

RECEIVED

APPEAL CASE # 21-0064 P20

JAN 15 2021

Washoe County Board of Equalization

PPID 2001897

WASHOE COUNTY ASSESSOR

PETITION FOR REVIEW OF TAXABLE VALUATION

NBC PP
APPR EB

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: West Elm #6196					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Mark Bendick				TITLE Director of Tax	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 3250 Van Ness Avenue				EMAIL ADDRESS: MBendick@wsgc.com	
CITY San Francisco	STATE CA	ZIP CODE 94109	DAYTIME PHONE () 415-733-2313	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 50 South	STREET/ROAD Virginia St	CITY (IF APPLICABLE) Reno	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)	ACCOUNT NUMBER 2001897
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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 checked="" 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"/> 2021-2022 Secured Roll	<input type="checkbox"/> 2020-2021 Reopen	<input checked="" type="checkbox"/> 2020-2021 Unsecured/Supplemental	<input type="checkbox"/> 2020-2021 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	N/A	
Buildings	N/A	
Personal Property	557,378	468,198
Possessory Interest in real property	N/A	
Exempt Value	N/A	
Total	557,378	468,198

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

▶ See attached signed AA

Petitioner Signature

Director of Tax

Title

Mark Bendick

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: David Milner		TITLE: Director			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: DuCharme, McMillen & Associates, Inc.		EMAIL ADDRESS: dmilner@dmmainc.com			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 20830 N Tatum Blvd, Suite 390					
CITY Phoenix	STATE AZ	ZIP CODE 85050	DAYTIME PHONE (800-309-2110 ext. 2555)	ALTERNATE PHONE () 480-236-6243	FAX NUMBER () 480-419-2556

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

Director

Title

David Milner
Print Name of Signatory

Date

January 15, 2021

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

Signature of Owner or Authorized Agent/Attorney

Date

Part G. Write A Statement Describing The Facts and/or Reasons For Your Appeal, Request for Review,
Or Complaint.

Please see attached letter.



AN EXTENSION OF YOUR TAX DEPARTMENT

CERTIFIED MAIL # 7019 1120 0000 3299 0765
Return Receipt Requested

January 15, 2021

Washoe County Assessor's Office
1001 E. Ninth Street, Bldg. D
Reno, NV 89512

RE: Williams Sonoma Stores
Personal Property

Dear Madam or Sir:

2020 was unlike any other year in recent history. Due to a global pandemic, the people of Nevada endured many new experiences, most were unpleasant. People were urged and, in some cases, ordered to stay home for an extended time period. Businesses were ordered to drastically reduce and even eliminate in person experiences, suffering occupancy limits and location closures. Due to the coronavirus pandemic impact before, on, and after the July 1st lien date, petitioner respectfully requests personal property obsolescence commensurate to the impairments to Taxpayer's business. These effects are a result of government orders and pandemic conditions outside of Taxpayer's control, but nevertheless disrupting Taxpayer's operations.

Obsolescence is requested with consideration of the 2020-21 Personal Property Manual Appendix A: **NRS 361.227 Determination of taxable value.**

4. The taxable value of other taxable personal property, except a mobile or manufactured home, must be determined by subtracting from the cost of replacement of the property all applicable depreciation and obsolescence.

The coronavirus pandemic led to a series of government orders during 2020 which originated the obsolescence. The first Nevada positive coronavirus test was March 5, 2020. Six days later, the World Health Organization declared the coronavirus outbreak a pandemic. March 12, Governor Steve Sisolak declared a state of emergency. March 17, Governor Sisolak ordered a statewide shutdown of casinos and all other nonessential business for 30 days. April 1, Governor Sisolak formally issued a stay-at-home order and extended the closure of schools, casinos and other nonessential businesses through April 30. The day before it was set to expire, April 29, it was extended to May 15. These orders alone represent a government mandated business closure of 59 days, 16% of the year. This does not account for further loss from 50% or more below capacity service mandates applied for reopening.

According to NAICS Report 45399, Small Specialty Retail Stores in the US saw a revenue decline in 2020 as compared with 2019 of **11.9%**. 2020 profit declined year-over-year a staggering **24.5%**. Employment declined an average of **7.6%** from 2019 to 2020.

DMA - DuCHARME, McMILLEN & ASSOCIATES, INC. | DMAINC.COM

20830 N. Tatum Blvd. Suite 390 | Phoenix, AZ 85050 | 480-419-2556 | Fax: 480-419-2597

The devastating impact of the coronavirus pandemic and resulting health crisis and government orders dramatically impacted local business operations. Due to these external factors, 16% obsolescence is requested applied to the current assessment.

DuCharme, McMillen & Associates, Inc. is the duly authorized agent for the above referenced taxpayer.

Enclosed are three completed 2020-2021 Petition for Review of Taxable Valuation forms and agent authorization form.

Below are the personal property accounts we are protesting.

Name	Account	Property Address
Pottery Barn #832	2204382	13935 Virginia St. #302
Williams Sonoma #845	2204385	13945 S. Virginia St
West Elm #6196	2001897	50 S. Virginia St

If you have any questions, please email me at dmilner@dmainc.com or call me at 800-309-2110 extension 2555 .

