

Village League  
*Tax Revolt and Reform*

March 14, 2008  
[dicianno@tax.state.nv.us](mailto:dicianno@tax.state.nv.us)

Dino DiCianno, Executive Director  
C/o Department of Taxation  
1550 College Parkway, Suite 115  
Carson City, Nevada  
89706-7937

Dear Mr. DiCianno,

As the President of the Village League to Save Incline Assets, I am outraged by the Department's actions in returning taxpayer petitions as incomplete because they lack information that is a matter of public record and much more accessible to the Department than to the taxpayer. Because the Washoe County Board of Equalization was so slow in issuing written decisions, (I still have not received my written decision), taxpayers were required to appeal to meet the March 10 deadline without all of their paper work in hand. In my prior experience, which, as you know, is substantial, the Department has never required more than the taxpayer's name, address and parcel number. It is simply not true that the Department "needs" the hearing number at the County level in order to obtain the record from the County Clerk. All that the Department needs is the Assessor' Parcel Number (APN).

The Department's true motives here are apparent. Although you have my e-mail address and have used it on many other occasions, and you know that I communicate with taxpayer members of the League through "Alerts", you chose to send the March 7, 2008 letter by "snail mail". It arrived long after the March 10 appeal date and successfully precluded me from advising the members of the League that additional information was now being sought. The Department furthermore "returned" the original appeal petitions to the taxpayers rather than to Attorney Suellen Fulstone, their representative who actually submitted those petitions to the Department and who is in a much better position to provide the information that the Department is unnecessarily seeking.

I regard the Department's actions as nothing more than the harassment of Incline Village/Crystal Bay homeowner taxpayers in an attempt to reduce the number of appellants. The Department is clearly hoping that taxpayers will simply not seek out the additional information and send the petition in a second time, thereby giving the Department a pretext for rejecting those petitions.

Because the Department's actions are inexcusable, I am copying this letter, as well as the Attachment thereto, to the Governor's office as well as to the members of the Nevada Tax Commission's Blue Ribbon Committee. The institutional barriers to a fair determination of taxable values for the Incline Village/Crystal Bay homeowners need to be addressed and eliminated.

Sincerely,



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Maryanne Ingemanson, President

Enclosure:

Cc:

Governor Jim Gibbons  
Chairman Thom Sheets, Nevada Tax Commission  
Barbara Campbell  
David Turner  
Richard Bryan  
Senator Randolph Townsend  
Assemblyman Jim Settlemeyer  
Josh Wilson, Assessor  
Doug Sonnemann, Assessor  
Mark Schofield, Assessor  
Leonard Gang  
Todd Lowe  
Les Barta  
Suellen Fulstone, Esq.  
Norman Azevedo, Esq.

March 14, 2008

Executive Director Dino DiCianno:

Re: Your "form" letter received on March 13, 2008, I would like to call the following points to your attention:

- Your letter was dated March 7, but not received until AFTER all of the taxpayers Petitions had been submitted to the State (March 10 is the deadline for filing an Appeal). In other words you are trying, once again, to retroactively change the process to the detriment of the taxpayers.
- You have already received over 900 Appeals from the taxpayers. Many of whom, (including me), have still not received their Written Decision from the CBOE hearings.
- In your second paragraph you state that appeals were received without the necessary case number and have been returned for this information to be provided by the taxpayer. From what source are you suggesting that the taxpayer glean this type of information, and/or the date of his hearing? How many taxpayers "save" Agendas or notices of hearings AFTER THE FACT? Additionally this information is not on the Written Decision, even if they had actually received one. Perhaps all of the affected taxpayers should be calling the office of the Assessor for this information. Or, would it be more efficacious if your Department made one (1) phone call to get the same information, if you don't already have it.
- You state that you are returning the ORIGINAL appeal form to the taxpayer "encouraging" the taxpayer to provide necessary information so that the "appeal can be processed". Are you implying that unless the ORIGINAL appeal is returned that the appeal will NOT be processed?
- The stated refusal to provide parties with hard copies of their record is illegal. How many taxpayers are able to appear in person at the State Board of Taxation offices to "review their record"? The letter continues on to state that electronic copies may be provided. Many taxpayers have no computer access. Are they to be deprived of public information concerning their property?
- Your final paragraph mentions the "ever-increasing workload" being experienced by the State Board. If the Department of Taxation had properly overseen and enforced the appraisal methods being used by the Washoe County Assessor the number of appeals would never have risen to this magnitude. The State Department of Taxation, State Board of Equalization and the Nevada Tax Commission have only themselves to blame for this incredible mess!!!

