

STOREY COUNTY, NEVADA
COUNTY BOARD OF EQUALIZATION AGENDA
DISTRICT COURTROOM
26 South B Street
Virginia City, Nevada

February 26th, 2016
9:00 A.M.

Marshall McBride, Chairman
Laura Kekule, Vice-Chairman
William "Bill" Lewis, Member

Anne Langer, District Attorney
Vanessa Stephens, Clerk-Treasurer
Jana Seddon, Assessor

Action may be taken on the following agenda items and appeals of property tax valuation in **BOLD**:

1. **CALL TO ORDER AT 9:00 A.M.**
2. **PLEDGE OF ALLEGIANCE**
3. **APPOINTMENT BY THE BOARD OF CHAIRMAN AND VICE-CHAIRMAN**
4. **APPROVAL OF AGENDA FOR FEBRUARY 26th, 2016**
5. **APPROVAL OF MINUTES FOR FEBRUARY 27th, 2015**
6. **ASSESSOR ROLE CHANGES**
7. Briefing by District Attorney on the County Board of Equalization Procedures
8. **SWEAR IN PETITIONERS AND MEMBERS OF THE ASSESSORS STAFF**
9. **DISCUSSION POSSIBLE ACTION:**
Petitions for Review of Assessed Valuation

<u>Hearing No.</u>	<u>Petitioner</u>	<u>Assessor Parcel No.</u>
16-001	Walmart Stores East LP	005-091-02
16-002	Reno RE Ventures LLC	005-041-24
16-003	Reno Milan One LLC	005-111-57

<u>Hearing No.</u>	<u>Petitioner</u>	<u>Assessor Parcel No.</u>
16-004	Cole PM McCarran NV LLC	005-101-19
16-005	Leslie D Cater	004-041-28
16-006	Terry Stallman	003-314-15

10. COUNTY BOARD OF EQUALIZATION COMMENTSⁱ

11. PUBLIC COMMENTⁱⁱ

12. ADJOURNMENT

NOTE: Times are tentative; the Board may wish to take the items in a different sequence for efficiency. The Board may combine two or more agenda items for consideration. The Board may remove an item from the agenda or delay discussion relating to an item on the Agenda at any time. Periods devoted for the general public to provide comments are limited to matters relevant to the Boards jurisdiction. Public comment is limited to (3) three minutes per speaker and may be reasonably reduced if necessary to accommodate an unusually large number of persons desiring to speak. No vote may be taken on a matter not listed on the posted agenda. Persons may not allocate unused time.

Notice to persons with disabilities: The Storey County Court Building is accessible to the disabled. We are pleased to make reasonable accommodations for members of the public who are disabled and require special assistance at the meeting, notify the Clerk-Treasurer's Office in writing at PO Drawer D, Virginia City, Nevada 89440.

CERTIFICATION OF POSTING

I, Wendy Bacus, Deputy Clerk to the Board of Equalization, do hereby certify that I posted, or caused to be posted, a copy of this agenda at the following locations on or before February 20, 2016; Virginia City Post Office, Storey County Courthouse, Virginia City Fire Department, Virginia City Highlands Fire Department, and the Lockwood Fire Department.

By Wendy Bacus
Wendy Bacus, Deputy Clerk-Treasurer

ⁱ No action taken

ⁱⁱ No action will be taken on any matters during public comment. Public comment will be limited to comments relevant to and within the authority of the County Board. Public comment will be taken only under the last agenda item noted above unless otherwise noted on this agenda or granted by the County Board.

 *** FAX MULTI TX REPORT ***

JOB NO. 0020
 PGS. 2

TX IMCOMPLETE -----
 TRANSACTION OK 98470987
 98470912
 93420213

VC Fire Station #1
 Highland Fire Station #2
 Lockwood Fire Station #4

ERROR -----

**STOREY COUNTY, NEVADA
 COUNTY BOARD OF EQUALIZATION AGENDA
 DISTRICT COURTROOM
 26 South B Street
 Virginia City, Nevada**

February 26th, 2016
 9:00 A.M.

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 William "Bill" Lewis, Member

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STOREY COUNTY, NEVADA
COUNTY BOARD OF EQUALIZATION MINUTES
DISTRICT COURTROOM
26 South B Street
Virginia City, Nevada

February 27th, 2015
9:00 A.M.

Marshall McBride, Chairman
Laura Kekule, Vice-Chairman
William "Bill" Lewis, Member

Anne Langer, District Attorney
Vanessa Stephens, Clerk-Treasurer
Jana Seddon, Assessor

Action may be taken on the following agenda items and appeals of property tax valuation in **BOLD**:

ROLL CALL Present: Chairman Marshall McBride; Vice-Chairman Laura Kekule; Member Bill Lewis; District Attorney Anne Langer; Assessor Jana Seddon; Tobi Whitten, Storey County Appraiser III.

1. CALL TO ORDER AT 9:00 A.M.

The meeting was called to order by the Chair at 9:00 AM

2. PLEDGE OF ALLEGIANCE

The Chair led those present in the Pledge of Allegiance

3. APPOINTMENT BY THE BOARD OF CHAIRMAN AND VICE-CHAIRMAN

Laura Kekule nominated Marshall McBride to serve as Chairman **Action:** Approve nomination of Marshall McBride as Chairman. **Moved by** Laura Kekule **Seconded by** Bill Lewis **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

Marshall McBride nominated Laura Kekule to serve as Vice-Chairman.

Moved by Marshall McBride **Seconded by** Bill Lewis **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

4. APPROVAL OF AGENDA FOR FEBRUARY 27th, 2015

Motion: Approve Agenda for February 27, 2015, **Action:** Approve **Moved by** Bill Lewis **Seconded by** Laura Kekule **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

5. APPROVAL OF MINUTES FOR FEBRUARY 18th and 19th

Motion: Approve Minutes for February 18th and 19th, 2014, **Action:** Approve **Moved by** Laura Kekule **Seconded by** Bill Lewis **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

6. ASSESSOR ROLE CHANGES

None

7. Briefing by District Attorney on the County Board of Equalization Procedures

District Attorney Anne Langer Maddox gave a briefing on procedures of the hearing, the appeal process and the extent of the Board's capabilities.

8. **SWEAR IN PETITIONERS AND MEMBERS OF THE ASSESSORS STAFF**

Chairman Marshall McBride asked that the Board and anyone present who is to give testimony on an appeal to please stand. The Clerk to the Board, Wendy Bacus proceeded to swear in those standing.

9. **PETITIONS NOT TIMELY FILED**

15-001 - PARCEL NO. 003-303-17 - ANTHONY G AND LEE LEE LIM aka JANET HOUTS

A Petition for Review of Assessed Valuation was received protesting the 2012-2013 taxable valuation on land and improvements located at 238 Edith Lane, Storey County, Nevada.

The following exhibits were admitted into evidence:

Petitioner

1. Comparable Sales
2. Appraisal
3. Photos surrounding area

Assessor

- A. Assessor packet

On behalf of the petitioner, Lee Lee Lim Houts was previously sworn in by Deputy Clerk Wendy Bacus.

On behalf of the Assessor and having been previously sworn, Jana Seddon.

The Storey County Board of Equalization determined the Petition for Review was not within the legal authority and jurisdiction of the County Board pursuant to NRS 361.345 and/or NRS 361.362. There was no action taken on this item.

15-002 - PARCEL NO. 003-303-17 - ANTHONY G AND LEE LEE LIM aka JANET HOUTS

A Petition for Review of Assessed Valuation was received protesting the 2011-2012 taxable valuation on land and improvements located at 238 Edith Lane, Storey County, Nevada.

The following exhibits were admitted into evidence:

Petitioner

1. Comparable Sales
2. Appraisal
3. Photos surrounding area

Assessor

A. Assessor packet

On behalf of the petitioner, Lee Lee Lim Houts was sworn in by Deputy Clerk Wendy Bacus.

On behalf of the Assessor and having been previously sworn, Jana Seddon.

The Storey County Board of Equalization determined the Petition for Review was not within the legal authority and jurisdiction of the County Board pursuant to NRS 361.345 and/or NRS 361.362. There was no action taken on this item.

15-003 - PARCEL NO. 003-303-17 - ANTHONY G AND LEE LEE LIM aka JANET HOUTS

A Petition for Review of Assessed Valuation was received protesting the 2010-2011 taxable valuation on land and improvements located at 238 Edith Lane, Storey County, Nevada.

