 decision equalizing the taxable values of all
12 residential properties in Incline Village/Crystal Bay to constitutional levels.

13 139. As a matter of law, this Court concludes that the State Board violated the Taxpayers’ Bill
14 of Rights when it created an “unequal rate of taxation,” a result the County and State Board deemed
15 unlawful and unconstitutional for the 2006-2007 tax year.

16 140. Clear and convincing evidence exists that the State Board violated the Taxpayer Bill of
17 Rights; the 2017 Equalization is unjust and inequitable and must be set aside.

18 141. The State Board’s decision must be vacated under NRS 233B.135(3) as it is “in violation
19 of . . . statutory provisions.”

20 **J. Bakst Petitioners Have Standing**

21 142. The County and State have argued that Bakst Petitioners do not have standing because
22 they were not parties in the equalization action and are not “aggrieved” by the 2017 Equalization Order.
23 Cty. Brf. at 3 (integrating Mot. To Dismiss); Bd. Brf. at 16-18. The County’s and State’s arguments are
24 without merit.

25 143. NRS 361.410 provides that “[n]o taxpayer may be deprived of any remedy or redress in a
26 court of law relating to the payment of taxes, but all such actions must be for redress from the findings
27 of the State Board of Equalization.” NRS 361.410(1).

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1 144. NRS 233B.130(1) provides that any party (a) identified as a party of record by an agency
2 in an administrative proceeding, and (b) who is aggrieved by a final decision in a contested case, or by a
3 preliminary, procedural or intermediate act or ruling by an agency in a contested case, if review of the
4 final decision of the agency would not provide an adequate remedy, is entitled to judicial review.

5 145. Interpreting NRS 233B.130(1), the Court has held that a party is “aggrieved” where it
6 “was affected” by the administrative agency’s decision, *Capital Indem. v. State Dep’t Bus. & Indus.*, 122
7 Nev. 815, 820 n.26, 138 P.3d 516, 519 n.26 (2006).

8 146. Courts in states with the same statutory elements for standing to review administrative
9 agency decisions interpreting the term “aggrieved,” have emphasized that although an aggrieved person
10 need to have suffered a particularized injury, the determination of such must be made “in context” of the
11 factual situation and the statutory scheme, including consideration of whether the legislature has
12 expressed an intent that such an interest should be given judicial review. *Nelson v. Bayroot, LLC*, 953
13 A.2d 378 (Me. 2008); *Multnomah County v. Talbot*, 641 P.2d 617 (Or. Ct. App. 1983); *Marbet v.*
14 *Portland Gen. Elect.*, 561 P.2d 154 (Or. 1977).

15 147. In *Marbet*, an individual intervened as allowed by statute to present his views in a
16 proceeding before the Energy Facility Siting Council, which was responsible for determining the location
17 of nuclear power facilities. 561 P.2d at 449. He later sought judicial review of the Council’s decision.
18 561 P.2d at 449.

19 148. The Oregon Supreme Court considered the statute authorizing the intervention of “any
20 person . . . who appears to have an interest in the results of a hearing or who represents a public interest
21 in such results,” stating that this statute “express[ed] the legislature’s judgment that the important
22 decisions of public policy entrusted to the . . . Council are not to be treated as a dispute between opposing
23 private interests.” *Marbet*, 561 P.2d at 159 (citing ORS 469.380).

24 149. In *Nelson*, the Supreme Judicial Court of Maine, in making the determination of whether
25 the agency action operated prejudicially and directly upon the party’s property or rights, making the party
26 “aggrieved,” stated that “[w]e examine the issue of standing *in context* to determine whether the asserted
27 effect on the party’s rights genuinely flows from the challenged agency action.” *Id.* at 382. *Nelson*
28 involved a land use commission’s decision to approve a developer’s application to amend a subdivision

1 plan in which a leaseholder's developed lot was located. The amendment proposed to relocate certain
2 undeveloped lots. To consider the full context, the court examined the terms of the lease agreement to
3 understand the nature of the leaseholder's interest in the undeveloped land. It determined that
4 leaseholders entered into their agreements with the expectation that they would have particular rights to
5 make use of the remaining lands, subject to the restrictions specified in the lease agreement, and those
6 such rights were distinguishable from those of the general public. *Id.* at 383. The court, therefore,
7 concluded that the leaseholders had standing. *Id.* The court came to this conclusion despite the fact that
8 the leaseholder's developed lot was not contiguous with the relocated lots whose terms were changed.

9 150. In *Multnomah County*, the Oregon Court of Appeals considered whether a county tax
10 assessor had standing to challenge the date on which the state preservation officer classified certain
11 property as historic, thus freezing its assessed value. The court stated that a basic element in determining
12 whether a party was aggrieved was "whether the party seeking relief has 'alleged such a personal stake
13 in the outcome of the controversy as to assure that concrete adverseness which sharpened the presentation
14 of issues'" exists in the proceeding. 641 P.2d at 621-22 (*quoting Flast v. Cohen*, 392 U.S. 83, 99, 88 S.
15 Ct. 1942 (1968)).

16 1. *All taxpayers whose properties are subject to an equalization action*
17 *have standing to petition for judicial review of the State Board's*
18 *decision*

19 151. The context of the State Board's action must be considered.

20 152. This is a statewide equalization action under NRS 361.395, not an individual taxpayer
21 appeal.

22 153. The scope of the State Board's equalization action extends to all residential properties in
23 the Incline Village/Crystal Bay area.

24 154. The State Board's equalization hearings must be publicly noticed and provide for
25 participation by the public.

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1 155. The statewide equalization relief requested by Village League and Bakst Petitioners, if
2 granted by the State Board, would have reset the taxable values of all residential Incline Village/Crystal
3 Bay to 2002-2003 levels.¹¹

4 156. The State Board denied the relief, affirming the unconstitutional assessment and valuation
5 of residential properties in Incline Village/Crystal Bay.

