

Date: April 10, 2003

Alert #15: Update on Tax Hearings

Dear Property Owners,

For those of you who were not able to attend the presentation by our attorney, Norm Azevedo, before the Nevada State Tax Commission on Monday (4/7/03), please find a copy of his summary below, at the end of this message. For those who would be interested in reviewing his presentation, you can find this posted in it's entirety on our web site on the [Presentation](#) page in our web site.

In addition you can read the latest media reports on this hearing in the Reno Gazette Journal and in the Bonanza by clicking on the [News Article](#) page links. Also listed are news article dating back to last fall.

Many folks have only recently joined with us and ask for information on our "Revolt". We urge you to access and bookmark our web site which contains references to our efforts beginning back in December. Click on the [Email Alert Archives](#) page in our web site for an archive of **Email Alerts** dating back to before Christmas of last year.

We invite your phone calls and/or emails if you have questions after searching though our web site.

In contrast to the County Board of Equalization hearings, we found this board, he Nevada State Tax commission, refreshingly open and willing to listen to all taxpayers appeals that came before them AND, they were especially receptive to our attorneys arguments raising issues of how taxpayers are treated unfairly by the Washoe County Assessors office, the Washoe County District Attorney's office, and by the County Board of Equalization itself.

Barbara Campbell, chairperson of the Commission, stated her concern, shared by the entire Commission, "that taxpayers had to have some way to be able to predict their property taxes, and that they should be treated fairly and consistently". Predictability, the fair treatment in appraising Incline Village and Crystal Bay properties by the Washoe County Assessors office has been in very short supply.

We consider the Commission's decision an important victory. The Commission voted unanimously to grant our attorney's request to open hearings on the regulation making process. This decision is very important since this commission is the final arbiter on all tax law regulations in the state of Nevada. The commission stated that hearings on are issues would begin sometime after the Nevada Legislative session ends. This could be the middle of June to the early July time frame.

Our attorneys, Norm Azevedo and Elaine Guenaga have worked extremely hard on behalf of all the folks who have filed an appeals with them. He and Elaine have spent hundreds of hours on research and in preparation of their presentations to the County Board of Equalization and the state of Nevada Tax Commission. Our appeals are the first really

serious challenge to the assessor's arbitrary, subjective, and capricious methods of appraising our properties.

We commend and thank Norm for his outstanding effort and representation on our behalf up to this point.

Our next step now is to go forward with our appeals to the State Board of Equalization. It is impossible to predict, if their decisions will be any different than the County Board. Our reasonable guess is that they might take a similar position, as did the County Board, that the assessors office IS operating within the law and refuse, as did the County Board, to consider any appeals based on the fundamental issues, of:

1. faulty view classifications,
2. using "teardowns" that have not been torn down,
3. incorrect determination of value associated with teardowns,
4. and using the time value adjustments based on "old" comparable sales.

If this turns out to be the result, there will be only one alternative left to us, and that will be to proceed with a law suit to let a court of law decide, if the assessors practices are within the law or not.

At this point our grass roots effort has gained considerable momentum in spite of the fact that we have been able to reach less than 10% of the Incline Village and Crystal Bay property owners. Our main means of communication so far have been word of mouth, emails and our web site. Now we need your help. We need to build momentum and support for this effort by reaching every Incline Village and Crystal Bay property owner who has an email address. Many of you on our mailing list have submitted names and email address of friends and neighbors that we have added to our data base. We ask each of you to search your address book for the names of any friends, neighbors, and property owners who you think would benefit from news and information we will continue to provide as we go forward. We suggest you ask your friends and neighbors for permission to submit their email address to me or, you may simply want to forward this email to them asking that they submit their email address directly to me. All duplicate email addresses are automatically eliminated by our email alert reflector server (you only received each alert message once per email address).

This tax issue has been a thorn in our sides for many years and has had a severe financial impact on everyone in this community. We need to put a stop to these unreasonable assessment increases otherwise we will be taxed out of our homes. We need the support of every property owner in Incline Village and Crystal Bay. Please forward all email addresses to my address below.

Sincerely,
Ted Harris
Chairman of Nevada Property Tax Revolt Committee
The Village League To Save Incline Assets
775-831-3914 tedgh@nvcbell.net

PS. The Web Master (Wayne Fischer) made a couple of editorial changes to the version that was emailed to the Email Alert Reflector.

Please go to <http://www.NevadaPropertyTaxRevolt.org/AlertIndex.html>
to add or delete your email address and for more information on this email alert reflector.

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April 11, 2003

Re: Presentation to Nevada Tax Commission Requesting Opening of Regulation Making Process to Ensure Fairness and Consistency for Taxpayers Dealing with Washoe County Assessor

Dear Client:

On April 7, 2003, we made a presentation on your behalf to the Nevada Tax Commission ("Commission"), requesting the Commission to open the regulation making process for clarifying what methods are acceptable for assessors to use in valuing property, and establishing procedures to help ensure fairness and consistency for taxpayers dealing with county assessors, in particular the Washoe County Assessor.

The presentation included a portion of the power point presentation that was made before the Washoe County Board of Equalization ("County Board"). It also included new information obtained since the hearings before the County Board, and also raised issues of how taxpayers are treated unfairly by the Washoe County Assessors office, the Washoe County District Attorney's office and by the County Board itself. Certain Incline Village property owners spoke before the Commission, testifying as to their personal experiences in dealing with the Assessor's office. When the attorney for the Assessor's office made his presentation, one of the Commissioners questioned his position that the Taxpayers' Bill of Rights does not apply to taxpayers before the County Board. Additionally, when Ernie McNeill, senior appraiser from the Assessor's office spoke before the Commission, the chairwoman of the Commission cut his presentation short and stated her concern, shared by the entire Commission, that taxpayers had to have some way to be able to predict their property taxes, and should be treated fairly and consistently. The Commission voted unanimously to grant our request to open the regulation making process. They also agreed to open the process to address not only the methodologies of valuation but also procedural issues of dealing with the Assessor's office and appearing before the County Board.

The granting of this request is a major step in obtaining relief for future years. During the regulation making process, it will be determined by the Commission whether use of time adjustments, view classifications and tear downs are acceptable methods for valuing property in Nevada for property taxes. It will also address what information the Assessor has to provide to property owners prior to hearings before the County Board, and the procedures for hearings before the County Board. We consider the Commission's granting the request to open the regulation making process a very important success in these property tax matters.

For further information on the presentation, and to see an article published in the Reno Gazette Journal, please see www.NevadaPropertyTaxRevolt.org. If you have any further questions, please contact either of us at 329-6770.

Sincerely,

Norman J. Azevedo, Esq.
Elaine S. Guenaga, Esq.