

RECEIVED

APPEAL CASE # 23-0122

JAN 17 2023

WASHOE COUNTY ASSESSOR *postmark* Washoe County Board of Equalization

APN 034-405-06

NBC NGAU

APPR AJS

**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 10. 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: Clean Harbors Environmental Services, Inc					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Industrial Valuation Services				TITLE Agent	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) PO Box 92108				EMAIL ADDRESS: jencohen@indval.com	
CITY Austin	STATE TX	ZIP CODE 78709	DAYTIME PHONE 512 858-2373	ALTERNATE PHONE ( )	FAX NUMBER 512 858-2369

**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 1200	STREET/ROAD Marietta Way	CITY (IF APPLICABLE) Sparks	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) 034-405-06	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 type="checkbox"/> Commercial Property	<input checked="" 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"/> 2023-2024 Secured Roll	<input type="checkbox"/> 2022-2023 Reopen	<input type="checkbox"/> 2022-2023 Unsecured/Supplemental	<input type="checkbox"/> 2022-2023 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	427,320	427,320
Buildings	450,084	312,693
Personal Property		
Possessory Interest in real property		
Exempt Value		
Total	877,404	740,013



**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). BUILDING IS OVERVALUED BASED ON MARSHALL & SWIFT WORKUP OF PROPERTY**

(SEE ATTACHED)

**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

GREGORY MALERBI

Print Name of Signatory

TREASURER/SVP

Title

1/17/2023

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: JENNIFER COHEN			TITLE: AGENT		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: INDUSTRIAL VALUATION SERVICES			EMAIL ADDRESS: JENCOHEN@INDVAL.COM		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) PO BOX 92108					
CITY AUSTIN	STATE TX	ZIP CODE 78709	DAYTIME PHONE 512 858-2373	ALTERNATE PHONE ( )	FAX NUMBER 512 858-2369

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

JENNIFER C. COHEN

Print Name of Signatory

AGENT

Title

1/17/2023

Date

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

Signature of Owner or Authorized Agent/Attorney

Date

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# **PETITIONER'S EVIDENCE**

Estimate Number : 11  
 Estimate ID : CH-Washoe-NV  
 Property Owner : Clean Harbors Environmental Services  
 Property Address : 1200 Marietta Way  
 Property City : Sparks  
 State/Province : NV  
 ZIP/Postal Code : 89431

## Section 1

### Occupancy

	<u>Class</u>	<u>Height</u>	<u>Rank</u>
88% Storage Warehouse	Masonry bearing walls	16.00	1.5
12% Office Building	Metal frame and walls	10.00	1.5
Total Area	: 8,676		
Number of Stories (Building)	: 1.00		
Number of Stories (Section)	: 1.00		
Shape	: 3.00		

### Components

	<u>Units/%</u>	<u>Other</u>
Land and Site:		
Land	427,320	
HVAC (Heating):		
Package Unit	12%	

Cost as of 07/2022

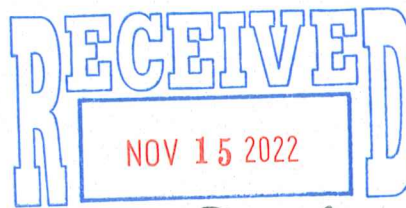
	<u>Units/%</u>	<u>Cost</u>	<u>Total</u>
Basic Structure			
Base Cost	8,676	52.11	452,106
Exterior Walls	8,676	19.79	171,698
Heating & Cooling	1,041	26.55	27,639
Basic Structure Cost	8,676	75.09	651,443
Less Depreciation			
Physical & Functional	52.0%		338,750
Depreciated Cost	8,676	36.04	312,693
Miscellaneous			
Land			427,320
Total Cost	8,676	85.29	740,013



