

## Split over tax revolt

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An angry spat between the Washoe County District Attorney's Office and the Board of Equalization concerning legal advice in the Incline Tax Revolt's latest appeal led to the surprise resignation of board chairman Steven Sparks on Friday.

Based on a letter he received the night before from DA Richard Gammick that claimed the board had not heeded the county's legal advice, Sparks said his continued presence would be counterproductive.

"After reading the letter, I felt that there were allegations being made against me as chair... and I didn't feel that the board needed that burden with all that was going on," Sparks said.

Gammick's letter said that a clear "conflict of interest" between his office and the board required him to sever their relationship and find new counsel to represent the board.

"I have not reached this conclusion hastily," Gammick wrote in his letter. "Your personal refusal to allow the deputy assigned to the (board) to perform his duties, coupled with the board's disregard for the black letter law that controls its actions, tells me that you as board chairman have determined what your actions will be despite the clear limitations on the Board of Equalization's jurisdiction and authority."

Sparks' resignation came as the board prepared to hear an appeal on behalf of nearly 1,000 North Shore property owners who are disputing the 2007 property assessment by

county assessor Josh Wilson. The Village League to Save Incline Assets argues that all assessments conducted since 2003 are invalid, as they are based on the same methodology used in the 2002 assessment that the Nevada Supreme Court declared unconstitutional last December.

The meeting was continued to Tuesday and then again to Wednesday on account of the new counsel's inability to attend on short notice.

### War of words

Village League board member Les Barta said Gammick's letter is the latest step in the county's effort to avoid paying millions of dollars in tax refunds.

"What we have here is a group of senior county officials who want to hold on to illegal tax money and are violating the rights of citizens," Barta said. "They haven't changed anything since the supreme court decision and the same (unconstitutional) methods are still in place."

In an interview on Tuesday, Gammick emphatically denied Barta's accusation and said his decision was based solely on the board's refusal to heed legal advice.

"They (the board members) are required by law... to have hearings, collect evidence and make decisions based on that evidence," Gammick said. "They have not done that. We had problems with the leadership of the board even listening to our attorneys. It wasn't a matter of not only heeding our advice but of cutting our attorneys off and not giving them an opportunity to give them advice..."

"When a board totally ignores us, we're not in a position to defend its actions and puts

us in an adversarial position and that... is why we conflicted-out."

Gammick did not mention specific incidents.

### **Colleague defends Sparks**

In an open letter to Sparks, board member Gary Schmidt asked him to reconsider his decision and derided Gammick's letter.

"I would like to urge you to reconsider and rescind your resignation," Schmidt wrote. "Under the circumstances, it is imperative that you, at a minimum, finish out this appellant season so that the appellants will enjoy the full process that is due them. This is not to mention the absolute lack (of) credibility and

substance in the outrageous accusations in the Gammick letter."

Schmidt went on to say that deputy DA Peter Simioni, who had been assigned to the board, "often pouted like a little child when he did not get his way," acted "as if he were a a BOE member instead of legal counsel and attempted to offer testimony or personal advice instead or legal advice."

When asked if he had any comment on Schmidt's letter, Gammick said he had none and does "not read anything Mr. Schmidt writes."

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