

# Proper government respect needed in tax revolt situation

## Opinion: Guest Column

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We now have two major decisions by the Nevada Supreme Court upholding the taxpayers' claims about unconstitutional assessment. The court went to unusual lengths to explain the laws of this state in clear and powerful language. The court wanted assessors and state tax officials to understand what they had done wrong and what they needed to do in the future to ensure that the taxpayer's constitutional right to uniform and equal taxation is guaranteed. So how do you suppose the taxation officials have responded?

The court set a clear precedent in law that in order to ensure constitutional uniform taxation statewide, taxation officials must use only those specific assessment methods "expressly approved" in the regulations of the Nevada Tax Commission. Our Washoe County Assessor, Josh Wilson, has responded by changing nothing.

In a recent hearing at the State Board of Equalization, here is how Josh Wilson characterized the Supreme Court's ruling: "Constitutional this and Constitutional that. All that matters is that the taxable value does not exceed the full market value of property."

Assessor Wilson ignores the court and insists that it doesn't matter what method an assessor uses as long as the value is correct. The big problem with this, as explained by the court, is that 17 different assessors applying different standards and methods may come up with 17 different "correct values." And then, so much for uniformity in taxation. Yet, the State Board of Equalization agreed with Wilson. Either the taxation officials don't get it, or they simply refuse to change.

The court made it clear in these decisions that assessors have no excuse to use unauthorized methods, because the end does not justify the means. Yet the State Board takes the position that these rulings apply only to the four invalid methods

used in Incline/Crystal Bay, and that any other methods that are not specifically covered by the court ruling are OK, regardless of whether they are authorized by Tax Commission regulations.

Taxation officials have been playing "gotcha" with legal tricks. In its own regulations the State Board has ordered the county to equalize "geographically" where an inequity affects an entire area. Yet when the county board did just that, the State Board's response was, "Oh no, we can only correct property values on an individual basis "one taxpayer at a time."

According to the State Board and its lawyers, there is a catch to getting constitutional rights. Even if a constitutional issue affects an entire group of taxpayers, only those individual taxpayers who "pay under protest" are entitled to seek the relief in court. Apparently, taxation officials see "constitutional rights" as a prize conceded only to those few individuals smart enough to beat the heavy hand of government at its own game.

The Court held emphatically that the highest priority of the boards of equalization is to examine assessment methods to determine whether they meet the constitutional standard for uniformity. But the State Board claims that equalization is really the tax commission's job. Yes, I know it's hard to believe, but it's true. According to them, it's not the State Board of "Equalization's" job to "equalize."

As for the Tax Commission, we have tried to help them come up with constitutional regulations for years in dozens of meetings and workshops. But no matter what the regulations say, Josh Wilson and his crew just keep on doing the same things over and over again. It seems that most assessors would rather go on using their own methods whenever they don't like the ones that are approved in the regulations.

And little wonder, because the tax commission just turns a blind eye toward it. Earlier this year, when we asked Wilson for information about the 2008 assessment, it was obvious that little had changed and that the constitutional problem was worse than ever. We tried over and over again to point this out to the tax commission, but they just ignored us. Instead, they blamed the Incline taxpayers, saying we had “acted in bad faith” for challenging the regulations.

After the first ruling by the Supreme Court upholding the taxpayers’ claims, the tax commission reacted by publicly stating, “If the Incline folks want regulations, we’ll shove regulations down their throats.” After the second Supreme Court ruling upholding the taxpayers, taxation officials simply “disagree with the court.”

They just blame us pesky Incline folks whenever we rock their boat in trying to uphold the constitutional principle established by the Court. This is quite typical of the recent pattern of critical and derogatory remarks by taxation officials against Incline taxpayers and the Nevada Supreme Court. We are very concerned and wonder what it will take to make these government officials show the proper respect for the Constitution, the taxpayers, and the authority of law.

*Les Barta is an Incline Village resident and a member of the Village League to Save Incline Assets.*

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