

When Will It End?

ALERT: #241 DATE: July 17, 2010 **TO:** Incline Village & Crystal Bay Property Owners **FROM:** Village League Tax Revolt Committee

Dear Incline Village & Crystal Bay Property Taxpayers,

The office of Richard Gammick (Washoe County District Attorney) recently filed a reply to a pending Supreme Court case requesting that all three cases now pending before the Nevada Supreme Court be consolidated.

Since 2003, Mr. Gammick's office has constantly tried to create as many court cases as possible, thereby stalling the Village League's efforts to get our property tax refunds issued as was ordered by the Nevada Supreme Court.

So why the change in the Washoe County District Attorney's strategy? Very Simple. Another delay tactic. If the Nevada Supreme Court were to agree to the consolidation, it would take at least six months to consolidate the cases, and then another year or more to receive rulings.

The Village League has requested that this consolidation proposal be dismissed. But, once again, District Attorney Gammick is trying to affect yet another delay in getting our justified refunds of over paid taxes. **Unbelievable but oh so true!!**

List of Cases Filed since 2003

A footnote in the recent court document filed by Washoe County listed the cases in each of the 5 courts that we have been dealing with since 2003. Following is a reprint of that list:

A. Pending and prior proceedings in this (Nevada Supreme) Court.

1. State of Nevada ex rel. State Board of Equalization v. Bakst, 122 Nev. 1403,

148 P.3d 717 (2006)

2. State of Nevada ex rel. State Board of Equalization v. Barta, 124 Nev.____, 188 P.3d 1092 (2008)

3. Village League to Save Incline Assets, Inc., et. al. v. State of Nevada ex. rel. State Board of Equalization et. al., 124 Nev. ____, 194 P.3d 1254 (2008)

4. Village League to Save Incline Assets, Inc. v. State of Nevada ex. rel. Department of Taxation, et. al., Case No. 43441. Order Affirming in Part, Reversing in Part and Remanding, was entered March 19, 2009,

5. Marvin, et. al. v. Fitch, et. al., 126 Nev. Adv. Op. 18, entered May 27, 2010

6. Otto, et. al. v. 1st Judicial District Court, et. al., Case No. 55357. Unpublished Order Denying Petition for a Writ of Prohibition entered April 9, 2010.

7. The three presently pending matters related to residential real property taxes at Incline Village/Crystal Bay to which this Motion to Consolidate applies:

- A. Berrum v. Otto, et. al., Case No. 54947.
- B. Village League to Save Incline Assets, Inc. v. State of Nevada ex. rel. State Board of Equalization, et. al., Case No. 56030.
- C. Washoe County v. State, State Board of Equalization, Certain Tax Payers, et. al., Case No. 56253

B. In the First Judicial District Court of the State of Nevada:

1. Village League to Save Incline Assets, Inc., et. al. v. State of Nevada ex rel. State Board of Equalization, et. al., Case No. CV05-01451, no final disposition.

2. Village League to Save Incline Assets, Inc., et. al. v. State of Nevada ex rel. State Board of Equalization, et. al., Case No. 07-0C-01720-1B, no final disposition (consolidated with following case).

3. Harris, et. al. v. State of Nevada ex rel. State Board of Equalization, et. al., Case No. 08-0C-00032-1B, no final disposition.

4. Ingemanson, et. al. v. State of Nevada, ex rel. State Board of Equalization, et. al., Case No. 09-0C00332-1B, no final disposition (consolidated with following case).

5. Field, et. al. v. State of Nevada, ex rel. State Board of Equalization, et. al., Case No. 10-0C-00015-1B, no final disposition.

6. Washoe County v. State of Nevada, et. al., Case No. 09-0C-00494-1B, dismiss May 24, 2010 (this appeal).

C. In the Second Judicial District Court of the State of Nevada:

1. Village League to Save Incline Assets, Inc. et. al. v. State of Nevada ex rel. State Board of Equalization, et. al., Case No. CV03-06922 (on appeal to Supreme Court as Case No. 56030).

2. Village League to Save Incline Assets, Inc. et. al. v. State of Nevada ex rel. State Board of Equalization, et. al., Case No. CV08-02132, no final disposition.

3. Village League to Save Incline Assets, Inc. et. al. v. State of Nevada ex rel. Nevada Tax Commission and State Board of Equalization, et. al., Case No. CV08-01894, no final disposition.

4. Otto, et. al. V. Berrum, Case No. CV08-02534, mandamus granted October 23, 2009 (on appeal to Supreme Court as Case No. 54947).

5. Anderson, et. al. v. State of Nevada, et. al., Case No. CV10-00311, no final disposition.

D. In the United State Court for the District of Nevada:

1. Lowe, et. al. v. Washoe County, et. al., Case No. 3:08-CV-00217-KJD-RAM, dismissed March 24, 2009, appealed to Ninth Circuit.

E. In the Ninth Circuit Court of Appeals:

1. Lowe, et. al. v. Washoe County, et. al., Case No. 09-15759, no final disposition.

Yes, the list is long and extremely complicated. We have included it just to give everyone a feeling of what the Village League has been coping with for the last 8 years.

We ARE nearing the end of this battle. Keep the faith.

Sincerely,

.....*Maryanne Ingemanson*

Maryanne Ingemanson, President Village League to Save Incline Assets,
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- **Les Barta**, Law Research
- **John Carney**, Analyst
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