

RECEIVED

JAN 15 2020

Washoe County Board of Equalization

Store # 3729

PETITION FOR REVIEW OF TAXABLE VALUATION

APN 510-381-01

WASHOE COUNTY ASSESSOR
Please Print or Type:
If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted due date may apply.

APPR HNS
NBC DGAQ

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: (479-256-7475) ALTERNATE PHONE: ( ) FAX NUMBER: ( ) N/A

479-256-9139

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: 5065 STREET/ROAD: Pyramid Way CITY (IF APPLICABLE): Sparks 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): 510-381-01 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.

4. Check Property Use Type:

- 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:

2020-2021 Secured Roll
2019-2020 Reopen
2019-2020 Unsecured/Supplemental
2019-2020 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. Total value: 17,053,170. Owner's opinion: \$ 70 - \$ 75 psf range 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 SR Tax Manager  
 Title  
DONNA SANDERS  
 Print Name of Signatory 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.

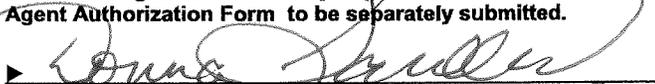
List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

**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

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 SR Tax Manager  
 Title  
DONNA SANDERS  
 Print Name of Signatory 1-14-2020  
 Date

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

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

8294349-134197-3-3\*



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

3729

(775) 328-2200

www.washoecounty.us/assessor

8294349-134197-1 3 3



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): **510-381-01**

TAX DISTRICT: **2000**

PROPERTY LOCATION: **5065 PYRAMID WAY**

PRIOR ASSESSMENT 2019/2020	CURRENT ASSESSMENT 2020/2021
<b>TAXABLE VALUE</b>	<b>TAXABLE VALUE</b>
LAND: \$5,243,932	LAND: \$5,243,932
BUILDINGS, IMPROVEMENTS, ETC.: \$11,357,746	BUILDINGS, IMPROVEMENTS, ETC.: \$11,809,238
PERSONAL PROPERTY: \$0	PERSONAL PROPERTY: \$0
TOTAL TAXABLE VALUE: \$16,601,678	TOTAL TAXABLE VALUE: \$17,053,170
<b>TOTAL ASSESSED VALUE:</b> \$5,810,587	<b>TOTAL ASSESSED VALUE:</b> \$5,968,610

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

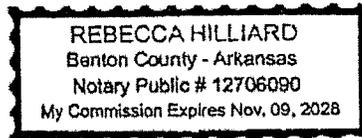
On this the 2nd day of October, 2019, before me, Rebecca Hilliard the undersigned notary public within and for the County of Benton and the State of Arkansas, personally appeared Wayne Hamilton who acknowledged to me that this certificate of authority was executed for the purpose herein expressed.

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: <i>Walmart Inc and Sam's Club Inc.</i>					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER): <i>Wayne Hamilton</i>				TITLE <i>VP Tax</i>	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) <i>PO Box 8050</i>				EMAIL ADDRESS: <i>wayne.hamilton@walmart.com</i>	
CITY <i>Bentonville</i>	STATE <i>AR</i>	ZIP CODE <i>72712</i>	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) <i>See attached</i>	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:**

<input checked="" type="checkbox"/> 2020-2021 Secured Roll	<input type="checkbox"/> 2019-2020 Reopen Roll	<input type="checkbox"/> 2019-2020 Unsecured Roll	<input type="checkbox"/> 2019-2020 Supplemental Roll
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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>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>N/A</u>

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

Donna Sanders SR Manager 1-14-2020  
 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.

Wayne Hamilton VP Tax 1-14-2020  
 Property Owner/Petitioner Signature Title Date

For clerk use only

Walmart  
Page 3

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

8101 9101 3090 0000 1000 4754 3783 E

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**CERTIFIED MAIL® RECEIPT**  
*Domestic Mail Only*

For delivery information, visit our website at [www.usps.com](http://www.usps.com)®

*Donna Sound*

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 9<sup>TH</sup> ST, STE D100

City, State, ZIP+4 RENO NV 89512

Postmark  
Here  
JAN 15 2

PS Form 3800, April 2015 PSN 7550-0600-9047 See Reverse for Restrictions