

RECEIVED

APPEAL CASE # 21-0066P20

JAN 15 2021

Washoe County Board of Equalization

PPID 2204385

WASHOE COUNTY ASSESSOR

PETITION FOR REVIEW OF TAXABLE VALUATION

NBC PP
APPR EB

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 15. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different 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: Williams Sonoma #845
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Mark Bendick TITLE Director of Tax
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 3250 Van Ness Avenue EMAIL ADDRESS:
CITY San Francisco STATE CA ZIP CODE 94109 DAYTIME PHONE () 415-733-2313 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 13945 South STREET/ROAD Virginia St. 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) ACCOUNT NUMBER 2204385

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:

2021-2022 Secured Roll 2020-2021 Reopen 2020-2021 Unsecured/Supplemental 2020-2021 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.

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

▶ See attached signed AA _____ Director of Tax _____
 Petitioner Signature Title
 Mark Bendick
 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: David Milner | | | TITLE: Director | | | |
| AUTHORIZED AGENT COMPANY, IF APPLICABLE: DuCharme, McMillen & Associates, Inc. | | | EMAIL ADDRESS: dmilner@dmainc.com | | | |
| MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 20830 N Tatum Blvd, Suite 390 | | | | | | |
| CITY Phoenix | STATE AZ | ZIP CODE 85050 | DAYTIME PHONE (800-309-2110 ext. 2555 | ALTERNATE PHONE () 480-236-6243 | FAX NUMBER () 480-419-2556 | |

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.

▶  _____ Director _____
 Authorized Agent Signature Title
 David Milner
 Print Name of Signatory Date
 January 15, 2021

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

 Signature of Owner or Authorized Agent/Attorney Date

Part G. Write A Statement Describing The Facts and/or Reasons For Your Appeal, Request for Review, Or Complaint.

Please see attached letter



AN EXTENSION OF YOUR TAX DEPARTMENT

CERTIFIED MAIL # 7019 1120 0000 3299 0765
Return Receipt Requested

January 15, 2021

Washoe County Assessor's Office
1001 E. Ninth Street, Bldg. D
Reno, NV 89512

RE: Williams Sonoma Stores
Personal Property

Dear Madam or Sir:

2020 was unlike any other year in recent history. Due to a global pandemic, the people of Nevada endured many new experiences, most were unpleasant. People were urged and, in some cases, ordered to stay home for an extended time period. Businesses were ordered to drastically reduce and even eliminate in person experiences, suffering occupancy limits and location closures. Due to the coronavirus pandemic impact before, on, and after the July 1st lien date, petitioner respectfully requests personal property obsolescence commensurate to the impairments to Taxpayer's business. These effects are a result of government orders and pandemic conditions outside of Taxpayer's control, but nevertheless disrupting Taxpayer's operations.

Obsolescence is requested with consideration of the 2020-21 Personal Property Manual Appendix A: **NRS 361.227 Determination of taxable value.**

4. The taxable value of other taxable personal property, except a mobile or manufactured home, must be determined by subtracting from the cost of replacement of the property all applicable depreciation and obsolescence.

The coronavirus pandemic led to a series of government orders during 2020 which originated the obsolescence. The first Nevada positive coronavirus test was March 5, 2020. Six days later, the World Health Organization declared the coronavirus outbreak a pandemic. March 12, Governor Steve Sisolak declared a state of emergency. March 17, Governor Sisolak ordered a statewide shutdown of casinos and all other nonessential business for 30 days. April 1, Governor Sisolak formally issued a stay-at-home order and extended the closure of schools, casinos and other nonessential businesses through April 30. The day before it was set to expire, April 29, it was extended to May 15. These orders alone represent a government mandated business closure of 59 days, 16% of the year. This does not account for further loss from 50% or more below capacity service mandates applied for reopening.

According to NAICS Report 45399, Small Specialty Retail Stores in the US saw a revenue decline in 2020 as compared with 2019 of 11.9%. 2020 profit declined year-over-year a staggering 24.5%. Employment declined an average of 7.6% from 2019 to 2020.

