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DEC 27 2016

APPEAL CASE # 17-0012PIL

## Washoe County Board of Equalization

APN 5300699

WASHOE COUNTY ASSESSOR

NBC PP  
APPR MES

## 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 15<sup>th</sup>.  
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: JOHN J. SCOTT (NOT ON ANY TAX ROLL)					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE OWNER	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 1533 CRIQUET COURT				EMAIL ADDRESS: JJS1533@COMCAST.NET	
CITY CONCORD	STATE CA	ZIP CODE 94578	DAYTIME PHONE 925-586	ALTERNATE PHONE ( )	FAX NUMBER ( )

## Part B. PROPERTY OWNER ENTITY DESCRIPTION

9619

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 BYRON AIRPORT	STREET/ROAD	CITY (IF APPLICABLE) BYRON	COUNTY CONTRA COSTA, CA
Purchase Price: N/A		Purchase date: N/A	

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

ASSESSOR'S PARCEL NUMBER (APN) N/A	ACCOUNT NUMBER 5300699
---------------------------------------	---------------------------

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: ☒

- ☐ 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: ☒

- ☐ 2017-2018 Secured Roll    ☐ 2016-2017 Reopen Roll    ☐ 2016-2017 Unsecured Roll    ☐ 2016-2017 Supplemental Roll

## 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		
Buildings		
Personal Property	N/A	N/A
Possessory Interest in real property		
Exempt Value		
Total		



# ASSESSOR ATTACHMENT

5300699

Parcel/Roll No	5300699	
Legal Description		
Zoning		
Present Use	AIRCRAFT	Current Land Use Code
Year of Last Reappraisal	2016	
Exempt Reason (List Applicable NRS)		
Owner of record as of 12/30/2016	JOHN J. SCOTT	

ASSESSORS					
TAXABLE VALUE	2015/2016	ASSESSED VALUE		PREVIOUS ASSESSED VALUE	2014/2015
Land		Land		Land	
Improvements		Improvements		Improvements	
Personal Property	5,000	Personal Property	1,750	Personal Property	- N/A
Total	5,000	Total	1,750	Total	N/A
		Exemption Amt	-	Exemption Amt	-



## Washoe County Board of Equalization

RECEIVED

DEC 19 2016

## Agent Authorization Form

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

WASHOE COUNTY ASSESSOR

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:

JOHN J. SCOTT

NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER):

TITLE

SELF

MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)

1533 CRIQUET COURT

EMAIL ADDRESS:

JJS1533@COMCAST.NET

CITY

CONCORD

STATE

CA

ZIP CODE

94518

DAYTIME PHONE

( ) 586-9619

ALTERNATE PHONE

( ) 989-3767

FAX NUMBER

( ) N/A

## 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

5300699

PROPERTY IDENTIFICATION NUMBER

N20QS (GLIDER)

☐ Multiple parcel list attached. (Use letter-size paper)Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED: ☒☐ 2016-2017 Secured Roll ☐ 2015-2016 Reopen Roll ☐ 2015-2016 Unsecured Roll ☐ 2015-2016 Supplemental Roll

Other years being appealed: N/A

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: <b>JOHN J. SCOTT</b>			TITLE: <b>SELF</b>		
AUTHORIZED AGENT COMPANY, IF APPLICABLE:			EMAIL ADDRESS: <b>JJS1533@COMCAST.NET</b>		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) <b>1533 CRIQUET COURT</b>					
CITY <b>CONCORD</b>	STATE <b>CA</b>	ZIP CODE <b>94518</b>	DAYTIME PHONE <b>( ) 586-9619</b>	ALTERNATE PHONE <b>( )</b>	FAX NUMBER <b>( )</b>

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 **John J. Scott** Title **Self** Date **12-10-2016**

# **PETITIONER'S EVIDENCE**

12-10-2016

Dear Washoe County Assessor,

I am a glider pilot who resides in California.

My glider is usually parked at the Byron Airport (C83), Byron California.

My glider FAA number is N20QS.

During the summer, I will fly my glider at Air Sailing Gliderport and my glider will be parked there for ~ 4 months a year. This is something I have done for many years without incident. This year, for some reason, someone expects me to pay Personal Property Taxes on my glider. Neither I nor my glider are NV residents. My glider is only in NV for a fraction of the year. I see no justification for this bill. When I communicated this with your office they could not explain the justification. I'm requesting an exemption.

