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DEC 15 2017

APPEAL CASE # 18-0001

## Washoe County Board of Equalization

WASHOE COUNTY ASSESSOR

APN 516-511-02

## PETITION FOR REVIEW OF TAXABLE VALUATION

NBC DGAQ  
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 the due date may apply.**

If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to non-agricultural property, the appeal must be filed no later than the 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: CAV INVESTMENTS LLC					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): CARLOS VASQUEZ				TITLE MANAGER	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 7665 TOWN SQUARE WAY #204				EMAIL ADDRESS: carlos@cavstrategies.com	
CITY RENO	STATE NV	ZIP CODE 89523	DAYTIME PHONE (775) 852-9292	ALTERNATE PHONE ( )	FAX NUMBER (775) 852-9206

## 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 \_\_\_\_\_.

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 LOS ALTOS / ION DRIVE	STREET/ROAD	CITY (IF APPLICABLE) SPARKS	COUNTY WASHOE
Purchase Price: \$ 25,000		Purchase date: 11/7/2017	

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

ASSESSOR'S PARCEL NUMBER (APN) 516-511-02	ACCOUNT NUMBER
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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"/>
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4. Check Property Use Type: ☒

<input checked="" 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 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 checked="" 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	\$ 190,511	\$ 25,000
Buildings	\$ 0	\$ 0
Personal Property		
Possessory Interest in real property		
Exempt Value		
Total	\$ 190,511	\$ 25,000

**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  
 CARLOS VASQUEZ

MANAGER

Title

12/12/2017

Print Name of Signatory

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

# **PETITIONER'S EVIDENCE**

	WASHOE COUNTY ASSESSOR PROPERTY DATA	12/11/2017
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APN: 516-511-02 Card 1 of 1

Owner Information & Legal Description				Building Information			
Situs	0 LOS ALTOS PKWY, SPARKS 89436			Quality		Bldg Type	
Owner 1	CAV INVESTMENTS LLC			Stories		Square Feet	0
Mail Address	7665 TOWN SQUARE LN STE 204			Year Built	0	Square Feet does not include Basement or Garage Conversion Area.	
	RENO NV 89523			W.A.Y.	0	Finished Bsmt	0
Rec Doc No	4761375	Rec Date	11/07/2017	Bedrooms	0	Unfin Bsmt	0
Prior Owner	NEVADA AGENCIES INC			Full Baths	0	Bsmt Type	
Prior Doc	3876918			Half Baths	0	Gar Conv Sq Foot	0
Keyline Desc	PM 4814 LT B			Fixtures		Total Gar Area	0
Subdivision	UNSPECIFIED			Fireplaces	0	Gar Type	
	Lot: 8 Block:	Sub Map#		Heat Type		Det Garage	0
	Record of Survey Map:	Parcel Map#	4814	Sec Heat Type		Bsmt Gar Door	0
	Section: Township: 20 Range: 20	SPC		Ext Walls		Sub Floor	
Tax Dist	2000 Add'l Tax Info	Prior APN	516-020-43	Sec Ext Walls		Frame	
Tax Cap Status	Use does not qualify for Low Cap, High Cap Applied			Roof Cover		Construction Mod	0
				Obso/Bldg Adj	0	Units/Bldg	0
				% Complete	0%	Units/Parcel	0

Land Information			
Land Use	140	Zoning	NUD
Size	32,566 SqFt or ~0.748 Acre	Sewer	Municipal
		Street	Paved
		NBC Map	DG NBC Map

Valuation Information				Sales/Transfer Information/Recorded Document				
Valuation History	2017/18 FV	2018/19 VN	V-Code	DOR	Doc Date	Value/Sale Price	Grantor	Grantee
Taxable Land Value	190,511	190,511	48V	140	11-07-2017	25,000	NEVADA AGENCIES INC	CAV INVESTMENTS LLC
Taxable Improvement Value	0	0	3BEA	140	11-06-2009	300,000	KILEY RANCH COMMUNITIES	NEVADA AGENCIES INC
Taxable Total	190,511	190,511	3NTT	120	07-25-2007	0	KILEY RANCH COMMUNITIES	KILEY RANCH COMMUNITIES
Assessed Land Value	66,679	66,679						
Assessed Improvement Value	0	0						
Total Assessed	66,679	66,679						

The 2018/2019 values are preliminary values and subject to change.

