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OCT 11 2016

APPEAL CASE # 17-00006E16

## Washoe County Board of Equalization

APN 025-160-22  
NBC EX

## 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 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: <b>Robert D. Rowen</b>						
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):					TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): <b>401 Smithridge Park</b>					EMAIL ADDRESS:	
CITY: <b>Reno</b>	STATE: <b>NV</b>	ZIP CODE: <b>89502</b>	DAYTIME PHONE: <b>775 203-7401</b>	ALTERNATE PHONE: ( )	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.

- ☒ Sole Proprietorship      ☐ Trust      ☐ Corporation  
☐ Limited Liability Company (LLC)      ☐ General or Limited Partnership      ☐ Government or Governmental Agency  
☒ Other, please describe: **Primary residence, Daughter Carla Rowen on Deed**  
 The organization described above was formed under the laws of the State of **NV**

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: **Daughter POA Carla Rowen**

## Part D. PROPERTY IDENTIFICATION INFORMATION

## 1. Enter Physical Address of Property:

ADDRESS: <b>401</b>	STREET/ROAD: <b>Smithridge Park</b>	CITY (IF APPLICABLE): <b>Reno</b>	COUNTY: <b>Washoe</b>
Purchase Price: <b>57,800</b>		Purchase date: <b>10/2010</b>	

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

ASSESSOR'S PARCEL NUMBER (APN): <b>025-160-22 or 025-150-22</b>	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 type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input checked="" type="checkbox"/> Residential Property	<input type="checkbox"/> Commercial Property	<input type="checkbox"/> Industrial Property
<input type="checkbox"/> Multi-Family Residential Property	<input type="checkbox"/> Agricultural Property	<input type="checkbox"/> Personal Property
<input type="checkbox"/> Possessory Interest in Real or Personal property		

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

<input checked="" type="checkbox"/> 2016-2017 Secured Roll	<input type="checkbox"/> 2015-2016 Reopen Roll	<input type="checkbox"/> 2015-2016 Unsecured Roll	<input type="checkbox"/> 2015-2016 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	<b>26,000</b>	<b>26,000</b>
Buildings		
Personal Property		
Possessory Interest in real property		
Exempt Value	<b>100% Disabled Veteran</b>	
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. *exemption post marked 6/10/16 shouldn't have been denied*
- ☐ NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and deferred taxes are now due. *Also, was applied*
- ☐ NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years. *too Robert Rowe account per employee at Dept Taxation see attached Docs Thanks*

**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 herein, 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.

*Robert D. Rowe*  
 Petitioner Signature

*9-10-16 Self disabled veteran*  
 Title

*Robert D. Rowen*  
 Print Name of Signatory

*9-10-16*  
 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: <i>Carla J. Rowen POA</i>		TITLE: <i>Daughter</i>	
AUTHORIZED AGENT COMPANY, IF APPLICABLE: <i>Coowner on Deed</i>		EMAIL ADDRESS:	
ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) <i>401 Smithridge Park</i>			
CITY: <i>Reno</i>	STATE: <i>NV</i>	ZIP CODE: <i>89502-4115</i>	DAYTIME PHONE: <i>703-7409</i>
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 herein, 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.

*Carla J. Rowen*  
 Authorized Agent Signature

*9/10/16 Daughter POA*  
 Title

*Carla J. Rowen*  
 Print Name of Signatory

*9/10/16*  
 Date

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

Signature of Owner or Authorized Agent/Attorney

Date

*Please see attached prior exemption dated before post marked before deadline. Also, exemption has always been applied to my primary address. I don't know why there problem this year?*

## ASSESSOR ATTACHMENT

Parcel/Roll No	025-160-22		
Legal Description	SMITHRIDGE PARK TH 3 UT 4 LT 401		
Zoning	MUCC		
Present Use	Townhse Ins	Current Land Use Code	210
Year of Last Reappraisal	2016		
Exempt Reason (List Applicable NRS)			
Owner of record as of 12/27/2016	ROWEN, ROBERT D et al		

<b>ASSESSORS</b>					
<b>TAXABLE VALUE</b>	<b>2016/2017</b>	<b>ASSESSED VALUE</b>		<b>PREVIOUS ASSESSED VALUE</b>	<b>2015/2016</b>
<b>Land</b>	15,600	<b>Land</b>	5,460	<b>Land</b>	4,095
<b>Improvements</b>	32,396	<b>Improvements</b>	11,339	<b>Improvements</b>	10,313
<b>Personal Property</b>		<b>Personal Property</b>		<b>Personal Property</b>	
<b>Total</b>	47,996	<b>Total</b>	16,799	<b>Total</b>	15,934
		<b>Exemption Amt</b>	-	<b>Exemption Amt</b>	15,934