The following exhibits were admitted into evidence:

Petitioner

1. Comparable Sales
2. Appraisal
3. Photos surrounding area

Assessor

A. Assessor packet

On behalf of the petitioner, Lee Lee Lim Houts was sworn in by Deputy Clerk Wendy Bacus.

On behalf of the Assessor and having been previously sworn, Jana Seddon.

The Storey County Board of Equalization determined the Petition for Review was not within the legal authority and jurisdiction of the County Board pursuant to NRS 361.345 and/or NRS 361.362. There was no action taken on this item.

15-004 - PARCEL NO. 003-303-17 - ANTHONY G AND LEE LEE LIM aka JANET HOUTS

A Petition for Review of Assessed Valuation was received protesting the 2009-2010 taxable valuation on land and improvements located at 238 Edith Lane, Storey County, Nevada.

The following exhibits were admitted into evidence:

Petitioner

1. Comparable Sales
2. Appraisal
3. Photos surrounding area

Assessor

A. Assessor packet

On behalf of the petitioner, Lee Lee Lim Houts was sworn in by Deputy Clerk Wendy Bacus.

On behalf of the Assessor and having been previously sworn, Jana Seddon.

The Storey County Board of Equalization determined the Petition for Review was not within the legal authority and jurisdiction of the County Board pursuant to NRS 361.345 and/or NRS 361.362. There was no action taken on this item.

15-005 - PARCEL NO. 003-303-17 - LESLIE D CATER

A Petition for Review of Assessed Valuation was received protesting the 2001-2016 regarding services located at 2211 Canal Rd, Storey County, Nevada.

The following exhibits were admitted into evidence:

Petitioner

1. Newspaper Notices

Assessor

None

No one was present on behalf of Petitioner.

On behalf of the Assessor and having been previously sworn, Jana Seddon.

The Storey County Board of Equalization determined the Petition for Review was not within the legal authority and jurisdiction of the County Board pursuant to NRS 361.345 and/or NRS 361.362. There was no action taken on this item.

10. DISCUSSION POSSIBLE ACTION:

15-008 - PARCEL NO. 001-086-19 - DRUSCILLA THYSSEN

A Petition for Review of Assessed Valuation was received protesting the 2015-2016 regarding taxable valuation on land and improvements located at 79 North C Street, Storey County, Nevada.

The following exhibits were admitted into evidence:

Petitioner

1. Assessment Notice 2015-2016
2. Income Approach
3. Correspondence
4. Photos
5. Appraisal Report
6. Correspondence with Assessor
7. Comparable

Assessor

None

No one was present on behalf of Petitioner.

On behalf of the Assessor and having been previously sworn, Jana Seddon.

With regard to Parcel number 001-086-19, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, **Motion:** Stipulation adopted and confirmed and the taxable land value be upheld and the taxable improvement value be reduced to \$99,132.00 resulting in a total taxable value of \$129,349.00, **Action:** Approve **Moved by** Laura Kekule **Seconded by** Bill Lewis **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

15-011 - PARCEL NO. 005-101-20 - JACK FLOWER

A Petition for Review of Assessed Valuation was received protesting the 2015-2016 regarding taxable valuation on land and improvements located at 1333 Venice Drive, Storey County, Nevada.

The following exhibits were admitted into evidence:

Petitioner

1. Letter to the Board

Assessor

None

No one was present on behalf of Petitioner.

On behalf of the Assessor and having been previously sworn, Jana Seddon.

With regard to Parcel number 005-101-20, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, **Motion:** Stipulation adopted and confirmed and the taxable land value be reduced to \$458,294.00 and the taxable improvement value be reduced to \$0 resulting in a total taxable value of \$458,294.00, **Action:** Approve **Moved by** Laura Kekule **Seconded by** Bill Lewis **Vote:** Motion carried by unanimous vote (**summary:** Yes=3)

11. COUNTY BOARD OF EQUALIZATION COMMENTS

Chairman McBride thanked his fellow Board members.

12. PUBLIC COMMENT

There was no response to the call for public comment

13. ADJOURNMENT

There being no further hearings or business to come before the Board, Chairman McBride adjourned the meeting at 10:20A.M.

Respectfully Submitted,

By Wendy Bacus
Wendy Bacus, Deputy Clerk-Treasurer

**BOARD OF EQUALIZATION
STOREY COUNTY, NEVADA**

CERTIFIED MAIL - 7008 3230 0002 0077 3132

January 25, 2016

NOTICE OF HEARING

TAXPAYER:

Walmart Stores East LP
PO Box 8050 M S 0555
Bentonville, AR 72716

STOREY COUNTY ASSESSOR:

Jana Seddon
26 S B Street
Virginia City, NV 89440

DATE: February 26, 2013

TIME: 9:00 a.m.

PLACE:

Storey County District Courtroom
26 South B Street
Virginia City, Nevada 89440

LEGAL AUTHORITY AND JURISDICTION OF THE COUNTY BOARD OF EQUALIZATION: NRS 361.357

Case No: 16-001

Parcel No: 005-091-02

The County Board of Equalization (County Board) will hear your appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured your appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled during the session.

If you choose to submit a brief and evidence to the County Board, the documents must be received by the County Clerk in the office no later than 5:00 p.m. February 12, 2016. You may fax the documents to the County Board at (775) 847-0921. Please submit a copy of the documents directly to the other party no later than 5:00 p.m. of the day indicated above.

The taxpayer may appear in person or file a letter for consideration or may be represented by an attorney or any qualified individual. If an appeal is made by a taxpayer's representative, the person making the appeal on behalf of the owner of the property shall provide an **original written "Agent Authorization Form" at the time the appeal is filed.** If the taxpayer or his representative fails to appear at the scheduled time, the hearing may be held in his absence and the County Board will consider the available evidence at the scheduled hearing time.

Please be aware the County Board will limit its consideration to the issues and contentions set forth in the petition. Information regarding procedural rules governing the County Board's hearing may be found in the Nevada Administrative Code 361.622 through 361.643. The Administrative Code may be found on the internet by selecting Chapter 361 at <http://leg.state.nv.us/NAC>.

If you have any questions, please call (775) 847-0969

Vanessa Stephens, Storey County Clerk


By, Deputy County Clerk

Please be advised that if a transcript of any hearing held before the County Board is desired by the taxpayer, the party desiring the transcript must pay for the court reporter, or you may obtain a CD of the hearing from the Clerk and provide to the reporter and pay for the transcript and deliver a copy of the transcript to the County Clerk which will be included as a part of the administrative record, before any subsequent hearing or appeal of the matter.

AFFIDAVIT OF SERVICE BY MAIL

STATE OF NEVADA)
) SS.
COUNTY OF STOREY)

I Wendy Bacus hereby swear under penalty of perjury, that the following assertions are true of her own personal knowledge.

That affiant is, and was on the day when the herein described mailing took place, a citizen of the United States, over the age of 18 years, and not a party to, nor interested in, the within matter; that on the 25th day of January, 2016, affiant deposited in the United States mail in Virginia City, Nevada, a copy of the within Notice of Hearing, Board of Equalization, enclosed in a sealed envelope upon which certified first class postage was fully prepaid, addressed to:

Walmart Stores East LP
PO Box 8050 M S 0555
Bentonville, AR 72716

Leslie D Cater
2211 Canal Rd
Painted Rock, NV 89434

Reno RE Ventures LLC
790 Estate Dr. Suite 150
Deerfield, IL 60015

Terry T Stallman
210 Elizabeth Ln
Dayton, NV 89403

Reno Milan One LLC
790 Estate Dr. Suite 150
Deerfield, IL 60015

Cole PM McCarran NV LLC
19601 N 27th Ave
Phoenix, AZ 85027

That there is regular communication by mail between the place of mailing and the place so addressed.

Dated this 25th day of January, 2016.


