

Date: May 6, 2003

## **Alert #16: Time Critical Response to Attorneys**

Dear Property Owners,

This time critical response is to those of you who have filed an appeal to the State Board of Equalization, through our attorneys, Norman Azevedo and Elaine Guenaga. They have run into a major road block with the Nevada State Board of Equalization. Norm and Elaine need a response from you by noon on Wednesday (May 7th), if you don't want them to take then necessary action. See their letter below.

Sincerely,  
Ted Harris, Chairman  
Nevada Property Tax Revolt Committee  
The Village League To Save Incline Assets  
775-831-3914 [tedgh@nvcbell.net](mailto:tedgh@nvcbell.net)

PS. If you have troubles reading the following letter, go to our web site, home page, for the same letter. [www.NevadaPropertyTaxRevolt.org](http://www.NevadaPropertyTaxRevolt.org)

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May 6, 2003

Re: Status of Appeals to State Board of Equalization

Dear Client:

On April 16, 2003, Notices of Hearing and Notices of Appearance were sent out by staff for the State Board of Equalization ("State Board"). These Notices stated that only 15 minutes would be given for the presentation of legal arguments as to an overall presentation for all of the cases. This was despite our request for additional time to make the overall presentations prior to the issuances of the Notices, as the presentation of the overall arguments took 2 full days before the Washoe County Board of Equalization ("County Board"). After we received copies of the Notices, we sent another letter to the Secretary for the State Board, Chuck Chinnock, who is also the Executive Director of the Department of Taxation. This letter again requested more time for our presentation, on principles of due process, opportunity for a full and fair hearing, and equality and consistency in treatment of all taxpayers. The response we received gave no assurances that additional time

would be given, but instead offered 1 hour 45 minutes for the overall presentation, and the possibility that the State Board would allow additional time if it thought that was necessary.

Another letter was sent yesterday to Mr. Chinnock, asking for either a guarantee of additional time, or the opportunity to appear before the State Board at its May 9, 2003 meeting to have the State Board make a decision on that date to allow the additional time for the overall presentation. We have not yet heard back from Mr. Chinnock.

This letter is to make you aware of the current situation. Additionally, there is a possibility that we will have to resort to going to district court in order to compel the State Board to allow sufficient time for the presentation of all of your cases. We feel this is necessary to ensure that you have a fair hearing, and getting the district court involved may be the only way to ensure that. Unless we hear from Mr. Chinnock today or tomorrow, with a satisfactory offer regarding the scheduling of the overall argument, a petition for a writ of mandate and a motion for a temporary restraining order and injunction will be filed in district court in Carson City.

Please respond by a short email or a telephone call at 329-6770 to let us know if you agree to filing the action in district court. You will not be charged any additional fees for this proceeding in district court, as it would be included in the administrative proceedings for the State Board phase. If we do not hear from you by noon, Wednesday, May 7, 2003, we will include your name as a plaintiff, and if we hear from you after that time and date that you do not wish to be included as a plaintiff, we will amend the pleadings to remove your name.

Sincerely,

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

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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.