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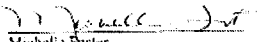
Pursuant to NRCP 5(b), I certify that I am an employee of the Office of the District  
Attorney of Washoe County, over the age of 21 years and not a party to nor interested in the  
within action. I certify that on this date, I deposited for mailing in the U. S. Mails, with postage  
fully prepaid, a true and correct copy of the foregoing AMENDED PETITION FOR JUDICIAL  
REVIEW addressed to the following:

Shellen Fultons, Esq.  
Morris & Peterson  
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Reno, NV 89511

Deputy Attorney General  
100 N. Carson Street  
Carson City, NV 89701

TAXPAYERS IDENTIFIED IN EXHIBIT "A" TO STATE BOARD OF EQUALIZATION'S  
OCTOBER 9, 2009 DECISION.

Dated this 1 day of February, 2010.

  
Michelle Foster

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5  
6 **IN THE FIRST JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA**  
7 **IN AND FOR CARSON CITY**

8 \*\*\*

9 WASHOE COUNTY, NEVADA, a political  
10 subdivision of the State of Nevada,

11 Petitioner,

12 vs.

13 STATE OF NEVADA, STATE BOARD OF  
14 EQUALIZATION AND CERTAIN TAXPAYERS,

15 Respondents.

16 **AMENDED PETITION FOR JUDICIAL REVIEW (NRS 233B.130)**

17 Washoe County, Nevada, (herein referred to as "Washoe County"), by and through

18 Richard A. Gammick, District Attorney of Washoe County, Nevada, and David Creekman, Chief  
19 Deputy District Attorney, file this "Amended Petition for Judicial Review (NRS 233B.130)" of an  
20 October 9, 2009 written decision of the Nevada State Board of Equalization (herein referred to as  
21 "SBOE"). The SBOE's October 9, 2009 written decision is the final decision of the SBOE in  
22 SBOE Case Number 06-508 "In the Matter of the Nevada Supreme Court Order dated October 30,  
23 2008 requiring consideration of the County Assessor's appeal of the March 8, 2006 equalization  
24 decision of the Washoe County Board of Equalization." This "Amended Petition for Judicial  
25 Review" is filed in accord with the Court's January 15, 2010 "Order Denying Motion to Dismiss."

26 Petitioner alleges as follows:

1 board of equalization decision submitted pursuant to NRS 361.360 and NRS 361.400 is set forth  
2 as "upon the evidence and data submitted to the county board of equalization," NRS 361.400(2),  
3 and in regulations of the Nevada Tax Commission governing the operations of the SBOE, yet the  
4 SBOE improperly disregarded these legal standards and, instead, based its decision on a fairness  
5 standard contained in NRS 360.291(1)(a);

6 d. Washoe County was improperly denied intervenor status in the proceeding before the  
7 SBOE, contrary to the logic and rationale of Mineral County v. State Board of Equalization, 121  
8 Nev. 533, 119 P.3d 706 (2005), even though Washoe County was a real party in interest before  
9 the SBOE;

10 e. Standing was improperly granted to an organization known as "Village League to Save  
11 Incline Assets, Inc.," as this organization does not meet the legal requirements for organizational  
12 standing because, in part, it neither owns real property in Washoe County, Nevada nor pays taxes  
13 in Washoe County, Nevada;

14 f. Many absent and un-represented taxpayers were improperly afforded party status to the  
15 proceeding before the SBOE, particularly insofar as there exists no indication of an attorney/client  
16 relationship between the unidentified "certain taxpayers" to whom the SBOE's October 9, 2009  
17 decision applies and their purported attorney;

18 g. Many taxpayers previously afforded property tax relief were unlawfully and  
19 improperly before the SBOE as they were previously afforded assessment adjustments by the  
20 SBOE;

21 h. A number of tax exempt entities were improperly afforded assessment adjustments,  
22 even though they pay no taxes;

23 i. The record upon which the SBOE based its decision contained no evidence of  
24 assessment irregularities, thus rendering the SBOE's decision as one not supported by substantial  
25 evidence in the record;

26 j. The law of this case, as set forth by the Nevada Supreme Court in Village League v.

1 A. **The Parties**

2 1. Petitioner Washoe County is and, at all times mentioned in this document, was a  
3 political subdivision of the State of Nevada, headed by its elected Board of County  
4 Commissioners.

5 2. Respondent Nevada State Board of Equalization is an agency of the State of Nevada,  
6 vested by law with the authority and responsibility to hear and determine appeals of property tax  
7 valuations from county boards of equalization.

8 3. Other respondents are "certain taxpayers" who were named as parties to the matter  
9 before the State Board of Equalization about which this "Petition for Judicial Review (NRS  
10 233B.130)" is brought.

11 B. **Jurisdiction and Venue**

12 1. The Court's subject matter jurisdiction to hear this "Petition for Judicial Review (NRS  
13 233B.130)" is found in Nevada's Administrative Procedure Act, NRS chapter 233B.

14 2. Petitioner Washoe County has standing to bring this action, pursuant to authority  
15 contained in Mineral County v. State Board of Equalization, 121 Nev. 533, 119 P.3d 706 (2005).

16 3. Venue is proper in this Court, pursuant to NRS 233B.130(2)(b).

17 C. **Basis for this Petition for Judicial Review**

18 1. The October 9, 2009 written decision of the SBOE is flawed in each of the following  
19 regards:

20 a. This action was an appeal of a county board of equalization decision, such appeals  
21 handled pursuant to NRS 361.400, yet the action is improperly characterized as a "Notice of  
22 Equalization Decision;"

23 b. Although agendized as an appeal of a county board decision, the SBOE's October 9,  
24 2009 written decision is a "Notice of Equalization Decision" in direct contravention of Nevada's  
25 Open Meeting Law and, thus, void.

26 c. The legal standard of review to be employed by the SBOE in an appeal of a county

1 State Board of Equalization, 194 P.3d 1254 (2008), was improperly disregarded by the SBOE;

2 k. The October 9, 2009 decision of the SBOE fails to recognize that the decision of the  
3 County Board of Equalization, which it was sitting in appellate review of, was made without legal  
4 basis;

5 WHEREFORE, these petitioners pray for judgment as follows:

6 1. That the October 9, 2009 written decision of the SBOE be declared void as in violation  
7 of statutory provisions, in excess of the statutory authority of the SBOE, as made under unlawful  
8 procedure, as affected by other errors of law, as clearly erroneous in light of the evidence in the  
9 record and/or as arbitrary, capricious and generally characterized by an abuse of discretion.

10 2. That the petitioner recover costs and reasonable attorney's fees, to the extent provided  
11 by law;

12 3. That the Court grant such other and further relief as petitioner may be entitled to.

13 AFFIRMATION PURSUANT TO NRS 239B.030

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

16 Respectfully submitted this 15<sup>th</sup> day of February 2010.

17 RICHARD A. GAMMICK  
18 District Attorney

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20 DAVID C. CREEKMAN  
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25 ATTORNEYS FOR WASHOE COUNTY  
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