



STOREY COUNTY CLERK-TREASURER
VANESSA STEPHENS

February 14, 2014

Board of Equalization Members:

Marshall McBride
Laura Kekule
Doug Walling
William A Maddox
Jana Seddon

RE: 2014 Board of Equalization

Dear Members,

Please find enclosed the packet for the upcoming 2014 Board of Equalization hearing's to be held on February 18, 2014 at 2p.m for Residential. Commercial hearings will be held February 19, 2014 at 9:00a.m.

Should you have any questions or concerns please do not hesitate to contact me at 847-0969 or via email at wbacus@storeycounty.org. See you soon!

Thanks,

A handwritten signature in black ink that reads "Wendy Bacus". The signature is fluid and cursive, with the first name "Wendy" being more prominent than the last name "Bacus".

Wendy Bacus
Storey County
Deputy Clerk-Treasurer

AFFIDAVIT OF SERVICE BY MAIL

STATE OF NEVADA)
) SS.
COUNTY OF STOREY)

I Wendy Bacus hereby swear under penalty of perjury, that the following assertions are true of her own personal knowledge.

That affiant is, and was on the day when the herein described mailing took place, a citizen of the United States, over the age of 18 years, and not a party to, nor interested in, the within matter; that on the 16th day of January, 2014, affiant deposited in the United States mail in Virginia City, Nevada, a copy of the within Notice of Hearing, Board of Equalization, enclosed in a sealed envelope upon which certified first class postage was fully prepaid, addressed to:

Dale Beach
517 Sam Clemens
Dayton, NV 89403

Leslie D Cater
2211 Canal Rd
Lockwood, NV 89434-6670

That there is regular communication by mail between the place of mailing and the place so addressed.

Dated this 16th day of January, 2014.

Wendy Bacus
Wendy Bacus, Storey County Deputy Clerk

JURAT

N.R.C.P. 5(b)

AFFIDAVIT OF SERVICE BY MAIL

STATE OF NEVADA)
) SS.
COUNTY OF STOREY)

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Stan Johnson
PO Box 8050 Mail Stop 0555
Bentonville, AR 72716

REO Commercial
Attn: Douglas F Kolberg
PO Box 448
Vance, WA 98666

Stormo Properties, LLC
Attn: Georgette Stormo
P.O. Box 18539
Reno, NV 89511

That there is regular communication by mail between the place of mailing and the place so addressed.

Dated this 16th day of January, 2014.


Wendy Bacus, Storey County Deputy Clerk

JURAT

N.R.C.P. 5(b)

AFFIDAVIT OF SERVICE BY MAIL

STATE OF NEVADA)
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COUNTY OF STOREY)

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That affiant is, and was on the day when the herein described mailing took place, a citizen of the United States, over the age of 18 years, and not a party to, nor interested in, the within matter; that on the 16th day of January, 2014, affiant deposited in the United States mail in Virginia City, Nevada, a copy of the within Notice of Hearing, Board of Equalization, enclosed in a sealed envelope upon which certified first class postage was fully prepaid, addressed to:

Nevada View Partners etal
c/o Joe Maula
5694 Mission Center Rd #602-800
San Diego, CA 92108

Osprey, Eagle V, Falcon, NT Hawk etal
c/o Joe Maula
5694 Mission Center Rd #602-800
San Diego, CA 92108

That there is regular communication by mail between the place of mailing and the place so addressed.

Dated this 16th day of January, 2014.


Wendy Bacus, Storey County Deputy Clerk

JURAT

N.R.C.P. 5(b)

AFFIDAVIT OF SERVICE BY MAIL

STATE OF NEVADA)
) SS.
COUNTY OF STOREY)

I Wendy Bacus hereby swear under penalty of perjury, that the following assertions are true of her own personal knowledge.

That affiant is, and was on the day when the herein described mailing took place, a citizen of the United States, over the age of 18 years, and not a party to, nor interested in, the within matter; that on the 17th day of January, 2014, affiant deposited in the United States mail in Virginia City, Nevada, a copy of the within Notice of Hearing, Board of Equalization, enclosed in a sealed envelope upon which certified first class postage was fully prepaid, addressed to:

MARS Petcare US, Inc
c/o Ryan, LLC Attn: Bretta Ferrie
16220 N Scottsdale Rd, #650
Scottsdale, AZ 85254

That there is regular communication by mail between the place of mailing and the place so addressed.

Dated this 17th day of January, 2014.


Wendy Bacus, Storey County Deputy Clerk

JURAT

N.R.C.P. 5(b)

STOREY COUNTY, NEVADA
2014 COUNTY BOARD OF EQUALIZATION AGENDA
DISTRICT COURTROOM
26 South B Street
Virginia City, Nevada

February 18th at 2:00 p.m. and February 19th at 9:00 a.m., 2014

Marshall McBride
Laura Kekule
Doug Walling

William A Maddox, District Attorney
Vanessa Stephens, Clerk-Treasurer
Jana Seddon, Assessor

The Chair reserves the right to limit the time allotted for each individual to speak. The following will be the order of presentation; a Brief Orientation by the County Assessor or his staff; a presentation of not more than 15 minutes by the petitioner; a presentation of not more than 15 minutes by the respondent; a rebuttal of not more than 5 minutes by the petitioner.

Action may be taken on the following agenda items and appeals of property tax valuation in **BOLD**:

February 18, 2014

***CALL TO ORDER AND DETERMINATION OF QUORUM**

***APPOINTMENT BY THE BOARD**

***PLEDGE OF ALLEGIANCE**

***APPROVAL OF AGENDA FOR FEBRUARY 18th and 19th, 2014**

***APPROVAL OF MINUTES FOR FEBRUARY 22nd and 25th, 2013**

***ASSESSOR ROLE CHANGES**

*Briefing by District Attorney William A Maddox on the County Board of Equalization Procedures

February 18, 2014

<u>Case Number</u>	<u>Petitioner</u>	<u>Respondent</u>
14-001	Dale Beach	Storey County Assessor
14-002	Leslie D. Cater	Storey County Assessor

***COUNTY BOARD OF EQUALIZATION COMMENTS**

***PUBLIC COMMENT**

***ADJOURNMENT**

2014 COUNTY BOARD OF EQUALIZATION AGENDA CONTINUED
February 19, 2014

***CALL TO ORDER AND DETERMINATION OF QUORUM**

***PLEDGE OF ALLEGIANCE**

*Briefing by District Attorney William A Maddox on the County Board of Equalization Procedures

<u>Case Number</u>	<u>Petitioner</u>	<u>Respondent</u>
14-003	Wal-Mart Stores East LP	Storey County Assessor
14-004	R & O Commercial	Storey County Assessor
14-005	R & O Commercial	Storey County Assessor
14-006	Stormo Investments LLC	Storey County Assessor
14-007	Stormo Investments LLC	Storey County Assessor
14-008	Stormo Investments LLC	Storey County Assessor
14-009	Stormo Investments LLC	Storey County Assessor
14-012	Mars Petcare US Inc	Storey County Assessor

***COUNTY BOARD OF EQUALIZATION COMMENTS**

***PUBLIC COMMENT**

***ADJOURNMENT**

CERTIFICATION OF POSTING

I, Wendy Bacus, Deputy Clerk to the Board of Commissioners, do hereby certify that I posted, or caused to be posted, a copy of this agenda at the following locations on or before February 10, 2014; Virginia City Post Office, Storey County Courthouse, Virginia City Fire Department, Six Mile Canyon Fire Department, Virginia City Highlands Fire Department, and the Lockwood Fire Department.

By Wendy Bacus
Wendy Bacus, Deputy Clerk-Treasurer

NOTE (1): No action will be taken on any matters during public comment. Prior to the commencement and conclusion of a contested case or a quasi-judicial proceeding that may affect the due process rights of an individual, the Board may refuse to consider public comment. See NRS 233B.126. Public comment will be limited to comments of three minutes or less; and relevant to and within the authority of the County Board.

NOTE (2): The Board is pleased to make reasonable accommodations for members of the public who are disabled and wish to attend the meeting. If special arrangements for the meeting are necessary, please notify the Storey County Clerk in writing PO Drawer D, Virginia City, Nevada 89440 or call (775) 847-0969 prior to the meeting.

NOTE (3): Times are tentative; the Board may wish to take the items in a different sequence for efficiency.

NOTE (4): Petitioners are advised that decisions may be rendered at any time subsequent to a hearing; the staff or the district attorney may be queried at the time requesting additional information or legal points on the matter, thus, petitioners may wish to be in attendance for the entire meeting.

**STOREY COUNTY, NEVADA
COUNTY BOARD OF EQUALIZATION MINUTES**

DISTRICT COURTROOM

26 South B Street
Virginia City, Nevada

**February 22nd & 25th, 2013
9:00 A.M.**

Marshall McBride, Chairman
Nick Fain, Vice-Chairman
Doug Walling, Member

William A Maddox, District Attorney
Vanessa DuFresne, Clerk-Treasurer
Jana Seddon, Assessor

Roll Call

Present: Chairman Marshall McBride; Vice-Chairman Nick Fain; Member Doug Walling; District Attorney William Maddox; Assessor Jana Seddon; Appraiser III Tobi Whitten

February 22, 2013

CALL TO ORDER AT 9:00 A.M.

The meeting was called to order by the chair at 9:00a.m.

PLEDGE OF ALLEGIANCE

The chair led those present in the Pledge of Allegiance

APPROVAL OF AGENDA FOR FEBRUARY 22nd & 25th, 2013

Mr. Mark Joseph Phillips commented on case numbers 13-003 and 13-004 not appearing on the agenda.

Motion: Approve Agenda for February 22nd & 25th, 2013, **Action:** Approve
Moved by Nick Fain **Seconded by** Doug Walling

Vote: Motion carried by unanimous vote (summary: Yes=3)

APPROVAL OF MINUTES FOR FEBRUARY 21st & 22nd, 2012

Motion: Approve Minutes for February 21st & 22nd, 2012, **Action:** Approve
Moved by Nick Fain **Seconded by** Doug Walling

Vote: Motion carried by unanimous vote, minus the Chairman who was not present for the meetings (summary: Yes=2)

ASSESSOR ROLL CHANGES

None

Briefing by District Attorney William A Maddox on the County Board of Equalization Procedures

District Attorney William Maddox gave a briefing on procedures of the hearing, the appeal process and the extent of the Board's capabilities.

Chairman Marshall McBride asked that the Board and anyone present who is to give testimony on an appeal to please stand. The Clerk to the Board, Wendy Bacus proceeded to swear in those standing.

February 22, 2013

Case Number

13-001 PARCEL NO. 003-263-19 - Dale, Shirley & Bret Beach

A Petition for Review of Assessed Valuation was received protesting the assessed property value on land and improvements located at 517 Sam Clemens, Storey County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Improved Sales 2011

Exhibit B: Improved Sales 2012

Exhibit C: State Boards Finding of Facts 2010

Exhibit D: 2012/2013 Tax Bill

Exhibit E: 2012/2013 Assessment Notice

Exhibit F: Petitioners Worksheet

Assessor

Exhibit 1: Packet 1, Assessor parcel map and Arial views

Exhibit 2: Packet 2, Mark Twain Estate sales 2010-2012

Exhibit 3: Mark Twain Vacant Land Workbook

Exhibit 4: Packet 3, Sales and purchasers questionnaires

Present the Petitioner, Mr. Dale Beach being previously sworn in by Storey County Deputy Clerk.

The Assessor having been previously sworn, Jana Seddon oriented the Board as to the location of the subject property.

Mr. Beach stated that sales in the area have dropped by 40 percent to 74 percent, he is asking the Board to reduce the subject properties taxable value by 51 percent to coincide with the sales. His State Appeal in 2010 was found to be an Assessor error by \$102,459.00 for the overall assessed value.

Chairman McBride asked Mr. Beach if he thought his property was comparable to the properties that sold.

Mr. Beach replied that is not the issue, if values have dropped so should his. Everyone's land value in Mark Twain, Storey County should be valued at \$5,250.00 or \$5,780.00, comparable to the neighbors in Lyon County.

Assessor Jana Seddon stated for the record it has been two years since the State Board reduced the value of Mr. Beach's property and has appealed the County

decision every year since. Mr. Beach was informed at the state hearing's two years ago that he must provide documentation (an appraisal) of what the value of his property was and that his valuation from that hearing would not stay at that \$138,000.00. She also stated that the State Department of Taxation last year had ratio study testimony of properties in Lyon and Storey and determined there was a definite difference between the sales of the two Counties which Lyon County sales came in much lower. Per statute the Assessor is required to value properties with comparables within the county. There have been four good sales of comparable property in the Mark Twain area in the last three years. The mean for these sales are \$74.10 per square foot, the median is \$84.60 per square foot. Mr. Beach's property is at \$59.50 per square foot. The properties submitted by the petitioner were not included as comparable by the Assessor due to correspondence by the purchasers of the properties.

Mr. McBride confirmed that the Assessor applied the 1.5 percent depreciation prior to the improvement factor.

Motion: With regard to Parcel No. 003-263-19, based on the evidence presented by the Assessor's Office and the Petitioner, a motion to uphold the Assessor's taxable value at \$155,903.00 for tax year 2012/2013. It was found that the Petitioner failed to meet his burden to show that the land and improvements are valued incorrectly. **Action:** Approve, **Moved by** Vice-Chairman Nick Fain, **Seconded by** Member Doug Walling.

Vote: Motion carried by unanimous vote (summary: Yes=3)

13-002 PARCEL NO. 004-041-28 - Leslie D. Cater

A Petition for Review of Assessed Valuation was received protesting the total property taxes and services not rendered in the McCarran area on land located at 2211 Canal Rd, Storey County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None Submitted

Assessor

Exhibit 1: Packet 1, Assessor parcel map and Arial views

Exhibit 2: Packet 2, Outside River sales 2010-2012

Present the Petitioner, Mr. Leslie D Cater being previously sworn in by Storey County Deputy Clerk.

The Assessor having been previously sworn, Jana Seddon oriented the Board as to the location of the subject property.

Mr. Cater stated his concern about the dollar amount of taxes on property and that there are no services in the area.

Mr. McBride informed Mr. Cater that his concerns need to be brought before the Board of County Commissioners.

Ms. Seddon stated that her office is not in control of tax rates and services. There was no mention of property value or improvement value. The petition was not filled out correctly or completely with land and improvement values.

Motion: With regard to Parcel No. 004-041-28, based on the evidence presented by the Assessor's Office and the Petitioner, a motion to uphold the Assessor's taxable value at \$267,314.00 for tax year 2012/2013. It was found that the Petitioner failed to meet his burden to show that the land and improvements are valued incorrectly. **Action:** Approve, **Moved by** Vice-Chairman Nick Fain, **Seconded by** Member Doug Walling.

Vote: Motion carried by unanimous vote (summary: Yes=3)

COUNTY BOARD OF EQUALIZATION COMMENTS

District Attorney Maddox informed those interested in appealing to the state level must do so by March 10, 2013.

PUBLIC COMMENT

Mark Joseph Phillips expressed concern that the Board of County Commissioners did not address the appointment to the Board of Equalization.

Ms. Janet Houts stated that open meeting law allows items to be discussed prior to approval.

Ms. Houts asked if the method applied to the different types of properties is only good for the current value or is the method applied the same as years past.

Ms. Houts stated that sales in Lyon County affect the values in the Mark Twain, Storey County area with all their foreclosures. Mark Twain has vacant properties due to the lower taxes, sales prices and services in Lyon County.

Mr. Beach asked the Board if the decision of his case was made merely on the evidence submitted or if his reputation was taken into account.

Chairman McBride commented to Mr. Beach that the evidence brought by the petitioner and Assessor were all taken into account by the Board in their decision.

Mr. McBride informed those present that the issues that do not concern the current board should be brought up at the Board of County Commission.

Ms. Seddon commented that all stick built homes in the Mark Twain area are assessed the same; replacement cost new minus depreciation. In addition, all properties in the Mark Twain have received a fifteen percent reduction in land value.

District Attorney Maddox on behalf of Chairman McBride's request commented that open meeting law allows public comment at the beginning or the end of the Agenda and believes there have been no violations in today's meeting.

ADJOURNMENT

The meeting was adjourned at the call of the Chairman of the Board of Equalization at 10:30a.m.

Board of Equalization Continued February 25, 2013

Roll Call

Present: Chairman Marshall McBride; Vice-Chairman Nick Fain; Member Doug Walling; District Attorney William Maddox; Assessor Jana Seddon; Appraiser III Tobi Whitten; Commercial Appraiser for Storey County Mark Stafford

CALL TO ORDER AT 9:00 A.M.

The meeting was called to order by the chair at 9:00a.m.

PLEDGE OF ALLEGIANCE

The chair led those present in the Pledge of Allegiance

Briefing by District Attorney William A Maddox on the County Board of Equalization Procedures

District Attorney William Maddox gave a briefing on procedures of the hearing, the appeal process and the extent of the Board's capabilities.

Chairman Marshall McBride asked that the Board and anyone present who is to give testimony on an appeal to please stand. The Clerk to the Board, Wendy Bacus proceeded to swear in those standing.

Case Number

13-005 - STATE PIN NO. 1621-06-001 - Comstock Mining Inc

A Petition for Review of Assessed Valuation was received protesting the full cash value of the subject property is less than the computed taxable value of the property per NRS 361.357 located at Gold Hill, Storey County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter to the Board (7 pages)

Exhibit B: Comstock Mining Secured Roll

Exhibit C: Permit Nev20001009 Fluid Management

Exhibit D: Permit AP1041-2761 Fugitive Dust

Exhibit E: Permit Nev20001009 Monitoring Request

Exhibit F: Permit AP1041-2761 Air Pollution Equipment

Exhibit G: State Appraisal Transmittal

State of Nevada, Department of Taxation

Exhibit 1: Stipulated agreement

Exhibit 2: Amended stipulated agreement

Present the on behalf of the Petitioner, Mr. Sharon Byram being previously sworn in by Storey County Deputy Clerk.

On behalf of the State of Nevada, Department of Taxation, Valuation Analyst, Kirk McElhaney, having been previously sworn, oriented the Board as to the location of the subject property.

Based on a stipulated agreement between the State and Comstock Mining representative Sharon R. Byram the case has been resolved. Information provided by the parties resulted in a revised assessed value of \$5,564,660.00.

Motion: With regard to STATE PIN NO. 1621-06-001, based on the stipulated agreement presented by the Nevada Department of Taxation and agreement of the Petitioner, a motion to change the taxable value to \$5,564,660.00 for tax year 2013/2014. It was found that the Petitioner met the burden to show that the land and improvements are valued incorrectly.

Action: Approve, Moved by Member Doug Walling, Seconded by Vice-Chairman Nick Fain.

Vote: Motion carried by unanimous vote (summary: Yes=3)

13-006 - STATE PIN NO. 2022-35-001 - EP Minerals

A Petition for Review of Assessed Valuation was received protesting the full cash value of the subject property is less than the computed taxable value of the property per NRS 361.357 located at Clark Station, Storey County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter to the Board (4 pages)

Exhibit B: EP Minerals Secured Roll

Exhibit C: Permit AP1499-0281.02 Dust Control

Exhibit D: Permit AP1499-0281.02 Facilities Operation

Exhibit E: Permit AP1499-0281.02 Specific Construction Req.

Exhibit F: Permit AP1499.0281.02 Air Pollution Equipment

Exhibit G: Permit AP1499.0281.02 Operating Conditions

Exhibit H: Permit AP1499.0281.02 Air Pollution Equipment

Exhibit I: Permit AP1499.0281.02 Air Pollution Equipment

Exhibit J: Permit AP1499.0281.02 Operating Conditions

Exhibit K: Permit AP1499.0281.02 Operating Conditions

Exhibit L: Spill Prevention Control Plan

Exhibit M: State Appraisal Transmittal

State of Nevada, Department of Taxation

Exhibit 1: Stipulated agreement

Exhibit 2: Amended stipulated agreement

Present the on behalf of the Petitioner, Mr. Sharon Byram being previously sworn in by Storey County Deputy Clerk.

On behalf of the State of Nevada, Department of Taxation, Valuation Analyst, Kirk McElhaney, having been previously sworn, oriented the Board as to the location of the subject property.

Based on a stipulated agreement between the State and Comstock Mining representative Sharon R. Byram the case has been resolved. Information provided by the parties resulted in a revised assessed value of \$2,931,876.00.

Motion: With regard to STATE PIN NO. 2022-35-001, based on the stipulated agreement presented by the Nevada Department of Taxation and agreement of the Petitioner, a motion to change the taxable value to \$2,931,876.00 for tax year 2013/2014. It was found that the Petitioner met the burden to show that the land and improvements are valued incorrectly. **Action:** Approve, **Moved by** Vice-Chairman Nick Fain, **Seconded by** Member Doug Walling.

Vote: Motion carried by unanimous vote (summary: Yes=3)

13-007 - PARCEL NO. 005-091-02 - Wal-Mart Stores East LP
Petition withdrawn 2/13/2013 per a stipulated agreement

13-008 - PARCEL NO. 005-071-02 MEPT Reno Ind Ctr LLC
Petition withdrawn 2/19/2013 per a stipulated agreement

13-009 - PARCEL NO. 005-071-07 MEPT USA Pkwy Dist Ctr LLC
Petition withdrawn 2/19/2013 per a stipulated agreement

13-010 - PARCEL NO. 004-161-01 - Mars Petcare US Inc

A Petition for Review of Assessed Valuation was received protesting the full cash value of the property is less than the computed taxable value of the property.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Market Analysis (40 pages)

Assessor

Exhibit 1: Packet 1 (10 pages)

No representative on behalf of the Petitioner was present.

On behalf of the Assessor and having been previously sworn, Mark Stafford, Commercial Appraiser, oriented the Board as to the location of the subject property.

Mr. Stafford informed the board there were comparable sales to the subject property; however, the subject property is 100% vacant. The analysis completed by the income approach provides the indication of value. It is recommended that the subject property be adjusted to correct a mathematical error in obsolescence of 15 percent.

Motion: With regard to PARCEL NO. 004-161-01, based on the findings of the comparable sales and the vacancy of the property, a motion was made to change the taxable value to \$17,008,200.00 for tax year 2013/2014. It was found that the Petitioner met the burden to show that the land and improvements are valued incorrectly. **Action:** Approve, **Moved by** Vice-Chairman Nick Fain, **Seconded by** Member Doug Walling.

Vote: Motion carried by unanimous vote (summary: Yes=3)

13-011 - PARCEL NO. 005-101-19 - Cole PM McCarran NV LLC

A Petition for Review of Assessed Valuation was received protesting the full cash value of the property is less than the computed taxable value of the property.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Assessor Print out with Petitioners notes

Exhibit B: Arial Photograph

Exhibit C: Map with comparable sales (13 pages)

Assessor

Exhibit 1: Packet 1 (12 pages)

No representative on behalf of the Petitioner was present.

On behalf of the Assessor and having been previously sworn, Mark Stafford, Commercial Appraiser, oriented the Board as to the location of the subject property.

Mr. Stafford informed the board that the current mega warehouses in Tahoe Reno Industrial (TRI) are 22 percent vacant. The subject property is 100 percent occupied. A blanket obsolescence of 15 percent has been applied to the TRI area for current market conditions. The property is within current market conditions of \$35.00 to \$50.00 per square foot, with the subject property at \$36.61 per square foot. A recommendation is to uphold the current taxable value at \$31,877,175.

