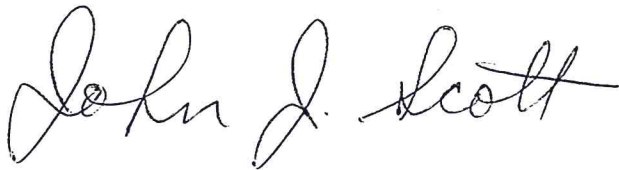


January 19, 2017

Mr. Clark,

Thank you for the information you recently provided me regarding my tax appeal (17-0012P16; APN 5300699). I have prepared and sent my appeal letter to the County Board of Equalization. (FYI I've enclosed a copy.) I will not be able to appear in person so I hopefully correctly followed the instructions provided by your office.

Your information was very helpful. I did not realize that I also had the option of appealing to the State. Nobody informed me of that option.

A handwritten signature in cursive script that reads "John J. Scott". The signature is written in dark ink and is positioned above the printed name.

John J. Scott

Petitioner Ex # B Date 1/24/17  
APN 5300699  
Number of Pages 7

January 19, 2017

Washoe County Board of Equalization

This is a letter to appeal a proposed Use Tax from Washoe County against my glider. I'm requesting that my appeal be considered in your February meeting. I will not be able to attend in person so I'm requesting that this letter be read aloud and entered into record.

My Ref Identifier number (APN) is: 5300699

Appeal Case: 17-0012P16

Other reference documents are enclosed.

My name is John Scott and I'm a recreational glider pilot. I, and my glider, are residents of California at the address listed below. During the summer months, approximately June thru September, I enjoy the sport of soaring at Air Sailing Gliderport. During this 4 month period I locate my glider at Air Sailing and travel back and forth from my home in California. This is something that I, and many other pilots, have done for many years without issue. This last season the Washoe County Assessor's office identified my glider as being resident at Air Sailing on or about July 1<sup>st</sup> and sent me a Use Tax bill for the entire year. I have been disputing this bill ever since I first received it. I am requesting that this bill be dismissed. I offer the following points of justification.

[1] Inappropriate Application of NRS 361.260

I do not believe that NRS 361.260 was ever intended to be applied in this fashion. My glider is only present for a fraction of the year. Air Sailing is not its "base of operations" not its place of "normal occupancy". I, and my glider, are recreational visitors to your state and should not be considered subject to personal property tax.

[2] Inconsistent Application of NRS 361.260

The July 1<sup>st</sup> lien date is somewhat arbitrary and just happens to capture the summer months. If my glider was a snowmobile instead, and was only present during the 4 months of winter, it would escape consideration. Washoe County is neither fair nor consistent in its attempt to apply NRS 361.260.

[3] Bad Precedence

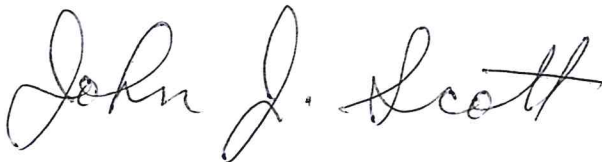
During the summer months, Air Sailing hosts many Special Events including educational camps and contests (see attached example). During these events we have visiting pilots from across the US. We have people coming from as far away as Florida and Canada. During these events there will be 15 - 20+ out-of-state gliders parked at Air Sailing. Washoe County wants to establish the precedence where they can go out

during these events and identify 20+ visitors and send them all a bill. I'm sure this was never the intent of these NRS statutes.

[4] Wrong Message

Does the state of Nevada know and agree with what Washoe County is trying to do? The state of Nevada advertises the state as a tourist destination and encourages out-of-state tourism. More than half of the membership of Air Sailing are from out-of-state. When we come to Nevada we are buying gasoline, food and beverages, camping supplies, entertainment, and dining out. I will personally spend about \$3,000 in Nevada during the season. Other glider pilots will do the same. Pumping money into the local economy is exactly what the state hopes to encourage and we glider pilots are doing our part. When visitors come, they will likely bring some type of recreational vehicle (motor home, boat, wave runner, snowmobile, dune buggy, motor cycle, glider, etc.). To encourage tourism, take our money, and then try to tax our recreational vehicles seems like the wrong message.