12652676-5760-1-1\*



WASHOE COUNTY ASSESSOR  
MICHAEL E. CLARK  
1001 E. 9TH ST BLDG D  
RENO, NV 89512



(775) 328-2200

www.washoecounty.gov/assessor

SCANNED

By: 5213 Deb

12652676-5760-1 1 1 5760 1 0.515 20



C/O INDUSTRIAL VALUATION SERVICES  
CLEAN HARBORS ENVIRONMENTAL SERVICES INC  
PO BOX 92108  
AUSTIN TX 78709-2108

\*To change your mailing address, please  
email our office at  
[assessoraddresschange@washoecounty.gov](mailto:assessoraddresschange@washoecounty.gov)

## 2023/2024 ASSESSMENT NOTICE

ASSESSOR'S PARCEL NUMBER (APN): **034-405-06**

TAX DISTRICT: **2000**

PROPERTY LOCATION: **1200 MARIETTA WAY**

PRIOR ASSESSMENT 2022/2023	CURRENT ASSESSMENT 2023/2024
<b>TAXABLE VALUE</b>	<b>TAXABLE VALUE</b>
LAND: \$367,970	LAND: \$427,320
BUILDINGS, IMPROVEMENTS, ETC.: \$372,181	BUILDINGS, IMPROVEMENTS, ETC.: \$450,084
PERSONAL PROPERTY: \$0	PERSONAL PROPERTY: \$0
TOTAL TAXABLE VALUE: \$740,151	TOTAL TAXABLE VALUE: \$877,404
<b>TOTAL ASSESSED VALUE:</b> \$259,053	<b>TOTAL ASSESSED VALUE:</b> \$307,091

NEW VALUE ADDED TO ASSESSMENT ROLL FOR THIS PARCEL: \$0

CURRENT TAX CAP STATUS AS OF 11/02/22 : Use does not qualify for Low Cap, High Cap Applied

NOTES:

**THIS IS NOT A TAX BILL**  
**PLEASE SEE REVERSE SIDE FOR ANSWERS TO FREQUENTLY ASKED QUESTIONS AND APPEAL RIGHTS**

FILE DATE: 11/02/22

APPR: SLC

11094P/VAN 12/6/21 K

## FREQUENTLY ASKED QUESTIONS

### **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, improvements, etc. less statutory depreciation.

### **What is assessed value?**

Per Nevada Revised Statute 361.225, the assessed value is 35% of taxable value.

### **What is included in Buildings, Improvements, 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.

### **Is there any type of assistance available for individual taxpayers?**

Exemptions are available to Nevada residents meeting certain criteria such as Surviving Spouse, Veterans, Disabled Veterans and Blind Persons. For more information call (775) 328-2277.

### **What is the "tax cap"?**

Nevada Revised Statutes 361.471 through 361.4735 provides for an abatement, also known as a "tax cap", that limits your property taxes to a 3% increase for qualified owner occupied residences or certain residential rentals. The taxes for all other types of properties are limited to a tax increase of not more than 8%. The tax cap does not apply to new construction or new value added to the assessment roll.

### **Why did my value increase by more than 3% or 8%?**

The tax cap only applies to taxes, **not assessed value**. To review the tax cap status of your property please contact our office at (775) 328-2277 or visit our website at [www.washoecounty.gov/assessor](http://www.washoecounty.gov/assessor).

### **What is listed on this notice as NEW VALUE ADDED TO ASSESSMENT ROLL FOR THIS PARCEL?**

Any new value due to new construction, the value of improvements not previously on the assessment roll or a change in actual or authorized use of the parcel.

### **What if I disagree with the taxable value?**

If you have any questions, please contact our office 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, 2023**.

### **What if I disagree with New Value To Roll, Remainder Values or the Partial Abatement ("Tax Cap") status?**

You may file an appeal to the Assessor to review these abatement decisions pursuant to Nevada Revised Statute 361.4734. Please call our office at (775) 328-2277 or visit our website at [www.washoecounty.gov/assessor/taxcap](http://www.washoecounty.gov/assessor/taxcap) for additional information and the filing deadline.

## **THIS IS NOT A TAX BILL**

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.gov/treas](http://www.washoecounty.gov/treas).