Motion: With regard to PARCEL NO. 005-101-19, based upon the comparable sales and the current 100 percent occupancy of the property, a motion was made

to uphold the taxable value to \$31,877,175.00 for tax year 2013/2014. It was found that the Petitioner failed to meet the burden to show that the land and improvements are valued incorrectly. **Action:** Approve, **Moved by** Member Doug Walling, **Seconded by** Vice-Chairman Nick Fain.

Vote: Motion carried by unanimous vote (**summary:** Yes=3)

13-012 - PARCEL NO. 005-021-35 - Prologis NA3 NV LLC

A Petition for Review of Assessed Valuation was received protesting the full cash value of the property is less than the computed taxable value of the property due to the 43 percent vacancy.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable properties listing

Exhibit B: Rent Roll (2 pages)

Exhibit C: Operating Report (11 Pages)

Assessor

Exhibit 1: Packet 1 (11 pages)

No representative on behalf of the Petitioner was present.

On behalf of the Assessor and having been previously sworn, Mark Stafford, Commercial Appraiser, oriented the Board as to the location of the subject property.

Mr. Stafford informed the board that the current mega warehouses in Tahoe Reno Industrial (TRI) are 22 percent vacant. The subject property is 43 percent vacant obsolescence has been applied of 15 percent for current market conditions. The subject property is within current market conditions of \$35.00 to \$50.00 per square foot, with the subject property at \$30.12 per square foot. A recommendation is to uphold the current taxable value at \$12,651,118.

Motion: With regard to PARCEL NO. 005-021-35, based upon the comparable sales, a motion was made to uphold the taxable value to \$12,651,118.00 for tax year 2013/2014. It was found that the Petitioner failed to meet the burden to show that the land and improvements are valued incorrectly. **Action:** Approve, **Moved by** Member Doug Walling, **Seconded by** Vice-Chairman Nick Fain.

Vote: Motion carried by unanimous vote (**summary:** Yes=3)

13-013 - PARCEL NO. 005-021-41 - Prologis NA3 NV LLC

A Petition for Review of Assessed Valuation was received protesting the full cash value of the property is less than the computed taxable value of the property due to the 46 percent vacancy.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable properties listing

Exhibit B: Rent Roll (3 pages)
Exhibit C: Operating Report (11 Pages)

Assessor

Exhibit 1: Packet 1 (11 pages)

No representative on behalf of the Petitioner was present.

On behalf of the Assessor and having been previously sworn, Mark Stafford, Commercial Appraiser, oriented the Board as to the location of the subject property.

Mr. Stafford informed the board that the current mega warehouses in Tahoe Reno Industrial (TRI) are 22 percent vacant. The subject property is 46 percent vacant, obsolescence has been applied of 20 percent for current market conditions and the subjects' vacancy. The subject property is within current market conditions of \$35.00 to \$50.00 per square foot, with the subject property at \$28.25 per square foot. A recommendation is to uphold the current taxable value at \$9,323,734.

Motion: With regard to PARCEL NO. 005-021-41, based upon the comparable sales, a motion was made to uphold the taxable value to \$9,323,734.00 for tax year 2013/2014. It was found that the Petitioner failed to meet the burden to show that the land and improvements are valued incorrectly. **Action:** Approve, **Moved by** Member Doug Walling, **Seconded by** Vice-Chairman Nick Fain. **Vote:** Motion carried by unanimous vote (summary: Yes=3)

13-014 - PARCEL NO. 005-071-16 - Robert & Sandra Ellis Living Trust
A Petition for Review of Assessed Valuation was received protesting the full cash value of the property is less than the computed taxable value of the property compared to the assigned value of other properties in the area.

The following exhibits were submitted into evidence:

Petitioner

None submitted

Assessor

Exhibit 1: Packet 1 (8 pages)

No representative on behalf of the Petitioner was present.

On behalf of the Assessor and having been previously sworn, Mark Stafford, Commercial Appraiser, oriented the Board as to the location of the subject property.

Mr. Stafford informed the board that there was no land sales found with a land-to-building ratio close to the subject property. It is believed that the cost

approach is the best indication of value based on the sales and land coverage. The subject parcel is much larger than most, sales are \$5.11 to \$5.28 per square foot. Using \$4.00 per square foot would indicate a value of \$2,617,085 the subject property is currently at \$1,579,549.00 it is recommendation is to uphold the current taxable value.

Motion: With regard to PARCEL NO. 005-071-16, based upon the cost approach to indicate value, a motion was made to uphold the taxable value to \$1,579,549.00 for tax year 2013/2014. It was found that the Petitioner failed to meet the burden to show that the land and improvements are valued incorrectly. **Action:** Approve, **Moved by** Member Doug Walling, **Seconded by** Vice-Chairman Nick Fain.

Vote: Motion carried by unanimous vote (summary: Yes=3)

13-015 - PARCEL NO. 005-091-03 - Stormo Investments LLC
4 Petitions for Review of Assessed Valuation were received protesting the full cash value of the property is less than the computed taxable value of the property. All parcels were heard together.

The following exhibits were submitted into evidence on all 4 parcels:

Petitioner

Exhibit A: Letter to the Board

Exhibit B: Packet (12 pages)

Assessor

Exhibit 1: Packet 1

Ms. Georgette Stormo representative on behalf of the Petitioner was present.

On behalf of the Assessor and having been previously sworn, Mark Stafford, Commercial Appraiser, oriented the Board as to the location of the subject property.

Ms. Stormo stated for the record that all four parcels based on full cash market data value of bare land should be valued at \$1.00 per square foot. Competitive land sales outside Reno are selling for \$0.82 per square foot in established industrial centers closer to Reno with amenities like large building pads, underground utilities, sidewalks and landscaping. The USA Parkway still has not been completed connecting the I80 and I50 corridor, as promised.

Mr. Stafford informed the board that land sales and listings in recent years are at between \$1.94 and \$2.72. Property values over the past few years in the Tahoe Reno Industrial area have been adjusted due to market conditions. Asking prices in the area by developers continue to be in the \$2.25 to \$5.00 range. The recommendation to the board is to uphold the current taxable value on all parcels.

Motion: With regard to PARCEL NO. 005-091-03, based upon the comparable sales and listings, a motion was made to uphold the taxable value to \$424,971.00 for tax year 2013/2014. It was found that the Petitioner failed to meet the burden to show that the land and improvements are valued incorrectly. **Action:** Approve, **Moved by** Member Doug Walling, **Seconded by** Vice-Chairman Nick Fain.

Vote: Motion carried by unanimous vote (summary: Yes=3)

13-016 - PARCEL NO. 005-091-10 - Stormo Properties LLC

Motion: With regard to PARCEL NO. 005-091-10, based upon the comparable sales and listings, a motion was made to uphold the taxable value to \$545,485.00 for tax year 2013/2014. It was found that the Petitioner failed to meet the burden to show that the land and improvements are valued incorrectly. **Action:** Approve, **Moved by** Member Doug Walling, **Seconded by** Vice-Chairman Nick Fain.

Vote: Motion carried by unanimous vote (summary: Yes=3)

13-017 - PARCEL NO. 005-101-06 - Stormo Investments LLC

Motion: With regard to PARCEL NO. 005-101-06, based upon the comparable sales and listings, a motion was made to uphold the taxable value to \$201,123.00 for tax year 2013/2014. It was found that the Petitioner failed to meet the burden to show that the land and improvements are valued incorrectly. **Action:** Approve, **Moved by** Vice-Chairman Nick Fain, **Seconded by** Member Doug Walling.

Vote: Motion carried by unanimous vote (summary: Yes=3)

13-018 - PARCEL NO. 005-101-10 - Stormo Investments LLC

Motion: With regard to PARCEL NO. 005-101-10, based upon the comparable sales and listings, a motion was made to uphold the taxable value to \$1,540,129.00 for tax year 2013/2014. It was found that the Petitioner failed to meet the burden to show that the land and improvements are valued incorrectly. **Action:** Approve, **Moved by** Vice-Chairman Nick Fain, **Seconded by** Member Doug Walling.

Vote: Motion carried by unanimous vote (summary: Yes=3)

COUNTY BOARD OF EQUALIZATION COMMENTS

None

PUBLIC COMMENT

Mr. Mark Joseph Phillips presented for evidence, a copy of the Commissioner minutes dated January 7, 2013. Minutes do not reflect McBride being appointed by the chairman of the Board of County Commissioners to the Board of Equalization. No record that Mr. Walling was reappointed after his last 4 year term.

ADJOURNMENT

The meeting was adjourned at the call of the Chairman of the Board of Equalization at 10:08a.m.

By Wendy Bacus
Wendy Bacus Deputy Clerk-Treasurer



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

COUNTY BOARDS OF
EQUALIZATION
HEARING GUIDELINES
2014-2015

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COUNTY BOARDS OF EQUALIZATION

HEARING GUIDELINES

2014-15

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Session Timeline

Establishing the Record During the Hearing

Valuation

These examples are NOT COMPREHENSIVE, but are illustrative only. Questions depend on the type and amount of evidence provided by the parties.

Sample questions for the Assessor; these may already be in the record submitted by the Assessor. If not, ask.

1. Describe the parcel. Include the parcel size, shape, zoning, location, land use, brief description of the improvements, and total taxable and assessed value.
2. Name the tax roll and the year under discussion (i.e., 2012-13 Secured Tax Roll; the prior year "reopened or supplemental" roll or the prior year 2011-12 Unsecured Tax Roll).
3. Was this parcel reappraised this year? If not, what land and improvement factors were applied?
4. Were the land and improvement factors approved by the Tax Commission?
5. How was the base-lot value or comparative unit value determined for the area in which the subject parcel lies? Provide the initial sales data that was used.
6. What are the principle characteristics of the neighborhood?
7. What adjustments, if any, were made to the base-lot value or comparative unit value to account for differences in the subject property from the base lot or comparative unit?
8. How was the amount of the adjustment determined?
9. NRS 361.260(7) states that an assessor cannot use sales to develop the initial land value after July 1 (of the previous year). Did the assessor comply with this requirement?
10. Were there any sales between July 1 of the prior year and January 1 of this year which show trends supporting the initial land value determined for subject parcel?
11. Was Marshall-Swift used to determine the improvement values?
12. What multipliers and modifiers (i.e., regional cost multiplier, climate, seismic, resort, hillside modifiers) in Marshall-Swift were used in valuing this property?
13. What is the quality class assigned to the building?
14. What is the occupancy code assigned to the building?
15. Did you consider the information supplied by the taxpayer?

Sample questions for the Taxpayer

1. Are you appealing the land value, the improvement value, or both?
2. What sales do you have that would show the taxable value of the land exceeds full cash value?
3. What evidence do you have that the Marshall-Swift Costing manual was inappropriately used?
4. Why do you disagree with the value established by the Assessor?
5. The comparable sales used by the Assessor have certain characteristics. Explain in detail why these sales are not comparable, and why the sales you have are more comparable.

Other Examples of Typical Questions

These examples are NOT COMPREHENSIVE, but are illustrative only. Questions depend on the type and amount of evidence provided by the parties.

1. Exemptions / Deductions / Deferments

Has the Petitioner clearly demonstrated a right to an exemption or deduction?

For instance: Agricultural Use

Hearing Procedures County Boards of Equalization

1. Identify date, docket number, and title of appeal or case.
2. Summarize appeal and nature of case.
3. Identify Board members, staff; request appearances of parties.
 - Ask attorney or person represented to identify themselves.
 - Name
 - Business address (or ask if address is on attendee sheet)
 - Party he or she represents
4. Specify transcription procedures.
5. Motions or preliminary matters for consideration
6. Confidentiality issues – exhibits or testimony
7. Opening statements at discretion of Board – petitioner followed by respondent
8. Request all witnesses who will testify to stand and raise their right hand; the oath is administered by Board attorney:

“Do each of you swear or affirm the testimony you will give in this matter will be the truth, the whole truth and nothing but the truth under penalty of perjury?”

Note for the record that all witnesses have answered in the affirmative, and remind counsel that it is their obligation to ensure each witness has been properly sworn, and reminded of their oath prior to testifying.
9. Petitioner or his counsel may proceed with their evidence and testimony.
10. Respondent or his counsel may proceed with their evidence and testimony.
11. Petitioner or his counsel present rebuttal evidence.
12. Within reason, and at the discretion of the Board, the Respondent presents surr-rebuttal evidence.
13. Confirm exhibits presented and admitted/denied.
14. Close evidentiary presentation.
15. Petitioner closing argument
16. Respondent closing argument
17. At Board’s discretion, allow parties to submit briefs and proposed findings of fact and conclusions of law.
18. At its discretion, the Board may:
 - a. entertain motions to resolve the case, or
 - b. take case under advisement
19. Adjourn

Open Meeting Law

The County Clerk has the very important duty of notifying the parties and the public about when and where meetings of the County Board of Equalization will be held. There are two specific regulations with regard to the duty to notice parties and the public, listed below. For a complete discussion on the Open Meeting Law of Nevada, please refer to NRS Chapter 241, Meetings of State and Local Agencies. You may also access the Attorney General's Open Meeting Law Manual at:

<http://ag.state.nv.us/publications/manuals/omlmanual.pdf>

This section contains examples of hearing notices and agendas for posting.

Duty to Notice Parties

NAC 361.626 Duties of county clerk. (NRS 361.335, 361.340)

1. Each county clerk shall:

(a) In addition to giving notice as required by chapters 241 and 361 of NRS, post a notice for each meeting of the county board of equalization at the meeting room and the clerk's office.

(b) Publish a notice in a newspaper of general circulation in the county at least 5 days before the first meeting by using a display advertisement which is no smaller than 2 by 4 inches and includes the deadline for filing petitions.

2. The county clerk or his representative shall attend all meetings of each panel of the county board of equalization.

[St. Bd. of Equalization, Reg. No. 2 part § 1, eff. 12-29-75; A 1-1-77; renumbered as Reg. No. 1 part § 1, 10-14-77; Reg. No. 2 part § 2, eff. 12-29-75; A and renumbered as Reg. No. 1 part § 2, 10-14-77; + Reg. No. 3 §§ 1 & 2, eff. 12-29-75; A 1-1-77; A and renumbered as Reg. No. 2 §§ 1 & 2, 10-14-77]—(NAC A 1-6-84)

- See example of Posted Agenda.

NAC 361.634 Notices. (NRS 361.340, 361.345) The county clerk shall maintain adequate proof of mailing or personal delivery of all letters or notices scheduling appearances before the county board of equalization. The proof may be a certificate of mailing or other reliable evidence. The letter or notice must advise the petitioner he is to pay for a court reporter and transcript if a transcript is desired and that one copy of the transcript must be provided to the county and one provided to the State Board of Equalization. A courtesy copy of such letters or notices must be delivered to the county assessor.

[St. Bd. of Equalization, Reg. No. 3 part §§ 3 & 4, eff. 12-29-75; A and renumbered as Reg. No. 3 § 3, 1-1-77; renumbered as Reg. No. 2 § 3, 10-14-77]

- See examples of Hearing Notices from which you may wish to take excerpts.

A compliance checklist for the Open Meeting Law, developed by the Attorney General's Office, is also included in this section.

Notice, posting and mailing (See Sample Form 1)

_____ Has written notice of the meeting been prepared? [NRS 241.020(2), § 6.01]

_____ Does the notice include:

_____ The time, place, and location of the meeting? [§ 6.02]

_____ An agenda as prepared in accordance with the above standards?

_____ A list of places where the notice was posted? [§ 6.03]

_____ A statement regarding assistance and accommodations for physically handicapped people? [§ 6.02]

_____ Was the written notice [NRS 241.020(3)(a), § 6.03]

_____ Posted at the principal office of the public body (or if there is no principal office, at the building in which the meeting is to be held)? [§ 6.03]

_____ Posted at not less than three other separate, prominent places within the jurisdiction of the public body? [§ 6.03]

_____ Posted no later than 9 a.m. of the third working day before the meeting? (Do not count day of meeting) [§§ 6.03, 6.05]

_____ Was the written notice mailed at no charge to those who requested a copy? [§§ 6.04, 6.07]

_____ Was it mailed in the same manner in which the notice is required to be mailed to a member of the body? [§ 6.04]

_____ Was it delivered to the postal service used by the body no later than 9 a.m. of the third working day before the meeting? [§ 6.04]

_____ Have persons who requested notices of the meeting been informed with the first notice sent to them that their request lapses after six months? [NRS 241.020(3)(b), § 6.04]

_____ If a person's character, alleged misconduct, professional competence, or physical or mental health is going to be considered at the meeting, has that person been given written notice of the time and place of the meeting? [NRS 241.033(1), § 6.09]

_____ Does the notice contain a list of the general topics concerning the person, inform the person that he/she may attend the closed session, bring a representative, present evidence, provide testimony, and present witnesses? [NRS §241.033(4)]

If a closed session is being conducted to consider character, misconduct, competence, or physical or mental health of a person under NRS 241.033:

_____ Is the subject person an elected member of a public body? If so, a closed session is not authorized. [NRS 241.031, § 9.04]

_____ Is the closed session to consider the character, alleged misconduct or professional competence of an appointed public officer or a chief executive of a public body (i.e. president of a university or community college within the UCCSN system, county school superintendent, or city or county manager)? If so, a closed meeting is prohibited. [NRS §241.031(1)(b)]

_____ Is the closed session to discuss the appointment of any person to public office or as a member of a public body? If so, a closed session is not authorized. [NRS 241.030(5)(e), § 9.03]

_____ Has the subject been notified as provided above? Has proof of service been returned to the public body? NRS 241.033(1), [§ 6.09]

_____ If a recording was made of the open session, was a recording also made of the closed session? [NRS 241.035(5), § 9.06]

_____ Was the subject person given a copy of the recording of the closed session if requested? [NRS 241.035(5), NRS 241.033(6), § 9.06]

_____ Have minutes been kept of the closed session? [NRS 241.035(5) § 10.02]

_____ Have minutes and recordings of the closed session been retained and disposed of in accordance with NRS 241.035(2)? [§ 10.03].

_____ Was a motion made to go into closed session which specifies the nature of the business to be considered and the statutory authority pursuant to which the public body is authorized to close the meeting? [NRS 241.030(3), § 9.06]

_____ Was the discussion limited to specific matters specified in the motion? [§9.06]

_____ Did the public body go back into open session to take action on the subject discussed? (this must be done unless otherwise provided in a specific statute) [§ 9.06]

_____ Has the subject requested the meeting be open? If so, the public body must open the meeting unless another person appearing before the public body requests that the meeting remains closed. [NRS §241.030(2)(a) and (b)].

_____ Recordings of public meetings must be made available to the public within 30 working days? [NRS 241.035(2)]

_____ Recordings must be retained for at least one year after the adjournment of the meeting? [NRS 241.035(4)(a)]

_____ Recordings of public meetings must be treated as public records in accordance with public records statutes. [NRS 241.035(4)(b)]

_____ Have recordings of closed sessions been made available to the subjects of those sessions, if requested? [NRS 241.033(6)]

Minutes (See Sample Form 2)

_____ Have minutes or an audio recording been made available for both open and closed sessions? [NRS 241.035(2) and (4), § 10.02]

_____ Do they include at a minimum the material required by NRS 241.035(1)? [§ 10.02]

_____ Are minutes of open sessions kept as public records under the public record statutes and NRS 241.035(2)?

_____ Have minutes of open sessions been made available for inspection by the public within 30 working days after the adjournment of the meeting, retained for at least five years, and otherwise treated as provided in NRS 241.035(2)?

_____ Have minutes of closed sessions been made available to the subjects of those sessions if requested? [NRS 241.033(6)]

Noncompliance

_____ Have any areas of noncompliance been corrected? [§§ 11.01, 11.02, 11.03, 11.04]

_____ If litigation is brought to void an action or seek injunctive or declaratory relief, was it brought within the time periods in NRS 241.037(3)? [§ 11.07]

Preparing the Record

Preparing and maintaining the record of the appeal is an extremely important function of the County Board. The County Assessor must submit a summary of appraisal data, which includes the method used to value property, comparable sales information, and maps. *See NAC 361.628 below.* The County Clerk prepares and maintains the record. *See NAC 361.638 below.* When a decision of the County Board is appealed to the State Board of Equalization, the record of the appeal must be sent to the State Board. *See NAC 361.645 below.*

NAC 361.628 Summary of appraisal data. (NRS 361.340) Each county assessor shall prepare and submit to the county board of equalization a summary of appraisal data for each property which is the subject of a complaint alleging that taxable value is in excess of full cash value. The summary must:

1. Include the method used to value the property and the sales price of comparable property which supports the valuation; and
2. Be accompanied by a map of the area showing the location of the property and all comparable property.

[St. Bd. of Equalization, Reg. No. 2 § 7, eff. 12-2-75; A and renumbered as Reg. No. 2 § 8, 1-1-77; renumbered as Reg. No. 1 § 8, 10-14-77]—(NAC A 1-6-84)

NAC 361.638 Exhibits; minutes; petition forms. (NRS 361.340, 361.365) Each county clerk shall:

1. Mark, record and file all exhibits submitted to the county board of equalization. A list of exhibits must be included on each petition at the place designated therefor.
2. Prepare complete minutes of each hearing, including any action taken by the board and the specific reasons for that action.
3. Complete each petition form to reflect the action taken by the board and the specific reasons for that action.
4. Submit petitions, exhibits, minutes, certificates of mailing and other material deemed pertinent by the county board of equalization to the Secretary of the State Board of Equalization no later than the fourth Monday in February.

[St. Bd. of Equalization, Reg. No. 3 §§ 5-7 & 9, eff. 12-29-75; A and renumbered as Reg. No. 3 §§ 4-6 & 8, 1-1-77; renumbered as Reg. No. 2 §§ 4-6 & 8, 10-14-77]—(NAC A 1-6-84)

NAC 361.645 Appeal of decision to State Board of Equalization: Record of proceedings before county board. (NRS 361.340)

1. Within 15 calendar days after a county clerk receives notice from the State Board of Equalization that an appeal of a decision of the county board of equalization has been docketed for a hearing at the State Board, the county clerk shall:

(a) Prepare a record of the proceedings before the county board in the decision on appeal, including a general index in a format prescribed by the State Board of Equalization. The index must clearly identify each exhibit, paper, report or other documentary, audio or video evidence included in the record.

(b) Certify the record as complete except as shortened pursuant to subsection 3.

(c) Transmit the certified record to the State Board of Equalization.

(d) Serve a copy of the general index on each party to the appeal.

2. If a petitioner has delivered a certified transcript of the hearing before the county board to the county clerk pursuant to NRS 361.365, the clerk shall include a copy of the transcript in the record. The transcript delivered to the clerk must be prepared by a certified court reporter.

3. Except as otherwise provided in this subsection, the record submitted to the State Board of Equalization must be complete. The record may be shortened:

(a) By written stipulation of all parties to the appeal; and

(b) By the omission of duplicate copies of any exhibit, paper, report or other documentary evidence submitted at the hearing before the county board. The clerk shall include original documents rather than copies of all documentary evidence, if possible.