DMA - DUCHARME, McMILLEN & ASSOCIATES, INC. | DMAINC.COM

20830 N. Tatum Blvd. Suite 390 | Phoenix, AZ 85050 | 480-419-2556 | Fax: 480-419-2597

The devastating impact of the coronavirus pandemic and resulting health crisis and government orders dramatically impacted local business operations. Due to these external factors, 16% obsolescence is requested applied to the current assessment.

DuCharme, McMillen & Associates, Inc. is the duly authorized agent for the above referenced taxpayer.

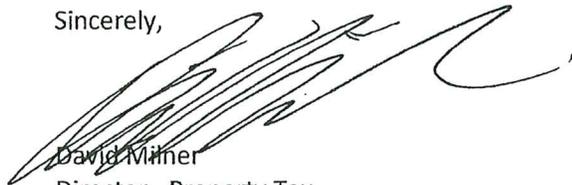
Enclosed are three completed 2020-2021 Petition for Review of Taxable Valuation forms and agent authorization form.

Below are the personal property accounts we are protesting.

| Name | Account | Property Address |
|----------------------|---------|-------------------------|
| Pottery Barn #832 | 2204382 | 13935 Virginia St. #302 |
| Williams Sonoma #845 | 2204385 | 13945 S. Virginia St |
| West Elm #6196 | 2001897 | 50 S. Virginia St |

If you have any questions, please email me at dmilner@dmainc.com or call me at 800-309-2110 extension 2555 .

Sincerely,



David Milner
Director - Property Tax

Enclosures

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: Williams-Sonoma Stores Inc / West Elm / Pottery Barn | | | | | |
| NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER): | | | | TITLE | |
| MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 3250 Van Ness Avenue | | | | EMAIL ADDRESS: | |
| CITY San Francisco | STATE CA | ZIP CODE 94109 | 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 _____

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) | ACCOUNT NUMBER | PROPERTY IDENTIFICATION NUMBER |
|--------------------------------|----------------|--------------------------------|

Multiple parcel list attached. (Use letter-size paper)

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

- 2021-2022 Secured Roll 2020-2021 Reopen Roll 2020-2021 Unsecured Roll 2020-2021 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.

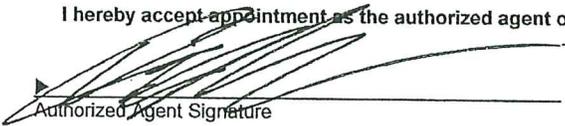
I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Washoe County Board of Equalization. This authorization is limited to the appeal of 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: David Milner | | | TITLE: Director | | |
| AUTHORIZED AGENT COMPANY, IF APPLICABLE: DuCharme, McMillen & Associates, Inc. | | | EMAIL ADDRESS: dmilner@dmainc.com | | |
| MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 20830 N. Tatum Blvd., Suite #390 | | | | | |
| CITY Phoenix | STATE AZ | ZIP CODE 85050 | DAYTIME PHONE 480-236-6243 | ALTERNATE PHONE () 800-309-2110 ext.2555 | FAX NUMBER 480 419-2597 |

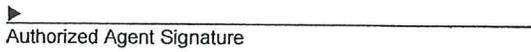
I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board of Equalization.


Director
January 15, 2021
 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.


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.

Mark Bendick Digitally signed by Mark Bendick
Date: 2021.01.14 17:03:16 -08'00'
 Property Owner / Petitioner Signature Title Date

For clerk use only

Multiple Parcel/Account List

| Name | Account # |
|----------------------|------------------|
| Pottery Barn #832 | 2204382 |
| Williams Sonoma #845 | 2204385 |
| West Elm #6196 | 2001897 |

**PETITIONER'S
EVIDENCE**



NOTICE OF TAXES

WASHOE COUNTY, NEVADA

TAMMI DAVIS - TREASURER

1001 E 9th St, Bldg D, Rm 140
Reno, NV 89512
Monday-Friday 8am-5pm

tax@washoecounty.us
washoecounty.us/treas
Phone: (775) 328-2510
Fax: (775) 328-2500

