

**PETITIONER'S
EVIDENCE**

William G. Kimmel
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February 1, 2017

Washoe County Board of Equalization
c/o Michael Churchfield
Appraiser
P.O. Box 11130
Reno, NV 89520

Dear Mr. Churchfield,

The purpose of this letter is to offer my opinion on the functionality of the land on Washoe County assessor's parcel number 040-660-01 located at 9700 Timothy Drive Reno, Washoe County, Nevada in the name of the Hemminger Trust. I believe Mr. Hemminger did file a petition for review of the taxable valuation and this was accomplished in December of 2016.

As you are aware, the subject property contains a total of 9.648± acres and based upon the zoning would technically be allowed to be divided into 3 sites. However, the northerly approximate ½ of the subject site is primarily in a 100 year flood zone and in fact a portion appears to be in a floodway area. As a result, at least one third to approximately 50% of the subject site is essentially not able to be built upon. I therefore believe that the Washoe County assessor should diminish the value of the subject land to reflect this factor.

The 2016-2017 and 2017-2018 valuation of the land is at \$630,000 as to appraised value. Because of the restriction on development it is my opinion that this should be reduced accordingly to reflect essentially one building site on the property.

Sincerely,



William G. Kimmel, MAI, SREA
Certified General Appraiser
State of Nevada
Certification No. A.0000004-CG

WGK/mm

PETITIONER'S EXHIBIT A
2 PAGES

CERTIFICATION

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the requirements of the Code of Professional Ethics & Standard of Professional Appraisal Practice of the Appraisal Institute, which include the *Uniform Standards of Professional Appraisal Practice*.
- The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.
- I have made a personal inspection of the property that is the subject of this report.
- The appraisal assignment was not based on a requested minimum valuation, a specific valuation, or the approval of a loan.
- The appraiser's state registration has not been revoked, suspended, canceled or restricted.
- I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three year period immediately preceding acceptance of this project.



William G. Kimmel, MAI, SREA
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