Thanks,



John J. Scott

1533 Criquet Court

Concord, CA 94518

Cell 925-586-9619

PETITIONER'S EVIDENCE A  
8 PAGES



# Office of the Washoe County Treasurer

Tammi Davis, Washoe County Treasurer

tax@washoecounty.us

OFFICE LOCATION:  
1001 E NINTH ST-BLDG D RM140  
RENO, NV 89512

www.washoecounty.us/treas  
PHONE: 775-328-2510  
FAX: 775-328-2500

## NOTICE OF DELINQUENT AIRCRAFT PERSONAL PROPERTY TAXES

Identifier Number (PIN): 5300699

Situs Address:

Legal Party: SCOTT, JOHN J

In accordance with the provisions of NRS 361.535, request is hereby made by the Washoe County Treasurer that all delinquent aircraft taxes noted in this letter be paid immediately. Neglect to pay these taxes will cause the property described or referred to herein to be seized and sold by the Washoe County Treasurer or her deputy to satisfy delinquent taxes and costs.

### Payment options:

- Online At: [www.washoecounty.us/treas](http://www.washoecounty.us/treas)
- By Mail: Washoe County Treasurer PO BOX 30039 RENO, NV 89520-3039
- In Person: 1001 E 9th St, Bldg D Rm 140, Reno, NV 89512

This notice is a courtesy intended to notify you of your delinquent status. If payment is not received, additional costs of collection will be charged against your account.

Dated: November 30, 2016

Tammi Davis, Washoe County Treasurer  
Washoe County, State of Nevada

By: 

A. Parmele, Collection Analyst  
Personal Property Division

If this property is protected by a bankruptcy proceeding, this notice is for your information only. **Do not** consider this as an attempt to collect. However please notify our office immediately at 775-328-2510.

MAKE CHECKS PAYABLE TO: Washoe County Treasurer  
PO BOX 30039 RENO, NV 89520-3039

If paying by mail or in person, please return this portion with your payment

Tax Year: 2016		Balance Good Through: 12/09/2016		
Identifier Number (PIN)	Taxes Due	Penalty/Fees Due	Total Due	Amount Enclosed
5300699	\$47.28	\$4.73	\$52.01	



APD:5300699  
SCOTT, JOHN J  
1533 CRIQUET CT  
CONCORD CA 94518

216153006990000005201000000052018



## Zimmer, Lora

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**From:** John Scott <JJS1533@Comcast.net>  
**Sent:** Saturday, December 31, 2016 4:48 PM  
**To:** Stafford, Mark  
**Cc:** Zimmer, Lora; Taylor, Justin; Burke, Cori; 'John Scott'  
**Subject:** RE: property value appeal

Mark,  
I have received the information.  
Thank you for the fast response.  
John Scott

---

**From:** Stafford, Mark [mailto:MStafford@washoecounty.us]  
**Sent:** Friday, December 30, 2016 11:19 AM  
**To:** John Scott  
**Cc:** Zimmer, Lora; Taylor, Justin; Burke, Cori  
**Subject:** RE: property value appeal

John,

Below are the applicable statutes relevant to the case at hand. I have also attached District Attorney's Opinion #6406 which makes reference to Attorney General's opinions and Nevada Supreme Court actions related to the removal of property from the State after the July 1<sup>st</sup> lien date. In the case of your property assessment, there is no proration of property taxes. As required by Nevada Revised Statutes, investigations through inquiry, site visits, FAA reports and other means are employed to discover aircraft in our county as of the lien date. Based upon your e-mails, the presence of your aircraft in Washoe County on July 1<sup>st</sup> and afterward is not debated.

**NRS 361.045 Taxable property.** Except as otherwise provided by law, all property of every kind and nature whatever within this state shall be subject to taxation.

[Part 1:344:1953; A 1954, 29; 1955, 340]

**NRS 361.260 Method of assessing property for taxation; appraisals and reappraisals.**

1. Each year, the county assessor, except as otherwise required by a particular statute, shall ascertain by diligent inquiry and examination all real and secured personal property that is in the county on July 1 which is subject to taxation, and also the names of all persons, corporations, associations, companies or firms owning the property. The county assessor shall then determine the taxable value of all such property, and shall then list and assess it to the person, firm, corporation, association or company owning it on July 1 of that fiscal year. The county assessor shall take the same action at any time between May 1 and the following April 30, with respect to personal property which is to be placed on the unsecured tax roll.

**NRS 361.265 Written statement concerning personal property: Demand; contents; return of statement; valuation of unlisted property claimed by absent or unknown person; penalties.**

1. To enable the county assessor to make assessments, he or she shall demand from each natural person or firm, and from the president, cashier, treasurer or managing agent of each corporation, association or company, including all banking institutions, associations or firms within the county, a written statement, signed under penalty of perjury, on forms and in the format prescribed by the county assessor of all the personal property within the county, owned, claimed, possessed, controlled or managed by those persons, firms, corporations, associations or companies. The signature required by this subsection may include an electronic signature as defined in [NRS 719.100](#).

