

RECEIVED

APPEAL CASE # 19-0033

JAN 15 2019

## Washoe County Board of Equalization

APN 040-951-08

NBC OBGQ

APPR JCT

## 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 the date of the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to non-agricultural property. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to non-agricultural property, 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					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Lowe's Home Centers Inc. Blake Nelson - Altus				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 817-787-8249	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.

- ☐ 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: Agent

## Part D. PROPERTY IDENTIFICATION INFORMATION

## 1. Enter Physical Address of Property:

ADDRESS 5075 Kietzke Ln	STREET/ROAD	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
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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 type="checkbox"/> Vacant Land	<input type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input type="checkbox"/> Residential Property	<input checked="" 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"/> 2019-2020 Secured Roll	<input type="checkbox"/> 2018-2019 Reopen	<input type="checkbox"/> 2018-2019 Unsecured/Supplemental	<input type="checkbox"/> 2018-2019 Exemption Value
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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	6789334	6,789,334
Buildings	8292700	3,000,000
Personal Property		
Possessory Interest in real property		
Exempt Value		
Total	15,082,034	9,789,334

**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

Blake Nelson

Title

Agent

Date

1/14/19

Print Name of Signatory

**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: Blake Nelson		TITLE: Agent	
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Altus Group		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)-264-9221
ALTERNATE PHONE 817-251-6666		FAX NUMBER ( ) 817-251-4833	

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

Blake Nelson

Title

Agent

Date

1/14/19

Print Name of Signatory

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

Signature of Owner or Authorized Agent/Attorney

Date

# 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 in interest to LOWE'S HIW, INC.)</i>					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER): <i>Olivia Sessions</i>				TITLE: <i>Senior Indirect Tax</i>	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) <i>1000 Lowe's Blvd</i>				EMAIL ADDRESS: <i>olivia.sessions@lowes.com</i>	
CITY: <i>Mooreville</i>	STATE: <i>NC</i>	ZIP CODE: <i>28117</i>	DAYTIME PHONE: <i>(704) 693-2146</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: \_\_\_\_\_

### 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: ☒

- ☒ 2019-2020 Secured Roll      ☐ 2018-2019 Reopen Roll      ☐ 2018-2019 Unsecured Roll      ☐ 2018-2019 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.

## Part F. AUTHORIZATION OF AGENT

I hereby authorize the agent whose name and contact information appears below to file a petition to the Washoe 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 Washoe 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 this document.

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: <i>Blake Nelson</i>		TITLE: <i>Agent</i>				
AUTHORIZED AGENT COMPANY, IF APPLICABLE:		EMAIL ADDRESS: <i>blake.nelson@allusgroup.com</i>				
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) <i>P.O. Box 92129</i>						
CITY <i>Southlake</i>	STATE <i>TX</i>	ZIP CODE <i>76092</i>	DAYTIME PHONE <i>(817) 264-9221</i>	ALTERNATE PHONE <i>(817) 789-8249</i>	FAX NUMBER <i>(817) 251-1833</i>	

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board of Equalization.

*Blake Nelson* \_\_\_\_\_ *Agent* \_\_\_\_\_  
Authorized Agent Signature Title 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 ( )	

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board of Equalization.

*Blake Nelson* \_\_\_\_\_ *Agent* \_\_\_\_\_  
Authorized Agent Signature Title Date

## 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. I further certify I have authorized each agent named herein to represent the Property Owner as stated and I have the authority to appoint each agent named herein.

*Olivia Sessoms* \_\_\_\_\_ *Senior Indirect Tax* \_\_\_\_\_ *1-14-2019*  
Property Owner / Petitioner Signature Title Date

Street Smart. World Wise.



1/15/19

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

**Re: Agent Authorization Parcel List**

Please accept the following list of parcels as being covered under our provided Agent Authorization Form for Lowe's Home Centers, LLC (Successor in interest to Lowe's HIW Inc)

**040-951-08**

**037-031-06**

1/15/19

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

**Re: 2019 BOE appeal of 040-951-08**

To Whom It May Concern,

The following is intended to appeal the proposed 2019 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. Our proposed Owner's Opinion of Value as stated on the appeal form is based on our preliminary review. If needed, this value might be adjusted prior to a hearing once additional research is completed.

We have tried to provide everything required establishing 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.



**Blake Nelon**

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