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APPEAL CASE # 17-0024

Washoe County Board of Equalization

APN 038-341-22

WASHOE COUNTY ASSESSOR

PETITION FOR REVIEW OF TAXABLE VALUATION

NBC FBBF  
APPR AH

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 date of the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to agricultural property. 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: Eugene V. Elliott					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) Box 34628				EMAIL ADDRESS: egv31@netcape.net	
CITY Reno	STATE NV	ZIP CODE 89533	DAYTIME PHONE 785-345-0233	ALTERNATE PHONE 785-527-8264	FAX NUMBER None

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 10	STREET/ROAD ZANE GREY LN	CITY (IF APPLICABLE) Reno	COUNTY Washoe
Purchase Price: \$90,950		Purchase date: Nov 14, 1978	

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

ASSESSOR'S PARCEL NUMBER (APN) 038-341-22	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 checked="" type="checkbox"/> Residential Property <input type="checkbox"/> Multi-Family Residential Property <input type="checkbox"/> Possessory Interest in Real or Personal property	<input type="checkbox"/> Mobile Home (Not on foundation) <input type="checkbox"/> Commercial Property <input type="checkbox"/> Agricultural Property	<input type="checkbox"/> Mining Property <input type="checkbox"/> Industrial Property <input type="checkbox"/> Personal Property
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5. Check Year and Roll Type of Assessment being appealed: ☒

<input checked="" type="checkbox"/> 2017-2018 Secured Roll	<input type="checkbox"/> 2016-2017 Reopen Roll	<input type="checkbox"/> 2016-2017 Unsecured Roll	<input type="checkbox"/> 2016-2017 Supplemental Roll
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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	77,913	62,330
Buildings	128,311	100,649
Personal Property	NA	NA
Possessory Interest in real property	NA	NA
Exempt Value	NA	NA
Total	206,224	162,979

(-209)

**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).***See Attached***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

*Eugene V. Elliott*  
 Petitioner Signature

*Mr.*  
 Title

*Eugene V. Elliott*  
 Print Name of Signatory

*9 JAN 2017*  
 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.

*[Signature]*  
 Authorized Agent Signature

*[Signature]*  
 Title

*[Signature]*  
 Print Name of Signatory

*[Signature]*  
 Date

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

*[Signature]*  
 Signature of Owner or Authorized Agent/Attorney

*[Signature]*  
 Date

# ASSESSOR ATTACHMENT

**Parcel/Roll No** 038-341-22

**Legal Description** TRUCKEE CANYON EST LT 3

**Zoning** LDS

**Present Use** Sgl Fam Res **Current Land Use Code** 200

**Year of Last Reappraisal** 2017

**Exempt Reason (List Applicable NRS)**

**Owner of record as of 1/10/2017** ELLIOTT, EUGENE V

## ASSESSORS

TAXABLE VALUE	2017/2018	ASSESSED VALUE	PREVIOUS ASSESSED VALUE	2016/2017	
Land	77,913	Land	27,270	Land	27,270
Improvements	128,381	Improvements	44,933	Improvements	44,908
Personal Property		Personal Property		Personal Property	
Total	206,294	Total	72,203	Total	72,178
		Exemption Amt	2,640	Exemption Amt	2,600

Mike Clark  
Washoe county Board of Equalization  
Reno, NV

Dear Mr. Clark:

Enclosed find a copy of my letter to the County Board of Equalization.  
Your Assessor, Alasdair R. Hol will recommended that Tom Bradley and  
myself appeal our taxes after consulting with you, his supervisor.

Sincerely,  
Eugene V. Elliott  
10 Zane Grey Lane  
Parcel number 038-341-22

## Washoe County Board of Equalization

To whom it may concern:

I would like to get my property taxes reduced. I have a detached barn/garage that I use to store my classic cars. However, I can no longer get my classic cars into or out of the barn where they are stored because of the damage to that driveway because of water and mud run-off caused ruts in the driveway.. Also my travel trailer is now blocked by the ruts, I had planned on selling it this January and now it cannot be removed from the property.

My up hill neighbors have built a number of buildings and in one case has dumped his loose soil left over from building a garage in a way that has changed the water runoff from his property. As a result, water and soil now runs down onto my property to the barn and causes deep ruts in the driveway in addition to making a mud covered mess on my concrete driveway According to this neighbor the building department ordered him to dump his loose soil over his fence, exacerbating the already serious problem.

A representative of the County (Alasdair R. Holwill) inspected the properties and recommended that my down-the-hill neighbor, Tom Bradley and myself appeal our taxes because the damage has rendered the area unusable. This was after he consulted with his supervisor, Mike Clark.

Cleaning the driveway will not cure the problem because each rainstorm will repeat the damage, causing the ruts to get deeper and deeper and exposing more rocks to the surface.

I do not see an easy answer to this problem since my uphill neighbors keep exacerbating the problem by putting up more buildings and driveways and are now dumping excess dirt on the hill so that it flows down into my yard and that of my other neighbors.

Since the barn and driveway area to the barn are essentially no more useable, I believe the value of my property has declined. I hate to lower the value of my property but I see no alternative given the present situation. I

would like to present this petition with my downhill neighbor Tom Bradley of 15 Zane Grey Lane who has the same problem.

It should be noted that water runoff has been argued extensively in court: Clark vs. Powers, 196 Nev. Pp. 498-505, it was found that Clark County had, by acting in conjunction with various private parties, caused large amounts of water to be cast upon the properties of the Powers.... The county was found in error and the Nevada Supreme Court affirmed with all five judges in agreement.