Building #1 Sketch	Property Photo
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If the property sketch is not available on-line you can obtain a copy by calling (775) 328-2277 or send an email to [ext:npz@washocounty.us](mailto:ext:npz@washocounty.us) with 'Sketch Request' in the subject line. Please include the APN.

All parcel data on this page is for use by the Washoe County Assessor for assessment purposes only. Zoning information should be verified with the appropriate planning agency. Summary data may not be a complete representation of the parcel. All Parcels are reappraised each year. This is a true and accurate copy of the records of the Washoe County Assessor's Office as of 12/10/2017. NOTE: The 2018/2019 values are preliminary values and subject to change.

PETITIONER EXHIBIT A  
5 PAGES

**WASHOE COUNTY ASSESSOR****MICHAEL E. CLARK**1001 E. NINTH ST.  
P.O. BOX 11130  
RENO, NV 89520PARCEL: 516-511-02 TAX DISTRICT: 2000  
LOCATION: 0 LOS ALTOS PKWY**ASSESSMENT NOTICE**PRIOR ASSESSMENT CURRENT ASSESSMENT  
**2017/2018 2018/2019****TAXABLE VALUES**

LAND <b>190,511</b>	LAND <b>190,511</b>
BUILDINGS, ETC. <b>0</b>	BUILDINGS, ETC. <b>0</b>
PERSONAL <b>0</b>	PERSONAL <b>0</b>
TOTAL <b>190,511</b>	TOTAL <b>190,511</b>

**ASSESSED VALUES**

TOTAL <b>66,679</b>	TOTAL <b>66,679</b>
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NEW TO ROLL Taxable Value: 0

2018/2019 Abatement ("Tax Cap") status is: Use does not  
qualify for Low Cap, High Cap Applied as of 11/6/2017**THIS IS NOT A TAX BILL**

FILE DATE: 11/6/2017 MB

Tax bills are calculated by the Washoe County Treasurer's Office. For  
tax billing questions please contact the Treasurer's Office or visit their  
website at [www.washoecounty.us/treas/](http://www.washoecounty.us/treas/)**INFORMATION CONCERNING YOUR REAL PROPERTY VALUATION****When is the next tax year?**

Each tax year runs from July 1 to June 30.

**What is taxable value?**Taxable value is the full cash value (market value) of the land and the  
current replacement cost of buildings, etc. less statutory depreciation.**What is included in Buildings, etc.?**The legal definition of buildings includes all structures affixed to the  
land. This includes items such as wells, septic systems, corrals, paving,  
mobile home utility hook-ups, common area improvements, etc.**What is assessed value?**

Per NRS 361.225, the assessed value is 35% of taxable value.

**Is there any type of assistance available for individual taxpayers?**Exemptions are available to bona fide Nevada residents meeting certain  
criteria such as: Surviving Spouse, Veterans, Disabled Veterans, and  
Blind Persons. For more information call (775) 328-2277.**Why did my value increase by more than 3% or 8%?**Nevada Revised Statutes 361.471 through 361.4735 provides for an  
abatement ("cap") on taxes **not** on assessed value. To review "tax cap"  
status please contact our office at (775) 328-2277 or visit our website at  
[www.washoecounty.us/assessor/cama](http://www.washoecounty.us/assessor/cama)**What is listed as NEW TO ROLL on this notice?**Any new value due to new construction or for improvements not  
previously on roll, or a change in actual or authorized use.**What if I disagree with the taxable value?**If you have any questions, please contact this office as soon as  
possible at (775) 328-2233. **If we are unable to resolve matters to your  
satisfaction, you may appeal to the County Board of Equalization.**  
Such appeals must be filed at the Assessor's Office by**January 15, 2018****What if I disagree with New To Roll, Remainder Values or the  
partial abatement ("Tax Cap") status?**You may petition (appeal to) the Assessor to review these abatement  
decisions pursuant to Nevada Revised Statute 361.4734. **Please  
call our office at (775) 328-2233 or visit our website at  
[www.washoecounty.us/assessor/taxcap](http://www.washoecounty.us/assessor/taxcap) for additional  
information and the filing deadline.****The secured tax roll list will be available at Washoe County  
Libraries, at our office and on our website at  
[www.washoecounty.us/assessor](http://www.washoecounty.us/assessor) on or before January 1.**