Wendy Bacus, Storey County Deputy Clerk

JURAT
N.R.C.P. 5(b)

7008 3230 0002 0077 3132

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com®

OFFICIAL USE

Postage	\$ <u>4.85</u>
Certified Fee	<u>3.45</u>
Return Receipt Fee (Endorsement Required)	<u>2.80</u>
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ <u>6.735</u>



Sent To **Walmart Stores East LP**
 Street, Apt. No., or PO Box No. **PO Box 8050 M S 0555**
 City, State, ZIP+4 **Bentonville, AR 72716**

PS Form 3800, August 2006 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Walmart Stores East LP
 PO Box 8050 M S 0555
 Bentonville, AR 72716

COMPLETE THIS SECTION ON DELIVERY

A. Signature Agent
 Barbara Thurston Addressee

B. Received by (Printed Name) Barbara Thurston C. Date of Delivery

D. Is delivery address different from item 1? Yes
 If YES, enter delivery address below: No

JAN 28 2016

3. Service Type
 Certified Mail® Priority Mail Express™
 Registered Return Receipt for Merchandise
 Insured Mail Collect on Delivery

4. Restricted Delivery? (Extra Fee) Yes

2. Article Number (Transfer from service label) **7008 3230 0002 0077 3132**

Storey County Board of Equalization

STOREY CO ASSESSOR

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 15th. 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: Walmart Stores East LP
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Gary Crump
TITLE: Sr Manager RE Tax
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): PO Box 8050 MS:0555
EMAIL ADDRESS: gary.crump@walmart.com
CITY: Bentonville STATE: AR ZIP CODE: 72716 DAYTIME PHONE: 479.277-4736

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.

- Corporation (checked)
Sole Proprietorship
Trust
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.

- Employee of Property Owner (checked)
Self
Trustee of Trust
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: 2155 STREET/ROAD: USA PARKWAY CITY (IF APPLICABLE): COUNTY: STOREY
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): 005-091-02 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.

4. Check Property Use Type:

- Industrial Property (checked)
Vacant Land
Mobile Home (Not on foundation)
Mining Property
Residential Property
Commercial Property
Multi-Family Residential Property
Agricultural Property
Personal Property
Possessory Interest in Real or Personal property

5. Check Year and Roll Type of Assessment being appealed:

2016-2017 Secured Roll (checked) 2015-2016 Unsecured Roll 2015-2016 Supplemental Roll

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 361.023 for the definition of Full Cash Value.

Table with 3 columns: Property Type, Assessor's Taxable Value, Owner's Opinion of Value. Includes handwritten values for Land, Buildings, Personal Property, and Total.

TOTAL -> 76,607,659 TAXABLE Real prop.

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 361.358: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.

NRS 361.359: 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 361.768: 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).

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
Gary M. Crump

Sr. Manager RE Tax
 Title
 1/13/16
 Date

Print Name of Signatory

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		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 ()

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

 Title

 Print Name of Signatory

 Date

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

 Signature of Owner or Authorized Agent/Attorney

 Date

FILED

Wal-Mart Stores Inc.

2016 FEB 11 PM 4:55

STOREY COUNTY CLERK

BY VS
DEPUTY

Fax Coversheet

Date: 02/11/16
From: Gary Crump
Email: Gary.Crump@walmart.com

To:

Fax: 775-847-0921

Subject: Storey Co. NV BOE Case # 16-001 APN 005-91-02

Please contact me should you have any questions.

Thank you for your consideration in this matter.

Gary M. Crump, CMI
Senior Manager Property Tax
Office: 479.277-4736
Fax: 866.311-7284
Cell: 479.381-7746
Email: Gary.Crump@walmart.com

Notes:

[cid:image003.png@01D164FC.7E41E940]

Save Money. Live Better

Global People Center, First Floor Pole K4

508 SW 8th St.

Bentonville, AR 72716-055

P Please consider the environment before printing this e-mail

This fax and any files transmitted with it are CONFIDENTIAL and intended solely for the individual or entity to whom they are addressed. If you have received this in error please destroy it immediately.



BOARD OF EQUALIZATION
STOREY COUNTY, NEVADA
FEBRUARY 26, 2016

Fax 775.847-0921

Case No. **16-001**Parcel No. **005-91-02**

Walmart Stores Inc.

Gary M. Crump

Sr Manager RE Tax, CMI

Gary.Crump@walmart.com

479.277-4736

**Occupancy**

	<u>Class</u>	<u>Height</u>	<u>Rank</u>
100% Office Building	Metal frame and	10.00	1.0
Total Area	14,065		
Number of Stories	1.0		
Shape	1.0		
Effective Age	10.0		

Components

HVAC (Heating)
 Space Heater
 Sprinklers
 Wet Sprinklers

Cost as of 01/2015

	<u>Units</u>	<u>Unit Cost</u>	<u>RCN</u>	<u>%</u>	<u>Depreciation</u>	<u>RCNLD</u>
Basic Structure						
Base Cost	14,065	52.80	742,632	25.0%	185,658	556,974
Exterior Walls						
Single Metal on Steel Frame	14,065	6.95	97,752	25.0%	24,438	73,314
Heating and Cooling						
Space Heater	14,065	10.84	152,465	25.0%	38,116	114,349
Sprinklers						
Wet Sprinklers	14,065	3.89	54,713	25.0%	13,678	41,035
Basic Structure Cost	14,065	74.48	1,047,561	25.0%	261,890	785,671
Less Depreciation						
Physical	26.50%				261,890	785,671
Functional	10.00%				104,756	680,915
Depreciated Cost	14,065	\$ 48.35				\$ 680,000

**Occupancy**

	<u>Class</u>	<u>Height</u>	<u>Rank</u>
100% Cold Storage Facility	Metal frame and	33.00	2.0
Total Area	416,500		
Number of Stories	1.0		
Shape	1.0		
Effective Age	10.0		

Components

HVAC (Heating)
 Space Heater
 Sprinklers
 Wet Sprinklers

Cost as of 01/2015

	<u>Units</u>	<u>Unit Cost</u>	<u>RCN</u>	<u>%</u>	<u>Depreciation</u>	<u>RCNLD</u>
Basic Structure						
Base Cost	416,500	66.42	27,663,930	24.8%	6,863,421	20,800,509
Exterior Walls						
Single Metal on Steel Frame	416,500	20.87	8,692,355	25.0%	2,173,089	6,519,266
Heating and Cooling						
Space Heater	416,500	10.58	4,406,570	50.0%	2,203,285	2,203,285
Sprinklers						
Wet Sprinklers	416,500	2.33	970,445	25.0%	242,611	727,834
Basic Structure Cost	416,500	100.20	41,733,300	27.5%	11,482,406	30,250,894
Less Depreciation						
Physical	26.50%				11,482,406	30,250,894
Functional	10.00%				4,173,330	26,077,564
Depreciated Cost	416,500	\$ 62.62				\$ 26,080,000



Occupancy

	<u>Class</u>	<u>Height</u>	<u>Rank</u>
100% Mega Warehouse	Metal frame and	35.00	2.0
Total Area	487,855		
Number of Stories	1.0		
Shape	1.0		
Effective Age	10.0		

Components

- HVAC (Heating)
 - Space Heater
- Sprinklers
 - Wet Sprinklers

Cost as of 01/2015

	<u>Units</u>	<u>Unit Cost</u>	<u>RCN</u>	<u>%</u>	<u>Depreciation</u>	<u>RCNLD</u>
Basic Structure						
Base Cost	487,855	40.11	19,567,864	25.0%	4,891,966	14,675,898
Exterior Walls						
Single Metal on Steel Frame	487,855	5.51	2,688,081	25.0%	672,020	2,016,061
Heating and Cooling						
Space Heater	487,855	3.08	1,502,593	50.0%	751,297	751,296
Sprinklers						
Wet Sprinklers	487,855	1.87	912,289	25.0%	228,072	684,217
Basic Structure Cost	487,855	50.57	24,670,827	26.5%	6,543,355	18,127,472
Less Depreciation						
Physical	26.50%				6,543,355	18,127,472
Functional	10.00%				2,467,083	15,660,390
Depreciated Cost	487,855	\$ 32.10				\$ 15,660,000

OTHER STRUCTURES

Year	Description	Units	Type	Unit Cost	Age	Life	RCN	%	Deprec	RCNLD
2006	Utility Structures	8,205	sqft	21.18	10	40	173,800	25.0%	43,450	130,000
2006	Fire Control Bldg	1,600	sqft	48.86	10	40	78,200	25.0%	19,550	59,000
2006	Truck Maint	11,150	sqft	31.14	10	40	347,200	25.0%	86,800	260,000
2006	Guard Shack	420	sqft	98.18	10	40	<u>41,200</u>	25.0%	<u>10,300</u>	<u>31,000</u>
							640,400		160,100	\$ 480,000

