

Incline Village taxation hearings delayed

Governor must fill seats on state board before cases can be heard



Gov. Jim Gibbons

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More than 1,300 local residents will have to wait even longer to get final determination on the tax petitions they filed with the Washoe County Assessor's Office at the beginning of the year.

A pair of hearings before the Nevada State Board of Equalization, scheduled to take place Thursday and Friday in Carson City, were postponed after the board lacked enough members to hear the cases, which were filed by the Jan. 15 deadline and argue assessed property values from the 2008-2009 fiscal year. About 1,350 individual plaintiffs filed petitions, six of which named 6,995 Incline/Crystal Bay residents as co-plaintiffs.

The cases originally were to be heard in February by the Washoe County Board of Equalization, but it ruled it had no jurisdiction to hear them, said Maryanne Ingemanson, president of the Village League to Save Incline Assets, the local group of Incline tax revolters.

"So it goes to the state board after that," she said.

The state equalization board had hearings scheduled for Thursday and Friday in Carson City. The board is composed of five members, and it requires a minimum of three to be present in order to hear a case. Having enough members available to hear a case is called having "quorum."

However, two of the five board members are personally named in a lawsuit filed by the Village League to Save Incline Assets, the local group of Incline tax revolters, regarding assessed values from the 2007-2008 fiscal year. Therefore, because of a conflict of interest, they could not hear the cases.

Furthermore, a third member of the board, chairman Richard Mason, recently received a decision from the Nevada Ethics Commission that he might be perceived to have a financial interest in the outcome because he owns property rights in the Incline Village area.

Therefore, Mason recused himself from the hearings, leaving only two members to hear the Incline cases, thus not reaching a quorum.

Now the hearings are postponed indefinitely, until at least one person is appointed to the board, a decision that only can come from Gov. Jim Gibbons.

In a Friday phone interview, Ben Kieckhefer, Gibbons' press secretary, said the governor is working to fill the board's open slots.

"We recognize that we need to make some appointments, but there's no way to tell when they will be named," Kieckhefer said. "I don't know if anyone has been offered a seat on the board ... we don't comment on the number of applicants we have."

Ingemanson said she thinks it may take some time to fill the spots, considering the recent

decision from the Nevada Supreme Court regarding the community's tax revolt.

On July 25, the state high court ruled that various taxation departments, including the state board of equalization, were unconstitutional in the way they assessed Incline Village properties during the 2004-2005 fiscal year. The court's opinion demanded a roll back to the 2002-2003 assessed levels, plus interest, for 38 parcel owners in the case.

The decision doesn't make the open seats on the state equalization board more appealing, Ingemanson said.

"Well, it's understandable that people don't want to sit on the board," she said. "The (Supreme Court) decision absolutely slammed the state. People are not going to be eager to jump forward and be on a board that has been ruled to be unconstitutional more than once."

When asked of the governor's thoughts of the recent Supreme Court decision, Kieckhefer said Gibbons and the governor's office doesn't comment on matters in the judicial system.

"It's all a part of the process; the governor supports the right of the people to petition the government, but it's up to the courts," Kieckhefer said. "We don't want judges telling us how to run the state, so we don't tell the courts how to run the judicial system."

For information regarding the tax revolt, visit the Village League's Web site at nevadapropertytaxrevolt.org.

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