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APPEAL CASE # 18-0015

WASHOE COUNTY ASSESSOR

Washoe County Board of Equalization

APN 074-082-02

NBC KAAZ

APPR CSS

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 the date of appeal, or a determination that agricultural property has been converted to due date may apply.

Please Print or Type:

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

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: James BREARTON
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): BOX 889
CITY: Latham STATE: NY ZIP CODE: 12110 DAYTIME PHONE: 518 785 4537 ALTERNATE PHONE: 518 274 4880 FAX NUMBER: 518 785 4539

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.

- [X] 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: [X] Additional information may be necessary.

- [X] Self [ ] Trustee of Trust [ ] Employee of Property Owner [ ] Officer of Company
[ ] Co-owner, partner, managing member
[ ] 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: Marina Lane STREET/ROAD: RENO CITY (IF APPLICABLE): WASHOE COUNTY
Purchase Price: \$7500. Purchase date: 3-21-16

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

ASSESSOR'S PARCEL NUMBER (APN): 074-082-02 ACCOUNT NUMBER:

3. Does this appeal involve multiple parcels? Yes [ ] No [X]

If yes, enter number of parcels: 1 Multiple parcel list is attached. [ ]

4. Check Property Use Type: [X]

- [X] Vacant Land [ ] Mobile Home (Not on foundation) [ ] Mining Property
[ ] Residential Property [ ] Commercial Property [ ] Industrial Property
[ ] Multi-Family Residential Property [ ] Agricultural Property [ ] Personal Property
[ ] Possessory Interest in Real or Personal property

5. Check Year and Roll Type of Assessment being appealed: [X]

[X] 2018-2019 Secured Roll [ ] 2017-2018 Reopen [ ] 2017-2018 Unsecured/Supplemental [ ] 2017-2018 Exemption Value

Part E. VALUE OF PROPERTY

Table with 3 columns: Property Type, Assessor's Taxable Value, Owner's Opinion of Value. Rows include Land, Buildings, Personal Property, Possessory Interest in real property, Exempt Value, Total.

1/9/18 Mr. Brearton is only appealing 2018/19 Secured Roll w/

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 361.358: 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.260: 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).

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.

*[Handwritten Signature]*  
Petitioner/Signature

1-4-18

Title

Print Name of Signatory

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:		COMM. 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

**JAMES J. BREARTON**

Attorney At Law  
950 New Loudon Rd.  
P.O. Box 889  
Latham, NY 12110  
Phone: (518) 785-4537

January 5, 2018

Michael E. Clark  
1001 E. Ninth St.  
P.O. Box 11130  
Reno, NV 89520  
Fax No.: (775) 328-3643

Re: 0 Marina Lane, Reno, NV 89520

Dear Sir:

Sent herewith is my petition.

In addition, sent herewith is a copy of the closing statement showing that I paid \$7,500.00 for the property in March of 2016.

I think it is unfair that the property should be assessed for more than I paid for it.

In addition, I have made numerous inquiries as to why there are so many abandoned trailers and junked cars in the area of the property.

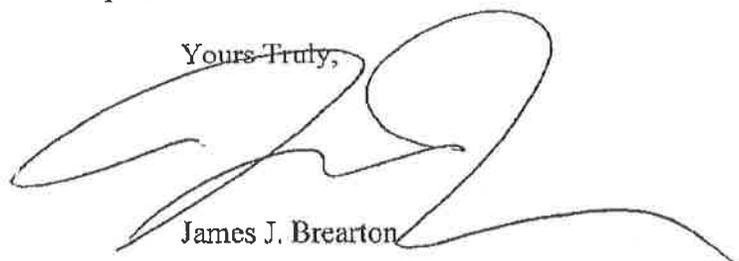
I have also complained about the fact that the roads are unpaved and do not even have gravel on them. I inquired as to how children would be able to get to school in the area. Certainly, something should be done in the neighborhood since there are numerous trailers which lead me to believe there are people living in the area and it seems that there is no way children living in this area can get to school.

The title insurance company told me that I did not have good title to the property because it does not have road access. Certainly, the roads are terrible.

This substantially decreases the value of the property.

Thank you for taking the time to consider this petition.

