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August 7, 2009

Bill Berrum
Washoe County Treasurer
Washoe County Complex
1001 E. 9th Street
Reno, NV 89512

Dear Treasurer Berrum:

In March of 2006, under the geographic equalization mandate of NAC 361.624, the Washoe County Board of Equalization reset the 2006-2007 values of residential real property at Incline Village and Crystal Bay to their 2002-2003 levels. The implementation of that decision was stayed under Supreme Court order pending the Court's review of the Carson City District Court's decision in the matter of Alvin Bakst and other taxpayers versus the State Board of Equalization, Washoe County and others. The Supreme Court's decision affirming the District Court was issued in December of 2006 and published as State ex rel. State Board of Equalization v. Bakst, 122 Nev. 1403, 148 P.3d 717 (2006). When the Bakst decision became final, the "stay" of implementation of the County Board's geographic equalization order was lifted and the County Assessor conformed the 2006-2007 assessment roll to the County Board of Equalization's March 2006 decision.

The Washoe County Assessor appealed the County Board's geographic equalization decision to the State Board of Equalization. In April of 2007, the State Board entered an order remanding the matter to the County Board on the grounds that the record submitted to the State Board was inadequate. As part of the remand order, the State Board stayed the further implementation of the County Board geographic equalization decision. Taxpayers sought review in the Supreme Court of the State Board's remand decision. In November of 2008, the Supreme Court reversed the State Board and entered a Writ of Mandamus directing the State Board to vacate its order of remand and consider the County Board's 2006 geographic equalization decision on the merits.

On July 20, 2009, the State Board met pursuant to the Supreme Court's Writ of Mandamus. As directed by the Supreme Court, the State Board first voted unanimously to vacate

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its previous order remanding the matter to the County Board. Vacating the remand order also vacated the stay of the County Board's decision that was a part of that order. As the county tax receiver under the statutes, it is your duty to calculate and pay refunds owed to taxpayers based on the County Board's 2006 decision. Please confirm when the taxpayers may expect to start receiving the refunds they have been owed for the past three years.

For your reference, I am enclosing copies of the State Board of Equalization's Notice of Remand, the Supreme Court's Writ of Mandamus, and pages 6-8 of the transcript of the State Board of Equalization hearing on July 20, 2009.

Very truly yours,

Suellen Fulstone

SF/ekb

Enclosures

cc: David Creekman, Esq. (*Via e-mail*)
Dawn Kemp, Esq. (*Via e-mail*)
Maryanne Ingemanson (*Via e-mail*)