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County needs to give in and pay up

editorial

Upon hearing that the U.S. Supreme Court had ruled that the state of Georgia had overstepped its authority in dealing with the Cherokee, President Andrew Jackson - who supported the Peach State - is reported to have said "(Chief Justice) John Marshall has made his decision, now let him enforce it!"

Unfortunately, Old Hickory's defiant attitude appears to be popular among senior Washoe County officials these days. Despite two court decisions - one from the Nevada Supreme Court - the county refuses to admit defeat to the Incline tax revolt regarding the methods the county assessor used to value properties in the North Shore five years ago. Almost two months after the decision, the plaintiffs have yet to receive their refunds and the county appears intent to make their attorneys fight on every subsequent appraisal, even though legal principles are the same as those from 2002.

Though we understand the county's reluctance to surrender its revenues - and does not fault it for fighting the tax revolt through the court system - we also believe that the time has come to throw in the towel and return the tax revolters' money as ordered. This would be prudent for three reasons.

First, it must be remembered that the court did not decide that the 2002 assessment was

unjust; it merely said it was unconstitutional. The distinction is important. The county may feel that the North Shore is not paying its fair share and, if so, that should be rectified by finding constitutional means to increase property taxes from Incline Village and Crystal Bay. Wasting time, resources and money to fight a losing battle will only hurt county finances more.

Second, the county should also have seen this coming. District Court Judge Maddox's opinion is now more than a year old and the supreme court's upholding of it should not have come as a deep shock for anyone. Indeed, other governing bodies, such as the North Lake Tahoe Fire Protection District, wisely planned their budgets in anticipation of a ruling in favor of the tax revolters. If the county chose to be less careful, that's its own fault.

Third, we feel that the county's stubbornness is undermining its reputations for competency and efficiency. Though everyone has their bones to pick, there is little question that Washoe County residents enjoy a high standard of living and some of the credit is due to their government. It would be a shame for county officials to squander its well-earned trust on a losing cause.

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