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## Revolt files in federal court

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As the community's tax revolt trudges through its sixth year of existence, the group of Incline residents built to lead it have taken an unprecedented approach.

The Village League to Save Incline Assets, a nonprofit group of Incline tax protesters, filed a class-action complaint for preliminary and permanent injunctive relief on Wednesday with the U.S. District Court of Nevada, naming Washoe County, Washoe County Assessor Josh Wilson and Washoe County Treasurer Bill Berrum as defendants.

Wednesday's complaint marks the first time since the tax revolt began in 2002 that a complaint for injunctive relief has been filed in federal court.

But more is to come, said Reno-based attorney Suellen Fulstone, who represents the Village League.

"This is just a complaint; we'll be filing a motion for entering a preliminary injunction as well," Fulstone said. "The ultimate goal is to stop the county from collecting taxes in an unconstitutional way on assessed properties in Incline Village."

Fulstone said she plans to file the motion for injunction some time next week. Once defendants are served with a motion for injunction, they generally have 20 days to respond, Fulstone said.

"Sometimes government bodies get more time," she said.

An injunction can be defined as a judicial process or order requiring the person or persons to whom it is directed to do a particular act or to refrain from doing a particular act.

According to the complaint, which names six plaintiffs, those plaintiffs are "... owners of real property at Lake Tahoe, in Washoe County,

Nevada, and are bringing this action for themselves and other similarly situated taxpayers."

The complaint argues that assessments made on Incline and Crystal Bay properties for the 2008-2009 were unconstitutional. The five points the complaint makes are as follows:

- The Washoe County Assessor failed to follow the valuation methodologies promulgated by the Nevada Tax Commission for uniform use throughout all seventeen counties in Nevada, that the resulting valuations and assessments violate the Nevada and U.S. Constitutions and Nevada statutes and that any tax bills based on those valuations/assessments are unconstitutional and void.
- The plaintiff homeowner taxpayers and other similarly situated homeowner taxpayers have no plain, speedy, efficient or otherwise adequate remedy under state law from the unconstitutional valuation and assessment of their properties or from the unconstitutional and excessive tax bills based on that unconstitutional valuation and assessment.
- That the Court enter an order preliminary and permanently enjoining Washoe County Treasurer Bill Berrum from collecting any taxes on any residential real property at Lake Tahoe, in Washoe County for the tax year 2008-2009 based or calculated on the unconstitutional valuations and resulting unconstitutional assessments.
- That plaintiffs be awarded costs of this action and their reasonable attorney's fees.
- That plaintiffs be awarded such other and further relief as they may be adjudged entitled to in the premises.

In a Friday phone interview, Berrum said he couldn't comment about the language of the complaint.

"I've been elected to carry out the legislative mandate of our constitution, and I'm doing that the very best that I can," Berrum said. "I will say this; I know a number of people in Incline Village, and they don't share the same view of the Village League. The Village League doesn't represent how everyone feels in Incline."

If Fulstone files a motion, she said the defendant's will face some timeline to oppose it. From there, the district court would determine the logistics of the case and decide if things should go further.

Maryanne Ingmemanson, president of the Village league, is one of the six plaintiff's named in the complaint. She said the Village League's

aim with Wednesday's litigation is to send a powerful message.

"By filing for an injunction, its something that has to be ruled on quickly. It's not like the Supreme Court cases that drag on for years," she said. "This is letting the county know that it stands to lose a lot of tax dollars if the court rules in our favor, so it hopefully will encourage them to look at things differently.

Phone calls made Friday the Washoe County District Attorney's Office and the County Assessor's Officer were not returned.

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