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DEC 30 2016

APPEAL CASE # 17-0020

## Washoe County Board of Equalization

APN 041-230-14

## WASHOE COUNTY ASSESSOR PETITION FOR REVIEW OF TAXABLE VALUATION

NBC ABAJ  
APPR GS

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than the date of the appeal. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to non-agricultural use, the appeal must be filed no later than the 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: <b>SHAKSTAR LLC</b>					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): <b>STEPHEN W. + VICKI J. RUTTER</b>				TITLE <b>TRUSTEES</b>	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) <b>132 WOOD CANYON ROAD</b>				EMAIL ADDRESS: <b>SWRUTTER@WILDBLUE.NET</b>	
CITY <b>PATAGONIA</b>	STATE <b>AZ</b>	ZIP CODE <b>85624</b>	DAYTIME PHONE <b>520 394 0023</b>	ALTERNATE PHONE ( )	FAX NUMBER ( )

## 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 \_\_\_\_\_.

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 <b>2 UPPER RANCH ROAD</b>	STREET/ROAD	CITY (IF APPLICABLE) <b>RENO</b>	COUNTY <b>WASHOE</b>
Purchase Price: <b>\$300,000.</b>	Purchase date: <b>OCT 9, 1990</b>		

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

ASSESSOR'S PARCEL NUMBER (APN) <b>041-230-14</b>	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 checked="" 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 checked="" type="checkbox"/> 2017-2018 Secured Roll	<input 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	<b>16,203.</b>	<b>8000 — 10,000.</b>
Buildings		
Personal Property		
Possessory Interest in real property		
Exempt Value		
Total		

**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 361.358: 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.

(SEE ATTACHED INFORMATION)

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.

Date 12/27/2016

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.

**Authorized Agent Contact Information:**

<b>Authorized Agent Contact Information:</b>					
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.

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**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

17-0020

041-230-14  
ABAJ

Parcel/Roll No 041-230-14

Legal Description DLM 57 LT 6

Zoning PUD

Present Use 0 Current Land Use Code 100

Year of Last Reappraisal 2017

Exempt Reason (List Applicable NRS)

Owner of record as of 12/30/2016 SHAKSTAR LLC

## ASSESSORS

TAXABLE VALUE	2017/2018	ASSESSED VALUE	PREVIOUS ASSESSED VALUE	2016/2017	
Land	46,294	Land	16,203	Land	14,730
Improvements	-	Improvements	-	Improvements	0
Personal Property		Personal Property		Personal Property	
Total	46,294	Total	16,203	Total	14,730
		Exemption Amt	-	Exemption Amt	-

**PETITIONER'S**

**EVIDENCE**

Washoe County Board of Equalization  
PO Box 11130  
Reno, NV 89520

This appeal of the valuation of Parcel 041-230-14, is based upon several issues:

1. This parcel is a part of a designed PUD that was sabotaged by the owner, not a part of the Pines, PUD, over whose property the two access roads for the PUD must go for access. Though, as part of her conditions for her development on her parcel from the City of Reno, she agreed to provide this PUD access, she refused, and the trial court found her in breach, though the Nevada Supreme Court reversed the Trial Court decision. It is my understanding that this owner was a friend of the Chief Justice, who removed herself from the case, and that her son had worked on the Justice's prior campaign.

2. Because of this lack of appropriate road access, that can be built to City of Reno standards, the parcel can still be accessed by a "paper" easement that is essentially unbuildable. This is due to the topography, distance and prohibitive cost.

3. Even if a desirable road access were attainable in the future, this parcel has "the largest area she has ever seen" of a Nevada State protected plant, Webber Ivesia, as stated by Sarah Kulpa, the Pacific Southwest Region Botanist for the US Dept. of the Interior. Because of this, most of this plant's area, that happens to be on the most buildable portion of the parcel, is not to be disturbed. In addition, any development has stringent requirements to prevent future loss, as stated in the attached Nevada Division of Forestry, such as pressure washing all construction machinery prior to going on the parcel, visible fencing to protect the plants, seed collection and an ongoing weed prevention program. These stringent requirements make any development on this parcel nearly cost prohibitive.

