

Incline case timeline / history

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October 2003: Seventeen Incline Village residents filed a lawsuit in state district court, objecting to rules that determined the value of their Lake Tahoe views and beaches. The rules used by the county assessor were applied nowhere else in Washoe County.

Jan. 13, 2006: In what's called the Bakst decision, Judge Bill Maddox ruled in favor of the 17 residents, striking as illegal rules created by former County Assessor Robert McGowan to value their views and beaches at Lake Tahoe, rolled back tax values to 2002-03.

Maddox said using special rules only applied in Incline Village and Crystal Bay was unconstitutional. The rules also were not approved by the Nevada Tax Commission, he said.

He ordered property values rolled back to tax year 2002-03 before the rules were used in the latest five-year appraisal and that the tax refunds to be paid with interest.

Feb. 14, 2006: The Nevada Supreme Court ruled that a Washoe County tax appeal board should weigh the Bakst decision nullifying lake view ratings and other factors in valuing Incline Village property. But the court put any tax refunds on hold until it heard the county's appeal of the Bakst case.

February 2006: In 287 appeals involving Incline Village/Crystal Bay residents, the county board of equalization rolled back their property values to 2002-03 for the 2006-07 tax year.

March 2006: The county board then voted to equalize values for the rest of Incline homeowners, rolling back property values for the remaining 8,700 homeowners. It cited the 287 cases it had just approved as evidence.

Dec. 28, 2006: The Supreme Court upheld Maddox in the Bakst case, saying it was unconstitutional for McGowan to use rules not approved by the state. A month after that decision, new County Assessor Josh Wilson changed the assessed values at Incline to 2002-03 values.

April 10, 2007: In hearing an appeal of the county board's decision to roll back values for 8,700 residents, the state board of equalization sent the issue back to the county board to detail its reasoning for the decision. Tax refunds remained frozen.

July 2009: After the Supreme Court intervened and ordered the state board to do its job and make a decision, the state board voted to uphold the county board on the 8,700 tax refunds.

August 2009: Incline Village people sued to force the treasurer's hand to pay the refunds.

Oct. 6, 2009: Washoe District Judge Brent Adams ordered the county treasurer to pay the money, saying the treasurer need not wait for a written decision from the state board. The county appeals to the supreme court, saying residents should have filed protests to be granted the tax appeals, among other reasons.

July 7, 2011: The Nevada Supreme Court ordered the 8,700 tax refunds to be paid. In the decision written by Justice James Hardesty, he said residents didn't need to file protests as they had won their case every step of the way and had overpaid their taxes.

"The treasurer had a duty to refund the excess taxes," Hardesty wrote. In reviewing the writ of mandamus request, the judge wrote the court usually looks for abuse of discretion. And in this case, he said the extraordinary order was granted. "I've lived here 34 years and I am still in awe," he said.