2. The statement must include:

(a) A description of the location of any taxable personal property that is owned, claimed, possessed, controlled or managed by the natural person, firm, corporation, association or company, but stored, maintained or otherwise placed at a location other than the principal residence of the natural person or principal place of business of the firm, corporation, association or company;

(b) The cost of acquisition of each item of taxable personal property including the cost of any improvements of the personal property, such as additions to or renovations of the property other than routine maintenance or repairs, and the year in which each item of taxable personal property was acquired; and

(c) If the natural person, firm, corporation, association or company owns at least 25 mobile or manufactured homes that are being leased within the county for commercial purposes, and those homes have not been converted to real property pursuant to [NRS 361.244](#), the year, make or model, size, serial number and location of each such mobile or manufactured home.

3. The statement must be returned not later than July 31, except for a statement mailed to the taxpayer after July 15, in which case it must be returned within 15 days after demand for its return is made. Upon petition of the property owner showing good cause, the county assessor may grant one or more 30-day extensions.

4. If the owners of any taxable property not listed by another person are absent or unknown, or fail to provide the written statement as described in subsection 1, the county assessor shall make an estimate of the value of the property and assess it accordingly. If the name of the absent owner is known to the county assessor, the property must be assessed in that name. If the name of the owner is unknown to the county assessor, the property must be assessed to "unknown owner," but no mistake made in the name of the owner or the supposed owner of personal property renders the assessment or any sale of the property for taxes invalid.

5. If any person, officer or agent neglects or refuses on demand of the county assessor or his or her deputy to give the statement required by this section, or gives a false name, or refuses to give his or her name or sign the statement, the person, officer or agent is guilty of a misdemeanor.

[Part 5:344:1953] — (NRS A [1967, 558](#); [1969, 1452](#); [1981, 327](#); [1983, 519, 1193](#); [1985, 748](#); [1987, 531](#); [1989, 1820](#); [2003, 2761](#); [2005, 2656](#))

### **NRS 361.345 Power of county board of equalization to change valuation of property; review of changes in valuation and estimation of certain property by county assessor; notice of addition to assessed valuation.**

2. If a person complaining of the assessment of his or her property:

(a) Has refused or, without good cause, has neglected to give the county assessor the person's list under oath, as required by [NRS 361.265](#); or

(b) Has, without good cause, refused entry to the assessor for the purpose of conducting the physical examination required by [NRS 361.260](#),

→ the county assessor shall make a reasonable estimate of the property and assess it accordingly. No reduction may be made by the county board of equalization from the assessment of the county assessor made pursuant to this subsection.

3. If the county board of equalization finds it necessary to add to the assessed valuation of any property on the assessment roll, it shall direct the clerk to give notice to the person so interested by registered or certified letter, or by personal service, naming the day when it will act on the matter and allowing a reasonable time for the interested person to appear.

[Part 18:344:1953; A 1954, 29] — (NRS A [1969, 95](#); [1981, 796](#); [1985, 1435](#); [1991, 2097](#); [1997, 1576](#); [2003, 2764](#); [2005, 2657](#); [2009, 1219](#))

### **NRS 361.450 Liens for taxes: Attachment; superiority; expiration of lien on mobile or manufactured home.**

1. Except as otherwise provided in subsection 3, every tax levied under the provisions of or authority of this chapter is a perpetual lien against the property assessed until the tax and any penalty charges and interest which may accrue thereon are paid. Notwithstanding the provisions of any other specific statute, such a lien and a lien for unpaid assessments imposed pursuant to [chapter 271](#) of NRS is superior to all other liens, claims, encumbrances and titles on the property, including, without limitation, interests secured pursuant to the provisions of [chapter 104](#) of NRS, whether or not the lien was filed or perfected first in time.

2. Except as otherwise provided in this subsection and [NRS 361.739](#), the lien attaches on July 1 of the year for which the taxes are levied, upon all property then within the county. The lien attaches upon all migratory property, as described in [NRS 361.505](#), on the day it is moved into the county. If real and personal property are assessed against the same owner, a lien attaches upon such real property also for the tax levied upon the personal property within the county. A lien for taxes on personal property also attaches upon real property assessed against the same owner in any other county of the State from the date on which a certified copy of any unpaid property assessment is filed for record with the county recorder in the county in which the real property is situated.