ALLEN BLACGL *Director*  
Department of Conservation  
And Natural Resources

JIM GIBBONS  
*Governor*

PETE ANDERSON  
*State Forester Firewarden*



STATE OF NEVADA  
DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES  
**NEVADA DIVISION OF FORESTRY**  
2478 Fairview Drive  
Carson City, Nevada 89701  
Phone (775) 684-2500 Fax (775) 684-2570

**CONDITIONAL PERMIT FOR DISTURBANCE OR DESTRUCTION OF  
CRITICALLY ENDANGERED SPECIES  
Webber Ivesia, *Ivesia webberi* A. Gray**

The Nevada Division of Forestry (NDF) has reviewed and evaluated the proposal by Wood Rogers, Inc. on behalf of The Pines, LLC for the construction of a single family residential subdivision. The project, known The Pines, will involve grading and paving of roadways and individual lots as shown on Exhibits K and A (attached) through habitat and populations of *Ivesia webberi*.

NDF hereby grants The Pines, LLC permission under NRS 527 to construct the subdivision roadways and lots on their property in Washoe County, Nevada with the following conditions:

1. The Pines, LLC or their representative must instruct all employees, contractors and subcontractors on the identification, the sensitivity, the location and the requirements of the regulations covering the disturbance, removal or destruction of critically endangered species on the property before any work begins on the site.  
**(COMPLETE PRIOR TO CONSTRUCTION)**

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NDF approval

Date

2. All construction equipment to be used on the site shall be washed with a high-pressure hose before being brought onto the property to prevent the introduction of noxious weed seed to the Webber Ivesia habitat area.  
**(COMPLETE PRIOR TO CONSTRUCTION)**

---

NDF approval

Date

3. The Pines, LLC shall provide to NDF the proposed start date of construction and construction time table for grading within plant habitat prior to any ground disturbance.  
**(COMPLETE PRIOR TO CONSTRUCTION)**

---

NDF approval

Date

4. High visibility fencing or some other visible barrier shall be installed around all portions of the undisturbed Ivesia areas shown on Exhibits K and A. The area fenced shall be the limit of disturbance.  
**(COMPLETE PRIOR TO CONSTRUCTION)**

---


NDF approval

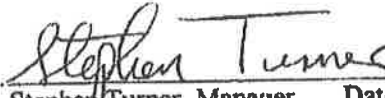
Date

5. No Webber Ivesia plants shall be damaged or destroyed within the undisturbed Webber Ivesia areas shown on Exhibits K and A. Temporary construction fencing shall be installed to protect areas to remain undisturbed. All plants inside of the construction fencing shall be clearly flagged for avoidance.
6. Prior to grading sufficient seed shall be collected during one season from plants located within the areas to be graded to permit propagation studies begun under the Conditional Collection Permit issued 6-13-08 to continue for a minimum one year period.
7. Weber ivesia habitat areas as shown on exhibits K and A disturbed by construction activities shall be checked the following spring by qualified individuals for invasive species and/or noxious weeds. If invasive species and/or noxious weeds are found, a weed eradication plan will be developed by the owner or their representative immediately and approved by NDF. Necessary actions identified in the plan will be implemented at The Pines, LLC expense to eliminate the undesirable plants.
8. Any permanent fencing to be installed around areas containing undisturbed plants shall be consistent in appearance with fencing throughout the subdivision so not to draw attention to the plants.
9. Access shall be provided to NDF and their representatives to conduct inspections and ensure permit compliance.
10. All correspondence, reporting and coordination between The Pines, LLC and NDF shall be to

Rich Harvey, Resource Program Manager  
Nevada Division of Forestry  
2478 Fairview Drive  
Carson City, NV 89701  
775-684-2500

This Conditional Permit shall become binding when signed by both parties and is applicable solely to the construction of The Pines as described in the Exhibits K and A. Violations of the conditions of this permit will render it null and void.

