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## **NV Supreme Court: State wants ‘another bite at the apple’ in Tahoe tax case**



Nevada Supreme Court Justice Jim Hardesty on Monday said it "seems like we're making this up as we go," regarding the State Board of Equalization's decision in 2013 to reappraise the roughly 8,700 parcels of land in Incline Village and Crystal Bay.

**CARSON CITY, Nev. —** Justice Jim Hardesty on Monday questioned whether the State Board of Equalization wasn't just trying to make an end run around a high court ruling granting property tax rollbacks to a group of Incline Village residents.

The case involves the latest step by Washoe County and the State Board of Equalization to resolve disparities and conflicts in the handling of property tax valuations in the Incline Village area — a battle many of those residents thought had already been resolved by the Nevada Supreme Court.

Hardesty said the core of the problem all along has been that the state board of equalization didn't do its job.

“This case has been hanging around 10 years because they didn't equalize,” he said. “Now they want another bite at the apple. It seems like we're making this up as we go.”

Many involved in the case thought the issue had been resolved in 2013 by a Supreme Court ruling setting the tax rates for those property owners.

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Supreme Court Justice Jim Hardesty

But then the state and Washoe County went back to court and won an order from District Judge Pat Flanagan that Washoe County reappraise the roughly 8,700 parcels of land in Incline Village and Crystal Bay.

The property owners took the issue back to the Supreme Court, arguing that the move was an attempt to get around the high court order and reopen the entire issue.

Attorney Suellen Fulstone, representing one group of home owners, said the state board doesn’t have the authority to order reassessments of all those parcels of land. And she questioned what they intended to do with those reappraisals if they were conducted.

Deputy Attorney General Dawn Buonocristiani said the reason for the reappraisal of all those properties is that, because of the court ruling, the taxes on those properties “will be significantly out of value with other properties in Washoe County and the rest of the state.”

She said the state constitution mandates equalization of all properties, that they be fairly and equally taxed.

Justice Michael Douglas joined Hardesty: “We have decisions individuals thought were final. Now you’re saying they’re not final.”

“The problem is the state board didn’t equalize under state statute,” added Hardesty.

Washoe County Deputy District Attorney Herbert Kaplan said the purpose of the order to reassess was to determine whether there is an equalization issue that must, by the state constitution, be addressed.

“From our perspective, we are looking for one thing — finality, judgment that puts an end to a case,” said attorney Norm Azevedo, representing one group of Incline property owners.

The high court took the case under submission. It’s unclear at what point a ruling will be issued.

“This is clearly an attempt to reverse the wins that were previously made for Incline residents,” Incline Village resident Todd Lowe said in a Bonanza story last week.

Lowe is president of the nonprofit Village League to Save Incline Assets, which has represented Incline/Crystal Bay homeowners in their 12-year fight against illegal property taxation.

While related, this case is separate from the 2013 [payback by Washoe County of more than \\$44 million to Incline property owners](#). Those Supreme Court-ordered refunds were for illegal taxes collected from the 2006-07 tax year to the present.

Visit [nevadapropertytaxrevolt.org/](http://nevadapropertytaxrevolt.org/) to learn more about the Village League and to be added to its mailing list.

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