

RECEIVED

JAN 16 2018

Washoe County Board of Equalization

APPEAL CASE # 18-0044

APN 037-030-71

WASHOE COUNTY ASSESSOR PETITION FOR REVIEW OF TAXABLE VALUATION

NBC DIDQ
APPR MB

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than Jan 16 2018. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a residential use, the appeal must be filed by the 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: NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: LOWE'S HIW INC; NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Blake Nelson - Altus Group US; TITLE: Agent; MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): P.O. Box 92129; EMAIL ADDRESS: blake.nelson@altusgroup.com; CITY: Southlake; STATE: TX; ZIP CODE: 76092; DAYTIME PHONE: 817-264-9221; ALTERNATE PHONE: 817-789-8249; FAX NUMBER: 817-251-4833

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.

- Corporation (checked)
Sole Proprietorship
Trust
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.

- Agent (checked)
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

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

Form with fields: ADDRESS: 1355; STREET/ROAD: SCHEELS DRIVE; CITY (IF APPLICABLE): SPARKS; COUNTY: WASHOE; Purchase Price; Purchase date

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

Form with fields: ASSESSOR'S PARCEL NUMBER (APN): 037-030-71; ACCOUNT NUMBER

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

Form with fields: If yes, enter number of parcels; Multiple parcel list is attached.

4. Check Property Use Type: (checked)

Form with checkboxes: Vacant Land, Residential Property, Multi-Family Residential Property, Possessory Interest in Real or Personal property, Mobile Home (Not on foundation), Commercial Property (checked), Agricultural Property, Mining Property, Industrial Property, Personal Property

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

Form with checkboxes: 2018-2019 Secured Roll (checked), 2017-2018 Reopen, 2017-2018 Unsecured/Supplemental, 2017-2018 Exemption Value

Part E. VALUE OF PROPERTY

Table with 3 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.

**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

  
 Petitioner Signature \_\_\_\_\_ Title Agent  
Blake Nelson  
 Print Name of Signatory \_\_\_\_\_ Date 1/12/18

**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.

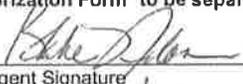
List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

**Authorized Agent Contact Information:**

NAME OF AUTHORIZED AGENT: <u>Blake Nelson</u>		TITLE: <u>Agent</u>			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: <u>Altus Group U.S. Inc.</u>		EMAIL ADDRESS: <u>blake.nelson@altusgroup.com</u>			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) <u>P.O. Box 92129</u>					
CITY <u>Southlake</u>	STATE <u>TX</u>	ZIP CODE <u>76092</u>	DAYTIME PHONE <u>817-264-9221</u>	ALTERNATE PHONE <u>817-789-8249</u>	FAX NUMBER <u>817-251-4833</u>

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 Agent  
Blake Nelson  
 Print Name of Signatory \_\_\_\_\_ Date 1/12/18

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

Signature of Owner or Authorized Agent/Attorney \_\_\_\_\_ Date \_\_\_\_\_

RECEIVED

JAN 16 2018

WASHOE COUNTY ASSESSOR  
Street Smart. World Wise.



1/12/18

Washoe County Board of Equalization  
1001 East 9<sup>th</sup> St.,  
Reno, NV, 89512

**Re: 2018 BOE appeal of 037-030-71**

To Whom It May Concern,

The following is intended to appeal the proposed 2018 property tax assessment for the above referenced account. The subject property is owned by Lowe's HIW, Inc., and our authorization to act on their behalf is being provided.

We hope to contact the assessor's office for a review and possible resolution to this appeal prior to an actual hearing of the BOE. At that time, or at the BOE, we will provide additional information to support our position that the current value is in need of an adjustment.

We have tried to provide everything required to establish a valid appeal, but we respectfully request the opportunity to address anything further that may be required.

Thank you in advance for your cooperation to correct this.

A handwritten signature in cursive script, appearing to read "Blake Nelon".

**Blake Nelon**

Director, State & Local Tax and Advisory, Altus Group US Inc.

# 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: <i>LOWE'S HOME CENTERS, LLC (Successor to interest to Lowe's HW, INC.)</i>					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER): <i>WILLIAM E. LOWE</i>				TITLE <i>DIRECTOR - IND. TAX AUDIT AND APPEALS</i>	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) <i>1000 LOWE'S BLVD</i>				EMAIL ADDRESS:	
CITY <i>MOORESVILLE</i>	STATE <i>NC</i>	ZIP CODE <i>28117</i>	DAYTIME PHONE <i>704-693-2740</i>	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: Agent

**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 checked="" type="checkbox"/> 2018-2019 Secured Roll	<input type="checkbox"/> 2017-2018 Unsecured Roll	<input type="checkbox"/> 2017-2018 Supplemental Roll
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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.

