

<u>APN</u>	<u>Appeal ID</u>
132-030-25	18-0039A
232-651-07	18-0039B
NBC	PACA/FADA
APPR	TLB/GS

RECEIVED

JAN 12 2018

WASHOE COUNTY ASSESSOR

Frm Melissa Trust
Grantor Glen D. Siwarski
3284 Meadow Run Court
Venice, Florida 34293
(Tel) 941-915-2229
(Email) Gsiwarski@aol.com

To: Washoe County Assessor
Attn: Michael E. Clark
1001 E. Ninth St.
P.O. Box 11130
Reno, Nevada 89520

(Petition to appeal these increase abatement; the assessed values on both properties parcel 132-030-25 tax district location 801 Northwood Blvd, Incline Village – and –parcel 232-651-07 tax district 1011 location 7688 stone Bluff way – Reno

To whom it may concern;

January 8th, 2018

I want to appeal and petition to appeal to the assessor, that I totally disagree with your decision to increase in both properties such increase of assessed values which we find to be totally out of line with your values in both declining areas. I disagree with increase of your value of each of these properties. If, there is no reasonable agreed value; I would prefer this case to the State Appeal in Carson City for further examination.

If you need additional information again, please feel free to contact me at any time at the following number 941-915-2229.

Respectfully Yours,

Glen D. Siwarski

**PETITIONER'S
EVIDENCE**



WASHOE COUNTY ASSESSOR

MICHAEL E. CLARK

1001 E. NINTH ST.
P.O. BOX 11130
RENO, NV 89520

PARCEL: 132-030-25 TAX DISTRICT: 5200
LOCATION: 801 NORTHWOOD BLVD

ASSESSMENT NOTICE

PRIOR ASSESSMENT CURRENT ASSESSMENT
2017/2018 2018/2019

TAXABLE VALUES

LAND 36,900	LAND 41,600
BUILDINGS, ETC. 27,803	BUILDINGS, ETC. 28,708
PERSONAL 0	PERSONAL 0
TOTAL 64,703	TOTAL 70,308

ASSESSED VALUES

TOTAL 22,646	TOTAL 24,608
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NEW TO ROLL Taxable Value: 0
2018/2019 Abatement ("Tax Cap") status is: Residential High
Cap Applied as of 11/28/2017

THIS IS NOT A TAX BILL

FILE DATE: 11/28/2017 TLB

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 (775) 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 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, 2018

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 EXHIBIT A
6 PAGES



WASHOE COUNTY ASSESSOR

Michael E. Clark

Cori Burke, CAE
Chief Deputy Assessor

Rigo Lopez
Chief Property Appraiser

Lora Zimmer
Assessment Services Coordinator

January 16, 2018

c/o Glen Siwarski
Melissa Trust
3284 Meadow Run Ct
Venice, FL 34293

Dear Property Owner:

The Washoe County Assessor's Office has received the enclosed letter in which you request to appeal the Assessor's Taxable Values for your properties located at 801 Northwood Boulevard identified as Assessor Parcel Number (APN) 132-030-25 and 7688 Stone Bluff Way identified as APN 232-651-07. We have logged your letter as an appeal of the property values to the Washoe County Board of Equalization and have assigned each property 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.

In addition, your name is not listed on the last recorded deed as a current owner or trustee of this property. If you are not a trustee of the Melissa Trust, the current owner will need to complete the enclosed Agent Authorization Form giving you authorization to appeal the values of these properties.

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 mjachimowicz@washoecounty.us.

If you have any questions, please call our office at (775) 328-2266.

Sincerely,

MICHAEL E. CLARK
WASHOE COUNTY ASSESSOR

By: Michele Jachimowicz
Principal Account Clerk
(775) 328-2266

Washoe County Board of Equalization

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)*

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
CITY	STATE	ZIP CODE	DAYTIME PHONE ()	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: _____

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	STREET/ROAD	CITY (IF APPLICABLE)	COUNTY
Purchase Price:		Purchase date:	

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

ASSESSOR'S PARCEL NUMBER (APN)	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 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 type="checkbox"/> 2018-2019 Secured Roll	<input type="checkbox"/> 2017-2018 Reopen	<input type="checkbox"/> 2017-2018 Unsecured/Supplemental	<input type="checkbox"/> 2017-2018 Exemption Value
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Part E. VALUE OF PROPERTY

Property Owner: <i>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.</i>		
Property Type	Assessor's Taxable Value	Owner's Opinion of Value
Land		
Buildings		
Personal Property		
Possessory Interest in real property		
Exempt Value		
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

 Petitioner Signature _____
 Title

 Print Name of Signatory _____
 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.

 Authorized Agent Signature _____
 Title

 Print Name of Signatory _____
 Date

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

 Signature of Owner or Authorized Agent/Attorney _____
 Date

Washoe County Board of Equalization

Agent Authorization Form

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

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:					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
CITY	STATE	ZIP CODE	DAYTIME PHONE ()	ALTERNATE PHONE ()	FAX NUMBER ()

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	PROPERTY IDENTIFICATION NUMBER
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Multiple parcel list attached. (Use letter-size paper)

Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED:

<input type="checkbox"/> 2018-2019 Secured Roll	<input type="checkbox"/> 2017-2018 Reopen Roll	<input type="checkbox"/> 2017-2018 Unsecured Roll	<input type="checkbox"/> 2017-2018 Supplemental Roll
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Other years being appealed: _____

Be prepared to cite the legal authority, if any, that permits the County Board to consider appeals of taxable value from prior years.

