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APPEAL CASE # 17-0078

JAN 13 2017

Washoe County Board of Equalization

WASHOE COUNTY ASSESSOR 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 15th. 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)

Form with fields for Name of Property Owner (James Brinn Frederick), Title (Owner), Mailing Address (8791 Boyesen Berry Way), City (Fuk Grove), State (CA), Zip Code (95624), Daytime Phone (916 879 2884), and 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.

- Checkboxes for Sole Proprietorship, Trust, Corporation, Limited Liability Company (LLC), General or Limited Partnership, Government or Governmental Agency, and Other.

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.

- Checkboxes for 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, and Other.

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

Form with fields for Address (11945), Street/Road (Chesapeake Dr), City (Reno), County (Washoe), Purchase Price (155,000), and Purchase date (2015).

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

Form with fields for Assessor's Parcel Number (APN) (080-354-04) and Account Number.

3. Does this appeal involve multiple parcels? Yes No List multiple parcels on a separate, letter-sized sheet.

Form with fields for 'If yes, enter number of parcels:' and 'Multiple parcel list is attached.'

4. Check Property Use Type:

Form with checkboxes for Vacant Land, 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, and Personal Property.

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

Form with checkboxes for 2017-2018 Secured Roll, 2016-2017 Reopen Roll, 2016-2017 Unsecured Roll, and 2016-2017 Supplemental Roll.

Part E. VALUE OF PROPERTY

Table with 3 columns: Property Type, Assessor's Taxable Value, and Owner's Opinion of Value. Rows include Land, Buildings, Personal Property, Possessory Interest in real property, Exempt Value, and 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

James B. Frederick Title owner
 Petitioner Signature

James Blair Frederick Date 1/26/2017
 Print Name of Signatory

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>James B. Frederick</u>		TITLE: <u>owner</u>			
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.

James B. Frederick Title owner
 Authorized Agent Signature

James B. Frederick Date 1/26/2017
 Print Name of Signatory

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

 Signature of Owner or Authorized Agent/Attorney

 Date

APN: 080-354-04
Appeal ID: 17-0078

RECEIVED
JAN 13 2017

APN 080-354-04
NBC GFFF
APPR PAO

TO MR. MICHAEL E. CLARK

WASHOE COUNTY ASSESSOR

SIR I have found some prices that don't match what you say
So if you would reconsider your across the board approach to
tax hike on properties in the Washoe valley area. That would
be a better thing . Then to run people off and out of the state,
Because you don't want them in Nevada.

There were some new houses built around the area and
they maybe the one's that should have taxes raised, but it still
does not raise the land prices that much.

THANK YOU MR. JAMES B. FREDERICK

11945 CHESAPEAKE DR.

RENO, NV. 89506

MAILING ADDRESS: 8791 BOYSENBERRY WAY

ELK GROVE, CA. 95624

James B. Frederick
1/9/2017

ph# 916-896-1822 ?

ASSESSOR ATTACHMENT

17-0078

080-354-04

GFFF

Parcel/Roll No	080-354-04		
Legal Description	HEPPNER 3 LT 8 BLK 18		
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 1/18/2017	FREDERICK, JAMES B		

ASSESSORS			
TAXABLE VALUE	2017/2018	ASSESSED VALUE	PREVIOUS ASSESSED VALUE 2016/2017
Land	36,800	Land	12,880
Improvements	56,571	Improvements	19,800
Personal Property		Personal Property	
Total	93,371	Total	32,680
		Exemption Amt	-
		Exemption Amt	-



WASHOE COUNTY ASSESSOR

Michael E. Clark

January 19, 2017

FREDERICK, JAMES B
8791 BOYSENBERRY WAY
ELK GROVE CA 95624

Dear Mr. Frederick:

The Washoe County Assessor's Office has received the enclosed letter in which you request to appeal the Assessor's Taxable Values for your property located at 11945 Chesapeake Drive identified as Assessor Parcel Number (APN) 080-354-04. We have logged your letter as an appeal of the property values to the Washoe County Board of Equalization and have assigned it an Appeal Identification Number. However, please perfect this appeal by completing the enclosed PETITION FOR REVIEW OF TAXABLE VALUATION form, which we will attach to your letter already submitted.

Please return the petition to our office as soon as possible. This request is being made pursuant to Nevada Revised Statute 361.357, which requires the completion of this form. You may return the appeal form in the enclosed envelope, fax it to (775) 328-3642 or you may scan and email it to our office at lzimmer@washoecounty.us.