# **PETITIONER'S EVIDENCE**



PETITIONER'S EVIDENCE A  
3 PAGES

DETACH AND RETURN THIS PORTION ONLY

EXEMPTION SELECTION FOR TAX YEAR: 2016/2017 (July 1, 2016 - June 30, 2017)

TO APPLY YOUR EXEMPTION TO REAL PROPERTY, THIS CARD MUST BE RETURNED BY **JUNE 15, 2016**

RENEW YOUR EXEMPTION ONLINE AT [www.washoe-county.us/assessor/exemptions](http://www.washoe-county.us/assessor/exemptions)

NAME: **ROWEN, ROBERT D**

ADDRESS: **PO BOX 5811 RENO NV 89513-5811**

EXEMPTION: **DISABLED VETERAN 100%**

ASSESSED VALUE: **26000**

\*Exemption amount adjusted by CPI per NRS 361

PLEASE SELECT OPTION BOX BELOW INDICATING HOW YOU WOULD LIKE TO APPLY YOUR EXEMPTION:

- ☐ DMV GOVERNMENT SERVICES TAX - YOU CANNOT USE THIS CARD AT THE DMV - Please check the month below, at least one month before your DMV registration is due, that you would like to receive the exemption voucher required when you register your vehicle at the DMV (for registration dates of July 1, 2016 through June 30, 2017)
- ☐ June 2016    ☐ July 2016    ☐ August 2016    ☐ September 2016    ☐ October 2016  
☐ November 2016    ☐ December 2016    ☐ January 2017    ☐ February 2017    ☐ March 2017

☒ ~~REAL PROPERTY (Real Estate)~~

APN OR Address: **025-160-22 401 SMITHRIDGE PARK**

☐ MANUFACTURED/MOBILE HOME

PPID Identifier OR Address: **401 Smithridge PK**

☐ BUSINESS PERSONAL PROPERTY

Identifier: **For this Reno, NV 89502**

☐ AIRCRAFT

Identifier: **Primary Residence**

☐ DONATE % OF MY VETERAN'S EXEMPTION TO THE VETERAN'S HOME FUND  
(OPTIONAL USE FOR VETERAN EXEMPTION ONLY)

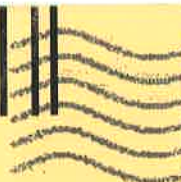
I, the undersigned, hereby declare and affirm that I am a bona fide resident of the State of Nevada and I am still eligible

FROM:

Rowen  
401 Smithridge Rd  
Reno, NV 89502

RENO NV 89502

SEP 2016 7:44 PM



**WASHOE COUNTY ASSESSOR**  
**MICHAEL E. CLARK**  
PO BOX 11130  
RENO NEVADA 89520-0027





## WASHOE COUNTY ASSESSOR

Michael E. Clark

Joshua G. Wilson  
Chief Deputy Assessor

Ronald J. Sauer, CAE  
Chief Property Appraiser

Ivy Diezel  
Department Systems Support Supervisor

Keirsten Beck, GISP  
GIS Mapping Supervisor

June 20, 2016

ROBERT D ROWEN  
401 SMITHRIDGE PARK  
RENO NV 89502

RE: 2016/2017 DISABLED VETERAN EXEMPTION

Dear Mr. Rowen:

Our office has received your Disabled Veteran exemption renewal requesting to have your 2016/2017 exemption applied to your real property located at 401 SMITHRIDGE PARK, Assessor Parcel Number (APN) 025-160-22. Your exemption was not applied to this property because the renewal was postmarked after the June 15, 2016 deadline.

You may use your 2016/2017 Disabled Veteran exemption at the Nevada Department of Motor Vehicles (DMV) when renewing your vehicle registration, or at the Washoe County Treasurer's office when paying any personal property taxes due for this tax year. You will receive a white exemption postcard from our office within the next 3 weeks that you may take with you or mail to the DMV or Washoe County Treasurer's Office when you register your vehicle or pay your personal property taxes. If you do not receive this form, please contact our office at the phone number below.

If you do not agree with this decision, you may file an appeal with the Washoe County Board of Equalization. To file an appeal with the Washoe County Board of Equalization, you may download the appeal form from our website at [https://www.washoecounty.us/assessor/real\\_property/appeal.php](https://www.washoecounty.us/assessor/real_property/appeal.php) or you may contact our office at the phone number below to request the form. Appeals must be filed with our office by **January 15, 2017**.

If you have any questions please call (775) 328-2277.

Sincerely,

MICHAEL E. CLARK  
WASHOE COUNTY ASSESSOR

By: Lora Zimmer  
Principal Account Clerk  
(775) 328-2223