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APPEAL CASE # 18-0018

APN 131-080-24

Washoe County Board of Equalization

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APPR JCT

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 10th of the year following the assessment year. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a residential use, the appeal must be filed by the 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: MCNULTY LIVING TRUST						
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):					TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) P.O. BOX 646A					EMAIL ADDRESS: MCNKRAKEN@MC.COM	
CITY INCLINE VILLAGE	STATE NV	ZIP CODE 89450	DAYTIME PHONE 758330136	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 501	STREET/ROAD COUNTRY CLUB DRIVE	CITY (IF APPLICABLE) INCLINE VILLAGE	COUNTY WASHOE
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) 131-080-24	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"/> 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: 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	\$272,000.-	\$250,000.-
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

Bruce A. McNulty
 Petitioner Signature
BRUCE A. MCNULTY
 Print Name of Signatory

TRUSTEE, MCNULTY LIVING TRUST
 Title
8 JANUARY 2018
 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

8 January 2018

Washoe County Assessors Office
P.O. Box 11130
Reno, NV 89520-0027

Re: Petition for Review of Taxable Land Valuation 2018/2019
Parcel APN 131-080-24 (501 Country Club Drive, Incline Village, NV)

Dear Sir;

I spoke to the Washoe County Assessors office on 5 January 2018 concerning the taxable land value assessment for our home for 2018/2019 and highlighted the inequality of comparing my neighbor's property and land taxable valuation at 999 Fairway Blvd. (APN 131-250-09) with our own. Both share similar negative features affecting valuation:

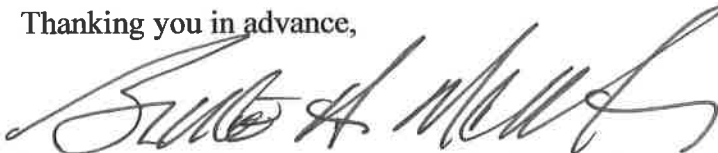
1. Fronting County Club Drive, a heavily trafficked and step grade secondary county maintained road used to connect the Mt. Rose Highway 431 with NV Hwy 28;
2. Fronts Fairway Blvd, a county maintained road used by traffic accessing Country Club Drive and the Mt. Rose highway as well as for traffic entering and leaving the Incline area.
3. We both occupy adjacent corners of this busy intersection;
4. Both land parcels are assessed the same for tax purposes by the county assessor.

I feel that the assessment does not treat the valuation of our property fairly due to the following:

1. APN 131-250-09 is contiguous to and enjoys a view of the Championship golf course. The assessor I spoke with pointed out that even with the property boundary corner touching the course fairway, this technically does not qualify as 'frontage'. I feel this approach does not take into account the differences:
2. Our property has no view of or property boundary with the course and cannot be accessed from our residence as it is physically separated from the course.

The Assessor's office maintains that there should be no differential between my land value and APN 131-250-09 which I find inconsistent and unfair when comparing the two properties and I am asking that the Washoe County Board of Equalization adjust the 2018/2019 land taxable value to \$250,00 for 2018/2019 to take this into account.

Thanking you in advance,



Bruce A. McNulty, trustee, McNulty Living Trust
Attached: CBE Petition Form