6 157. As a matter of law, this Court concludes that all Incline Village/Crystal Bay residential
7 property owners are “affected by” and have an interest in the results of the State Board’s statewide
8 equalization hearing.

9 158. This Court concludes that individual Incline Village/Crystal Bay taxpayers, including the
10 Bakst Petitioners, or their successors in interest, who owned, either directly or beneficially, and paid
11 property taxes on residential real property at Incline Village, Washoe County, Nevada, during the 2003-
12 2004, 2004-2005 and 2005-2006 tax years have standing to bring judicial review of the 2017 Equalization
13 Order.

14 2. *Bakst Petitioners did not file individual appeals in each of the three*
15 *years in question*

16 159. Not every Bakst Petitioner filed an individual appeal in each of the three years in
17 questions: (1) Bakst Petitioner Carol Buck did not file an individual appeal for the 2003-2004 tax year
18 and was not a party to *Bakst*, (2) Bakst Petitioner Dan Schwartz did not file an individual appeal for the
19 2004-2005 tax year and was not a party to *Barta*, and (3) Bakst Petitioners Jane Barnhardt, Dan Schwartz,
20 Larry Watkins and Agnieszka Winkler did not file individual appeals for the 2005-2006 tax year. *See*
21 *Bakst* and *Barta*.

22 160. The County and State have not asserted that any of the other residential property owners
23 who did not file individual appeals and are collectively represented by the Village League lack standing.

24 161. Nothing distinguishes any Bakst Petitioner who did not file an individual appeal in one or
25 more of the three tax years in question from the other residential property owners in Incline
26 Village/Crystal Bay who did not file an individual appeal in one or more of the three tax years in question.

27
28 ¹¹ The Bakst Petitioners participated in the 2012 (as represented by Village League) and 2017 (independently represented)
equalization proceedings as parties.

1 162. The State Board refused to grant the relief requested.

2 163. As a matter of law, the Bakst Petitioners who did not file administrative appeals are
3 directly (1) “affected by the action” and are aggrieved under NRS 233B.130, and (2) are taxpayers
4 seeking redress from the findings of the State Board “relating to the payment of taxes.” This Court
5 concludes they have standing.

6 3. *The Bakst Petitioners have final judgments for one or more of the*
7 *three years in question*

8 a. Collateral Attack

9 164. The Nevada Supreme Court has long emphasized the importance of the finality of
10 judgments. *Trujillo v. State*, 310 P.3d 594, 601 (Nev. 2013). “The policy supporting the finality of
11 judgments recognizes that, in most instances, society is best served by putting an end to litigation after a
12 case has been tried and judgment entered.” *Bonnell v. Lawrence*, 128 Nev. 394, 401, 282 P.3d 712, 716
13 (2012)(*quoting NC-DSH, Inc. v. Garner*, 125 Nev. 647, 653, 218 P.3d 853, 858 (2009))(internal
14 quotations omitted).

15 165. “The bar against relitigation of already-decided issues is, in essence, an entitlement not
16 to stand trial or face the other burdens of litigation and should be resolved at the earliest stage in
17 litigation.” *Bonnell v. Lawrence*, 128 Nev. 394, 401, 282 P.3d 712, 716 (2012)(*quoting Butler v. Bayer*,
18 123 Nev. 450, 458, 168 P.3d 1055, 1061 (2007))(internal quotations omitted).

19 166. Allowing collateral attacks on prior judgments fosters endless litigation and makes
20 judgments forever subject to attack and is contrary to traditional principles of res judicata and collateral
21 estoppel. *Markoff v. New York Life Ins. Co.*, 92 Nev. 268, 271, 549 P.2d 330, 332 (1976).

22 167. Only a void judgment is susceptible to collateral attack. *State v. Sustacha*, 108 Nev. 223,
23 226, 826 P.2d 959, 961, n.3 (1992)(internal citation omitted). A judgment is only void and subject to
24 collateral attack if the issuing court lacked personal or subject matter jurisdiction. *Id.*; *State ex rel. Smith*
25 *v. Sixth Judicial Dist. Court*, 63 Nev. 249, 256, 167 P.2d 648, 651 (1946).

26 168. The judgments the Bakst Petitioners, and similarly situated Incline Village/Crystal Bay
27 residential property owners, received in *Bakst* and *Barta* are final, are not void and not subject to collateral
28 attack.

1 169. *Bakst* and *Barta* ordered that unconstitutional taxable values in one or more of the three
2 years in question are null and void and must be replaced with constitutional 2002-2003 taxable values.

3 170. The County and State Board represent that the judicial mandate of *Bakst* and *Barta* was
4 not implemented: (1) the tax rolls for the 2003-2004, 2004-2005, 2005-2006 tax years were never
5 corrected, and (2) the unconstitutional null and void values of Bakst Petitioners and similarly situated
6 Incline Village/Crystal Bay residential property owners for those tax years remain on the tax rolls. Bd.
7 Brf. at 14; Cty. Brf. at 37. This Court accepts the representations of the County and State that the tax rolls
8 from the three years in question are not in the administrative record.

9 171. As a matter of law, the failure of the County to correct the tax rolls constitutes a collateral
10 attack and is sufficient basis to conclude the Bakst Petitioners have standing to defend their judgments.

11 172. The State Board equalized residential properties to the unconstitutional values on the tax
12 rolls, which had not been corrected by the County after *Bakst* and *Barta*, reinstating the unconstitutional
13 taxable values of the Bakst Petitioners, and similarly situated Incline Village/Crystal Bay residential
14 property owners.

15 173. As a matter of law, this Court concludes that the State Board collaterally attacked the
16 Bakst Petitioners' judgments when it equalized all property values based on the tax rolls.