Sincerely,



David Milner
Director - Property Tax

Enclosures

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: Williams-Sonoma Stores Inc / West Elm / Pottery Barn					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 3250 Van Ness Avenue				EMAIL ADDRESS:	
CITY San Francisco	STATE CA	ZIP CODE 94109	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"/> 2021-2022 Secured Roll	<input type="checkbox"/> 2020-2021 Reopen Roll	<input checked="" type="checkbox"/> 2020-2021 Unsecured Roll	<input type="checkbox"/> 2020-2021 Supplemental Roll
Other years being appealed: _____			
<i>Be prepared to cite the legal authority, if any, that permits the County Board to consider appeals of taxable value from prior years.</i>			

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: David Milner			TITLE: Director		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: DuCharme, McMillen & Associates, Inc.			EMAIL ADDRESS: dmlner@dmmainc.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 20830 N. Tatum Blvd., Suite #390					
CITY Phoenix	STATE AZ	ZIP CODE 85050	DAYTIME PHONE 480-236-6243	ALTERNATE PHONE () 800-309-2110	FAX NUMBER 480 419-2597

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


Authorized Agent Signature


Director
Title

January 15, 2021
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.

Mark Bendick

Digitally signed by Mark Bendick
Date: 2021.01.14 17:03:16 -0800

Property Owner / Petitioner Signature

Title

Date

Multiple Parcel/Account List

Name	Account #
Pottery Barn #832	2204382
Williams Sonoma #845	2204385
West Elm #6196	2001897

**PETITIONER'S
EVIDENCE**



NOTICE OF TAXES

WASHOE COUNTY, NEVADA

TAMMI DAVIS - TREASURER

1001 E 9th St, Bldg D, Rm 140
Reno, NV 89512
Monday-Friday 8am-5pm

tax@washoecounty.us
washoecounty.us/treas
Phone: (775) 328-2510
Fax: (775) 328-2500

Fiscal year July 1, 2020 - June 30, 2021

Annual Personal - Tax Year 2020

TAX YEAR 2020	PARCEL # 2001897	PROPERTY LOCATION 50 South VIRGINIA ST
AREA 1001	TAX RATE 3.66	PROPERTY DESCRIPTION

NAME WEST ELM #6196	EXEMPTION VALUES	ASSESSED VALUATION
		ASSESSED VALUE 195,078.00 ESTIMATED VALUE 0.00
	TOTAL EXEMPTION VALUE 0.00	TOTAL ASSESSED VALUE 195,078.00

ACCOUNT SUMMARY		TAXING AGENCY	RATE	AMOUNT
GROSS AD VALOREM TAX	\$7,139.87	STATE OF NEVADA	0.17	\$331.63
ABATEMENT AMOUNT	\$0.00	SCHOOL DEBT	0.3885	\$757.87
ABATEMENT APPLIED LIMITS INCREASE TO 5.0%		SCHOOL GENERAL	0.75	\$1,463.08
NET AD VALOREM TAX	\$7,139.87	COUNTY GENERAL	1.3447	\$2,623.24
EXEMPTION AMOUNT	\$0.00	COUNTY DEBT	0.017	\$33.17
SPECIAL ASSESSMENTS	\$0.00	ANIMAL SHELTER	0.03	\$58.52
PENALTIES	\$0.00	RENO GENERAL	0.9598	\$1,872.36
FEES	\$0.00			
INTEREST	\$0.00			
TOTAL AMOUNT BILLED	\$7,139.87			
LESS PAYMENTS APPLIED	\$0.00			
BALANCE REMAINING	\$7,139.87			
PRIOR YEAR DELINQUENCIES	\$0.00			
TOTAL AMOUNT OWING	\$7,139.87			

IF this property is protected by a bankruptcy, this notice is for your information and should not be considered an attempt to collect

WEST ELM #6196
WILLIAMS-SONOMA STORES INC
PO BOX 80615
INDIANAPOLIS, IN 46280-0615

* PENALTY WILL APPLY TO ALL LATE PAYMENTS.

* PAYMENTS RECEIVED WILL BE APPLIED TO THE OLDEST CHARGES FIRST.

* TO AVOID LATE CHARGES, PAYMENT MUST BE POSTMARKED BY THE DELINQUENT DATE.

PLEASE INCLUDE STUB WITH PAYMENT AND REFERENCE THE IDENTIFIER NUMBER ON ALL PAYMENTS TO ASSURE PROPER CREDIT.

SEE REVERSE SIDE FOR IMPORTANT INFORMATION

WTFORMD1



Washoe County Treasurer
PO Box 30039
Reno NV 89520-3039

Address
Change:

TAX YEAR	DUE DATE	IDENTIFIER	TOTAL AMOUNT DUE
2020	11/13/2020	2001897	7,139.87
			AMOUNT ENCLOSED

IDENTIFIER #: 2001897

Signature:

002460

WEST ELM #6196
WILLIAMS-SONOMA STORES INC
PO BOX 80615
INDIANAPOLIS, IN 46280-0615



MAKE REMITTANCES PAYABLE TO:

WASHOE COUNTY TREASURER
PO BOX 30039
RENO NV 89520-3039



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PETITIONER'S EXHIBIT A
1 PAGE