

Assessor's Additional Evidence

Scott, Shannon R

From: Taylor, Justin
Sent: Tuesday, February 09, 2021 10:28 AM
To: barbs@smithstoragesystems.com
Cc: Scott, Shannon R
Subject: Smith Storage appeal

Good morning,

Thank you again for taking my call this morning. This email is a follow-up reminder for the documentation requested (financials, depreciation schedules, etc.) I look forward to receiving this documentation as soon as possible.

Thank you,



Justin Taylor

Personal Property Auditor Appraiser | Washoe County Assessor

jutaylor@washoecounty.us | Office: 775.328.2229

1001 E 9th Street - Reno, NV 89512

PO Box 11130 - Reno, NV 89520



Scott, Shannon R

From: Taylor, Justin
Sent: Wednesday, February 17, 2021 2:43 PM
To: barbs@smithstoragesystems.com
Cc: Scott, Shannon R
Subject: Smith Storage

Good afternoon,

This is a follow-up to the e-mail sent 2/9/2021. I would like to schedule a site visit for 2/23/2021. I've yet to receive the requested financial information, and will need that well before the site visit to make an accurate accounting of the business personal property. Please provide the documentation as soon as possible and let me know if the 23rd works for a site visit.

Regards,



Justin Taylor

Personal Property Auditor Appraiser | Washoe County Assessor

jutaylor@washoecounty.us | Office: 775.328.2229

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PO Box 11130 - Reno, NV 89520



Scott, Shannon R

From: Damon Booth <booth@mobolaw.com>
Sent: Wednesday, February 24, 2021 4:43 PM
To: Scott, Shannon R
Cc: Lopez, Antonio E; Taylor, Justin; barbs@smithstoragesystems.com; Lopez, Rigo; Felicia Jachim
Subject: RE: Smith Storage Systems LLC - Site Visit ; Follow-up ; Docs and Time Confirmed

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Shannon,

That is very unfortunate. Based on the below, we will anticipate the two (2) appraisers not showing for tomorrow's site inspection and will refute the unsupported recommendation as it appears to be arbitrary. We will appeal and proceed with working towards a more appropriate, and more importantly, an accurate assessment of the personal property.

Please feel free to reach out to me directly between now and 8:15a.m. tomorrow if the appraisers are still available for a site inspection as my clients have been informed of its postponement.

Damon



Damon L. Booth
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From: Scott, Shannon R <srscott@washoecounty.us>
Sent: Wednesday, February 24, 2021 11:20 AM
To: Damon Booth <booth@mobolaw.com>
Cc: Lopez, Antonio E <ALopez@washoecounty.us>; Taylor, Justin <JuTaylor@washoecounty.us>; barbs@smithstoragesystems.com; Lopez, Rigo <RLopez@washoecounty.us>; Felicia Jachim <Jachim@mobolaw.com>
Subject: RE: Smith Storage Systems LLC - Site Visit ; Follow-up ; Docs and Time Confirmed

Good Morning Damon,

The intent of requesting the tax returns was so a asset listing could be established. Unfortunately, as the applicable schedules and worksheets were not attached no asset information could be found. Being that we are so close to the hearing date my recommendation to the board will be that they uphold our current estimated value. I would encourage your client to appeal the decision to the State Board of Equalization so that we can have a few more weeks to discuss this matter and hopefully come to a resolution.

Please encourage your clients to provide us with all of the following information:

1. Trial balances as of 6/30/19 and 6/30/20
2. Depreciation schedules as of 06/30/19 and 6/30/20.

3. A schedule of Operating and/or Capital Leases as of 6/30/19 and 6/30/20 (if applicable)
4. Federal tax returns for 2018 and 2019 (please include all pages and worksheets)
5. Any abatements currently in place (if applicable)

Once we have all this information a site visit can then be re-scheduled. Please let me know if you have any questions.

Regards,

~ Shannon Scott



Shannon Scott
Appraiser | Washoe County Assessor's Office
srscott@washoecounty.us | Office: 775.328.2246
1001 E. Ninth Street Reno, Nevada 89512



From: Damon Booth <booth@mobolaw.com>
Sent: Tuesday, February 23, 2021 4:44 PM
To: Scott, Shannon R <srscott@washoecounty.us>
Cc: Lopez, Antonio E <ALopez@washoecounty.us>; Taylor, Justin <JuTaylor@washoecounty.us>;
barbs@smithstoragesystems.com; Lopez, Rigo <RLopez@washoecounty.us>; Felicia Jachim <Jachim@mobolaw.com>
Subject: RE: Smith Storage Systems LLC - Site Visit ; Follow-up ; Docs and Time Confirmed

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Shannon,
Please see the attached tax documents for 2018 and 2019.

In regard to Thursday's site inspection, my client confirmed 8:15a.m.

Thanks Shannon.