17 174. The County, before admitting that the values of the Bakst Petitioners properties had not
18 been corrected on the tax rolls, on remand from *Ingemanson*, urged this Court to raise the values of the
19 Bakst Petitioners.

20 175. As a matter of law, the County's action constituted a collateral attack on the final
21 judgments of the Bakst Petitioners and similarly situated residential property owners in Incline
22 Village/Crystal Bay.

23 176. As a matter of law, the State Board order of the reappraisal of all unconstitutionally valued
24 Incline Village/Crystal Bay residential properties in its 2012 Equalization Order, including those of the
25 Bakst Petitioners, constituted a collateral attack.

26 b. Preclusive Effect

27 177. The Bakst Petitioners have argued that preclusive effect must be given to *Bakst* and *Barta*
28 in the statewide equalization action for any Bakst Petitioner or similarly situated residential property

owner in Incline Village/Crystal Bay who did not file an individual appeal in one or more of the tax years in question. *Ingemanson*, 133 Nev. Adv. Op. 1 at 13-14, 388 P.3d at 224 n.8 (the Court declined to reach the preclusion arguments raised); Bakst Resp. (May 25, 2017); Pet. Opn. Brf. at 28-31. The Bakst Petitioners' legal preclusion issues have not been addressed.

178. The State Board in 2017 refused to consider the preclusive effect of *Bakst* and *Barta* and denied relief to all taxpayers who had not proceeded with an individual appeal, which would include certain individual Bakst Petitioners in one or more of the tax years at issue. Equal. Ord. at 6 (CER IV at 965); Bd. Trans. (Aug. 29, 2017) at 157:12-25; 158:10-12.

179. As a matter of law, the Bakst Petitioners have standing as they were aggrieved and affected by the State Board's decision not to give preclusive effect to their final judgments for one or more of the three tax years in question.

180. The County's Motion to Dismiss the Bakst Petitioners is denied.

K. The Appropriate Remedy is the Equalization of All Residential Properties in Incline Village/Crystal Bay to Constitutional 2002-2003 Levels, with Refunds Issued

1. Bakst and Barta set the template for relief to cure the State Board's Affirmation and Reinstatement of Unconstitutional Values

181. *Bakst* and *Barta* both found that the only remedy for the Assessor's constitutional violation was to declare the unconstitutional taxable values void, order them replaced with 2002-03 constitutional values and order a refund of the unconstitutional taxes collected. *Bakst*, 122 Nev. at 1416, 148 P.3d at 726; *Barta*, 124 Nev. at 628, 188 P.3d at 1103.

182. Voiding unconstitutional values and refunding taxes paid thereon is the only remedy to address such systemic constitutional errors. *Bakst*, 122 Nev. at 1416, 148 P.3d at 726; *Barta*, 124 Nev. at 628, 188 P.3d at 1103; *see also Greenhaw*, 734 P.2d at 1127-1128 ("We agree that a valuation contrary to the principles of the Constitution is an illegal or void valuation.").

a. Preclusion

183. In tax cases, the legal principles of preclusion are applicable to prohibit vexatious litigation by the government adverse to taxpayers, as well as prohibiting taxpayers from re-litigating the same issue repeatedly. *See Commr. v. Sunnen*, 331 U.S. 591 (1948).

1 184. In *Montana v. United States*, 440 U.S. 147 (1979), a federal contractor was hired to build
2 a federal dam. *Id.* at 151-52. Pursuant to Montana law, contractors were required to pay a 1% gross
3 receipts tax on public projects while private contractors were exempt from any such tax. *Id.* A federal
4 contractor in state court brought the first suit against the State of Montana, but the federal government
5 financed and controlled the suit. *Id.* When the State of Montana won the first case, the federal government
6 pursued a similar action in its own name in federal district court. *Id.*

7 185. The Court rejected the federal government's attempts to distinguish the state decision on
8 grounds that the contractual provisions at issue in the federal suit were different. The Court went on to
9 enumerate three questions that were to be answered before issue preclusion was invoked in a tax case:
10 (1) whether the issues in the second case were "in substance" the same as those involved in the first
11 proceeding; (2) whether the controlling facts or legal principles had changed significantly since the first
12 case was decided; and (3) whether any "special circumstances" warranted an exception from the normal
13 rules of issue preclusion. *Montana*, 440 U.S. at 155, 974-75.

14 186. The Ninth Circuit in *Starker v. United States*, 603 F.2d 1341 (9th Cir. 1979), the Ninth
15 Circuit relied on *Montana* in ruling that issue preclusion foreclosed the federal government from claiming
16 that a taxpayer owed taxes on certain land transfers after a previous ruling in favor of the taxpayer's
17 family on the issue. *Id.* at 1350. The Ninth Circuit applied the doctrine of issue preclusion even though
18 the parties and the land at issue differed in the two cases because the court found that the legal issues and
19 facts were so similar. *Id.*

20 187. The *Barta* Court has already applied the doctrine of issue preclusion to the legal issues
21 and facts currently before this Court: "Bakst controls the outcome of these cases" and that "[t]o the extent
22 that the Assessor developed the Taxpayers' properties' 2004-2005 values by using the same methods we
23 declared unconstitutional . . . , the Bakst analysis controls[.]"

24 188. The State Board affirmed and adopted the unconstitutional values established by the
25 Assessor which *Bakst* and *Barta* declared void.

