

RECEIVED

JAN 08 2018

APPEAL CASE #

Washoe County Board of Equalization

18-0011P17

PPID 5101279

NBC PP

APPR MES

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 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)

Form with fields for Name of Property Owner (Bergh Paul, Timmerson Daniel), Name of Petitioner, Mailing Address (3302 30th Ave S), City (Fargo), State (N.D.), Zip Code (58103), Daytime Phone (218-280-1116), Email Address (dantime@replex.com).

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.

- Checkboxes for Sole Proprietorship, Trust, Corporation, Limited Liability Company (LLC), General or Limited Partnership, Government or Governmental Agency, and Other.

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.

- Checkboxes for Self, Co-owner, partner, managing member, Employee or Officer of Management Company, Employee, Officer, or Owner of Lessee of leasehold, and Other.

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

Form with fields for Address (Fargo N.D.), Street/Road, City (Fargo N.D.), County (Cass), and Purchase Date.

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

Form with fields for Assessor's Parcel Number (APN) (5101279) and Account Number.

3. Does this appeal involve multiple parcels? Yes No List multiple parcels on a separate, letter-sized sheet.

Form with fields for number of parcels and whether a multiple parcel list is attached.

4. Check Property Use Type:

- Checkboxes for Vacant Land, Residential Property, Multi-Family Residential Property, Possessory Interest in Real or Personal property, Mobile Home, Commercial Property, Agricultural Property, Mining Property, Industrial Property, and Personal Property (Aircraft).

5. Check Year and Roll Type of Assessment being appealed:

Form with checkboxes for 2017-2018 Secured Roll, 2016-2017 Reopen Roll, 2016-2017 Unsecured Roll, and 2016-2017 Supplemental Roll.

Part E. VALUE OF PROPERTY

Table with columns: Property Type, Assessor's Taxable Value, Owner's Opinion of Value. Rows include Land, Buildings, Personal Property, Possessory Interest in real property, Exempt Value, Total. Handwritten entry: Aircraft Registered in North Dakota 2013 thru Current.

**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).**

*This aircraft has not been in Nevada for 6 years.  
It is registered in North Dakota*

**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.

*Paul Bergh*  
Petitioner Signature  
*Paul Bergh*  
Print Name of Signatory

Title  
*1-2-2018*  
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.

*Paul Bergh*  
Authorized Agent Signature  
Print Name of Signatory

Title  
Date

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

Signature of Owner or Authorized Agent/Attorney  
Date

**PETITIONER'S  
EVIDENCE**



# Office of the Washoe County Treasurer

TAMMI DAVIS, TREASURER

tax@washoecounty.us

**OFFICE LOCATION:**  
1001 E NINTH ST-BLDG D RM140  
RENO, NV 89512

www.washoecounty.us/treas  
PHONE: 775-328-2510  
FAX: 775-328-2500

## NOTICE OF DELINQUENT AIRCRAFT PERSONAL PROPERTY TAXES

**Identifier Number (PIN):** 5101279  
**Situs Address:** 5525 ALPHA AVE H-13  
**Legal Party:** BERGH, PAUL

In accordance with the provisions of NRS 361.535, request is hereby made by the Washoe County Treasurer that all delinquent aircraft taxes noted in this letter be paid immediately. Neglect to pay these taxes will cause the property described or referred to herein to be seized and sold by the Washoe County Treasurer or her deputy to satisfy delinquent taxes and costs.

**Payment options:**

- Online At: [www.washoecounty.us/treas](http://www.washoecounty.us/treas)
- By Mail: Washoe County Treasurer PO BOX 30039 RENO, NV 89520-3039
- In Person: 1001 E 9th St, Bldg D Rm 140, Reno, NV 89512

This notice is a courtesy intended to notify you of your delinquent status. If payment is not received, additional costs of collection will be charged against your account.

**Dated: November 29, 2017**  
TAMMI DAVIS, TREASURER  
Washoe County, State of Nevada

By:   
A. Parmele, Collection Analyst  
Personal Property Division

If this property is protected by a bankruptcy proceeding, this notice is for your information only. **Do not** consider this as an attempt to collect. However please notify our office immediately at 775-328-2510.

