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Revolters pleased with court day

Village League to Save Incline Assets packs supreme court as county defense has feel held to the fire

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If the tone of four Nevada State Supreme Court justices Thursday has anything to do with the eventual outcome of the court's collective opinion, members of Incline's local tax revolt group feel they may get to unleash those champagne corks sooner than later.

A January decision by district court judge William Maddox invalidated four county assessor's office land valuation efforts for 17 property owners, including, most notably, a rating system for Lake Tahoe views.

If Maddox's decision is upheld by the supreme court, many in the tax revolt group feel a wholesale roll-back of property taxes for Incline Village/Crystal Bay land holders could occur to the tune of \$30 million.

The state supreme courtroom in Carson City Thursday resembled something closer to Incline's Championship Golf Course Chateau during an evening fundraiser, as more than 100 Incline residents (in support of the tax revolters) packed the seats and the aisles, lending at least one justice to comment on the capacity crowd.

Five justices (justice William Maupin recused himself from the hearing) heard the case for and against upholding the Maddox decision.

Perhaps the most tell-tale moment of the afternoon's proceedings was a comment made by justice Michael Douglas after hearing the appellant's (those representing the assessor) response to the respondent's (the those

representing the tax revolters) notion that the appraisal system in Washoe County was not equalized with the rest of the state, neighboring counties, or even neighborhood to neighborhood or home to home in Incline.

"With regards to uniformity, I don't think it's protected by the (state) constitution Article 10 section 1," said Washoe County deputy district attorney Terry Shea, referencing a case and ensuing law meted in 1893.

"With all due respect," Justice Douglas addressed Shea, "we have laws in this state that are plain not good."

Several times during the afternoon, justices James Hardesty, Mark Gibbons and Ron Parraguirre tried to dissect the appellant's case and queried what, if any, individual assessors' practices showed uniformity.

A pair of light-hearted moments came midway through the proceedings. Once as attorneys for the appellants answered justice Hardesty's question about whether Washoe County's property tax valuations could be lowered to meet Douglas County levels, only to be told by appellant (county) attorneys that Douglas would be raised instead.

The other, as justice Parraguirre queried respondent attorney Norm Azevedo as to the nature and temerity of the assessors' methods when it came to "drive by" or "windshield" appraisals (appraisals conducted when the appraiser does not enter a residence - touted by tax revolters as just one example of the assessors' inefficacy), and connecting that with a Washoe appraisal valuation system that determines value

based amount of and volume of rocks, cobble or sand on a property owners' shoreline.

"Maybe they use swim-by method," Parraguirre quipped.

While the audience's laughter bubbled over the din of the justice's microphone, attorney Azevedo reminded the court that "his client, (too) thought that it was funny ... if there wasn't so much money involved."

But it was not all smooth sailing for the tax revolters. Attorney Shea reminded the court early and often that the Maddox decision was solely for 17 property owners and that the assessor's office indeed was correct in addressing the "full-cash value" of Incline properties.

The notion that Incline property values based on views or proximity to Lake Tahoe was also called into question by both justice Hardesty and Gibbons. Hardesty queried the appellant why should lake (Tahoe) views be considered any more or less valuable than other residences in view-rich areas (i.e. Caughlin Ranch or hillside areas of Sparks.)

"They're not the same because they're not at the lake," attorney Shea explained, noting that creating a cookie cutter, or uniform, way of

assessing for the whole state would be a "bad idea."

Attorneys for the appellant also warned the court that if a supreme court decision falls into favor for the tax revolt group that the very "fabric" of the state's property taxation system would unravel.

In the immediate wake of both sides' arguments, chief justice Robert Rose underscored the importance of deliberating an opinion, but also dissuaded anxious Incline tax revolters from starting the celebration too early.

"We're still three to six months away (on a decision)," Rose noted.

After the closing gavel was struck, Incline tax revolters seemed cautiously hopeful that a decision, when it comes, would be in their favor.

"I think it went extremely well," said Village League president Maryanne Ingemanson. "Our attorneys did a sterling job."

Or, in the more enthusiastic words of another revolter:

"We buried 'em," said Chuck Otto. "We buried 'em."



Bonanza News Service - Cathleen Allison

Incline Village resident Wayne Fischer listens Thursday afternoon as the Nevada Supreme Court hears arguments regarding an appeal of a lower court ruling that rolled back property tax values.