

IN THE SUPREME COURT OF THE STATE OF NEVADA

SUN CITY SUMMERLIN COMMUNITY  
ASSOCIATION, INC.; RICHARD POST;  
AND MASAKO POST,  
Petitioners,

vs.

THE EIGHTH JUDICIAL DISTRICT  
COURT OF THE STATE OF NEVADA,  
IN AND FOR THE COUNTY OF  
CLARK; AND THE HONORABLE  
JOANNA KISHNER, DISTRICT  
JUDGE,

Respondents,

and

CLARK COUNTY, NEVADA, A  
POLITICAL SUBDIVISION OF THE  
STATE OF NEVADA; AND THE CLARK  
COUNTY ASSESSOR,

Real Parties in Interest.

No. 58308

**FILED**

**JUL 18 2011**

TRACIE K. LINDEMAN  
CLERK OF SUPREME COURT  
BY S. Young  
DEPUTY CLERK

ORDER DENYING PETITION  
FOR WRIT OF PROHIBITION OR CERTIORARI

This original petition for a writ of prohibition or, alternatively, a writ of certiorari challenges a district court order denying a motion to dismiss a petition for judicial review of an administrative tax matter.

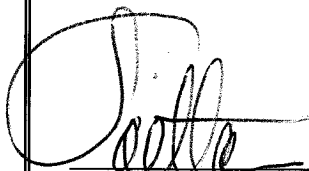
Petitioners argue that the district court lacks subject matter jurisdiction over the petition for judicial review filed by real parties in interest Clark County and the Clark County Assessor challenging a decision by the Nevada State Board of Equalization because NRS 361.420 only provides the right to file such a petition to a “property owner.” As petitioners acknowledge, in order to accept this argument, this court must overrule its prior decision, Mineral County v. State, Board of Equalization, 121 Nev. 533, 119 P.3d 706 (2005).

Writs of prohibition and certiorari are extraordinary remedies, and the decision to entertain a petition requesting these forms of relief is within this court's discretion. Smith v. District Court, 107 Nev. 674, 818 P.2d 849 (1991) (prohibition); Dangberg Holdings v. Douglas Co., 115 Nev. 129, 978 P.2d 311 (1999) (certiorari). Such relief is generally not available when a plain, speedy, and adequate legal remedy exists. See NRS 34.330 (prohibition); NRS 34.020(2) (certiorari).

Here, we conclude that petitioners have a plain, speedy, and adequate remedy, and thus, our intervention by way of extraordinary relief is not warranted. Specifically, once a final judgment is entered, petitioners, if aggrieved, may appeal to this court. NRS 233B.150. Accordingly, we deny the petition. Smith, 107 Nev. 674, 818 P.2d 849; Dangberg Holdings, 115 Nev. 129, 978 P.2d 311; NRAP 21(b)(1).

It is so ORDERED.

  
\_\_\_\_\_, C.J.  
Douglas

  
\_\_\_\_\_, J.  
Saitta

  
\_\_\_\_\_, J.  
Hardesty

cc: Hon. Joanna Kishner, District Judge  
Bancroft Susa & Galloway  
Glaser, Weil, Fink, Jacobs, Howard & Shapiro, LLC  
Attorney General/Carson City  
Clark County District Attorney/Civil Division  
Eighth District Court Clerk