

# State should look at tax policy

## editorial

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Friday's opinion from the Nevada Supreme Court served as a monstrous wake-up call, not only to Washoe County and the way it assesses property values, but also, and maybe more so, to the entire state of Nevada.

On its face, the decision, which we dub the "Barta decision," determines that 38 parcel owners in Incline Village are entitled to a refund and roll back, plus interest, to the assessed property values for the 2002-2003 fiscal year. That's great news for Incline Village and its "tax revolters," a group that has voiced its own opinion for more than five years.

But the problem with the decision is the 38 cases argued their assessed values from the 2004-2005 fiscal year, and after years of hearings before the county and state boards of equalization, and the Supreme Court, the decision finally came down in mid-2008 to roll back the assessed property values from three-plus years ago to a rate assessed five-plus years ago.

Confused? Too many numbers? Well here's more:

Friday's decision essentially is the same as the "Bakst decision," which happened early 2007, which again took years to decide, but did the same thing: Roll back a few assessed property value complaints from the 2003-2004 fiscal year to the 2002-2003 assessed rate.

Add to this is the fact there are numerous local cases still in hearings and the Supreme Court, arguing assessed values from the 2005-2006, 2006-2007, 2007-2008 and 2008-2009 fiscal years, and here in lies a troubling problem.

How many individual opinions will it take to rectify this obvious problem? Will there be another

ruling two years from now that decides assessed property values in 2005-2006 were unconstitutional, therefore calling to order another roll back to 2002-2003? What kind of ramifications will this latest opinion have on Incline Village. What about other areas of Washoe County? Or what about the entire state?

What's to stop the people in Pahrump Valley or Spanish Springs or Reno to see this latest decision and decide, hey, maybe we can get a roll back too?

Friday's decision means a lot more than rolling back 38 appeals to a rate assessed more than five years ago. And it means more than opening the doors for the current Incline Village appeals to enjoy a similar decision.

The decision means that there is something drastically wrong with the way taxes are assessed — not in the county — but in this state. The county assessor simply follows orders from the county tax department, which gets its orders from the state department of taxation.

How could these orders get so muddled in the translation?

The ramifications of Friday's decision shouldn't be absorbed by the county — they should be swallowed in full by the state of Nevada and the people charged with setting the rules for assessing property values.

This decision could cause a very serious problem for our state.

Let's just hope it doesn't take the people in charge a few years to realize it.

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