

# State high court to rule on Incline tax dispute

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**“We are all not a bunch of rich winners.”**

**Les Barta, Incline Village resident**

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Washoe The fight between Incline Village tax rebels and the Washoe County assessor's office will come to a head June 15 when the Nevada Supreme Court rules on reducing property values at the lake.

The court's decision could affect other pending cases, eventually returning property values to 2002-03 levels for up to 8,700 Incline property owners and causing millions of dollars in tax refunds and lost revenue to the county, school district and other governments if the county loses its appeal.

"It's all coming to a head in the Supreme Court, and I think that's a good idea," said Terry Shea, county deputy district attorney.

The county is appealing Carson City District Judge William Maddox's decision in January ordering tax refunds for 2003-04 after invalidating methods used by the assessor to value views of Lake Tahoe.

Last week, Carson City District Judge Michael Griffin ruled he would not go against Maddox in deciding a case for tax year 2004-05.

## Key decision

Both sides agree the Supreme Court decision is key in the long-running tax struggle at Incline.

"We are all not a bunch of rich whiners," Incline resident Les Barta said.

He said many residents are paying \$1,000 to \$3,000 a month in property taxes, enough to force people to sell their homes.

Barta said Maddox's decision "reconfirms our position that our properties have been unjustly taxed."

Maddox invalidated rating systems created by the assessor for judging lake views, beaches, updating old land sales and valuing land as if the homes were already torn down. Those methods were used in the 2002 reappraisal of Incline Village and Crystal Bay.

Every year, the county assessor staff inspects and reappraises land values in one-fifth of the county. That appraisal is adjusted for the next four tax years.

## Special rules

Maddox ruled the assessor should have used special rules approved by the Nevada Tax Commission at Tahoe. Griffin agreed and said he did not want the judges to split in their decisions on the same issues.

Saying no two appraisers can agree on how to judge lake views, Griffin wrote the assessor could not ensure valuing properties wasn't "guess work."

Griffin ordered tax values be returned to the level of 2003-04. With Maddox's decision for the prior year, that would return values to 2002-03. And as did Maddox, Griffin ordered refunds to be paid with 6 percent interest.

For the 2005-06 tax year, Incline residents are protesting an 8 percent boost in land values, claiming it's invalid because of the underlying appraisal work in 2002. That case is before Washoe District Senior Judge Charles McGee.

For the 2006-07 tax year, the Washoe County Board of Appeals has voted to return property tax values to 2002-03 if Maddox's decision is upheld. More than 500 Incline property owners filed appeals over their property values this year.

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