

County to appeal property tax decisions

Andrew Pridgen
Bonanza news editor,
apridgen@tahoebonanza.com
January 22, 2006

The Washoe County District Attorney's office this week filed an appeal for two court decisions from a pair of Carson City district judges.

The judges' decisions sent to the State Board of Equalization for review property tax appeals spearheaded by the Incline-based Village League to Save Incline Assets.

In one decision, 17 homeowners associated with the league protested land valuations on 2004-05 tax roles. The crux of the league's argument is the discrepancy between Washoe and Douglas county - Washoe being "far, far greater and out of proportion" according to league officials.

The other ruling cited that four methods used by the assessor's office and approved by the State Board of Equalization for 2002 reappraisals were not valid.

Last week, the league declared the decisions a "major victory" after having lost appeals before both the county and state boards of equalization.

But the county assessors office and the D.A. see it a bit differently and portend to fight the judges' decisions "all the way to the (Nevada) supreme court."

"We all expected they would appeal," said league president Maryanne Ingemanson. "They just continue to drag things along, which is, unfortunately, one of the difficulties against legal action against a government entity."

D.A.'s office officials maintain the appeal is "just a part of the process."

"It's hard for lawyers to disagree with judges," said Terry Shea, deputy D.A. with the county's civil division. "With all respect to the judge(s), we disagree with the idea that the county assessor is required to follow the procedures under the

Nevada Administrative Procedures Act Chapter 233b."

The interpretation of that chapter, which league and county officials both described as an "umbrella" or "template" of how laws can be followed, is very different on the league's side.

"(Their interpretation) of 233b doesn't excuse them from having to follow any statutes," said Ingemanson. "The judge ruled on that in 2003 at the very beginning of this case - this is a confirmation of his prior ruling."

Both sides have, however, found common ground this week in one aspect of the case - its outcome could have ramifications statewide.

"We do have a ruling from the district court and we need to get the Nevada Supreme court to consider it now," deputy D.A. Shea said. "It won't just affect the Washoe county assessor, it will affect assessors all over the state."

Ingemanson's comments shared this sentiment:

"Absolutely, there are statewide ramifications," she said. "The rules and regulations that the assessor refuses to follow are applicable to the entire state of Nevada, so all of the assessors are held accountable to follow rules and regulations to rules adopted by the tax commission."

The league over the past two years has filed seven lawsuits over assessor's office practices used to value property.

In addition, they've called for Washoe County Assessor Robert McGowan's removal from office for alleged malfeasance - which has already made its way to the Nevada Supreme Court.

The court's decision on McGowan is pending on the county's request to stop the hearing. There is no set date yet for the Nevada Supreme Court to hear the McGowan case or the county's appeals on last week's district court decisions.