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Blowin' in the wind

Nevada officials face no consequences for ignoring the law

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Remember the computer "Hal," in Stanley Kubrick's movie 2001? After becoming self-aware, Hal abandoned its mission of service for that of self-preservation.

The same thing is happening in government today. Traditional principles such as "public service" and "fiduciary duty" are evaporating as government officials become aware that they can ignore the law and pursue their own agendas without fear of consequences.

This nation was founded as a republic, to be governed not by the will of persons with agendas, but by the rule of law. Public officials at all levels have a fiduciary obligation and take an oath to uphold the law. They must diligently observe the Constitution, the statutes, the regulations, and the rulings of the Supreme Court, both in spirit and letter. Their policies and actions must guarantee the rights and interests of the citizens they serve.

Recently, all 9,000 residential taxpayers in Incline Village and Crystal Bay received final decisions from county and state boards of equalization, rolling back unconstitutional 2006 property-tax valuations to 2002 levels. By law, Washoe County must pay refunds for any taxes that exceed those values. In three major decisions, the Supreme Court has ruled that unconstitutional assessments are void and that refunds plus interest must be paid for the excess taxes. Yet the Washoe County commissioners and treasurer, led by the district attorney, still refuse to pay.

Instead, these officials have embarked on an interminable course of appeals, using frivolous arguments, as a ploy to buy time in the hope of exhausting property owners' resources through endless

legal maneuvers. Their strategy is costing county taxpayers huge legal bills and interest at a rate of nearly one million dollars annually.

These Washoe County officials believe that they do not have to follow the law. They presume that Court opinions, like statutes, are merely discretionary guidelines wide open to interpretation. Recently, Commissioner John Breternitz issued a statement summarizing the county's position: It will not pay refunds until directly ordered to do so by the Supreme Court. According to the district attorney, Supreme Court opinions requiring refunds for unconstitutional assessments are not the same as being directly ordered to pay those refunds.

The county believes it only has to do what the Supreme Court specifically orders it to do and that 99 percent of the rest of the law can be ignored. Citizens who disagree — and have the resources to challenge the county's actions — must face exhaustive, uphill legal battles, with government officials holding all the cards. County officials discern that there are seldom any consequences for pursuing their own agendas.

The office of the Nevada Attorney General hasn't seen its shadow lately, either. The AG is required by law to defend all state agencies. Whenever the State Board of Equalization upheld Washoe's assessor, it was vigorously defended by the AG. Yet now that the board upholds taxpayers, the AG's office is AWOL.

The board's decision on the 2006 case upheld taxpayers' constitutional right to uniform and equal assessment. Attorney General Catherine Cortez Masto took an oath to uphold the Nevada Constitution and the

laws of this state and to defend the public interest. By refusing to defend the board's decision, the AG has abandoned her oath of office and is fostering the violation of 9,000 taxpayers' constitutional rights. Presumably, if we don't like it we can try to challenge the AG in court.

The AG and assessment officials have openly expressed their displeasure with recent Supreme Court rulings that the Nevada Constitution requires uniform assessment methods approved in law. They want to reinstate a policy in which assessment officials can choose their own methods, ignore statutes and illegally use total market value as the standard for equalizing property values. So instead of applying the law as mandated by the Nevada Constitution and the Supreme Court, the AG's office has been busy fabricating whole new realms of hypothetical law designed to accommodate policies favorable to its agenda. Why

bother to follow the law when you can make it up yourself, without consequences? The AG has aggressively departed from anything remotely resembling the rational, responsible and honorable conduct of the office.

"Public service" — like "duty," "oath" and many other words that once meant so much — has become just another cluster of letters from the alphabet. What is the answer to all of this? The short answer, of course, is: Election Day. Or perhaps we can hope that the courts will recognize this trend and crack down before it goes any further.

Otherwise, as Bob Dylan once said: "The answer, my friend, is blowin' in the wind."

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