MAKE CHECKS PAYABLE TO: Washoe County Treasurer  
PO BOX 30039 RENO, NV 89520-3039  
If paying by mail or in person, please return this portion with your payment

Tax Year: 2017		Balance Good Through: 12/08/2017
Identifier Number (PIN)	Past Due Balance	Amount Enclosed
5101279	\$1,169.59	



APD:5101279  
BERGH, PAUL  
3302 30TH AVE S  
FARGO ND 58103-6223

PETITIONER EXHIBIT A  
5 PAGES



# Office of the Washoe County Treasurer

TAMMI DAVIS, TREASURER

tax@washoecounty.us

OFFICE LOCATION:  
1001 E NINTH ST-BLDG D RM140  
RENO, NV 89512

www.washoecounty.us/treas  
PHONE: 775-328-2510  
FAX: 775-328-2500

## NOTIFICACION DE IMPAGO DE IMPUESTOS SOBRE LOS BIENES MUEBLES

**Numero De Identificacion (PIN):** 5101279  
**Ubacion:** 5525 ALPHA AVE H-13  
**Partido Legal:** BERGH, PAUL

Por la presente se le notifica que se debe pagar de inmediato el monto indicado a continuación por los impuestos sobre los bienes muebles. Si no paga dicha deuda tributaria la Tesorería del Condado de Washoe o su delegado podrá proceder al embargo y venta de los bienes aquí citados para satisfacer los impuestos en mora y todos los gastos incurridos según las disposiciones de NRS 361.535.

### Opciones De Pago:

- Por Internet: [www.washoecounty.us/treas](http://www.washoecounty.us/treas)
- Por Correo: Washoe County Treasurer PO BOX 30039 RENO, NV 89520-3039
- En Persona: 1001 E 9th St, Bldg D Rm 140, Reno, NV 89512

Esta notificación de cortesía se le entrega para informarle del estado de impago de su deuda tributaria. Si no se recibe el pago se podrán incurrir gastos adicionales por el proceso de cobranza.

**Fechado Este Dia: November 29, 2017**  
TAMMI DAVIS, Tesorero  
Del Condado de Washoe, Estado de Nevada

By:   
A. Parmele, Collection Analyst  
La Division de Los Bienes Personales

Se le manda este aviso sólo para su información **NO** lo considere como intento de cobro si estos bienes están resguardados por un juicio de quiebra. Por favor comuníquese con nuestra oficina para verificar que hayamos recibido una notificación de su estado de quiebra.

LOS CHEQUES A NOMBRE: Washoe County Treasurer  
PO BOX 30039 RENO, NV 89520-3039

Si paga por correo o en persona, por favor devuelva esta porcion con su pago

Ano Fiscal: 2017		Fecha De Vencimiento: 12/08/2017
Numero de Identificacion	Total Debido	Cantidad Incluida
5101279	\$1,169.59	



APD:5101279  
BERGH, PAUL  
3302 30TH AVE S  
FARGO ND 58103-6223

NIXIE 553 FE 1200 0012/04/17

RETURN TO SENDER  
ATTEMPTED - NOT KNOWN  
UNABLE TO FORWARD

BC: 003200000000 \*0000-02200-20-02



217151012790000116959000001169595



**NOTICE OF TAXES**  
**WASHOE COUNTY, NEVADA**

TAMMI DAVIS TREASURER  
tax@washoecounty.us  
Annual - Personal

2017190402  
www.washoecounty.us/treas  
PHONE 775-328-2510  
FAX 775-328-2500  
12/27/2017 1:53 pm

**OFFICE LOCATION:**  
1001 E NINTH ST-BLDG D RM140  
RENO, NV

TAX YEAR	PIN	NAME	PROPERTY LOCATION AND DESCRIPTION
2017	5101279	BERGH, PAUL TIMMERSMAN, DANIEL	5525 ALPHA AVE H-13 SUBDIVISIONNAME RENO STEAD AIRPORT YEARMAKESIZE 1980 CESSNA MODEL 182Q SERIALNO 18267521 DESCRIPTION N260TG
AREA	TAX RATE		
1000	3.6600000000		
ASSESSED VALUATION			EXEMPTION VALUES
Assessed Value		0	
Estimated Value		29,050	
<b>TOTAL ASSESSED VALUE</b>		29,050	

