

State tax board's attitude appalling

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Special to the Bonanza

Last Friday, after a full day of Incline area property tax hearings before the State Board of Equalization, I left the Legislature building in Carson City to head for home. In the parking garage I came upon a prominent state board member laughing heartily with the Washoe County Assessors over a nasty remark he had just made about the Incline area taxpayers.

They were startled to see me, but I was not at all surprised by their demeanor. All day long the board members and the assessors mingled closely with each other and their respective attorneys, huddling in strategy sessions during the breaks, stoically supporting each other during the hearings, and entertaining each other in taxpayer mockery sessions.

This was not surprising, because the State Board and the Assessor have been losing co-litigants in lawsuits brought by the Village League and Incline area taxpayers. The State Board has actually coauthored several of the documents submitted on behalf of the Assessor, including a Supreme Court brief for the 2004 case expressing identical arguments made by the Assessor and the State Board.

This same State Board, the one writing briefs and arguing fervently on behalf of the assessor, has now judged the assessor's appeal on the same issues that they argued together. Yet amazingly, not one member of the State Board or the Assessor's Office - or for that matter their respective attorneys - cares to acknowledge this patently obvious

prejudice against the taxpayers. How can a taxpayer possibly hope for justice when his adversary is his judge?

The State Board's performance has been seasoned with defiant references to the courts and indignant remarks toward the County Board and others with whom they disagree. Their tone is one of contempt for Incline area taxpayers, many of whom they coerced into accepting a "settlement offer" under threat of having the Assessor's unconstitutional higher values restored.

These quasi-judicial public officials have engaged in nothing short of open contempt for the legal system and the public interest they are sworn to protect. They were even cautioned to respect the taxpayers and comply with the courts in a letter from Gov. Gibbons, who was alerted to their errant behavior. The State Board's response to the Governor was evident last Friday when they let it all hang out as a sort of parting shot in a grand finale of arrogance and disrespect.

Meanwhile, the State Board systematically upheld the Assessor in 100 percent of the Incline area tax cases, including all of the unconstitutional 2007 assessments that had been reduced by the County Board.

When the taxpayers proved that the 2006 assessments were unconstitutional, the County Board reduced them to 2002, as they were instructed to do by the Supreme Court. So the district court asked the State Board why on earth it still wanted to drag the taxpayers through another round of Assessor

appeals. But the State Board simply ignored the district court, ignored the Supreme Court's instructions, ignored the overwhelming evidence presented at the County Board, and raised the 2006 assessments anyway.

In my own case, I had been awarded an additional view reduction in a unanimous decision by the County Board - the very same "B" panel that had been assembled by the Washoe County Commission in an effort to stem the tide of rulings favorable toward Incline area taxpayers.

Because the assessor was unhappy with this additional reduction, the State Board arbitrarily overturned it and reinstated the higher value, even though the separate "view" decision had never been appealed by the assessor or noticed for a hearing by the State Board, and I never had any opportunity to present the evidence that had so thoroughly convinced the County Board. The assessor characterized my protest of this denial of my due process rights as "game playing." When I objected to this, a State Board member loudly exclaimed, "Mr. Chairman, shut him up."

Still bothered by my objection, that same State Board member then abruptly stormed out of the next hearing on equalization of all 2007 Incline area assessments.

In that hearing, the Assessor's lawyer argued that the County Board of "Equalization" had no legal authority to "equalize." Naturally, the State Board agreed with this ridiculous claim and ultimately refused to even consider the 2007 equalization issue.

Last Friday's performance by the State Board was an utterly pathetic display of arrogance and low moral character - the crowning achievement in a season of defiance and disrespect for the authority of law.

The State Board members have worked hard all year for minimal reward. Yet whatever dignity they may have earned by their efforts was erased by their conduct in this disgraceful parting spectacle.

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