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**From:** John Scott [<mailto:JJS1533@Comcast.net>]

**Sent:** Friday, December 30, 2016 9:24 AM

**To:** Stafford, Mark

**Cc:** Zimmer, Lora; Taylor, Justin; Burke, Cori; 'John Scott'

**Subject:** RE: property value appeal

Mark,

I also hope that you folks had a good Christmas and New Years.

I have received some legal advice and have decided to refuse payment until my protest is heard by the Board of Equalization.

I am still of the belief that this bill is not legally valid and continue to seek documented proof from your office that it is.

To prepare my case I need specific information from your office. Information I can take to the BoE.



[1] I need a copy of the specific NRS Statute that allows you to charge a use tax against non-resident people and property.

There seems to be some question about your legal precedence for doing this.

[2] I need to know where the July 1<sup>st</sup> lien date comes from. January 1<sup>st</sup> is the more common date. I find it somewhat suspicious, or very unfortunate, or very unfair, that this date happens to coincide with the 4 months of summer when my glider is present.

[3] What are the statutes (calculational algorithm) by which you arrive at a prorated tax bill given that property occupancy is only 4 months out of the year.

How can there not be a "time criteria"? Are you saying I'm being taxed for the entire year? What is your proof of "established base of operations by repeated overnight presence"?

"Established Base of Operations" implies more than half the year which is certainly not the case; something I can easily prove.

Please provide any other written documentation that might be relevant to this case.

Thanks,  
John Scott

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**From:** Stafford, Mark [<mailto:MStafford@washoecounty.us>]

**Sent:** Thursday, December 29, 2016 1:21 PM

**To:** John Scott

**Cc:** Zimmer, Lora; Taylor, Justin; Burke, Cori

**Subject:** RE: property value appeal

John,

Hope you had a good Christmas. In response to your questions:

- 1) We believe we have an accurate listing of all aircraft based at ASG on or around the lien date, July 1<sup>st</sup>. If you believe we have not assessed certain individuals, please send me their names and/or tail numbers and we will check our records.
- 2) A property tax does not have deductions for expenses like an income tax.
- 3) Generally it means the aircraft has established a base of operations by its' repeated overnight presence at an airport at or around the lien date, July 1<sup>st</sup>. There is no "time criteria".

Your letter may be addressed to:

Washoe County Board of Equalization  
PO Box 11130  
Reno, NV 89520

If you haven't already done so, please submit your tax payment to the Washoe County Treasurer to avoid additional penalties. If the Board finds in your favor, you will be refunded the taxes paid.

Thanks,

Mark

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**From:** John Scott [<mailto:JJS1533@Comcast.net>]

**Sent:** Friday, December 23, 2016 12:46 PM

**To:** Stafford, Mark

**Cc:** 'John Scott'

**Subject:** RE: property value appeal

Mark,  
OK I now understand a bit better, but I still intend to appeal.  
Please explain three things to me;

[1]

I'm not the only California (or other out-of-state) person who parks a glider there during the summer months. There are many others. Some coming from as far away as Florida. These other people are not getting letters from you. How or why have I been singled out? The same question applies to gliders parked at Minden and Truckee, also for the season.

[2]

While parked at Air Sailing Gliderport, I pay a fee for parking. My glider is normally parked at Byron Airport (Byron, CA) for which I also pay a fee. Why don't I get credit for these fees regarding property taxes paid by the landlord who collects the rent?

[3]

What constitutes "habitually situated"? I asked this question before and got no answer. What is the time criteria so that others can be informed to avoid this situation.

What is the address for the WCBE and how would I find out when (time and date) my case would be heard? If I came (still doubtful), I would need to travel from the Bay Area specifically for this purpose.

Thanks,  
John Scott

---

**From:** Stafford, Mark [<mailto:MStafford@washoecounty.us>]

**Sent:** Friday, December 23, 2016 11:33 AM

**To:** John Scott

**Subject:** RE: property value appeal

John,

I would recommend a formal letter, addressed to the Washoe County Board of Equalization, that would be entered into evidence. This will better allow you to organize your thoughts and arguments against the assessment, and it becomes part of the official record, which is important if you wish to appeal the decision. You would also request that the Clerk read the letter at the hearing so that it becomes part of the transcript.

Let me share with you our position in this matter. We believe that the property in question entered the State of Nevada around the July 1<sup>st</sup> lien date and was habitually situated in Washoe County for a significant period of time afterword which established Taxable Situs. The property was subsequently removed from the State and returned to California, but that action does not void the assessment. A tax lien has already attached to the property. (There is multiple case law and Attorney General opinions to support this) Taxable Situs arises when the owner of the property enjoys the protections and benefits of the jurisdiction. If a fire broke out at the hangar would the fire department respond to protect life and property-yes. If someone were attempting to steal your aircraft would law enforcement respond to protect your property-yes.