26 189. There is nothing, factually or legally, which distinguish the remedy issues in this case
27 from those in *Bakst* and *Barta*: (1) the 2003-04, 2004-05, and 2005-06 taxable values established by the
28 Assessor for residential properties in Incline Village/Crystal Bay all suffer from the same constitutional

1 infirmities, (2) the Nevada Supreme Court in *Bakst* and *Barta* held that the Assessor's values were
2 "unconstitutional", "null and void," (3) *Bakst* and *Barta* held that because there were no uniform
3 regulations for methods to establish taxable value, the only remedy for the constitutional violation was
4 to replace unconstitutional values with constitutional values, as factored, and afford a refund, and (3)
5 uniformity is not met by "merely ensuring that a property's taxable value does not exceed its full cash
6 value." *Barta*, 124 Nev. at 626; 188 P.3d at 1102.

7 190. *Bakst* and *Barta* are decisions setting the preclusive template for relief if a taxable value
8 is unconstitutionally derived.

9 191. The State Board was precluded from adopting unconstitutional values and refusing to
10 grant constitutional relief as required by *Bakst* and *Barta*.

11 2. *The State Board's 2006-2007 Tax Year Equalization Decisions Sets*
12 *the Template for Relief in Equalization*

13 192. *Ingemanson* required the State Board to consider "the remedies already afforded the *Bakst*
14 *Intervenors* and the affect those remedies have on the equalization process for the region." 133 Nev. Adv.
15 Op. 1 at 15-16, 338 P.3d at 224.

16 193. The State Board had previously considered the impact of the void 2006-2007
17 unconstitutional values being replaced with constitutional 2002-2003 values for the Incline
18 Village/Crystal Bay areas in its 2006-2007 Equalization Decision.

19 194. For the 2006-2007 tax year, the fourth year of the five-year appraisal cycle in Incline
20 Village/Crystal Bay, the State Board, affirmed the County Board decision, equalizing all 8,700+
21 residential properties values in Incline Village/Crystal Bay to constitutional 2002-2003 levels. Dec. at 1
22 (CER II at 438).

23 195. The County Board had granted relief to 300 individual taxpayers who filed appeals of the
24 property tax valuations of the 2006-2007 tax year pursuant in accordance with the dictates of *Bakst*. Dec.
25 at 1 (CER II at 438).

26 196. When the County replaced void, unconstitutional 2006-2007 taxable values with
27 constitutional 2002-2003 values, as factored, for the three hundred individual appealing taxpayers, the
28 County Board determined that it "had created an unequal rate of taxation for the 2006-2007 tax year."
Dec. at 1 (CER II at 438).

1 197. Discharging its equalization function, the County Board reset the taxable values for the
2 approximately 8,700 other properties in the Incline Village and Crystal Bay areas to 2002-2003 levels.
3 Dec. at 1, 5 (CER II at 438, 442) (quoting County Board).

4 198. The County Board did not limit the scope of its equalization order to only those properties
5 who had undisputed unconstitutional values. Its scope included all properties in Incline Village/Crystal
6 Bay to cure the disparity between the valuation and assessment between the 300 parcels and the remainder
7 of the area. Dec. at 1-2, 5 (CER II at 438-39, 442); *Village League to Save Incline Assets v. State ex rel*
8 *Bd. of Equal.*, 124 Nev. 1079, 1090, 194 P.3d 1254, 1261-62 (2008) (“2008 Village League”).

9 199. The 2009 Equalization Decision equalizing all 2005-2006 taxable values of Incline
10 Village/Crystal Bay properties to constitutional 2002-2003 levels, as factored, is a final decision of the
11 State Board.

12 200. Here, over a thousand Incline Village/Crystal Bay residential property owners have
13 received adjudicated relief for the 2002-2003, 2003-2004 and/or 2005-2006 tax years. The State Board
14 was required to consider those remedies in discharging its equalization function, just as it did for the
15 2006-2007 tax year, to ensure an equal rate of taxation and assessment in Incline Village/Crystal Bay.

16 201. The State Board was obligated to apply the 2006-2007 equalization template for relief that
17 it used to rectify the unequal and unconstitutional valuations and assessments in Incline Village/Crystal
18 Bay to the three preceding tax years at issue in this case.

19 202. The State Board’s disregard of its 2006-2007 decision equalizing properties in Incline
20 Village/Crystal Bay to cure the undisputed unequal rate of taxation and assessment is arbitrary and an
21 abuse of discretion.

22 203. The State Board was required to equalize to constitutional 2002-2003 levels and afford
23 refunds; any other result is unjust and inequitable.

24 204. NRS 361.410(1) requires this Court to determine whether the equalization decision of the
25 State Board is just and equitable.

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205. The decision of the State Board is both unjust and inequitable as it validated the use of unconstitutionally determined taxable values and validated the creation of two classes of residential property in Incline Village/Crystal Bay: those properties who received administrative and judicial relief and all other properties.

ORDER

Therefore, for good cause, it is HEREBY ORDERED that:

(1) The Complaint and Petition for Judicial Review is granted;

(2) The State Board Equalization Order dated October 30, 2017 and served on November 30, 2017 is vacated in its entirety;

(3) The land values for Incline Village/Crystal Bay residential properties for the 2003-04, 2004-2005, 2005-2006 tax years were determined using valuations methods found to be unconstitutional and are void;

(4) The State Board is ordered to equalize the 2003-2004, 2004-2005, 2005-2006 taxable values of all Incline Village/Crystal Bay residential properties to constitutional 2002-2003 levels, as factored;

(5) The Assessor is directed to replace unconstitutional 2003-2004, 2004-2005 and 2005-2006 taxable land values for residential parcels, in Incline Village and Crystal Bay with 2002-2003 taxable land values and to apply the Commission approved factor of .08% to the 2002-2003 taxable land values for the 2005-2006 tax year, except that any residential property value reduced between 2002-2003 and any of the three subsequent tax years shall be reset at the lower of the two values;

(6) The Washoe County Assessor shall correct and adjust the tax rolls for 2003-2004, 2004-2005, 2005-2006 tax years to reflect the replaced constitutional taxable values;

