

Incline taxpayers challenge assessor in court

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Incline Village residents seeking to oust Washoe County Assessor Robert McGowan had their day in District Court on Monday when Judge Jerry Polaha heard their case for removing the elected official they accuse of committing malfeasance.

As has been the case in a number of lawsuits, appeals and overhauling rules, it all comes down to the view of Lake Tahoe.

Incline residents Les Barta and Maryanne Ingemanson told the judge that McGowan's office did not follow new state land-appraisal rules that apply to Lake Tahoe. Those rules took effect Aug. 4, 2004 and, they argued, they should have been applied to the 2005-06 tax year.

In 33 workshops with the Nevada State Tax Commission, Barta said residents won clearer rules such as judging lake views from the building pad site of a property instead of from the highest room, a bathroom or from behind a windshield.

"After enormous effort and time, we absolutely expected the assessor to comply with the new tax regulations," Barta said.

When residents believe it became apparent that little had changed when they got their new tax value postcards. In February 2005, 1,233 residents appealed to the county board of equalization for relief. The county board threw out the assessor's 8 percent boost on land values based on views, saying the assessor hadn't followed the new rules.

McGowan appealed to the state board of equalization and it overturned the county board, putting the factor back on nearly 9,000 residential parcels in Incline Village. An appeal is now pending in district court.

On Monday, Rigo Lopez, an appraiser in the assessor's office, testified that for the tax year 2005-06, the work in gathering and reviewing comparable sales to justify the 8 percent boost in land values was completed in June 2004 and sent to the state.

In the spirit of the new rules, Lopez said no homes to be torn down were included in the comparable-sales study. In the past, the assessor's office had put almost all of a property's value into land if the new owners anticipated bulldozing the home. Now the home has to be cleared.

Lopez said he still used the office's old standards for rating lake views. That system could add or eliminate hundreds of thousands of dollars in value.

McGowan, in his 24th year in office, said he and his staff are following the new state rules, saying they carry

the same weight of state law. He said his office still is awaiting clarification over the lake-view rating system.

"Land still has to be appraised at its full cash value," McGowan said. "How can I apply the law with one eye closed and one arm tied behind my back?"

"We thought if everybody played by the rules, our problems would be over," said Ingemanson, founder of the Village League to Save Incline Assets.

Instead the group is involved in lawsuits, including one in Carson City from a prior tax year in which a judge revoked the rules used by McGowan's office. That case is before the state Supreme Court.

"In the league, we have spent over \$400,000 and four years of our lives," Ingemanson said. "McGowan made very clear he won't change anything until told to do so by a higher authority. We are at our wit's end. The power to tax is an awesome responsibility."

FAST FACTS

- Washoe County Assessor Robert McGowan is responsible for estimating property values in the county for taxes.
- In filing a lawsuit against him for alleged malfeasance, Incline Village residents say the assessor has not followed new rules set by the state tax commission on Aug. 4, 2004 that deal with valuing beaches, lake views, tear-down homes and time-adjusted sales. The trial is expected to end today.



Robert McGowan, Washoe County Assessor, April 10, 2006. Photo by Sue Voyles.