



IN THE COURT OF APPEALS OF THE STATE OF NEVADA

MARTHA ESLY CARMONA,

Appellant,

vs.

STATE OF NEVADA ON RELATION TO
ITS DEPARTMENT OF TAXATION;

THE STATE BOARD OF

EQUALIZATION; THE COUNTY OF

LYON BOARD OF EQUALIZATION;

TROY VILLINES, LYON COUNTY

DEPUTY ASSESSOR; ERIN SINGLEY,

LYON COUNTY APPRAISER; KELLY

WILSON, LYON COUNTY

TREASURER; AND STACI LINDBERG,

Respondents.

No. 89937-COA

*ORDER AFFIRMING IN PART,
REVERSING IN PART AND REMANDING*

Martha Esly Carmona appeals from district court orders dismissing a property tax matter and denying reconsideration of that decision. Second Judicial District Court, Washoe County; Kathleen M. Drakulich, Judge.

Carmona commenced the underlying proceeding against respondents in connection with the assessments of her property taxes for several tax years. In doing so, Carmona filed a pleading styled as a complaint for declaratory and related relief, which explained that she attempted to administratively appeal the assessments, that respondents denied her requested relief, and that an order was entered on August 14, 2024, which exhausted her administrative remedies. From there, Carmona

detailed why she believed her administrative appeals were incorrectly resolved. In particular, Carmona presented allegations concerning various substantive and procedural deficiencies relating to the assessments, which were subdivided into causes of action addressing issues including improper assessment methodologies, failure to equalize valuations, defective notices of assessed valuations, denial of a veterans' exemption, and an improper tax levy. Based on the foregoing, Carmona requested declaratory and injunctive relief along with a refund of any taxes she overpaid.

Prior to any appearance by respondents, the district court entered an order that construed Carmona's pleading as a complaint relating to the purchase of the subject property¹ and observed that venue appeared to be improper since the property was located in Lyon County, whereas Carmona brought her case in the Second Judicial District Court, which is located in Washoe County. For support, the district court cited NRS 13.010's rules governing the county in which certain contract and real property actions are to be commenced. As a result, the district court directed Carmona to show cause why her case should not be dismissed due to improper venue.

Carmona responded, arguing that she was seeking judicial review of her administrative appeals and that, because the appeals were

¹To demonstrate why she believed her tax assessments were excessive, Carmona included a prefatory discussion of her purchase of the property and its state of disrepair in her pleading, which is presumably why the district court construed the pleading as concerning the purchase of the property.

heard in Washoe County, venue was proper in the Second Judicial District Court under NRS 233B.130(2)(b), which provides that petitions for judicial review may be brought in the county “where the agency proceeding occurred.” The court then entered an order dismissing Carmona’s pleading, finding that she failed to demonstrate that venue was proper pursuant to NRS 13.010.

Carmona subsequently filed a pleading styled as an amended complaint, which largely duplicated her original pleading, along with various requests for reconsideration that reiterated her position that she could seek judicial review in the Second Judicial District Court pursuant to NRS 233B.130(2)(b). However, the district court entered an order dismissing the amended pleading and denying reconsideration. In doing so, the district court determined that although Carmona was seeking judicial review of her administrative appeals, neither a complaint nor an amended complaint were the proper pleadings to commence such an action under NRS 233B.130. This appeal followed.

As below, Carmona contends that she could properly seek judicial review in the Second Judicial District Court pursuant to NRS 233B.130(2)(b). Initially, “[c]ivil actions and judicial review actions are distinct types of legal proceedings.” *City of Henderson v. Eighth Jud. Dist. Ct.*, 137 Nev. 282, 286, 489 P.3d 908, 911 (2021). In a civil action, the district court serves as a trial court to resolve private causes of action in the first instance. *See id.* By contrast, in a judicial review action, the district court serves a quasi-appellate role by reviewing the decision of an administrative agency based on the record of the proceedings before the agency. *Id.*

Each action is commenced through a different mechanism. For example, “[a] civil action is commenced by filing a complaint with the court.” NRCp 3. On the other hand, NRS 233B.130(1) and (2) authorize a party aggrieved by the final decision of an administrative agency in a contested case to obtain judicial review of the decision, provided that certain prerequisites are satisfied, including the timely filing of a petition for judicial review.² See *Nationstar Mortg., LLC v. Rodriguez*, 132 Nev. 559, 562, 375 P.3d 1027, 1029 (2016) (recognizing that the deadline for filing a petition for judicial review is mandatory and jurisdictional). A petition for judicial review is generally “the exclusive means of judicial review of, or judicial action concerning, a[n administrative agency’s final] decision in a contested case,” *Zenor v. State, Dep’t of Transp.*, 139 Nev. 109, 110, 412 P.3d 28, 30 (2018), including final decisions by the State Board of Equalization and Nevada Tax Commission, see *Barta v. State ex rel. State Bd. of Equalization*, No. 54631, 2013 WL 1337162, at *2 (Nev. Apr. 1, 2013) (Order of Affirmance) (stating this rules applies to challenges to decisions by the State Board of Equalization); see also NRS 360.245(5), (7) (governing judicial review of final decisions by the Nevada Tax Commission in property tax matters).