Fiscal year July 1, 2020 - June 30, 2021

Annual Personal - Tax Year 2020

| | | |
|-------------------------|----------------------------|---|
| TAX YEAR 2020 | PARCEL # 2204385 | PROPERTY LOCATION 13945 South VIRGINIA ST |
| AREA 1000 | TAX RATE 3.66 | PROPERTY DESCRIPTION PTCA |

| | | |
|--------------------------------------|----------------------------|--|
| NAME WILLIAMS SONOMA # 845 | EXEMPTION VALUES | ASSESSED VALUATION |
| | | ASSESSED VALUE 18,743.00 ESTIMATED VALUE 0.00 |
| | TOTAL EXEMPTION VALUE 0.00 | TOTAL ASSESSED VALUE 18,743.00 |

| ACCOUNT SUMMARY | | TAXING AGENCY | RATE | AMOUNT |
|---|----------|-----------------|--------|----------|
| GROSS AD VALOREM TAX | \$685.99 | STATE OF NEVADA | 0.17 | \$31.86 |
| ABATEMENT AMOUNT | \$0.00 | SCHOOL DEBT | 0.3885 | \$72.82 |
| *ABATEMENT APPLIED LIMITS INCREASE TO 5.0%* | | SCHOOL GENERAL | 0.75 | \$140.56 |
| NET AD VALOREM TAX | \$685.99 | COUNTY GENERAL | 1.3447 | \$252.02 |
| EXEMPTION AMOUNT | \$0.00 | COUNTY DEBT | 0.017 | \$3.19 |
| SPECIAL ASSESSMENTS | \$0.00 | ANIMAL SHELTER | 0.03 | \$5.62 |
| PENALTIES | \$0.00 | RENO GENERAL | 0.9598 | \$179.90 |
| FEES | \$0.00 | | | |
| INTEREST | \$0.00 | | | |
| TOTAL AMOUNT BILLED | \$685.99 | | | |
| LESS PAYMENTS APPLIED | \$0.00 | | | |
| BALANCE REMAINING | \$685.99 | | | |
| PRIOR YEAR DELINQUENCIES | \$0.00 | | | |
| TOTAL AMOUNT OWING | \$685.99 | | | |

IF this property is protected by a bankruptcy, this notice is for your information and should not be considered an attempt to collect.

WILLIAMS SONOMA # 845
DUCHARME MCMILLEN & ASSOC PT COMPLIANCE
PO BOX 80615
INDIANAPOLIS, IN 46280-0615

* PENALTY WILL APPLY TO ALL LATE PAYMENTS.

* PAYMENTS RECEIVED WILL BE APPLIED TO THE OLDEST CHARGES FIRST.

* TO AVOID LATE CHARGES, PAYMENT MUST BE POSTMARKED BY THE DELINQUENT DATE.

PLEASE INCLUDE STUB WITH PAYMENT AND REFERENCE THE IDENTIFIER NUMBER ON ALL PAYMENTS TO ASSURE PROPER CREDIT.
SEE REVERSE SIDE FOR IMPORTANT INFORMATION

WTFORMD1



Washoe County Treasurer
PO Box 30039
Reno NV 89520-3039

Address
Change: _____

| TAX YEAR | DUE DATE | IDENTIFIER | TOTAL AMOUNT DUE |
|----------|------------|------------|------------------------|
| 2020 | 01/11/2021 | 2204385 | 685.99 |
| | | | AMOUNT ENCLOSED |

IDENTIFIER #: 2204385

Signature: _____

001711

WILLIAMS SONOMA # 845
DUCHARME MCMILLEN & ASSOC PT
COMPLIANCE
PO BOX 80615
INDIANAPOLIS, IN 46280-0615



MAKE REMITTANCES PAYABLE TO:

WASHOE COUNTY TREASURER
PO BOX 30039
RENO NV 89520-3039



220122043850000068599000000685997

PETITIONER'S EXHIBIT A
1 PAGE