

<u>APN</u>	<u>Appeal ID</u>
132-030-25	18-0039A
<u>232-651-07</u>	<u>18-0039B</u>
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](mailto: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 8<sup>th</sup>, 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: 232-651-07 TAX DISTRICT: 1011  
LOCATION: 7688 STONE BLUFF WAY

**ASSESSMENT NOTICE**

PRIOR ASSESSMENT 2017/2018 CURRENT ASSESSMENT 2018/2019

**TAXABLE VALUES**

LAND <b>42,700</b>	LAND <b>49,200</b>
BUILDINGS, ETC. <b>177,376</b>	BUILDINGS, ETC. <b>177,489</b>
PERSONAL <b>0</b>	PERSONAL <b>0</b>
TOTAL <b>220,076</b>	TOTAL <b>226,689</b>

**ASSESSED VALUES**

TOTAL <b>77,027</b>	TOTAL <b>79,341</b>
------------------------	------------------------

**NEW TO ROLL Taxable Value: 0**  
**2018/2019 Abatement ("Tax Cap") status is: Low Cap Qualified**  
**Primary Residence as of 11/6/2017**

**THIS IS NOT A TAX BILL**

FILE DATE: 11/6/2017 GS

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/](http://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](http://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](http://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](http://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](mailto: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 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:					
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
--------------------------------	----------------

**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"/>
----------------------------------	--

**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
---	---	---	--

**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
--------------------------------	----------------	--------------------------------

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

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

- 2018-2019 Secured Roll    2017-2018 Reopen Roll    2017-2018 Unsecured Roll    2017-2018 Supplemental Roll

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.***

**Part F. AUTHORIZATION OF AGENT**

I hereby authorize the agent whose name and contact information appears below to file a petition to the Washoe County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D of this Agent Authorization.

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 Washoe County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part E of this document.

*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 ( )

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board of Equalization.

Authorized Agent Signature \_\_\_\_\_ Title \_\_\_\_\_ 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 ( )

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board of Equalization.

Authorized Agent Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**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. I further certify I have authorized each agent named herein to represent the Property Owner as stated and I have the authority to appoint each agent named herein.

Property Owner / Petitioner Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

For clerk use only
--------------------