If you have any questions, please call our office at (775) 328-2223.

Sincerely,

MICHAEL E. CLARK
WASHOE COUNTY ASSESSOR

By: Lora Zimmer
Assessment Services Coordinator
(775) 328-2223

**PETITIONER'S
EVIDENCE**



WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK
 1001 E. NINTH ST. ..
 P.O. BOX 11130
 RENO, NV 89520

3/20/15

PARCEL: 080-354-04 TAX DISTRICT: 4000
 LOCATION: 11945 CHESAPEAKE DR

ASSESSMENT NOTICE

PRIOR ASSESSMENT CURRENT ASSESSMENT
2016/2017 2017/2018

TAXABLE VALUES

LAND 28,000	LAND 36,800
BUILDINGS, ETC. 59,295	BUILDINGS, ETC. 56,571
PERSONAL 0	PERSONAL 0
TOTAL 87,295	TOTAL 93,371

ASSESSED VALUES

TOTAL 30,553	TOTAL 32,680
-------------------------------	-------------------------------

NEW TO ROLL Taxable Value: NONE
2016/2017 Abatement ("Tax Cap") status is: 2015 Change Form Mailed,
High Cap Applied as of 11/16/2016

THIS IS NOT A TAX BILL

FILE DATE: 11/16/2016 PAO

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/

INFORMATION CONCERNING YOUR REAL PROPERTY VALUATION

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, etc. less statutory depreciation.

What is included in Buildings, 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.

What is assessed value?

Per NRS 361.225, the assessed value is 35% of taxable value.

Is there any type of assistance available for individual taxpayers?

Exemptions are available to bona fide Nevada residents meeting certain criteria such as: Surviving Spouse, Veterans, Disabled Veterans, and Blind Persons. For more information call 775-328-2277.

Why did my value increase by more than 3% or 8%?

Nevada Revised Statutes 361.471 through 361.4735 provides for an abatement ("cap") on taxes **not** on assessed value. To review "tax cap" status please contact our office at 328-2277 or visit our website at www.washoecounty.us/assessor/cama

What is listed as NEW TO ROLL on this notice?

Any new value due to new construction or for improvements not previously on roll, or a change in actual or authorized use.

What if I disagree with the taxable value?

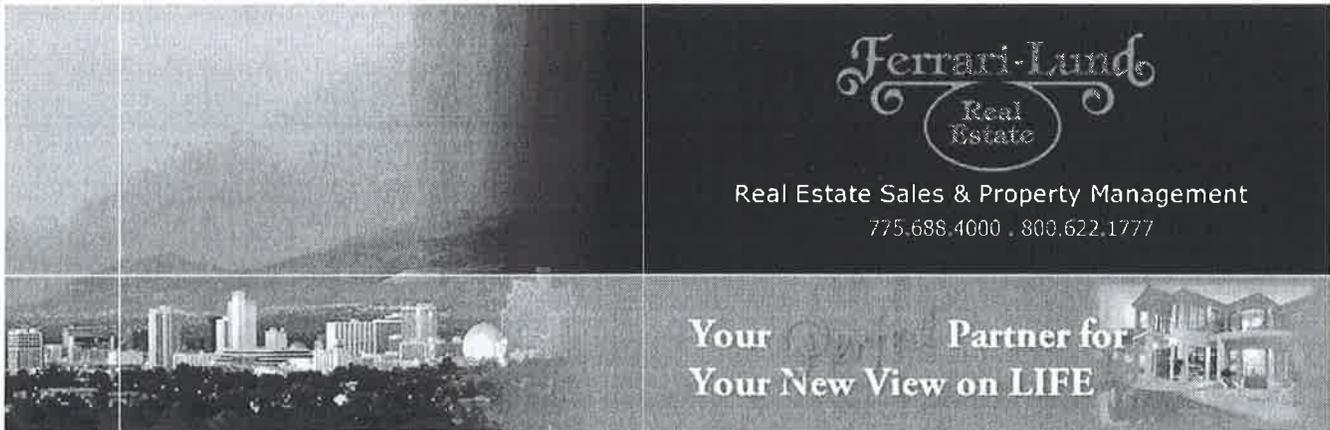
If you have any questions, please contact this office as soon as possible, preferably within ten days, at 775-328-2233. **If we are unable to resolve matters to your satisfaction, you may appeal to the County Board of Equalization.** Such appeals must be filed at the Assessor's Office by **January 15, 2017**

What if I disagree with New To Roll, Remainder Values or the partial abatement ("Tax Cap") status?

