November 2003

 a few taxpayers in Incline Village/Crystal Bay challenged certain methodologies utilized by the **Washoe County** Assessor in valuing their properties for the 2003-04 tax year, and also claimed an equalization issue as to properties in **Washoe County** and Douglas County

June 2004

- District Court grants our motion to dismiss based on the failure to exhaust administrative remedies
- taxpayers file appeal to the Nevada Supreme Court

March 2009

 Supreme Court issues opinion upholding dismissal of claims based on use of methodologies, but remands the case for further consideration of the equalization issue

June 2009

taxpayers file an amended complaint to reflect the issuance of the Bakst (December 28, 2006) and Barta (2008)opinions

April 2010

District
 Court
 grants the
 motion to
 dismiss
 the case

May 2010

taxpayers

 appeal
 decision to

Nevada
Supreme
Court

February 2012

• Supreme Court issues decision affirming in part and reversing in part based on the State Board of Equalization's failure to conduct public hearings on statewide equalization during the relevant tax years

August 21, 2012

 Writ issues requiring the State Board of Equalization to conduct statewide equalization hearings for the years 2003 through 2011.

September 2012

 First statewide equalization hearing conducted by SBOE

November 2012

 Second statewide equalization hearing conducted by SBOE

December 2012

 Third statewide equalization hearing conducted by SBOE, resulting in SBOE requiring county assessor to reappraise all property in Incline Village/Crystal Bay for the 2003-04, 2004-05, and 2005-06 tax years, without use of the methods previously found to be unconstitutional

February 2013

- SBOE issues written order for reappraisal
- taxpayers challenge the interim order of SBOE

July 2013

- District Court issues order granting motion to dismiss the challenge of the interim order
- taxpayers appeal to the Nevada Supreme Court

January 2017

 Supreme Court issues order finding SBOE without authority to order reappraisals and remanding the case for further equalization action pursuant to statute

August 2017

 SBOE conducts final equalization hearing, and takes no action to change any values

December 2017/January 2018

taxpayers
 petition district
 court for
 judicial
 review—case
 originally in
 Carson City,
 First Judicial
 District Court

July 2018

 case transferred to Second Judicial District Court, Washoe County

October 21, 2019



oral argument conducted

 district court grants petition for judicial review requiring equalization of all residential properties in Incline Village/Crystal Bay for the 2003-04, 2004-05, and 2005-06 tax years by replacing the values assigned during those years to the 2002-03 values.

November 2019

 County appealed decision to Nevada Supreme Court

February 2020

preliminary settlement

August 2020

revised
 settlement
 approved by
 the Board of
 County
 Commissioners