Yours Truly,



James J. Brearton

JJB/bmr

**PETITIONER'S  
EVIDENCE**



WASHOE COUNTY ASSESSOR  
MICHAEL E. CLARK  
1001 E. NINTH ST.  
P.O. BOX 11130  
RENO, NV 89520

PARCEL: 074-082-02 TAX DISTRICT: 9000  
LOCATION: 0 MARINA LN

**ASSESSMENT NOTICE**

PRIOR ASSESSMENT 2017/2018 CURRENT ASSESSMENT 2018/2019

**TAXABLE VALUES**

LAND 9,959	LAND 8,299
BUILDINGS, ETC. 0	BUILDINGS, ETC. 0
PERSONAL 0	PERSONAL 0
TOTAL 9,959	TOTAL 8,299

**ASSESSED VALUES**

TOTAL 3,486	TOTAL 2,905
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NEW TO ROLL Taxable Value: 0  
2018/2019 Abatement ("Tax Cap") status is: Use does not  
qualify for Low Cap, High Cap Applied as of 11/28/2017

RECEIVED 1/13/2017

THIS IS NOT A TAX BILL

FILE DATE: 11/28/2017 CSS

Tax bills are calculated by the Washoe County Treasurer's Office. For tax billing questions please contact the Treasurer's Office or visit their website at [www.washoecounty.us/treas/](http://www.washoecounty.us/treas/)

**INFORMATION CONCERNING YOUR REAL PROPERTY VALUATION**

**When is the next tax year?**

Each tax year runs from July 1 to June 30.

**What is taxable value?**

Taxable value is the full cash value (market value) of the land and the current replacement cost of buildings, etc. less statutory depreciation.

**What is included in Buildings, etc.?**

The legal definition of buildings includes all structures affixed to the land. This includes items such as wells, septic systems, corrals, paving, mobile home utility hook-ups, common area improvements, etc.

**What is assessed value?**

Per NRS 361.225, the assessed value is 35% of taxable value.

**Is there any type of assistance available for individual taxpayers?**

Exemptions are available to bona fide Nevada residents meeting certain criteria such as: Surviving Spouse, Veterans, Disabled Veterans, and Blind Persons. For more information call (775) 328-2277.

**Why did my value increase by more than 3% or 8%?**

Nevada Revised Statutes 361.471 through 361.4735 provides for an abatement ("cap") on taxes not on assessed value. To review "tax cap" status please contact our office at (775) 328-2277 or visit our website at [www.washoecounty.us/assessor/cama](http://www.washoecounty.us/assessor/cama)

**What is listed as NEW TO ROLL on this notice?**

Any new value due to new construction or for improvements not previously on roll, or a change in actual or authorized use.

**What if I disagree with the taxable value?**

If you have any questions, please contact this office as soon as possible at (775) 328-2233. If we are unable to resolve matters to your satisfaction, you may appeal to the County Board of Equalization. Such appeals must be filed at the Assessor's Office by

January 15, 2018

**What if I disagree with New To Roll, Remainder Values or the partial abatement ("Tax Cap") status?**

You may petition (appeal to) the Assessor to review these abatement decisions pursuant to Nevada Revised Statute 361.4734. Please call our office at (775) 328-2233 or visit our website at [www.washoecounty.us/assessor/taxcap](http://www.washoecounty.us/assessor/taxcap) for additional information and the filing deadline.

The secured tax roll list will be available at Washoe County Libraries, at our office and on our website at [www.washoecounty.us/assessor](http://www.washoecounty.us/assessor) on or before January 1.

PETITIONER EXHIBIT A  
2 PAGES

**FIRST CENTENNIAL TITLE COMPANY OF NEVADA**

1450 Ridgeway Drive, Ste. 100, Reno, NV 89519

Phone: (775) 689-8510 Fax: (775) 689-8520

Buyers/Borrowers Closing Statement  
Estimated

Escrow No: 00217293 - 001 GG

Close Date: 03/18/2016

Proration Date: 03/18/2016

Date Prepared: 3/21/2016

Buyer(s)/Borrower(s): James J. Brearton

Property: 0 Marina Lane  
Reno, NV 89510

Tax Parcel ID(s): 074-082-02, ..

Description	Debit	Credit
<b>TOTAL CONSIDERATION:</b>		
Total Consideration	7,500.00	
Deposit/Earnout Money		750.00
<b>NEW AND EXISTING ENCUMBRANCES:</b>		
New Loan from Lendar		
<b>ESCROW CHARGES</b>		
Escrow Fee to First Centennial Title Company of Nevada	480.00	
Document Preparation to First Centennial Title Company of Nevada	50.00	
<b>RECORDING FEES:</b>		
Recording Fees to First Centennial Title Company of Nevada	65.00	
County Transfer Tax to First Centennial Title Company of Nevada	30.75	
<b>PRORATIONS AND ADJUSTMENTS:</b>		
County Taxes from 3/21/2016 to 7/1/2016 based on the Annual amount of \$72.41	20.11	
<b>COMMISSIONS:</b>		
per agreement to Dickson Realty	1,000.00	
<b>TITLE CHARGES:</b>		
Owners Policy \$7,500.00	487.00	
Wite Fee to First Centennial Title Company of Nevada	10.00	
<b>Sub Totals</b>	9,642.86	750.00
Balance Due From Buyer/Borrower		8,892.86
<b>Totals</b>	9,642.86	9,642.86

THIS IS A PRE-ESTIMATE ONLY SUBJECT TO MATTERS WHICH MAY, UPON FINAL CLOSING AUDIT, INCREASE YOUR CLOSING COSTS.