You may petition (appeal to) the Assessor to review these abatement decisions pursuant to Nevada Revised Statute 361.4734. **Please call our office at 775-328-2233 or visit our website at www.washoecounty.us/assessor/taxcap for additional information and the filing deadline.**

The secured tax roll list will be available at Washoe County Libraries, at our office and on our website at www.washoecounty.us/assessor on or before January 1.

PETITIONER'S EXHIBIT A
7 PAGES



Home | Property Search | Buyers | Sellers | Commercial | Property Management | About Us | Contact Us

1 of 1

Low!

[view portfolio](#) | [save to portfolio](#) | [save search](#) | [new search](#)



\$59,305
MLS# 160017712
Laurent
Reno, NV 89508

Area: Reno-Rancho Haven
Type: Vacant Land
Approx. Acreage: 2.99
Horses OK: No
Zoning:
Estimated Payment: \$233.40*

Property Mapping Options:

- Map this Property
- Interactive Mapping
Try this cool new feature!

NEW LISTINGS WATCH!
Get notified of new listings!

- request more information
- calculate mortgage
- print friendly page

enlarged photos

Status: Active/Pending/Call Buyer and buyer's agent to verify all information. Property is being sold in "as is" condition.

1 of 1

PROPERTY FEATURES

Adjoins:	Street	Easements:	None
View:	Mountain	Utilities at Site:	None
Topography:	Level	Electricity:	None
Access Type:	Public Access	Domestic Water:	None
Access Road:	None	Existing Sewer Septic:	None
Surface Water:	None	Landscaped:	None
Lot Improvements:	None	Fencing:	None
Crops:	None	Documents on File:	None
Corners Marked:	None	Owner May Sell:	Cash
Deed Restrictions:	No		

Listing courtesy of: Ferrari-Lund Real Estate Reno

1 of 1

For Additional Information Contact:

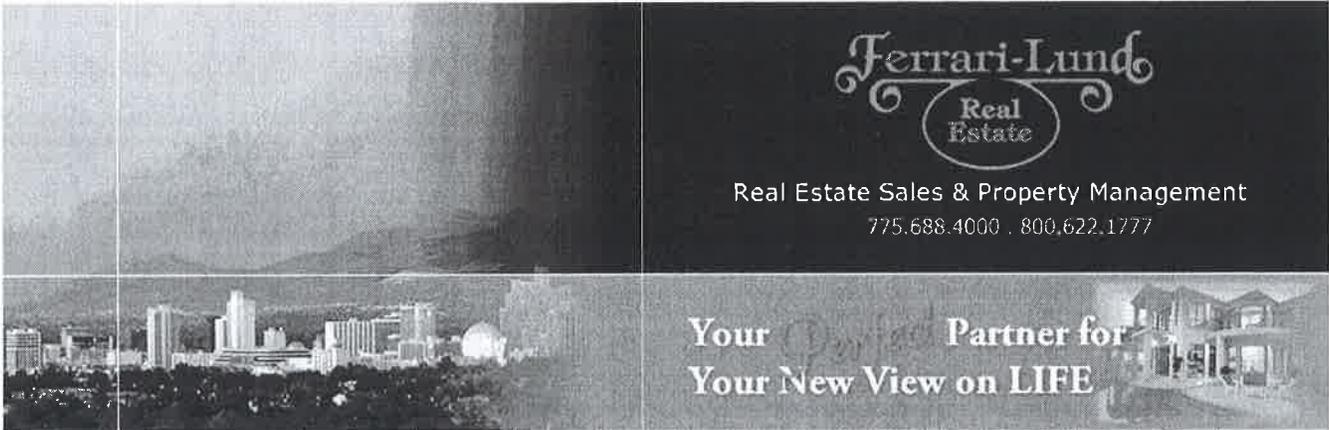
Sales Office
 (775) 688-4000
[Email](#)

* Estimated payment based upon 20% down, 30 year fixed rate of 4.25%. The calculated payment is only an estimate. Actual payment may be higher to reflect taxes and insurance. It is recommended that you work with your agent to find a qualified lender.