 10/13/08  
Pete Anderson      Date  
State Forester/Firewarden

 as manager  
Stephen Turner, Manager      Date 10/6/08  
Pines, LLC      member

#### COMPLETION CERTIFICATION

*This Conditional Permit is valid until December 31, 2010 or until the construction of the project is complete, whichever occurs first. This Permit can be extended annually with concurrence of both parties until construction of the project is complete.*

*The Pines, LLC construction of The Pines subdivision was completed on \_\_\_\_\_, thus terminating the Conditional Permit for Disturbance or Destruction of Critically Endangered Species.*

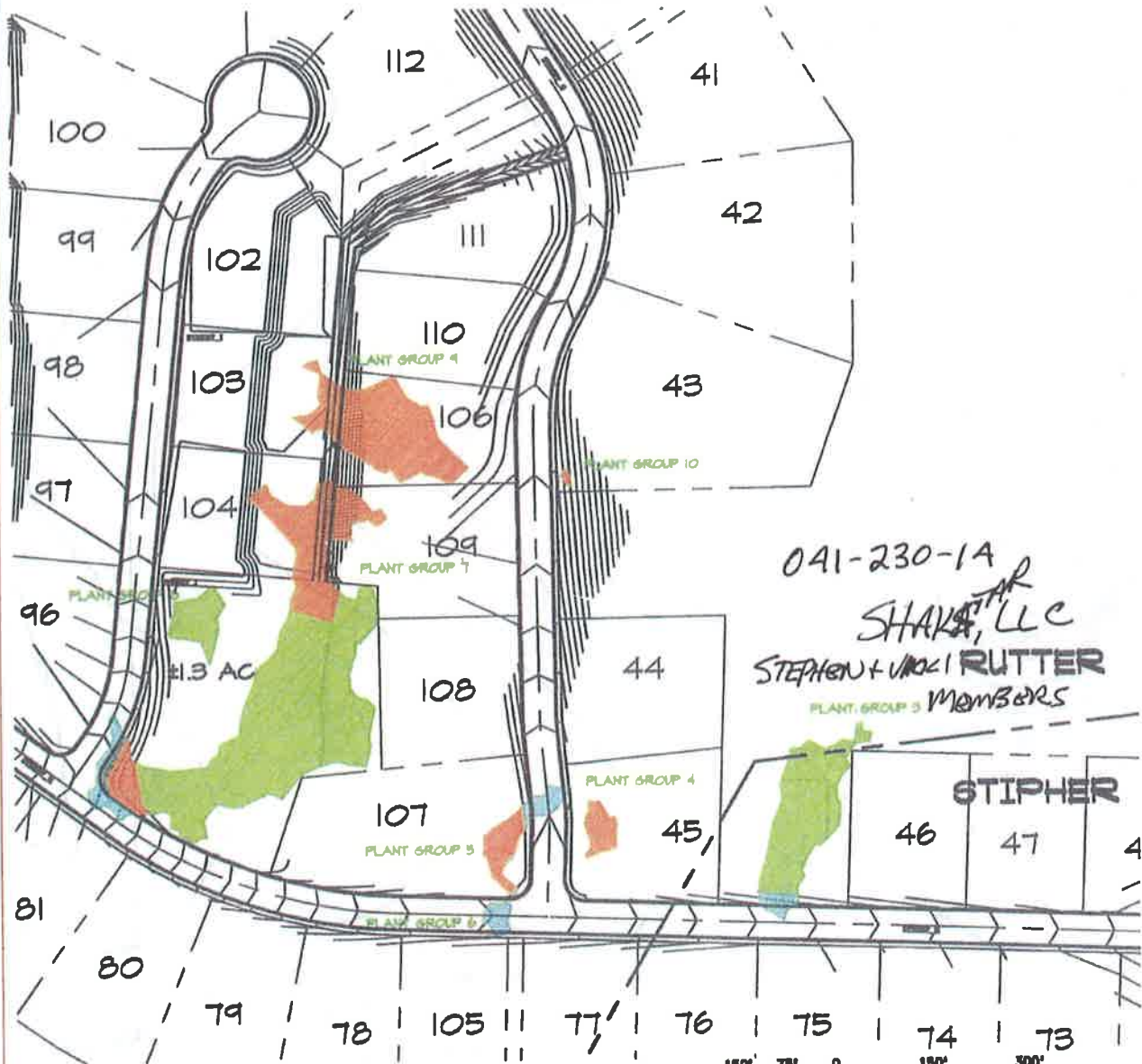
\_\_\_\_\_  
Pete Anderson      Date  
State Forester/Firewarden

\_\_\_\_\_  
Stephen Turner, Manager      Date  
Pines, LLC



# WEBBER IVESIA AREA EXHIBIT K THE PINES

RENO, NEVADA  
MARCH, 2008



- UNDISTURBED IVESIA AREA  
(±33,800 SF)
- DISTURBED IVESIA AREA  
IN PROPOSED ROAD
- DISTURBED IVESIA AREA  
IN PROPOSED LOT