For office use only

**Part F. AUTHORIZATION OF AGENT**

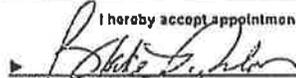
I hereby authorize the agent whose name and contact information appears below to file a petition to the Clark County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D of this Agent Authorization.

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 <b>Blake Nelson</b>			TITLE <b>Agent</b>		
AUTHORIZED AGENT COMPANY, IF APPLICABLE <b>Altus Group US, Inc</b>			EMAIL ADDRESS <b>blake.nelson@altusgroup.com</b>		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P O BOX) <b>PO Box 92129</b>					
CITY <b>Southlake</b>	STATE <b>TX</b>	ZIP CODE <b>76092</b>	DAYTIME PHONE <b>817-9221</b>	ALTERNATE PHONE <b>817-789-8249</b>	FAX NUMBER <b>817-251-4833</b>

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board of Equalization.  
  
 Authorized Agent Signature \_\_\_\_\_ Title **Agent** Date **1/12/18**

**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 \_\_\_\_\_

**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 **Dir. Ind Tax Hnd & Appeal** Date **1/12/2018**  
 Print Name of Owner/Petitioner **William E. Lowe**



1000 Lowe's Blvd  
 Mooresville, NC. 28117  
 Phone: 704-768-1000  
 Fax: 704-768-4768

**AGENT AUTHORIZATION-STATE OF NEVADA**

**LOWES HOME CENTERS LLC,**

**And all its subsidiaries, partnerships and entities.**

This letter authorizes **ALTUS GROUP U.S. INC.** as agent in all real property ad valorem tax matters within the state of **NV**. This includes real property assessment appeals applications or petitions for review of valuation with all counties, appraisal districts and/or Assessment Appeal Board, Boards of Review, or Board of Equalization, appearing on our behalf before said Board(s), examining any records, and discussing with the appropriate governmental authority the assessment, abatement and/or exemption for our locations as indicated in the attached.

**LOWES HOME CENTERS INC  
 1000 LOWES BLVD ATTN TAX DEPT  
 MOORESVILLE, NC 28117-8520**

This agency shall remain in effect until revoked in writing by Lowes Home Centers, Inc. or Altus Group U.S. Inc.

\_\_\_\_\_  
 Jessica Griffith – Tax Manager

\_\_\_\_\_  
 Date

*7/6/17*

Subscribed and sworn to before me on this 6<sup>TH</sup> day of July, 2017.

*Christal D. Powell*

Notary Public  
 County of Mecklenburg, State of North Carolina  
 My commissions expires March 29, 2019

**Agent Mailing Address:**  
 Altus Group U.S. Inc.  
 P.O. Box 92129  
 Southlake, TX 76092  
 817-251-6666



## Lowe's Property List - Nevada

Site Name	Site Code	State	Jurisdiction	Parcel/Account #
Lowe's Of Carson City	1024	NV	Carson City	004-012-27
Lowe's Of Summerlin	0784	NV	Clark	138-27-220-002
Lowe's Of Henderson	1033	NV	Clark	178-03-810-025
Lowe's Of C Henderson	1537	NV	Clark	179-21-411-003
Lowe's Of Sunrise	1620	NV	Clark	162-01-112-003
Lowe's Of Sunrise	1620	NV	Clark	162-01-102-008
Lowe's Of C Las Vegas	1639	NV	Clark	162-06-112-012
Lowe's Of C Las Vegas	1639	NV	Clark	162-06-112-014
Lowe's Of C Las Vegas	1639	NV	Clark	162-06-112-010
Lowe's Of W Spring Valley	1703	NV	Clark	163-29-110-002
Lowe's Of W Henderson	1719	NV	Clark	177-25-217-011
Lowe's Of W Summerlin	1836	NV	Clark	137-35-812-012
Lowe's Of Nw Las Vegas	1863	NV	Clark	138-02-611-002
Lowe's Of Las Vegas	2271	NV	Clark	162-35-513-005
Lowe's Of Ne Las Vegas	2477	NV	Clark	140-17-810-003
Lowe's Of North Las Vegas	2721	NV	Clark	139-01-210-002
Lowe's Of Centennial Hills	2844	NV	Clark	125-17-612-002
Lowe's Of Fernley	2661	NV	Lyon	021-232-54
Lowe's Of Reno	0321	NV	Washoe	040-951-08
Lowe's Of Sparks	3034	NV	Washoe	037-030-71

Subject  
Location

