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Thirty years of bad faith — and counting

Nevada tax apparatchiks reveal the secret nature of government

Steven Miller

Do you trust your government?

When a Quinnipiac University poll in February asked that question, it found only 2 percent of American voters trust government to do what is right almost all of the time.

Only 16 percent, the survey found, believed government would do right most of the time.

Scholars have many theories to explain Americans' lack of trust in government. One of the most interesting is that of historian H. W. Brands, of Texas A&M University. Looking at available data over the last two centuries, he argues that distrust of government is essentially the "default" American view, one interrupted only temporarily during times of national crisis.

Brands cites a 1939 poll that asked whether the federal government was spending too much money, not enough, or just the right amount. "Too much," answered 61 percent. Only 10 percent said too little. Yet this was during the Great Depression.

Indeed, in 1936, on the eve of Franklin Roosevelt's second inaugural, half of Democrats were saying they hoped FDR's next administration would be more conservative than his first. And throughout the 1930s, although unemployment rates never dipped below 10 percent — while ranging as high as 25 — most Americans still thought it a priority for the government to reduce its debt and balance its budget.

Yet the more basic question remains: Why would skepticism toward government be the default position of most citizens, going all the way back to the American Revolution?

An answer is suggested by Occam's Razor — the principle that, among alternative explanations, the simplest is most likely correct: We Americans distrust government because we're neither blind nor deaf. Too many of us, too often, have seen government up close and personal, participated in it or heard tidbits from someone who has, to retain many illusions.

In other words, it's the actual practices of government that, when brought to light, repeatedly feed and nourish Americans' distrust of the institution.

Here in the Silver State, the recent six-month investigation into the state property-tax system by the Nevada Policy Research Institute presents a case in point.

Conducted for NPRI by respected Western investigative reporter John Dougherty, this remarkable probe turned up many highly salient facts previously largely concealed from Nevadans. Among them:

- For the last 30 years, virtually every governor, legislative leader, appointee and salaried bureaucrat with responsibilities in the state tax apparatus has, despite oaths sworn to protect and defend the state constitution, refused to enforce that constitution's guarantee of a uniform and equal property-tax system.
- Faced with the choice of obeying their oaths of office or temporarily interrupting the flow of tax moneys from Nevada property owners until a constitutional property-tax assessment system was in place, knowledgeable politicians and bureaucrats for three decades regularly ducked their fiduciary responsibilities.

- When state legislators in 1981 jettisoned Nevada's market-value approach to property-tax assessment, they assured voters that the new "taxable value" system being installed would assure them of tax relief. In actuality, the new system was so fundamentally incoherent on a technical level that even 30 years later, the state's own tax "experts" advising the Nevada Tax Commission have not been able to fathom it well enough to write the assessment standards mandated by the 1981 Nevada Legislature.
- Absent such uniform regulations, citizens of Nevada are — practically speaking — virtually assured that their property-tax assessments are arbitrary, a function of the individual judgments (or whims) of their local county assessors, who can pick and choose among the standards they will use. That is what the Nevada Supreme Court found in two different watershed legal decisions — decisions that Nevada Attorney General Catherine Cortez Masto and various county politicians have been pulling out all legal stops to evade.
- Like the state's own hapless tax "experts," property owners, too, found they couldn't finally fathom the bottomless ocean of questions confronting them whenever they attempted to rationally penetrate Nevada's bizarre assessment system. Most, thinking themselves simply out of their depths, simply dropped the matter, deferring to the state and county tax apparatchiks. Taxpayers were thus denied the

equity guaranteed them by the state and U.S. constitutions. And what has effectively been a 30-year scam on Nevadans simply continued.

- It does still today. Just this March — in an obvious response to NPRI's investigative series — the State Board of Equalization passed a new, but bogus, rule to supposedly, finally, after 30 years, ensure that property taxes are assessed fairly and equitably across the state. The rule completely sidesteps, however, the fundamental issue.

It says much about the nature of government that an American state, run by ostensibly upstanding citizens, would for decades regularly and systematically demonstrate that simple adherence to the rule of law is a much lower operative priority than keeping tax dollars coming in, even if illegally.

At the very least, it shows us something that America's founders knew quite well but that the modern-day proponents of ever-bigger government want you to forget: that power corrupts, government is coercive power, and those who participate in government are peculiarly subject to its corrupting effects.

Which is why Americans don't trust government.

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