MISCELLANEOUS IMPROVEMENTS

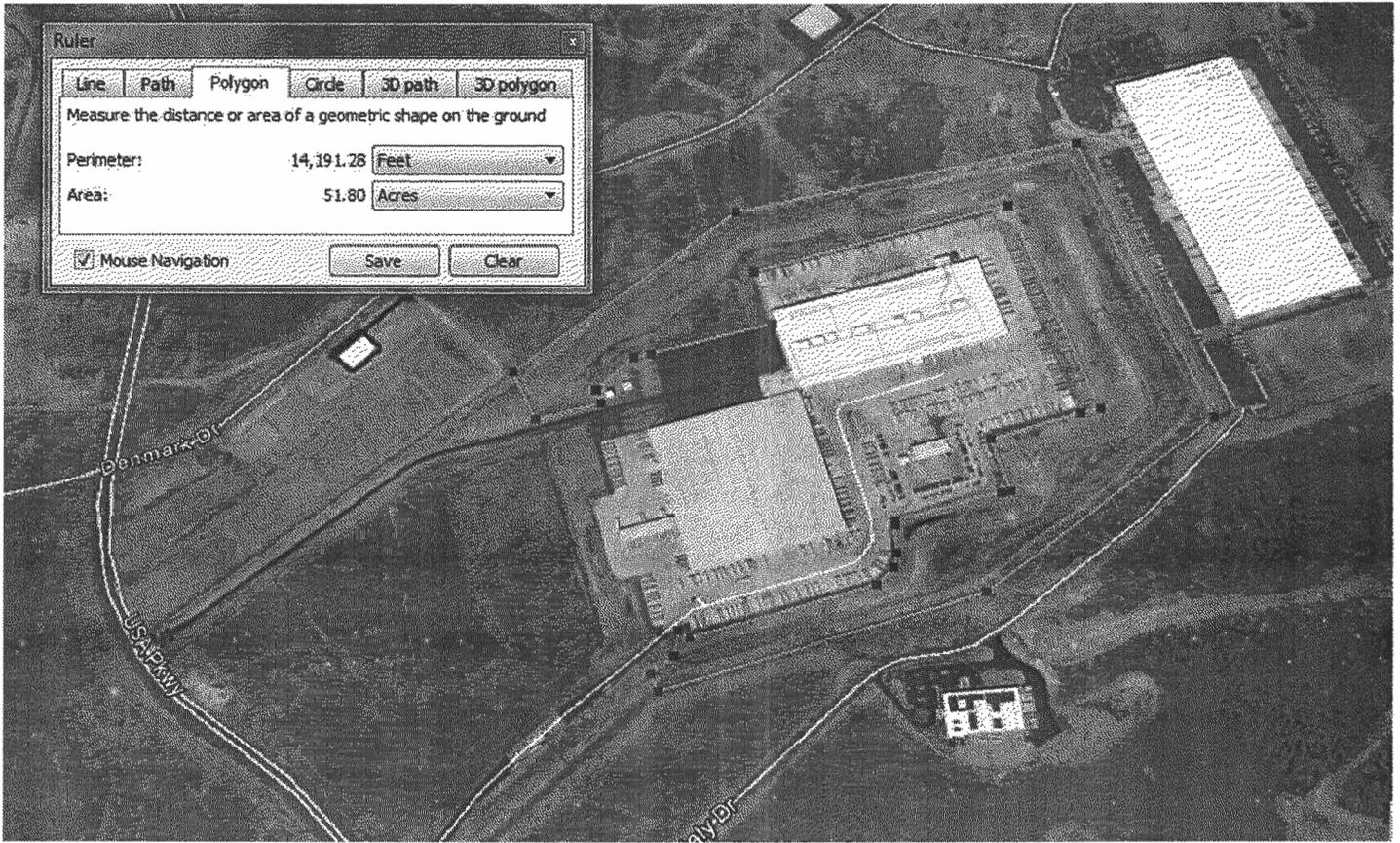
Year	Description	Units	Type	Unit Cost	Age	Life	RCN	%	Deprec	RCNLD
2006	Reinforced Concrete	700,000	sqft	6.39	10	20	4,473,000	50.0%	2,236,500	2,236,500
2006	Asphalt	200,000	sqft	2.55	10	20	510,000	50.0%	255,000	255,000
2006	Concrete	10,000	sqft	5.37	10	20	53,700	50.0%	26,900	26,800
2006	Curbing	3,000	LF	12.07	10	20	36,200	50.0%	18,100	18,100
2006	CL Fence	30,000	LF	3.20	10	30	96,000	33.3%	32,000	64,000
2006	Barbed Wire	5,000	LF	3.29	10	20	16,500	50.0%	8,300	8,200
2006	Fuel Canopy	1,892	sqft	10.75	10	20	20,300	50.0%	10,200	10,100
2006	Flagpole	25	ft	92.04	10	30	2,300	33.3%	800	1,500
2006	Dock Levelers	174	units	7,562	10	20	1,315,800	50.0%	657,900	657,900
2006	Truck Ramps - Conc	800	sqft	62.28	10	30	49,800	33.3%	16,600	33,200
2006	Parking Lot Lighting	900,000	sqft	0.62	10	30	558,000	33.3%	186,000	372,000
2006	Water Tank	1	units	41,887	10	30	41,900	33.3%	14,000	27,900
2006	Fuel Tanks	2	units	67,180	10	30	134,400	33.3%	44,800	89,600
2006	Fuel Dispensers	2	units	11,268	10	30	22,500	33.3%	7,500	15,000
2006	Yard Imps	100	units	1,454	10	30	145,400	33.3%	48,500	96,900
2006	Pipe work / Dispenser	2	units	1,467	10	30	2,900	33.3%	1,000	1,900
2006	Pipe work / Tank	2	units	956	10	30	1,900	33.3%	600	<u>1,300</u>
							7,480,600			\$3,920,000

LAND COMPONENT

	Acre		Base	Adj	\$/sqft	
MAIN SITE	88.0	3,833,280	\$ 1.50	0.90	\$ 1.35	5,170,000
RUNOFF AREAGE	<u>52.0</u>	<u>2,265,120</u>	\$ 0.20	0.90	\$ 0.18	<u>410,000</u>
	140.0	6,098,400			\$ 0.91	\$5,580,000

SUMMARY OF COST ANALYSIS RESULTS

Mega Warehouse	15,660,000	487,855
Cold Storage Facility	26,080,000	416,500
Office Building	<u>680,000</u>	<u>14,065</u>
	42,420,000	918,420
		\$ 46.19
Other Structures	480,000	
Miscellaneous Improvements	<u>3,920,000</u>	
	4,400,000	
Site/Land	5,580,000	
TOTAL REPLACEMENT COST LESS DEPRECIATION	\$ 52,400,000	\$ 57.05



Estimate Number : 26
 Property Owner : Walmart Store Inc
 ZIP/Postal Code : 89440
 Surveyed By : G Crump
 Survey Date : 01/01/2016
 Apply depreciation % to Replacement Cost New : Yes

Section 1

Occupancy	%	Class	Height	Rank
384 Mega Warehouse	100	S	33	2
Total Area	: 487833			
Number of Stories (Section)	: 1			
Shape	: 1			
Effective Age (years)	: 10			
Typical Life (years)	: 40			
Adjustment	: 1			
Depreciation Type	: Age/Life (Straight Line)			
Depreciation % (Additional Functional)	: 10			

Components	Units/%	Rank	Depr %	Other
HVAC (Heating):				
649 No HVAC				
Exterior Walls:				
916 Single -Metal on Steel Frame	100	1		
Effective Age (Years)	10			
Typical Life (Years)	40			
HVAC (Heating):				
606 Space Heater	100	2	Climate	: 2
Effective Age (Years)	10			
Typical Life (Years)	20			
Sprinklers:				
633 Wet Sprinklers	100	2		
Effective Age (Years)	10			
Typical Life (Years)	40			

