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JAN 17 2023

WASHOE COUNTY ASSESSOR

TSG-NV-440

APPEAL CASE #

23-0090

Washoe County Board of Equalization

APN 027-520-01

NBC DDDQ
APPR SYJ

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 17th. If the appeal involves valuation of property regarding taxation, or a determination that agricultural property has been converted to a high value use, this date may apply.

Please Print or Type:

Part A. PROPERTY OWNER/ PETITIONER INFORMATION (Agent's Information to be completed in Part F)

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL Sparks Mercantile LP						
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A) Raley's Family of Stores (As Lessee and Taxpayer)					TITLE Troy Dinh - Sr. Mgr. Tax & Treasury	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) PO Box 15618					EMAIL ADDRESS as authorized taxpayer.	
CITY West Sacramento	STATE CA	ZIP CODE 95852	DAYTIME PHONE (916) 873-3333	ALTERNATE PHONE ()	FAX NUMBER ()	

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 leasehold, possessory interest, or beneficial interest in real property
☒ Other, please describe: Director of Tax Treasury/Government Affairs

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS 02895 N Mc Carran Blvd Sparks	STREET/ROAD	CITY (IF APPLICABLE)	COUNTY Washoe County Nevada
Purchased Parcel	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) 027-520-01	ACCOUNT NUMBER
----------------------------------------------	----------------

3. Does this appeal involve multiple parcels? Yes ☐ No ☒ *Use 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: ☒ M

<input type="checkbox"/> Vacant Land <input type="checkbox"/> Residential Property <input type="checkbox"/> Multi-Family Residential Property <input type="checkbox"/> Possessory Interest in Real or Personal Property	<input type="checkbox"/> Mobile Home (Not on foundation) <input checked="" type="checkbox"/> Commercial Property <input type="checkbox"/> Agricultural Property	<input type="checkbox"/> Mining Property <input type="checkbox"/> Industrial Property <input type="checkbox"/> Personal Property
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5. Check Year and Roll Type of Assessment being appealed: ☒ M

<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

Part E. VALUE OF PROPERTY

Property Owners: What is the value you seek? Write N/A on each line for values which are not being appealed. See NRS 361.026 for the definition of Full Cash Value.

Property Type	Assessor's Taxable Value	Owner's Opinion of Value
Land	\$2,878,519	\$1,796,700
Buildings	\$8,888,888	
Personal Property		
Possessory Interest in real property		
Exemption Value		
Total	\$8,267,427	

Part F. TYPE OF APPEAL

Check box which best describes the authority of the County Board to take jurisdiction to hear the appeal.

- ☒ NRS 361.367: The full cash value of my property is less than the computed taxable value of the property.
- ☒ NRS 361.369: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.
- ☐ NRS 361.368: 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.200: The Assessor has determined my agricultural property has been converted to a higher use and deferred taxes are now due.
- ☐ NRS 361.700: My property has been reassessed 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).

The current county value exceeds the actual fair market value of the subject and does not reflect the current real estate market. Information to be provided at hearing:

VERIFICATION

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information herein, 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 tenement 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.

[Signature]
 Petitioner Signature
 Title
 Date 1/9/2023

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.

NAME OF AUTHORIZED AGENT		TITLE	
Jerry Chatam or its Employees		President	
AUTHORIZED AGENT COMPANY, IF APPLICABLE		EMAIL ADDRESS	
J. W. Chatam and Associates		jchatam@jwchatam.com	
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)			
14360 W 96th Terrace, Lenexa, KS, 66215			
CITY	STATE	ZIP CODE	DAYTIME PHONE
Lenexa	KS	66215	913 239-0990
		ALTERNATE PHONE	FAX NUMBER
			913 239-0990

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 herein, 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.

President of J. W. Chatam and Associates Inc

<i>[Signature]</i> Authorized Agent Signature	Title
Jerry Chatam	Date <u>1/9/23</u>
Print Name of Signatory	
<input type="checkbox"/> 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) 326-2277

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: Sparks Mercantile LP					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER): Raley's Family of Stores (As Lessee)				TITLE: Troy Dillin - Sr. Mgr. Tax & Treasury of Raley's as approved taxpayer.	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) PO Box 15618				EMAIL ADDRESS:	
CITY West Sacramento	STATE CA	ZIP CODE 95852-	DAYTIME PHONE (916) 879-3333	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: Director of Tax Treasury/Government Affairs

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
027-520-01		

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

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

- ☒ 2023-2024 Secured Roll ☐ 2022-2023 Reopen Roll ☐ 2022-2023 Unsecured Roll ☐ 2022-2023 Supplemental Roll

Other years being appealed: _____

We prepared to file this appeal with the County Board of Equalization in accordance with the provisions of the Nevada Constitution.

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: Jerry Chatam or its Employees		TITLE: President			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: J. W. Chatam and Associates		EMAIL ADDRESS: jchatam@jwchatam.com			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 14850 W 96th Terrace, Lenexa, KS, 66215					
CITY Lenexa	STATE KS	ZIP CODE 66215	DAYTIME PHONE (913) 239-0990	ALTERNATE PHONE ()	FAX NUMBER (913) 239-0990


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

 Jerry Chatam - President of J. W. Chatam and Associates Inc. Date: 1/9/23
Authorized Agent Signature Title

Authorized Agent Contact Information:

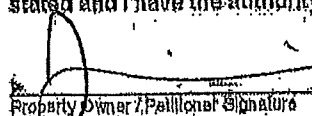
NAME OF AUTHORIZED AGENT:		TITLE:			
AUTHORIZED AGENT COMPANY, IF APPLICABLE:		EMAIL ADDRESS:			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE ()	ALTERNATE PHONE ()	FAX NUMBER ()

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

 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 herein, 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 361.034; 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.

 Troy Dinitz, Director of Tax and Treasury/Government Affairs Date: 1/9/2023
Property Owner/Petitioner Signature Title

County Board of Equalization Agent Authorization Form
Approved by 2/11/2015

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For clerk use only

J.W. CHATAM & ASSOCIATES INC.

REAL ESTATE APPRAISERS & AD VALOREM CONSULTANTS

CORPORATE HEADQUARTERS
14360 W. 96TH TERRACE
LENEXA, KS 66215
PH. (913) 239-0990 FAX (913) 239-0993

January 9, 2023

Washoe County Assessor
1001 E. Ninth Street
Reno, NV 89512

RE: 2023 Petition for Review of Taxable Value

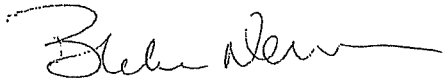
Dear Assessor:

Attached are 2023 Petition for Review of Taxable Value Forms. We respectfully request telephone hearings. Please let us know the date and time of the hearing. We can be contacted as follows:

J. W. Chatam & Associates
14630 W. 96th Terrace
Lenexa, KS 66215
Phone 913-239-0990
Fax 913-239-0993
Email jchatam@jwchatam.com

I appreciate your assistance. Please call if you have any questions.

Sincerely,



Blake M Newell
Executive Vice President

Enclosures