We also considered the following. Did the property owner pay taxes on the property in California and therefore is now being double-taxed-no. Is the property engaged in interstate commerce and therefore subject to a proration of taxes-no.

The above generally outlines what we will be presenting to the Board and why we feel the assessment is appropriate and valid.

Again I would be happy to provide any additional information.

Mark

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**From:** John Scott [<mailto:JJS1533@Comcast.net>]

**Sent:** Friday, December 23, 2016 10:27 AM

**To:** Stafford, Mark; Zimmer, Lora  
**Cc:** Taylor, Justin; 'John Scott'  
**Subject:** RE: property value appeal

Mark,  
OK This additional information helps a lot.  
Unfortunately there was no place on the form that said "Void the Assessment".  
I doubt I will travel from the Bay Area just for this purpose. Please do represent me.  
Please make it clear that when I travel to Nevada for my summer vacations I do spend a good amount of money in Spanish Springs for dinners, gas, and supplies.  
It's not like Washoe doesn't already get enough money out of me.

This is an important issue because I am not alone.  
There are other glider pilots from California who also bring their gliders to Air Sailing for part of the summer. You aren't going after them. Why are you picking on me?  
For the sake of myself and my fellow glider pilots I'd like to get this resolved once and for all.

Are my emails sufficient or should I also write a letter to the CBE? How do I get it to them?

Thanks,  
John Scott

---

**From:** Stafford, Mark [<mailto:MStafford@washoecounty.us>]  
**Sent:** Friday, December 23, 2016 9:51 AM  
**To:** John Scott; Zimmer, Lora  
**Cc:** Taylor, Justin  
**Subject:** RE: property value appeal

John,

The Petition for Review of Taxable Valuation is the appropriate form. You are petitioning the County Board of Equalization (CBE) to find the Assessor's valuation invalid. The Board will hear evidence presented by both the Assessor and the Petitioner (you). Typically Board members ask questions of the Assessor and Petitioner and may also seek comment from their legal counsel. Based upon the evidence and testimony presented, the Board will decide whether to uphold the Assessor's valuation or find in favor of the taxpayer, which in your case would be to void the assessment.

The CBE meets during the month of February. We always try our best to accommodate our petitioner's schedules. Please let us know if there are any dates in February you are not available.

Let me know if you need any further information.

Mark Stafford

Senior Appraiser | Washoe County Assessor's Office  
[mstafford@washoecounty.us](mailto:mstafford@washoecounty.us) | o (775) 328-2219 | f (775) 328-3642 | 1001 E Ninth St Bldg D Reno NV 89520-0027



Connect with us: [cMail](#) | [Twitter](#) | [Facebook](#) | [www.washoecounty.us](http://www.washoecounty.us)



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**From:** John Scott [<mailto:JJS1533@Comcast.net>]  
**Sent:** Thursday, December 22, 2016 6:34 PM  
**To:** Zimmer, Lora  
**Cc:** Taylor, Justin; Stafford, Mark; 'John Scott'  
**Subject:** RE: property value appeal

Lora,  
I have completed the form and it is in the mail.  
This still does not seem like the correct form.  
I am not asking for a Review of Taxable Valuation.  
I live in California. My glider is registered and resides in California.  
I do not believe that Washoe County has any legal right to tax my California Personal Property.  
Others at the Gliderport have dealt with your office and filled out forms stating their California residency and thus their exemption from local taxes.  
I need that form.  
Thanks,  
John Scott

---

**From:** Zimmer, Lora [<mailto:LZimmer@washoecounty.us>]  
**Sent:** Monday, December 19, 2016 9:24 AM  
**To:** [jjs1533@comcast.net](mailto:jjs1533@comcast.net)  
**Cc:** Taylor, Justin; Stafford, Mark  
**Subject:** property value appeal

Hello Mr. Scott,

The Washoe County Assessor's Office has received a form that you filled out regarding the taxable value assessed for your aircraft glider N20QS, account number 5300699.

The form that we received was an Agent Authorization form. Based on the letter that was attached to the Agent Authorization Form, I believe it was your intention to appeal the taxable value assessed on your glider. I have attached the correct form that needs to be completed in order to appeal that value, the Petition for Review of Assessed Valuation.

Please complete this form at your earliest convenience and return it to our office by January 17, 2017. This form can be scanned and emailed back to me, faxed to (775) 328-3642 or mailed to the PO Box below. Once received, I will attach that form to your documentation already submitted.

Please let me know if you have any additional questions.

Sincerely,

*Lora Zimmer*

Principal Account Clerk  
Washoe County Assessor's Office  
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