

Every action will cause a reaction

Opinion

Monday morning, 9 a.m., there are just a handful of us braving the icy roads, waiting to pass through security and enter the Nevada Supreme Court.

By 11 a.m. when the court begins hearing the first of two cases involving the Village League to Save Incline Assets, the place is packed. To accommodate the huge Incline crowd an additional sound system and chairs are set up outside the courtroom. The "tax revolt" turnout, by any measure, is impressive.

Shortly after noon, it's over, the Incline crowd has dispersed, and the court moves on to other matters. It will likely be months before the court rules on the two cases.

Should the court rule in the league's favor, the citizens of Incline Village and Crystal Bay will be due many millions, some say tens of millions, in tax rebates. There is even talk that a "total victory" for Incline might possibly bankrupt the county.

Were I to put a positive spin on this article, I would say that this dispute showcases one of the greatest assets of this country, the rule of law and a functioning judiciary. Moreover, our courts, for all their shortcomings, are one of the world's wonders, widely admired by other nations, at least until recently.

There are also other stories here, stories that generally go untold. For instance, there is a story about the misnamed State Board of Equalization, a state agency tasked with equalizing tax assessments across the state, but failing to address gross inequities in tax assessments in different counties in Nevada.

Then too, there is a story about how counties generate income to manage county services through their tax roles. Lower value property translates into fewer services, higher value property into more. Is there a temptation to overvalue certain properties because "they can afford it," or to undervalue others because they support powerful political interests? You bet. In fact, in the absence of a transparent and easily understood system of property valuation, the risks of miscues or mischief rapidly escalate.

There are other stories that at least indirectly touch on the Incline tax revolt.

You may have noticed the article last week in the Reno Gazette Journal about the impact of the current state budget crisis on the university system. The University of Nevada, Reno will be forced to cut \$24 million from its budget. Included in the cuts are such "fluff" as merit raises for faculty and administrators, delaying the opening of new programs, delaying the hiring of faculty and staff at the medical school, and suspending the search for new faculty.

You might also have read about two initiatives to raise taxes on high grossing casinos and the casinos' plans to fight those propositions. What you didn't read were the statistics showing that the gaming fees on Nevada casinos are far lower than in other states or that some of the same gaming moguls who resist higher taxes in this state already pay far higher rates for their holdings elsewhere.

There was one other story that you didn't notice in the papers because it wasn't there; Washoe County Seniors Programs, due to county budget woes, will be forced to close or curtail needed programs. This is but one of several public programs serving our most needy citizens that is negatively impacted by budget shortfalls.

Do any of these other tax issues matter to the tax revolt of Incline of which I am a part? Yes and No.

In a narrow legal sense, absolutely not. If Incline Village/Crystal Bay taxes are out of equalization with the rest of the county, that's illegal and wrong. This inequity should be corrected.

At the same time, the effects of any major tax rebate for Incline Village/Crystal Bay will impact at least the county budget and its programs. I would hope that the same energy that has gone into addressing tax inequities would be galvanized to address budgetary shortfalls in vital social and human services.

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