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APPEAL CASE # 17-0079

Washoe County Board of Equalization

APN 123-041-21

WASHOE COUNTY ASSESSOR

NBC TALD
APPR MAG

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 if the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted 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: STEVEN DECEA 2005 Family Trust | | | | | | |
| NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): STEVEN DECEA | | | | | TITLE TRUSTEE | |
| MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 774 Mays Blvd., Ste. 10-371 | | | | | EMAIL ADDRESS: sdceea.ita@outlook.com | |
| CITY Incline Village | STATE NV | ZIP CODE 89451 | DAYTIME PHONE 775 815-4860 | ALTERNATE PHONE 702 430-9985 | 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 NEVADAThe 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 28 | STREET/ROAD CRYSTAL DRIVE | CITY (IF APPLICABLE) CRYSTAL BAY | COUNTY Washoe 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) 123-041-21 | 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. ☐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: ☒

- ☒ 2017-2018 Secured Roll ☐ 2016-2017 Reopen Roll ☐ 2016-2017 Unsecured Roll ☐ 2016-2017 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 381.025 for the definition of Full Cash Value.

| Property Type | Assessor's Taxable Value | Owner's Opinion of Value |
|--------------------------------------|--------------------------|--------------------------|
| Land | \$3,480,876 | \$3,250,000 |
| Buildings | \$1,240,620 | \$1,240,620 |
| Personal Property | | |
| Possessory Interest in real property | | |
| Exempt Value | | |
| Total | \$4,721,496 | \$4,490,620 |

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TALD**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).*THE TAXABLE VALUE OF OUR LAND HAS NOT INCREASED 7% AS PER THE 2017/2018 ASSESSMENT.***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
 Print Name of Signatory
STEVEN J. DELEA

TRUSTEE
 Title
01/17/2017
 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

FACSIMILE TRANSMISSION FORM

Date: January 17, 2017

From: Steven Decea, CPA

To: Washoe County Assessor

Re: County Board of Equalization Appeal Form

Assessment 2017/2018 for APN 123-041-21

Page: 1 of 3 (including transmittal page)

Steven Decea, CPA
Managing Member/CEO

774 Mays Blvd., Suite 10-371
Incline Village, NV 89451 USA

Phone: (775) 815-4860

ASSESSOR ATTACHMENT

17-0079

123-041-21

TALD

| | | | |
|-------------------------------------|--|-----------------------|-----|
| Parcel/Roll No | 123-041-21 | | |
| Legal Description | NEVADA VISTA FRAC LOTS 11, 12 & 14 BLK B | | |
| Zoning | LDS | | |
| Present Use | Sgl Fam Res | Current Land Use Code | 200 |
| Year of Last Reappraisal | 2017 | | |
| Exempt Reason (List Applicable NRS) | | | |
| Owner of record as of 1/18/2017 | DECEA 2005 FAMILY TRUST, STEVEN | | |

| ASSESSORS | | | | | |
|-------------------|-----------|-------------------|-----------|-------------------------|-----------|
| TAXABLE VALUE | 2017/2018 | ASSESSED VALUE | | PREVIOUS ASSESSED VALUE | 2016/2017 |
| Land | 3,480,876 | Land | 1,218,307 | Land | 1,138,607 |
| Improvements | 1,240,620 | Improvements | 434,217 | Improvements | 440,142 |
| Personal Property | | Personal Property | | Personal Property | |
| Total | 4,721,496 | Total | 1,652,524 | Total | 1,578,749 |
| | | Exemption Amt | - | Exemption Amt | - |