

An Incline priority

editorial

Month after month, story after story, the phrase "tax revolt" has been plastered over the pages of the North Lake Tahoe Bonanza during the past five years. That's right - five years.

Heading into the new year, this issue over whether Washoe County has assessed and continues to assess Incline Village and Crystal Bay properties in an unconstitutional way has arguably become the biggest issue facing Incline today. That's saying a whole lot, considering how many people have been enthralled in the ongoing beach access saga. The Bonanza was witness to this on Monday, as some 300 Incliners, most of them eager, some of them noticeably irritated, showed up at the Nevada Supreme Court building in Carson City to hear the two oral arguments concerning the community's "tax revolt." The outpouring was so massive that more than half of the attendants were forced to hear the arguments through speakers in the courthouse's lobby. To see such a large outpouring of Villagers in Carson City on Monday shows that the entire community cares about the "tax revolt," not just the avid members of the Village League to Save Incline Assets.

Further proof that this has become a priority among Incliners was evident in last week's tahoebonanza.com Web poll. Of the 130 votes received, 60 percent said the "tax revolt" is the biggest issue facing Incline Village in 2008. Not beach access, which received 35 percent of the votes.

So what does this all mean?

It means that the Nevada Supreme Court needs to take notice. Supreme courts in general have a history of taking a long time to hand down opinions. It's not their fault, either, as caseloads continue to rise. This is no different in Nevada, as caseloads saw a 7 percent jump in fiscal year 2007, according to the court's Judiciary Annual Report for fiscal year 2007.

But despite all that, the Nevada high court needs to act swiftly - and harshly in this case.

The way this "tax revolt" is going, five years will seem like a pipe dream once the decade turns. The

two cases heard on Monday were from two and three fiscal years ago, and the Village League to Save Incline Assets has made it clear it will continue to file lawsuits and appeal assessments every year. Washoe County and the state of Nevada have made it clear they will not go down without a fight, considering the amount of appeals they have filed in the past.

This is not even close to being over.

But the Nevada Supreme Court can help approach a resolution to this saga by not taking long in its deliberation on Monday's cases. The high court has the opportunity to make its voice heard loudly. The high court has acted in the past, handing down a decision that declared past methodologies used in the 2003-2004 fiscal year by the county assessor as unconstitutional. The high court has ruled that Incliners in the past were deserving of refunds.

Yet those decisions didn't seem to affect the county and state, as attorneys admitted on Monday that the county assessor used those same methodologies in years after 2003 and 2004.

It was quite the scene in the courtroom on Monday when Supreme Court Justice James W. Hardesty asked Deputy District Attorney E. Terrance Shea why the unconstitutional methods used in '03-'04 were used as a basis for the factors applied to assessments during the '04-'05 fiscal year.

Shea's response: "I don't believe those methods can be unconstitutional."

Hardesty then countered: "Are you suggesting that if ... the methods were deemed unconstitutional (in 2003-04), that it was still OK to use them as a background to the factors (in 2004-05)?"

Shea's response brought laughs and jeers from an otherwise very quiet and Incline-heavy crowd.

"Yes," Shea said.

More than five years since this whole saga began after the 2002-2003 tax year, it's becoming clearer and clearer that the county and state are losing their battle in this "tax revolt."

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