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APPEAL CASE # 19-0009518

JAN 09 2019

Washoe County Board of Equalization

APN 144-232-14

WASHOE COUNTY ASSESSOR

PETITION FOR REVIEW OF TAXABLE VALUATION

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APPR LZ

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 10th of the year following the assessment year. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a 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>Pinecrest Academy of Nevada Foundation</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>6030 Surrey St.</u>				EMAIL ADDRESS:	
CITY <u>Las Vegas</u>	STATE <u>NV</u>	ZIP CODE <u>89119</u>	DAYTIME PHONE <u>(702) 431-6260</u>	ALTERNATE PHONE ()	FAX NUMBER <u>(702) 431-6250</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>3725</u>	STREET/ROAD <u>Butch Cassidy</u>	CITY (IF APPLICABLE) <u>Reno</u>	COUNTY <u>Washoe</u>
Purchase Price:		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>144-232-14</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		<input checked="" type="checkbox"/> School

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
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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 361.026 for the definition of Full Cash Value.

Property Type	Assessor's Taxable Value	Owner's Opinion of Value
Land		
Buildings		
Personal Property		
Possessory Interest in real property		
Exempt Value		0
Total		

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.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).*see attached***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.

Lisa Satory
 Petitioner Signature
 Print Name of Signatory

Secretary
 Title
1/9/19
 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: <i>Michael Muehle Esq.</i>		TITLE: <i>Director of Legal Services</i>			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: <i>Academica Nevada, LLC</i>		EMAIL ADDRESS: <i>michael.muehle@academicanv.com</i>			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) <i>6030 Surrey St.</i>					
CITY <i>Las Vegas</i>	STATE <i>NV</i>	ZIP CODE <i>89119</i>	DAYTIME PHONE <i>702-431-6200</i>	ALTERNATE PHONE <i>()</i>	FAX NUMBER <i>702-431-6250</i>

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.

Michael Muehle
 Authorized Agent Signature
 Print Name of Signatory

Director of Legal Services
 Title
1/9/19
 Date

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

Signature of Owner or Authorized Agent/Attorney

Date

PETITIONER'S EVIDENCE

Part G. Pinecrest Academy of Nevada Foundation reasons for appeal:

Pinecrest Academy of Nevada Foundation (the "Foundation") is a non-profit corporation that raises money on behalf of Pinecrest Academy of Nevada, a Nevada public charter school. The Foundation is the owner of the land and building located at 3725 Butch Cassidy Dr., Reno, NV (the "Property"). The Foundation is leasing the Property to Doral Academy of Northern Nevada, a Nevada public charter school ("Doral"). Doral is a five-star charter school and one of the highest performing schools in Washoe county. Doral took possession of the Property in September of 2018.

The Foundation did not realize it needed to file an application to be exempt because they thought they were automatically exempted from paying property taxes under NRS 361.096.

NRS 361.096 states:

1. All real and personal property that is leased or rented to a charter school is hereby deemed to be used for an educational purpose and is exempt from taxation. If the property is used partly for the lease or rental to a charter school and partly for other purposes, only the portion of the property that is used for the lease or rental to a charter school is exempt pursuant to this subsection.
2. To qualify for an exemption pursuant to subsection 1, the property owner must provide the county assessor with a copy of the lease or rental agreement indicating that:
 - (a) The property is leased or rented to the charter school;
and
 - (b) The amount of payment required by the charter school pursuant to the agreement is reduced in an amount which is at least equal to the amount of the tax that would have been imposed if the property were not exempt pursuant to subsection 1.

Since being notified of a tax assessment, the Foundation has received an exemption for 2019-2020 year. The Foundation would ask that they be exempted beginning in the 2018-2019 year. If required to pay, pursuant to the lease between the Foundation and Doral, Doral would have to pay the bill. This money is public tax dollars that is intended to go towards students and teachers. The Foundation therefore, respectfully requests that the exemption be changed to start in the 2018-2019 year.