

STANLEY M. SAPIRO  
ATTORNEY AT LAW  
1566 MONTE VIENTO DRIVE  
MALIBU, CALIFORNIA 90265  
(213) 456-2408

January 9, 1988

Mr. Don Pinson  
Incentive Tax League  
3593 East Rawside Street  
Las Vegas, Nevada 89120

Dear Don:

The subject Order is most extraordinary.

As to the first paragraph, I have never seen such a strange statement. A taxpayer's action is not dependent upon the taxpayer being successful in any political campaign. Any resident or taxpayer in the County can bring the action, and it does not make a whit of difference whose "philosophical differences" the public may favor.

As to the third paragraph, it is evident that your counsel and you were never notified that you were then required to put on all your evidence on the merits at that time, or were in fact given an opportunity to do so.

I suppose that your attorneys could move for reconsideration, but I don't know Nevada appeal procedure. And I am sure that it would not do any good. And I do not see any Federal question there that would cause the U.S. Supreme Court to grant certiorari.

You may have to go through with your bankruptcy proceedings to keep from having to pay Dutton and his attorneys the \$7,000 with interest.

It was obviously a dishonest decision, but we live in a dishonest world. You will just have to copy the old Scottish warrior who said "I'll just lie here and bleed a while, and then I'll up and fight again."

If you do decide to go through bankruptcy I might be able to help you with your fees to some extent.

By the way, I never heard of a court dismissing, on its own motion, an appeal as moot. Possibly this was done to prevent the case from being published.

Sincerely,

7730

*Stan*

RECEIVED

JAN 03 1988

GOETHALS, SCHIMMEL &  
GAULE

IN THE SUPREME COURT OF THE STATE OF NEVADA

DON PINSON,

Appellant,

vs.

JEAN DUTTON, CLARK COUNTY  
ASSESSOR,

Respondent.

No. 17987

**FILED**

DEC 31 1987

*J. Richards*  
JUDITH FOUNTAIN  
CLERK, SUPREME COURT

ORDER DISMISSING APPEAL

1 After consideration of the parties' briefs, the  
2 record on appeal, oral argument, and the unique facts of this  
3 case, we believe this appeal should be dismissed as moot. We  
4 are convinced that Pinson's allegations do not involve  
5 criminal behavior; that he had ample opportunity to present  
6 his land valuation theories to the public; and that the  
7 voters were well aware, at the time of the election, of the  
8 philosophical differences between the two candidates. They  
9 chose to elect Dutton, and their selection renders a  
10 determination under NRS 283.440 unnecessary at this time.

11 Because we hold that the issue presented by this  
12 appeal is moot, we do not address the lower court's  
13 determination that an NRS 283.440 complainant must first  
14 exhaust administrative remedies.

15 Pinson argues that even if the appeal seeking removal  
16 of Dutton is dismissed, the lower court's award of attorney  
17 fees under NRCP 11 and NRS 18.010 should be reversed. He  
18 argues that because the lower court did not consider the  
19 merits of his NRS 283.440 complaint, it could not possibly  
20 conclude that the action was brought without reasonable basis  
21 or merely to harass. However, after dismissing Pinson's  
22 claim, the lower court did hold a hearing to consider  
23 Dutton's counterclaim that Pinson's complaint was filed for

1 an improper purpose and was inadequately investigated. At  
2 this hearing, Pinson was free to establish exactly why he  
3 brought his case and why it had merit. He could have  
4 presented the evidence or testimony intended for the trial on  
5 the merits in order to establish that his action had merit.  
6 However, he did not. Pinson's counsel merely called Pinson  
7 to testify, elicited testimony that Pinson had spent some  
8 time investigating land values, and relied on this testimony  
9 to shield Pinson from an award of attorney fees. As a  
10 result, most if not all of the evidence presented at trial  
11 suggested that Pinson's action was actually brought without  
12 adequate investigation and possibly for the purpose to  
13 harass. Therefore, we cannot conclude that the lower court  
14 abused its discretion in awarding attorney fees.

15 All other requests on appeal for attorney fees are  
16 denied, as we do not find the appeal or the arguments by the  
17 parties to be frivolous.

18 In summary, having generally concluded that  
19 appellant's argument lacks merit, we hereby order this appeal  
20 dismissed.

Gundersen, C. J.  
Gundersen  
Steffen, J.  
Steffen  
Young, J.  
Young  
Springer, J.  
Springer  
Mowbray, J.  
Mowbray

cc: Hon. Jerry V. Sullivan, District Judge  
Goethals, Schimmel & Gaule  
Jimmerson & Davis  
Loretta Bowman, Clerk

REDUCED IN SIZE FOR EASE OF  
MAILING. DP.

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CRITIQUE BY  
LINE #'S  
DP.

# INCENTIVE TAXATION LEAGUE - NEVADA

Don Pinson, Director  
Tax Land Not Improvements  
3593 E. Rawhide Street  
Las Vegas, NV 89120  
Phones: (702) 458-1677 - 458-4996

I WOULD HAVE SAID MORE  
BUT I RAN OUT OF BIRDS!



January 4th, 1988

Las Vegas, Nv.

Re: Supreme Court of Nevada "RUBBER STAMP ORDER".

SHOCK OF SHOCKS-----

I suppose I have no right to be so naive.....so stupidly naive.... to think that all people, especially the law itself would be interested in the truth... How many GEORGISTS know that I have spoken the truth? How many homeowners, IF THEY KNEW would know that? ALL of course. I am in a state of unbelieving shock.... Not so much for the time and money spent but at the dishonesty of the powers that be....from the crooked district court judge to the rubber stamp Supreme Court... Following is a sudden series of thoughts, I'll have more later and they may be better or worse....

Line 3 page 1. The MOOTNESS issue was one bandied back and forth...as much case law in my favor as the opposition...except that we maintained it was not relavent since we could provv Dutton was still doing the same thing.... Secondly if they were going to rule mootnes why the schrade of the oral argument??? I think they were in a bind, and had to rule mootness... but look at the whole order and there is every argument in the world, but not much on Mootness.....!!!!

Line 4. Of course my charges DO GO TO PROVE CRIMINAL BEHAVIOR....BUT NO ONE BUT I KNOW THAT ...THEY DID NOT SEE MY PROOF...NEITHER DID THE COURT THET WAS CHARGED TO HEAR THE CASE...THE DIST, COURT.... HOW THE HELL WOULD THEY KNOW AND HOW THE HELL CAN THEY SAY THAT????

Line 5.. I Had No THEORIES.... I just had proof that Dutton took money for low appraisals on vacant land//but if he didnt take money for it he still did it... and is still doing it...

Line 8. We of course had a philosophical difference...he is violently opposed to Incentive Taxation....but that wasn't part of my charges nor was it argued or brought up in testimony...this may be a mistake on the courts part....How did they KNOW there was a philosophical difference...were they told that by Dutton or his attorney??

Line 9. In the first place there were very few of the voters that knew my plat-form because the papers and tv would not print anything I said...except to use what I said for Dutton to respond to in a devious manner and then not print my anzwers.. AND ANYWAY HOW COULD THEIR DECISION AT THE POLLS HAVE ANY EFFECT AT ALL ON WHETHER HE IS GUILTY OF NON FEASANCE UNDER A STATUTE DESIGNED TO REMOVE FROM OFFICE AN ELECTED OFFICE HOLDER THAT CAN BE SHOWN TO BE IN VIOLATION OF THE LAW...??? WERE THE VOTING PUBLIC THE ONES TO DECIDE HIS GUILT??? How could they be...I couldn't tell them....

Line 11, PURE AND SIMPLY NOT DOING THEIR JOB....AN INSURMOUNTABLE AMOUNT OF EVIDENCE WAS PRESENTIED THEM SHOWING NRS 283.440 need not be preceeded by administrative remedies....SUCH INSULTING HOG WASH...AND BOY AM I BEING NICE...

Line 21 pg 1 thru 14 pg 2. Line 3 is the grossest lie of all.....there was no way we could present any evidence at ALL....The dist, judge Sullivan was not about to let us present any thing..... Line 6 is a lefthanded way of saying my attorney was derelict... I'll leave that up to Earl Hansen...he was there and heard what kind of bastard Sullival was...

Line 15..They felt generous...they said I dont owe the other \$4,000.00 asked for by Duttons attorney....But I still owethe original \$7,000.00 .

Line 18...Which was it Mootness??? or lacks merit? I dont think they are the same. THE BEST DEFINITION OF MOOTNESS IS IN BLACKS LAW DICTIONARY:...

"Question is"MOOT" when it presents no actual controversy  
or where the issues have ceased to exist "

## Another alternative to Question 12

By Don Pinson

### Readers write:

The controversy on Question 12 was hot and heavy and I won't argue the merits one way or the other except to say that it never needed to be a question at all.

Because there is a perfect alternative, incentive taxation or land value taxation, I suppose the elected officials are more to blame than the public since they are keenly aware of it and have not seen fit to advise us of its merits. I will.

Incentive taxation, in essence, is uptaxing land and downtaxing homes and buildings or all improvements.

Several dozens of cities internationally — including several in this country — are benefiting from it now and it seems to be a godsend.

A 3 to 1 ratio (of land to improvements) produces about a 15 percent reduction of homeowner taxes across the board in most cities, yet the gross income far exceeds that normally collected.

Or, if a city wanted exactly the same income, they would simply shift the ratio.

How the present unfair and ridiculous property tax system ever got started is a mystery, but now that we know there is a better way to go we should demand it.

Incentive taxation would produce enough revenue that even sales taxes would not be needed.

There are two distinct taxes in property taxes. Those on land and those on improvements. They are as

different as night and day.

Taxes on homes and buildings should be abated for the simple reason they got there by our labor and we should be free from taxation on labor, or the money we get from our labor, for that matter.

Land, on the other hand, is God-given and is limited in quantity. If we are to own it outright we should be willing to pay taxes commensurate with its value and in direct proportion to the needs of the community and our investment of our funds in building our cities to encompass that land that we make valuable — without one cent having been paid for by the landholder.

To tax us on improvements is to penalize us — yes, fine us for caring enough to improve our property.

Try converting your garage, building a pool or a room addition without paying more taxes and you will likely go to jail.

Those things make jobs and should never be taxed.

How do you build a slum? Simple. Keep fining (taxing) the landlord for improving his property, then when he lets it go to seed allow him to pay less and less taxes. Actually reward him for having let his property deteriorate.

But if he was paying a heavier land tax he would quickly improve it or sell it to a buyer who would.

As it is now under our brilliant system he just lets it go to pot, pay-

ing almost no taxes and waits and waits for some sucker to come along and pay him an inflated price for the land.

Meanwhile, we all suffer from the lack of jobs and suffer the eyecores. All the above courtesy of your brilliant lawmakers and county officials. Nevada law says all land and improvements will be appraised and taxed evenly. It isn't.

Land is taxed at from three to 20 times less than its fair value, so any shortfall the landowner doesn't pay you can bet we, the homeowners, will and are paying.

Yes, we subsidize the landowner because the county assessor doesn't do his job. Our problem is to first get the assessor to bring up the taxes on land he is favoring (98 percent of all land) to the law and then demand that the Legislature change the archaic law to allow incentive taxation.

As an example of how criminally wrong this practice is, I cite the 1,300 acres recently annexed to the city out west. The owners of that land have been paying a token amount of taxes (about 70 times less than it should have been) per acre of just \$2.69, less than \$3,500 per year.

The assessor said it was worth less than \$5,000 per acre. It sold for about \$35,000 per acre and has been worth that or close to that for years.

The taxes should have been about \$268 per acre each year or \$33,000 per year. We have lost about \$29,000 per year and the homeowners have been subsidizing those landowners all those years. How does that set

with you?

Furthermore, the 25,000 acres next door to it has had the same tax structure for years. The owners are paying about \$67,000 per year in taxes, its worth is probably \$875 million and its taxes should be over \$6 million. We are losing over \$6 million a year in fair taxes from just one owner — but there are thousands more.

What's worse is we are now going to have to spend \$10 to \$20 million of our money to build streets and services out there on top of having paid their taxes, too. And if these are not reappraised we'll keep paying.

Question 12 was not needed. If we implement incentive taxation on some scale soon the revenue will come in and be divided in a more equitable fashion between the citizens that make land worth more money — us — and the landowner who has never paid what he should have, morally or according to law.

We homeowners outnumber land speculators by about 500 to 1, so why we tolerate this system is beyond comprehension.

We should demand equity in taxation and ask our paid officials and the elected tax assessor why they favor the land speculator at our expense. I have always had the odd idea that we the citizens paid their salaries and voted them into office.

I cannot do this alone. We will, together, our voices raised as one, be heard, I promise.

Don Pinson is director of the Incentive Taxation League of Nevada.

→ TYPO — SHOULD READ:

LESS THAN FIVE HUNDRED P/ACRE