

## **Simon: county's position hasn't swayed**

Some misinterpret prior statement this week, manager says



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There is no new offer on the table to settle any outstanding tax cases, Washoe County Manager Katy Simon reiterated Thursday about the county's position on the Incline Village/Crystal Bay tax revolt.

"Since Bakst 1, we have consistently offered the same resolution to everyone who properly filed an appeal and who had one of the improper methodologies applied to their valuation," Simon said in a Tuesday e-mail interview.

Simon's comments came in response to Thursday's front page on nevadapropertytaxrevolt.com, the website for Village League to Save Incline Assets, the nonprofit group of tax revolters headed by Incline resident Maryanne Ingemanson.

The site displays alert No. 192, titled, "Possible Breakthrough." The alert refers to Simon's statement earlier this week (sent via a Tuesday e-mail interview between Simon and the North Lake Tahoe Bonanza) as a possible offer of an across-the-board settlement. Simon's statement, which can be viewed at tahoebonanza.com, was in response to Carson City District Court Senior Judge Charles McGee's Dec. 19 ruling, that the county must return the land valuation of 830 single-family parcels, which challenged the assessed values from the 2005-06 tax year, and roll back the tax rates to the 2002-03 levels, plus interest.

Within Alert No. 192 is a quote from Village League attorney Suellen Fulstone, in response to Simon's statement.

"If the Washoe County Commissioners have authorized Ms. Simon to make such an offer, the League will be delighted to meet with her and any other decision makers in an effort to settle this six

year legal battle regarding property taxes,” Fulstone’s quote reads.

Furthermore, the alert includes this quote from Ingemanson, who authored the message.

“Perhaps, at long last, all of the taxpayers of Incline Village and Crystal Bay will be receiving refunds of overpaid property taxes plus interest,” the alert reads.

On Thursday, Simon sent an e-mail to Ingemanson with a clarifying statement, reiterating the county is not extending a new settlement offer, rather it maintains its previous resolution offers.

“We are most confused by someone’s interpretation of our repeated offers to extend the same resolution to all identically situated property owners — that is, those who properly filed an appeal and exhausted all their administrative remedies and who have at least one of the improper valuation methodologies — as some sort of breakthrough. We have consistently offered the same resolution to folks with the same facts,” Simon said in the e-mail.

Simon went on to say: “The (Washoe County District Attorney’s) Office has consistently opined that neither the DA’s Office, nor the (Washoe County Board of Commissioners), nor I have authority under statute to ‘settle’ questions of law like the one remaining, which is whether property owners who were not similarly situated, did not file an appeal, and did not have any of the improper methodologies (which theoretically applies to every other taxpayer in Washoe County) should receive the same or some similar benefit. That is a matter to be determined through statutory and judicial processes.”

McGee’s ruling, referred to as Bakst III, falls in the same category as the Bakst I (from November 2006) and Bakst II (July 26, 2008, formerly referred to as the Barta case) Nevada Supreme Court rulings, in that unconstitutional methods were used to assess property values.

In a Thursday phone interview, Fulstone said the county’s offer of resolution isn’t a fair settlement offer, but rather an offer of the “narrowest possible interpretation of the Bakst rulings.

“There’s no compromise in this,” Fulstone said. “They can call it a settlement offer, but it’s not very meaningful.”

Ingemanson agreed.

“(Simon’s Tuesday statement) sounded to me a like a real desire to settle these cases,” she said. “It appears the original letter was a bit deceiving in its tone.”

Also in a Thursday phone interview, Washoe County Commissioner for District 1, John Breternitz, who recently was sworn in, was asked if he or the county board would ever consider settling outstanding cases, or if it would consider having discussion on the tax revolt in a future meeting.

“I have not been privy to a lot of the internal dealings with this; I plan to have a full briefing with legal counsel on the situation,” Breternitz said. “I can’t say one way or another without really fully understanding the legal aspects of this, but I still would like to see this resolved at some point. But as for who has the authority to resolve it? It’s certainly a question I plan to ask.”

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