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Tax protest has Monday deadline

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Maryanne Ingemanson, Village League to Save Incline Assets

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Incline Village and Crystal Bay residents who had tax cases heard last month before the Washoe County Board of Equalization have until Monday to appeal those decisions.

The county board heard more than 3,000 tax appeal cases - more than 1,000 of which came from Incline - during its February meetings. Maryanne Ingemanson, president of the Village League to Save Incline Assets, a nonprofit group of Incline tax protesters, said few Incline appeals received relief from the county, as many were denied.

"Although a few did get some reductions, for the most part, most of them got nothing," she said. "And that's what we expected."

If citizens want to appeal their denials to the Nevada State Board of Equalization, they must do so by downloading an appeal form and mailing it to or dropping it off at the state board. Citizens should have received those appeal forms with their decision from the county board, but they also are available at Village League Web site at www.nevadapropertytaxrevolt.org, or at the Nevada Board of Taxation Web site at <http://tax.state.nv.us/>.

Additionally, citizens also can choose to appeal as part of a consolidated group of appellants, to be represented by Suellen Fulstone, the Village League's attorney.

To do this, citizens must download a Nevada State Board of Equalization and Agent Authorization Form, fill it out, and mail it to Fulstone no later than Thursday, Ingemanson said.

Those forms can be downloaded directly from the Village League Web site.

The form needs to be mailed to Fulstone by Thursday, Ingemanson said, so she can co-sign the form and turn it in by Monday's deadline.

From there, the state taxation department will decipher the appeals and begin scheduling meetings, said Terry Rubald, a chief in the division of assessment standards with the Nevada Department of Taxation.

"They will receive notice of their hearing by mail," Rubald said, adding that meetings generally are scheduled all the way through September.

Fulstone's address is as follows: Suellen Fulstone, c/o Morris Law Group, 6100 Neil Road D Suite No. 555, Reno, NV 89511.

Choosing to be represented by Fulstone is especially smart for Incline citizens who are unfamiliar with the tax protest, Ingemanson said.

The most significant denials during February's meetings were of the six "class-action" petitions filed by the Jan. 15, 2008 deadline, she said. Those petitions, filed by six separate individuals, one of which was Ingemanson, also included 6,994 Incline/Crystal Bay citizens as attachments - the 6,994 Incline citizens who didn't file appeals.

However, according to Nevada law, in order for the Washoe County Board of Equalization to hear a tax case, it must have permission, in form of a signature, of every appellant. Since the board didn't have permission from the 6,994 attached citizens, the board ruled it had no jurisdiction to hear the case, said Jaime Deller, a supervisor of board meetings, records and minutes with Washoe County who, along with Washoe County Clerk

Amy Harvey, attended every equalization hearing in February.

"What those individuals did was include all those properties on their behalf in the petition," Deller said. "The problem is, the board needs permission from everyone in order to hear a case, and since those individual properties didn't authorize, then the board can't hear the case. They aren't really class action cases, even though they're being referred by that name. Only a court can determine or identify a class or group, not a board of equalization."

Ingemanson said the six petitioners submitted the attached names to avoid confusion once a ruling is handed down, referring to past cases when only those who appealed received tax rollbacks. For example, about 300 Incliners who appealed their 2006-2007 assessments agreed to a settlement. However, since none of the remaining 8,700 Incline parcels appealed, they didn't receive any roll backs, despite the county board of equalization's decision that assessment methodologies used in the 300 appealed cases were unconstitutional.

She said the county equalization board's decision to not hear the cases was correct - it just is unfortunate.

"This is in fact the case; it stands in the law that a class action petition cannot be heard," she said. "The problem is that every single person would have to file a single petition, which we all know won't happen. So the assessor can do what he pleases when assessing other properties because he knows not everyone is going to file for relief."

Calls made to the Washoe County Assessor's Office and County Assessor Josh Wilson were not returned as of press time.



Maryanne Ingemanson is concerned about souring property taxes on her Incline Village, Nev. home. She and her husband bought the lakefront property in 1961 and last year she paid about \$70,000 in property taxes. State lawmakers on Friday unveiled a new plan to protect homeowners from record property tax bills. (AP Photo/Cathleen Allison)

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