

Unbelievable!

ALERT: #268 DATE: March 20, 20013 **TO:** Incline Village & Crystal Bay Property Owners **FROM:** Village League Tax Revolt Committee

Dear Incline Village & Crystal Bay Property Taxpayers,

The North Lake Tahoe Bonanza published the following guest column on the latest status of our property tax revolt for Incline Village and Crystal Bay.

Jim Clark: The latest in Incline Village's tax revolt saga

INCLINE VILLAGE, Nev. — Well, another exciting chapter in the saga of Village League to Save Incline Assets versus Bureaucrats, Bunglers and Bums has opened up. Before I get into that let me refresh your memory.

A decade ago, when Incline Crystal Bay property values began to rise, the Washoe County Assessor created a valuation system for our community assigning a premium assessment to any property that appeared from curbside to have a view of the lake; a premium assessment to lakefront properties depending on how many rocks were on the beach; and deriving land values by comparable sales of land and buildings and calling it all land value (because the house would probably be torn down anyhow).

He had no idea how to assess condominium land values, so he guessed.

Some property owners, who subsequently formed the Village League, decided to object because Nevada's Constitution says taxes must be uniform and equal and an assessment methodology that only applied to Incline/Crystal Bay didn't meet that test.

The only legal method to object is to file an appeal with the County Board of Equalization within a very short time after receiving a notice of assessment, which they did. The County Board said "no soap," but suggested an appeal to the State Board of Equalization, which they did. Same result.

The next move was to go to court, which they did. That began ten long years of litigation in trial courts, Nevada's Supreme Court and various equalization boards which culminated in the Nevada Supreme Court's determination that the method of assessment was unconstitutional, affirming a trial court decision that the remedy was to roll

assessments back to the latest year that was free of unconstitutional tinkering (tax year 2002-3).

Anything collected based on higher assessments had to be returned with interest. Washoe County is currently sending local property owners refund checks.

Now it gets a little complicated. Procedurally, the Village League had to bring separate suits for each tax year. The tax years 2003-4, 2004-5 and 2005-6 were not included in the Supreme Court's refund order but in a later ruling involving these tax years the Court ordered the State Board of Equalization to take steps to insure Nevada's taxes are uniform and equal.

The Board met last September and issued an order to Incline/Crystal Bay roll assessments back to 2002-3 levels (consistent with the previous Supreme Court decision).

Then, without explanation, the Board met again in December, vacated the previous ruling, and ordered the Washoe Assessor to reassess all Incline/Crystal Bay properties for the years in question. After screwing the whole thing up the assessor gets a second bite of the apple. Revenge!

I don't have to tell you how disturbing it would be to get a surprise notice from Washoe County saying you owe thousands of dollars for those tax years. Or to hear from someone you sold your house to five years ago that you owe for taxes accrued before the sale.

Appeal the assessment? Sorry, appeals have to be for the current tax year. File a claim with your title insurance company? Nope. Title policies only insure against items of record as of the date of issue. Screwed? Maybe not.

Once more into the breach the Village League has filed a vigorous opposition to this radical and unprecedented order by the State Board of Equalization. Not surprisingly Washoe County has filed its concurrence with the idiotic order ... they want their money back.

Whether or not you have previously supported the Village League now is the time to make a tax deductible donation to their effort. The address is 1165 Vivian Lane, Incline Village 89451.

Jim Clark is president of Republican Advocates and has served on the Washoe County & Nevada State GOP Central Committees; he can be reached at tahoebjc@aol.com.

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

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- **Maryanne Ingemanson**, President
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- **Les Barta**, Law Research
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