

IN THE SUPREME COURT OF THE STATE OF NEVADA

THE STATE OF NEVADA,  
DEPARTMENT OF TAXATION,  
NEVADA TAX COMMISSION,

Appellant,

vs.

THE MERIDIAN GOLD COMPANY,

Respondent.

No. 37372

**FILED**

OCT 10 2001

JANETTE M. BLOOM  
CLERK OF SUPREME COURT  
BY *J. Bohan*  
CHIEF DEPUTY CLERK

ORDER DISMISSING APPEAL

The State of Nevada, Department of Taxation, Nevada Tax Commission filed a notice of appeal from a district court order remanding this matter to the Department to define what constitutes a "mine closure" for favorable tax depreciation purposes. Respondent Meridian Gold Company has moved to dismiss the appeal for lack of jurisdiction. The State has moved for an extension of time to oppose the motion to dismiss, which Meridian opposes, and has provisionally submitted an opposition in which the State contends that the district court's order is final with respect to Meridian. Meridian has moved to strike the State's opposition. The State opposes the motion to strike, noting that the opposition has not been filed.

Because we ordinarily give appellants an opportunity to show cause before dismissing an appeal for lack of jurisdiction, we grant the State's motion for leave to file its untimely opposition to the motion to dismiss, and we direct the clerk of this court to file the opposition received on June 12, 2001.<sup>1</sup> Having reviewed the motion and the opposition, we conclude that the district court's order is not a final judgment or order, appealable under NRAP 3A(b)(1). The order does not dispose of any of the issues raised by Meridian in its petition for judicial review; instead, it remands the Meridian matter so that the record may be augmented with additional evidence necessary for a ruling on the issues. The order is

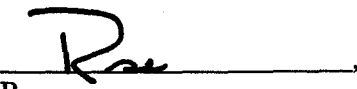
<sup>1</sup>We deny Meridian's motion to strike the State's opposition.

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clearly interlocutory in nature. Since no statute or court rule authorizes an appeal from an interlocutory district court order remanding a matter to an administrative agency,<sup>2</sup> the State has no right to appeal and this court has no jurisdiction. Accordingly, we grant Meridian's motion to dismiss the appeal and we

ORDER this appeal DISMISSED.

  
Shearing J.

  
Rose J.

  
Becker J.

cc: Hon. Connie J. Steinheimer, District Judge  
Phillip A Olsen, Settlement Judge  
Attorney General  
Paul D. Bancroft  
Washoe County Clerk

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<sup>2</sup>See NRAP 3A(b); State, Taxicab Authority v. Greenspun, 109 Nev. 1022, 862 P.2d 423 (1993); Clark County Liquor v. Clark, 102 Nev. 654, 730 P.2d 443 (1986); cf. Bally's Grand Hotel v. Reeves, 112 Nev. 1487, 929 P.2d 936 (1996).