

Tax efforts have statewide results

Volunteer revolt group declares 'all dominos falling (our) way' after district court ruling

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Embroided in seven lawsuits, plus one malfeasance case against county assessor Bob McGowan, the volunteer-run Village League to Save Incline Assets tax revolt group has spent some \$400,000 in legal fees over the last four years to get what league members eventually hope will be a "fair shake and a fair rate" for their property tax valuations in Washoe County.

While the property owners of Incline Village/Crystal Bay and even those of neighboring counties have taken notice of the league's efforts - especially thus far in 2006 as two district judges ruled in favor of the revolt, remanding the state board of taxation's upholding of the assessor's valuation - the league's eventual goal (beyond at least three pending hearings before the Nevada Supreme Court) is to change Nevada State legislation and "eventually bringing the state tax code into this century."

Good news for revolters

The Nevada Supreme Court this week rejected Washoe County Assessor Bob McGowan's attempt to block his hearing. McGowan asked the Supreme Court to issue a writ of prohibition effectively halting that petition.

In an order issued Friday, the court ruled three of the five allegations state sufficient facts to justify a district court hearing. The order sends the case back to district court for an evidentiary hearing into accusations that McGowan failed to certify under penalty of perjury that he complied with Nevada Tax Commission regulations in assessing property, that he failed to adopt and put in practice the manuals and regulations governing assessment including maintaining proper assessment roles and, finally, that he failed to

meet the statutory requirement all assessors use property statement forms approved by the state for reporting personal property.

All seven members of the court agreed McGowan has arguments to defend against all of those charges.

But, the justices wrote, "petitioner puts forth a defense to an allegation that should be heard and decided in the district court."

"I cannot comment for McGowan at this time," said chief deputy assessor John Faulkner. "That's his decision whether to comment, that's his role."

But the tax revolt league and apparently at least one judge, disagree.

"Basically, in all this, Judge (Michael) Griffin asked how many assessors there were," league president Maryanne Ingemanson said. "He was given the answer, 17. So he said, there are 17 different assessors with 17 different opinions ... he did not grant a stay for (McGowan) and his trial will go forward."

Griffin, in his Friday judgment Griffin confirmed what the revolt group had been waiting to hear - that their case may have statewide ramifications in his remand order to the boards of equalization:

"The statutory duty of equalization contemplated ... is intended to assure that all property in the State of Nevada should bear an equal burden of taxation imposed to chapter 361 of the Nevada Revised Statutes. The equalization mandate embodies the principle that, for example, property located in Carson City should not bear any greater burden than property located in Elko County.

"This is the biggest of them all," Ingemanson said. "I'm ready to jump up and down. It's starting to really fall in our favor."

Practical goals

While the league doesn't pretend to think small, it is the individual property owner that sometimes gets "lost in the complicated process" league president Ingemanson said.

Some Incline property owners have backed up this sentiment.

"When you get down to specifics as an individual property owner you feel a group like this could give more help and guidance," said Crystal Bay resident Stuart Yount. "We've been assigned a number (to pay) from the county and I don't feel like I've got the numbers to back up my argument in court.

"I can't tell what to do with it - where are the comps?"

Yount's chagrin is "exactly the problem we're fighting to solve," Ingemanson said.

"(Finding comparables) has been a huge point of contention," Ingemanson said. "Since the beginning of this hoopla, (the county) would hand the appellant or petitioner, as they're walking to the podium before a judge, comparables or other information needed to make an argument.

"In my first hearing they handed me 59 pages of 5-point font as I was approaching the bench. They wouldn't give you any comparables beforehand. This makes it very very difficult and actually not legal."

County assessors office staff, however, believes the question of the comparable property values' availability to the individual protestor is more a matter of logistics, not chicanery.

"We do give (protestors) comps," said assessor Faulkner. "There is, however, a short

timeline. The statute - from the state - only gives the taxpayers until Jan. 15 to appeal (after valuations are released in late December).

"(Those who file appeals) have to consider that we don't have a packet just there for them waiting to go ... as soon as we get comps done, we give it to them - sure everyone doesn't get the packet the day after they appeal ... there's no way we can accomodate that. We release (comprables) as fast as we can."

Streamlining

The league has put a form letter on its Web site as well as a link to several steps land owners can take to "streamline" the process. (See sidebar)

In the meantime, Ingemanson said even when comps can be found there is no guarantee that they'll be correct.

"I've been given a page of 50 comparables, and I have gone through all of them," Ingemanson said. "... Of the 50, two were accurate. This goes back to the cases we just won (in district court). Everything snowballs from there - equalization for all the people will lead to accurate valuations and comparables."

"We prepare our comps as accurately and completely as we can," county assessor's office spokesman Faulkner said. "If there are difficulties in appealing, we are here to help."

Village league officials said help or no from the county, their appeals are working. The 17 Incline Village property owners who protested values put on their land for the 2004-05 tax year last month especially when compared with values placed on similar Lake Tahoe properties in Douglas County.

Prior to January's judgment, the league lost hearings in front of the county and state boards of equalization before filing a lawsuit in Carson City District Court. The county will appeal the most recent decisions to the state supreme court.