Section 2

Occupancy	%	Class	Height	Rank
447 Cold Storage Facility	32	S	33	2
447 Cold Storage Facility	8	S	33	2
447 Cold Storage Facility	7	S	33	4
447 Cold Storage Facility	33	S	33	3
Total Area	: 416500			
Number of Stories (Section)	: 1			
Shape	: 1			
Effective Age (years)	: 10			
Typical Life (years)	: Marshall & Swift Tables			
Depreciation Type	: Age/Life (Straight Line)			
Depreciation % (Additional Functional)	: 10			

Components	Units/%	Rank	Depr %	Other
Exterior Walls:				
361 PE.-Cold Storage Metal Sandwich	100	2		

	Effective Age (Years)	10	
	Typical Life (Years)	40	
HVAC (Heating):			
621 Refrigerated Cooling Pack		100	3
	Effective Age (Years)	10	
	Typical Life (Years)	20	
Sprinklers:			
682 Dry Sprinklers		100	2
	Effective Age (Years)	10	
	Typical Life (Years)	40	

Section 3

Occupancy	%	Class	Height	Rank
344 Office Building	100	S	10	1
Total Area	: 14063			
Number of Stories (Section)	: 1			
Shape	: 1			
Effective Age (years)	: 10			
Typical Life (years)	: Marshall & Swift Tables			
Adjustment	: 1			
Depreciation Type	: Age-Life (Straight Line)			
Depreciation % (Additional Functional)	: 10			

Components	Units/%	Rank	Depr %	Other
Exterior Walls:				
916 Single -Metal on Steel Frame	100	1		
	Effective Age (Years)	10		
	Typical Life (Years)	40		
HVAC (Heating):				
611 Pack age Unit	100	2		Climate : 2
	Effective Age (Years)	10		
	Typical Life (Years)			
Sprinklers:				
683 Wet Sprinklers	100	2		
	Effective Age (Years)	10		
	Typical Life (Years)			



Wendy Bacus

From: Jana Seddon
Sent: Thursday, February 11, 2016 3:01 PM
To: Wendy Bacus
Subject: Withdrawals

Hey there,

Marc Siegel is withdrawing both of his appeals 16-002 & 16-003 😊 I've already sent him the forms.

Jana Seddon
Assessor
Storey County
jseddon@storeycounty.org
(775)847-0961

Storey County is an equal opportunity provider and employer

**BOARD OF EQUALIZATION
STOREY COUNTY, NEVADA**

CERTIFIED MAIL - 7008 3230 0002 0077 3149

January 25, 2016

NOTICE OF HEARING

TAXPAYER:

Reno RE Ventures LLC
790 Estate Dr. Suite 150
Deerfield, IL 60015

STOREY COUNTY ASSESSOR:

Jana Seddon
26 S B Street
Virginia City, NV 89440

DATE: February 26, 2013

TIME: 9:00 a.m.

PLACE:

Storey County District Courtroom
26 South B Street
Virginia City, Nevada 89440

LEGAL AUTHORITY AND JURISDICTION OF THE COUNTY BOARD OF EQUALIZATION: NRS 361.357

Case No: 16-002

Parcel No: 005-041-24

The County Board of Equalization (County Board) will hear your appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured your appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled during the session.

If you choose to submit a brief and evidence to the County Board, the documents must be received by the County Clerk in the office no later than 5:00 p.m. February 12, 2016. You may fax the documents to the County Board at (775) 847-0921. Please submit a copy of the documents directly to the other party no later than 5:00 p.m. of the day indicated above.

The taxpayer may appear in person or file a letter for consideration or may be represented by an attorney or any qualified individual. If an appeal is made by a taxpayer's representative, the person making the appeal on behalf of the owner of the property shall provide an original written "Agent Authorization Form" at the time the appeal is filed. If the taxpayer or his representative fails to appear at the scheduled time, the hearing may be held in his absence and the County Board will consider the available evidence at the scheduled hearing time.

Please be aware the County Board will limit its consideration to the issues and contentions set forth in the petition. Information regarding procedural rules governing the County Board's hearing may be found in the Nevada Administrative Code 361.622 through 361.643. The Administrative Code may be found on the internet by selecting Chapter 361 at <http://leg.state.nv.us/NAC>.

If you have any questions, please call (775) 847-0969

Vanessa Stephens, Storey County Clerk


By, Deputy County Clerk

Please be advised that if a transcript of any hearing held before the County Board is desired by the taxpayer, the party desiring the transcript must pay for the court reporter, or you may obtain a CD of the hearing from the Clerk and provide to the reporter and pay for the transcript and deliver a copy of the transcript to the County Clerk which will be included as a part of the administrative record, before any subsequent hearing or appeal of the matter.

AFFIDAVIT OF SERVICE BY MAIL

STATE OF NEVADA)
) SS.
COUNTY OF STOREY)

I Wendy Bacus hereby swear under penalty of perjury, that the following assertions are true of her own personal knowledge.

That affiant is, and was on the day when the herein described mailing took place, a citizen of the United States, over the age of 18 years, and not a party to, nor interested in, the within matter; that on the 25th day of January, 2016, affiant deposited in the United States mail in Virginia City, Nevada, a copy of the within Notice of Hearing, Board of Equalization, enclosed in a sealed envelope upon which certified first class postage was fully prepaid, addressed to:

Walmart Stores East LP
PO Box 8050 M S 0555
Bentonville, AR 72716

Leslie D Cater
2211 Canal Rd
Painted Rock, NV 89434

Reno RE Ventures LLC
790 Estate Dr. Suite 150
Deerfield, IL 60015

Terry T Stallman
210 Elizabeth Ln
Dayton, NV 89403

Reno Milan One LLC
790 Estate Dr. Suite 150
Deerfield, IL 60015

Cole PM McCarran NV LLC
19601 N 27th Ave
Phoenix, AZ 85027

That there is regular communication by mail between the place of mailing and the place so addressed.

Dated this 25th day of January, 2016.


Wendy Bacus, Storey County Deputy Clerk

JURAT
N.R.C.P. 5(b)

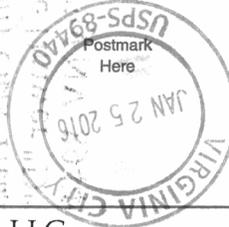
U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
 (Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com®

OFFICIAL USE

7008 3230 0002 0077 3149

Postage	\$ 1.485
Certified Fee	3.45
Return Receipt Fee (Endorsement Required)	2.80
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ 6.735



Sent To: Reno RE Ventures LLC
 Street, Apt. No., or PO Box No.: 790 Estate Dr. Suite 150
 City, State, ZIP+4: Deerfield, IL 60015

PS Form 3800, August 2006

See Reverse for Instructions

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Reno RE Ventures LLC
 790 Estate Dr. Suite 150
 Deerfield, IL 60015

2. Article Number
 (Transfer from service label)

7008 3230 0002 0077 3149

PS Form 3811, July 2013

Domestic Return Receipt

COMPLETE THIS SECTION ON DELIVERY

A. Signature
 X *C. Hansen* Agent Addressee

B. Received by (Printed Name) *C Hansen* C. Date of Delivery *1/28*

D. Is delivery address different from item 1? Yes
 If YES, enter delivery address below: No

3. Service Type
 Certified Mail® Priority Mail Express™
 Registered Return Receipt for Merchandise
 Insured Mail Collect on Delivery

4. Restricted Delivery? (Extra Fee) Yes

Storey County Board of Equalization

RECEIVED

PETITION FOR REVIEW OF TAXABLE VALUATION

JAN 19 2016

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 15th. 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.

STOREY CO ASSESSOR Post marked 1/15/16

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: Reno RV Ventures LLC
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): TITLE
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 790 Estate Drive Suite 150 EMAIL ADDRESS: Marc@stirealty.net
CITY Deerfield STATE IL ZIP CODE 60015 DAYTIME PHONE 975 842 0288 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 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 700 WA Parkway STREET/ROAD CITY (IF APPLICABLE) McCarran COUNTY Storey
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) 005-041-24 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.

4. Check Property Use Type:

Vacant Land Mobile Home (Not on foundation) Mining Property
Residential Property Commercial Property Industrial Property
Multi-Family Residential Property Agricultural Property Personal Property
Possessory Interest in Real or Personal property

5. Check Year and Roll Type of Assessment being appealed:

2016-2017 Secured Roll 2015-2016 Unsecured Roll 2015-2016 Supplemental Roll

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.

