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# The Untouchables continue in 2008

## Opinion: Guest Column

In December of 2006 the Nevada Supreme Court issued a landmark decision about property taxes in what is now known as the "Bakst" case. The court ruled that county assessors must use uniform methods to assess property values throughout the state. Therefore, declared the court, it is unconstitutional for an assessor to select his own assessment methods which are not approved for statewide use by the Nevada Tax Commission.

So, what do you suppose the Washoe County assessor is doing now, for the 2008 assessment? Nearly a year and a half later, Assessor Josh Wilson and his crew continue their defiant behavior, as if the Bakst decision and the Supreme Court didn't even exist.

In August 2004, the Tax Commission approved a new set of rules on uniform assessment methods. Assessor Wilson just ignored them. In its latest appraisals for 2008, Mr. Wilson's office has openly rejected the methods required by the rules, and has instead insisted on applying its own preferred methods.

Washoe County apparently could care less about taxpayers' constitutional rights, about the Tax Commission rules, or for that matter about the Supreme Court, itself. Assessor Wilson insists that his own methods are superior, and District Attorney Gammick believes that the third-world kingdom of Washoe County is independent from Nevada state law.

Neighbors and friends have often asked me, how can these public officials possibly think they can get away with such blatant defiance of the courts and the law? Why does the Assessor just go on doing the same things year after year? Why would Washoe County not want to settle this matter, obey the law, and end the controversy and legal battles?

There may be a surprising and outrageous explanation for this. Even if the Supreme Court comes down hard on Washoe County in the other lawsuits, and orders widespread tax refunds, Washoe County believes that it won't have to pay!!

Recently, we have heard Washoe County officials declare that all their money was spent and they have no money left to pay. Apparently, Washoe County officials are convinced that if they are ordered to pay refunds by the court, they can simply fall on their swords, and the state will bail them out. Why settle with taxpayers, or

pay them one red cent, if you are untouchable and can't be held accountable for tax refunds or breaking the law?

It is fairly easy to see where Washoe County's thinking leads. If they don't have to pay back any money, why bother to follow the court rulings, the regulations, the Constitution, or any authority at all? If they don't see any consequences for breaking the law, from their perspective these officials might as well go on doing business as usual. If things go sour, they can simply blame the state, or plead indigence. Meanwhile, they can go on taking our tax money illegally and spending it, with impunity.

Little wonder, given the comfort and support Washoe County has from the Department of Taxation and the Tax Commission, who do not want to get sued by Washoe County and blamed for failing to establish uniform regulations. These state officials are responsible for supervising the entire taxation system in the state, yet they have done absolutely nothing to enforce compliance by assessors.

The State Board of Equalization has shown nothing but contempt for taxpayer rights and has made a mockery of the tax appeal process. Like their Washoe County brethren, the state board folks believe that when it comes to valuing property, it's nice if the law happens to agree with them, but just too bad if it doesn't. Even though the Supreme Court has ordered uniform methods, the state board continues to insist that assessors can use any method they want as long as market value is not exceeded, so the court ruling is simply irrelevant.

So, we wait to see what the Supreme Court will have to say about all this. Until then, these taxation officials just keep trampling on the law and on taxpayers rights believing they are untouchable, as if they were Penelope's suitors thinking Ulysses would never return.

Meanwhile, perhaps the stench of this disgusting mess will reach the courts. We believe that the Supreme Court will do what is needed to preserve the rights of taxpayers and the integrity of Nevada's Constitution.

*Les Barta is an Incline Village resident and a member of the Village League to Save Incline Assets.*

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