

Incline residents sue assessor again

By Susan Voyles
svoyles@rgj.com

Incline Village tax protesters said in a federal lawsuit that the Washoe County assessor's office is again unfairly valuing Lake Tahoe views in appraisals for property taxes.

The lawsuit seeks to return property values to 2002-03 levels as approved in a 2006 case involving 17 taxpayers in which the Nevada Supreme Court ruled the assessor should follow rules set by the state rather than make up his own.

After five years of fighting, the lawsuit filed by Reno lawyer Suellen Fulstone said Incline taxpayers have no remedy under state law and must appeal to the federal courts to end the "unconstitutional and excessive tax bills."

Assessor Josh Wilson said his staff followed rules set by the Nevada Tax Commission in 2004 as required in the 2006 case in valuing 9,000 properties in Incline Village and Crystal Bay properties for the 2008-09 tax year.

The tax values are based on the first mass appraisal of the lake properties since 2002 for the 2003-04 tax year. That appraisal set off a series of lawsuits over five years.

The federal lawsuit contends only the 17 taxpayers have obtained court-ordered refunds for 2003-04 taxes, and about 200 taxpayers obtained partial refunds through a compromise since the fight began. The lawsuit contends the assessor has not

listened to the Nevada Legislature, the Nevada Supreme Court and two Carson City district judges.

The lawsuit was filed on behalf of Todd and Janet Lowe, the Ingemanson trust and three other taxpayers. Maryanne Ingemanson is president of the Village League to Save Incline Assets, which is leading the tax fight.

For the tax year starting July 1, appeals by Incline property owners are heard before the state board of equalization after losing before a local appeals board in February. The lawsuit said the state board won't hear the cases until late summer, after new tax bills have been mailed.

As required by the Nevada Tax Commission, Wilson said he required county appraisers to judge lake views by standing on land rather than trying to get into someone's living room.

Wilson said he used forms containing a point system to judge Lake Tahoe views developed by the state tax department, the working arm of the tax commission. It's the same form used the past two years by Douglas County and should provide consistent values, he said.

Wilson said he also used a formula developed by the tax commission for mass appraisal. That formula was not adopted a few weeks ago by a state legislative committee waiting for a decision from another panel of legislators, assessors, state tax officials and Incline residents.

#