

RECEIVED

JAN 15 2020

## Washoe County Board of Equalization

APPEAL CASE #

#20-0076

2189

APN 024-055-53

## WASHOE COUNTY ASSESSOR 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 Janu  
 If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a hi  
 due date may apply.

APPR HNS  
 NBC AIDQ

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: Walmart Real Estate Business Trust					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): DONNA SANDERS				TITLE SR Manager	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) PO BOX 8050				EMAIL ADDRESS: DONNA.SANDERS@Walmart.com	
CITY Bentonville	STATE AR	ZIP CODE 72712	DAYTIME PHONE (479-204-7475)	ALTERNATE PHONE ( )	FAX NUMBER ( ) N/A

## 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 Delaware.  
 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 4855	STREET/ROAD Kietze LN	CITY (IF APPLICABLE) Reno	COUNTY Washoe
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) 024-055-53	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 checked="" 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"/> 2020-2021 Secured Roll	<input type="checkbox"/> 2019-2020 Reopen	<input type="checkbox"/> 2019-2020 Unsecured/Supplemental	<input type="checkbox"/> 2019-2020 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	7,472,589	
Buildings	9,940,102	
Personal Property		
Possessory Interest in real property		
Exempt Value		
Total	17,420,691	\$ 70 - 75 psf 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 361.356: 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).

### 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

  
Petitioner Signature

DONNA SANDERS  
Print Name of Signatory

SR Tax Manager  
Title

1-14-2020  
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: <u>DONNA SANDERS</u>		TITLE: <u>SR Tax Manager</u>			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: <u>Walmart Inc + Subs</u>		EMAIL ADDRESS: <u>donna.sanders@walmart.com</u>			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) <u>PO Box 8050</u>					
CITY: <u>Bentonville</u>	STATE: <u>AR</u>	ZIP CODE: <u>72712</u>	DAYTIME PHONE: <u>479-204-7475</u>	ALTERNATE PHONE: <u>479-256-9139</u>	FAX NUMBER: <u></u>

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

DONNA SANDERS  
Print Name of Signatory

SR Tax Manager  
Title

1-14-2020  
Date

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

\_\_\_\_\_  
Signature of Owner or Authorized Agent/Attorney

\_\_\_\_\_  
Date



**WASHOE COUNTY ASSESSOR**  
**MICHAEL E. CLARK**  
 1001 E. 9TH ST BLDG D  
 RENO, NV 89512

2189

(775) 328-2200

www.washoecounty.us/assessor

8294349-134197-1 1 3 134197 1 MB 0.428 309



ATTN WAL-MART PROPERTY TAX DEPT MS 0555  
 WAL-MART REAL ESTATE BUSINESS TRUST  
 PO BOX 8050  
 BENTONVILLE AR 72712-8055

\*To change your mailing address, please  
 email our office at  
[assessoraddresschange@washoecounty.us](mailto:assessoraddresschange@washoecounty.us)

## 2020/2021 ASSESSMENT NOTICE

ASSESSOR'S PARCEL NUMBER (APN): **024-055-53**TAX DISTRICT: **1000**PROPERTY LOCATION: **4855 KIETZKE LN**

<b>PRIOR ASSESSMENT</b> 2019/2020	<b>CURRENT ASSESSMENT</b> 2020/2021
<b>TAXABLE VALUE</b>	<b>TAXABLE VALUE</b>
LAND: \$7,472,589	LAND: \$7,472,589
BUILDINGS, IMPROVEMENTS, ETC.: \$9,587,047	BUILDINGS, IMPROVEMENTS, ETC.: \$9,948,102
PERSONAL PROPERTY: \$0	PERSONAL PROPERTY: \$0
TOTAL TAXABLE VALUE: \$17,059,636	TOTAL TAXABLE VALUE: \$17,420,691
<b>TOTAL ASSESSED VALUE:</b> \$5,970,873	<b>TOTAL ASSESSED VALUE:</b> \$6,097,242

