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DEC 29 2016

APPEAL CASE # 17-0019PIU

Washoe County Board of Equalization

WASHOE COUNTY ASSESSOR

PETITION FOR REVIEW OF TAXABLE VALUATION

Submit this Petition Form no later than 5 p.m. of the date due. **Most types of appeals must be filed no later than January 15th.**
If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different due date may apply.

Please Print or Type:

Part A. PROPERTY OWNER/ PETITIONER INFORMATION (Agent's Information to be completed in Part H)

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: <u>American MedFlight, Inc.</u>					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) <u>PO Box 10166</u>				EMAIL ADDRESS:	
CITY <u>Reno, NV</u>	STATE <u>NV</u>	ZIP CODE <u>89510</u>	DAYTIME PHONE <u>775-856-5800</u>	ALTERNATE PHONE <u>775-856-5802</u>	FAX NUMBER <u>775-856-5801</u>

Part B. PROPERTY OWNER ENTITY DESCRIPTION

Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.

- ☐ Sole Proprietorship ☐ Trust ☒ Corporation
☐ Limited Liability Company (LLC) ☐ General or Limited Partnership ☐ Government or Governmental Agency
☐ Other, please describe: _____

The organization described above was formed under the laws of the State of Nevada.The organization described above is a non-profit organization. ☐ Yes ☒ No

Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A

Check box which best describes the relationship of Petitioner to Property Owner: ☒ Additional information may be necessary.

- ☐ Self ☐ Trustee of Trust ☐ Employee of Property Owner
☐ Co-owner, partner, managing member ☒ Officer of Company
☐ Employee or Officer of Management Company
☐ Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property
☐ Other, please describe: _____

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS <u>4855 Rock Blvd.</u>	STREET/ROAD	CITY (IF APPLICABLE) <u>Reno</u>	COUNTY <u>Washoe</u>
Purchase Price: <u>125,000.</u>	Purchase date:		

2. Enter Applicable Assessor Parcel Number (APN) or Personal Property Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) <u>5601010</u>	ACCOUNT NUMBER
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3. Does this appeal involve multiple parcels? Yes ☐ No ☒ List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels:	Multiple parcel list is attached. <input type="checkbox"/>
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4. Check Property Use Type: ☒

<input type="checkbox"/> Vacant Land	<input type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input type="checkbox"/> Residential Property	<input type="checkbox"/> Commercial Property	<input type="checkbox"/> Industrial Property
<input type="checkbox"/> Multi-Family Residential Property	<input type="checkbox"/> Agricultural Property	<input type="checkbox"/> Personal Property
<input type="checkbox"/> Possessory Interest in Real or Personal property		

5. Check Year and Roll Type of Assessment being appealed: ☒

<input type="checkbox"/> 2017-2018 Secured Roll	<input checked="" type="checkbox"/> 2016-2017 Reopen Roll	<input type="checkbox"/> 2016-2017 Unsecured Roll	<input type="checkbox"/> 2016-2017 Supplemental Roll
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Part E. VALUE OF PROPERTY

Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed. See NRS 361.025 for the definition of Full Cash Value.		
Property Type	Assessor's Taxable Value	Owner's Opinion of Value
Land		
Buildings		
Personal Property	<u>39,769</u>	<u>.00</u>
Possessory Interest in real property		
Exempt Value		
Total	<u>39,769</u>	<u>.00</u>

Part F. TYPE OF APPEAL

Check box which best describes the authority of the County Board to take jurisdiction to hear the appeal.

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

Part G. WRITE A STATEMENT DESCRIBING THE FACTS AND/OR REASONS FOR YOUR APPEAL, REQUEST FOR REVIEW, OR COMPLAINT. (ATTACH A SEPARATE PAGE IF MORE ROOM IS NEEDED).

This aircraft was purchased for the purpose of stripping it down for parts. The last of the parts removed was in September 2015. This aircraft no longer exists.

VERIFICATION

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part H below is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part H

Janice Martin
Petitioner Signature

CFO
Title

Janice Martin
Print Name of Signatory

12/16/16
Date

Part H. AUTHORIZATION OF AGENT *Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the County Board.*

I hereby authorize the agent whose name and contact information appears below to file a petition to the County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition. I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT:			TITLE:		
AUTHORIZED AGENT COMPANY, IF APPLICABLE:			EMAIL ADDRESS:		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE ()	ALTERNATE PHONE ()	FAX NUMBER ()

Authorized Agent must check each applicable statement and sign below.

- ☐ I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.
- ☐ I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the State Board subject to the requirements of NRS 361.362 and the limitations contained in the Agent Authorization Form to be separately submitted.

