

Success at last for tax revolt

Guest column

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Les Barta

Special to the Bonanza

We, the Village League to Save Incline Assets, are thrilled to be able to tell you that on Monday, July 20, 2009, we received a ruling from the State Board of Equalization that will at last provide the long sought and painfully overdue justice which we have long sought for all 9,000 Incline Village/Crystal Bay residential properties.

Since 2003 the Village League has been struggling with state and county tax officials to get justice for Incline Village/Crystal Bay property owners, who all have been forced to pay unequal and excessive property taxes.

In the course of this effort we have won several Supreme Court battles in which a number of taxpayers received refunds, and important principles were established by the court in support of our legal claims.

Most notably, the Supreme Court ruled that Nevada's Constitution guarantees all taxpayers the right to uniform and equal taxation. We have provided overwhelming proof that properties in Incline Village and Crystal Bay were not assessed uniformly and could not be taxed equally when only certain taxpayers received relief for the same conditions that affected all 9,000 residential properties in the area.

We were repeatedly ignored by state and county tax officials who went to great lengths to complicate our efforts and deny justice.

In 2006 the Village League won relief for some 300 local taxpayers whose property taxes

were rolled back to 2002 levels by the County Board of Equalization.

The county board based its decision on clear evidence of unconstitutional assessment methods, and on the ruling of Judge William Maddox, that the use of such methods affected the entire area.

Knowing that it had to provide equal treatment for all 9,000 parcels in the Incline-Crystal Bay area, and having been specifically ordered by the Supreme Court to follow Judge Maddox's reasoning, the county board then held a special hearing, on March 8, 2006, at which it equalized the same relief for all 9,000 properties. This meant that the assessments for all Incline Village/Crystal Bay property owners were to be rolled back to their 2002 levels and refunds would be issued for the excess taxes paid.

Then the assessor appealed the county board's decisions to the State Board of Equalization. The state board ignored the clear evidence, the county board's ruling and the instructions of the courts, and dragged the taxpayers through three more years of hearings and legal maneuverings in an effort to thwart the just outcome prescribed by the county board and the courts.

On July 20 all of that changed. A new state board with new members had taken over the matter. After having diligently studied the complex issues, the state board heard the arguments from both sides and ruled unanimously that the county board's original rulings must be upheld.

This means that all 9,000 Incline Village/Crystal Bay residential property

taxpayers must have their 2006 property taxes rolled back to the 2002 levels and must receive full refunds of overpaid taxes — not only for the 2006 year, but for all excess taxes paid beyond the 3 percent abatement limits in the following years as well.

After all these years we have finally achieved our goal — equal justice for all. We are grateful for the wisdom and discipline of a genuine State Board of Equalization. We are thankful especially to Maryanne Ingemanson and attorney, Suellen Fulstone, for their tireless and brilliant efforts in the face of overwhelming odds. We will now set ourselves to the task of ensuring that the refunds will be paid and justice is fulfilled.

An individual taxpayer would never have been able to accomplish this astounding result, nor could the Village League, without the support given to us by all of you. We will now finish the job — once again, with your continuing faith in our efforts.

Les Barta is an Incline resident and member of the Village League to Save Incline Assets.

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