

## **UPHOLD ASSESSOR'S VALUE - REAL PROPERTY**

**1) Petition based on Over Valuation (NRS 361.355) – overvalued or excessive by reason of undervaluation of other property (the alleged undervalued property must be located in Washoe County).**

This Petition for Parcel No. \_\_\_\_\_ was brought pursuant to NRS 361.355. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to UPHOLD the Assessor's appraisal of the subject property and find that the Petitioner has failed to meet his/her burden to show that the land and improvements are overvalued or excessive by reason of undervaluation for taxation purposes of the property of any other person, firm, company, association or corporation within any county of the State or by reason of any such property not being so assessed. With that, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**2) Petition based on Inequity (NRS 361.356) – valued higher than another property whose use is identical and whose location is comparable.**

This Petition for Parcel No. \_\_\_\_\_ was brought pursuant to NRS 361.356. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to UPHOLD the Assessor's appraisal of the subject property and find that the Petitioner has failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable. With that, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**3) Petition based on Full Cash Value Less than Taxable Value (NRS 361.357).**

This Petition for Parcel No. \_\_\_\_\_ was brought pursuant to NRS 361.357. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to UPHOLD the Assessor's appraisal of the subject property and find that the Petitioner has failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year. With that, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

## **REDUCE ASSESSOR'S VALUE - REAL PROPERTY**

- 4) **Petition based on Over Valuation (NRS 361.355) – REDUCE LAND – overvalued or excessive by reason of undervaluation of other property (the alleged undervalued property must be located in Washoe County).**

This Petition for Parcel No. \_\_\_\_\_ was brought pursuant to NRS 361.355. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to keep the improvement value the same and reduce the land value by \$\_\_\_\_\_, resulting in a total taxable value of \$\_\_\_\_\_ for tax year 20\_\_\_\_. The reduction is based on \_\_\_\_\_. With that adjustment, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

- 5) **Petition based on Over Valuation (NRS 361.355) – REDUCE IMPROVEMENTS – overvalued or excessive by reason of undervaluation of other property (the alleged undervalued property must be located in Washoe County).**

This Petition for Parcel No. \_\_\_\_\_ was brought pursuant to NRS 361.355. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to keep the land value the same and reduce the improvement value by \$\_\_\_\_\_, resulting in a total taxable value of \$\_\_\_\_\_ for tax year 20\_\_\_\_. The reduction is based on \_\_\_\_\_. With that adjustment, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

- 6) **Petition based on Over Valuation (NRS 361.355) – REDUCE LAND & IMPROVEMENTS – overvalued or excessive by reason of undervaluation of other property (the alleged undervalued property must be located in Washoe County).**

This Petition for Parcel No. \_\_\_\_\_ was brought pursuant to NRS 361.355. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to reduce the land value by \$\_\_\_\_\_ and to reduce the improvement value by \$\_\_\_\_\_, resulting in a total taxable value of \$\_\_\_\_\_ for tax year 20\_\_\_\_. The reduction is based on \_\_\_\_\_. With that adjustment, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

- 7) **Petition based on Inequity (NRS 361.356) – REDUCE LAND valued higher than another property whose use is identical and whose location is comparable.**

This Petition for Parcel No. \_\_\_\_\_ was brought pursuant to NRS 361.356. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to keep the improvement value the same and reduce the land value by \$\_\_\_\_\_, resulting in a total taxable value of \$\_\_\_\_\_ for tax year 20\_\_\_\_. The reduction is based on \_\_\_\_\_. With that adjustment, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

## **REDUCE ASSESSOR'S VALUE - REAL PROPERTY (cont'd)**

- 8) Petition based on Inequity (NRS 361.356) – **REDUCE IMPROVEMENTS** valued higher than another property whose use is identical and whose location is comparable.**

This Petition for Parcel No. \_\_\_\_\_ was brought pursuant to NRS 361.356. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to keep the land value the same and reduce the improvement value by \$\_\_\_\_\_, resulting in a total taxable value of \$\_\_\_\_\_ for tax year 20\_\_\_\_. The reduction is based on \_\_\_\_\_. With that adjustment, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value

- 9) Petition based on Inequity (NRS 361.356) - **REDUCE LAND & IMPROVEMENTS** valued higher than another property whose use is identical and whose location is comparable.**

This Petition for Parcel No. \_\_\_\_\_ was brought pursuant to NRS 361.356. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to reduce the land value by \$\_\_\_\_\_ and to reduce the improvement value by \$\_\_\_\_\_, resulting in a total taxable value of \$\_\_\_\_\_ for tax year 20\_\_\_\_. The reduction is based on \_\_\_\_\_. With that adjustment, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

- 10) Petition based on Full Cash Value Less Than Taxable Value (NRS 361.357) **REDUCE LAND****

This Petition for Parcel No. \_\_\_\_\_ was brought pursuant to NRS 361.357. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to keep the improvement value the same and reduce the land value by \$\_\_\_\_\_, resulting in a total taxable value of \$\_\_\_\_\_ for tax year 20\_\_\_\_. The reduction is based on \_\_\_\_\_. With that adjustment, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

