

RECEIVED

JAN 16 2018

APPEAL CASE # 18-0045

Washoe County Board of Equalization

APN 040-951-08

WASHOE COUNTY ASSESSOR

NBC OBGQ
APPR JCT

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 J...
If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a...
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: RS Eagle Federal Way, LLC et al - Lowe's tenant
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Blake Nelson - Altus Group US, Inc, for Lowe's
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
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.

- Other, please describe: Agent
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:

ADDRESS: 5075 STREET/ROAD: Kietzke Ln 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): 040-951-08 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:

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

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

2018-2019 Secured Roll 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**

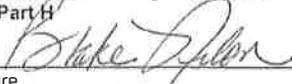
Check box which best describes the authority of the County Board to take jurisdiction to hear the appeal.

- 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.

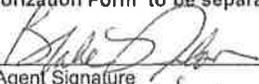
List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

**Authorized Agent Contact Information:**

NAME OF AUTHORIZED AGENT: <u>Blake Nelson</u>		TITLE: <u>Agent</u>			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: <u>Altus Group US, 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 \_\_\_\_\_

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 040-951-08**

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 currently leased by Lowe's, but is appealable by Lowe's under the terms of their lease. Relevant excerpts of the lease are being provided with this appeal as support.

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 Nelson".

**Blake Nelson**

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

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.

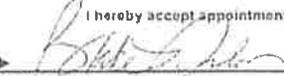
I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Clark County Board of Equalization. This authorization is limited to the appeal of 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 Blake Nelson			TITLE Agent			
AUTHORIZED AGENT COMPANY, IF APPLICABLE Altus Group US, Inc			EMAIL ADDRESS blake.nelson@altusgroup.com			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) PO Box 92129						
CITY Southlake	STATE TX	ZIP CODE 76092	DAYTIME PHONE 817-9221	ALTERNATE PHONE 817-789-8249	FAX NUMBER 817-251-4833	

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. Tax Ass. Appeals Date 1/12/2018  
 Print Name of Owner/Petitioner William E. Love



1000 Lowe's Blvd  
 Mooresville, NC. 28117  
 Phone: 704-758-1000  
 Fax: 704-758-4788

**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 →

**PETITIONER'S  
EVIDENCE**

Relevant  
pages of lease  
providing appeal rights  
to Leasee - Lowe's

attorney of record or attorney in fact. Any person representing himself or herself to be a party's attorney of record or attorney in fact must provide satisfactory evidence of such fact.

15. TAXES AND UTILITIES.

15.1 Taxes. Tenant shall, for the term of this Lease, pay before delinquency the amount of any real or personal property taxes and real or personal property assessments assessed on the Premises for each fiscal tax year or portion thereof.

Tenant shall be responsible for all taxes and assessments related to the Premises until the expiration of this Lease. If the taxing authority permits payment to be made in installments, Tenant's obligation to pay for any taxes and assessments under this Section 15.1 shall be limited to its pro rata share of such installment payments.

If at any time during the term any federal, state, county or city authority having jurisdiction, or any political subdivision thereof or any improvement or special assessment district thereof, or any political entity or public or quasi-public corporation of this State, levies or assesses against Landlord a tax, fee, or excise on (1) rents, (2) the square footage of the Premises or any part thereof, (3) the act of entering into this Lease, (4) the occupancy of Tenant, or (5) any other tax, fee or excise related to the Premises, as a direct substitution in whole or in part for, or in addition to, any real property taxes, Tenant shall pay before delinquency that tax, fee, or excise. Provided, however, Tenant shall not be required to pay any municipal, county, state, or federal income, franchise, or business and occupation taxes of Landlord, or any municipal, county, state, or federal estate, succession, inheritance or transfer taxes of Landlord.

15.2 Contests. If Tenant desires to contest the validity of any such tax or assessments, it may do so on Landlord's behalf at Tenant's sole cost and expense; provided that Tenant shall not withhold payment of any real property taxes or assessments during the course of such contest. If Tenant is successful in said contest, any refund received shall belong entirely to Tenant. Tenant may file in the name of Landlord all such protests or other instruments and institute and prosecute proceedings for the purpose of such contest and. Landlord shall cooperate with Tenant and execute any documents reasonably requested, with respect thereto.

15.3 Utilities. Tenant further agrees to pay all charges for heat, light and water and for all other utilities which will be used exclusively in or on the Premises during the full term of this Lease.

16. SIGNS. Tenant shall have the exclusive right to affix to, paint, inscribe and display any signs and pylons upon the Premises. Such signs shall conform with all applicable local ordinances. Tenant at its own expense shall be allowed to erect its standard pylon sign on the Premises if permitted by and subject only to local sign codes and ordinances.

The placement, construction and maintenance of any and all approved signs shall be at the sole cost and expense of Tenant. Any sign that Tenant has the right to place, construct and maintain shall comply with all laws, and Tenant shall obtain any approval required by regulating governmental authority. Landlord makes no representations with respect to Tenant's

LANDLORD:

RS EAGLE FEDERAL WAY, LLC  
a Washington limited liability company

By: [Signature]  
Name: TODD W. BIRSEN  
Its: VIC PRESIDENT  
RS DEVELOPMENT CO, INC  
MANAGER-LLC

PACIFIC WEST HOTELS, INC.,  
a Washington corporation

By: [Signature]  
Name: TODD W. BIRSEN  
Its: VIC PRESIDENT

TENANT:

LOWES HIW, INC  
a Washington corporation

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Its: \_\_\_\_\_

**LANDLORD:**

**RS EAGLE FEDERAL WAY, LLC**  
a Washington limited liability company

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Its: \_\_\_\_\_

**PACIFIC WEST HOTELS, INC.,**  
a Washington corporation

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Its: \_\_\_\_\_

**TENANT:**

**LOWES HIW, INC**  
a Washington corporation

By: David E Shelton  
Name: David E. Shelton  
Its: Senior Vice President

*WSM*  
*1003*

State of North Carolina ) ss.  
County of Wilkes

On March 10, 2005 before me, (here insert name and title of the officer), personally appeared David E. Shelton personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.  
WITNESS my hand and official seal.

Signature

Melissa Richardson

NOTARY SEAL

