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Incline tax protesters win another time in Carson court

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A judge has thrown out the assessment system used to value property at Incline Village.

The ruling this week by Judge Mike Griffin mirrors the order earlier this year by fellow Carson District Judge Bill Maddox. The two rulings involve different groups of property owners who sued challenging the assessment standards used since 2003.

"The evidence establishes that the taxes assessed in the Incline Village area are not uniform or equal to other areas in the county," Griffin wrote.

He said those properties are assessed differently than other Washoe County properties, including a "view" component which requires the assessor to "subjectively estimate a view of Lake Tahoe and reduce that estimate to a value figure."

Griffin wrote, "there is no consistent regulation or procedure established by the county to ensure that the assessment of real property is not solely subjective guess work."

Because the process is subjective, he said, taxpayers can't determine on what basis their property has been assessed.

"A taxpayer cannot determine how many boulders constitute a 'boulder component' or

how much of what part of Lake Tahoe must be visible in the 'view component.'"

Griffin said the most important and unanswered part of the equation is missing: "How do these factors increase or decrease value."

That is much the same as the ruling by Maddox earlier this year in the case filed by longtime Incline anti-tax activists Les Barta and Maryanne Ingemanson. Griffin said the same findings and conclusions adopted by Maddox in his ruling would be adopted in his ruling on behalf of J. Robert Anderson and 20 other individual, corporate and trust owners of Incline properties.

He directed the taxable values of the plaintiffs' properties set back to what they were before the 2003-2004 assessments and ordered the county to repay any excess taxes paid by those property owners.

Maddox's decision tossing out the assessment rules used by Washoe County Assessor Bob McGowan is now being appealed to the Nevada Supreme Court. Griffin's decision is expected to be appealed as well.

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