Damon



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From: Scott, Shannon R <srscott@washoecounty.us>
Sent: Tuesday, February 23, 2021 11:55 AM

To: Damon Booth <booth@mobolaw.com>
Cc: Lopez, Antonio E <ALopez@washoecounty.us>; Taylor, Justin <JuTaylor@washoecounty.us>;
barbs@smithstoragesystems.com; Lopez, Rigo <RLopez@washoecounty.us>; Felicia Jachim <Jachim@mobolaw.com>
Subject: RE: Smith Storage Systems LLC - Site Visit ; Follow-up

Good Morning Damon,

We really must have the financial information today in order for an early morning site visit Thursday to work. We can have appraisers on site as early as 7am Thursday if that time is good for you and your clients? Anytime from 7am to 3pm would work fine so please let us know what you prefer.

We send out annual notices to file every June. Attached is a copy of what was mailed on 06/24/2020. Please let me know if you have any additional questions.

Thank you,

~ Shannon



Shannon Scott
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From: Damon Booth <booth@mobolaw.com>
Sent: Tuesday, February 23, 2021 10:45 AM
To: Scott, Shannon R <srscott@washoecounty.us>
Cc: Lopez, Antonio E <ALopez@washoecounty.us>; Taylor, Justin <JuTaylor@washoecounty.us>;
barbs@smithstoragesystems.com; Lopez, Rigo <RLopez@washoecounty.us>; Felicia Jachim <Jachim@mobolaw.com>
Subject: RE: Smith Storage Systems LLC - Site Visit ; Follow-up

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Good morning Shannon,

As a follow-up, my client is more than willing to participate in Thursday's site inspection and is compiling the requested tax returns (2x) and depreciation schedules, but in the meantime, please confirm the earliest start time for a Thursday site inspection.

Prior to Friday's hearing, can you please provide me with all communications, notices and/or correspondence provided to my client from your office, separate and aside from the three (3) attached documents you previously provided.

Thanks,

Damon



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From: Scott, Shannon R <srscott@washoecounty.us>
Sent: Monday, February 22, 2021 1:21 PM
To: Damon Booth <booth@mobilaw.com>
Cc: Lopez, Antonio E <ALopez@washoecounty.us>; Taylor, Justin <JuTaylor@washoecounty.us>;
barbs@smithstoragesystems.com; Lopez, Rigo <RLopez@washoecounty.us>
Subject: RE: Smith Storage Systems LLC - Site Visit ; Follow-up

Hi Damon,

Sorry I missed your call. Thursday morning will probably work best as we still have not received the financial documents requested. We will need one business day to review those documents and prepare an asset listing for reference at the site visit.

We will have two appraisers present for the site visit and can make Thursday morning work. We are happy to accommodate whatever time works best for you and your client.

Please let me know when you think the tax returns, depreciation schedules, and lease agreements (if there are any) will be available.

Thank you,

~ Shannon



Shannon Scott
Appraiser | Washoe County Assessor's Office
srscott@washoecounty.us | Office: 775.328.2246
1001 E. Ninth Street Reno, Nevada 89512



From: Damon Booth <booth@mobilaw.com>
Sent: Monday, February 22, 2021 12:49 PM
To: Scott, Shannon R <srscott@washoecounty.us>
Subject: RE: Smith Storage Systems LLC - Site Visit ; Follow-up

[NOTICE: This message originated outside of Washoe County -- DO NOT CLICK on links or open attachments unless you are sure the content is safe.]

Shannon,

As a follow-up to my voicemail, any site inspection will likely be tomorrow afternoon or (more likely) Thursday morning.

Can you please provide times so that I can relay them to my client.

Thanks,

Damon



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From: Scott, Shannon R <srscott@washoecounty.us>
Sent: Saturday, February 20, 2021 8:34 AM
To: Damon Booth <booth@mobolaw.com>
Cc: Lopez, Rigo <RLopez@washoecounty.us>; Taylor, Justin <JuTaylor@washoecounty.us>;
barbs@smithstoragesystems.com; Felicia Jachim <Jachim@mobolaw.com>
Subject: Re: Smith Storage Systems LLC - Site Visit ; Follow-up

Hi Damon,

We do request complete copies of the federal tax returns. While most of the information with regards to assets can be found on form 4562, we also need to review what was expensed in those years to identify any additional assets that should be reported as business personal property.

The sooner we can get the financial statements the better so we can get that portion of the review complete. We do need to set up the site inspection for Tuesday or Thursday this week as the hearing is schedule for this coming Friday and no additional continuances can be granted.

Please let us know if you have any additional questions and what day and time work best for you and your client.

Thank you,

Shannon

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From: Damon Booth <booth@mobolaw.com>
Sent: Friday, February 19, 2021 5:43 PM
To: Scott, Shannon R
Cc: Lopez, Rigo; Taylor, Justin; barbs@smithstoragesystems.com; Felicia Jachim
Subject: RE: Smith Storage Systems LLC - Site Visit ; Follow-up

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Great to meet you Shannon.

I would hope a reduction would be considered based on my knowledge of the matter. I will work with my clients and follow-up with you on Monday.

To be clear, what specifics are you seeking from the past two (2) TRs? Only the 4562?

In regard to the site inspection, I would like to be present, however, I have depositions for much of my week next week.

