

IN THE SUPREME COURT OF THE STATE OF NEVADA

WASHOE COUNTY ASSESSOR; AND
WASHOE COUNTY TREASURER,
Appellants,
vs.
LESLIE P. BARTA; AND MARYANNE
INGEMANSON, TRUSTEE OF THE
LARRY D. & MARYANNE B.
INGEMANSON TRUST,
Respondents.

No. 47982

FILED

SEP 24 2007

JANETTE M. BLOOM
CLERK OF SUPREME COURT
BY J. Alvarado
DEPUTY CLERK

ORDER OF AFFIRMANCE

This is an appeal from a district court order denying appellants' motion for change of venue. First Judicial District Court, Carson City; William A. Maddox, Judge.

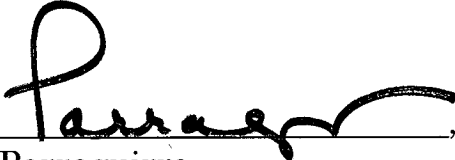
On appeal, appellants Washoe County Assessor and Washoe County Treasurer argue that the district court erred in denying their motion for change of venue under NRS 13.020(2). Appellants contend that the proper venue for respondents' action is Washoe County, as the action is against public officers for acts performed by them in the course of their official duties. Specifically, appellants allege that the cause of action is based on their duties of assessing and collecting taxes.

Respondents, Leslie P. Barta and Maryanne Ingemanson, trustee of the Larry D. and Maryanne B. Ingemanson trust, maintain that the matter was properly filed in the Carson City district court. Respondents note that they sought judicial review of the State Board of Equalization's decision with respect to the assessment and collection of ad valorem property taxes on their respective properties. Their petition, they assert, was filed under NRS 233B.130(2)(b), which states in pertinent part that "petitions for judicial review must [b]e instituted by filing a petition in the district court in and for Carson City, in and for the county in which


the aggrieved party resides or in and for the county where the agency proceeding occurred.”

After reviewing the record, we conclude that the district court did not manifestly abuse its discretion in denying appellants’ motion for change of venue.¹ Appellants have incorrectly characterized the matter. Respondents’ sought judicial review of the State Board of Equalization’s decision, and thus, venue is governed by NRS 233B.130(2)(b), not NRS 13.020(2). NRS 233B.130(2)(b) allows a petition for judicial review to be filed in the Carson City district court, as well as the county in which the proceeding occurred, which, in this case, also is Carson City. Accordingly, we affirm the district court’s order denying appellants’ motion for change of venue.

It is so ORDERED.²


_____, J.
Parraguirre


_____, J.
Douglas


_____, J.
Saitta

¹See Nat’l Collegiate Athletic Ass’n v. Tarkanian, 113 Nev. 610, 613, 939 P.2d 1049, 1051 (1997).

²Under NRAP 34(f)(1), we have determined that oral argument is not warranted in this appeal.

cc: Hon. William A. Maddox, District Judge
Carolyn Worrell, Settlement Judge
Washoe County District Attorney Richard A. Gammick /Civil
Division
Littler Mendelson/Reno
Carson City Clerk