

Incline Assets president speaks on league

Opinion

Local legend Maryanne Ingemanson was the featured speaker at the monthly luncheon of Incline Village/Crystal Bay's two Republican clubs earlier this week. As president of the Village League to Save Incline Assets, Maryanne described to the group how the League was spawned by an arrogant county official's act of dismissing her inquiry into an assessment of her home several years ago. Angered by the slight, she found other Incline/Crystal Bay homeowners who had similar experiences so she formed them in to a board of directors, founded the league as a non-profit corporation and qualified it as a tax exempt educational organization with the Internal Revenue Service.

The purpose of the league, much like that of our founding fathers, was to obtain redress against illegal taxation (to emphasize the comparison the league held a "Boston Tea Party in July 2003 at Burnt Cedar Beach). The Washoe County Assessor had gone beyond Nevada's statutes in employing real estate appraisal methodologies in the establishment of taxable values in the case of Incline Village and Crystal Bay properties only. The rest of Washoe County (and the rest of Nevada) is assessed according to state law. We got singled out for special treatment and have paid through the nose as a result.

Maryanne and her board began the slow and painful process of educating Incline taxpayers on how to fix the problem. This began with organizing appeals to the Washoe County Board of Equalization.

Because of laws that make it hard to argue with the government assessment, appeals had to be by tax year and further winnowed down to include taxpayers who could most clearly show the assessor's methods unfairly hurt them in comparison to other Nevada taxpayers. Not surprisingly appeals to the county fell on deaf ears, followed by appeals to the State Board of Equalization which also fell on deaf ears. The league had hired attorneys experienced in Nevada taxation law who filed suit against the county. Meanwhile new tax years came around, new unlawful assessments were made and new appeals were filed.

The first substantive lawsuit resulted in a big win for the League. In January 2006, the trial judge invalidated all the schemes used by the Washoe County Assessor to "hype" Incline property values and ordered a rollback of taxes. Washoe County appealed the decision to the Nevada Supreme Court which upheld the district court decision in December 2006. End of the road, right?

Nope. County officials are employing every stall technique ever invented, and are manufacturing new ones, to avoid the reality of their defeat.

The assessor claimed that the decision was only binding as to the 17 plaintiffs who sued even though the Supreme Court opinion clearly states that the appraisal methods violated Nevada statutes and were unconstitutional. Another stall tactic has been to refuse redress because the decision only applied to assessments made four years ago, notwithstanding that all assessments

followed the same unlawful practices in all relevant years.

So county officials (who are paid by taxpayers) are saying that even though the U.S. Supreme Court case of Roe vs. Wade ended anti-abortion laws and Brown vs. Board ended segregated schools, Nevada Supreme Court decisions only apply to people named in the suit and then only for the year in question, notwithstanding the finding of unlawful and discriminatory assessment practices against Incline/Crystal Bay property owners.

As the frustration continues, it's apparent that the league still has a lot of work to do to consolidate their substantial victories. We have to remember that our own Revolutionary War dragged on for four years after Cornwallis surrendered at Yorktown so we need to continue to support the league as they go into their "mop up" operation.

Jim Clark is president of Republican Advocates, a vice chair of the Washoe County GOP and a member of the Nevada GOP Central Committee.

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