NEW VALUE ADDED TO ASSESSMENT ROLL FOR THIS PARCEL: \$0

CURRENT TAX CAP STATUS AS OF 12/02/19 : Use does not qualify for Low Cap, High Cap Applied

NOTES:

**THIS IS NOT A TAX BILL****PLEASE SEE REVERSE SIDE FOR ANSWERS TO FREQUENTLY ASKED QUESTIONS AND APPEAL RIGHTS**

## FREQUENTLY ASKED QUESTIONS

### **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, improvements, etc. less statutory depreciation.

### **What is assessed value?**

Per Nevada Revised Statute 361.225, the assessed value is 35% of taxable value.

### **What is included in Buildings, Improvements, 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.

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

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

### **What is the "tax cap"?**

Nevada Revised Statutes 361.471 through 361.4735 provides for an abatement, also known as a "tax cap", that limits your property taxes to a 3% increase for qualified owner occupied residences or certain residential rentals. The taxes for all other types of properties are limited to a tax increase of not more than 8%. The tax cap does not apply to new construction or new value added to the assessment roll.

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

The tax cap only applies to taxes, **not assessed value**. To review the tax cap status of your property please contact our office at (775) 328-2277 or visit our website at [www.washoecounty.us/assessor](http://www.washoecounty.us/assessor).

### **What is listed on this notice as NEW VALUE ADDED TO ASSESSMENT ROLL FOR THIS PARCEL?**

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

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

If you have any questions, please contact our office 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, 2020**.

### **What if I disagree with New Value To Roll, Remainder Values or the Partial Abatement ("Tax Cap") status?**

You may file an appeal to the Assessor to review these abatement decisions pursuant to Nevada Revised Statute 361.4734. Please call our office at (775) 328-2277 or visit our website at [www.washoecounty.us/assessor/taxcap](http://www.washoecounty.us/assessor/taxcap) for additional information and the filing deadline.

## **THIS IS NOT A TAX BILL**

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).



## Tax Department

Wayne Hamilton  
Vice President, Specialty Tax

2608 SE J Street, Suite 2  
Bentonville, AR 72716  
Phone 479.277.5265  
Wayne.Hamilton@walmart.com

To whom it may concern:

I hereby authorize the following associates to represent Walmart, Inc. and Sam's Club, Inc. in all matters relating to real estate and business personal property tax and assessment. These employees are granted the authority to make any changes necessary with the taxing jurisdictions, including mailing addresses for tax bills and notices.

Authorized Walmart Employees include:

Rick Allen, Aaron Smith, Andrew Anderson, Brandon Caplena, Briann Waller, Dawn Griggs, Donna Sanders, Fred Combs, Jerry Aucoin, Kyle Kennett, Michael Fenton, Ryan Ball, Sean Krohn, Sheena Lambert, Sheryl Williams, Stanley Johnson, Tami King, Tatiana Polydore, Tyler Wade, and Harley Jarvis.

Signed by:

Wayne Hamilton,  
Vice President

Date:

10/2/19

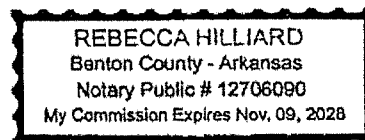
On this the 2nd day of October, 2019, before me, Rebecca Hilliard the undersigned notary public within and for the County of Benton and the State of Arkansas, personally appeared Wayne Hamilton who acknowledged to me that this certificate of authority was executed for the purpose herein expressed.

In witness where of I hereunto set my hand and official seal.

