

**From:** [s4s@ix.netcom.com](mailto:s4s@ix.netcom.com)  
**To:** [Christina M. Griffith](#)  
**Cc:** [Renee Morris](#); [Kelly S. Langley](#); [Chali Spurlock](#)  
**Subject:** RE: CLGF April 29, 2025 Meeting - Agenda Item 3(a) - IVGID - Public Comment - Revised  
**Date:** Monday, April 28, 2025 10:16:09 AM

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**WARNING** - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Thank you Christina -

I suffer from being verbose.

So a friend of mine suggested I run my 9 page letter referenced in the subject line above through "Artificial Intelligence." Which I did and what was spit out is as follows:

Dear Chairperson Leavitt and Members of the Committee:

I write to urge the CLGF to immediately place the Incline Village General Improvement District (IVGID) on fiscal watch under NRS 354.675, and to refer IVGID's conduct for forensic and criminal investigation. The evidence of persistent legal violations, financial mismanagement, and now substantiated theft and fraud is overwhelming.

## 1. Illegal Taxation Masquerading as Fees

IVGID's "Recreation Facility Fee" (RFF) and "Beach Facility Fee" (BFF) are, in reality, **unlawful taxes** imposed on property owners, not legitimate fees or standby charges. Under *Clean Water Coalition v. M Resort*, 127 Nev. 301, 255 P.3d 247 (2011), a charge is a fee only if:

It applies to direct beneficiaries,

Is allocated to defraying the cost of the service, and

Is reasonably proportionate to the benefit received.

IVGID's RFF/BFF fail all three tests:

They are imposed regardless of use or benefit,

Fund general operations and unrelated projects,

Are grossly disproportionate and arbitrarily assessed.

Further, IVGID's so-called "standby service charge" is not authorized for recreation or beach facilities under NRS 318.197, as confirmed by out-of-state authorities (see *Kennedy v. City of Ukiah*, 69 Cal.App.3d 545).

## 2. Violations of Equal Protection and Dillon's Rule

IVGID applies these charges unevenly, exempting favored parcels and government/nonprofit properties while penalizing others, in direct violation of equal protection and Nevada's strict Dillon's Rule (NRS 244.137(3)). There is no statutory authority for such exemptions or arbitrary multipliers.

## 3. Financial Misconduct and Theft

Recent forensic audit findings and documented procurement card fraud (personal use of public funds by staff) constitute **theft and embezzlement** under NRS 205.300. IVGID's practice of inflating unrestricted balances through "central services cost" transfers, and sole-sourcing contracts (e.g., \$21,800 barbecue to 7 Sins Catering), further demonstrate a pattern of financial abuse.

Complaints substantiated by forensic auditors and filed with law enforcement confirm that these are not isolated incidents but systemic failures of governance and accountability.

## 4. Chronic Non-Compliance and Oversight Failure

IVGID has failed to produce audited financial statements for two years, has received five extensions for its 2024 ACFR, and remains in violation of NRS 354.624 and NRS 354.685. Moreover, IVGID's auditor has prematurely terminated its contract with the District, and IVGID is unable to find a replacement. Even though the statutory time therefore [NRS 354.624(3)] has long since passed. The CLGF's continued patience has only enabled further misconduct. And rather obviously, staff and Trustee Homan don't take the committee seriously.

## Action Requested

### The CLGF must:

Recommend to the Executive Director that IVGID be immediately placed on fiscal watch per NRS 354.675.

Recommend to the Executive Director that the CLGF be immediately directed to hold hearings to determine whether an IVGID severe financial emergency should be declared per NRS 354.685.

Recommend to the Executive Director that the Washoe County Board of Commissioners be notified to hold hearings to determine IVGID's future fate per NRS 318.515.

Refer IVGID for a full forensic and criminal investigation.

Notify Washoe County and the Nevada Attorney General that IVGID's Board is not properly managing the District or complying with Nevada law [the violations of NRS 354.626(1) I've brought to the CLGF's attention].

The evidence is clear and compelling. Further delay only compounds the harm to taxpayers and undermines public trust in Nevada's system of local government oversight.

**References:**

*Clean Water Coalition v. M Resort*, 127 Nev. 301, 255 P.3d 247 (2011)

NRS 318.197, NRS 205.300, NRS 354.624, NRS 354.675, NRS 354.685

*Kennedy v. City of Ukiah*, 69 Cal.App.3d 545 (Cal. App. 1977),"

Can you please share this "AI" version of my letter with Chairperson Leavitt and Other Honorable Members of the CLGF? I apologize in advance for having to rely upon "AI" to make my comments more concise. Thank you for your understanding and assistance.

Respectfully,

Aaron Katz

-----Original Message-----

From: Christina M. Griffith <cmgriffith@tax.state.nv.us>

Sent: Apr 28, 2025 8:31 AM

To: s4s@ix.netcom.com <s4s@ix.netcom.com>

Cc: Renee Morris <morrisr@tax.state.nv.us>, Kelly S. Langley <klangley@tax.state.nv.us>, Chali Spurlock <CSpurlock@tax.state.nv.us>

Subject: RE: CLGF April 29, 2025 Meeting - Agenda Item 3(a) - IVGID - Public Comment

Thank you Mr. Katz. Your letter has been sent to the CLGF members.

Have a wonderful day.

*Christina Griffith, Program Officer II*  
*Supervisor of Boards and Commissions*  
*Department of Taxation*  
*3850 Arrowhead Drive, 2<sup>nd</sup> Floor*  
*Carson City, NV 89706*  
*(775)684-2041*

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**From:** Renee Morris <[morrisr@tax.state.nv.us](mailto:morrisr@tax.state.nv.us)>  
**Sent:** Monday, April 28, 2025 7:13 AM  
**To:** Christina M. Griffith <[cmgriffith@tax.state.nv.us](mailto:cmgriffith@tax.state.nv.us)>  
**Subject:** FW: CLGF April 29, 2025 Meeting - Agenda Item 3(a) - IVGID - Public Comment

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**From:** [s4s@ix.netcom.com](mailto:s4s@ix.netcom.com) <[s4s@ix.netcom.com](mailto:s4s@ix.netcom.com)>  
**Sent:** Sunday, April 27, 2025 9:03 PM  
**To:** Renee Morris <[morrisr@tax.state.nv.us](mailto:morrisr@tax.state.nv.us)>  
**Subject:** Fw: CLGF April 29, 2025 Meeting - Agenda Item 3(a) - IVGID - Public Comment

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In case Ms. Spurlock is still away from the office, can you please make sure the attached letter to the CLGF is distributed to Chairman Leavitt and the Other Honorable members of the CLGF?

Thank you so much. Aaron Katz

-----Forwarded Message-----

From: <[s4s@ix.netcom.com](mailto:s4s@ix.netcom.com)>

Sent: Apr 27, 2025 7:18 PM

To: <[CSpurlock@tax.state.nv.us](mailto:CSpurlock@tax.state.nv.us)>

Cc: <[klangley@tax.state.nv.us](mailto:klangley@tax.state.nv.us)>

Subject: CLGF April 29, 2025 Meeting - Agenda Item 3(a) - IVGID - Public Comment

Hello Ms. Spurlock and Ms. Langley -

Please find attached my public comment for the CLGF's upcoming April 29, 2025 meeting on IVGID.

Would you please share the same with Chairman Leavitt and the other Honorable members of the CLGF before the meeting itself? So Committee members have sufficient time to verify the factual matter I recite, and I won't have to repeat the same at the meeting?

And can you please confirm back to me that the attachment has in fact been shared with all Committee members?

Thank you for your cooperation. Aaron Katz