(7) The Washoe County Treasurer is directed to calculate the excess taxes paid by Incline Village/Crystal Bay residential property owner/taxpayers for the 2003-2004 tax year going forward and to refund those excess taxes to such owner/taxpayers with interest as required by law;

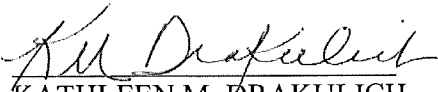
(8) The Washoe County Treasurer is further ordered to provide the Court within 90 days of the date of this order with a proposed schedule for the payment of refunds to Incline Village/Crystal Bay owner/taxpayers before the completion of one year from the date of this order. The Court shall review

1 and modify and/or approve the proposed schedule and require the Treasurer to report monthly on its
2 compliance with said schedule; and

3 (9) The adjudicated property values of the Bakst Plaintiffs/Petitioners along with those of all
4 similarly situated Incline Village/Crystal Bay residential property owner/taxpayers with adjudicated land
5 values for any and all of the three tax years 2003-2004, 2004-2005 and 2005-2006 are ratified and
6 confirmed.

7 IT IS SO ORDERED

8 DATED this 21st day of October, 2019.

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11 KATHLEEN M. DRAKULICH
12 District Court Judge
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CERTIFICATE OF SERVICE

CASE NO. CV03-06922

I certify that I am an employee of the SECOND JUDICIAL DISTRICT COURT of the STATE OF NEVADA, COUNTY OF WASHOE; that on the 21st day of October, 2019, I electronically filed the **FINDINGS OF FACT, CONCLUSION OF LAW, DECISION AND ORDER** with the Clerk of the Court by using the ECF system.

I further certify that I transmitted a true and correct copy of the foregoing document by the method(s) noted below:

Electronically filed with the Clerk of the Court by using the ECF system which will send a notice of electronic filing to the following:

SUELLEN FULSTONE, ESQ. for ANDREW WHYMAN, KATHY NELSON TRUST,
VILLAGE LEAGUE TO SAVE INCLINE ASSETS, INC., LARRY D AND
MARYANNE B INGEMANSON TRUST

JESSICA PRUNTY, ESQ. for AGNIESZKA WINKLER, LARRY J. WATKINS,
CAROL BUCK, DON WILSON, PATRICIA WILSON, ELLEN SUSAN BAKST,
JANE A. BARNHART, DAN SCHWARTZ

NORMAN AZEVEDO, ESQ. for AGNIESZKA WINKLER, LARRY J. WATKINS,
CAROL BUCK, DON WILSON, PATRICIA WILSON, ELLEN SUSAN BAKST,
JANE A. BARNHART, DAN SCHWARTZ

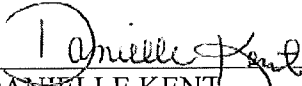
HERBERT KAPLAN, ESQ. for WASHOE COUNTY

JORDAN DAVIS, ESQ. for CITY HALL, LLC

WILLIAM MCKEAN for CITY HALL, LLC

MICHELLE BRIGGS, ESQ. for STATE BOARD OF EQUALIZATION

Deposited to the Second Judicial District Court mailing system in a sealed envelope for postage and mailing by Washoe County using the United States Postal Service in Reno, Nevada: [NONE]


DANIELLE KENT
Department 1 Judicial Assistant

DATE, JUDGE
OFFICERS OF
COURT PRESENT

APPEARANCES-HEARING

05/18/04

HONORABLE

PETER I.

BREEN

DEPT. NO. 7

K. Oates

(Clerk)

C. Brown

(Reporter)

ORAL ARGUMENTS

Greg Shannon, Esq., was present in Court on behalf of Defendant Washoe County.

Greg Zunino, Esq., was present in Court on behalf of Defendant State Board of Equalization.

Josh Hicks, Esq., was present in Court on behalf of Defendants Nevada Department of Taxation and Nevada Tax Commission.

Suellen Fulstone, Esq. and Dale Ferguson, Esq. were present in Court on behalf of Plaintiff Village League et al. MaryAnne Ingemanson, on behalf of Plaintiff, was also present in Court.

10:08 a.m. – Court convened with Court and counsel present.

Counsel for Defendant Washoe County addressed the Court and argued in support of the Motion to Dismiss.

Counsel for Defendant State Board of Equalization addressed the Court and argued in support of the Motion to Dismiss.

Counsel for Defendants Nevada Department of Taxation and Nevada Tax Commission addressed the Court and argued in support of the Motion to Dismiss.

Counsel for the Plaintiff addressed the Court and argued in opposition to the Motion to Dismiss, and further moved to amend Plaintiff's Complaint.

The Court inquired of counsel for Defendant Washoe County, who in turn responded and presented his final argument in support of the Motion.

Counsel for Defendant State Board of Equalization presented his final reply in support of the Motion.

Counsel for Defendant Nevada Department of Taxation and Nevada Tax Commission added nothing further.

COURT ORDERED: Motion to Dismiss TAKEN UNDER ADVISEMENT.

11:12 a.m. – Court stood in recess.

CV03-06922
DC-09900384513-162
CONSOLIDATED: VILLAGE LEAGUE 1 Page
District Court 05/18/2004 08:30 AM
Washoe County
DVT/DPV

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
HONORABLE
PATRICK
FLANAGAN
DEPT. NO. 7
K. Oates
(Clerk)
S. Koetting
(Reporter)

STATUS HEARING

Counsel for the Defendant Washoe County responded and reiterated as to statewide equalization.

Counsel Fulstone replied that she believes there are ways of including every parcel in the State.

COURT ORDERED: Counsel Fulstone will prepare the proposed order.

9:22 a.m. – Court stood in recess.

