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We won

Incline Village tax revolt group celebrates victory in court

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They're shouting from on high the chant of the victorious.

More than three years, hundreds of thousands of dollars in legal fees and "countless" hours spent fighting the system that arbitrarily assessed property taxes for Incline Village/Crystal Bay property owners, all came to a head Thursday with the Nevada Supreme Court's long-awaited decision.

The decision to uphold a district court ruling in favor of the group was summed up by Village League to Save Incline Assets president Maryanne Ingemanson in two words, recalling a famous headline of a different time:

"We won."

The ruling from the supreme court justices in the wake of a June hearing was as unanimous as it was decisive, Ingemanson said.

Penned by justice Jim Hardesty, the decision upheld the January ruling by district court judge William Maddox which invalidated four county assessor's office land valuation efforts for 17 property owners, including, most notably, a rating system for Lake Tahoe views.

The decision read:

The Nevada Tax Commission failed to fulfill its statutory duty to update general and uniform regulations governing the assessment of property. Without uniform regulations from the Tax Commission, the Assessor, understandably, created the methodologies he deemed necessary to assess the properties in the Incline Village and Crystal Bay areas. Those methodologies are unconstitutional, however, because they are inconsistent with the methodologies used in other parts of Washoe County and the entire state. Therefore, for the reasons discussed above, we affirm the district court's order. Based upon our conclusions, we do not need to decide the other issues raised by the parties.

The knee-jerk reaction from the county assessor's office Thursday from out-going assessor Bob McGowan was somewhat conciliatory, yet not as definitive as Ingemanson's:

"We have a copy, (of the decision), McGowan said. "(Legal counsel) is reviewing it now. We don't have anything specific.

"As I gather, it might be a favorable ruling for the lake."

As far as what may happen after the first of the year, McGowan, who is literally counting the hours left at his post, said changes may be in store.

"It (may) throw things out of whack for the rest of the county," he said. "If we did it

differently than the way we did it, I thought it would be a violation.

"Now, they're saying the way we're doing it was a violation... so we'll see. We shall see."

That the Maddox decision was upheld by the supreme court caused the tax revolt group to talk Thursday of a wholesale property taxes roll back for Incline Village/Crystal Bay land holders.

With interest, the group estimates some \$30 million could be back in the property owner's pockets.

"This is probably the biggest case they've ever had in Nevada," Ingemanson said, hinting at the upcoming legislature. "It will effect everything."

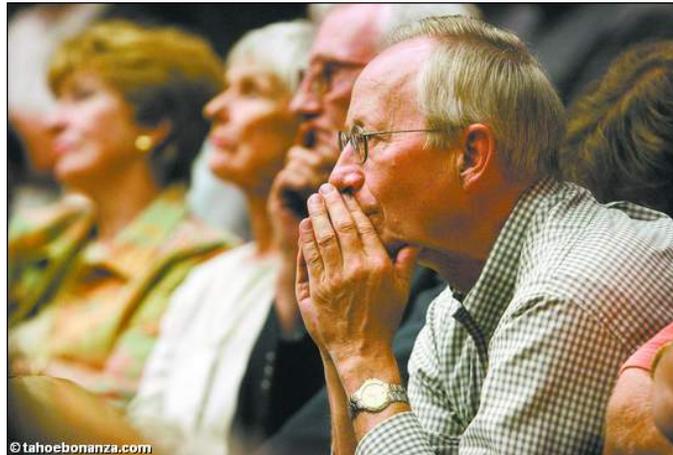
Beyond state lines, others embroiled in similar tax revolt efforts sat up and took notice Thursday.

"This is really good news," said Bob Chenault, a resident of Sandpoint, Idaho - where property tax assessments are done much the same as Nevada. "It just shows Nevada will have to make changes as well as Idaho.

"This is a wonderful verdict. I'm going down now to take a full-page ad out in Boise. The legislators are going to hear about this, and it ain't gonna be pretty."

Ingemanson, who last week expressed concern of new assessments going out in spite of the supreme court's no-decision, said there are "lots of pieces to button down, but (the decision has opened up all other cases to be resolved."

"This is it," she said. "We're thrilled beyond belief."



Bonanza File Photo

A pensive Incline tax revolter, Wayne Fischer, looks on in June as Nevada Supreme Court justices hear an appeal for property tax rollbacks. Thursday, Fischer and thousands of property owners in Incline Village/Crystal Bay exhaled as the supreme court ruled in their favor.