Respectfully submitted,

A handwritten signature in black ink that reads "John J. Scott". The signature is written in a cursive style with a large, stylized "J" and "S".

John J. Scott  
1533 Criquet Court  
Concord, CA 94518

Email: [JJS1533@Comcast.net](mailto:JJS1533@Comcast.net)

Cell: 925-586-9619



## WASHOE COUNTY ASSESSOR

Michael E. Clark

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Dear Property Owner:

Enclosed is a copy of the petition that you have filed with the Washoe County Board of Equalization. Please consider this your receipt and acknowledgement that your petition was received in our office.

The hearing of petitions may begin any time after January 15, 2017 and no later than February 28, 2017. You will receive notification when your petition has been scheduled.

The information on the reverse side of this letter was supplied to our office by the Washoe County Board of Equalization for your review. For more information regarding the Washoe County Board of Equalization, please visit their website at <http://www.washoecounty.us/mgrsoff/boe>.

Sincerely,

MICHAEL E. CLARK

WASHOE COUNTY ASSESSOR



RECEIVED

DEC 27 2016

APPEAL CASE # 17-0012PIL

## Washoe County Board of Equalization

APN 5300699

WASHOE COUNTY ASSESSOR

NBC PP  
APPR MES

## 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: JOHN J. SCOTT (NOT ON ANY TAX ROLL)					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE OWNER	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 1533 CRIQUET COURT				EMAIL ADDRESS: JJS1533@COMCAST.NET	
CITY CONCORD	STATE CA	ZIP CODE 94578	DAYTIME PHONE 925-586	ALTERNATE PHONE ( )	FAX NUMBER ( )

## Part B. PROPERTY OWNER ENTITY DESCRIPTION

9619

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 BYRON AIRPORT	STREET/ROAD	CITY (IF APPLICABLE) BYRON	COUNTY CONTRA COSTA, CA
Purchase Price: N/A		Purchase date: N/A	

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

ASSESSOR'S PARCEL NUMBER (APN) N/A	ACCOUNT NUMBER 5300699
---------------------------------------	---------------------------

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 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"/> 2017-2018 Secured Roll	<input type="checkbox"/> 2016-2017 Reopen Roll	<input type="checkbox"/> 2016-2017 Unsecured Roll	<input type="checkbox"/> 2016-2017 Supplemental Roll
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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		
Buildings		
Personal Property	N/A	N/A
Possessory Interest in real property		
Exempt Value		
Total		





**Air Sailing, Inc. presents**  
**The 2017 Thermal Camp**  
**June 5-9, 2017**



**Audience** This five-day camp is for the licensed beginner and intermediate-level glider pilots who want to develop efficient thermal soaring skills for longer local flights and for safe cross-country flights.

**Objective** The objective of the Thermal Camp is to develop and sharpen thermalling and soaring abilities through comprehensive lectures, practical demonstrations, and daily practice of the basic concepts and skills of recreational thermal soaring.

**Daily Schedule** Thermal Camp is five days of soaring talk and practice. Daily lectures, demonstrations, and flights start at 8:30 AM and continue through at least 5:00 PM. The week is topped off with a banquet and celebration of accomplishments on Friday evening.

**Pre-requisites** Participants must have at least a Private Pilot Glider certificate. Participants must provide their own glider and glider liability insurance. A limited number of gliders may be available at Air Sailing Gliderport from the Nevada Soaring Association requiring membership (guest membership available; see contact info, below).

**Costs** The \$300 participant fee per glider (\$150 per additional pilot per glider) include five days of training and course materials and Air Sailing Membership (good for one year; current ASI members can deduct \$50). The participant fee also includes a \$50 registration deposit, non-refundable for registrants who cancel less than two weeks prior to the event. Tow charges, living expenses, and incidental costs (e.g., oxygen, end-of-camp banquet), are not included in the participant fee.