Notary Public

My commission expires

Nov 9, 2028



Walmart, Inc. Property Tax Department  
P.O. Box 8050 MS: 0555  
Bentonville, AR 72712-8050

# Washoe County Board of Equalization

## Agent Authorization Form

If you have questions about this form or the appeal process, please call: (775) 328-2277

Please Print or Type:

### Part A. PROPERTY OWNER AND CONTACT INFORMATION OF PERSON GRANTING AUTHORITY TO AGENT

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: <u>Walmart Inc and Sam's Club Inc.</u>					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER): <u>Wayne Hamilton</u>				TITLE <u>VP Tax</u>	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) <u>PO Box 8050</u>				EMAIL ADDRESS: <u>wayne.hamilton@walmart.com</u>	
CITY <u>Bentonville</u>	STATE <u>AR</u>	ZIP CODE <u>72712</u>	DAYTIME PHONE _____	ALTERNATE PHONE _____	FAX NUMBER _____

### Part B. PROPERTY OWNER INFORMATION

Check organization type which best describes the Property Owner if 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 Delaware.

The organization described above is a non-profit organization. ☐ Yes      ☒ No

### Part C. RELATIONSHIP OF PERSON GRANTING AUTHORITY TO AGENT TO PROPERTY OWNER

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 SUBJECT TO THIS AGENT AUTHORIZATION:

Enter Applicable Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) <u>See attached</u>	ACCOUNT NUMBER _____	PROPERTY IDENTIFICATION NUMBER _____
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☒ Multiple parcel list attached. (Use letter-size paper)

### Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED: ☒

☒ 2020-2021 Secured Roll      ☐ 2019-2020 Reopen Roll      ☐ 2019-2020 Unsecured Roll      ☐ 2019-2020 Supplemental Roll

Other years being appealed: \_\_\_\_\_

Be prepared to cite the legal authority, if any, that permits the County Board to consider appeals of taxable value from prior years.

## Part F. AUTHORIZATION OF AGENT

I hereby authorize the agent whose name and contact information appears below to file a petition to the Washoe County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D of this Agent Authorization.

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 Washoe County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part E of this document.

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: <u>DONNA SANDERS</u>			TITLE: <u>SR Manager</u>		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: <u>Walmart Inc and Sam's Inc</u>			EMAIL ADDRESS: <u>donna.sanders@walmart.com</u>		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) <u>PO Box 8050</u>					
CITY: <u>Bentville</u>	STATE: <u>AR</u>	ZIP CODE: <u>72712</u>	DAYTIME PHONE: <u>479-204-7475</u>	ALTERNATE PHONE: <u>479-256-9139</u>	FAX NUMBER: <u>N/A</u>

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board of Equalization.

Authorized Agent Signature

Title

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 ( )

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board of Equalization.

Authorized Agent Signature

Title

Date

## 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. I further certify I have authorized each agent named herein to represent the Property Owner as stated and I have the authority to appoint each agent named herein.

Property Owner / Petitioner Signature

Title

Date

Parcel Number	State	County	Address	City
024-055-50	Nevada	Washoe County	4835 KIETZKE LANE	RENO (S)
024-055-52	Nevada	Washoe County	4835 KIETZKE LANE	RENO (S)
024-055-53	Nevada	Washoe County	4855 KIETZKE LANE	RENO (S)
039-051-08	Nevada	Washoe County	5260 W 7th ST	RENO
086-380-32	Nevada	Washoe County	250 Vista Knoll Pkwy	Reno
160-791-03	Nevada	Washoe County	155 DAMONTE RANCH PKWY	RENO (SPRING VALLEY)
510-381-01	Nevada	Washoe County	05065 PYRAMID WAY	SPARKS

Walmart  
Page 3

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*Donna Sand*

Certified Mail Fee \$

Extra Services & Fees (check box, add fee as appropriate)

☐ Return Receipt (hardcopy) \$

☐ Return Receipt (electronic) \$

☐ Certified Mail Restricted Delivery \$

☐ Adult Signature Required \$

☐ Adult Signature Restricted Delivery \$

Postage \$

Total Postage and Fees \$

Sent To Washoe County Assessor

Street and Apt. No 1001 E 9TH ST, STE D100

City, State, ZIP+4 RENO NV 89512

Postmark Here JAN 15 2012

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions