

RECEIVED

APPEAL CASE # 19-0021

JAN 14 2019

Washoe County Board of Equalization

APN 038-341-22

WASHOE COUNTY ASSESSOR

NBC FBBF
APPR PJK

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 14, 2019.** 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>Eugene V. Elliott</u>					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): <u>Same</u>				TITLE <u>MR</u>	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) <u>PO BOX 34622</u>				EMAIL ADDRESS: <u>egnel31@hotmail.com</u>	
CITY <u>RENO</u>	STATE <u>NV</u>	ZIP CODE <u>89533</u>	DAYTIME PHONE <u>775-345-0233</u>	ALTERNATE PHONE <u>(-) 529-8264</u>	FAX NUMBER <u>() NONE</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 _____.

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>10</u>	STREET/ROAD <u>ZANE GREY LN</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>038-341-22</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 checked="" 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"/> 2019-2020 Secured Roll	<input type="checkbox"/> 2018-2019 Reopen	<input type="checkbox"/> 2018-2019 Unsecured/Supplemental	<input 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 361.025 for the definition of Full Cash Value.		
Property Type	Assessor's Taxable Value	Owner's Opinion of Value
Land	<u>58,500</u>	<u>52,680</u>
Buildings	<u>126,034</u>	<u>100,827.2</u>
Personal Property	<u>N/A</u>	<u>N/A</u>
Possessory Interest in real property	<u>N/A</u>	<u>N/A</u>
Exempt Value	<u>N/A</u>	<u>N/A</u>
Total	<u>184,534</u>	

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.

See next page

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

Mr.
Title

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.

Title _____

Date _____

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

Date _____

PETITIONER'S EVIDENCE

Board of equalization, for Parcel 038-341-22, 2018-2019

Eugene Elliott

My situation is about the same as last year except for:

1. A large, ugly so-called containment basin within sight of my yard and house. The containment basin does not hold enough water and mud to prevent flooding.
2. The basin will hold mosquitos at the right time of year.
3. We are still prisoners of our homes to prevent flooding during rainstorms.
4. The problem is still not solved. This board suggested we take our neighbors to court. We did that and the trial is scheduled for April 1.

PETITIONER'S EXHIBIT A
4 PAGES



WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK
1001 E 9TH ST STE D120
RENO, NV 89512

**Nevada Revised Statutes Provides For The Partial
Abatement Of The Ad Valorem Taxes Imposed On
Property.**

**This legislation provides for a cap on property
taxes not on assessed value.**

038-341-22

ADDRESS SERVICE REQUESTED

Presorted
First-Class Mail
U.S. Postage
PAID
MMS



*****AUTO**5-DIGIT 89533

ELLIOTT, EUGENE V
10 ZANE GREY LN
RENO, NV 89523-9688

124967

**Additional Information
regarding the
assessment process,
your valuation,
abatements and
exemptions can be
accessed online at:**

www.washoecounty.us/assessor



WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK
1001 E 9TH ST STE D120
RENO, NV 89512

PARCEL: 038-341-22 TAX DISTRICT: 4011
LOCATION: 10 ZANE GREY LN

ASSESSMENT NOTICE

PRIOR ASSESSMENT 2018/2019	CURRENT ASSESSMENT 2019/2020
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TAXABLE VALUES

LAND 58,500	LAND 99,750
BUILDINGS, ETC. 126,034	BUILDINGS, ETC. 126,855
PERSONAL 0	PERSONAL 0
TOTAL 184,534	TOTAL 226,605

ASSESSED VALUES

TOTAL 64,587	TOTAL 79,312
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NEW TO ROLL Taxable Value: 0
2019/2020 Abatement ("Tax Cap") status is: Low Cap Qualified
Primary Residence as of 11/29/2018

THIS IS NOT A TAX BILL

FILE DATE: 11/29/2018 PJK

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/

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

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, 2019

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 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 on or before January 1.



WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK
1001 E 9TH ST STE D120
RENO, NV 89512

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