(Added to NAC by St. Bd. of Equalization by R029-05, eff. 6-28-2006)

Recording and Marking Exhibits

Procedural Steps:

1. Prepare the record and transmit electronically by ftp site, email or on cd to state board.
2. Prepare a signed County Clerk's Certification Page followed by a General Index.
3. ALL documents must not exceed 8 ½" x 11" per NAC 361.721. Rotate pages to their best viewing position.
4. Ensure the exhibits are in the order listed on the General Index. State board preference is:
 - a. Certification page
 - b. General Index
 - c. Petition
 - d. Affidavit of mailing (Hearing Notice)
 - e. Notice of Hearing
 - f. Affidavit of mailing (Notice of Decision).
 - g. Notice of Decision listing all parcels, tax year, and roll to which it applies.
 - h. Exhibit Listing (Petitioners, Assessors)
 - i. Enter a brief description of each exhibit and offering party on the General Index.
 - ii. Correctly label with appropriate number of pages.
 - iii. Ensure photos are in the best possible
 - iv. Mark exhibits consecutively, using numbers for one party and letters for the other. Typically, assessor exhibits are marked with letters (i.e., A, B) and taxpayer exhibits are marked with roman numerals (i.e., I, II).
 - v. The state board and deputy attorney general use the lower left and right hand corners of pages for numbering; please avoid using those areas if possible.
 - vi. Do not send duplicate copies of the same evidence (e.g., pages repeated in both what the taxpayer and the assessor submitted).
 - i. Agenda
 - j. Recording
 - k. Minutes

Minutes

Include the following in the minutes:

- Case / Petition Number
- Parcel Number
- Board members present
- Parties present
- Brief summary of the issues of the appeal
- Documents submitted for the record, especially new evidence.
- **Summaries of the testimony of the participants**
- **Questions by the Board members and responses to the Board**
- **Evidence or reasoning used to support decision by the Board**
- Reflect roll and tax year decision applies to. If minutes state, "upheld assessor" that generally means no changes were made. If values were changed based upon assessor's recommendation then use the terminology, "accepted assessor's recommendation of..." Include dollar amounts.
- Final action of the Board
- Voting record of the Board members



OFFICE OF THE COUNTY CLERK

AMY HARVEY, COUNTY CLERK

WASHOE COUNTY BOARD OF EQUALIZATION GENERAL INDEX

SBOE: Case No: 13-261

CBOE: Roll No.: 2204638

Hearing No.: 13-0104PP08

Date Heard by CBOE: February 21, 2013
Petitioner(s): DILLARD'S
Respondent: Washoe County Assessor

1. Petition for Review of Assessed Valuation
2. Affidavit of Mailing (Notice of Hearing)
3. Notice of Hearing
4. Affidavit of Mailing (Notice of Decision)
5. Notice of Decision
6. **Petitioner's Exhibits:**
 - Exhibit A: Owner's opinion of value and letter, 3 pages.
 - Exhibit B: Appraisal and supporting documents, 1,223 pages.
7. **Assessor's Exhibits:**
 - Exhibit I: Assessor's Hearing Evidence Packet including account data and a description of assets, 33 pages.
8. Agenda for the February 21, 2013 meeting.
9. MP3 audio recording for the February 21, 2013 meeting.
10. Minutes for the February 21, 2013 meeting.

CERTIFICATION OF COPY

STATE OF NEVADA)
)S
COUNTY OF CLARK)

I, DIANA ALBA, the duly qualified and acting Clerk of Clark County, in the State of Nevada, and Ex-Officio Clerk of the Clark County Board of Equalization, do hereby certify that the foregoing is a true, full and correct copy of the original:

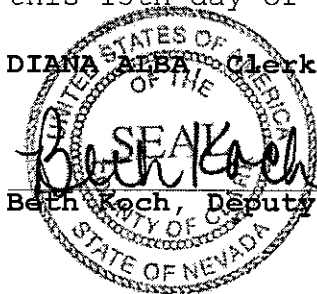
CBOE Case #: 5168
Hearing Date: March 4, 2013
APN: 162-04-802-006
Petitioner: INDUSTRIAL L L C

now on file and of record in this office.

IN WITNESS WHEREOF, I have
hereunto set my hand and affixed
the seal of Clark County at my
office, Las Vegas, Nevada,
this 15th day of March, 2013.

DIANA ALBA, Clerk

Beth Koch, Deputy Clerk



Appealing to the County Board of Equalization

- ❖ All counties are required to use the approved State Board of Equalization appeal form, ***Petition for Review of Taxable Valuation to the County Board of Equalization***. No adjustments may be made to the approved size (8 ½" x 11").
- ❖ Included are templates for your use with regard to instructions about how to fill out the form, information about the appeal process, and an agent authorization form template.
- ❖ The use of the templates is not required but is simply made available to you to use or not use as you see fit. You may modify them to fit your needs.

Filling out the County Board Appeal Petition Form

Step 1. Provide your name and contact information. If you have an agent or an attorney, also provide that person's name and contact information. *See Box.*

Step 2. List information about your property.

- A. Check the box for the tax year and the type of tax roll on which your property is listed. Choose only one box from: (1) the current year "secured roll;" (2) the prior year "reopened or supplemental" roll; or (3) the prior year "unsecured roll." The Notice of Assessment or your tax bill will indicate the tax year and type of tax roll on which your property is listed. Check only one box.
- B. List the APN or parcel identifier number assigned by the assessor to your property. This information can be found on the Notice of Assessment or your tax bill.
- C. List the County in which your property is located.
- D. If the appeal involves more than one parcel, check the box. If the multiple parcels should be treated as a single unit, describe how many parcels are part of the unit and then list all the APNs or parcel identifier numbers on a separate sheet of paper. If the multiple parcels do not act as a single unit, then fill out a separate appeal form for each one.
- E. List the physical address of the property.
- F. If the information is available, list the purchase price of the property and the date when it was purchased.

Step 3. Provide details about the appeal.

1. Provide your opinion of value for the land, improvements, and personal property. Add up the three components for the total property value. If you are only appealing a part of the value but not all, write your opinion of value on the appropriate line. For any property you are not appealing, write "N/A" on the appropriate line. For instance, if you are appealing the value of the land but not the value of the buildings, write your estimate of value on the line for "land" and put "N/A" on the line for buildings.
2. Describe the reasons for your appeal or request for review on the lines provided. If you need more room, attach a separate sheet of paper, and write on the lines provided "see attached sheet."
3. If you are providing additional information like photographs or an appraisal, check the appropriate box.

Step 4. Go to page 2. Check the most appropriate box which describes the type of appeal or review you are requesting. If you want to look up the statutory citation that is listed on the appeal form, go to: <http://leg.state.nv.us> and then select "Law Library" then "Nevada Revised Statutes" or "Administrative Code." Search the Table of Contents for the statute or regulation you need.

Step 5. Sign and date the petition. If you are being represented by an agent or attorney, that person must also sign and date the petition. Check the box if you have attached the agent authorization form.

Agent Authorization

If you appoint someone to represent you, you must provide written authorization to the County Board of Equalization indicating the representative is authorized to file the appeal on your behalf and to represent you during the hearing. The written authorization must be received no later than 48 hours after the last day allowed for filing the appeal. *NRS 361.362.*

STEP 4. Check the statutory authority for the appeal (Check the most appropriate box(s)):

- ☐ The full cash value of my property is less than the computed taxable value of the property (NRS 361.357).
☐ My property is assessed at a higher value than another property that has an identical use and a comparable location to my property (NRS 361.356).
☐ My property is overvalued because other property within the county is undervalued or not assessed; and have attached the proof showing the owner, the location, the description and the taxable value of the undervalued property (NRS 361.355).
☐ I request a review of the Assessor's decision to deny my claim for exemption from property taxes (NRS 361.155).
☐ The Assessor has determined my agricultural property has been converted to a higher use and that deferred taxes are now due (NRS 361A.280).
☐ My property has been assessed as property escaping taxation for this year and/or prior years (NRS 361.769).

STEP 5. Please sign and date the petition: Owner's signature required if no authorization per NRS 361.362 attached:

X _____ **X** _____
Signature of Owner Date Signature of Authorized Agent/Attorney Date
Authorization per NRS 361.362 attached: ☐ Yes ☐ No

☐ I hereby withdraw my appeal to the Board of Equalization.

Signature of Owner of Authorized Agent/Attorney Date

**DO NOT COMPLETE THIS SECTION
FOR COUNTY USE ONLY**

Parcel/Roll No.	
Legal Description:	
Property Type/Class:	
Zoning:	
Present Use:	
Year of Last Appraisal:	
Exempt Reason (List Applicable NRS)	

ASSESSOR'S TAXABLE VALUE:	PRESENT ASSESSED VALUE:	PREVIOUS ASSESSED VALUE:
Land:	Land:	Land:
Improvements:	Improvements:	Improvements:
Personal Property:	Personal Property:	Personal Property:
TOTAL:	TOTAL:	TOTAL:
Exemption Amount:	Exemption Amount:	Exemption Amount:

Has this property been appealed to a board of equalization in the past five years? ☐ NO ☐ YES Year _____

ACTION TAKEN BY THE COUNTY BOARD OF EQUALIZATION

SCHEDULED APPEARANCE:

Date Time Location CBOE Case Number

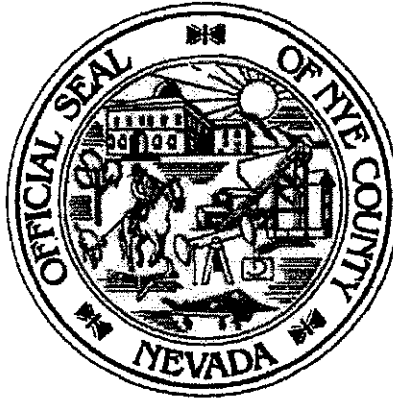
☐ No change made from the present assessment. ☐ Change or changes as outlined below.

	As Assessed:	Changed To:	Increase or (Decrease)
Land:			
Improvements:			
Personal Property:			
TOTAL:			
Exemption Amount:			

REASON FOR ACTION TAKEN: _____

Examples of Hearing Notices

Example of CBE Notice of Hearing



COPY

**NOTICE OF HEARING
NYE COUNTY BOARD OF EQUALIZATION**

CERTIFIED MAIL#: 7007 0710 0002 0384 4908

DATE: January 21, 2011

TAXPAYER:

[REDACTED]
Pahrump, NV 89060

COUNTY ASSESSOR: Shirley Matson
160 N. Floyd
Pahrump, Nevada 89060

DATE OF HEARING: Thursday, February 17, 2011

TIME: 9:00 a.m.

PLACE: Nye County Board of Commissioners Chambers via
videoconference at the following locations:

101 Radar Road, Tonopah, NV 89049
2100 E. Walt Williams Drive, Pahrump, NV 89048

**LEGAL AUTHORITY AND JURISDICTION OF THE COUNTY BOARD OF
EQUALIZATION: NRS 361.357**

BRIEF STATEMENT OF MATTER: Appeal from the action of the Nye County Assessor

Case#: 6S

APN or Parcel Identifier: [REDACTED]

Example of CBE Notice of Hearing

BOARD OF EQUALIZATION
STOREY COUNTY, NEVADA

CERTIFIED MAIL - 7008 3230 0002 0127 4805

January 24, 2013

NOTICE OF HEARING

TAXPAYER:



Reno, NV 89511

STOREY COUNTY ASSESSOR:

Jana Seddon
26 S B Street
Virginia City, NV 89440


DATE: February 25, 2013 TIME: 9:00 a.m.

PLACE: Storey County District Courtroom
26 South B Street
Virginia City, Nevada 89440

LEGAL AUTHORITY AND JURISDICTION OF THE COUNTY BOARD OF EQUALIZATION: NRS 361.357

BRIEF STATEMENT OF MATTER: Appeal from the action of the Storey County Assessor

Case No: 13-015

Parcel No: 

The County Board of Equalization (County Board) will hear your appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured your appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled during the session.

If you choose to submit a brief and evidence to the County Board, the documents must be received by the County Clerk in the office no later than 5:00 p.m. February 12, 2013. You may fax the documents to the County Board at (775) 847-0921. Please submit a copy of the documents directly to the other party no later than 5:00 p.m. of the day indicated above.

The taxpayer may appear in person or file a letter for consideration or may be represented by an attorney or any qualified individual. If an appeal is made by a taxpayer's representative, the person making the appeal on behalf of the owner of the property shall provide an original written authorization from the owner of the property at the time the appeal is filed. If the taxpayer or his representative fails to appear at the scheduled time, the hearing may be held in his absence and the County Board will consider the available evidence at the scheduled hearing time. If a party chooses to be represented by an attorney, the attorney shall be one who is admitted to practice and in good standing before the highest court of any state of the United States. If a corporation, municipal corporation or an unincorporated association, the taxpayer may be represented by an officer or other duly authorized representative or regular employee of such corporation.

Procedural rules governing the County Board's hearing may be found in the Nevada Administrative Code 361.622 through 361.643. The Administrative Code may be found on the internet by selecting Chapter 361 at <http://leg.state.nv.us/NAC>.

Please be advised that if a transcript of any hearing held before the County Board is desired by the taxpayer, the party desiring the transcript must pay for the court reporter, or you may obtain a CD of the hearing from the Clerk and provide to the reporter and pay for the transcript and deliver a copy of the transcript to the County Clerk which will be included as a part of the administrative record, before any subsequent hearing or appeal of the matter.

If you have any questions, please call (775) 847-0969

Anessa DuFresne, Storey County Clerk


By, Deputy County Clerk

Examples of Agendas

13. **Official Notice of matters recited in NAC 361.720; rules, regulations, official reports, decisions and orders of the Commission, State Board or any agency; matters of common knowledge and technical or scientific facts of established character; pertinent official documents; matters judicially noticed by the Courts; and**
14. **Closure of hearing; discussion, consideration, and vote by the State Board. The parties may not participate in the discussion of the State Board.**

Action may be taken on the following agenda items and appeals of property tax valuation in BOLD:

June 3, 2013

- A. Opening Remarks by the Chairman; introduction of State Board members, Swearing-in
- B. Public Comment (See Note 3)

C. For Possible Action: PETITION FOR RECONSIDERATION PURSUANT TO NAC 361.7475(1) FROM A DECISION OF THE STATE BOARD

<u>CASE NUMBER</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
12 130	Doron Kermanian	Residential Property	Clark County Assessor

D. For Possible Action: CONSENT AGENDA, RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Untimely Filed Appeals or Appeals not Heard by County Board; Determination of Jurisdiction of State Board. See Note (1)

13 112	Shahla Paproki	Residential Property	Clark County Assessor
13 123	Shannon McDaniel	Residential Property	Clark County Assessor
13 133	Sunson LLC	Residential Property	Clark County Assessor
13 149	Ahmed Mohamed	Residential Property	Clark County Assessor
13 156	Craig E. Brown	Residential Property	Clark County Assessor
13 237	Focus LV, LLC	Residential Property	Clark County Assessor
13 334	Jeng G. Chang	Residential Property	Clark County Assessor
13 270	Bernardino & Teresa Guanio dba B&TG International, LLC	Residential Property	Clark County Assessor
13 343	Anthony E. Counini	Vacant land	Clark County Assessor

E. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2013-14, Secured Roll

Group 1

13 254	Fred F. Alaei	Commercial Property	Nye County Assessor
13 256	Fred F. Alaei and / or Sousan Chaichian	Residential Property	Clark County Assessor

Group 2

13 150	Henry Dziegiel Trust	Residential Property	Clark County Assessor
13 134	Munn Family 1198 Rev Living Tr	Residential Property	Clark County Assessor
13 172	Tyrus and Ellen Bouterie	Residential Property	Clark County Assessor
13 250	Lisa C. Hancock	Residential Property	Clark County Assessor
13 269	T-Byrd Trust	Residential Property	Clark County Assessor
13 282	Kevinn and Janine Donovan	Residential Property	Clark County Assessor

Group 2

13	106	Andrew M. & Kimberly D. Cohen	Residential Property	Clark County Assessor
13	109	Sylvia Hernandez	Residential Property	Clark County Assessor
13	124	Froilan Roy Cordero	Residential Property	Clark County Assessor
13	131	Gary Oryniak/Oryniak Living Trust	Residential Property	Clark County Assessor
13	152	Steven J. Oshins Family Protection Trust	Residential Property	Clark County Assessor
13	159	Joseph H. Turoler Trust and Greenfield 1992 Trust	Residential Property	Clark County Assessor
13	171	Anthony J. Tan	Residential Property	Clark County Assessor
13	177	Kristi Guidici / MK Vegas LLC	Residential Property	Clark County Assessor
13	209	Nathan White	Residential Property	Clark County Assessor
13	273	Robert Peterson	Residential Property	Clark County Assessor
13	283	Jim N. Manes	Residential Property	Clark County Assessor

Group 3

13	162	Jan M. and James R. Kleinsasser	Residential Property	Clark County Assessor
13	242	Clark County Assessor	Commercial Property	Adamar LLC
13	244	Clark County Assessor	Vacant Land	DWSMC Holdings, LLC

H. For Possible Action: Briefing to and from the Board and the Secretary and Staff

- Briefing Schedules
- Proposed Hearing Schedules and Docket Management

I. State Board of Equalization Comments (see Note 3)**J. Public Comment****K. Adjournment**

The Department is pleased to make reasonable accommodations for members of the public who are disabled and wish to attend the meeting. If special arrangements for the meeting are necessary, please notify the Department of Taxation in writing or call (775) 684-2160 prior to the meeting.

Notice agendas were posted at the following locations:

DEPARTMENT OF TAXATION LOCATIONS: 1550 E. College Parkway, Carson City; 4600 Kietzke Lane, Bldg L, Ste 235, Reno; 555 E. Washington Ave, #1300, Las Vegas; 2550 Paseo Verde Parkway, Suite 180, Henderson; Also: CLARK COUNTY GOVERNMENT CENTER, 500 S. Grand Central Parkway, Las Vegas; LAS VEGAS LIBRARY, 833 Las Vegas Blvd, Las Vegas; STATE LIBRARY & ARCHIVES, 100 Stewart St, Carson City.

- (3) The petitioner(s) (property owner or representative), if present, will have an opportunity to address the Board. **Please limit presentation to 15 minutes.**
- (4) Presentation of not more than 15 minutes by the respondent.
- (5) The Board will then discuss the item.
- (6) Staff will present the Assessor's valuation, analysis, and recommendation.
- (7) Petitioner's rebuttal. **Please limit rebuttal to 5 minutes.**
- (8) Public comment will be allowed and is limited to three minutes per speaker.
- (9) Once public comment is completed, the Board will then take action.

TIME		PETITIONER(S)	ASSESSOR'S PARCEL NUMBER(S)
9:30 a.m.	1. For possible action.	Bischofberger Trust	1220-01-002-042
9:30 a.m.	2. For possible action.	Schulz Partners LLC.	1318-10-310-009
9:30 a.m.	3. For possible action.	Samuel D. Present	1219-14-002-004
9:30 a.m.	4. For possible action.	Timmons Revocable Trust	1319-10-111-021

Consent Calendar items pulled for further discussion:

Any item(s) pulled from the Consent Calendar will be heard at this time.

CONSENT CALENDAR

Items appearing on the Consent Calendar are items that can be adopted with one motion unless pulled by a Commissioner or a member of the public. Members of the public who wish to have a consent item placed on the Administrative Agenda shall make that request during the public comment section at the beginning of the meeting and specifically state why they are making the request. When items are pulled for discussion, they will be automatically placed at the end of the Administrative Agenda or may be continued until another meeting.

TIME		PETITIONER(S)	ASSESSOR'S PARCEL NUMBER(S)
10:30 a.m.	5. For possible action.	Gary Pierce Dykes Sr. Trust	1320-16-000-005
10:30 a.m.	6. For possible action.	Leonard Turnbeaugh	1320-04-001-087 2012/13
10:30 a.m.	7. For possible action.	Leonard Turnbeaugh	1320-04-001-087 2013/14
10:30 a.m.	8. For possible action.	Thane Tahti & Janet Crecelius	1221-15-000-006 2012/13
10:30 a.m.	9. For possible action.	Thane Tahti & Janet Crecelius	1221-15-000-006 2013/14
10:30 a.m.	10. For possible action.	Dan & Amanda Evans	1220-15-110-053
10:30 a.m.	11. For possible action.	Jean B. Quinn	MH 002234
10:30 a.m.	12. For possible action.	Joseph F. & Diane E. Valentine	1320-30-312-004
10:30 a.m.	13. For possible action.	Ranchos LLC.	1420-07-502-004

County Board of Equalization Guidelines for Writing Decision Letters

even though it is less than the subject. The recent sale of \$2.07 per square foot must be adjusted for location on a secondary street, unlike the subject property which is located on a commercial arterial street.

- 6) The assessed value as previously determined is 35% of taxable value.
- 7) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.
- 3) The County Board has the authority to determine the taxable values in this county.
- 4) The subject property is appraised at the proper taxable value in accordance with NRS 361.227.
- 5) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

The Petition of the Taxpayer is denied based on the above Findings of Fact and Conclusions of Law. The Sagebrush County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE COUNTY BOARD OF EQUALIZATION THIS _____ DAY OF FEBRUARY, 2014.

XXXX, Chairman

- 4) The Taxpayer presented sufficient evidence to support a value different from that established by the County Assessor.
- 5) The evidence presented by the Taxpayer indicates the taxable value of the Subject Property does exceed full cash value. Based on the value of the original trade of property between the Taxpayer and the City of Jack Rabbit at \$7,500 per acre and the fact the Assessor included the value of infrastructure not yet actually in place, the State Board determined the taxable value should be reduced to \$52,500 for the land and not change the taxable value of the improvements.
- 6) The assessed value as adjusted by the County Board of Equalization is 35 percent of taxable value.
- 7) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board.
- 3) The County Board has the authority to determine the taxable values in Sagebrush County.
- 4) The valuation as adjusted by the County Board results in the proper taxable value in accordance with NRS 361.227.
- 5) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

The Petition of the Taxpayer is granted based on the above Findings of Fact and Conclusions of Law. The Sagebrush County Treasurer is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2014-2015 SECURED ROLL VALUE:

Parcel Number 210-010	Taxable Value		Assessed Value	
	Revised By County Board of Equalization	Revised by State Board of Equalization	Revised by County Board of Equalization	Revised by County Board of Equalization
Land	\$70,000	\$52,500	\$24,500	\$18,375
Improvements	\$5,710	\$5,710	\$2,000	\$2,000
Personal Property	\$0	\$0	\$0	\$0
Total	\$75,710	\$58,210	\$26,500	\$20,375

The Sagebrush County Treasurer is instructed to certify the assessment roll of the county consistent with this decision.

BY THE COUNTY BOARD OF EQUALIZATION THIS _____ DAY OF FEBRUARY, 2014.