Database Last Updated: 12/28/16

Information being provided is for consumers' personal, non-commercial use and may not be used for any purpose other than to identify prospective properties consumers may be interested in purchasing. Information deemed reliable but not guaranteed

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1 of 1

> view portfolio
> save to portfolio
> save search
> new search



enlarged photos

\$61,350

MLS# 160017708
Red Rock
Reno, NV 89508

Area: Reno-Rancho Haven
Type: Vacant Land
Approx. Acreage: 5.25
Horses OK: No
Zoning:
Estimated Payment: \$241.44*

Property Mapping Options:

- Map this Property
- Interactive Mapping
Try this cool new feature!

> NEW LISTINGS WATCH!
Get notified of new listings!

- request more information
- calculate mortgage
- print friendly page

Status: Active/Pending-Call Buyer and buyer's agent to verify all information. Property is being sold in "as is" condition.

1 of 1

PROPERTY FEATURES

Adjoins:	Street	Easements:	None
View:	Mountain	Utilities at Site:	None
Topography:	Level	Electricity:	None
Access Type:	Public Access	Domestic Water:	None
Access Road:	None	Existing Sewer Septic:	None, Need Septic
Surface Water:	None	Landscaped:	None
Lot Improvements:	None	Fencing:	None
Crops:	None	Documents on File:	None
Corners Marked:	None	Owner May Sell:	Cash
Deed Restrictions:	No		

Listing courtesy of: Ferrari-Lund Real Estate Reno

1 of 1

For Additional Information Contact:
 Sales Office
 (775) 688-4000
[Email](#)

* Estimated payment based upon 20% down, 30 year fixed rate of 4.25%. The calculated payment is only an estimate. Actual payment may be higher to reflect taxes and insurance. It is recommended that you work with your agent to find a qualified lender.

Database Last Updated: 12/28/16

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LAND

Client All Fields

6877



MLS # 160013826
Status SOLD
Class Residential
Type Site/Stick Built
Address 11560 Tupelo Street
Unit #
City Reno
State NV
Zip 89506
Area 133 Reno-Lemmon Valley
County Washoe

Asking Price \$249,000
Bedrooms # 3
Baths #Full or 3/4 2
Half Baths 0
Garage 2
Carport 0
Total Parking Cap. 2
Acreage 1.05
Year Built 1986
Total Living Space 1104
Price per SQFT \$226.45



General

Stories 1 Story
Construction Frame
Common Interest Ownership No
Attached Common Wall No
Water Rights No
Horses Okay Yes
Parcel # 08031302
Taxes \$ \$1,008.00
Assessment \$ 0.00

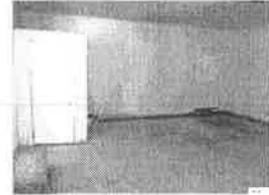
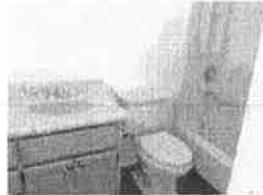
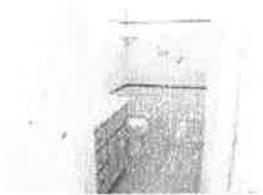
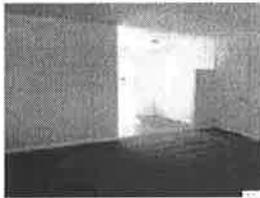
Original Price \$249,000
Zoning Actual LDS
Sale/Lease For Sale
Special Condition of Sale None
CC/R Restrictions No
Days on Market 52
IPES
Virtual Tour
Xstreet/Directions Arizona Street

Source of Zoning Assessor
HOA No
Assoc Fee \$
Assoc Trans Fee \$
Setup Fee
Other Fee
Elementary School Lemmon Valley
Middle School OBrien
High School North Valleys
Possession COE

Unconverted Manuf. Housing Only
MH License #
Width
Skirting
Serial #
HUD #
Personal Property Taxes

Condo Only

Unit Level



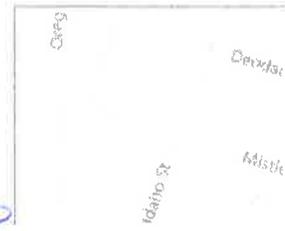
Client All Fields

6877



MLS # 160013205
Status SOLD
Class Residential
Type Site/Stick Built
Address 11765 Mistletoe St
Unit #
City Reno
State NV
Zip 89506
Area 133 Reno-Lemmon Valley
County Washoe

Asking Price \$259,900
Bedrooms # 3
Baths #Full or 3/4 2
Half Baths 0
Garage 2
Carport 0
Total Parking Cap. 2
Acreage 1.05
Year Built 1979
Total Living Space 1560
Price per SQFT \$163.40



