

**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 15. 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)

|   |             |                   |                      |                        |                   |
|---|-------------|-------------------|----------------------|------------------------|-------------------|
| NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:<br>KCP RE LLC                                 |             |                   |                      |                        |                   |
| NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):<br>KinderCare Education LLC |             |                   |                      | TITLE                  |                   |
| MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)<br>650 NE Holladay Street #1400          |             |                   |                      | EMAIL ADDRESS:         |                   |
| CITY<br>Portland  | STATE<br>OR | ZIP CODE<br>97232 | DAYTIME PHONE<br>( ) | ALTERNATE PHONE<br>( ) | FAX NUMBER<br>( ) |

**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<br>1285 | STREET/ROAD<br>N McCarran Blvd | CITY (IF APPLICABLE)<br>Sparks | COUNTY<br>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)<br>033-221-25 | 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. <input type="checkbox"/> |
|----------------------------------|--|

**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"/> 2021-2022 Secured Roll | <input type="checkbox"/> 2020-2021 Reopen | <input type="checkbox"/> 2020-2021 Unsecured/Supplemental | <input type="checkbox"/> 2020-2021 Exemption Value |
|--|---|---|--|

**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   | \$344,992                | \$210,000                |
| Buildings  | \$643,263                | \$392,000                |
| Personal Property  |                          |                          |
| Possessory Interest in real property   |                          |                          |
| Exempt Value   |                          |                          |
| Total  | \$988,255                | \$602,000                |

**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).**

Current economic and market conditions support a lower value of the subject property.

**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

\_\_\_\_\_  
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:<br>Wayne Tannenbaum   |             |                   | TITLE:<br>Senior Manager, Real Property  |                        |                            |
| AUTHORIZED AGENT COMPANY, IF APPLICABLE:<br>Pivotal Tax Solutions                                 |             |                   | EMAIL ADDRESS:<br>appeals@pivotaltax.com |                        |                            |
| MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)<br>202 N Lindsay Road, Suite 201 |             |                   |  |                        |                            |
| CITY<br>Mesa  | STATE<br>AZ | ZIP CODE<br>85213 | DAYTIME PHONE<br>480-634-6169            | ALTERNATE PHONE<br>( ) | FAX NUMBER<br>480-615-0318 |

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

Senior Manager, Real Property  
\_\_\_\_\_  
Title

Wayne Tannenbaum

\_\_\_\_\_  
Date 1-13-21

\_\_\_\_\_  
Print Name of Signatory

\_\_\_\_\_  
Date

- ☐ 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:<br>KCP RE LLC  |             |                   |                      |                        |                   |
| NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER):<br>David A Benedict, KinderCare Education LLC |             |                   |                      | TITLE<br>VP Tax & Risk |                   |
| MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)<br>650 NE Holladay St   |             |                   |                      | EMAIL ADDRESS:         |                   |
| CITY<br>Portland   | STATE<br>OR | ZIP CODE<br>97232 | DAYTIME PHONE<br>( ) | ALTERNATE PHONE<br>( ) | FAX NUMBER<br>( ) |

### 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)<br>033-221-25 | ACCOUNT NUMBER | PROPERTY IDENTIFICATION NUMBER |
|--|----------------|--------------------------------|

☐ Multiple parcel list attached. (Use letter-size paper)

### Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED: ☒

☒ 2021-2022 Secured Roll      ☐ 2020-2021 Reopen Roll      ☐ 2020-2021 Unsecured Roll      ☐ 2020-2021 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.

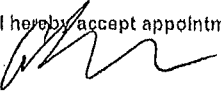
I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Washoe County Board of Equalization. This authorization is limited to the appeal of 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:<br>Christopher Gildewell  |             | TITLE:<br>Principal, Property Tax        |                      |                        |                   |
| AUTHORIZED AGENT COMPANY, IF APPLICABLE:<br>Pivotal Tax Solutions                                 |             | EMAIL ADDRESS:<br>appeals@pivotaltax.com |                      |                        |                   |
| MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)<br>202 N. Lindsay Rd., Suite 201 |             |  |                      |                        |                   |
| CITY<br>Mesa  | STATE<br>AZ | ZIP CODE<br>85213                        | DAYTIME PHONE<br>( ) | ALTERNATE PHONE<br>( ) | FAX NUMBER<br>( ) |

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

  
Authorized Agent Signature

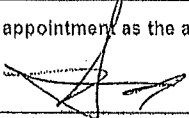
Principal, Property Tax  
Title

1/11/21  
Date

### Authorized Agent Contact Information:

|   |             |  |                      |                        |                   |
|---|-------------|--|----------------------|------------------------|-------------------|
| NAME OF AUTHORIZED AGENT:<br>Wayne Tannenbaum   |             | TITLE:<br>Senior Manager                 |                      |                        |                   |
| AUTHORIZED AGENT COMPANY, IF APPLICABLE:<br>Pivotal Tax Solutions                                 |             | EMAIL ADDRESS:<br>appeals@pivotaltax.com |                      |                        |                   |
| MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)<br>202 N. Lindsay Rd., Suite 201 |             |  |                      |                        |                   |
| CITY<br>Mesa  | STATE<br>AZ | ZIP CODE<br>85213                        | DAYTIME PHONE<br>( ) | ALTERNATE PHONE<br>( ) | FAX NUMBER<br>( ) |

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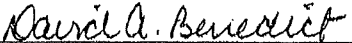
  
Authorized Agent Signature

Title

1/12/21  
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.

  
Property Owner / Petitioner Signature

VP Tax and Risk  
Title

Jan 8, 2021  
Date