XXXXX, Chairman

- 5) The County Board found two pieces of evidence were dispositive of whether the property had been converted from an agricultural use. A letter from the Assistant City Manager of Development Services to the Sagebrush City Council dated January 5, 2010, found at circle page 66 stated "There is no change in land use or density as a result of annexation." A letter from Person, Community Development director for the City of Sagebrush dated January 15, 2010, found at circle page 68 stated a translation "table was designed to create a transfer of property from the unincorporated County to a City without any increase in zoning entitlement."
- 6) In addition, the County Board found the agricultural use assessment was designed to encourage agricultural use for as long as possible. The County Board also relied on the dicta of the court in *Convention Properties v. Washoe County Assessor*, 793 P.2d 1332 (June 28, 1990). See circle page 48, footnote 2.
- 7) The County Board found the request for annexation into the City of Sagebrush by the Taxpayer did not result in a conversion to a higher use and the subject property continues to be eligible for the agricultural use designation.
- 8) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 3) The County Board has the authority to determine the taxable values in this county and to determine whether property has been converted to a higher use, pursuant to NRS 361A.273.
- 4) The subject property is properly designated as agricultural use property and deferred taxes are not due.
- 5) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

The Petition of the Taxpayer is granted based on the above Findings of Fact and Conclusions of Law. The Sagebrush County Assessor is instructed to correct the assessment roll by calculating the taxable value based on agricultural use.

The Sagebrush County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE COUNTY BOARD OF EQUALIZATION THIS _____ DAY OF FEBRUARY, 2014

XXXX, Chairman

Appeal Forms

The State Board of Equalization adopted the following forms to file in appeals of county board decisions and in direct appeals:

- Taxpayer Petition for Appeal from the Decision of the County Board of Equalization (Revised 12/10)
- Assessor/ Department Petition for Appeal from the Decision of the County Board of Equalization or Direct Appeal (Created 12/10)
- Taxpayer Petition for Direct Appeal to the State Board of Equalization (Revised 12/10)
- Agent Authorization Form (Revised 12/10)
- Withdrawal Form (Created 12/10)

No adjustments may be made to the approved size (8 ½" x 11").

The most current forms may be found on the Department of Taxation's website at http://tax.state.nv.us/DOAS_SBOE_New.html#appeal.

Steps in a State Board of Equalization Appeal

Cases in which the State Board must decide whether it has jurisdiction to hear the case

Parties to the Appeal

The State Board of Equalization (State Board) has received an appeal regarding the value of the property listed on the hearing notice to which this information sheet is attached. The parties to the appeal are the Taxpayer and the County Assessor or the Department of Taxation (Department) listed on the hearing notice. The

The attached hearing notice names the petitioner and the respondent to the appeal, as well as the date, time, and place of the hearing before the State Board.

party who appealed is the petitioner and the other party is the respondent.

Notice of Appearance

If you have received a "Notice of Appearance" rather than a "Notice of Hearing," it means the Secretary to the State Board has recommended to the State Board that the appeal be dismissed.

The State Board may not have jurisdiction to hear an appeal if it should have first been heard by the County Board (*NRS 361.400*); if the petition was filed late to the State Board (*NRS 361.360*); or the County Board did not accept jurisdiction (*NRS 361.356, 361.357*). The Secretary to the State Board examined the filed appeal form and found that it appears the State Board lacks jurisdiction to hear the appeal. The appeal has been placed on the State Board's consent agenda to approve the Secretary's recommendation.

The parties may challenge the Secretary's recommendation to dismiss the appeal. The State Board will give the parties an opportunity to explain why the appeal should or should not be heard; and then it will determine whether it has jurisdiction to hear the appeal.

The petitioner should provide in writing the reason why the appeal was not first heard at the county board, filed late to the State Board or to the County Board, as applicable. The petitioner should include the reasons why the State Board should take jurisdiction in this matter, and any proof of extenuating circumstances, such as, but not limited to, proof of hospital stays or accidents which prevented attendance at the County Board hearing or timely filing of the appeal.

The typical standards the State Board uses to determine whether it has jurisdiction to hear a late-filed appeal or an appeal that was not first heard by the county are:

- (1) Did the Taxpayer show under what authority the State Board could hear the appeal?
- (2) Did the Taxpayer show substantial circumstances beyond the control of the Taxpayer as to why the appeal was filed beyond the deadline for appeal before the State Board or to the County Board?

The respondent may also file a statement why the appeal should not be heard by the State Board.

At the hearing, the State Board may ask the parties questions on whether the State Board should or should not take jurisdiction.

If Jurisdiction to Hear the Appeal is Accepted, then what happens?

If the State Board accepts jurisdiction to hear the appeal, then the case can proceed normally. The parties must be prepared to proceed immediately and may each make an additional presentation on the merits of the case.

If the appeal was first heard by the County Board, then the State Board has already requested the record of the appeal in front of the County Board. If the case was not heard at the County Board, the parties must provide any supporting documentation they wish to be considered by the Board. The parties may also submit a brief or any explanation in writing. *See the discussion below about what is allowed in the record.*

What is allowed in the record?

The State Board hears and determines appeals based upon the evidence and data which was first submitted to the County Board. No other evidence is allowed unless it is proven to the satisfaction of the State Board that it was impossible in the exercise of due diligence to have discovered or secured new evidence in time to have submitted the same to the County Board prior to its final adjournment. *NRS 361.400(3).*

The State Board hears and determines appeals based on the evidence and data which was first submitted to the County Board.

Steps in a State Board of Equalization Appeal

Direct Appeals

Parties to the Appeal

The State Board of Equalization (State Board) has received an appeal regarding the value of the property listed on the hearing notice to which this information sheet is attached. The parties to the appeal are the Taxpayer and the County Assessor or the Department of Taxation

The attached hearing notice names the petitioner and the respondent to the appeal, as well as the date, time, and place of the hearing before the State Board.

(Department) listed on the hearing notice. The party who appealed is the petitioner and the other party is the respondent.

Building a record

In a direct appeal, the petitioner has the burden of proof. The State Board will limit its consideration to the issues and contentions set forth in the appeal petition. New issues, contentions and evidence beyond the scope of the petition may be considered by the

The petitioner has the burden of proof.

State Board if the new issues and evidence could not by due diligence have been discovered and presented in the appeal petition. New issues and evidence must be submitted in writing to the State Board and each party not less than 15 days before the hearing. *NAC 361.745.*

Relevant evidence may be admitted pursuant to the requirements of *NAC 361.737*. Exhibits may be submitted during the hearing, **however, it is recommended that all evidence be submitted at least 15 days in advance of the hearing to allow Board members the opportunity to review the material.** If exhibits are submitted at the hearing, bring 10 copies. *NAC 361.733 and 361.735.*

Briefs – Written Explanations

Briefs, memorandum or other written explanation may be submitted to the State Board according to the briefing schedule in the attached hearing notice. If there is no briefing schedule and the parties desire to submit a brief, the briefs or written explanations must be filed as follows:

**Petitioner's brief is due 20 days before hearing;
Response brief is due 10 days before hearing;
Reply brief is due 3 days after response brief.**

All documents must be received by the State Board in its offices **no later than 5 p.m. of the due dates.** To calculate due dates, use the first day of hearings listed for a stacked agenda. You may fax your document to the State Board, at (775) 684-2020 or email to: anita.moore@tax.state.nv.us

Briefs, memorandum or other written explanation are not considered new evidence. Also, a party is not required to submit a brief. *NAC 361.703.*

The petitioner is required to submit a copy of the Brief and Reply, if any, directly to the respondent no later than 5 p.m. of the due date and indicate such on the copy provided to the State Board. The Respondent is required to do the same.

What Happens at the Hearing?

A taxpayer may appear in person or by his authorized agent. A taxpayer is not required to appear but may rely on the record and any written explanation. If a party fails to appear, the State Board may proceed with the hearing. *NAC 361.708.* Make sure that the original notice of representation authorizing an agent to appear on your behalf has been sent to the State Board prior to the hearing. *NAC 361.7018.*

The petitioner has the burden of proof. The order of presentations will ordinarily be a brief orientation by the county assessor or Department; then a presentation first by the petitioner; then the respondent, and any intervenors; followed by a rebuttal by the petitioner and the respondent. *NAC 361.735.*

After the Hearing

A party may obtain a copy of the transcript of the hearing from the reporter provided by the State Board at the party's expense. *NAC 361.731.*

You may expect to receive a copy of the written decision within 60 days after the hearing. *NAC 361.747.*

You may review the permanent regulations for practice and procedure before the State Board on the internet at <http://leg.state.nv.us/NAC>, then scroll to Chapter 361, beginning at 361.682.

STEP 6. Agent Authorization. Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner in proceedings before the State Board. If you do not have an agent now, but wish to appoint one later, you must file with the State Board a separate Agent Authorization form at the time you appoint the agent. Pursuant to NAC 361.7018, Notice of representation by authorized agent states in part "The State Board will accept a notice filed by facsimile transmission, but the original document must be filed with the State Board before the commencement of the hearing." *NRS 361.362 requires written authorization be provided within 48 hours after the last day allowed for filing the appeal.*

I hereby authorize the agent whose name and contact information appears below to appear before the Nevada State Board of Equalization to contest the value and/or exemption established for (Please check one):

- 1) ☐ All the properties owned by the Property Owner in Nevada;
- 2) ☐ All the properties owned by the Property Owner in _____ County, Nevada; or
- 3) ☐ Authorization is limited to the following properties:

APN or Parcel Identifier: _____

I further authorize the agent listed below to file petitions during the _____ calendar year; receive all notices and decision letters related thereto; and represent the Property Owner in all related hearings and matters before the Nevada State Board of Equalization.

Authorized Agent Contact Information:

Name of Authorized Agent (Please print or type)

Contact Person (If different than Authorized Agent)

Mailing Address

Mailing Address (If different from Agent Address)

City State Zip Code

City State Zip Code

Daytime Telephone Number (With area code) Fax Number (If avail.)

Daytime Telephone Number (With area code) Fax Number (If avail.)

E-mail address (If available)

E-mail address (If available)

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the State Board.

Authorized Agent Signature

Title

Date

STEP 7. Sign and date the appeal.

I (property owner) hereby petition the State Board of Equalization to hear my appeal. I have read the petition and believe the contents to be true. If Step 6 above is completed, my signature confirms appointment of the agent listed in Step 6.

Property Owner Name (Please print or type)

Title (Owner, officer, representative)

Property Owner Signature

Date

*Authorized Agent Signature, if applicable

Date

****If the petition is signed by an authorized agent only, ensure that a separate Agent Authorization Form with Property Owner's signature has been completed. If the Property Owner is a corporation, limited partnership, or a limited liability company, the Property Owner's signature must be signed by an officer or authorized employee of the business entity.***

If you choose to submit additional documents, each document must be on 8-1/2" x 11" white paper and must be legibly written, printed or typewritten on one side of the paper only. Each document must be signed by the party, or authorized agent of the party, submitting it and must include the current mailing address and telephone number of the submitter, per NAC 361.721.

If due date falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

If you have questions about this form or the appeal process, please call: (775) 684-2160. Fax (775) 684-2020

STEP 5. Describe the taxable and assessed values being appealed.

Property Type	Assessor / Department		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land				
Buildings				
Personal Property				
Unitary Value (centrally-assessed properties)				
Net proceeds of minerals				
Total				

STEP 6. Agent Authorization. Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner in proceedings before the State Board. If you do not have an agent now, but wish to appoint one later, you must file with the State Board a separate Agent Authorization form at the time you appoint the agent. Pursuant to NAC 361.7018, Notice of representation by authorized agent states in part "The State Board will accept a notice filed by facsimile transmission, but the original document must be filed with the State Board before the commencement of the hearing." ***NRS 361.362 requires written authorization be provided within 48 hours after the last day allowed for filing the appeal.***

I hereby authorize the agent whose name and contact information appears below to appear before the Nevada State Board of Equalization to contest the value and/or exemption established for (Please check one):

- 1) ☐ All the properties owned by the Property Owner in Nevada;
2) ☐ All the properties owned by the Property Owner in _____ County, Nevada; or
3) ☐ Authorization is limited to the following properties:

APN or Parcel Identifier: _____

I further authorize the agent listed below to file petitions during the _____ calendar year; receive all notices and decision letters related thereto; and represent the Property Owner in all related hearings and matters before the Nevada State Board of Equalization.

Authorized Agent Contact Information:

Name of Authorized Agent (Please print or type)

Contact Person (If different than Authorized Agent)

Mailing Address

Mailing Address (If different from Agent Address)

City State Zip Code

City State Zip Code

Daytime Telephone Number (With area code) Fax Number (If avail.)

Daytime Telephone Number (With area code) Fax Number (If avail.)

E-mail address (If available)

E-mail address (If available)

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the State Board.

Authorized Agent Signature

Title

Date

STEP 7. Sign and date the appeal.

I hereby petition the State Board of Equalization to hear my appeal. I have read the petition and believe the contents to be true. If Step 6 above is completed, my signature confirms appointment of the agent listed in Step 6.

Property Owner Name (Please print or type)

Title (Owner, officer, representative)

Property Owner Signature

Date

*Authorized Agent Signature, if applicable

Date

**If the petition is signed by an authorized agent only, ensure that a separate Agent Authorization Form with Property Owner's signature has been completed. If the Petitioner is a corporation, limited partnership, or a limited liability company, the Property Owner signature must be signed by an officer or authorized employee of the business entity.*

If you choose to submit additional documents, each document must be on 8-1/2" x 11" white paper and must be legibly written, printed or typewritten on one side of the paper only. Each document must be signed by the party, or authorized agent of the party, submitting it and must include the current mailing address and telephone number of the submitter, per NAC 361.721.

If you have questions about this form or the appeal process, please call: (775) 684-2160. Fax (775) 684-2020.

STEP 4. Describe the type of appeal (Check all that apply):

Appeal from county board decision ☐ or Direct appeal ☐

- a) ☐ NRS 361.360 (1): Aggrieved at the action of the County Board in equalizing or failing to equalize.
b) ☐ NRS 361.395(1): Request for equalization of neighborhood or market area.
c) ☐ NRS 361.403: Centrally assessed property.
d) ☐ NRS 361.769 (3)(b): Property escaping taxation.
e) ☐ NRS 361A.240(2)(b): Under-or-over valuation of open-space use assessment.
f) ☐ NRS 362.135: Net Proceeds of Minerals Tax certification.

Are you requesting value be removed from the roll? _____ If yes, why? _____

STEP 5. Describe the case information from the county board of equalization, if applicable.

County in which the appeal was heard _____ County Case Number _____

Date Heard by County _____

STEP 6. Describe the taxable and assessed values being appealed.

Property Type	Assessor		County Board Did the county board change the assessor's value? Y ___ N ___		Petitioner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value	Taxable Value	Assessed value
Land						
Buildings						
Personal Property						
Total						

STEP 7. Sign and date the appeal.

I hereby petition the State Board of Equalization to hear my appeal. I have read the petition and believe the contents to be true.

Representative of Assessor or Department Name (Print or type) _____

Title _____

Signature _____

Date _____

If you choose to submit additional documents, each document must be on 8-1/2" x 11" white paper and must be legibly written, printed or typewritten on one side of the paper only. Each document must be signed by the party submitting it and must include the current mailing address and telephone number of the submitter, per NAC 361.721.

If you have questions about this form or the appeal process, please call: (775) 684-2160. Fax (775) 684-2020.

Nevada State Board of Equalization

Petition Withdrawal Form

**Request to Withdraw Petition for Appeal before the State Board
of Equalization**

**I hereby withdraw my Petition for Appeal from consideration by the State
Board of Equalization.**

Case Number(s) _____

and/or

APN Numbers(s) _____

Please print name of Property Owner, Contact Person or Authorized Representative

Signature

Date

Submit this Petition Withdrawal Form by fax, hand delivery or mail to:

Nevada State Board of Equalization
c/o Nevada Department of Taxation
1550 E College Parkway, Suite 115
Carson City, NV 89706

Fax (775) 684-2020.

Note: You will receive a letter confirming your request.

**If you have questions about this form or the appeal process, please call:
(775) 684-2160.**

STATUTES AND REGULATIONS

The following internet links on the State of Nevada Legislative website (<http://leg.state.nv.us>) are provided to the statutes and regulations governing Administrative Procedures, Appeals, Open Meeting Laws, and Property Taxes.

Nevada Revised Statutes (NRS)

CHAPTER 233B - NEVADA ADMINISTRATIVE PROCEDURE ACT
<http://leg.state.nv.us/NRS/NRS-233B.html>

CHAPTER 241 - MEETINGS OF STATE AND LOCAL AGENCIES
<http://leg.state.nv.us/NRS/NRS-241.html>

CHAPTER 361 - PROPERTY TAX
<http://leg.state.nv.us/NRS/NRS-361.html>

CHAPTER 361A - TAXES ON AGRICULTURAL REAL PROPERTY AND OPEN SPACE
<http://leg.state.nv.us/NRS/NRS-361A.html>

Nevada Administrative Code (NAC)

CHAPTER 361 - PROPERTY TAX
<http://leg.state.nv.us/NAC/NAC-361.html>

CHAPTER 361A - TAXES ON AGRICULTURAL REAL PROPERTY AND OPEN SPACE
<http://leg.state.nv.us/NAC/NAC-361A.html>

Regulations which have been adopted and are effective, but have not yet been codified may be found on the Register of Administrative Regulations. They include:

Repeal of NAC 361.042 and NAC 361.062
<http://leg.state.nv.us/Register/2012Register/R110-12A.pdf>

Amendments to NAC 361.1127, Fixtures, and new regulations regarding trade fixtures
<http://leg.state.nv.us/Register/2012Register/R068-12A.pdf>

**BOARD OF EQUALIZATION
STOREY COUNTY, NEVADA**

CERTIFIED MAIL – 7012 0470 0001 1890 1946

January 16, 2014

NOTICE OF HEARING

TAXPAYER:

Dale, Shirley & Bret Beach
517 Sam Clemens Ave
Dayton, NV 89403

STOREY COUNTY ASSESSOR:

Jana Seddon
26 S B Street
Virginia City, NV 89440

DATE: February 18, 2014 TIME: 2:00 p.m.

PLACE: Storey County District Courtroom
26 South B Street
Virginia City, Nevada 89440

LEGAL AUTHORITY AND JURISDICTION OF THE COUNTY BOARD OF EQUALIZATION: NRS 361.357

BRIEF STATEMENT OF MATTER: Appeal from the action of the Storey County Assessor

Case No: 14-001

Parcel No: 003-263-19

The County Board of Equalization (County Board) will hear your appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured your appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled during the session.

If you choose to submit a brief and evidence to the County Board, the documents must be received by the County Clerk in the office no later than 5:00 p.m. February 6, 2014. You may fax the documents to the County Board at (775) 847-0921. Please submit a copy of the documents directly to the other party no later than 5:00 p.m. of the day indicated above.

The taxpayer may appear in person or file a letter for consideration or may be represented by an attorney or any qualified individual. If an appeal is made by a taxpayer's representative, the person making the appeal on behalf of the owner of the property shall provide an original written authorization from the owner of the property at the time the appeal is filed. If the taxpayer or his representative fails to appear at the scheduled time, the hearing may be held in his absence and the County Board will consider the available evidence at the scheduled hearing time. If a party chooses to be represented by an attorney, the attorney shall be one who is admitted to practice and in good standing before the highest court of any state of the United States. If a corporation, municipal corporation or an unincorporated association, the taxpayer may be represented by an officer or other duly authorized representative or regular employee of such corporation.

Procedural rules governing the County Board's hearing may be found in the Nevada Administrative Code 361.622 through 361.643. The Administrative Code may be found on the internet by selecting Chapter 361 at <http://leg.state.nv.us/NAC>.

Please be advised that if a transcript of any hearing held before the County Board is desired by the taxpayer, the party desiring the transcript must pay for the court reporter, or you may obtain a CD of the hearing from the Clerk and provide to the reporter and pay for the transcript and deliver a copy of the transcript to the County Clerk which will be included as a part of the administrative record, before any subsequent hearing or appeal of the matter.

If you have any questions, please call (775) 847-0969

Nessa Stephens, Storey County Clerk


By, Deputy County Clerk

Control #

(date stamp will go here)

Appeal Case # 14-001

RECEIVED

**PETITION FOR REVIEW OF TAXABLE VALUATION
TO THE COUNTY BOARD OF EQUALIZATION**

JAN 15 2014

Submit this Petition Form no later than 5 p.m., January 15th STOREY CO ASSESSOR
If due date falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.
Please Print or Type

STEP 1. List the complete name of the Petitioner and contact information, as applicable.

Owner of record per the assessment roll: BEACH, DALE, SHIREY, BRET
Agent/Attorney as Authorized by above: SELF
Contact Person's Name: DALE BEACH
Owner/Agent/Attorney mailing address: 517 SAM CLEMENS Ave Dayton NV 89403
Owner's contact information: Home Phone: 246-0333 Work Phone: N/A
Fax: NA Email: NA Alt Phone: NA
Agent/Attorney contact info.: Phone: NA Fax: NA Email: NA

STEP 2. List the following information about the property being appealed.

Appeal Year: ☒ 2014-15 Secured Roll ☒ 2013-14 Reopened / Supplemental Roll ☐ 2013-14 Unsecured Roll
2008-2009 - 2009-2010

APN or Parcel Identifier: 003-263-19 County Storey
The Assessor's Parcel Number (APN) is assigned to real property. A parcel identifier (alpha/numeric) is generally assigned to personal property. The APN or parcel identifier may be found on either the Assessment Notice or the Tax Bill.

Does this appeal involve multiple parcels? NO If yes, how many? NA Attach list for multiple parcels.
Appeals must be single parcels unless multiple contiguous parcels act as a single unit.

Physical address of property: 517 Sam Clemens Ave Dayton NV 89403

Purchase price: 10,200 Purchase date: Summer 1991
If information is available If information is available

STEP 3. Please provide more details about your appeal in the following 3 questions:

1. Please indicate the owner's opinion of value for the following items. Write "N/A" (Not Applicable) for those items not appealed: See NRS 361.025 for the definition of Full Cash Value.

Land Value: \$ 5,252.00 Personal Property Value: \$ 0
Building Value: \$ 23,753 Total Property Value: \$ 29,753.00

2. Please describe more fully your reasons for your appeal, request for review or complaint. Attach a separate page if more room is needed.

SAME AS LAST year + 2009-2010 AND
2008-2009

using State BOE decision in my 2010-2011 values I am
due a reduction for years 2009-2010 and year 2008-2009

3. Please note which attachments, if any, you are enclosing with your Petition for Review.

☐ Income Information ☐ Lease Information ☐ Appraisal ☒ Comparable Sales ☐ Photos ☐ Other
+ Treatment of other taxpayers

Continued on page two

DB

STEP 4. Check the statutory authority for the appeal (Check the most appropriate box(s)):

- ☐ The full cash value of my property is less than the computed taxable value of the property (NRS 361.357).
☐ My property is assessed at a higher value than another property that has an identical use and a comparable location to my property (NRS 361.356).
☐ My property is overvalued because other property within the county is undervalued or not assessed; and have attached the proof showing the owner, the location, the description and the taxable value of the undervalued property (NRS 361.355).
☐ I request a review of the Assessor's decision to deny my claim for exemption from property taxes (NRS 361.155).
☐ The Assessor has determined my agricultural property has been converted to a higher use and that deferred taxes are now due (NRS 361A.280).
☐ My property has been assessed as property escaping taxation for this year and/or prior years (NRS 361.769).

STEP 5. Please sign and date the petition; Owner's signature required if no authorization per NRS 361.362 attached:

x Dale Berch 1-12-14 x Self
Signature of Owner Date Signature of Authorized Agent/Attorney Date
Authorization per NRS 361.362 attached: ☐ Yes ☐ No

☐ I hereby withdraw my appeal to the Board of Equalization.