**WOOD RODGERS**  
DEVELOPING INNOVATIVE DESIGN SOLUTIONS  
575 Double Eagle Court Tel 775.823.4068  
Reno, NV. 89521 Fax 775.823.4068

041-230-1A  
SHAKA, LLC  
STEPHEN + VICKI RUTTER  
MEMBERS  
STIPHER



## United States Department of the Interior

### Pacific Southwest Region FISH AND WILDLIFE SERVICE

Reno Fish and Wildlife Office  
1340 Financial Blvd., Suite 234  
Reno, Nevada 89502

Ph: (775) 861-6300 ~ Fax: (775) 861-6301



April 30, 2015

Shakstar LLC  
132 Wood Canyon Road  
Patagonia, Arizona 85624

Dear Shakstar LLC:

Subject: Seeking permission to access a population of Webber's ivesia (*Ivesia webberi*)

I am writing to request your permission to access the population of a rare plant species, Webber's ivesia (*Ivesia webberi*), that occurs on your property. Webber's ivesia was recently listed as threatened under the Endangered Species Act (ESA); however, as a private landowner, you should know that the ESA only protects listed plant species on Federal lands, and does not restrict activities on your private lands. However, in Nevada, Webber's ivesia has also been declared threatened with extinction pursuant to Nevada Revised Statutes (N.R.S.) 527.260-.300; according to state law, removing or destroying plants on this list requires special permit by the Nevada Division of Forestry. I am applying to the Nevada Division of Forestry (NDF) for a permit to collect leaves and seeds of Webber's ivesia; however, NDF also requires written permission from the landowners whose property I would like to visit in order to collect plant material from this (or any other) state-listed plant species.

My agency is collaborating with a PhD student, Israel Borokini, at the University of Nevada, Reno to study the life history, population genetics, and demographics of Webber's ivesia, to inform ongoing conservation and management of this species. Israel and I would like to visit your property twice: once in the spring, to collect a small amount of leaves from several individual plants, and once in the fall, to collect soil samples (which we hope will contain seeds of this species). We will not dig up or remove whole plants from your property, and the amount of soil to be collected would likewise be very small. Flowers are needed to correctly identify this species and distinguish it from other, similar-looking relatives; however, like most plants, the timing of flowering varies slightly each year depending on localized weather patterns. This makes it difficult to predict the exact dates that we would like to collect leaves in the spring; however we will contact you in advance of any visit to your property, to let you know the exact dates when we would like to be there. If you are kind enough to grant us permission, we would be happy to meet with you in person, to show you the plants, and answer any questions you may have about the species or our project in particular.

Shakstar LLC

April 30, 2015

I ask that you respond to this request no later than 7 business days from receiving this letter. If you have any questions, please contact me at the Reno Fish and Wildlife Office at 775-861-6340 or [sarah\\_kulpa@fws.gov](mailto:sarah_kulpa@fws.gov).

Thank you for your consideration,

A handwritten signature in dark ink, appearing to read "Sarah Kulpa". The signature is fluid and cursive, with the first name "Sarah" being more prominent than the last name "Kulpa".

Sarah Kulpa  
Botanist

**Stephen W. Rutter, M.D.**  
132 Wood Canyon Road; Patagonia, AZ 85624

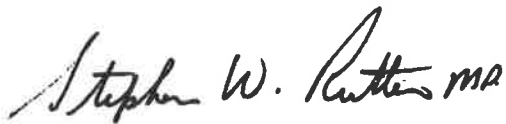
**Telephone**  
(520) 394-0023

**Email**  
swrutter@wildblue.net

Sarah Kulpa, Botanist  
Reno Fish and Wildlife Office  
1340 Financial Blvd., Suite 234  
Reno, NV 89502

In response to your letter of April 30, 2015 concerning you and your assistants accessing our property in the Pines to study, photograph and to collect plant parts, such as leaves, seeds and soil, you have our permission to do so as often as you need to in achieving your purpose. This applies to Weber's ivesia and any other state-listed plant species. I would like a brief notice after each incursion with what you found and any activity or collection made.

Sincerely,

A handwritten signature in black ink that reads "Stephen W. Rutter M.D." with a stylized, cursive script.

Stephen W. Rutter, M.D., Managing Member  
Shakstar, LLC