- 11) Petition based on Full Cash Value Less Than Taxable Value (NRS 361.357) **REDUCE IMPROVEMENTS****

This Petition for Parcel No. \_\_\_\_\_ was brought pursuant to NRS 361.357. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to keep the land value the same and reduce the improvement value by \$\_\_\_\_\_, resulting in a total taxable value of \$\_\_\_\_\_ for tax year 20\_\_\_\_. The reduction is based on \_\_\_\_\_. With that adjustment, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

- 12) Petition based on Full Cash Value Less Than Taxable Value (NRS 361.357) **REDUCE LAND & IMPROVEMENTS****

This Petition for Parcel No. \_\_\_\_\_ was brought pursuant to NRS 361.357. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to reduce the land value by \$\_\_\_\_\_ and to reduce the improvement value by \$\_\_\_\_\_, resulting in a total taxable value of \$\_\_\_\_\_ for tax year 20XX. The reduction is based on \_\_\_\_\_. With that adjustment, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

## **PERSONAL PROPERTY**

### **13) UPHOLD ASSESSOR'S VALUE – PERSONAL PROPERTY**

This Petition for Roll No. \_\_\_\_\_ was brought pursuant to NRS 361.\_\_\_\_\_. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to uphold the Assessor's taxable value for the subject personal property for tax year 20\_\_\_\_. With that I find the Petitioner has failed to meet his/her burden to show that the personal property was valued incorrectly or that the total taxable value exceeded full cash value.

### **14) REDUCE ASSESSOR'S VALUE – PERSONAL PROPERTY**

This Petition for Roll No. \_\_\_\_\_ was brought pursuant to NRS 361.\_\_\_\_\_. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to reduce the Assessor's taxable value by \$\_\_\_\_\_ for tax year 20\_\_\_\_, resulting in a total taxable value of \$\_\_\_\_\_. The reduction was based on \_\_\_\_\_. With that adjustment I find that the subject personal property is valued correctly and the total taxable value does not exceed full cash value.

## **MISCELLANEOUS**

### **15) Stipulation – REAL PROPERTY**

With regard to Parcel No. \_\_\_\_\_, Hearing No. \_\_\_\_\_ through Parcel No. \_\_\_\_\_, Hearing No. \_\_\_\_\_ as set forth on the Agenda for February \_\_\_\_, 20\_\_\_\_, pursuant to NRS 361.345, I move that the Stipulation(s) signed by the Assessor's Office and the Petitioner(s) be adopted and confirmed as set forth in said Stipulation(s) for the appropriate tax year. With those adjustments, I find that the subject property, land and/or improvements are valued correctly and the total taxable value does not exceed full cash value.

### **16) Stipulation - PERSONAL PROPERTY**

With regard to Roll No. \_\_\_\_\_, Hearing No. \_\_\_\_\_ through Hearing No. \_\_\_\_\_ as set forth on the Agenda for February \_\_\_\_, 20\_\_\_\_, pursuant to NRS 361.345, I move that the Stipulation(s) signed by the Assessor's Office and the Petitioner(s) be adopted and confirmed as set forth in said Stipulations(s) for the appropriate tax year. With those adjustments, I find that the subject personal property is valued correctly and the total taxable value does not exceed full cash value.

### **17) Approve Exemption**

With regard to Parcel No. \_\_\_\_\_, based on the evidence presented by the Assessor's Office and the Petitioner, I move that the Petitioner be granted an exemption for property taxes for fiscal year 20\_\_\_\_/\_\_\_\_, pursuant to NRS 361.\_\_\_\_.

### **18) Denying Exemption**

With regard to Parcel No. \_\_\_\_\_, based on the evidence presented by the Assessor's Office and the Petitioner, I move that the Petitioner be denied the requested exemption for property taxes pursuant to NRS 361.\_\_\_\_ for fiscal year 20\_\_\_\_/\_\_\_\_, as the Petitioner has failed to establish at least one of the requirements for the exemption.

### **19) Roll Change Request – REAL PROPERTY**

I move to approve the recommendation of the Assessor's Office to decrease the values for RCR # \_\_\_\_\_, Parcel No. \_\_\_\_\_, through RCR # \_\_\_\_\_, Parcel No. \_\_\_\_\_ as set forth on the spreadsheet attached to the Roll Change Request for \_\_\_\_\_ (name of subdivision or area referenced on agenda). With those adjustments, I find that the subject land and improvements are valued correctly and the total taxable value does not exceed full cash value.

### **20) Roll Change Request - PERSONAL PROPERTY**

I move to approve the recommendation of the Assessor's Office to decrease the values for RCR # \_\_\_\_\_, Roll No. \_\_\_\_\_, through RCR # \_\_\_\_\_, Roll No. \_\_\_\_\_ as set forth on the spreadsheet attached to the Roll Change Request for \_\_\_\_\_ (name of Personal Property on the agenda). With those adjustments, I find that the subject personal property is valued correctly and the total taxable value does not exceed full cash value.