Signature of Owner of Authorized Agent/Attorney Date

**DO NOT COMPLETE THIS SECTION
FOR COUNTY USE ONLY**

Parcel/Roll No.	3-263-19
Legal Description:	LOT 2 UNIT 1, MARK TWAIN EST.
Property Type/Class:	RESIDENTIAL
Zoning:	E-1
Present Use:	RESIDENTIAL
Year of Last Appraisal:	2010 FULL / LAND 2013
Exempt Reason (List Applicable NRS)	

ASSESSOR'S TAXABLE VALUE:	PRESENT ASSESSED VALUE:	PREVIOUS ASSESSED VALUE:
Land: 20,814	Land: 7,285	Land: 7,285
Improvements: 134,929	Improvements: 47,225	Improvements: 47,281
Personal Property: 0	Personal Property: 0	Personal Property: 0
TOTAL: 155,743	TOTAL: 54,510	TOTAL: 54,566
Exemption Amount:	Exemption Amount:	Exemption Amount:

Has this property been appealed to a board of equalization in the past five years? ☐ NO ☒ YES Year 2010 thru 2013

ACTION TAKEN BY THE COUNTY BOARD OF EQUALIZATION

SCHEDULED APPEARANCE:

Date 2.18.14 Time 2 pm Location Storey County Courtroom CBOE Case Number 14-001

☐ No change made from the present assessment. ☐ Change or changes as outlined below.

	As Assessed:	Changed To:	Increase or (Decrease)
Land:			
Improvements:			
Personal Property:			
TOTAL:			
Exemption Amount:			

REASON FOR ACTION TAKEN:

GENERAL INDEX OF EXHIBITS

DATE OF HEARING: February 18, 2014

PETITIONER: Dale Beach, Shirley Beach, Bret Beach RESPONDENT: Assessor Jana Seddon

[illegible]

Jana Seddon

STOREY COUNTY ASSESSOR

STOREY COUNTY COURTHOUSE

26 South B Street

P.O. Box 494

Virginia City, NV 89440

(775) 847-0961 Phone

(775) 847-0904 Fax

Assessor@storeycounty.org

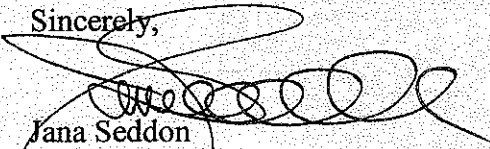
March 6, 2013

Dale Beach
517 Sam Clemens Ave
Dayton, NV 89403

Re: Letter dated 3-4-13

Per NRS 361.345(2)(b), see attached, County and State Boards of Equalization are good for the fiscal year of appeal only. You did not appeal your values for the 2008-09 or 2009-10 tax years.

Sincerely,



Jana Seddon
Assessor
Storey County
jseddon@storeycounty.org

Jana Seddon

STOREY COUNTY ASSESSOR

STOREY COUNTY COURTHOUSE
26 South B Street
P.O. Box 494
Virginia City, NV 89440

(775) 847-0961 Phone
(775) 847-0904 Fax
Assessor@storeycounty.org

Memo to: Storey County Clerk-Treasurer
Storey County Commissioners

January 31, 2013

Re: APN 3-161-51 & 3-161-44
Dale Morgan

Due to a previous valuation error on the above referenced properties, Mr. Morgan has requested a refund. Per NRS the taxpayer is entitled to a refund for the current tax year plus the previous two tax years. I would like to request your approval for this refund in the amount of \$1390.74. Please advise the Treasurer's Office to issue a check to the taxpayer.

Taxes	Paid	Should have Paid	Refund Amount
Current Yr 2012/13	\$2672.63	\$2186.32	\$ 486.31
2011/12	\$2396.71	\$1933.06	\$ 463.65
2010/11	\$2420.89	\$1980.11	\$ 440.78
			\$1390.74

Total Refund Amt:


Thank you,

Jana Seddon, Assessor

NRS 361.345 Power of county board of equalization to change valuation of property; review of changes in valuation and estimation of certain property by county assessor; notice of addition to assessed valuation.

1. Except as otherwise provided in subsection 2, the county board of equalization may:

(a) Determine the valuation of any real or personal property placed on:

(1) The secured tax roll which was assessed by the county assessor; or

(2) The unsecured tax roll which was assessed by the county assessor on or after May 1 and on or before December 15; and

(b) Change and correct any valuation found to be incorrect either by adding thereto or by deducting therefrom such sum as is necessary to make it conform to the taxable value of the property assessed, whether that valuation was fixed by the owner or the county assessor. The county board of equalization may not reduce the assessment of the county assessor unless it is established by a preponderance of the evidence that the valuation established by the county assessor exceeds the full cash value of the property or is inequitable. A change so made is effective only for the fiscal year for which the assessment was made. The county assessor shall each year review all such changes made for the previous fiscal year and maintain or remove each change as circumstances warrant.

2. If a person complaining of the assessment of his or her property:

(a) Has refused or, without good cause, has neglected to give the county assessor the person's list under oath, as required by NRS 361.265; or

(b) Has, without good cause, refused entry to the assessor for the purpose of conducting the physical examination required by NRS 361.260,

the county assessor shall make a reasonable estimate of the property and assess it accordingly. No reduction may be made by the county board of equalization from the assessment of the county assessor made pursuant to this subsection.

3. If the county board of equalization finds it necessary to add to the assessed valuation of any property on the assessment roll, it shall direct the clerk to give notice to the person so interested by registered or certified letter, or by personal service, naming the day when it will act on the matter and allowing a reasonable time for the interested person to appear.

**BOARD OF EQUALIZATION
STOREY COUNTY, NEVADA**

CERTIFIED MAIL - 7012 0470 0001 1890 1939

January 16, 2014

NOTICE OF HEARING

TAXPAYER:

Leslie D Cater
2211 Canal Rd
Lockwood, NV 89434-6670

STOREY COUNTY ASSESSOR:

Jana Seddon
26 S B Street
Virginia City, NV 89440

DATE: February 18, 2014 TIME: 2:00 p.m.

PLACE: Storey County District Courtroom
26 South B Street
Virginia City, Nevada 89440

LEGAL AUTHORITY AND JURISDICTION OF THE COUNTY BOARD OF EQUALIZATION: NRS 361.357

BRIEF STATEMENT OF MATTER: Appeal from the action of the Storey County Assessor

Case No: 14-002

Parcel No: 004-041-28

The County Board of Equalization (County Board) will hear your appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured your appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled during the session.

you choose to submit a brief and evidence to the County Board, the documents must be received by the County Clerk in the office no later than 5:00 p.m. February 6, 2014. You may fax the documents to the County Board at (775) 847-0921. Please submit a copy of the documents directly to the other party no later than 5:00 p.m. of the day indicated above.

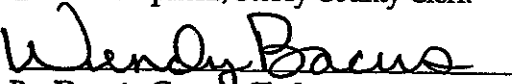
The taxpayer may appear in person or file a letter for consideration or may be represented by an attorney or any qualified individual. If an appeal is made by a taxpayer's representative, the person making the appeal on behalf of the owner of the property shall provide an original written authorization from the owner of the property at the time the appeal is filed. If the taxpayer or his representative fails to appear at the scheduled time, the hearing may be held in his absence and the County Board will consider the available evidence at the scheduled hearing time. If a party chooses to be represented by an attorney, the attorney shall be one who is admitted to practice and in good standing before the highest court of any state of the United States. If a corporation, municipal corporation or an unincorporated association, the taxpayer may be represented by an officer or other duly authorized representative or regular employee of such corporation.

Procedural rules governing the County Board's hearing may be found in the Nevada Administrative Code 361.622 through 361.643. The Administrative Code may be found on the internet by selecting Chapter 361 at <http://leg.state.nv.us/NAC>.

Please be advised that if a transcript of any hearing held before the County Board is desired by the taxpayer, the party desiring the transcript must pay for the court reporter, or you may obtain a CD of the hearing from the Clerk and provide to the reporter and pay for the transcript and deliver a copy of the transcript to the County Clerk which will be included as a part of the administrative record, before any subsequent hearing or appeal of the matter.

If you have any questions, please call (775) 847-0969

Gnessa Stephens, Storey County Clerk


By, Deputy County Clerk

County

Control #

(date stamp will go here)

Appeal Case # 14-002

RECEIVED

PETITION FOR REVIEW OF TAXABLE VALUATION
TO THE COUNTY BOARD OF EQUALIZATION

JAN 14 2014

Submit this Petition Form no later than 5 p.m., January 15th, 2014
If due date falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.
Please Print or Type

STOREY CO ASSESSOR

STEP 1. List the complete name of the Petitioner and contact information, as applicable.

Owner of record per the assessment roll: Leslie D. Carter
Agent/Attorney as Authorized by above: _____
Contact Person's Name: SAME
Owner/Agent/Attorney mailing address: 2211 CANAL RD SPARKS NV 89434-6670
Owner's contact information: Home Phone: 775-343-1412 Work Phone: NA
Fax: NA Email: NA Alt Phone: 775-636-0069
Agent/Attorney contact info.: Phone: NA Fax: NA Email: NA

STEP 2. List the following information about the property being appealed.

Appeal Year: ☒ 2014-15 Secured Roll ☒ 2013-14 Reopened / Supplemental Roll ☐ 2013-14 Unsecured Roll

APN or Parcel Identifier: 004-041-18 County STOREY
The Assessor's Parcel Number (APN) is assigned to real property. A parcel identifier (alpha/numeric) is generally assigned to personal property. The APN or parcel identifier may be found on either the Assessment Notice or the Tax Bill.

Does this appeal involve multiple parcels? ☒ If yes, how many? _____ Attach list for multiple parcels.
Appeals must be single parcels unless multiple contiguous parcels act as a single unit.

Physical address of property: NA

Purchase price: NA Purchase date: NA
If information is available If information is available

STEP 3. Please provide more details about your appeal in the following 3 questions:

1. Please indicate the owner's opinion of value for the following items. Write "N/A" (Not Applicable) for those items not appealed: See NRS 361.025 for the definition of Full Cash Value.

Land Value: \$ NA ? if we put any price on the value we be held against
Building Value: \$ NA ?
Personal Property Value: \$ NA ?
Total Property Value: \$ NA ?

2. Please describe more fully your reasons for your appeal, request for review or complaint. Attach a separate page if more room is needed.

WHY are we Paying Property TAXES ? Please answer the questions
because i don't see why i am paying 2983.85 we don't have
school - we don't have street light - we don't have fire Dept -
we don't have Fire Hydrant - we don't have paved Roadway -
we have a 1 lane RR Bridge for crossing the Twelve River that
need to be repaired - the one lane Road that we do have need some work on

3. Please note which attachments, if any, you are enclosing with your Petition for Review.

☐ Income Information ☐ Lease Information ☒ Appraisal ☐ Comparable Sales ☐ Photos ☒ Other

Continued on page two

? pg 2 of petition

GENERAL INDEX OF EXHIBITS

DATE OF HEARING: February 18, 2014

RESPONDENT: Assessor Jana Seddon

[illegible]

County

STOREY COUNTY TAX PROPTTY TAX PAINTED ROCK EXIT 40 OFF OF I-80

1. We have only a 1 lane RR Bridge across the River
2. We have no exit PLAW if that Bridge is out
3. We have NO Fire Hydrants
4. Sheriff is 29 mile away? LOCKWOOD NV AND FIRE Dept
5. We have no STREET LIGHTS
6. we have NO SCHOOLS
7. we have NO SCHOOLS Buses to pick up our Children
8. We have only one lane Road its the only paved Rd out here
9. Lockwood is the only School and its 29 miles away Elementary
no Intermediate school no high school 51 miles away

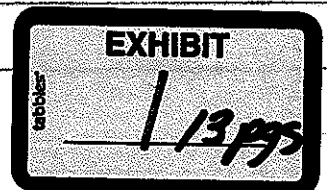
Lyon County Family MD have
Two elementary schools
Two intermediate schools
one high school
have a large Fire Dept
and Sheriff in close

only 8.1 miles away

our TAX dollars should be going to Lyon County
Sheriff MD for services the can pick up the
Kids at exit 40 here the in school has 30 minutes



Leslie D. Cater



STEP 4. Check the statutory authority for the appeal (Check the most appropriate box(s)):

- ☐ The full cash value of my property is less than the computed taxable value of the property (NRS 361.357).
☒ My property is assessed at a higher value than another property that has an identical use and a comparable location to my property (NRS 361.356). *Property is of same kind & use - Assessed at a higher value than another property*
☐ My property is overvalued because other property within the county is undervalued or not assessed; and have attached the proof showing the owner, the location, the description and the taxable value of the undervalued property (NRS 361.355).
☐ I request a review of the Assessor's decision to deny my claim for exemption from property taxes (NRS 361.155).
☐ The Assessor has determined my agricultural property has been converted to a higher use and that deferred taxes are now due (NRS 361A.280).
☐ My property has been assessed as property escaping taxation for this year and/or prior years (NRS 361.769).

STEP 5. Please sign and date the petition: Owner's signature required if no authorization per NRS 361.362 attached:

Julie D. Tate _____
Signature of Owner Date *12/30/12*
☒ Signature of Authorized Agent/Attorney Date _____
Authorization per NRS 361.362 attached: ☐ Yes ☐ No

☐ I hereby withdraw my appeal to the Board of Equalization.

Signature of Owner of Authorized Agent/Attorney _____

Date _____

**DO NOT COMPLETE THIS SECTION
FOR COUNTY USE ONLY**

Parcel/Roll No.	
Legal Description:	
Property Type/Class:	
Zoning:	
Present Use:	
Year of Last Appraisal:	
Exempt Reason (List Applicable NRS)	

ASSESSOR'S TAXABLE VALUE:	PRESENT ASSESSED VALUE:	PREVIOUS ASSESSED VALUE:
Land:	Land:	Land:
Improvements:	Improvements:	Improvements:
Personal Property:	Personal Property:	Personal Property:
TOTAL:	TOTAL:	TOTAL:
Exemption Amount:	Exemption Amount:	Exemption Amount:

Has this property been appealed to a board of equalization in the past five years? ☐ NO ☐ YES Year _____

ACTION TAKEN BY THE COUNTY BOARD OF EQUALIZATION

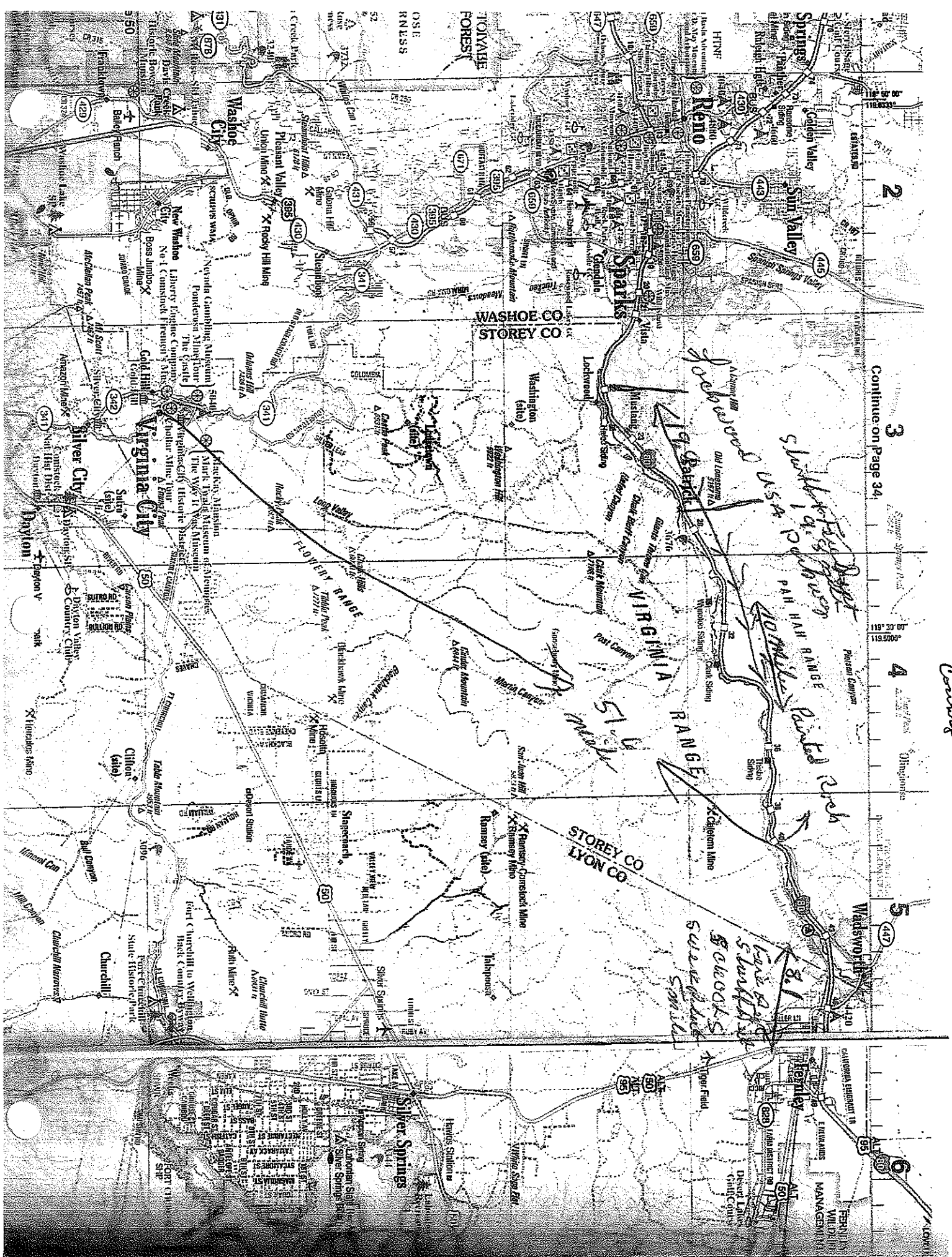
SCHEDULED APPEARANCE:

Date _____ Time _____ Location _____ CBOE Case Number _____

☐ No change made from the present assessment. ☐ Change or changes as outlined below.

	As Assessed:	Changed To:	Increase or (Decrease)
Land:			
Improvements:			
Personal Property:			
TOTAL:			
Exemption Amount:			

REASON FOR ACTION TAKEN: _____



Continue on Page 34

County

CALIFORNIA DEPARTMENT OF
FIRE
MANAGEMENT
FERNANDO
WILSON
MANAGEMENT

Strong County

Linda Miller
 Enrolled
 her Property in Mill
 with Roadway
 Property TAX \$5
 Over \$3,400.00

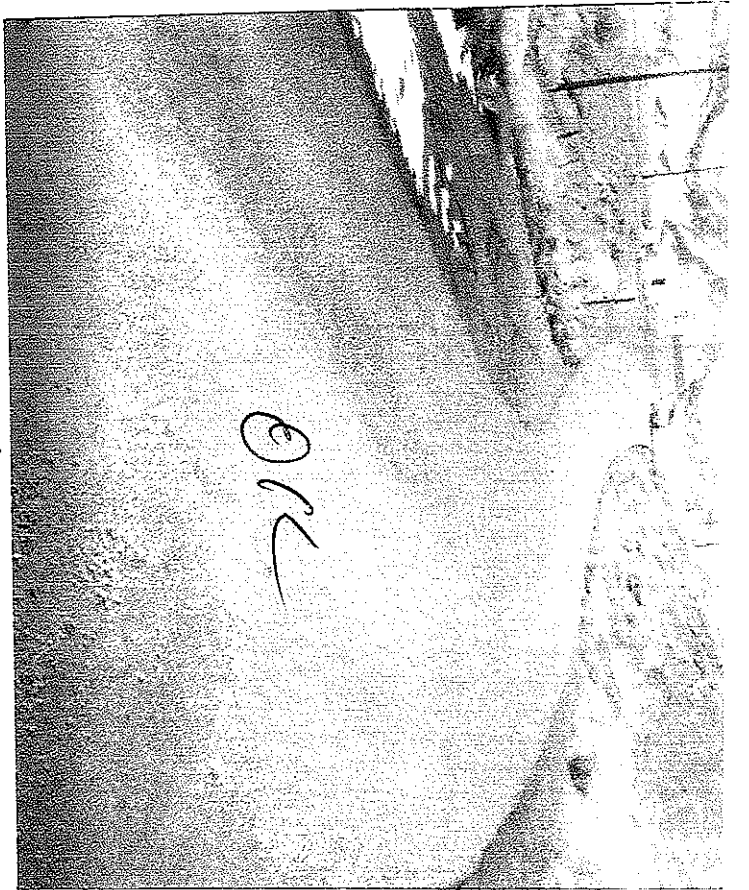
Erward Eugene
 new home
 Property TAX \$5
 \$4,450.00

\$3,400.00
 \$4,450.00
 \$3,200.00
 \$11,050.00
 No Service

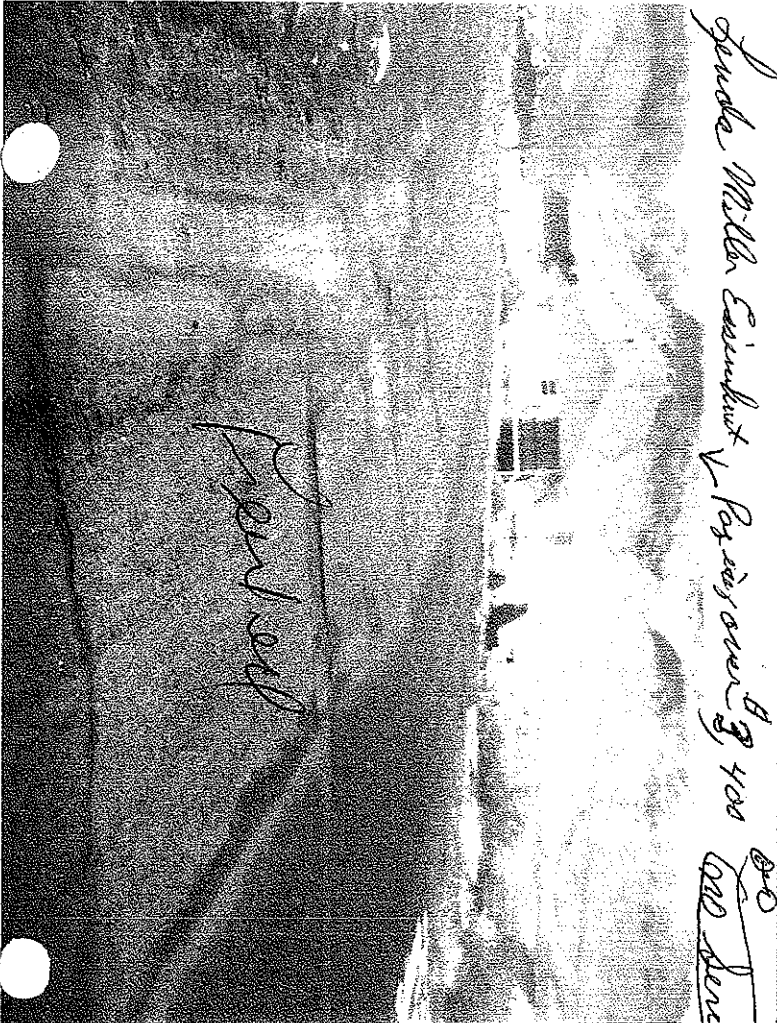
Leslie A. Carter
 Property Tax \$5
 Over \$3,800.00



Island

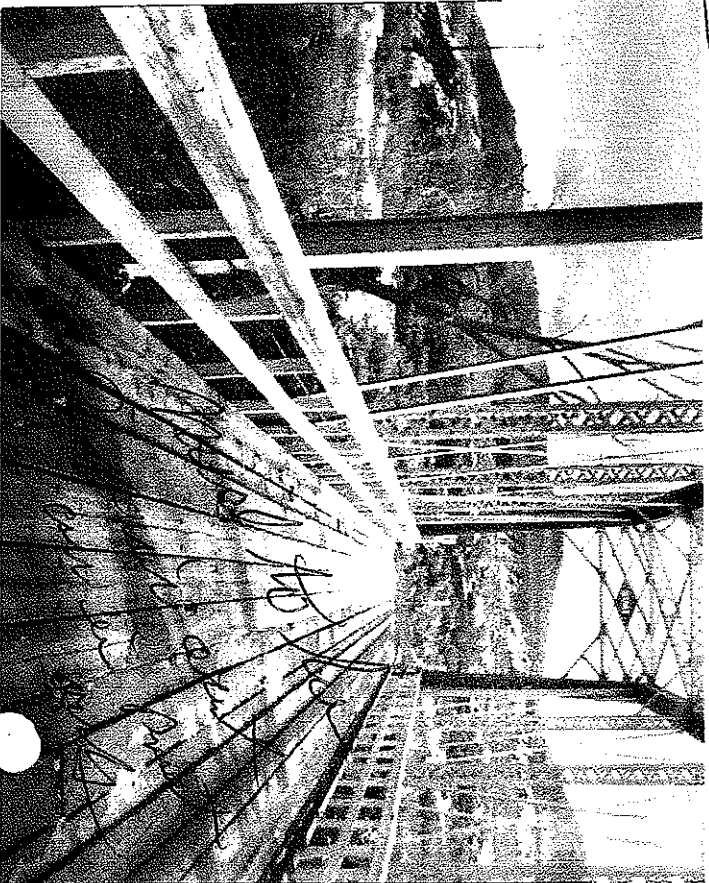


OK



Island

Island Miller Creek
 Pass over 3,400 ^{ft} and down



One hand bridge?