Authorized Agent Signature

Title

Print Name of Signatory

Date

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

Signature of Owner or Authorized Agent/Attorney

Date

ASSESSOR ATTACHMENT

5601010

Parcel/Roll No 5601010

Legal Description

Zoning

Present Use AIRCRAFT

Current Land Use Code

Year of Last Reappraisal 2016

Exempt Reason (List Applicable NRS)

Owner of record as of 12/30/2016 AMERICAN MEDFLIGHT INC

ASSESSORS

TAXABLE VALUE	2015/2016	ASSESSED VALUE	PREVIOUS ASSESSED VALUE	2014/2015
Land		Land	Land	
Improvements		Improvements	Improvements	
Personal Property	113,625	Personal Property	39,769	39,769
Total	113,625	Total	39,769	39,769
		Exemption Amt	-	-

PETITIONER'S EVIDENCE



December 22, 2016

Washoe County Treasurer
1001 E. Ninth St. #D-140
Reno, NV 89512

Attn: Tammi Davis

RE: PIN #5601010

Dear Ms. Davis,

I am writing you regarding the delinquent aircraft property tax bill for PIN #5601010, aircraft N777LE a 1983 Piper PA-31T, Serial #31T8120104 at the Reno-Tahoe Airport. This tax bill was not paid because it was billed in error.

For your information, this aircraft was purchased for the sole purpose of parting it out to other aircraft. The aircraft was deregistered March 2015 and the last of the aircraft parts were removed in September 2015. Aircraft N777LE no longer exists. Please see the attached records.

Can you please remove from your records for American Medflight the aircraft N777LE and reverse the 2016 balance and invoice.

Sincerely,

A handwritten signature in blue ink, appearing to read "Chris Webb".

Chris Webb
Vice President

Enc: FAA Registry

PETITIONER'S EVIDENCE A
5 PAGES

FAA REGISTRY

N-Number Inquiry Results

N777LE has Reserved/Multiple Records

Reserved N-Number

Type Reservation	Hold
Mode S Code	52502007
Reserved Date	03/30/2015
Renewal Date	None
Purge Date	03/30/2020
Pending Number Change	None
Date Change Authorized	None
Reserving Party Name	CANCELLED/NOT ASSIGNED
Street	None
City	None
State	
Zip Code	None
County	
Country	

Deregistered Aircraft

Deregistered Aircraft 1 of 2

Aircraft Description

Serial Number	31T8120104	Certificate Issue Date	None
Manufacturer Name	PIPER	Mode S Code (base 8 / oct)	52502007
Model	PA-31T	Mode S Code (base 16 / hex)	AA8407
Year Manufacturer	1983	Cancel Date	03/30/2015
Reason for Cancellation	Expiration	Export To	None
Type Registration	Individual		

Aircraft Registration prior to Deregistration

Name	SALE REPORTED		
Street	PO BOX 10166		
City	RENO		
State	NEVADA	Zip Code	89510-0166
County	WASHOE		
Country	UNITED STATES		

Deregistered Airworthiness

Engine Manufacturer	P&W	Classification	Standard
Engine Model	52032	Category	Normal
A/W Date	09/09/2004		

Deregistered Other Owner Names

None

Deregistered Aircraft 2 of 2

Aircraft Description

Serial Number	600006	Certificate Issue Date	06/01/1987
Manufacturer Name	SMITH	Mode S Code (base 8 / oct)	52502007
Model	AEROSTAR 600	Mode S Code (base 16 / hex)	AA8407
Year Manufacturer	None	Cancel Date	03/26/1991
Reason for Cancellation	Destroyed	Export To	None
Type Registration	Corporation		

Aircraft Registration prior to Deregistration

Name	DOLPHIN AVIATION INC		
Street	PO BOX 13005		
City	SARASOTA		
State	FLORIDA	Zip Code	33578
County	NOT FOUND		
Country	UNITED STATES		

Deregistered Airworthiness

Engine Manufacturer	None	Classification	Unknown
Engine Model	None	Category	None
		A/W Date	None

Deregistered Other Owner Names

None



Office of the Washoe County Treasurer

Tammi Davis, Washoe County Treasurer
tax@washoecounty.us

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OFFICE LOCATION:
1001 E NINTH ST-BLDG D RM140
RENO, NV 89512

www.washoecounty.us/treas
PHONE: 775-328-2510
FAX: 775-328-2500

NOTICE OF DELINQUENT AIRCRAFT PERSONAL PROPERTY TAXES

Identifier Number (PIN): 5601010

Situs Address:

Legal Party: AMERICAN MEDFLIGHT INC

In accordance with the provisions of NRS 361.535, request is hereby made by the Washoe County Treasurer that all delinquent aircraft taxes noted in this letter be paid immediately. Neglect to pay these taxes will cause the property described or referred to herein to be seized and sold by the Washoe County Treasurer or her deputy to satisfy delinquent taxes and costs.