Table with 3 columns: Property Type, Assessor's Taxable Value, Owner's Opinion of Value. Rows include Land, Buildings, Personal Property, Possessory Interest in real property, Exempt Value, Total.

23,121,769

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).

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. RENO RE VENTURES LLC

By: Mary Mesa Title: Manager
 Petitioner Signature _____
Marc Siegel Date: 1/15/16
 Print Name of Signatory _____

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:			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 ()

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.

_____ Title _____
 Authorized Agent Signature _____
 _____ Date _____
 Print Name of Signatory _____

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

_____ Date _____
 Signature of Owner or Authorized Agent/Attorney _____

Wendy Bacus

From: Jana Seddon
Sent: Thursday, February 11, 2016 3:01 PM
To: Wendy Bacus
Subject: Withdrawals

Hey there,

Marc Siegel is withdrawing both of his appeals 16-002 & 16-003 😊 I've already sent him the forms.

Jana Seddon

Assessor
Storey County
jseddon@storeycounty.org
(775)847-0961

Storey County is an equal opportunity provider and employer

**BOARD OF EQUALIZATION
STOREY COUNTY, NEVADA**

CERTIFIED MAIL – 7008 3230 0002 0077 3156

January 25, 2016

NOTICE OF HEARING

TAXPAYER:

Reno Milan One LLC
790 Estate Dr. Suite 150
Deerfield, IL 60015

STOREY COUNTY ASSESSOR:

Jana Seddon
26 S B Street
Virginia City, NV 89440

DATE: February 26, 2013

TIME: 9:00 a.m.

PLACE:

Storey County District Courtroom
26 South B Street
Virginia City, Nevada 89440

LEGAL AUTHORITY AND JURISDICTION OF THE COUNTY BOARD OF EQUALIZATION: NRS 361.357

Case No: 16-003

Parcel No: 005-111-57

The County Board of Equalization (County Board) will hear your appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured your appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled during the session.

If you choose to submit a brief and evidence to the County Board, the documents must be received by the County Clerk in the office no later than 5:00 p.m. February 12, 2016. You may fax the documents to the County Board at (775) 847-0921. Please submit a copy of the documents directly to the other party no later than 5:00 p.m. of the day indicated above.

The taxpayer may appear in person or file a letter for consideration or may be represented by an attorney or any qualified individual. If an appeal is made by a taxpayer's representative, the person making the appeal on behalf of the owner of the property shall provide an **original written "Agent Authorization Form"** at the time the appeal is filed. If the taxpayer or his representative fails to appear at the scheduled time, the hearing may be held in his absence and the County Board will consider the available evidence at the scheduled hearing time.

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If you have any questions, please call (775) 847-0969

Vanessa Stephens, Storey County Clerk


By, Deputy County Clerk

Please be advised that if a transcript of any hearing held before the County Board is desired by the taxpayer, the party desiring the transcript must pay for the court reporter, or you may obtain a CD of the hearing from the Clerk and provide to the reporter and pay for the transcript and deliver a copy of the transcript to the County Clerk which will be included as a part of the administrative record, before any subsequent hearing or appeal of the matter.

AFFIDAVIT OF SERVICE BY MAIL

STATE OF NEVADA)
) SS.
COUNTY OF STOREY)

I Wendy Bacus hereby swear under penalty of perjury, that the following assertions are true of her own personal knowledge.

That affiant is, and was on the day when the herein described mailing took place, a citizen of the United States, over the age of 18 years, and not a party to, nor interested in, the within matter; that on the 25th day of January, 2016, affiant deposited in the United States mail in Virginia City, Nevada, a copy of the within Notice of Hearing, Board of Equalization, enclosed in a sealed envelope upon which certified first class postage was fully prepaid, addressed to:

Walmart Stores East LP
PO Box 8050 M S 0555
Bentonville, AR 72716

Leslie D Cater
2211 Canal Rd
Painted Rock, NV 89434

Reno RE Ventures LLC
790 Estate Dr. Suite 150
Deerfield, IL 60015

Terry T Stallman
210 Elizabeth Ln
Dayton, NV 89403

Reno Milan One LLC
790 Estate Dr. Suite 150
Deerfield, IL 60015

Cole PM McCarran NV LLC
19601 N 27th Ave
Phoenix, AZ 85027

That there is regular communication by mail between the place of mailing and the place so addressed.

Dated this 25th day of January, 2016.


Wendy Bacus, Storey County Deputy Clerk

JURAT
N.R.C.P. 5(b)

7008 3230 0002 0077 3156

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
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OFFICIAL USE

Postage	\$.485
Certified Fee	3.45
Return Receipt Fee (Endorsement Required)	2.80
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ 6.735



Sent To: Reno Milan One LLC
 Street, Apt. No., or PO Box No.: 90 Estate Dr. Suite 150
 City, State, ZIP+4: Deerfield, IL 60015

PS Form 3800, August 2006 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p><i>[Signature]</i></p> <p>B. Received by (Printed Name) <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p><i>Hansen</i></p> <p>C. Date of Delivery</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, enter delivery address below:</p>
<p>1. Article Addressed to:</p> <p>Reno Milan One LLC 90 Estate Dr. Suite 150 Deerfield, IL 60015</p>	<p>3. Service Type</p> <p><input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Priority Mail Express™</p> <p><input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> Collect on Delivery</p>
<p>2. Article Number (Transfer from service label)</p>	<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>
<p>7008 3230 0002 0077 3156</p>	
<p>PS Form 3811, July 2013 Domestic Return Receipt</p>	

Storey County Board of Equalization

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 15th. 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.

RECEIVED

JAN 19 2016

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: Lemp Milan One LLC STOREY CO ASSESSOR
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): TITLE POST MARKED 1/15/16
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 790 Estate Drive Suite 150 EMAIL ADDRESS: marc@sjstealty.net
CITY: Deerfield STATE: IL ZIP CODE: 60015 DAYTIME PHONE: 775 842 0288 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.

- Limitations: 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.

- Relationships: 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: 155 STREET/ROAD: Milan CITY (IF APPLICABLE): McCarran COUNTY: Storey
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): 005-111-57 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.

4. Check Property Use Type:

- Property Use Types: Vacant Land, Residential Property, Multi-Family Residential Property, Possessory Interest in Real or Personal property, Mobile Home (Not on foundation), Commercial Property, Agricultural Property, Mining Property, Industrial Property, Personal Property.

5. Check Year and Roll Type of Assessment being appealed:

2016-2017 Secured Roll 2015-2016 Unsecured Roll 2015-2016 Supplemental Roll

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.

Table with 3 columns: Property Type, Assessor's Taxable Value, Owner's Opinion of Value. Rows include Land, Buildings, Personal Property, Possessory Interest in real property, Exempt Value, Total.

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).

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 RENO MILAN ONE LLC

By: Maria Mesa
 Petitioner Signature

Manager
 Title

Print Name of Signatory

1/15/16
 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:			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 ()

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

Title

Print Name of Signatory

Date

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

Signature of Owner or Authorized Agent/Attorney _____ Date _____

**BOARD OF EQUALIZATION
STOREY COUNTY, NEVADA**

CERTIFIED MAIL - 7003 2260 0001 2234 4952

January 25, 2016

NOTICE OF HEARING

TAXPAYER:

Cole PM McCarran NV LLC
19601 N 27th Ave
Phoenix, AZ 85027

STOREY COUNTY ASSESSOR:

Jana Seddon
26 S B Street
Virginia City, NV 89440

DATE: February 26, 2013 **TIME:** 9:00 a.m. **PLACE:** Storey County District Courtroom
26 South B Street
Virginia City, Nevada 89440

LEGAL AUTHORITY AND JURISDICTION OF THE COUNTY BOARD OF EQUALIZATION: NRS 361.357

Case No: 16-004

Parcel No: 005-101-19

The County Board of Equalization (County Board) will hear your appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured your appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled during the session.

If you choose to submit a brief and evidence to the County Board, the documents must be received by the County Clerk in the office no later than 5:00 p.m. February 12, 2016. You may fax the documents to the County Board at (775) 847-0921. Please submit a copy of the documents directly to the other party no later than 5:00 p.m. of the day indicated above.