Island Miller Creek
 Pass over 3,400 ^{ft} and down

Why are we paying
property TAXES?

Elmore County

Deed Tana Benton President
Call assessor office face to face
say to you she lives in Green Valley
FEBRUARY 12, 2013 Clark County
she was paying less taxes than
Gated Center.

EXIT 40 PAINTED ROCK STOREY COUNTY RESIDENTS

- 1- NEED EMERGENCY RESCUE ALTERNATIVE ONLY ONE WAY IN AND OUT OVER TWO LANE BRIDGE
- 2- EMERGENCY RESPONSE SYSTEM, AMBULANCE, POLICE AND FIRE DEPARTMENT TOO FAR AWAY FOR STOREY COUNTY - LYON COUNTY IS MUCH CLOSER
- 3- ONE LANE BRIDGE IN AND OUT ACCESS IN BAD NEED OF REPAIRS
- 4- NO LIGHTS ON ROADS
- 5- IS THERE AN EMERGENCY PLAN IN STOREY COUNTY FOR A DISASTER EVACUATION *We need a road out the back way to Herald Fair*
- 6- NEED AN ALTERNATE ROUTE FOR TRAFFIC OUT OF AREA IN CASE OF CATASTROPHIC EMERGENCY *Shaffer's school*
- 7- POSSIBILITY OF ANNEXATION OF RESIDENTS IN STOREY COUNTY EXIT 40 TO LYON COUNTY FOR ALL THE REASONS STATED ABOVE
- 8- REDUCE PROPERTY TAXES AS SOON AS POSSIBLE

9- I WORK ONE WEEK OUT OF EACH MONTH TO PAY MY PROPERTY TAXES TO STOREY COUNTY.

*you have not look at Pay Roll since 1994 and its
47% of the budget*

*Rain Bowe Band has street light / paved street /
(Fire hydrant) Water to all properties (sewer) (a park)
(have extra case cover) the band a school (minor cuts)
(the have a fire dept) they have sheriff) and you know they
(Taylor?) What wrong with the District
We can solve their Problem Lyon County Can Take
as service in Storey County*

TAXES are up again *County Money County need more money?*

BROWNWELL GARY & KELLY	10.1	003-421-15	9974	0	9974	CAMPBELL JAY D & IRIS JUNE	10.1	003-391-04	9974	0	9974
BROWNWELL GARY & KELLY	10.1	003-421-17	9974	907	10881	CAMPER DAVID & MARY LEE	8.1	003-131-20	4200	0	4200
BROWNWELL HENRY A & JOAN A TRST	9.1	004-271-90	7870	58194	66064	CANIGLIA ROBERT E TT, TRUST A	10.2	003-321-15	6650	0	6650
BROWNWELL HENRY A & JOAN A TRST	9.1	004-271-91	7870	0	7870	CANO SOTO F L PEREZ DE CANO C A	11.2	003-546-11	7219	19183	2640
BROWNWELL HENRY A & JOAN A TTEE	9.1	004-271-74	7870	0	7870	CANTARA GARY M & CALHOUN WILMA R	8.1	003-122-43	4200	0	4200
BROWNWELL KELLY A & GARY	10.1	003-421-10	8866	46007	54873	CANTARA GARY M/ CALHOUN WILMA R	8.1	003-132-24	4200	0	4200
BUNNER PAUL & DEBRA J	8.2	003-045-35	5250	72266	77516	CANTARA GARY M/ CALHOUN WILMA R	10.2	003-351-37	6650	0	6650
BURSE DOLORES I TRUSTEE	10.2	003-361-40	6650	0	6650	CANTERA GARY & CALHOUN WILMA R	8.1	003-122-42	4200	0	4200
BRYANT BRADLEY JR & EDNA TRSTEE	11.2	003-533-04	7219	10983	18202	CAPASSO THERESA L	8.2	003-072-30	6300	37297	4350
BRYANT JAMES S JR & LYNN K TTEES	1	001-084-04	21390	50215	71605	CARBBIENER ALAN G	7	003-281-07	7285	11597	1880
BRYANT R L & FONG-BRYANT L TTEE	7	003-263-11	6623	12971	19594	CARBONE PAUL	10.1	003-431-07	9974	70463	8040
BUCCHIANERI VIRGIL A	1	001-087-01	8853	17307	24160	CARBONE PAUL	10.1	003-431-08	9974	0	9974
BUCHAN HARRY J & JUDITH K	8.1	003-122-12	4200	0	4200	CAREL MARY LYDIA	1	001-054-04	6128	434	6562
BUCK THOMAS & GWYNN	8.1	003-141-06	5250	56957	62207	CAREL MARY LYDIA	1	001-057-04	10903	12230	2313
BUCKET OF BLOOD SALOON	1	001-081-01	5255	0	5255	CAREY ALLEN JAMES & LOU ANN	6.1	800-002-45	83	0	83
BUCKET OF BLOOD SALOON	1	001-083-09	11839	33380	45219	CARLETON WARREN & AMELIA TRSTEE	9.1	004-281-77	7870	0	7870
BUCKET OF BLOOD SALOON	1	001-084-01	27222	8206	35428	CARLSON CHAS T/CARLSON CONSTANC	1	001-071-04	12117	20533	3265
BUCKET OF BLOOD SALOON	1	001-085-11	29047	45589	74636	CARLSON CRAIG D & DAWN R	7	003-294-09	6623	11921	1854
BUCKET OF BLOOD SALOON	1	001-086-20	29946	40489	70435	CARLTON S J	4	800-000-76	500	0	500
BUCKET OF BLOOD SALOON INC	1	001-081-02	4313	0	4313	CARMACK VICTORIA LEE	7	003-273-12	6292	11239	1753
BUCKET OF BLOOD SALOON INC	1	001-085-06	13421	37295	50716	CARMAN FRANKLIN S III	7	003-314-12	6623	13603	20221
BUCKET OF BLOOD SALOON INC	1	001-095-07	30861	9974	40835	CARMONA JULIAN E & LAURA K	8.1	003-191-14	6300	31100	37400
BUCKNER MIKE	1	001-251-06	3115	0	3115	CARPENTER FRANK L & PATRICIA S	7	003-284-11	6623	14739	21360
BUDISH DAVID	11.2	003-524-18	7088	15591	22679	CARPENTER J G & CARVEY S A	11.2	003-543-02	7219	12796	20010
BUFFINGTON PATRICIA R	8.2	003-061-54	4200	0	4200	CARR CHARLES W & BEA ANNE TTEE	1	001-146-02	7788	4547	12330
BUGAWAN ELIAS G & HERMINIA V TRS	7	003-305-01	6623	2733	9356	CARRETE RONALD J & ADELA	10.2	003-361-10	6650	87920	94570
BUGGY KEVIN J	8.2	003-051-20	6300	92568	98868	CARRIER KELLYLYNN	1	001-245-08	6177	58664	64841
BULLARD RICHARD WAYNE	8.1	003-131-01	12600	4041	16641	CARRINGTON ROBERT G	8.1	003-172-03	4200	0	4200
BUNCH RICHARD J	10.1	003-381-14	9974	0	9974	CARRINGTON ROBERT G	10.1	003-421-13	9974	29062	39030
BURCHETT MARIE	6.1	800-001-75	500	0	500	CARSON HARRY W/BARNARD JANICE G	7	003-301-06	6623	15111	21734
BURCHETT MARIE	6.1	800-001-76	500	0	500	CARTER DONALD	8.2	003-044-20	5250	46912	52162
BURCHETT MARIE E TRUSTEE	1	001-122-03	389	0	389	CARTER GWENDOLYN D	11.2	003-552-18	7088	2841	9929
BURCHETT MARIE E TRUSTEE	1	001-124-05	7270	0	7270	CARTWRIGHT CHARLYN	11.2	003-546-18	7088	20610	27698
BURCHETT MARIE E TRUSTEE	1	001-127-03	1402	0	1402	CASALE JERRY J & BEVERLY TRSTEE	8.2	003-092-23	6300	0	6300
BURCHETT MARIE E TRUSTEE	1	001-127-05	1558	0	1558	CASH ASSET MANAGEMENT LLC	5.2	004-161-21	290591	812625	11032
BURCHETT MARIE E TRUSTEE	1	001-244-02	3738	0	3738	CASH PROCESSING SERVICES LLC	5.2	004-161-22	145751	566767	71251
BURDICK JIM	11.2	003-522-07	7875	12695	20570	CASSABOOM OAKLEY ARTHUR	5.1	004-321-23	10500	0	10500
BURDICK RBT & HELEN	8.2	003-073-07	6300	0	6300	CASSABOOM OAKLEY ARTHUR	5.1	004-321-24	7000	0	7000
BURGESS BRYAN & DEBBRA	11.2	003-543-14	7088	17813	24901	CASTILLO JUAN D & MUNOZ RAQUEL C	7	003-316-05	6623	7795	14418
BURGESS DAVE	5.2	004-111-10	0	153385	153395	CASTLE PEAK PROPERTIES LLC	10.2	003-321-25	6650	0	6650
BURKE BRUCE & COLLEEN TRUSTEES	8.2	003-015-22	8662	81122	98784	CASWELL ANGELO B	7	003-273-17	12584	3046	15630
BURKE BRUCE & COLLEEN TRUSTEES	10.2	003-321-39	6650	0	6650	CASWELL JAMES L & VINCENZA J	11.2	003-524-05	7875	14561	22436
BURKE BRUCE & COLLEEN TRUSTEES	9.1	004-271-44	10731	0	10731	CATER LESLIE D	5.2	004-041-28	14740	79190	93930
BURKE STEPHEN F	10.2	003-371-30	8866	0	8866	CAVANAGH ROBT H & MARILYN F TRST	8.2	003-045-48	5250	49060	54310
BURNET EDWARD P & MOLLY	1	001-257-08	19616	29974	49590	CAVANAGH ROBT H & MARILYN F TTEES	8.2	003-045-33	5250	0	5250
BURNET EDWARD P & MOLLY F	1	001-132-15	8645	651	9296	CAVE MARCELLUS W & BOBBIN KYTE	8.2	003-031-05	4200	0	4200
BURNEY DONNA JEAN	10.1	003-401-10	6650	3380	10030	CAVE RICHARD E & CATHY A	7	003-272-05	6623	9828	16451
BURNS DANIEL R & DEBRA JANE	7	003-273-07	6292	21151	27443	CAVIN THOMAS & MARIE	8.2	003-042-03	5250	0	5250
BURNS DEBRA J & DANIEL R	1	001-255-02	9345	49348	58693	CAVIN THOMAS & MARIE	8.2	003-042-18	5250	0	5250
BURRELL INVESTMENTS LLC	1	001-072-16	27258	87094	114352	CAVIN THOMAS & MARIE	8.2	003-042-19	5250	0	5250
BURTON ROBERT E TRUSTEE	10.1	003-381-19	8866	0	8866	CAYTON KAREN L & CLANCY JIM D	8.2	003-044-19	5250	0	5250
BURTON ROBERT E TRUSTEE	10.2	003-381-25	7758	0	7758	CAYTON KAREN L/ CLANCY JIM D	8.2	003-044-03	5250	39337	44587
BURTON ROBERT E TRUSTEE	10.1	003-451-32	8866	0	8866	CEBALLOS LEOBARDO	7	003-304-24	6623	0	6623
BURTT T C & MARIE	7	003-271-06	6623	4276	10899	CEDAR SAGE LLC	1	001-031-01	10458	0	10458
BUSCHINE GLENN M & MALONE M TTEES	1	001-312-07	14050	32259	46309	CEDAR SAGE LLC	1	001-033-12	11178	0	11178
BUSEY WILLIAM	8.2	003-045-45	5250	29991	35241	CEDAR SAGE LLC	1	001-033-13	3515	0	3515
BUTCHER M S & S L TRUSTEES	8.1	003-161-20	8400	0	8400	CG & LITTLE E1 LLC	7	003-272-11	6623	11369	17992
BUTCHER TERRANCE & CHANDRA A	8.2	003-061-02	8400	50549	58949	CHANCE SANDRA J	7	003-283-11	6623	5318	11941
BUTLER JOSEPH PAUL & DOROTHY M	11.2	003-542-02	7875	13708	21583	CHANDLER MARK D & ESTA D	7	003-315-08	6623	17819	24442
BUTNER VAUGHN TALBOE TRUSTEE	9.1	004-281-71	10731	0	10731	CHANEY NATALIE	5.1	004-321-38	14000	0	14000
BUTTERFIELD JACK & DEBORAH TTEE	8.2	003-043-04	5250	0	5250	CHANEY ROY & LINDA	7	003-263-05	6292	12564	18856
BUTTERFIELD JOHN & DEBORAH TTEE	9.2	004-241-55	10731	72844	83575	CHANG JUDY/ YANG LIANG-HUA TTEE	10.2	003-361-05	6650	0	6650
BYERS JEFFERY A & SHERRI V	7	003-284-08	6623	10120	16743	CHANSOR CRAIG G & MARILYN S	10.2	003-341-24	7758	81000	88758
BYRNES MIKE O / EKHOLT SHAWNA L	11.2	003-522-24	7088	16089	23177	CHAPMAN C J & SML/ LUMAS RITA M	8.2	003-022-81	6300	55225	61525
BYRON JON M III	5.2	004-041-29	21660	0	21660	CHAPMAN CURTIS J & SHAWN M L	10.2	003-341-23	7758	104880	112638
C & R HOLDINGS LLC	12.2	005-041-02	65953	29587	95540	CHAPPLE ALVAH L & DANICA R	10.1	003-393-09	8866	56140	65006
C/O BALDASSARE D BERNARD & SHARO	7	003-304-03	6623	3248	9871	CHARLTON ARTHUR R & KAROLINE T	9.2	004-241-32	14308	0	14308
CABRAL SEAN & TERESA	7	003-312-12	6623	28489	35112	CHARLTON JC/ CHARLTON MA TTEES	3	002-061-17	11121	8455	19576
CABRERA VERA	10.2	003-351-39	6650	0	6650	CHARLTON MARK A	3	002-062-01	1752	0	1752
CAIN DEBORAH S / SMITH GERALD G	8.2	003-021-10	6300	26196	32496	CHARLTON MARK ALAN	1	001-172-04	1090	237	1327
CAIN DEBORAH S / SMITH GERALD G	9.2	004-241-64	5008	0	5008	CHART INC	12.2	005-061-22	395183	851726	1246900
CAIN MARY E	11.2	003-523-15	7219	15006	22225	CHASSE PETER & PAINKIHER LIDIJA	8.2	003-051-14	4200	0	4200
CALDARA RANDALL J & MICHELE R	8.2	003-062-02	10500	1720	12220	CHASSE PETER & PAINKIHER LIDIJA	8.2	003-052-41	5250	0	5250
CALDARA RANDALL J & MICHELE R	8.2	003-062-03	5250	70478	75728	CHASSE PETER & PAINKIHER LIDIJA	8.1	003-141-19	4200	0	4200
CALIENDO-RICHARDSON FRANCINE	11.2	003-551-20	7219	19046	26265	CHASTAIN PATRICIA	1	001-187-11	7476	24211	31687
CALL CASEY	11.2	003-531-12	7219	17580	24799	CHENG CEFERINO G & BEE LIAN TTEES	10.2	003-461-40	6650	0	6650
CALLAHAN HARRY M	11.2	003-551-01	7875	16248	24123	CHENOWETH STEPHEN K'O'NEILL M P	1	001-044-08	2944	0	2944
CALLAHAN PAUL W II	1	001-245-03	6230	9235	15465	CHENOWETH STEPHEN K'O'NEILL M P	1	001-111-03	3029	0	3029
CAMERON RONALD L	11.2	003-524-13	7219	16709	23928	CHENOWETH STEPHEN K'O'NEILL M P	1	001-112-07	589	0	589
CAMERON RONALD L	1	001-195-05	1169	0	1169	CHESTNUT HOLDING LLC	10.2	003-331-17	7758	0	7758
CAMERON RONALD L	1	001-195-06	1752	0	1752	CHEUNG D & CL/LAM E W & KEM-LAM L	8.2	003-022-20	5250	46650	51900
CAMPBELL JAY & IRIS	10.1	003-391-05	9974	0	9974	CHEVALIER KEVIN MARK & AMBRE	1	001-041-12	17810	69096	86906
						CHICAGO NEVADA GOLD MNG CO	6.1	800-001-79	500	0	500
						CHILSON LOREN & STACEY	9.2	004-221-07	12877	0	12877

