

EVER CLOSER

ALERT: #228 DATE: January 9, 2010 **TO:** Incline Village & Crystal Bay Property Owners **FROM:** Village League Tax Revolt Committee

Dear Incline Village & Crystal Bay Property Taxpayers,

As you may have read in the Reno paper Washoe County filed for a “Stay” of the payment of refunds in two different courts last week. What the paper didn’t tell you was that the motions were denied by both judges.

Getting refund checks issued for all residential property owners in Incline Village and Crystal Bay is coming ever closer to realization.

SUPREME COURT

On January 5th the full Nevada Supreme Court heard oral arguments in the civil rights lawsuit filed personally against four prior members of the State Board of Equalization (SBOE) for their refusal to equalize the taxable value of real properties statewide, as mandated by statute. The difference in taxable property values between Douglas and Washoe County at Lake Tahoe is an especially egregious example of the unequal treatment of taxpayers.

The SBOE members, represented by the office of the Nevada Attorney General, claim that they are entitled to absolute immunity to personally protect them for failure to perform their legally mandated duties. Attorney Suellen Fulstone, counsel for the Village League, argued that if no responsibility was attributable to a Board or a member for refusing to do their job, that taxpayers have no recourse. Therefore, the civil rights of the appellants have been violated as they were not treated equally as required by both Federal and State law.

The Supreme Court will issue their written decision in the near future.

ANOTHER SCATHING REPORT

The Nevada Policy Research Institute (NPRI) issued yet another article yesterday about the Nevada tax situation written by their investigative reporter John Dougherty. It is well worth your time to read it.

The headline tells the tale:

Flying Blind on Property Taxes Equalization rules still not finished after three decades. By John Dougherty January 7, 2010 www.NPRI.org

CARSON CITY — For nearly 30 years Nevada tax officials have failed to meet their constitutional requirement to develop and implement regulations ensuring that property-tax assessments are equalized statewide.

State records, interviews and court documents all reveal that the Nevada Tax Commission has never passed the regulations that would be required for the state Board of Equalization to ensure that property taxes are being assessed fairly and equitably across the state's 17 counties. The commission has yet to even define statewide equalization.

Although the commission has grappled with the task of developing statewide equalization regulations for the last six years, nothing has been implemented so far.

To read the rest of the report, please click on:

<http://npri.org/publications/flying-blind-on-property-taxes>

We are off and running in 2010, and the finale to this entire saga is getting ever closer.

Sincerely,

Maryanne Ingemanson

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

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- **Les Barta**, Law Research
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