The taxpayer may appear in person or file a letter for consideration or may be represented by an attorney or any qualified individual. If an appeal is made by a taxpayer's representative, the person making the appeal on behalf of the owner of the property shall provide an **original written "Agent Authorization Form" at the time the appeal is filed.** If the taxpayer or his representative fails to appear at the scheduled time, the hearing may be held in his absence and the County Board will consider the available evidence at the scheduled hearing time.

Please be aware the County Board will limit its consideration to the issues and contentions set forth in the petition. Information regarding procedural rules governing the County Board's hearing may be found in the **Nevada Administrative Code 361.622 through 361.643.** The Administrative Code may be found on the internet by selecting Chapter 361 at <http://leg.state.nv.us/NAC>.

If you have any questions, please call (775) 847-0969

Vanessa Stephens, Storey County Clerk


By, Deputy County Clerk

Please be advised that if a transcript of any hearing held before the County Board is desired by the taxpayer, the party desiring the transcript must pay for the court reporter, or you may obtain a CD of the hearing from the Clerk and provide to the reporter and pay for the transcript and deliver a copy of the transcript to the County Clerk which will be included as a part of the administrative record, before any subsequent hearing or appeal of the matter.

AFFIDAVIT OF SERVICE BY MAIL

STATE OF NEVADA)
) SS.
COUNTY OF STOREY)

I Wendy Bacus hereby swear under penalty of perjury, that the following assertions are true of her own personal knowledge.

That affiant is, and was on the day when the herein described mailing took place, a citizen of the United States, over the age of 18 years, and not a party to, nor interested in, the within matter; that on the 25th day of January, 2016, affiant deposited in the United States mail in Virginia City, Nevada, a copy of the within Notice of Hearing, Board of Equalization, enclosed in a sealed envelope upon which certified first class postage was fully prepaid, addressed to:

Walmart Stores East LP
PO Box 8050 M S 0555
Bentonville, AR 72716

Leslie D Cater
2211 Canal Rd
Painted Rock, NV 89434

Reno RE Ventures LLC
790 Estate Dr. Suite 150
Deerfield, IL 60015

Terry T Stallman
210 Elizabeth Ln
Dayton, NV 89403

Reno Milan One LLC
790 Estate Dr. Suite 150
Deerfield, IL 60015

Cole PM McCarran NV LLC
19601 N 27th Ave
Phoenix, AZ 85027

That there is regular communication by mail between the place of mailing and the place so addressed.

Dated this 25th day of January, 2016.


Wendy Bacus, Storey County Deputy Clerk

JURAT
N.R.C.P. 5(b)

7003 2260 0001 2234 4952

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com®

OFFICIAL USE

Postage	\$.485
Certified Fee	3.45
Return Receipt Fee (Endorsement Required)	2.80
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$16.735



Sent To **Cole PM McCarran NV LLC**
 Street, Apt. No., or PO Box No. **19601 N 27th Ave**
 City, State, ZIP+4 **Phoenix, AZ 85027**

PS Form 3800, June 2002

See Reverse for Instructions

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Cole PM McCarran NV LLC
 19601 N 27th Ave
 Phoenix, AZ 85027

2. Article Number

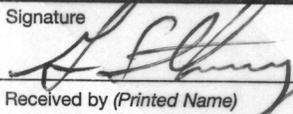
(Transfer from service label)

7003 2260 0001 2234 4952

PS Form 3811, July 2013

Domestic Return Receipt

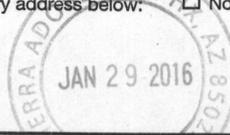
COMPLETE THIS SECTION ON DELIVERY

A. Signature  Agent
 Addressee
 B. Received by (Printed Name) C. Date of Delivery

D. Is delivery address different from item 1? Yes
 If YES, enter delivery address below. No

3. Service Type
 Certified Mail® Priority Mail Express™
 Registered Return Receipt for Merchandise
 Insured Mail Collect on Delivery

4. Restricted Delivery? (Extra Fee) Yes



RECEIVED

JAN 19 2016

STOREY CO ASSESSOR

POST MARKED 1/15/16

CONTROL # 16-004

APPEAL CASE #

Storey County Board of Equalization

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 15th. 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: Cole PM McCarran NV LLC
NAME OF PETITIONER (if different from property owner): Byron Ayle - Petsmart Inc.
TITLE: Director, Real Estate Administration
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 19601 N. 27th Ave.
CITY: Phoenix STATE: AZ ZIP CODE: 85027 DAYTIME PHONE: () 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 IN PART C TO PROPERTY OWNER IN PART A

Check box which best describes the relationship of Petitioner to Property Owner: Additional information may be necessary. Please see instructions.

- 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: 1200 STREET/ROAD: Venice Way CITY (IF APPLICABLE): McCarran COUNTY: Storey
Purchase price: Purchase date:

2. Enter Applicable Assessor Parcel Number or Personal Property Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN): 005-101-19 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.
Appeals must be single parcels unless multiple contiguous parcels act as a single unit.

4. Check Property Type:

Vacant Land Mobile Home (Not on foundation) Mining Property
Residential Property Commercial Property Industrial Property
Multi-Family Residential Property Agricultural Property Personal Property
Possessory Interest in Real or Personal property

5. Check Year and Roll Type of Assessment being appealed:

2016-2017 Secured Roll 2015-2016 Unsecured Roll 2015-2016 Supplemental Roll

Part E. VALUE OF PROPERTY

Table with 3 columns: Property Type, Assessor's Taxable Value, Owner's Opinion of Value. Rows include Land, Buildings, Personal Property, Possessory interest in real property, Exempt Value, Total.

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 have attached the proof showing the owner, the location, the 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 that 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 market conditions support a lower value.

CERTIFICATION

I certify (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 the agent named therein to represent the Property Owner as stated and I have the authority to appoint the authorized agent named in Part H.

Owner/Petitioner Signature _____ Title _____
 See attached _____
 Print Name of Owner/Petitioner _____ 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. Read instructions for further information.

I hereby authorize the agent whose name and contact information appears below to file a petition to the Clark 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 Clark 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.

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT: Wayne Tannenbaum		TITLE: Agent				
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Pivotal Tax Solutions LLC		EMAIL ADDRESS: appeals@pivotaltax.com				
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 202 N. Lindsay Rd., Ste. 201						
CITY Mesa	STATE AZ	ZIP CODE 85213	DAYTIME PHONE (480) 248-8026	ALTERNATE PHONE (480) 248-8021	FAX NUMBER (480) 615-0318	

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

CERTIFICATION

Agent Signature required only if Petitioner did not sign certification and a separate Agent Authorization will be submitted.

I certify (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 Clark County Board subject to the requirements of NRS 361.362 and NAC 361.TBD (7012) and the limitations contained in the Agent Authorization Form to be separately submitted.

Authorized Agent Signature _____ Agent _____
 Wayne Tannenbaum _____ Title _____
 Print Name of Signatory _____ Date 1/11/2016

I hereby withdraw my appeal to the Board of Equalization

Signature of Owner or Authorized Agent/Attorney _____ Date _____

Clark County Board of Equalization

Agent Authorization Form

If you have questions about this form or the appeal process, please call: 702-455-3891.

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: See Attached Schedule A					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER): Byron Ayle - Petsmart Inc				TITLE: Director, Real Estate Administration	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 19601 N 27th Ave				EMAIL ADDRESS:	
CITY: Phoenix	STATE: AZ	ZIP CODE: 85027	DAYTIME PHONE: ()	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. Please see instructions.

- 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 APN or Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN): See Attached Schedule A	ACCOUNT NUMBER:
---	-----------------

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

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

<input checked="" type="checkbox"/> 2016-2017 Secured Roll	<input type="checkbox"/> 2015-2016 Unsecured Roll	<input type="checkbox"/> 2015-2016 Supplemental Roll
Other years being appealed: _____		
<i>Be prepared to cite the legal authority, if any, that permits the County Board to consider appeals of taxable value from prior years.</i>		

Part F. AUTHORIZATION OF AGENT

I hereby authorize the agent whose name and contact information appears below to file a petition to the Clark County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D of this Agent Authorization.

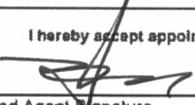
I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Clark County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part E of the Petition for appeal.