Please note I have included my paralegal Felicia on this email.

Damon



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From: Scott, Shannon R <srscott@washoecounty.us>
Sent: Thursday, February 18, 2021 7:19 AM
To: Damon Booth <booth@mobilaw.com>
Cc: Lopez, Rigo <RLopez@washoecounty.us>; Taylor, Justin <JuTaylor@washoecounty.us>;
barbs@smithstoragesystems.com
Subject: Re: Smith Storage Systems LLC - Site Visit

Good Afternoon Mr. Booth,

My name is Shannon Scott and I am an Appraiser with Washoe County Assessor's office. As requested please find the email sent to Barbara at Smith Storage on 2/9/2021, along with yesterdays follow up email and a copy of the hearing evidence packet presented at the 2/8/2021 County Board of Equalization hearing for your review.

As discussed with the Smith's, if a reduction is to be considered we will need the previous two years federal tax returns and depreciation schedules. If any of the equipment is leased we will also need copies of the lease agreements. We will use that information to perform a desk audit of the account before physical inspection. If a reduction is to be considered we will need all financial information at least 24 hours prior to the site inspection so our office has time to review.

Our office determines valuation. Any tax or penalty related questions would need to be answered by the Washoe County Treasurer office. They can be contacted at 775-328-2510.

This petition is scheduled to be heard on 2/26/2021 so please let me know if you have any questions.

Thank you,

~ Shannon Scott



Shannon Scott
Appraiser | Washoe County Assessor's Office
rscott@washoecounty.us | Office: 775.328.2246
1001 E. Ninth Street Reno, Nevada 89512



From: Damon Booth <booth@mobolaw.com>
Sent: Wednesday, February 17, 2021 3:09 PM
To: Taylor, Justin <JustinTaylor@washoecounty.us>
Cc: Barb Smith <barbs@smithstoragesystems.com>
Subject: Smith Storage Systems LLC - Site Visit
Importance: High

[NOTICE: This message originated outside of Washoe County -- DO NOT CLICK on links or open attachments unless you are sure the content is safe.]

Good afternoon Justin,

Please be advised that I represent Smith Storage Systems LLC. If you could please forward the 2/9/2021 email you reference in a prior email to my client, specifically Barb Smith, emailed this afternoon at 2:43p.m.

In regard to a "site visit," can you please provide me with all correspondence, letters, and/or notices of all prior site visits being sought by you (Washoe County Assessor) to my client's property currently being leased at 13951 Mt Bismark Street, Reno, NV 89506.

Lastly, I am in receipt of documentation indicating a refuted personal property tax of \$8,774.88, with a due date of January 11, 2021. Subsequently, my client received a February 8, 2021 letter, from L. Yantis, notifying my client that their "fiscal year commercial property taxes are seriously delinquent in the amount of \$9,652.37"—a \$877.49 difference from the initial assessment. Can you please provide documentation indicating the increased amount, *e.g.* late payment penalty.

In the meantime, I will consult with my client about a date and time that will be conducive with their schedules.

Thanks,

Damon



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WASHOE COUNTY ASSESSOR
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 1001 E 9TH ST # D-100
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WASHOE COUNTY ASSESSOR

Michael E. Clark

06-24-2020

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SMITH STORAGE SYSTEMS LLC
 SMITH JR, RUSSELL
 13951 MOUNT BISMARCK ST
 RENO NV 89506-1250

Regarding: **NOTICE TO FILE – DEADLINE JULY 31st 2020**

SMITH STORAGE SYSTEMS LLC

ACCOUNT: **2265009**

LOCATION: **13951 MOUNT BISMARCK ST**

Dear SMITH STORAGE SYSTEMS LLC,

Our records indicate you have a business presence in Washoe County. NRS 361.265 (3) requires Personal Property Declarations to be filed by July 31st or 15 days from this notice, whichever is later. Failure to file will result in an estimation of value. You will be responsible for any bill resulting from that estimate.

Information on how and what to file can be found on our website:

<https://www.washoecounty.us/assessor/BusinessPersonalProperty/>

If your business has closed or been sold you must still file declaring the change in status. If you do not, an assessment will be made and a tax bill issued. If you have any questions or require assistance in completing your declaration, please contact the Personal Property Division of the Washoe County Assessor's Office at 775-328-2213.

Due to COVID-19 our office is currently open by appointment only. Please email us at personalproperty@washoecounty.us to ask questions or request an appointment. **Please NO walk-ins.**

To complete your online 2020 declaration please go to:

www.washoecounty.us/assessor/dec/

ACCOUNT: 2265009

ACCESS CODE: A7UKAX

Información sobre cómo y qué declarar se puede encontrar en nuestro sitio web:

<https://www.washoecounty.us/assessor/BusinessPersonalProperty/>

Actualmente solo se aceptan visitas con cita previa. Por favor envíenos un correo electrónico a personalproperty@washoecounty.us o llame a 775-328-2213 para hacer preguntas o solicitar una cita.

YOUR ACTION IS REQUIRED - THIS IS THE ONLY NOTICE YOU WILL RECEIVE.