

RECEIVED

JAN 11 2019

Washoe County Board of Equalization

APPEAL CASE # 19-0012 P18

APN 5601440

WASHOE COUNTY ASSESSOR

PETITION FOR REVIEW OF TAXABLE VALUATION

NBC PP
APPR JT

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**
If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a high
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: GERALD E. DUGAN					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 1215 Argosy Rd.				EMAIL ADDRESS: jerrydugan@mac.com	
CITY RENO	STATE NV	ZIP CODE 89508	DAYTIME PHONE 775-848-9255	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 4895 Texas Ave	STREET/ROAD	CITY (IF APPLICABLE) RENO	COUNTY
Purchase Price: 40K	Purchase date: 5/29/2017		

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

ASSESSOR'S PARCEL NUMBER (APN) 5601440	ACCOUNT NUMBER
--	----------------

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"/>
----------------------------------	--

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 checked="" 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"/> 2019-2020 Secured Roll	<input type="checkbox"/> 2018-2019 Reopen	<input type="checkbox"/> 2018-2019 Unsecured/Supplemental	<input checked="" type="checkbox"/> 2018-2019 Exemption Value
---	---	---	---

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		NA
Buildings		NA
Personal Property	50,000	\$5,000
Possessory Interest in real property		NA
Exempt Value		NA
Total		NA

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).

After owning the plane for 90 days I wrecked it and the insurance totalled it. I bought it back from the insurance company for 5k. it is still being rebuilt in Idaho. It is not in Nevada currently or operable.

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

► JERRY DUGAN
Petitioner Signature

OWNER

Title

GERALD DUGAN

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:			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

**PETITIONER'S
EVIDENCE**

NTSB Identification: GAA17CA478

14 CFR Part 91: General Aviation

Accident occurred Tuesday, August 08, 2017 in Reno, NV

Probable Cause Approval Date: 04/23/2018

Aircraft: KING JOHN E JR KITFOX, registration: N993JK

Injuries: 1 Uninjured.

NTSB investigators used data provided by various entities, including, but not limited to, the Federal Aviation Administration and/or the operator and did not travel in support of this investigation to prepare this aircraft accident report.

According to the pilot in the tailwheel-equipped, experimental, amateur-built airplane, he attempted to land in shifting wind conditions. He reported that, during the landing flare on runway 8, a wind gust from the south caused the right wing to rise. He reported that he made the approach with full flaps applied and about 60 knots airspeed and corrected with right aileron, but the airplane landed with a left sideload. During the landing roll, the airplane veered to the right, and the left main landing gear wheel separated from the airplane. The airplane then veered to the left and sustained substantial damage to the lower left side of the fuselage.

The pilot reported that he "knew the winds were swirling and should have taken another look at it or found another runway for the newer developing wind conditions."

METARs at the accident airport are issued about every 20 minutes. Ten minutes before the accident, the METAR indicated that the wind was from 080° at 6 knots. About 10 minutes after the accident, the METAR indicated that the wind was from 140° at 5 knots.

The pilot reported that there were no preaccident mechanical malfunctions or failures with the airplane that would have precluded normal operation.

The National Transportation Safety Board determines the probable cause(s) of this accident as follows:

- The pilot's failure to maintain directional control during landing in variable wind conditions.

Full narrative available

Index for August 2017

PETITIONER'S EXHIBIT A
1 PAGE