

# **Incline Village tax revolt: Judge rules against county in latest ruling**

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INCLINE VILLAGE, Nev. — A Nevada District Court judge has written the conclusion to another chapter in the Incline Village tax revolt.

According to a May 24 order, Judge James E. Wilson Jr. ruled against Washoe County, saying officials failed to legally serve the 8,700 property owners in Incline Village/Crystal Bay involved in the battle to be reimbursed for improperly collected taxes in 2006. The decision means IV/CB property owners are entitled to refunds from over-collected taxes from 2006 plus interest.

“Mailing a condensed copy of the amended petition to the taxpayers' address of record for the tax year in question, i.e., 2006, is inadequate to put the taxpayer parties of record on notice,” Wilson said in a written summary of his decision.

The decision means IV/CB property owners are entitled to refunds from over-collected taxes from 2006 plus interest and contradicts the county's argument that stated only the approximately 40 residents who filed their taxes under protest in the 2006 year were entitled to refunds.

“We're disappointed with the decision,” said Washoe County Chief Deputy District Attorney David Creekman.

The county has 30 days to appeal the decision to the Nevada State Supreme Court — the final legal recourse in the matter.

Creekman said county officials are deliberating whether to pursue the matter further. •

## **Village League reacts**

Maryanne Ingemanson, president of the Village League to Save Incline Assets, expressed elation over the recent decision.

“We're absolutely thrilled,” she said. “The judge seemed to really understand what the county was trying to do. We are really, really pleased.”

Ingemanson said the county has used a protracted legal battle as a tactic that employs delay as its primary weapon.

“Their whole tactic is based on this stalling effort, which is an attempt to bankrupt the Village League's legal effort,” she said. “They're just hoping I will move or die; I will do neither.”

## **Appeals**

Should the county appeal to the Nevada Supreme Court, it would constitute the second instance. The county filed its first appeal at the Nevada Supreme Court on behalf of Washoe County Treasurer Bill Berrum, claiming a Oct. 23 ruling by District Court Judge Brent Adams ordering Berrum to begin refunding about 8,700 Incline Village and Crystal Bay property owners a total of \$13 million, is legally flawed.

## **The ruling**

Judge Wilson provided five reasons Washoe County failed in its effort to properly notify all 8,700 residents they were being legally served:

1) The amended petition does not name any taxpayers so a taxpayer who had not actively participated in the matter may not know if he or she could be affected by the matter.

2) The condensed version of the amended complaint is difficult to read.

3) A taxpayer that could read the body of the amended petition but had not actively participated in the matter may not know if he or she could be affected by the matter.

4) Washoe County did not provide any information to the taxpayers regarding the necessity of filing a notice of intention to participate, or an opposition, the deadline, or where such documents would need to be filed.

5) Mailing the notice to the taxpayer's 2006 address may deprive some taxpayers of any notice.

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