

IN THE SUPREME COURT OF THE STATE OF NEVADA

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

Appellants,

v.

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

Respondents.

Supreme Court No. 80092

Electronically Filed
Dec 23 2019 05:05 p.m.
District Court Case CV03-06922
Elizabeth A. Brown
Clerk of Supreme Court

**RESPONSE TO
DOCKETING STATEMENT**

8. NATURE OF THE ACTION.

Respondents sought judicial review of the decision of the State Board of Equalization made on remand from this Court in *Village League to Save Incline Assets, Inc. v. State ex rel. Board of Equalization*, 133 Nev. 1, 388 P.3d 218 (2017). The District Court vacated the State Board decision on the grounds that it violated the Nevada Constitution, the Taxpayers' Bill of Rights and applicable statutes, approved residential property values that were unconstitutional, unjust and inequitable, and was arbitrary, capricious and without basis in law or fact. The State and County appealed.

9. ISSUES ON APPEAL.

1. Whether the 2017 State Board decision was properly set aside because the Board exceeded its jurisdiction under the District Court's Remand Order.

2. Whether the 2017 State Board Decision was properly set aside under NRS §361.410 because the Board applied fundamentally wrong principles in approving admittedly unconstitutional, unjust and inequitable valuations of residential properties at Incline Village/Crystal Bay.

3. Whether the 2017 Decision was properly set aside under NRS 233B.135(3) because it:

(a) Violated constitutional and/or statutory provisions including the constitutional guarantee of uniform, equal and just taxation;

- (b) Was made upon unlawful procedure;
- (c) Was clearly erroneous in view of the reliable, probative and substantial evidence on the record;
- (d) Was arbitrary and capricious in, among other things, making two directly contradictory findings on the same evidence;
- (e) Violated the Taxpayers' Bill of Rights and prior Board precedent.

10. OTHER ISSUES.

Does this appeal involve any of the following issues:

...

☒ An issue where en banc consideration is necessary to maintain uniformity of this court's decisions. If so, explain:

There are four prior decisions in this matter by this Court, Appeal Nos. 43441, 56030, 63581 and 73835. There are five other related published decisions by this Court that were part of the District Court analysis below, Appeal Nos. 46752, 47397(consolidated with Appeal Nos. 47398, 47399, 47400, and 47401), 49358, 54947, and 56253. To save space, Appeal Numbers are used here instead of full case names. The consistent and uniform application of these prior decisions calls for en banc review and consideration of this appeal.

Dated this 23rd day of December, 2019.

SNELL & WILMER L.L.P.

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CERTIFICATE OF SERVICE

This document was filed electronically with the Nevada Supreme Court on December 23, 2019. Electronic service of this document shall be made in accordance with the Service List as follows:

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