CASE NO. CV03-06922

CONSOLIDATED: VILLAGE LEAGUE VS. DEPT. OF TAX

DATE, JUDGE
OFFICERS OF

COURT PRESENT

APPEARANCES-HEARING

CONTINUED TO

5/1/17
HONORABLE
PATRICK
FLANAGAN
DEPT. NO. 7
A. Dick
(Clerk)
S. Koetting
(Reporter)

STATUS HEARING

Suellen Fulstone, Esq. and Norman Azevedo, Esq. represented Plaintiff Village League and representatives Les Barta and Todd Low were present. Deputy Attorney Generals Michelle Briggs and Dennis Belcourt represented Defendant State Board of Equalization who was not present. Deputy District Attorney Herbert Kaplan represented Defendant Washoe County and Washoe County Treasurer Tammi Davis and Washoe County Assessor Mike Clark were seated in the gallery.

1:30 p.m. – Court convened with counsel and respective parties present.

Court addressed counsel indicated it is in receipt of the parties' prehearing statements and the Nevada Supreme Court's January 26, 2017, Opinion.

Counsel Fulstone addressed and advised the Court the Nevada Supreme Court Opinion is the operative document and requested this Court do as it directs 1. Grant judicial review 2. Vacate equalization; and 3. Order equalization within the law. Counsel further advised Plaintiffs' Motion for Judgment is not yet ripe and requested oral arguments on the issue be scheduled.

Counsel Briggs addressed the Court concurred the Petition for Judicial Review should be granted and the Equalization Order vacated. However, counsel argued in support of remanding this case to the State Board of Equalization (SBOE) to finish its job. Counsel advised this Court does not have the authority to equalize.

Counsel Belcourt addressed the Court did not provide additional comment to counsel Briggs' statement.

Counsel Kaplan addressed the Court concurred with counsel for the SBOE and requested the Petition for Judicial Review be granted, an Order for reappraisal be issued, and this matter remanded to the SBOE. Counsel argued in support of remanding this matter to the SBOE. Counsel indicated he intends to file an Opposition to Plaintiffs' Motion for Judgment.

Counsel Fulstone argued in support of this Court's authority to issue an equalization Order. Counsel advised the Nevada Supreme

May 30, 2017
4:00 p.m.
Orals Arguments

Court's Opinion remanded to this Court and instructed it to equalize. Counsel argued in opposition of a remand to the SBOE as they are not an independent arbitration, rather an adversary in this case. Court inquired counsel regarding an apparent equalization authority discrepancy contained in the body Nevada Supreme Court's Opinion and its conclusion.

Counsel Briggs requested this Court conduct proceedings to direct the SBOE to finish its process.

Counsel Kaplan concurred with counsel Briggs' statement. Further, advised this Court has no authority to equalize as this matter should be remanded to the SBOE.

Counsel Fulstone further argued in support of this Court acting in accordance with the instructions outlined in the Nevada Supreme Court's Opinion. Counsel further argued in opposition of remanding this matter to the SBOE.

Counsel Belcourt argued in support of remanding this matter to the SBOE.

Counsel Briggs indicated the next SBOE meeting is 8/28-30/17.

COURT ORDERED: Upon complete briefing of Plaintiffs' Motion for Judgment (filed 4/25/17), this matter is scheduled for Oral Arguments on May 30, 2017, at 4:00 p.m. Additionally, counsel shall come prepared to argue the Nevada's Supreme Court's January 26, 2017, Opinion.

1:59 p.m. – Court stood in recess.

CASE NO. CV03-06922

VILLAGE LEAGUE et al. vs. STATE OF NEVADA et al.

DATE, JUDGE
OFFICERS OF
COURT PRESENT

APPEARANCES-HEARING

CONTINUED TO

05/30/17
HONORABLE
PATRICK
FLANAGAN
DEPT. NO. 7
K. Oates
(Clerk)
S. Koetting
(Reporter)

ORAL ARGUMENTS

Suellen Fulstone, Esq., and Bill Peterson, Esq., were present in Court representing Petitioners Village League, et al., with representatives Les Barta and Todd Lowe present.

Norm Azevedo, Esq., and Jessica Prunty, Esq., were present in Court on behalf of the Intervenor.

Deputy District Attorney Herb Kaplan was present in Court representing Respondents Washoe County, with representatives Rigo Lopez and Tammi Davis present.

Deputy Attorney Generals Michelle Briggs and Dennis Belcourt were present in Court representing Respondents State Board of Equalization, with representative Heather Drake present.

4:00 p.m. – Court convened with Court, counsel and respective parties present.

The Court recited a detailed procedural history of this case, to include the 2017 remand order from the Nevada Supreme Court.

Counsel Kaplan, on behalf of Respondent Washoe County, addressed the Court and sought clarification from the Court as to two issues, to include whether this Court is going to retain the matter, or remand the same to the State Board of Equalization ("State Board"), and further, if there is going to be any kind of equalization action taken by this Court, should it choose to retain the case.

Counsel Fulstone, on behalf of the Petitioners, addressed the Court, responded and argued that the two issues as recited by counsel Kaplan exist, in addition to others, however, the preliminary issue is if the Court is going to retain the case or remand it to the State Board. Further, counsel argued that if it is the Court's intention to remand based upon the Petition for Judicial Review, then it must go to the State Board with instructions as to equalization, however, in either event, the Court goes on to consider equalization. Further, counsel argued in support of this Court retaining the case, to include it was the Supreme Court's intention to have this Court make the necessary further decisions under equalization, and only legal issues remain in this case. Further, counsel argued that if the matter was remanded to the State Board, they would have to "start over."

CASE NO. CV03-06922

VILLAGE LEAGUE et al. vs. STATE OF NEVADA et al.

Page Two

DATE, JUDGE
OFFICERS OF
COURT PRESENT

APPEARANCES-HEARING

CONTINUED TO

05/30/17
HONORABLE
PATRICK
FLANAGAN
DEPT. NO. 7
K. Oates
(Clerk)
S. Koetting
(Reporter)

ORAL ARGUMENTS

thereby creating further delays, and therefore, this Court should decide the legal issues now, allowing one or both sides to appeal, if necessary.

