

A MUST READ

ALERT: #238 DATE: May 27, 2010 **TO:** Incline Village & Crystal Bay Property Owners **FROM:** Village League Tax Revolt Committee

Dear Incline Village & Crystal Bay Property Taxpayers,

The follow article, regarding the conduct of the office of the Washoe County District Attorney, was published in the Bonanza newspaper. It clearly states the incredible difficulty placed in the path of our taxpayers to finally receive the refunds and decreased assessed valuations of our properties awarded to us by the courts.

REMINDER

Please VOTE! Note that there are TWO candidates for the office of Washoe District Attorney. Ken Stover is campaigning against existing D.A. Richard Gammick. **This is a VERY important race!!**

Sincerely,

Maryanne Ingemanson

Maryanne Ingemanson, President Village League to Save Incline Assets, Inc. www.NevadaPropertyTaxRevolt.org

Village League to Save Incline Assets Board Members:

- **Maryanne Ingemanson**, President
- **Dale Akers**, Historian
- **Les Barta**, Law Research
- **John Carney**, Analyst
- **Wayne Fischer**, Webmaster
- **Todd Lowe**, Financial,
- **Chuck Otto**, Public Relations

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Time for change in Washoe County DA's office

By **Jim Clark** Special to the Bonanza May 25, 2010

INCLINE VILLAGE, Nev. — When it comes to the Incline/Crystal Bay Property Tax Revolt District Attorney Dick Gammick is like the French knight in Monty Python's Holy Grail comedy ... he keeps getting whacked down by the Nevada Supreme Court, the Washoe County and Nevada Boards of Equalization but comes back to fight again. I guess we shouldn't be surprised; we taxpayers are paying his and his staff's salaries so I guess he figures: “why shouldn't I?”

There is a good, solid reason why he shouldn't keep up this travesty. This can get really complicated but the overarching facts are as follows. Three times now the Nevada Supreme Court has ruled that valuation methods used by the Washoe County Assessor and applied only to Incline Village/Crystal Bay properties were unconstitutional under the “taxes must be uniform and equal” provision of Nevada's Constitution. Corrective action under those decisions was delegated by the Court to the State Board of Equalization which last year issued an order rolling Incline/Crystal Bay property assessments back to the levels of 2002-2003, the last year assessments met constitutional muster.

In response Washoe County officials did nothing, so the Village League to Save Incline Assets asked the Washoe County District Court to order the county treasurer to start sending refund checks for the amounts

unlawfully collected together with 6 percent interest per annum. The hearing resulted, over the protests of the district attorney, in an order from Judge Brent Adams to the county treasurer to cough up the cash.

This spring Gammick's office filed another appeal to the Nevada Supreme Court seeking to overturn Judge Adams' order as well as another district court action, this time in Carson City, asking for judicial review of both the Washoe County and Nevada State Boards of Equalization decisions that Washoe County roll back Incline/Crystal Bay assessments to 2002-2003 levels. Now this is Nevada and you can play two or three slot machines at the same time but I don't know about the propriety of dragging the same issues and arguments in front of as many trial courts and appeal courts as you can find. I guess as long as we taxpayers don't mind paying for it the district attorney will do it.

The legal briefs filed by the district attorney in both the Nevada Supreme Court and the Carson City District Court are very technical and labored. However the Supreme Court brief includes an argument that absolutely illustrates the degree of desperation the county has sunk to. First the background: The Village League was required to file several suits because the courts would only consider one tax year at a time. With each win in the Nevada Supreme Court the execution of the judgment would frequently be delayed (“stayed”) pending the outcome of another legal action. As a result Incline/Crystal Bay property owners continued to pay taxes based on the unconstitutional assessments.

In this latest brief the district attorney alleges: “Recovery of voluntarily-paid taxes is not permitted by law ... This rule is known as the ‘voluntary payment doctrine’, the public policy behind which is to prevent the taxing entity from using funds paid by taxpayers in a given budget year and subsequently being required to refund those amounts.” What? We paid the money voluntarily? This sounds like more comedy from Monty Python.

Republican Ken Stover is running against Gammick in the Primary

Election, so Republicans can do something about this idiocy right now. Non partisan voters and those registered in other parties may have to wait until November.

Jim Clark is president of Republican Advocates, a vice chair of the Washoe County GOP and a member of the Nevada GOP Central Committee. He can be reached at tahoebjc@aol.com.

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