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APPEAL CASE # 17-0082R14

WASHOE COUNTY ASSESSOR

Washoe County Board of Equalization

APN 148-304-01
NBC JCEF
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 the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to non-agricultural property. The 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: CUSHMAN FAMILY TRUST
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Tom Cushman
TITLE: trustee
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 380 Sondrio Way
EMAIL ADDRESS: tom.cushman@gmail.com
CITY: Reno STATE: NV ZIP CODE: 89521 DAYTIME PHONE: 775 453-2311 ALTERNATE PHONE: 949 228-0759 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.

- Trust (checked)
Sole Proprietorship
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: Trustee of Trust (checked) Additional information may be necessary.

- Trustee of Trust (checked)
Employee of Property Owner
Officer of Company
Other, please describe:

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS: 4795 STREET/ROAD: Callahan Ranch Trail CITY (IF APPLICABLE): Reno COUNTY: Washoe
Purchase Price: 95,000.00 Purchase date: March 18, 2013

2. Enter Applicable Assessor Parcel Number (APN) or Personal Property Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN): 148-304-01 ACCOUNT NUMBER:

3. Does this appeal involve multiple parcels? Yes No Multiple parcel list is attached.

If yes, enter number of parcels: Multiple parcel list is attached.

4. Check Property Use Type:

Vacant Land (checked)
Residential Property
Multi-Family Residential Property
Possessory Interest in Real or Personal property
Mobile Home (Not on foundation)
Commercial Property
Agricultural Property
Mining Property
Industrial Property
Personal Property

5. Check Year and Roll Type of Assessment being appealed:

2016-2017 Supplemental Roll (checked)
2017-2018 Secured Roll
2016-2017 Reopen Roll
2016-2017 Unsecured Roll

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

  
Petitioner Signature

OWNER / TRUSTEE  
Title

THOMAS COSMAN  
Print Name of Signatory

1/15/17  
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.

  
Authorized Agent Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Print Name of Signatory

\_\_\_\_\_  
Date

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

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

\_\_\_\_\_  
Date

# ASSESSOR ATTACHMENT

17-0082R16

148-304-01

JCEF

<b>Parcel/Roll No</b>	148-304-01		
<b>Legal Description</b>	GALENA CANYON 2B LT 10		
<b>Zoning</b>	MDR		
<b>Present Use</b>	Sgl Fam Res	<b>Current Land Use Code</b>	200
<b>Year of Last Reappraisal</b>	2016		
<b>Exempt Reason (List Applicable NRS)</b>			
<b>Owner of record as of 1/18/2017</b>	CUSHMAN FAMILY TRUST		

<b>ASSESSORS</b>					
<b>TAXABLE VALUE</b>	<b>2016/2017</b>	<b>ASSESSED VALUE</b>		<b>PREVIOUS ASSESSED VALUE</b>	<b>2016/2017</b>
Land	180,000	Land	63,000	Land	63,000
Improvements	184,974	Improvements	64,741	Improvements	0
Personal Property		Personal Property		Personal Property	
<b>Total</b>	<b>364,974</b>	<b>Total</b>	<b>127,741</b>	<b>Total</b>	<b>63,833</b>
		<b>Exemption Amt</b>	<b>-</b>	<b>Exemption Amt</b>	<b>-</b>