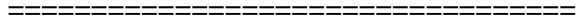


Court's order on property assessments long overdue

Editorial OUR VIEW:



Since the state's founding, the Nevada Constitution has required "a uniform and equal rate of assessment and taxation," but it took a revolt by Incline Village taxpayers to uncover one of Nevada's dirty little secrets: When it comes to property taxes, not all counties are created equal.

Last week, the Nevada Supreme Court placed the blame right where it belongs — at a state government that, according to the justices, has failed to meet its duty to ensure that the 17 county assessors are all working from the same rule book when assessing property taxes.

The court's decision took aim at the state Board of Equalization for not holding hearings at which taxpayers could air their grievances with the way their properties were assessed and neglecting to act to equalize property value

Give credit to the Incline Village taxpayers who have persevered for a decade in their battle against an assessment system that they considered unfair and arbitrary. They were accused by some of being greedy for complaining about their taxes, but they were right.

Most galling for the property owners in Washoe County was that their counterparts in Douglas County, at the opposite end of Lake Tahoe, were paying significantly less in taxes on similar properties — not because of lower tax rates but because of lower assessments.

That was no surprise for experts who have studied the Nevada property tax system for

decades. They knew well that assessment procedures — and values — varied significantly among the 17 counties, and Douglas County in the mid-20th century often was used as the No. 1 example of a county in which assessments were low-balled.

Yet the state did little over the decades to fix the disparities.

Nor, according to the court, did it provide the assessors with the needed guidance for determining values of unusual properties, such as those at Lake Tahoe, where "location, location, location" is truer than it is in most parts of the state.

That lack of guidance was what prompted the Washoe County Assessor's Office to develop its own system for rating properties at Lake Tahoe on such criteria as the view of the lake, which may have made sense but had no support in Nevada law.

In July, the justices tossed out the Washoe assessor's system, which resulted in refunds of \$40 million to Tahoe taxpayers and led to a rift between the county and local taxing districts at Lake Tahoe over who has to pay the refunds.

Now the Supreme Court has told the state to get it right. It won't be easy, and it won't be quick given the wide differences between urban and rural areas of the state. And it could well add to the financial woes of local governments.

But it's unquestionably what the Constitution requires, and it's the right thing to do.

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