Counsel Kaplan responded and argued that the State Board is required to perform equalization and then this Court can make a determination. Further, counsel argued that only an intermediate decision exists, and once the final decision is entered, then this Court can become involved to determine and review the final decision. Additionally, counsel argued that the process needs to "play out", and the requirements of NRS 361.395 require the State Board to conclude its equalization function, and this matter should be remanded to the State Board.

Counsel Briggs, on behalf of Respondent State Board of Equalization, addressed the Court and presented argument to include that there is nothing in the Supreme Court decision that supports this Court determining equalization. Further, counsel argued that the State Board is not finished, other documents need to be reviewed to determine how to equalize properties, this Court does not have the authority to equalize the properties, and clarification from the Supreme Court is needed.

Counsel Belcourt, on behalf of Respondent State Board of Equalization, addressed the Court and argued that the State Board should be allowed to exercise its discretion, and review the record and evidence, as determinations still need to be made. Further, counsel argued that legal issues remain.

Counsel Azevedo, on behalf of the Intervenor, addressed the Court and argued that equalization should occur in this Court, but if it does not occur here, there has to be specific instructions as to the legal issues.

Counsel Fulstone responded and presented additional argument.

Counsel Belcourt replied and presented additional argument.

Counsel Briggs responded and presented additional argument.

Counsel Fulstone replied and further argued that legal issues remain.

CASE NO. CV03-06922

VILLAGE LEAGUE et al. vs. STATE OF NEVADA et al.

Page Three

DATE, JUDGE
OFFICERS OF

COURT PRESENT

APPEARANCES-HEARING

CONTINUED TO

05/30/17

ORAL ARGUMENTS

HONORABLE

The Court and counsel discussed the possibility of seeking clarification from the Nevada Supreme Court.

PATRICK

Counsel Briggs responded and argued that if the Petitioners are sincere as to no more delays, they will have no objection to seeking clarification from the Supreme Court, including does the Supreme Court expect this Court to equalize.

FLANAGAN

DEPT. NO. 7

K. Oates

(Clerk)

S. Koetting

(Reporter)

COURT ORDERED: Petition for Judicial Review filed by the Petitioners is GRANTED; the Equalization Order issued by the State Board of Equalization directing new appraisals is VACATED; within Fifteen (15) days from today, counsel for the Defendants will file a Motion for Clarification with the Nevada Supreme Court to determine whether or not it was the intent of the Order that this Court conduct further proceedings pursuant to NRS 361.395, or that this Court remand the matter to the State Board to conduct further proceedings; and counsel Kaplan to submit proposed written order as to rulings issued during today's Hearing.

5:21 p.m. – Court stood in recess.

DATE, JUDGE
OFFICERS OF
COURT PRESENT

APPEARANCES-HEARING

03/25/19
HONORABLE
KATHLEEN M.
DRAKULICH
DEPT. NO. 1
M. Schuck
(Clerk)
C. Hummel
(Reporter)
Deputy Whitmore
(Bailiff)

HEARING RE: SECOND PEREMPTORY CHALLENGE

Plaintiff, Village League to Save Incline Assets, with Todd Lowe as a representative present and represented by Suellen Fulstone, Esq. Intervenor, Ellen Bakst, without a representative present and represented by Norman Azevedo, Esq. and Jessica Prunty, Esq. Defendants, Nevada Department of Taxation and State Board of Equalization, without representatives present and represented by Michelle Briggs, Esq. Defendant, Washoe County, without a representative present and represented by Hebert Kaplan, Esq.

No other parties were present, nor had legal representation present.

Matter convened at 10:10 a.m.

Counsel placed their appearances on the record.

Court placed background of case on the record. She referenced the Order addressing the peremptory challenges. She noted Counsel had filed briefs in the matter and referenced the issue of a second peremptory challenge.

Counsel Fulstone presented her argument.

Counsel Prunty had nothing to add.

Counsel Briggs had nothing to add.

COURT ORDERED: Second peremptory challenge is proper. She agreed with Counsel Fulstone. She directed Counsel to contact the Department One Judicial Assistant to schedule the matter for a half day of oral arguments.

Matter concluded at 10:23 a.m.

DATE, JUDGE
OFFICERS OF
COURT PRESENT

APPEARANCES-HEARING

05/10/19
HONORABLE
KATHLEEN M.
DRAKULICH
DEPT. NO. 1
M. Schuck
(Clerk)
T. Amundson
(Reporter)
Deputy Whitmore
(Bailiff)

PETITION FOR JUDICIAL REVIEW

Plaintiff, Village League to Save Incline Assets, without a representative present and represented by Suellen Fulstone, Esq.
Petitioners Ellen Bakst, et al, without a representative present and represented by Norman, Azevedo, Esq. and Jessica Prunty, Esq.
Defendant, State of Nevada, State Board of Equalization and Department of Taxation, without a representative present and represented by Michelle Briggs, Esq.
Defendant, Washoe County, without a representative present and represented by Hebert Kaplan, Esq.
Matter convened at 1:35 p.m.
Counsel placed all appearances on the record.
Counsel Azevedo addressed a demonstrative photo he wanted to display for his argument.
Both Counsel Briggs and Counsel Kaplan objected.
Court would not allow into the record, but would allow the photo as a visual tool only.
Counsel Azevedo presented some case history. He addressed the Nevada taxable system and referenced the Nevada Supreme Court's previous decision. He addressed individual cases versus equalization action. He referenced the Tiller decision and presented an example of equalization.
Counsel Fulstone commenced her argument. She indicated she would use a packet and had copies for all.
Both Counsel Briggs and Counsel Kaplan objected to the use of the packet.
Counsel Fulstone made representations that all documents were in the record and the case law she included in the packet, she believed was also in the record. She stated the Court could consider case law and the timeline was just for visual only.
Court allowed defense counsel to present their objections to the packet.
Counsel Kaplan argued his objections.
Counsel Briggs also argued her objections.
Court allowed the use of the packet due that all was in the record.
Counsel Fulstone addressed the methodology that was used was unconstitutional. She addressed the decision and first finding by the State Board. She noted it was not vacated by the Court. She referenced the 2017 Order of the Board. She referenced NRS 361.410 and the Barta case. She addressed the tax rolls.
Recess was taken at 3:15 p.m.
Matter returned on the record at 3:30 p.m.

