

JUL 27 2007

IN THE SUPREME COURT OF THE STATE OF NEVADA

VILLAGE LEAGUE TO SAVE INCLINE
ASSETS, INC., A NEVADA NON-
PROFIT CORPORATION, ON BEHALF
OF ITS MEMBERS, AND OTHERS
SIMILARLY SITUATED,
Appellant,

vs.

THE STATE OF NEVADA ON
RELATION OF ITS DEPARTMENT OF
TAXATION, THE NEVADA STATE TAX
COMMISSION, AND THE STATE
BOARD OF EQUALIZATION; WASHOE
COUNTY; ROBERT MCGOWAN,
WASHOE COUNTY ASSESSOR; AND
BILL BERRUM, WASHOE COUNTY
TREASURER,
Respondents.

No. 43441

FILED

JUL 26 2007

JAMETTE M. BLOOM
CLERK OF SUPREME COURT
BY A. Alvarado
DEPUTY CLERK

ORDER DIRECTING A RESPONSE

This appeal appears to involve issues identical to those resolved in our opinion in State, Board of Equalization v. Bakst.¹ In Bakst, seventeen taxpayers and owners of real property located near Lake Tahoe and Incline Village contested exactly the same methods utilized by the Assessor in this appeal.² The seventeen taxpayers argued, and this court agreed, that Nevada statutes do not permit the Assessor to adopt methods of property valuation not authorized by the Nevada Tax

¹122 Nev. ___, 148 P.3d 717 (2006).

²Id. at ___, 148 P.3d at 719.

Commission.³ Accordingly, this court held in Bakst that the methodologies were invalid and unconstitutional because they violated the Nevada Constitutional requirement that property be taxed according to a uniform and equal rate of assessment.⁴

Thus, it appears that the holding in Bakst satisfies the declaratory relief sought by Village League in its underlying case. However, if any of the parties believe that there are issues remaining to be resolved in this appeal that are distinct from those resolved in Bakst, that party may file a response to this order within 20 days informing this court of those remaining issues and requesting supplemental briefing if appropriate.

It is so ORDERED.

Maupin, C.J.

cc: Second Judicial District Court Dept. 7, District Judge
Littler Mendelson/Reno
Attorney General Catherine Cortez Masto/Carson City
Attorney General Catherine Cortez Masto/Las Vegas
Washoe County District Attorney Richard A. Gammick/Civil
Division
Washoe District Court Clerk

³Id. at ___, 148 P.3d at 725.

⁴Id. at ___, 148 P.3d at 726; see also Nev. Const. art. 10, § 1.