



www.TahoeBonanza.com, April 19, 2006, Guest Column page A7

## Working to obtain justice in taxation until we prevail

*There's a problem." "There's a problem."  
"There are problems."*

Les Barta  
Special to the Bonanza  
April 19, 2006

Given the recent news about County Assessor, Bob McGowan, I thought it might be appropriate to add a bit of perspective to the matter.

First, lest there be any misunderstanding, it was not the ultimate goal of the Village League taxpayer group to fire Mr. McGowan. Our mission has always been very plainly to seek justice in property taxation. We have complained for years that our property taxes were unjust, excessive, and out of equalization because McGowan's office refused to apply the proper assessment methods required by Nevada's property tax laws.

We are not alone in our belief that this problem exists. After an enormous effort and despite nearly impossible odds, in 2005 the Washoe County Board of Equalization formally concluded that McGowan had failed to follow the proper rules and regulations in assessing our property. Since then, two District Courts have ruled that our assessments are out of equalization because McGowan failed to apply the proper methods required by law. The Supreme Court recently advised the County Board of Equalization to follow the District Court rulings. Studies performed by expert appraisal consultants have found that Incline/Crystal Bay

assessments are seriously out of equalization and grossly overvalued compared to other areas of Lake Tahoe. Now, the Department of Taxation, itself, has formally confirmed this in its "Lake Tahoe Special Study," which concludes that assessments in Incline Village/Crystal Bay are unsatisfactory and that equalization has failed. Finally, the chairman of the Nevada Tax Commission, the highest taxation authority in the state, recently made the following comments:

"... this has been going on for three and a half, four years now. The village group has spent a lot of time, money and effort to bring their issues to the attention of a lot of affected constituencies. They've gone out and gotten an expert to address the situation, one of the top two or three experts on valuation in the country who incidentally has said: "There's a problem." You've got the county board of equalization on a couple of different occasions saying: "There is a problem." You've got Judge Maddox saying: "There's a problem" ... and you've got the (Lake Tahoe) special study saying: "There are problems."

You know what, it sounds to me like "There are problems here," and I don't claim to be the smartest guy in the world, but when you have that many constituencies coming from that many different places saying the same thing, maybe you're just not equalizing the way you ought to ...

... I'm aggravated at what seems to be the recalcitrance to admit that there's an issue here that's got to be dealt with by the assessor's office in Washoe County.

Second, our honest efforts have been continually obstructed by Washoe County government. After the County Board of Equalization ruled in 2005 against all odds that McGowan had failed to follow the law, the following year the county commission decided to set up an alternate board to get a "fresh view" of the matter. Yet, thanks to the fundamental intelligence and decency of the board members, we overcame this blatant attempt to "fix" the process and we still won our appeals. As for the McGowan trial, the Washoe County Court simply raised the bar of evidence so high that we could not use the county board and court rulings showing that McGowan had failed to comply with the law. Every time we have attempted to seek justice, the Washoe County government network, including the county commission, District Attorney Gammick, McGowan, and the

Washoe courts have orchestrated deliberate schemes to thwart our efforts.

The McGowan affair has been peripheral to our efforts to seek justice. In most counties reasonable governments normally honor the concerns of their citizens when public officials refuse to follow the law. Not so in Washoe County, where it has always been about the money. Let there be no mistake, McGowan has failed to follow the law. Nevertheless, despite the chortling and gloating of those with biased agendas, and despite the oxymoron of Washoe County justice we will persist in our sincere effort to obtain justice in taxation until we prevail.

*Les Barta is a member of the property tax revolt group the Village League to Save Incline Assets.*

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