- Free Glider & Trailer Tie Downs
- Free On-site Tent Camping
- Oxygen is \$50 for unlimited fill-up
- Travel-Trailer Rentals are \$95 per week
- End of Camp Banquet is \$20 per person

All prices and rates are subject to possible change without notice.

Travel-Trailer rental reservations are managed by David Volkmann: phone 775-787-3197,

[drvolkmann@charter.net](mailto:drvolkmann@charter.net)

<http://webpages.charter.net/drvolkmann>

- Daily Topics**
- Orientation to Air Sailing Gliderport
  - Thermalling Attitude/Airspeed Control
  - Thermalling Technique - Angle of Bank
  - Techniques for Centering Thermals
  - Thermalling Rules and Procedures
  - Understanding Glider Performance
  - Finding Lift
  - Accuracy Landings
  - Off-Field Landings
  - Preparation for Cross-Country Flight

Participants are welcome to bring two-place gliders and their instructors.

(Additional Pilot fee is waived for certified flight instructors.)

Participants will have opportunities to complete SSA A, B, C, and Bronze Badge requirements and to make FAI Silver and Gold Badge altitude gain and duration flights.

**Registration**

Larry Suter, Camp Manager  
1643 Warsaw Ave.  
Livermore, CA 94550

[lsuter@gmail.com](mailto:lsuter@gmail.com)

[www.airsailing.org](http://www.airsailing.org)

**The 22nd Annual Air Sailing Thermal Camp**

**Air Sailing, Inc. presents**  
**The 2017 Thermal Camp**  
**June 5-9, 2017**

**Air**

**Sailing, Inc.** Air Sailing, Inc. is a not-for-profit, volunteer-run, membership organization established by its founders in 1970. Air Sailing Gliderport is located in the Warm Springs Valley, 25 miles north of Reno, Nevada. The gliderport property has been granted in perpetuity to Air Sailing, Inc. by a patent deed from the U.S. Bureau of Land Management. Our revenue is derived from memberships, donations, fund raising, an annual banquet and silent auction, educational soaring camps, and hangar & tie down fees.

**Facilities**

Air Sailing Gliderport has picnic tables, charcoal and gas barbeque grills, travel-trailer rentals, campsites, shade trees, hangar glider storage, outside glider tie downs, heated men's and women's bathrooms and showers, telephone, wireless high speed internet, and plenty of high-quality water available for your use. Tows are available from either of two tow planes at \$1.70 per 100 feet plus a \$4 runway maintenance fee.

**Drive-In**

<b>Directions</b>	Interstate 80 & Pyramid Way Exit, Sparks	0.0 Cumulative Miles
	Pyramid Way & McCarren Blvd., Sparks	1.6
	Pyramid Way @ Sav Mart Shopping Center, Spanish Springs (last groceries and fuel)	7.8
	Pyramid Way & Winnemucca Ranch Road	17.0
	Winnemucca Ranch Road & Rangeland Road (end of pavement)	21.2
	Winnemucca Ranch Road & Air Sailing West Access Road	23.6
	Air Sailing Gliderport	

**Fly-In**

**Directions** Air Sailing Gliderport is 20 nautical miles from the Mustang VOR (FMG - 117.9 MHz), on the 338° radial. Longitude 39° 52' N Latitude 119° 42' W CTAF 122.90 MHz

**On-site Club**

Nevada Soaring Association  
<http://nevadasoaring.com/>

**Glider (guest membership required)**

Bob Spielman  
250 River Bend Drive  
Reno, NV 89523  
(775) 345-0410  
[thudpilot1@msn.com](mailto:thudpilot1@msn.com)

**Other Air Sailing activities in which you might be interested!**

Cross-Country Camp - June 11-16 Sports Class Contest - July 9-15

**The 23rd Annual Air Sailing Thermal Camp**