**2017 ACCOUNT SUMMARY**

GROSS AD VALOREM TAX	1,063.26
ABATEMENT AMOUNT	0.00
*PARCEL DID NOT QUALIFY FOR A PARTIAL ABATEMENT*	
NET AD VALOREM TAX	1,063.26
EXEMPTION AMOUNT	0.00
SPECIAL ASSESSMENTS	0.00
PENALTIES	106.33
FEES	2.00
INTEREST	0.00
<b>TOTAL AMOUNT BILLED</b>	<b>1,171.59</b>
LESS PAYMENTS APPLIED	0.00
<b>BALANCE REMAINING</b>	<b>1,171.59</b>
PRIOR YEAR DELINQUENCIES	0.00
<b>TOTAL BALANCE OWING</b>	<b>\$1,171.59</b>
Amount good through 12/27/2017	

*Error*

**2017 BILLING DETAIL**

TAXING AGENCY	RATE	AMOUNT
STATE OF NEVADA	0.170000000	49.39
SCHOOL DEBT	0.388500000	112.86
SCHOOL GENERAL	0.750000000	217.88
COUNTY GENERAL	1.346700000	391.23
COUNTY DEBT	0.015000000	4.36
ANIMAL SHELTER OP	0.030000000	8.72
RENO GENERAL	0.959800000	278.82
SPEC. ASSESSMENTS	RATE	AMOUNT

IF PROPERTY IS PROTECTED BY BANKRUPTCY, THIS IS FOR YOUR INFORMATION. DO NOT CONSIDER THIS AS AN ATTEMPT TO COLLECT.

PAYMENTS RECEIVED WILL BE APPLIED TO THE OLDEST CHARGES FIRST.  
TO AVOID LATE CHARGES, PAYMENTS MUST BE POSTMARKED BY THE DUE DATE.  
ALL DELINQUENT AMOUNTS ARE DUE IMMEDIATELY.

5101279  
BERGH, PAUL  
3302 30TH AVE S  
FARGO ND 58103-6223

PLEASE INCLUDE STUB WITH PAYMENT  
TO ASSURE PROPER CREDIT.

MAKE REMITTANCES PAYABLE TO:  
WASHOE COUNTY TREASURER  
P O BOX 30039  
RENO NV 89520-3039

SEE REVERSE FOR INFORMATION.

1

MAIL TO: WASHOE COUNTY TREASURER P O BOX 30039 RENO NV 89520-3039

TAX YEAR	AMOUNT TO PAY CURRENT	INSTALLMENT DUE DATE	TOTAL AMOUNT DUE	PIN
2017	\$1,171.59	11/17/2017	\$1,171.59	5101279

BERGH, PAUL  
3302 30TH AVE S  
FARGO ND 58103-6223

NEW ADDRESS

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Signature \_\_\_\_\_ Date \_\_\_\_\_



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## NOTICE TO TAXPAYERS

This statement covers your state, county, school, special assessments and city taxes where applicable, on the personal property described herein. Payments are due on the following schedule and can be made in any combination at the option of the taxpayer. Payment received is applied to the oldest charges first.

First Installment	by the Third Monday in August
Second Installment	by the First Monday in October
Third Installment	by the First Monday in January
Fourth Installment	by the First Monday in March

Taxes totaling \$100 or less must be paid on the first installment as indicated. **Failure to receive an individual tax bill does not excuse the taxpayer from the timely payment of taxes NRS361.480(b).** For information on how tax rates are set, and an explanation of each component tax rate please visit our website at [www.washoecounty.us/treas/taxcalc.htm](http://www.washoecounty.us/treas/taxcalc.htm).

EACH INSTALLMENT FOR A MOBILE HOME THAT BECOMES DELINQUENT WILL BE SUBJECT TO A PENALTY OF 10% OF THE DELINQUENT AMOUNT(S). ALL ACCOUNTS THAT REMAIN DELINQUENT WILL BE COLLECTED UNDER THE SEIZURE AND SALE PROVISIONS OF NRS 361.535.

Any person seeking relief from such penalty shall file a request with the Washoe County Treasurer's Office pursuant to NRS 361.4835. That department shall also provide upon request, the names of individuals and amounts of penalties or interest waived or reduced. Property on which taxes **have not** been paid in full will be advertised in the local newspaper and subject to sale at public auction.