Name	Tax Dist	Parcel No.	Land	Imprv	Ttl Ass'd Value	Name	Tax Dist	Parcel No.	Land	Imprv	Ttl A Valu
EAC CORP LLC	9.2	004-221-60	10731	0	10731	EICKMEYER DENNIS R	5.1	004-321-49	14000	0	140
EAC CORP LLC	9.2	004-231-05	6439	0	6439	EICKMEYER DENNIS R	5.1	004-321-50	14000	0	140
EAC CORP LLC	9.2	004-231-06	6439	0	6439	EICKMEYER DENNIS R	5.1	004-321-51	14000	0	140
EAC CORP LLC	9.2	004-231-07	6439	0	6439	EILERSEN CHARLES T	8.2	003-052-44	4200	1204	540
EAC CORP LLC	9.2	004-231-08	6439	0	6439	FINARSON MICHELE	8.2	003-023-15	6380	54772	611
EAC CORP LLC	9.2	004-231-17	6439	0	6439	EISENHART L S/ EISENHART A G TT	5.2	004-041-41	21020	79269	100
EAC CORP LLC	9.2	004-231-19	6439	0	6439	EK DORSEY L & DEBORAH A	10.2	003-371-05	8866	0	886
EAC CORP LLC	9.2	004-231-20	6439	0	6439	ELAM RICHARD T & TONI A	8.2	003-061-35	5250	0	525
EAC CORP LLC	9.2	004-231-21	6439	0	6439	ELBRECHT HENRY B&PHYLLIS J TTEE	1	001-024-15	14008	13389	273
EAC CORP LLC	9.2	004-231-29	6439	0	6439	ELEAZAR BENJAMIN & I	9.2	004-231-45	7870	0	787
EAC CORP LLC	9.2	004-231-30	6439	0	6439	ELEAZAR ISABEL E ET AL	9.2	004-231-52	7870	0	787
EAC CORP LLC	9.2	004-231-31	6439	0	6439	ELEAZAR WALFRIDO M	9.2	004-231-69	7870	0	787
EAC CORP LLC	9.2	004-231-32	6439	0	6439	ELIZONDO CARLOS & DIANA LOUISE	1	001-248-08	6230	30045	362
EAC CORP LLC	9.2	004-231-41	6439	0	6439	ELKIN RUTH/ HOOVER RICHARD	1	001-245-02	3738	8399	121
EAC CORP LLC	9.2	004-231-42	6439	0	6439	ELLERSON SANDRA K	11.2	003-523-03	7219	16964	241
EAC CORP LLC	9.2	004-231-43	6439	0	6439	ELLIS FRANK D/LOFORTE J TRSTEE	8.2	003-092-11	10500	0	105
EAC CORP LLC	9.2	004-231-53	7870	0	7870	ELLIS ROBERT P & SANDRA D TTEES	12.2	005-071-16	358949	162019	521
EAC CORP LLC	9.2	004-231-55	6439	0	6439	ELLISON JOHN & JUDY	1	001-034-09	6065	7463	135
EAC CORP LLC	9.2	004-231-56	6439	0	6439	ELMER D A & TUGGLE B E TRUSTEES	1	001-024-22	15187	77391	921
EAC CORP LLC	9.2	004-231-65	14308	0	14308	ELSTE JAMES R	10.2	003-451-15	9974	41553	515
EAC CORP LLC	9.2	004-231-66	14308	0	14308	ELWICK DAVID & CHRISTINE	7	003-304-17	6623	17317	235
EAC CORP LLC	9.2	004-231-68	7870	0	7870	EMERICK JOHN A	10.2	003-461-18	6650	31882	381
EAC CORP LLC	9.2	004-231-71	7870	0	7870	EMM PROPERTIES LLC	12.2	005-041-17	271152	345939	617
EAC CORP LLC	9.2	004-231-72	10731	0	10731	EMPEY LAND HOLDINGS LLC	1	001-062-07	7658	0	765
EAC CORP LLC	9.2	004-241-02	10731	0	10731	EMRIE HARRY C III & JERRY L TTEE	7	003-293-15	13247	0	132
EAC CORP LLC	9.2	004-241-17	12877	0	12877	ENGEL DOUGLAS & NIKI	10.2	003-451-33	8866	0	886
EAC CORP LLC	9.1	004-271-07	10731	0	10731	ENGELBRECHT RON& SPECKELS LARR	7	003-263-22	5936	17213	237
EAC CORP LLC	9.1	004-271-12	6439	0	6439	ENGELBRECHT RONALD G	7	003-263-03	14572	8032	221
EAC CORP LLC	9.1	004-281-50	7870	0	7870	ENGLAND BARBARA	8.1	003-161-53	4200	0	420
EAC CORP LLC	9.1	004-281-53	7870	0	7870	ENGLER GEO N & SUZANNE J TTEES	1	001-097-03	8373	13661	221
EAC CORP LLC	9.1	004-281-54	7870	0	7870	ENGLER GEORGE N & SUZANNE J TTE	10.2	003-452-01	8866	78563	877
EAC CORP LLC	9.1	004-281-55	7870	0	7870	ENLOE JIM V	3.1	002-031-15	8822	14345	23
EAC CORP LLC	9.1	004-281-56	7870	0	7870	ENOS STEVE	10.2	003-321-02	6650	4720	11
EAC CORP LLC	9.1	004-281-62	7870	0	7870	ENSIGN FRANK E	5.2	004-041-40	18790	122133	14
EAC CORP LLC	9.1	004-281-81	7870	0	7870	ENTRUST ADMIN FBO BELLAIRE L K	5.1	004-321-54	28000	0	28
EAC CORP LLC	9.1	004-281-82	10731	0	10731	EP MINERALS LLC	5.2	004-041-22	44905	0	44
EADIS PAUL G & PATRICIA A	7	003-312-14	13247	39000	52247	EP MINERALS LLC	5.2	004-041-23	2800	0	28
EADY VIVIAN ANNE	8.1	003-181-02	5250	0	5250	EP MINERALS LLC	5.2	004-041-36	28000	0	28
EAGER DONALD L & MARLENE A	8.1	003-132-18	4200	0	4200	EP MINERALS LLC	5.2	004-101-03	13690	0	13
EAGER DONALD L & MARLENE A	8.1	003-132-19	4200	0	4200	EP MINERALS LLC	5.2	004-101-04	11985	0	11
EAGLE CLOUD LLC	10.2	003-451-34	8866	3473	12339	EP MINERALS LLC	5.2	004-101-09	3865	0	38
EAGLE CPT LLC	12.2	005-111-10	869845	0	869845	EP MINERALS LLC	5.2	004-101-11	66070	0	66
EAGLE CPT LLC	12.2	005-111-22	751905	0	751905	EP MINERALS LLC	5.2	004-171-03	2890	0	28
EAGLE CPT LLC	12.2	005-111-26	804880	7062059	7866939	EQUITY TRST CO CUST FBO R HALL	8.2	003-052-27	4200	0	42
*EAGLES FRATERNAL ORDER OF	1	001-082-05	3505	30872	3437	EQUITY TRST CO FBO HALL R E IRA	10.2	003-371-01	8866	0	88
EARLE JANICE	10.2	003-361-23	6650	0	6650	EQUITY TRST CO FBO R E HALL IRA	10.1	003-441-09	8866	0	88
EASLEY JERRY & DOLORES G	1	001-264-11	22265	23309	45574	EQUITY TRST FBO BOOME CE & SR	10.2	003-361-26	6650	0	66
EATON CHESTER F	1	001-162-08	14236	0	14236	EQUITY TRST CO CUST. HALL R E	10.1	003-371-17	8866	0	88
EATON CHESTER F	1	001-211-01	12460	0	12460	EQUITY TRST CO FBO HALL R E	10.2	003-321-53	6650	0	66
EATON ETHEL B TRUSTEE	1	001-095-03	7850	24595	32445	EQUITY TRST CO FBO HALL ROBT E	8.2	003-111-09	6825	0	68
EATON GERALD L & DOREEN F TRSTE	8.2	003-052-33	4200	0	4200	EQUITY TRST CO FBO KOCOUR R A	8.2	003-011-07	6300	0	63
EATON JACK&JULIE/HOPE STEVE & M	1	001-212-01	12966	0	12966	EQUITY TRST CO FBO KOCOUR RA	8.1	003-101-38	4200	0	42
EBNER G J & M D/EBNER J C & C L	9.1	004-281-74	378	0	378	EQUITY TRST CO FBO RE HALL IRA	1	001-244-10	2882	0	28
ECCLES RANDALL J	1	001-016-06	6292	18718	25010	EQUITY TRST CO FBO RE HALL IRA	1	001-244-11	2882	0	28
ECHO GEORGE	7	003-304-16	6623	4599	11222	EQUITY TRST CO FBO RE HALL IRA	1	001-244-12	2882	0	28
ECKERT PETER	8.2	003-045-38	5250	43296	48546	EQUITY TRST CO FBO RE HALL IRA	10.2	003-341-26	7758	0	77
ECOCON LLC	12.2	005-071-24	35256	0	35256	EQUITY TRST CO, CUST R E HALL	10.1	003-441-10	6650	0	66
ECOCON LLC	12.2	005-071-25	35256	0	35256	EQUITY/STERLING TR FBO DEAN R A	10.2	003-351-25	6650	0	66
ECOCON LLC	12.2	005-071-26	35256	142024	177280	ERDEI ELMER A & MARY J	11.2	003-551-12	7088	13904	21
ECOCON LLC	12.2	005-071-27	35256	0	35256	ERDMAN JASON & TERRI	8.2	003-052-17	8400	0	84
EDBERG BRIAN E	10.2	003-321-37	7758	4260	12018	ERICKSON CYNTHIA F	11.2	003-552-07	7219	14757	27
EDBERG BRIAN E & GIANA M	8.2	003-014-04	5250	50870	56120	ERICKSON KIRK & STEPHANIE M	8.2	003-081-68	7876	51192	51
EDDY ETRIK J & AMANDA	8.2	003-033-29	4200	38790	42990	ESAU RICHARD M & KATHERINE M	10.2	003-381-27	6650	0	66
EDENS KENNETH R & ANA B	11.2	003-552-24	7088	19713	26801	ESAU RICHARD M & KATHERINE M	10.1	003-371-09	8866	80753	81
EDENS MARILYN JOANNE	11.2	003-555-03	7350	16652	24002	ESAU RICHARD M & KATHERINE M	10.2	003-381-28	6650	0	66
EDGEWATER INVESTMENTS LLC	12.2	005-051-33	56477	0	56477	ESCALANTE R C/ WALTON KATHY	9.2	004-221-30	7870	0	78
EDGEWATER INVESTMENTS LLC	12.2	005-101-09	93382	0	93382	ESCURIAL LODGE NO.7 F&M	2	800-000-48	116	0	1
EDIN CHESTER M	1	001-241-01	12108	24722	36830	ESKOLA JANICE R	8.2	003-021-16	6300	53730	61
EDMANDS NATHANIEL M III	9.1	004-271-23	7870	48836	56706	ESLINGER ROBERT & LINDELL	10.2	003-361-37	6650	63540	71
EDMONDSON MARK	1	001-197-08	6230	1238	7468	ESQUEDA ERMINIA & LOZA YADIRA	11.2	003-553-11	7088	14665	2
EDMONDSON MARK W	1	001-052-10	3789	0	3789	ESTES JAMES L & SHIRLEY D J	9.2	004-241-79	14308	0	14
EDMONDSON MARK W	1	001-052-12	3739	0	3739	ETHRIDGE C/REYNOLDS J/LAFRANCE	1	001-147-02	6230	6696	1
EDMONDSON MARK W	1	001-195-03	1169	5000	6169	ETIWANDA HOLDINGS LLC-SERIES B	10.2	003-461-56	9974	0	9
EDMONDSON MARK W	3	002-041-03	6542	4431	10973	ETIWANDA HOLDINGS LLC-SERIES C	10.2	003-461-44	8866	2871	1
EDMONDSON MARK W	3	002-052-16	1202	1222	2424	ETIWANDA HOLDINGS LLC-SERIES D	10.2	003-461-47	8866	0	8
EDMONDSON MARK WILLIAM	3	002-062-54	7334	6791	14125	ETNYRE ELMER R&MARY S TRUSTEES	9.2	004-221-18	15739	0	1
EDWARDS EUGENE R & MARY K TRSTE	1	001-017-14	10282	47845	58127	EVANGELISTA EPIFANIO & S ET AL	10.2	003-381-37	6650	0	6
EDWARDS JAMES & DARLENE	7	003-272-16	6623	30706	37329	EVANS BRYAN	8.2	003-123-15	5250	0	5
EDWARDS LUCILLE MARIE	1	001-021-06	17055	33823	50878	EVANS BRYAN & LARRY	8.1	003-123-16	5250	0	5
EGGEN ERIC M & PENELOPE	8.1	003-131-25	7350	42151	49501	EVANS DON	5.2	004-031-06	950	0	9
EGGENBERGER DAAN FAMILY TRUST	1	001-072-10	3036	0	3036	EVANS JOAN / WEINBERG CHRISTINE	11.2	003-544-09	7219	12653	1
						EVANS KAREN TTEE	8.1	003-151-03	6300	0	6

NOTICE OF
ASSESSED VALUATION
THIS IS NOT A TAX BILL - IT IS A NOTICE OF
VALUE ONLY

DISTRICT 2 APPRAISAL YEAR 2010 MAILING DATE 12/17/13

THIS FISCAL YEAR	NEXT FISCAL YEAR
2013-14	2014-15
<u>ASSESSED VALUES</u>	<u>ASSESSED VALUES</u>
LAND	LAND
14,740	14,740
STRUCTURES, ETC	STRUCTURES, ETC
78,820	79,190
PERSONAL PROPERTY	PERSONAL PROPERTY
EXEMPTIONS	EXEMPTIONS
ASSESSED TOTAL	ASSESSED TOTAL
93,560	93,930
TAXABLE TOTAL	TAXABLE TOTAL
267,314	268,371
VALUE EXCLUDED FROM PARTIAL ABATEMENT	VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAXES have gone up

County
JANA SEDDON
STOREY COUNTY ASSESSOR
P.O. BOX 494
VIRGINIA CITY, NV 89440
(775) 847-0961
ASSESSOR@STOREYCOUNTY.ORG

PRE-SORTED
FIRST CLASS
US POSTAGE PAID
VIRGINIA CITY, NV
PERMIT # 1
ZIP 89440
02 1W
0001387530 DEC 18 2013
\$000.46

Storey County is an Equal Opportunity Provider

PARCEL NUMBER: 004-041-28

PROPERTY LOCATION:
2211 CANAL RD

Abatement Status: OWNER - 3% CAP

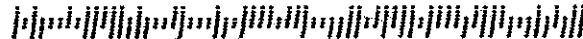
SEE OTHER SIDE FOR ADDITIONAL INFORMATION.

YOUR PROPERTY TAX BILL IS CAPPED, NOT YOUR ASSESSED VALUE
Assessment Roll is available per NRS 361.300

Last year is Parcel 2,983.85

CATER LESLIE D
2211 CANAL RD
SPARKS, NV 89434

8943486670 R007



Property Tax
Parcel 2,983.85
2012

County:

Read this Jackie

To: All Storey County residents

From: The Financial Advisor (Dale Beach)

When I became a resident of Storey County, I soon found out that about 300 people living in V.C. had control of everything.

It doesn't have to be that way. We can all be equal just like everywhere else.

Back then, the public servants were working for peanuts and real people wouldn't work public. That all changed when TRI started in the Lockwood area. They along with all the businesses that built and started operating in TRI began flooding county government with lots and lots of taxes. Why help all of us when they were so willing to help themselves.

In 2004 we had 72 employees and wages and fringes cost \$5,318,168.00. In 5 short years, we went to 149 employees at a cost of \$11,871,377.00. Our employees are doing very well. Fire Chief \$178,683.00. County Manager \$163,780.00. Community Development Director \$155,794.00. 1st Battalion Chief \$144,604.00. 2nd Battalion Chief \$144,170.00. These are 2011 rates. PAT Whitten ✓

Down in Lockwood at Lance Gilman's Canyon GID, the manager made \$62,400.00 last year. Way to go Lance.

Self help is alive and well in our county government. Do they care for the people? Heck no. They seem to love the mine company and seem to look out for their investors. This I know. If we as a people don't speak up for our friends and neighbors, that hole in the south end of V.C. will go thru Gold Hill and Silver City until the investors get so rich they don't want any more of our gold and that will be the day they stop.

PAT WHITTEN APPOINTED BILL HERR FORMER COMMERCIAL TO BE OUR LOBBIST at the State for Storey County

My Thoughts on the Candidates

Kershaw being part of the problem wants to give his seat to his brother-in-law, Conley. We can do better.

McBride is a life long resident of V.C. and a good old boy. We need a change. Bartending isn't a skill that could be transferred to county management.

I see a lot better days ahead. Lance Gilman has a life time of business management and is very successful. We can use him to help make our county more like everywhere else.

I'm tired of "we do things different in S.C."

I recently met Tom Purkey and liked everything about the guy. He has been all over the country and is very well educated. He has 7 years with our state in budget issues and a lifetime as a planning professional. We don't usually get an opportunity to get two people as well qualified as Lance and Tom. Let's grab them while we can.

I also think Eileen Herrington is the only choice for Justice of the Peace. Handpicked good old boy Jackie just don't get it. Eileen is very well qualified and deserves being elected.

We CAN and will do better.

The school issue for money deserves a big NO. This is not a need but is clearly greed.

County

**BOARD OF EQUALIZATION
STOREY COUNTY, NEVADA**

CERTIFIED MAIL - 7008 3230 0002 0077 2890

January 24, 2013

NOTICE OF HEARING

TAXPAYER:

Leslie D. Cater
2211 Canal Road
Lockwood, NV 89434

STOREY COUNTY ASSESSOR:

Jana Seddon
26 S B Street
Virginia City, NV 89440

-847-0961
assessor

DATE: February 22, 2013 TIME: 9:00 a.m.

PO Box 494

PLACE: Storey County District Courtroom
26 South B Street
Virginia City, Nevada 89440

LEGAL AUTHORITY AND JURISDICTION OF THE COUNTY BOARD OF EQUALIZATION: NRS 361.357

BRIEF STATEMENT OF MATTER: Appeal from the action of the Storey County Assessor

Case No: 13-002

Parcel No: 004-041-28

The County Board of Equalization (County Board) will hear your appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured your appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled during the session.

If you choose to submit a brief and evidence to the County Board, the documents must be received by the County Clerk in the office no later than 5:00 p.m. February 12, 2013. You may fax the documents to the County Board at (775) 847-0921. Please submit a copy of the documents directly to the other party no later than 5:00 p.m. of the day indicated above.

The taxpayer may appear in person or file a letter for consideration or may be represented by an attorney or any qualified individual. If an appeal is made by a taxpayer's representative, the person making the appeal on behalf of the owner of the property shall provide an original written authorization from the owner of the property at the time the appeal is filed. If the taxpayer or his representative fails to appear at the scheduled time, the hearing may be held in his absence and the County Board will consider the available evidence at the scheduled hearing time. If a party chooses to be represented by an attorney, the attorney shall be one who is admitted to practice and in good standing before the highest court of any state of the United States. If a corporation, municipal corporation or an unincorporated association, the taxpayer may be represented by an officer or other duly authorized representative or regular employee of such corporation.

Procedural rules governing the County Board's hearing may be found in the Nevada Administrative Code 361.622 through 361.643. The Administrative Code may be found on the internet by selecting Chapter 361 at <http://leg.state.nv.us/NAC>.

Please be advised that if a transcript of any hearing held before the County Board is desired by the taxpayer, the party desiring the transcript must pay for the court reporter, or you may obtain a CD of the hearing from the Clerk and provide to the reporter and pay for the transcript and deliver a copy of the transcript to the County Clerk which will be included as a part of the administrative record, before any subsequent hearing or appeal of the matter.

If you have any questions, please call (775) 847-0969

Vanessa DuFresne, Storey County Clerk

Wendy Baccus
By, Deputy County Clerk

TER TABLE

MATCHING CRITERIA

[illegible]

QUERY OUTPUT TABLE

Storey 2013-14 District:												Factor = 1		Qcount = 4		
RICT		APN	PARCEL SIZE	SALE DATE	LAND USE CODE	AREA	SALE PRICE	ASSESSED VALUE	FACTORED ASSESSED VALUE	RATIO						
MULE	5.10	4-321-17	10.00	1-25-10	100.00		2000.00	14000.00	14,000	7.0000				1	6.9034	
ING	5.10	4-331-36	76.84	3-09-12	640.00	PTN SW4 S	4000000.00	11044.00	11,044	0.0276		1			0.0690	
ING	5.10	4-291-22	75.00	6-26-12	100.00	PATENT #41	78500.00	52500.00	52,500	0.6688				1	0.5722	
ER	5.20	4-031-06	5.44	8-30-11	100.00	PARCEL 2	2714.00	950.00	950	0.3500			1		0.2534	

County



INFORMATION ABOUT

Nevada Property Tax Rates by County

COUNTY	2007-08 AVERAGE COUNTY WIDE TAX RATE*
Carson City	2.9936
Churchill	3.0364
Clark	3.1141
Douglas	2.9831
Elko	3.0003
Esmeralda	3.0195
Eureka	1.9421
Humboldt	2.7135
Lander	3.3657
Lincoln	3.0726
Lyon	3.0320
Mineral	3.6600
Nye	3.1322
Pershing	3.1533
Storey	3.4930
Washoe	3.5607
White Pine	3.6600

4 -

3 -

2 -

1 -

Real Property Taxes:

The formula for calculating real property tax is as follows:

Taxable Value x .35 = Assessed Value

Assessed Value x Tax Rate = Total Property Tax

For more information, please see "How Property Taxes are Calculated" on our website at <http://econdev.sierrapacific.com/documents/howproptaxesarecalculated.pdf>.

Personal Property Taxes:

Using the Cost Conversion Factor tables in the "Personal Property Manual" located at <http://econdev.sierrapacific.com/sppc/documents/personalpropertymanual2006-07.pdf>, use the following formula to calculate the assessed value.

The assessed value is the value on which taxes are calculated.

Actual Cost x Cost Index (for appropriate year) = Cost of Replacement

Cost of Replacement x Percent Good = Taxable Value

Taxable Value x .35 = Assessed Value

*Smallest County in Nevada
higher Tax for Population
4400 People*

Source: Nevada Department of Taxation

<http://econdev.sierrapacific.com>

Economic Development, Sierra Pacific Power Company - 1.775.834.3636 or 1.800.824.8856

**BOARD OF EQUALIZATION
STOREY COUNTY, NEVADA**

CERTIFIED MAIL - 7012 0470 0001 1890 1915

January 16, 2014

NOTICE OF HEARING

TAXPAYER:

WalMart Stores East, LP
c/o Stan Johnson
PO Box 8050 Mail Stop 0555
Bentonville, AR 72716

STOREY COUNTY ASSESSOR:

Jana Seddon
26 S B Street
Virginia City, NV 89440

DATE: February 19, 2014 TIME: 9:00 a.m.

PLACE: Storey County District Courtroom
26 South B Street
Virginia City, Nevada 89440

LEGAL AUTHORITY AND JURISDICTION OF THE COUNTY BOARD OF EQUALIZATION: NRS 361.357

BRIEF STATEMENT OF MATTER: Appeal from the action of the Storey County Assessor

Case No: 14-003

Parcel No: 005-091-02

The County Board of Equalization (County Board) will hear your appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured your appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled during the session.

If you choose to submit a brief and evidence to the County Board, the documents must be received by the County Clerk in the office no later than 5:00 p.m. February 6, 2014. You may fax the documents to the County Board at (775) 847-0921. Please submit a copy of the documents directly to the other party no later than 5:00 p.m. of the day indicated above.

The taxpayer may appear in person or file a letter for consideration or may be represented by an attorney or any qualified individual. If an appeal is made by a taxpayer's representative, the person making the appeal on behalf of the owner of the property shall provide an original written authorization from the owner of the property at the time the appeal is filed. If the taxpayer or his representative fails to appear at the scheduled time, the hearing may be held in his absence and the County Board will consider the available evidence at the scheduled hearing time. If a party chooses to be represented by an attorney, the attorney shall be one who is admitted to practice and in good standing before the highest court of any state of the United States. If a corporation, municipal corporation or an unincorporated association, the taxpayer may be represented by an officer or other duly authorized representative or regular employee of such corporation.

Procedural rules governing the County Board's hearing may be found in the Nevada Administrative Code 361.622 through 361.643. The Administrative Code may be found on the internet by selecting Chapter 361 at <http://leg.state.nv.us/NAC>.

Please be advised that if a transcript of any hearing held before the County Board is desired by the taxpayer, the party desiring the transcript must pay for the court reporter, or you may obtain a CD of the hearing from the Clerk and provide to the reporter and pay for the transcript and deliver a copy of the transcript to the County Clerk which will be included as a part of the administrative record, before any subsequent hearing or appeal of the matter.

If you have any questions, please call (775) 847-0969

Vanessa Stephens, Storey County Clerk


By, Deputy County Clerk

Jana Seddon

Storey County Assessor

Storey County Courthouse
26 South B Street
P.O. Box 494
Virginia City, NV 89440

(775) 847-0961 Phone
(775) 847-0904 Fax
Assessor@storeycounty.org

VALUE CHANGE STIPULATION for the BOARD of EQUALIZATION

February 12, 2014

RE: Appeal No(s) 14-003

Parcel No(s) 005-091-02

Dear Property Owner:

The Appraisal Division of the Storey County Assessor's Office has completed the review of the **taxable** value of the above property(ies) under appeal. After careful consideration of the facts involved, we are adjusting the **taxable** value as follows:

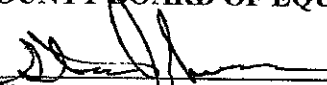
Fiscal Year 2014/15	From	To
Land	6,586,272	5,854,464
Improvements	50,474,899	46,166,066
Total Taxable Value	57,061,171	52,020,530

By signing below, Petitioner agrees to the above stipulation. Please return this letter to our office before your scheduled hearing. You may mail it to the address above, fax it to (775) 847-0904, or email it to: Assessor@storeycounty.org.

Sincerely,

Mark Stafford, on behalf of the Storey County
Assessor's Office

I HEREBY AGREE TO THE VALUE AS STIPULATED ABOVE. IN CONSIDERATION OF THIS VALUE ADJUSTMENT, I HEREBY WITHDRAW MY APPEAL TO THE COUNTY BOARD OF EQUALIZATION.

X 

Signature of Owner or Authorized Agent

Stan Johnson, Wal-Mart Property Tax Manager

Storey County is an Equal Opportunity Provider

DATE: 2/13/2014

Control #

(date stamp will go here)

Appeal Case # 14-003

**PETITION FOR REVIEW OF TAXABLE VALUATION
TO THE COUNTY BOARD OF EQUALIZATION**

Submit this Petition Form no later than 5 p.m., January 15th

If due date falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

Please Print or Type

STEP 1. List the complete name of the Petitioner and contact information, as applicable.

Owner of record per the assessment roll: Wal-Mart Stores East, LP
Agent/Attorney as Authorized by above: N/A
Contact Person's Name: Stan Johnson, Wal-Mart Property Tax Manager
Owner/Agent/Attorney mailing address: PO Box 8050, Mail Stop 0555
Owner's contact information: Office Phone: 479-277-4493 Work Phone: Bentonville, AR 72716
Fax: 866-311-7284 Email: stanley.johnson@wal-mart.com Alt Phone: 479-366-5351 (Cell)
Agent/Attorney contact info.: Phone: N/A Fax: N/A Email: N/A

STEP 2. List the following information about the property being appealed.