General

Stories 1 Story
Construction Frame
Common Interest Ownership No
Attached Common Wall No
Water Rights No
Horses Okay Yes
Parcel # 08032203
Taxes \$ \$1,072.17
Assessment \$ 0.00

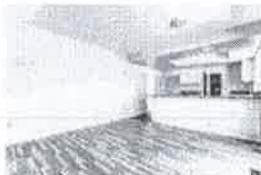
Original Price \$259,900
Zoning Actual LDS
Sale/Lease For Sale
Special Condition of Sale None
CC/R Restrictions Yes
Days on Market 57
IPES
Virtual Tour [UnBranded Virtual Tour](#)
Xstreet/Directions Idaho

Source of Zoning Assessor
HOA No
Assoc Fee \$
Assoc Trans Fee \$
Setup Fee
Other Fee
Elementary School Lemmon Valley
Middle School OBrien
High School North Valleys
Possession COE

Unconverted Manuf. Housing Only
MH License #
Width
Skirting
Serial #
HUD #
Personal Property Taxes

Condo Only

Unit Level



Client All Fields

6877



MLS # 160010818
Status ACTIVE
Class Residential
Type Site/Stick Built
Address 11840 Heartpine St
Unit #
City Reno
State NV
Zip 89506
Area 133 Reno-Lemmon Valley
County Washoe

Asking Price \$224,900
Bedrooms # 3
Baths # Full or 3/4 1
Half Baths 0
Garage 2
Carport 0
Total Parking Cap. 2
Acreage 1.05
Year Built 1962
Total Living Space 1200
Price per SQFT \$187.42



General

Stories 1 Story
Construction Frame
Common Interest Ownership No
Attached Common Wall No
Water Rights No
Horses Okay Yes
Parcel # 08035210
Taxes \$ \$574.64
Assessment \$ 0.00

Original Price \$249,900
Zoning Actual LDS
Sale/Lease For Sale
Special Condition of Sale None
CC/R Restrictions No
Days on Market 183
IPES

Virtual Tour
Xstreet/Directions Ohie/ Oregon/ Idaho/ Lemmon Valley

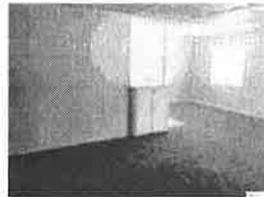
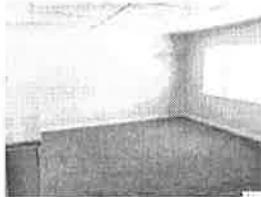
Source of Zoning Assessor
HOA No
Assoc Fee \$
Assoc Trans Fee \$
Setup Fee
Other Fee
Elementary School Lemmon Valley
Middle School OBrien
High School North Valleys
Possession COE

Unconverted Manuf. Housing Only

MH License #
Width
Skirting
Serial #
HUD #
Personal Property Taxes

Condo Only

Unit Level



Client All Fields

6877



MLS # 160010794
Status Active/Pending-House
Class Residential
Type Site/Stick Built
Address 11715 Tupelo Street
Unit #
City Reno
State NV
Zip 89506
Area 133 Reno-Lemmon Valley
County Washoe

Asking Price \$215,800
Bedrooms # 3
Baths #Full or 3/4 2
Half Baths 0
Garage 2
Carport 0
Total Parking Cap. 2
Acreage 1.05
Year Built 1978
Total Living Space 1292
Price per SQFT \$167.03



General

Stories 1 Story
Construction Frame
Common Interest Ownership No
Attached Common Wall No
Water Rights No
Horses Okay Yes
Parcel # 08030208
Taxes \$ \$972.88
Assessment \$ 0.00

Original Price \$231,441
Zoning Actual LDS
Sale/Lease For Sale
Special Condition of Sale None
CC/R Restrictions No
Days on Market 163
IPES
Virtual Tour [UnBranded Virtual Tour](#)
Xstreet/Directions Lemmon Drive to Idaho Right, to Tupelo

Source of Zoning Assessor
HOA No
Assoc Fee \$ 0.00
Assoc Trans Fee \$ 0.00
Setup Fee 0.00
Other Fee 0.00
Elementary School Lemmon Valley
Middle School OBrien
High School North Valleys
Possession COE

Unconverted Manuf. Housing Only
MH License #
Width
Skirting
Serial #
HUD #
Personal Property Taxes

Condo Only

Unit Level