### INFORMATION CONCERNING YOUR PERSONAL PROPERTY VALUATION

Please visit the Assessor's website at [www.washoecounty.us/assessor](http://www.washoecounty.us/assessor)

#### When is the tax year?

Each tax year runs from July 1 to June 30

#### What is Assessed Value?

In Nevada assessed value is 35% of taxable value. The Treasurer applies the tax rate to the assessed value to calculate.

#### What is Taxable Value?

Taxable value is the Assessor's calculation of the full cash value of the property assessed. For personal property it is the original cost multiplied by a cost index, less depreciation. By law taxable value may not exceed market value.

#### What if I disagree with the Taxable Valuation?

If you have any questions regarding your assessment, contact the Assessor's Office right away, preferably within 10 days. For all personal property inquires call (775) 328-2213.

#### What if we are unable to resolve your concerns?

You have the right to appeal your valuation to the County and/or State Boards of Equalization. If your assessment was made between May 1 and December 15, you may appeal to the County Board of Equalization. Such appeals must be filed at the Assessor's Office by January 15.

If your assessment was made after December 15 and before May 1, you may file a "Direct Appeal" to the State Board of Equalization. That appeal must be filed with the Nevada State Department of Taxation by May 15. The appeal form is available online at: [http://tax.state.nv.us/DOAS\\_SBOE\\_New.html](http://tax.state.nv.us/DOAS_SBOE_New.html) or by calling (775) 684-2160.

#### What if I have questions about paying my tax bill?

Tax bills are calculated by the Washoe County Treasurer's Office. For tax billing questions contact the Treasurer's Office at (775) 328-2510 or visit their website: [www.washoecounty.us/treas](http://www.washoecounty.us/treas).

#### IMPORTANT INFORMATION:

Paying by check authorizes the Washoe County Treasurer to send the information from your check electronically to your bank for payment. Your account will be debited for the amount of your check and the transaction will appear on your bank statement. You will not receive your cancelled check back. If you cannot post the transaction electronically, you authorize us to present a copy of your check for payment. **Payment Options:**

Online: <a href="http://www.washoecounty.us/treas">www.washoecounty.us/treas</a>	By mail: Washoe County Treasurer P O Box 30039 Reno NV 89520-3039	In Person: Washoe County Treasurer 1001 E. 9th Street, Bldg. D, Room 140 Reno NV 89512-2845
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A \$25.00 SERVICE CHARGE WILL BE ADDED FOR ALL RETURNED CHECKS INCLUDING ONLINE PAYMENTS.

**IMPORTANT OWNERSHIP CHANGE:** If you no longer own the property or have moved it from Washoe County, we ask that you contact the Washoe County Treasurer's Office immediately at (775) 328-2510.

#### ----- ADDRESS CHANGE OPTIONS:

ONLINE: [www.washoecounty.us/treas](http://www.washoecounty.us/treas)

EMAIL: [tax@washoecounty.us](mailto:tax@washoecounty.us)

BY MAIL: Washoe County Treasurer  
P O Box 30039  
Reno NV 89520-3039

FAX: 775-328-2500

OFFICE OF THE WASHOE COUNTY TREASURER

Tammi Davis, Treasurer

1001 E 9<sup>TH</sup> St - D140

P.O. Box 30039

Reno NV 89520-3039

*Emor*

Dear Taxpayer;

Your tax bill was returned to us by the post office because the address we have for you is incorrect.

Please complete the address change form included with your tax bill indicating the correct mailing address, sign it, and return it to our office at your earliest convenience; or you may make the change on our website at [www.washoecounty.us/treas](http://www.washoecounty.us/treas). This will ensure we have your correct mailing address for future correspondence and tax information.

Be aware that as long as you own property in Washoe County, It is your responsibility to communicate directly with us regarding any address change. **We are unable to change your mailing address in our records without a signature authorizing that change and this form will be your authorization for this office to do so.**

If you have any questions, please don't hesitate to contact our office at (775) 328-2510, or on our website at [www.washoecounty.us/treas](http://www.washoecounty.us/treas).

Sincerely,

Washoe County Treasurer