- You state that this retroactive enforcement of regulations is necessitated by “budget cuts and limited resources”. What is the actual cost being incurred by the Department in:
  - Preparing and sending the “form” letter to all of the Appellants
  - Postage in sending the letter and returning the ORIGINAL forms submitted
  - Re analyzing all of the ORIGINAL forms that will be re-submitted
  - Determining whether or not to schedule any of the re-submitted forms that may have incorrect information, or are still incomplete.

The anticipated and already sustained costs will be considerably more than the Department would realize by just obtaining the missing information from the County if it is absolutely necessary to have it before scheduling hearings before the SBOE. This argument justifying the harassment of taxpayers is specious, at best.

The Nevada Taxpayers Bill of Rights (360.291) is being ignored in your attempt to blame taxpayers for the continuing failures of elected and appointed officials to fulfill their obligations.

Following are some excerpts from Regulations and the Statute:

NAC 360.042 (1) The Department shall support not only the letter, but also the spirit, of the provisions to the Taxpayers’ Bill of Rights.

The Legislature has declared that each taxpayer has the right:

NRS 360.291

- 1. To be treated by officers and employees of the Department with courtesy, fairness, uniformity, consistency and common sense.
- 3. To provide minimum documentation and other information as may reasonably be required by the Department to carry out its duties.
- 14. To be free from harassment and/or intimidation by an officer, agent or employee of the Department for any reason.
- 15. To have statutes imposing taxes and any regulations adopted pursuant thereto construed in favor of the taxpayer ...



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

JIM GIBBONS  
Governor

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DINO DICIANNO  
Secretary

March 7, 2008

Dear Interested Parties:

Due to budget cuts and limited resources, the work processes of the State Board have been reviewed and streamlined. This letter is to advise practitioners who regularly appear before the State Board of the changes we are invoking in order to handle the workload in an efficient and effective manner.

We have created a form letter that will advise taxpayers of information missing from the original appeal form. For instance, we have already received about 50 appeals in which the taxpayer has not identified the case/hearing number of the hearing before a county board. Without the case number, we are unable to request the appropriate record from the county clerk.

The original Petition will be returned to the taxpayer along with the form letter, encouraging the taxpayer to provide the necessary information so that the appeal can be processed. We will keep a copy of the Petition so that we can track whether or not our request for required information has been honored. When the Petition is returned with the required information, we will use the date the Petition was first received in order to determine timeliness.

In addition, the State Board will no longer provide the parties with hardcopies of the record. When hearing notices are sent out, we will advise taxpayers that they may either review the record in our offices, or they may provide an email address to which we will send an electronic copy of the record or, if the email is too large, send a disk to the mailing address.

The State Board is also requesting county clerks to provide the record of county board hearings in electronic format. However, if the county does not have that ability, the State Board staff has access to scanning equipment.

Please also note that the State Board regulations require that original agent authorization forms must be sent to the State Board. Although a taxpayer may send a facsimile or electronic version in order to meet a deadline, the original agent authorization form must be sent as soon thereafter as possible. *See NAC 361.7018(1).*

We hope these changes will enable the staff to keep up with an ever-increasing workload and still provide the level of service taxpayers have come to expect from the State Board.

Should you have questions or concerns, please call Terry Rubald at 775-684-2095.

Sincerely,

A handwritten signature in black ink, appearing to read "Dino DiCianno", written over a horizontal line.

Dino DiCianno  
Secretary to the Board