6/05/19 at
9:30 a.m. for
Contd.
Arguments on
Petition

Court noted that arguments would not finish by the end of the day and indicated she would require Counsel to provide proposed Findings of Facts and Conclusions of Law. She proposed continued arguments be set for June 5, 2019, at 9:30 a.m.

All Counsel indicated that date and time worked, except Counsel Briggs, she would notify Department One as soon as possible to advise if she would be unable to make it.

Counsel Fulstone continued with her argument. She addressed NRS 361.333. She referenced ratio studies that were already in the record, along with the Tahoe Study. She believed all evidence supported the first finding.

Court questioned Counsel regarding the Barta and Bakst cases and wanted focus on “unconstitutionally appraised properties”; Counsel Fulstone presented her response to the Court.

Counsel Azevedo would reserve his response on rebuttal.

Counsel Briggs presented her response to the Court and discussed it at length with the Court.

Counsel Kaplan would present his response at the next hearing, but joined Counsel Briggs arguments.

COURT ORDERED: Matter continued.

Matter concluded at 5:17 p.m.

EXHIBIT LIST

PLAINTIFF: VILLAGE LEAGUE

DEFENDANT: DEPT. OF TAXATION

DEFENDANT: WASHOE COUNTY

Plaintiff's Counsel:
SUELLEN FULSTONE, ESQ.

Defense Counsel:
MICHELLE BRIGGS, ESQ.

Defense Counsel:
HERBERT KAPLAN, ESQ.

Case No: CV03-06922 Dept. No: 1 Clerk: M. Schuck Date: **6/05/19**

Exhibit No.	Party	Description	Marked	Offered	Admitted
1	Plaintiff	Assembly Bill No. 500	6/05/19	No objection	Admitted – limited purpose of jurisdiction issue
2	Plaintiff	Letter – 8/21/12 with attachments	6/05/19	No objection	Admitted

DATE, JUDGE
OFFICERS OF
COURT PRESENT

APPEARANCES-HEARING

06/05/19
HONORABLE
KATHLEEN M.
DRAKULICH
DEPT. NO. 1
M. Schuck
(Clerk)
E. Ferretto
(Reporter)
Deputy Whitmore
(Bailiff)**PETITION FOR JUDICIAL REVIEW**

Plaintiff, Village League to Save Incline Assets, with Todd Lowe and Les Barta present as representatives and represented by Suellen Fulstone, Esq.

Petitioners Ellen Bakst, et al, without a representative present and represented by Norman, Azevedo, Esq. and Jessica Prunty, Esq.
Defendant, State of Nevada, State Board of Equalization and Department of Taxation, without a representative present and represented by Michelle Briggs, Esq.

Defendant, Washoe County, without a representative present and represented by Hebert Kaplan, Esq.

Matter convened at 9:39 a.m.

Counsel placed all appearances on the record.

Counsel Briggs addressed all four appeals as to the case. She referenced the decision on the third appeal and both the Barta and Baskt decisions. She requested arguments and evidence that were not presented to the State Board be disregarded by the Court.

Counsel Kaplan presented his argument. He referenced the Barta and Baskt cases. He read from the March 2009 Order. He addressed the previous orders and/or decisions in the case and addressed payment of taxes were not done "under protest".

Court and Counsel Kaplan had discussion regarding "parties" issue and methodologies.

Recess was taken at 11:13 a.m.

Matter returned on the record.

Court questioned Counsel Kaplan regarding the Advanced Decision; Counsel Kaplan responded.

Counsel Azevedo referenced the Baskt decision. He presented a demonstrative packet to all counsel and the Court.

Both Counsel Kaplan and Briggs objected to the packet; Counsel Azevedo indicated all documents within the packet were in the record.

He continued with his argument and addressed the Supreme Court decision.

Recess was taken at 12:20 p.m.

Matter returned on the record.

Counsel Azevedo made his final argument.

Counsel Fulstone presented her final argument. She presented Exhibit 1; Counsel Kaplan and Counsel Briggs both objected; **COURT admitted Exhibit 1 for the limited purpose of the jurisdiction issue.**

Counsel Fulstone presented Exhibit 2 for admission; Counsel Kaplan and Counsel Briggs did not object; **COURT admitted Exhibit 2.**

Recess was taken at 5:04 p.m.

Matter returned on the record at 5:20 p.m.

Court addressed the length of the hearing with counsel.

Counsel Fulstone continued with her argument.

COURT took the matter under advisement.

COURT ORDERED: Transcript of the hearing to be completed in two weeks. Further Counsel to provide Findings of Fact and Conclusions of Law by close of business on July 17, 2019.

Matter concluded at 6:20 p.m.

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., et al,

Case No. CV03-06922

Plaintiffs/Petitioners,

Dept. No. 1

vs.

STATE OF NEVADA on relation of its
STATE BOARD OF EQUALIZATION,
et al,

Defendants/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 20th day of November, 2019, 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 20th day of November, 2019

Jacqueline Bryant
Clerk of the Court

By /s/ YViloria
YViloria
Deputy Clerk