

RECEIVED

CONTROL # JAN 16 2018

APPEAL CASE # 18-0049

Washoe County Board of Equalization

WASHOE COUNTY ASSESSOR

APN 140-213-20

PETITION FOR REVIEW OF TAXABLE VALUATION

NBC EDCQ
APPR DRS

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. I valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a differer

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: RC Willey Home Furnishings					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 2301 S. 300 W.				EMAIL ADDRESS:	
CITY South Salt Lake	STATE UT	ZIP CODE 84115	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) 140-213-20	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"/> Residential Property <input type="checkbox"/> Multi-Family Residential Property <input type="checkbox"/> Possessory Interest in Real or Personal property	<input type="checkbox"/> Mobile Home (Not on foundation) <input checked="" type="checkbox"/> Commercial Property <input type="checkbox"/> Agricultural Property	<input type="checkbox"/> Mining Property <input type="checkbox"/> Industrial Property <input type="checkbox"/> 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 Unsecured Roll	<input type="checkbox"/> 2017-2018 Supplemental Roll
--	---	--

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	4,255,640	3,000,000
Buildings	10,513,911	7,000,000
Personal Property		
Possessory Interest in real property		
Exempt Value		
Total	14,769,551	10,000,000

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 361.358: 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: Logan Smith, Christopher Glidewell, Wayne Tannenbaum		TITLE: Agent			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Pivotal Tax Solutions		EMAIL ADDRESS: appeals@pivotaltax.com			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 202 N. Lindsay Rd., Ste. 201					
CITY Mesa,	STATE AZ	ZIP CODE 85213	DAYTIME PHONE 480-634-6169	ALTERNATE PHONE 480-248-8026	FAX NUMBER 480-615-0318

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
Tax Consultant

Print Name of Signatory
Logan Smith

Date
1/16/18

☐ 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: 702-455-3891.

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: RC Willey Home Furnishings					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER): Curtis Child				TITLE CFO	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) PO Box 65320				EMAIL ADDRESS:	
CITY Salt Lake	STATE UT	ZIP CODE 84185	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. Please see instructions.

- ☐ 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 APN or Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) 140-213-20	ACCOUNT NUMBER
--	----------------

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

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

<input checked="" type="checkbox"/> 2018-2019 Secured Roll	<input type="checkbox"/> 2017-2018 Unsecured Roll	<input type="checkbox"/> 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 Clark 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 Clark 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 the Petition for appeal.

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: Wayne Tannenbaum			TITLE: Manager, Real Property		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Pivotal Tax Solutions			EMAIL ADDRESS: appeals@pivotaltax.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 202 N. Lindsay, Suite 201					
CITY Mesa	STATE AZ	ZIP CODE 85213	DAYTIME PHONE 480-634-6169	ALTERNATE PHONE 480-248-8026	FAX NUMBER 480-615-0318

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: Christopher Glidewell			TITLE: Manager, Property Tax		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Pivotal Tax Solutions			EMAIL ADDRESS: appeals@pivotaltax.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 202 N. Lindsay, Suite 201					
CITY Mesa	STATE AZ	ZIP CODE 85213	DAYTIME PHONE 480-634-6169	ALTERNATE PHONE 480-248-8026	FAX NUMBER 480-615-0318

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

CERTIFICATION

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

Property Owner / Petitioner Signature Title Date
Curtis Child
Print Name of Owner/Petitioner