Payment options:

- Online At: www.washoecounty.us/treas
- By Mail: Washoe County Treasurer PO BOX 30039 RENO, NV 89520-3039
- In Person: 1001 E 9th St, Bldg D Rm 140, Reno, NV 89512

This notice is a courtesy intended to notify you of your delinquent status. If payment is not received, additional costs of collection will be charged against your account.

Dated: November 30, 2016

Tammi Davis, Washoe County Treasurer
Washoe County, State of Nevada

By: 

A. Parmele, Collection Analyst
Personal Property Division

If this property is protected by a bankruptcy proceeding, this notice is for your information only. Do not consider this as an attempt to collect. However please notify our office immediately at 775-328-2510.

MAKE CHECKS PAYABLE TO: Washoe County Treasurer
PO BOX 30039 RENO, NV 89520-3039

If paying by mail or in person, please return this portion with your payment

Tax Year: 2016		Balance Good Through: 12/09/2016		
Identifier Number (PIN)	Taxes Due	Penalty/Fees Due	Total Due	Amount Enclosed
5601010	\$1,455.55	\$145.56	\$1,601.11	



APD:5601010
AMERICAN MEDFLIGHT INC
PO BOX 10166
RENO NV 89510

216156010100000160111000001601115

NOTICE OF TAXES WASHOE COUNTY, NEVADA

TAMMI DAVIS - TREASURER

tax@washoecounty.us

www.washoecounty.us/treas

PHONE (775) 328-2510

FAX (775) 328-2500

OFFICE LOCATION:

1001 E. NINTH ST-BLDG D RM 140
RENO NV 89512 Mon - Fri 8am - 5pm

Annual - Personal

TAX YEAR	PIN	NAME	PROPERTY LOCATION AND DESCRIPTION
2016	5601010	AMERICAN MEDFLIGHT INC	SUBDIVISIONNAME RENO-TAHOE AIRPORT YEARMAKESIZE 1983 PIPER MODEL PA-31T SERIALNO 31T8120104 DESCRIPTION N777LE
AREA	TAX RATE		
1000	3.6600000000		
		ASSESSED VALUATION	EXEMPTION VALUES
Assessed Value		0	
Estimated Value		39,769	
TOTAL ASSESSED VALUE		39,769	

2016 ACCOUNT SUMMARY

GROSS AD VALOREM TAX	1,455.55
ABATEMENT AMOUNT	0.00
ABATEMENT APPLIED LIMITS INCREASE TO 0.2%	
RECAPTURE TAX	0.00
NET AD VALOREM TAX	1,455.55
EXEMPTION AMOUNT	0.00
SPECIAL ASSESSMENTS	0.00
PENALTIES	0.00
FEES	0.00
INTEREST	0.00
TOTAL AMOUNT BILLED	1,455.55
LESS PAYMENTS APPLIED	0.00
BALANCE REMAINING	1,455.55
PRIOR YEAR DELINQUENCIES	0.00
TOTAL BALANCE OWING	\$1,455.55
Amount good through 11/28/2016	

2016 BILLING DETAIL

TAXING AGENCY	RATE	AMOUNT
STATE OF NEVADA	0.170000000	67.61
SCHOOL DEBT	0.388500000	154.50
SCHOOL GENERAL	0.750000000	298.27
COUNTY GENERAL	1.326800000	527.66
COUNTY DEBT	0.034900000	13.88
ANIMAL SHELTER OP	0.030000000	11.93
RENO GENERAL	0.959800000	381.70

IF PROPERTY IS PROTECTED BY BANKRUPTCY, THIS IS FOR YOUR INFORMATION. DO NOT CONSIDER THIS AS AN ATTEMPT TO COLLECT.

PAYMENTS RECEIVED WILL BE APPLIED TO THE OLDEST CHARGES FIRST. TO AVOID LATE CHARGES, PAYMENTS MUST BE POSTMARKED BY THE DUE DATE. ALL DELINQUENT AMOUNTS ARE DUE IMMEDIATELY.

5601010
AMERICAN MEDFLIGHT INC
PO BOX 10166
RENO NV 89510

MAKE REMITTANCES PAYABLE TO:
WASHOE COUNTY TREASURER
P O BOX 30039
RENO NV 89520-3039

SEE REVERSE FOR INFORMATION.

PLEASE INCLUDE STUB WITH PAYMENT TO ASSURE PROPER CREDIT.

MAIL TO: WASHOE COUNTY TREASURER P O BOX 30039 RENO NV 89520-3039

TAX YEAR	AMOUNT TO PAY CURRENT	INSTALLMENT DUE DATE	TOTAL AMOUNT	PIN
2016	\$1,455.55	11/18/2016	\$1,455.55	5601010

OCT

AMERICAN MEDFLIGHT INC
PO BOX 10166
RENO NV 89510

NEW ADDRESS

Signature _____ Date _____

216156010100000145555000001455557