In the present case, at a superficial level, it appeared that Carmona was attempting to commence a civil action, as her initial pleading resembled a complaint in that it was styled as such, was subdivided into

²While we conclude that Carmona’s pleading constituted a petition for judicial review for the reasons discussed below, we express no opinion as to whether it was timely filed.

causes of action, and requested declaratory and injunctive relief. However, Nevada has adopted a liberal notice pleading standard, requiring courts to “liberally construe pleadings to place into issue matters which are fairly noticed to the adverse party.” *Droge v. AAAA Two Star Towing, Inc.*, 136 Nev. 291, 308, 468 P.3d 862, 878 (2020) (quoting *W. States Constr., Inc. v. Michoff*, 108 Nev. 931, 936, 840 P.2d 1220, 1223 (1992)). As a result, the construction of a pleading is dictated by its substance rather than form. *See, e.g., City of Henderson*, 137 Nev. at 285, 489 P.3d at 911 (recognizing that the title of a pleading was ambiguous and looking to its content to determine whether the pleading was an amended complaint or petition for judicial review); *State Farm Mut. Auto Ins. Co. v. Wharton*, 88 Nev. 183, 186, 495 P.2d 359, 361 (1972) (providing “that it is the nature of the grievance rather than the form of the pleadings that determines the character of the action”).

And here, based on the overall thrust of Carmona’s initial pleading, it is apparent that she was seeking judicial review of her administrative appeals, notwithstanding the pleading’s superficial resemblance to a complaint. Indeed, the pleading explained Carmona’s efforts to administratively appeal her property tax assessments; identified the administrative decision being challenged by noting an order was entered on August 14, 2024, that exhausted her administrative remedies; and delineated the grounds on which Carmona challenged that decision. Consequently, we conclude that the information included in Carmona’s pleading was sufficient to satisfy Nevada’s notice-pleading standard by giving notice that she sought judicial review of the August 14, 2024, decision resolving her administrative appeals. *See Droge*, 136 Nev. at 308, 468 P.3d

at 878; *see also City of Henderson*, 137 Nev. at 285, 489 P.3d at 911; *State Farm Mut. Auto. Ins. Co.*, 88 Nev. at 186, 495 P.2d at 361.

Because Carmona's pleading therefore qualified as a petition for judicial review, the district court improperly relied on NRS 13.010, which concerns venue in civil actions, to dismiss Carmona's pleading in its entirety. And although the court later recognized that Carmona was seeking judicial review, it abused its discretion by denying her motions for reconsideration on grounds that her pleading was not the proper vehicle to do so. *See AA Primo Builders, LLC v. Washington*, 126 Nev. 578, 589, 245 P.3d 1190, 1197 (2010) (reviewing a district court's decision resolving a motion for reconsideration for an abuse of discretion). Accordingly, we reverse the district court's orders to the extent they declined to treat Carmona's pleading as a petition for judicial review and remand for the district court to determine whether Carmona satisfied the prerequisites for maintaining a petition for judicial review and, if so, whether she is entitled to relief.³

However, to the extent that anything in Carmona's pleading can be construed as attempting to commence a civil action against respondents, we affirm the district court's dismissal of the action, as a civil action and a petition for judicial review cannot be pursued in the same proceeding. *See City of Henderson*, 137 Nev. at 287, 489 P.3d at 912 (reasoning that permitting civil actions and petitions for judicial review to

³Nothing in this order precludes the district court from directing Carmona to file an amended petition for judicial review to clarify the nature of the August 14, 2024, order she is challenging.

be combined would result in “confusingly hybrid proceedings in the district courts, wherein the limited appellate review of an administrative decision would be combined with broad, original civil trial matters”); *see also* *Rosenstein v. Steele*, 103 Nev. 571, 575, 747 P.2d 230, 233 (1987) (recognizing that the appellate courts will affirm the district court’s order if it reached the correct result, even if it did so for a different reason). Accordingly, we

ORDER the judgment of the district court AFFIRMED IN PART AND REVERSED IN PART AND REMAND this matter to the district court for proceedings consistent with this order.⁴


Bulla, C.J.


Gibbons, J.


Westbrook, J.

cc: Hon. Kathleen M. Drakulich, District Judge
Martha Esly Carmona
Attorney General/Carson City
Washoe District Court Clerk

⁴Insofar as Carmona raises arguments that are not specifically addressed in this order, we have considered the same and conclude that they do not present a basis for relief or need not be reached given our disposition of this appeal.