APN#: 516-511-02

RPTT: 102.50

Recording Requested By:

FIRST CENTENNIAL - ACCOMMODATION ONLY

When Recorded Mail To:

CAV INVESTMENTS, LLC  
7665 TOWN SQUARE WAY #204  
RENO, NV 89523

Mail Tax Statements To:

SAME AS ABOVE

DOC #4761375

11/07/2017 02:36:56 PM

Electronic Recording Requested By  
FIRST CENTENNIAL - RENO (MAIN OF

Washoe County Recorder

Lawrence R. Burtness

Fee: \$38.00 RPTT: \$102.50

Page 1 of 2

I the undersigned hereby affirm that the attached document, including any exhibits, hereby submitted for recording does not contain the social security number of any person or persons.

(Per NRS 239B.030)

Signature: \_\_\_\_\_

Grant, Bargain, and Sale Deed

This page added to provide additional information required by NRS 111.312  
(additional recording fee applies)





1. APN: 516-511-02

2. Type of Property:

- a) ☒ Vacant Land  
c) ☐ Condo/Twnhse  
e) ☐ Apt. Bldg  
g) ☐ Agricultural  
i) ☐ Other \_\_\_\_\_
- b) ☐ Single Fam. Res.  
d) ☐ 2-4 Plex  
f) ☐ Comm'l/Ind'l  
h) ☐ Mobile Home

DV-4761375

11/07/2017 02:36:56 PM

Electronic Recording Requested By  
FIRST CENTENNIAL - RENO (MAIN OF  
Washoe County Recorder

Lawrence R. Burtness

Fee: \$0 RPTT: \$102.50

Page 1 of 1

FOR RECORDERS OPTIONAL USE ONLY

Document Instrument No.:

Book: Page:

Date of Recording:

Notes:

ASSESSORS VALUE REVIEWED - SB

STATE OF NEVADA  
DECLARATION OF VALUE

3. Total Value/Sales Price of Property: \$25,000.00

Deed in Lieu of Foreclosure Only (value of property) \$

Transfer Tax Value: \$25,000.00

Real Property Transfer Tax Due: \$ 102.50

4. If Exemption Claimed

a. Transfer Tax Exemption, per NRS 375.090, Section

b. Explain Reason for Exemption:

5. Partial Interest: Percentage being transferred: %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month.

Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature	<i>[Signature]</i>	Capacity	<i>Grantor</i>
Signature	<i>[Signature]</i>	Capacity	<i>Grantee</i>
SELLER (GRANTOR) INFORMATION		BUYER (GRANTEE) INFORMATION	
(Required)		(Required)	
Print Name: Nevada Agencies Inc., a Nevada Corporation		Print Name: CAV Investments LLC, a Nevada limited liability company	
Address: PO Box 1566		Address: 7665 Town Square Way #204	
City/State/Zip: Reno, NV 89505		City/State/Zip: Reno, NV 89523	

COMPANY REQUESTING RECORDING

Co. Name: First Centennial Title Company of NV	Escrow # 00232388-001
Address: 1450 Ridgeview Dr., Ste. 100 Reno, NV 89519	

(AS A PUBLIC RECORD THIS FORM MAY BE RECORDED)