

Restore Justice

ALERT: #242 DATE: July 23, 2010 **TO:** Incline Village & Crystal Bay Property Owners **FROM:** Village League Tax Revolt Committee

Dear Incline Village & Crystal Bay Property Taxpayers,

The following **Opinion Guest Column** by our Jim Clark, a local resident, was published by the **Nevada News & Review** website last weekend.

Best Regards, **Wayne Fischer**, Webmaster www.NevadaPropertyTaxRevolt.org

NEVADA NEWS & VIEWS, Opinion Column www.nevadanewsandviews.com July 17, 2010

(Jim Clark) – In our nation’s early days the State of Maryland imposed a tax on all banks not chartered by that state. At that time the only such bank was the 2nd Bank of the United States. The tax was challenged in court and wound its way to the fledgling Supreme Court which in 1819 ruled the tax invalid because “the power to tax is the power to destroy” and under the Constitution’s Supremacy Clause states cannot be allowed to destroy agencies of the federal government.

135 years later the Supreme Court ruled that segregated schools violated the Equal Protection clause of the Constitution and that schools should be integrated “with all deliberate speed “. And just 12 years later the Supreme Court ruled that confessions elicited in custodial interrogations were invalid unless the accused was advised of his right to remain silent and his right to a lawyer under the 5th Amendment to the Constitution.

The point is that when the highest court of a state or of the United States makes a ruling it is immediately effective and is applicable to everyone within the jurisdiction of that court. Too bad that doesn’t seem to work

in Nevada.

The officers and board of the Village League to Save Incline Assets have either to exude the patience of Mother Teresa or be addicted to blood pressure pills. In their longstanding battle for justice against the Washoe County Assessor's use of assessment methods unique to Incline Village/Crystal Bay the League found itself in 2006 before the Nevada Supreme Court in a case called State Board of Equalization vs. Bakst. Applying Nevada's Constitution which states "property must be taxed according to a uniform and equal rate of assessment" Justice Hardesty wrote for a unanimous court: "We conclude that the methodologies the (Washoe County) Assessor used are invalid and violated the Nevada Constitution because they were not consistent with the methods used throughout Washoe County . . . (or) other counties." Slam dunk, right? Wrong.

Washoe County District Attorney Dick Gammick then engaged in a pattern and practice of stalling by filing appeals (which some argue are frivolous). The complicated result was that in 2008 the Village League again found itself before the Nevada Supreme Court in a case called State Board of Equalization vs. Barta. Chief Justice Hardesty, again writing for a unanimous court, said: "(This is) the same central conflict over property tax valuation we addressed in State Board of Equalization v. Bakst. . . . the Assessor used methods or adjusted values that we declared unconstitutional in Bakst. We conclude that nothing distinguishes these cases, factually or legally." End of story, right? Wrong. Tricky Dick Gammick stalled again, and he did it on our dime since taxpayers pay his salary.

There is a ray of hope on the horizon. Last month, for the first time ever, Dick Gammick had an opponent in the Republican Primary Election for District Attorney. A gent named Ken Stover. Although an inspired candidate Ken was underfunded and did not have the name identification Gammick has. Nevertheless Ken garnered 30% of the GOP votes cast, a startling development.

Ken has endorsed Roger Whomes for district attorney in the upcoming general election and heads up Republicans for Whomes. He is also a governing board member of a new political action committee called Restore Justice, founded by fellow Republicans and dedicated to raising funds for Whomes' campaign.

I admire Ken and am persuaded by this effort. Whomes may be the first Democrat I will ever vote for. The Village League dispute is beyond partisan politics.

(Jim Clark is President of Republican Advocates, a vice chair of the Washoe County GOP and a member of the Nevada GOP Central Committee)

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

Village League to Save Incline Assets, Inc.
Non-Profit Corporation - FEIN 88-0399029
1165 Vivian Lane, Incline Village, NV 89451
Phone: 775-831-4011, Fax 775-831-0325
Email : mingemanson@charter.net