Appeal Year: ☒ 2014-15 Secured Roll ☐ 2013-14 Reopened / Supplemental Roll ☐ 2013-14 Unsecured Roll

APN or Parcel Identifier: 005-091-02 County Storey
The Assessor's Parcel Number (APN) is assigned to real property. A parcel identifier (alpha/numeric) is generally assigned to personal property. The APN or parcel identifier may be found on either the Assessment Notice or the Tax Bill.

Does this appeal involve multiple parcels? ☐ If yes, how many? Attach list for multiple parcels.
Appeals must be single parcels unless multiple contiguous parcels act as a single unit.

Physical address of property: 2155 USA Parkway

Purchase price: \$6,647,257 (Land) Purchase date: 2/1/2005
If information is available If information is available

STEP 3. Please provide more details about your appeal in the following 3 questions:

1. Please indicate the owner's opinion of value for the following items. Write "N/A" (Not Applicable) for those items not appealed: See NRS 361.025 for the definition of Full Cash Value.

Land Value: \$ 4,250,000 Personal Property Value: \$ N/A
Building Value: \$ 35,750,000 Total Property Value: \$ 40,000,000

2. Please describe more fully your reasons for your appeal, request for review or complaint. Attach a separate page if more room is needed.

1. Large portion of the subject land is non-buildable
Water management
2. The current assessor's value does not apply
adequate functional or External Obsolescence

Assessor has not provided the requested current Appraisal

3. Please note which attachments, if any, you are enclosing with your Petition for Review.

☐ Income Information ☐ Lease Information ☐ Appraisal ☐ Comparable Sales ☐ Photos ☐ Other

Continued on page two

STEP 4. Check the statutory authority for the appeal (Check the most appropriate box(s)):

- ☒ The full cash value of my property is less than the computed taxable value of the property (NRS 361.357).
☐ My property is assessed at a higher value than another property that has an identical use and a comparable location to my property (NRS 361.356).
☐ My property is overvalued because other property within the county is undervalued or not assessed; and have attached the proof showing the owner, the location, the description and the taxable value of the undervalued property (NRS 361.355).
☐ I request a review of the Assessor's decision to deny my claim for exemption from property taxes (NRS 361.155).
☐ The Assessor has determined my agricultural property has been converted to a higher use and that deferred taxes are now due (NRS 361A.280).
☐ My property has been assessed as property escaping taxation for this year and/or prior years (NRS 361.769).

STEP 5. Please sign and date the petition: Owner's signature required if no authorization per NRS 361.362 attached:

X Stan Johnson Signature of Owner Date _____
Signature of Authorized Agent/Attorney Date _____
Authorization per NRS 361.362 attached: ☐ Yes ☐ No
Walmart Property Tax Manager

☐ I hereby withdraw my appeal to the Board of Equalization.

Signature of Owner of Authorized Agent/Attorney

Date

**DO NOT COMPLETE THIS SECTION
FOR COUNTY USE ONLY**

Parcel/Roll No.	5-091-02
Legal Description:	PT Sec 1, 2, 11
Property Type/Class:	Industrial
Zoning:	I-2
Present Use:	Industrial Distribution
Year of Last Appraisal:	2011
Exempt Reason (List Applicable NRS)	

ASSESSOR'S TAXABLE VALUE:	PRESENT ASSESSED VALUE:	PREVIOUS ASSESSED VALUE:
Land: 6,586,271	Land: 2,305,195	Land: 2,988,216
Improvements: 50,474,900	Improvements: 17,666,215	Improvements: 16,861,692
Personal Property:	Personal Property:	Personal Property:
TOTAL: 57,061,171	TOTAL: 19,971,410	TOTAL: 19,849,908
Exemption Amount: 0	Exemption Amount: 0	Exemption Amount: 0

Has this property been appealed to a board of equalization in the past five years? ☐ NO ☒ YES Year 2010, 12 & 13

ACTION TAKEN BY THE COUNTY BOARD OF EQUALIZATION

SCHEDULED APPEARANCE:

Date 2-19-14 Time 9am Location Storey County Courtroom CBOE Case Number 14-003

☐ No change made from the present assessment. ☐ Change or changes as outlined below.

	As Assessed:	Changed To:	Increase or (Decrease)
Land:			
Improvements:			
Personal Property:			
TOTAL:			
Exemption Amount:			

REASON FOR ACTION TAKEN:




To whom it may concern:

I hereby authorize the following associates to represent Wal-Mart Stores, Inc. and Sam's Club, Inc. in all matters relating to real estate and business personal property tax and assessment. These associates are granted the authority to make any changes necessary with the taxing jurisdictions, including mailing addresses for tax bills and notices.

Authorized Wal-Mart Associates include:

Charles Terrell, Gary Crump, Frank Price, David Hebert, Peggy Everett, Jeffrey Knight, Lou Newman, Stan Johnson, Valerie Hilliard, Donna Sanders, Ani Pecoraro, Sheryl Williams, Mayra Carranza, Michelle Eddings, Mindy Noe, Rassia Medlock, Brandon Caplena and Jared Hilburn.

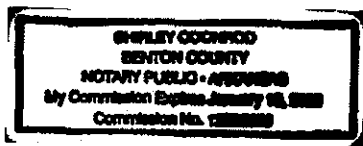
Signed By:  Date: 10/30/13
Claire Babineaux-Fontenot
Senior Vice President, Chief Tax Officer

BEFORE ME, the undersigned, a Notary Public within and for the County of Benton and the State of Arkansas, personally appeared Claire Babineaux-Fontenot who acknowledged to me that this certificate of authority was executed for the purpose herein expressed.

WITNESS MY HAND and notarial seal this 10/30/2013


Notary Public

My commission expires 1/18/2022



Wal-Mart Store Inc. Property Tax Department
P.O. Box 8050 MS: 0555
Bentonville, AR 72716-8050

Jana Seddon

Storey County Assessor

Storey County Courthouse
26 South B Street
P.O. Box 494
Virginia City, NV 89440(775) 847-0961 Phone
(775) 847-0904 Fax
Assessor@storeycounty.org**VALUE CHANGE STIPULATION for the BOARD of EQUALIZATION**

February 12, 2014

RE: Appeal No(s) 14-004 R&O Commercial LLC

Parcel No(s) 05-101-13 (500 Denmark Dr)

Dear Property Owner:

The Appraisal Division of the Storey County Assessor's Office has completed the review of the **taxable** value of the above property(ies) under appeal. After careful consideration of the facts involved, we are adjusting the **taxable** value as follows:

Fiscal Year 2014/15	From	To
Land	394,490	284,910
Improvements		
Total Taxable Value	394,490	284,910

By signing below, Petitioner agrees to the above stipulation. Please return this letter to our office before your scheduled hearing. You may mail it to the address above, fax it to (775) 847-0904, or email it to: Assessor@storeycounty.org.

Sincerely,

Mark Stafford on behalf of the Storey County
Assessor's Office

I HEREBY AGREE TO THE VALUE AS STIPULATED ABOVE. IN CONSIDERATION OF THIS VALUE ADJUSTMENT, I HEREBY WITHDRAW MY APPEAL TO THE COUNTY BOARD OF EQUALIZATION.

X Daryl F Kelberg
Signature of Owner or Authorized AgentDATE: 2/13/14

Control #

(date stamp will go here)

Appeal Case # 14-004

PETITION FOR REVIEW OF TAXABLE VALUATION TO THE COUNTY BOARD OF EQUALIZATION

Submit this Petition Form no later than 5 p.m., January 15th

If due date falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

Please Print or Type

STEP 1. List the complete name of the Petitioner and contact information, as applicable.

Owner of record per the assessment roll: R&O Commercial
 Agent/Attorney as Authorized by above: Douglas F Kolberg
 Contact Person's Name: Douglas F Kolberg
 Owner/Agent/Attorney mailing address: PO Box 448 Vane WA 98666
 Owner's contact information: Home Phone: _____ Work Phone: 503 403 4200
 Fax: _____ Email: _____ Alt Phone: _____
 Agent/Attorney contact info.: Phone: 360 314 5088 Fax: 360 254 7155 Email: douglas.kolberg@yahoo.com

STEP 2. List the following information about the property being appealed.

Appeal Year: ☒ 2014-15 Secured Roll ☐ 2013-14 Reopened / Supplemental Roll ☐ 2013-14 Unsecured Roll

APN or Parcel Identifier: 005-101-13 County Strom
 The Assessor's Parcel Number (APN) is assigned to real property. A parcel identifier (alpha/numeric) is generally assigned to personal property. The APN or parcel identifier may be found on either the Assessment Notice or the Tax Bill.

Does this appeal involve multiple parcels? ☐ If yes, how many? _____ Attach list for multiple parcels.
 Appeals must be single parcels unless multiple contiguous parcels act as a single unit.

Physical address of property: 500 Deamark Drive

Purchase price (if available) \$104,091 Purchase date: (if available) (about) October 2013
If information is available If information is available

STEP 3. Please provide more details about your appeal in the following 3 questions:

1. Please indicate the owner's opinion of value for the following items. Write "N/A" (Not Applicable) for those items not appealed: See NRS 361.025 for the definition of Full Cash Value.

Land Value: \$ 104091 Personal Property Value: \$ na
 Building Value: \$ na Total Property Value: \$ 104091

2. Please describe more fully your reasons for your appeal, request for review or complaint. Attach a separate page if more room is needed.

Property was traditionally marketed, investment was held a reasonable time, no parties under pressure to buy or sell, open market transaction

3. Please note which attachments, if any, you are enclosing with your Petition for Review.

☐ Income Information ☐ Lease Information ☐ Appraisal ☐ Comparable Sales ☐ Photos ☐ Other

Continued on page two

STEP 4. Check the statutory authority for the appeal (Check the most appropriate box(s)):

- ☒ The full cash value of my property is less than the computed taxable value of the property (NRS 361.357).
☒ My property is assessed at a higher value than another property that has an identical use and a comparable location to my property (NRS 361.356).
☐ My property is overvalued because other property within the county is undervalued or not assessed; and have attached the proof showing the owner, the location, the description and the taxable value of the undervalued property (NRS 361.355).
☐ I request a review of the Assessor's decision to deny my claim for exemption from property taxes (NRS 361.155).
☐ The Assessor has determined my agricultural property has been converted to a higher use and that deferred taxes are now due (NRS 361A.280).
☐ My property has been assessed as property escaping taxation for this year and/or prior years (NRS 361.769).

STEP 5. Please sign and date the petition; Owner's signature required if no authorization per NRS 361.362 attached:

X _____ 1-11-14 _____ x Dag 7 Koberg
Signature of Owner Date Signature of Authorized Agent/Attorney Date
Authorization per NRS 361.362 attached: ☒ Yes ☐ No

☐ I hereby withdraw my appeal to the Board of Equalization.

Signature of Owner of Authorized Agent/Attorney Date

**DO NOT COMPLETE THIS SECTION
FOR COUNTY USE ONLY**

Parcel/Roll No.	5-101-13
Legal Description:	PTN SEC 2, T19N, R22E
Property Type/Class:	INDUSTRIAL
Zoning:	I-2
Present Use:	VACANT
Year of Last Appraisal:	2013
Exempt Reason (List Applicable NRS)	

ASSESSOR'S TAXABLE VALUE:		PRESENT ASSESSED VALUE:		PREVIOUS ASSESSED VALUE:	
Land:	394,491	Land:	138,072	Land:	142,016
Improvements:	0	Improvements:	0	Improvements:	0
Personal Property:	0	Personal Property:	0	Personal Property:	0
TOTAL:	394,491	TOTAL:	138,072	TOTAL:	142,016
Exemption Amount:		Exemption Amount:		Exemption Amount:	

Has this property been appealed to a board of equalization in the past five years? ☒ NO ☐ YES Year _____

ACTION TAKEN BY THE COUNTY BOARD OF EQUALIZATION

SCHEDULED APPEARANCE:

2-19-14 9am Storey County Courthouse 14-004
Date Time Location CBOE Case Number

☐ No change made from the present assessment. ☐ Change or changes as outlined below.

	As Assessed:	Changed To:	Increase or (Decrease)
Land:			
Improvements:			
Personal Property:			
TOTAL:			
Exemption Amount:			

REASON FOR ACTION TAKEN: _____

COUNTY BOARD OF EQUALIZATION

AGENT AUTHORIZATION FORM

ALL SUPPORTING OWNERSHIP DOCUMENTATION AS NEEDED MUST BE SUBMITTED WITH
THIS FORM IN COMPLIANCE WITH NRS 361.362

I hereby authorize the agent/attorney whose name and contact information appears below to appear before the County Board of Equalization (County Board) to contest the value and/or exemption established for the following Assessor's Parcel or Identification Number(s):

005-101-13

☐ Multiple Parcel List Attached

The agent/attorney named below is authorized to file petition(s) for the _____ fiscal year; to receive all notices and decision letters related thereto; to agree to and sign a binding stipulation agreement; and to represent the Petitioner in all related hearings and matters before the County Board of Equalization. This authorization is revocable with a letter signed by the applicant, owner, partner, corporate officer, or an authorized employee who has been designated in writing to represent the owner on property tax matters. This authorization will end at the time all matters pertaining to this fiscal year appeal are resolved before the County Board of Equalization.

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Douglas F Kolberg
Name of Agent/Attorney

Agent's/Attorney's Company Name, If applicable

Agent/Attorney Mailing Address

PO Box 448 Vancouver, WA 98666
City, State, Zip

() 360 314 5088 dougfkolberg@yahoo.com
Office Phone Cell Phone Email

R40 Commercial, LLC
Owner's Name As It Appears On The Tax Roll

George Stroempler 1-11-14
*Signature Printed Name of Signator Date

owner/manager (7) 503 403 4200
Title Contact Phone

() ()
Office Phone Cell Phone Email

I hereby accept appointment as the authorized agent of the Taxpayer in proceedings before the County Board.

Douglas F Kolberg 1-11-14
Authorized Agent Signature Title Date

*This Authorization must be signed by the owner of record, registered partner of a partnership, corporate officer of a corporation, or the designated manager of an LLC. Ownership entities such as trusts, partnerships, LLCs, or Corporations that are subsidiaries of other trusts, partnerships, LLCs or corporations must include written authorization and/or designation from the parent entity demonstrating a clear line of authority to designate agent/attorney for the owner. An authorized employee who has been designated in writing by any of the aforementioned to represent the partnership, corporation or LLC on property tax matters may also sign. Written designations and/or supporting documentation of parent entities should accompany this authorization in compliance with NRS 361.362.

Jana Seddon

Storey County Assessor

Storey County Courthouse
26 South B Street
P.O. Box 494
Virginia City, NV 89440(775) 847-0961 Phone
(775) 847-0904 Fax
Assessor@storeycounty.org**VALUE CHANGE STIPULATION for the BOARD of EQUALIZATION**

February 12, 2014

RE: Appeal No(s) 14-005 R&O Commercial LLC

Parcel No(s) 05-101-08 (175 Denmark Dr)

Dear Property Owner:

The Appraisal Division of the Storey County Assessor's Office has completed the review of the **taxable** value of the above property(ies) under appeal. After careful consideration of the facts involved, we are adjusting the **taxable** value as follows:

Fiscal Year 2014/15	From	To
Land	430,085	276,483
Improvements		
Total Taxable Value	430,085	276,483

By signing below, Petitioner agrees to the above stipulation. Please return this letter to our office before your scheduled hearing. You may mail it to the address above, fax it to (775) 847-0904, or email it to: Assessor@storeycounty.org.

Sincerely,

Mark Stafford on behalf of the Storey County
Assessor's Office

I HEREBY AGREE TO THE VALUE AS STIPULATED ABOVE. IN CONSIDERATION OF THIS VALUE ADJUSTMENT, I HEREBY WITHDRAW MY APPEAL TO THE COUNTY BOARD OF EQUALIZATION.

X *Douglas F. Kolberg*
Signature of Owner or Authorized AgentDATE: 2/13/14

PETITION FOR REVIEW OF TAXABLE VALUATION TO THE COUNTY BOARD OF EQUALIZATION

Submit this Petition Form no later than 5 p.m., January 15th

If due date falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

Please Print or Type

STEP 1. List the complete name of the Petitioner and contact information, as applicable.

Owner of record per the assessment roll: RFO Commercial, LLC
 Agent/~~Attorney~~ as Authorized by above: Douglas F Kelberg
 Contact Person's Name: Douglas F Kelberg
 Owner/Agent/~~Attorney~~ mailing address: P.O. Box 448 Vancouver, WA 98666
 Owner's contact information: Home Phone: Work Phone: 503 403 4200
 Fax: Email: Alt Phone:
 Agent/~~Attorney~~ contact info.: Phone: 360 314 5088 Fax: 360 254 7155 Email: douglasfkelberg@yahoo.com

STEP 2. List the following information about the property being appealed.

Appeal Year: ☒ 2014-15 Secured Roll ☐ 2013-14 Reopened / Supplemental Roll ☐ 2013-14 Unsecured Roll

APN or Parcel Identifier: 005-101-08 County Storey

The Assessor's Parcel Number (APN) is assigned to real property. A parcel identifier (alpha/numeric) is generally assigned to personal property. The APN or parcel identifier may be found on either the Assessment Notice or the Tax Bill.

Does this appeal involve multiple parcels? ☐ **If yes, how many?** _____ **Attach list for multiple parcels.**
Appeals must be single parcels unless multiple contiguous parcels act as a single unit.

Physical address of property: 175 Denmark Drive

Purchase price: (all in) \$ 145,908 Purchase date: (about) October, 2013
If information is available If information is available

STEP 3. Please provide more details about your appeal in the following 3 questions:

1. Please indicate the owner's opinion of value for the following items. Write "N/A" (Not Applicable) for those items not appealed: See NRS 361.025 for the definition of Full Cash Value.

Land Value: \$ 145,908
 Building Value: \$ n/a
 Personal Property Value: \$ n/a
 Total Property Value: \$ 145,908

2. Please describe more fully your reasons for your appeal, request for review or complaint. Attach a separate page if more room is needed.

Property was traditionally marketed, investment was held a reasonable time, no parties under an order to purchase to buy, this was an open market sale (or sale)

3. Please note which attachments, if any, you are enclosing with your Petition for Review.

☐ Income Information ☐ Lease Information ☐ Appraisal ☐ Comparable Sales ☐ Photos ☐ Other

Continued on page two

STEP 4. Check the statutory authority for the appeal (Check the most appropriate box(s)):

- ☒ The full cash value of my property is less than the computed taxable value of the property (NRS 361.357).
☒ My property is assessed at a higher value than another property that has an identical use and a comparable location to my property (NRS 361.356).
☐ My property is overvalued because other property within the county is undervalued or not assessed; and have attached the proof showing the owner, the location, the description and the taxable value of the undervalued property (NRS 361.355).
☐ I request a review of the Assessor's decision to deny my claim for exemption from property taxes (NRS 361.155).
☐ The Assessor has determined my agricultural property has been converted to a higher use and that deferred taxes are now due (NRS 361A.280).
☐ My property has been assessed as property escaping taxation for this year and/or prior years (NRS 361.769).

STEP 5. Please sign and date the petition: Owner's signature required if no authorization per NRS 361.362 attached:

X _____ 1-11-14 _____ x Dorothy K. Kellhaug _____
Signature of Owner Date Signature of Authorized Agent/Attorney Date
Authorization per NRS 361.362 attached: ☒ Yes ☐ No

☐ I hereby withdraw my appeal to the Board of Equalization.

Signature of Owner of Authorized Agent/Attorney

Date

**DO NOT COMPLETE THIS SECTION
FOR COUNTY USE ONLY**

Parcel/Roll No.	5-101-08
Legal Description:	PTN SEC. 2, T19N, R22E
Property Type/Class:	INDUSTRIAL
Zoning:	F-2
Present Use:	VACANT
Year of Last Appraisal:	2013
Exempt Reason (List Applicable NRS)	

ASSESSOR'S TAXABLE VALUE:	PRESENT ASSESSED VALUE:	PREVIOUS ASSESSED VALUE:
Land: 430,086	Land: 150,530	Land: 154,831
Improvements: 0	Improvements: 0	Improvements: 0
Personal Property: 0	Personal Property: 0	Personal Property: 0
TOTAL: 430,086	TOTAL: 150,530	TOTAL: 154,831
Exemption Amount:	Exemption Amount:	Exemption Amount:

Has this property been appealed to a board of equalization in the past five years? ☒ NO ☐ YES Year _____

ACTION TAKEN BY THE COUNTY BOARD OF EQUALIZATION

SCHEDULED APPEARANCE:

2.19.14 9am Storey County Courtroom 14-005
Date Time Location CBOE Case Number

☐ No change made from the present assessment. ☐ Change or changes as outlined below.

	As Assessed:	Changed To:	Increase or (Decrease)
Land:			
Improvements:			
Personal Property:			
TOTAL:			
Exemption Amount:			

REASON FOR ACTION TAKEN: _____

COUNTY BOARD OF EQUALIZATION AGENT AUTHORIZATION FORM

ALL SUPPORTING OWNERSHIP DOCUMENTATION AS NEEDED MUST BE SUBMITTED WITH
THIS FORM IN COMPLIANCE WITH NRS 361.362

I hereby authorize the agent/attorney whose name and contact information appears below to appear before the County Board of Equalization (County Board) to contest the value and/or exemption established for the following Assessor's Parcel or Identification Number(s):

005-101-08

☐ Multiple Parcel List Attached

The agent/attorney named below is authorized to file petition(s) for the _____ fiscal year; to receive all notices and decision letters related thereto; to agree to and sign a binding stipulation agreement; and to represent the Petitioner in all related hearings and matters before the County Board of Equalization. This authorization is revocable with a letter signed by the applicant, owner, partner, corporate officer, or an authorized employee who has been designated in writing to represent the owner on property tax matters. This authorization will end at the time all matters pertaining to this fiscal year appeal are resolved before the County Board of Equalization.

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Douglas F Kolberg

Name of Agent/Attorney

Agent's/Attorney's Company Name, If applicable

Agent/Attorney Mailing Address

PO Box 448 Nan Vancouver, WA 98666

City, State, Zip

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(360) 314-5088

dougfkolberg@yahoo.com

Office Phone

Cell Phone

Email

RFO Commercial LLC
Owner's Name As It Appears On The Tax Roll

*Signature

George Stroemple
Printed Name of Signator

1-11-14
Date

Title

owner/manager

(503) 403-4200
Contact Phone

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Office Phone

Cell Phone

Email

I hereby accept appointment as the authorized agent of the Taxpayer in proceedings before the County Board.

Douglas F Kolberg

Authorized Agent Signature

Title

1-11-14
Date

*This Authorization must be signed by the owner of record, registered partner of a partnership, corporate officer of a corporation, or the designated manager of an LLC. Ownership entities such as trusts, partnerships, LLCs, or Corporations that are subsidiaries of other trusts, partnerships, LLCs or corporations must include written authorization and/or designation from the parent entity demonstrating a clear line of authority to designate agent/attorney for the owner. An authorized employee who has been designated in writing by any of the aforementioned to represent the partnership, corporation or LLC on property tax matters may also sign. Written designations and/or supporting documentation of parent entities should accompany this authorization in compliance with NRS 361.362.