

IN THE SUPREME COURT OF THE STATE OF NEVADA

DAVE PRATHER, AN INDIVIDUAL,
Appellant,
vs.
CLARK COUNTY TREASURER, A
NEVADA GOVERNMENT ENTITY;
AND LAURA B. FITZPATRICK,
Respondents.

No. 58241

FILED

JAN 17 2012

TRACIE K. LINDEMAN
CLERK OF SUPREME COURT
BY *H. Ingerson*
DEPUTY CLERK

ORDER OF AFFIRMANCE


This is a proper person appeal from a district court order dismissing appellant's complaint in a tax and tort action. Eighth Judicial District Court, Clark County; Kenneth C. Cory, Judge.

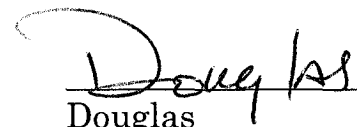
Appellant filed a complaint against the Clark County Treasurer as an entity, and Laura B. Fitzpatrick, the Clark County Treasurer, alleging "inequitable property taxation" of several commercial properties. Respondents filed a motion to dismiss, arguing, in part, that appellant failed to exhaust his administrative remedies by not seeking review first by the State Board of Equalization and named improper parties. Appellant filed an opposition, and the district court granted the motion.

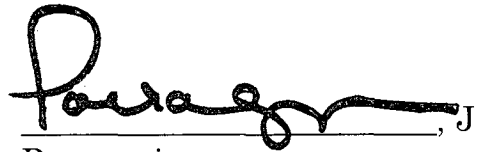
This court reviews de novo an order granting an NRCP 12(b)(5) motion to dismiss, accepting all factual allegations in the complaint as true and drawing all inferences in the plaintiff's favor. Buzz Stew, LLC v. City of N. Las Vegas, 124 Nev. 224, 227-28, 181 P.3d 670, 672 (2008).

We have reviewed the record and considered appellant's civil proper person appeal statement, and we conclude that dismissal was appropriate. Appellant failed to exhaust his administrative remedies by neglecting to appeal the tax assessments at issue to the county board of equalization and then seek review by the State Board of Equalization prior to filing suit. NRS 361.356(1); NRS 361.360(1); NRS 361.400; NRS 361.420(2). Additionally, appellant improperly named respondents as parties. NRS 361.420(2) (specifying the entities that may be named as parties in a suit appealing denial of relief by the State Board of Equalization as the State, the county, the Nevada Tax Commission, and the Nevada Department of Taxation). Accordingly, we

ORDER the judgment of the district court AFFIRMED.¹


_____, J.
Gibbons


_____, J.
Douglas


_____, J.
Parraguirre

cc: Hon. Kenneth C. Cory, District Judge
Dave Prather
Clark County District Attorney/Civil Division
Eighth District Court Clerk

¹In light of this order, appellant's motion to remand is denied. Additionally, although appellant filed a letter in this court on August 1, 2011, stating that the district court transmitted an incorrect record to this court, no extraneous documents were included in the transmission and we therefore deny any relief requested in appellant's letter.