

TAX REVOLT COURT HEARING UPDATE

ALERT: #273 DATE: June 17, 2013 **TO:** Incline Village & Crystal Bay Property Owners **FROM:** Village League Tax Revolt Committee

Dear Incline Village & Crystal Bay Property Taxpayers,

On Friday, June 14, The Village League, representing the residents of Incline Village and Crystal Bay, appeared in the Court of Judge Patrick Flanagan to continue its pursuit of the illegal and unconstitutional taxes paid for the tax years of 2003/04, 2004/05 and 2005/06.

The initiation of this hearing was due to the State Board of Equalization's decision, aided and supported by Washoe County, to re-assess all properties back to 2003/04. Of course, a reassessment is neither practical nor, in our opinion, legal. What we want is simple---go back to the base of 2002/03 which was the last time legal and constitutional methods were used and then reimburse us the difference up to 2006/07 when the County Board of Equalization, the State Board of Equalization, the District Court and the Supreme Court all affirmed a resetting of 2006/07 values to their constitutional 2002/03 levels. Payments of refunds to Incline Village/Crystal Bay taxpayers in excess of \$44 million including interest are almost completed.

Some 75 Incline Village/Crystal Bay residents packed the courtroom while another 50-60 had to stand in the doorways to hear the arguments. This great turnout could not help but demonstrate the interest and support of Incline Village/Crystal Bay property owners and taxpayers. We can't thank the attendees enough---united we stand.

The only decision that was taken at the hearing was to allow one of our attorneys, Norm Azevedo, who has previously and successfully represented some Incline Village/Crystal Bay residents, to represent those residents separately in this hearing. He argued that those residents cannot be reassessed since the Supreme Court has already ruled in their favor and refunds back to 2002/03 paid. Of course, that leaves them unequal to the rest of the residents—a situation which, in and of itself, yields inequality and unconstitutionality. This was a big decision in our favor.

As to the rest of our arguments, Attorneys Azevedo and Suellen Fulstone did a tremendous job. They were well-prepared, presented our case in a logical and effective manner, and effectively rebuffed the other side's arguments. The only crowd reaction of the 2 ½ hours session came when the attorney representing the County said that the outcome of a reassessment was unknown and could actually result in lower values for Incline Village/Crystal Bay property owners. The unlikelihood of such an outcome drew a chorus of guffaws and chuckles calling on the judge to admonish the attendees to observe proper decorum. The State Board made no secret of its intention that its reassessment order should result in raising taxes not lowering them.

The Judge has now taken the arguments under submission. We hope for a decision soon, possibly in the next few weeks. The most desirable outcome would be to have this whole mess remanded to the State Board of Equalization with an admonition to do it right this time.

Stay tuned!

Sincerely, Chuck Otto, Public Relations Village League to Save Incline Assets, Inc. www.NevadaPropertyTaxRevolt.org

Village League to Save Incline Assets Board Members:

- **Maryanne Ingemanson**, President
- **Dale Akers**, Historian
- **Les Barta**, Law Research
- **Wayne Fischer**, Webmaster
- **Todd Lowe**, Financial,
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