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 Wayne Tannenbaum			TITLE Agent		
AUTHORIZED AGENT COMPANY, IF APPLICABLE Pivotal Tax Solutions			EMAIL ADDRESS appeals@pivotaltax.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 202 N. Lindsay Rd, Suite 201					
CITY Mesa	STATE AZ	ZIP CODE 85281	DAYTIME PHONE () 480-248-8028	ALTERNATE PHONE ()	FAX NUMBER () 480-815-0318

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

 _____ **Agent** _____ **1/4/2016**
 Authorized Agent Signature Title Date

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT Christopher Glidewell			TITLE Manager		
AUTHORIZED AGENT COMPANY, IF APPLICABLE Pivotal Tax Solutions			EMAIL ADDRESS appeals@pivotaltax.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 202 N Lindsay Rd, Suite 201					
CITY Mesa	STATE AZ	ZIP CODE 85281	DAYTIME PHONE () 480-248-8021	ALTERNATE PHONE ()	FAX NUMBER () 480-815-0318

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

 _____ **Manager** _____ **1/4/2016**
 Authorized Agent Signature Title Date

VERIFICATION

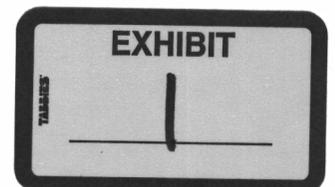
I certify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns 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 the agent named herein to represent the Property Owner as stated and I have the authority to appoint the authorized agent named herein.

 _____ **Director, Real Estate Administration** _____ **1/4/2016**
 Property Owner / Petitioner Signature Title Date
Byron Ayle
 Print Name of Owner/Petitioner

Schedule A

These properties are Owned, Occupied, and/or Controlled by Client.

Property Owner	Property Owner Information	Parcel
Weingarten Realty Investors	Corporation	138-23-215-024
Western Ventures LLC	Limited Liability Company (LLC)	139-04-701-014
County of Clark (Aviation)	Government of Governmental Agency	176-03-610-007



Economies of Scale – One of the most ***salient features of real estate*** is the tendency for the price per square foot of ***land*** or ***building space*** to ***decrease as the net square footage in a transaction increases***. Conversely, the price per square foot tends to rise as the property size decreases. This is due to factors related to economies of scale and barrier to entry.

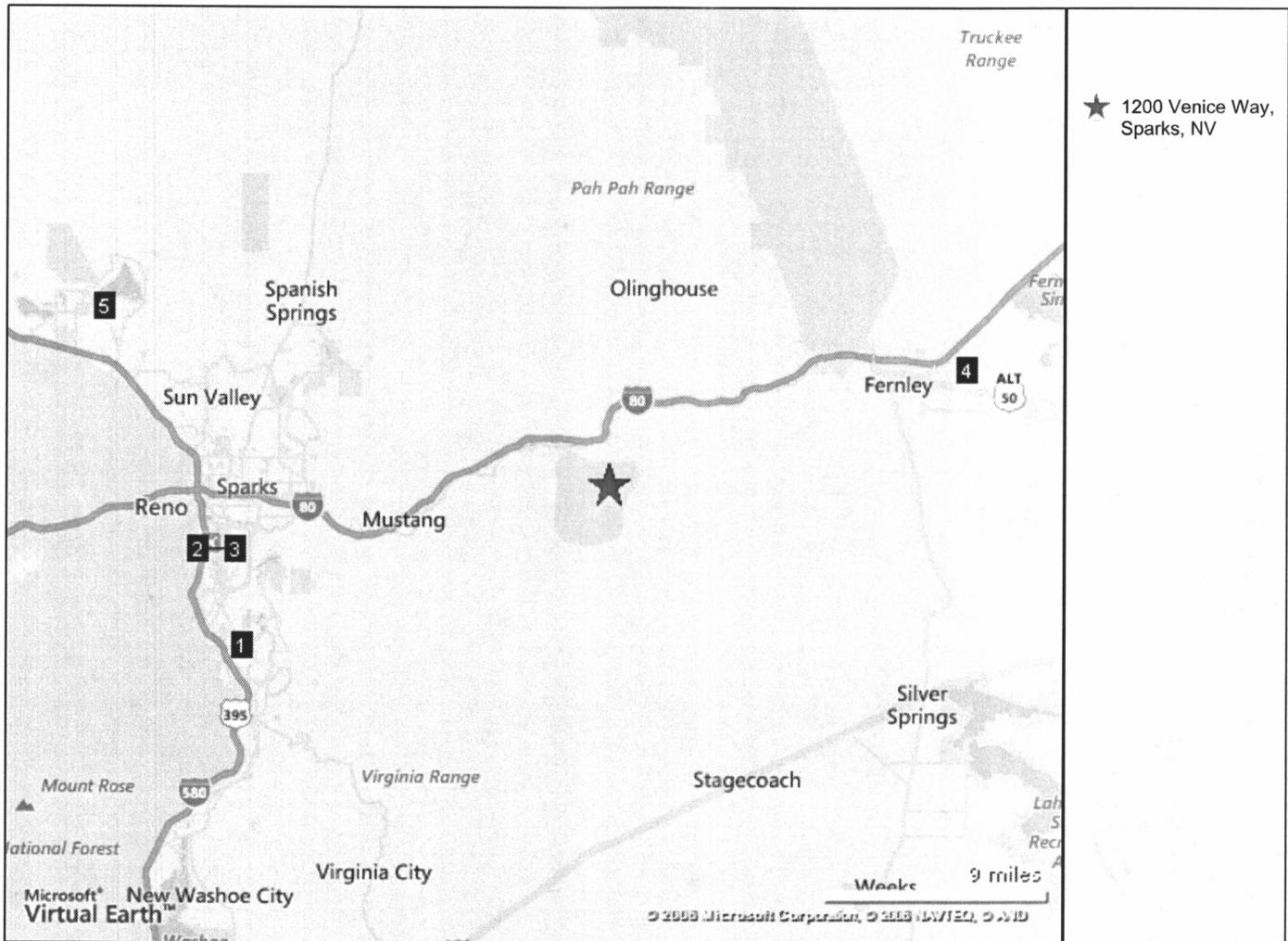
Size differences can affect value and are considered in site analysis...Generally, as size increases, unit prices decrease. Conversely, as size decreases, unit prices increase.”

“The Appraisal of Real Estate – Thirteenth Edition.

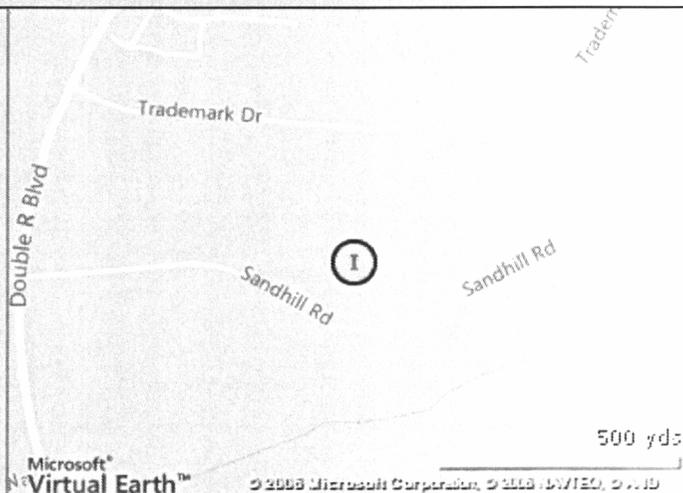
The subject is 827,710 square feet.

Please comparable the size of the subject building to the comparable sales as we have given.

Thank You



	Address	City	Property Info	Sale Info
1	1025 Sandhill Dr	Reno	263,924 SF Industrial/Distribution	Sold: \$10,900,000 (\$41.30/SF)
2	1381 Capital Blvd	Reno	233,072 SF Industrial/Distribution	Sold: \$8,600,000 (\$36.90/SF)
3	645-655 Edison Way	Reno	178,072 SF Flex/Light Distribution	Sold: \$6,860,000 (\$38.52/SF)
4	2275 E Newlands Dr	Fernley	256,000 SF Industrial/Warehouse	Sold: \$6,650,000 (\$25.98/SF)
5	10875 Sage Point Ct	Reno	181,400 SF Industrial/Warehouse	Sold: \$6,200,000 (\$34.18/SF)

1025 Sandhill Dr**SOLD****1****Reno, NV 89521**Sale on 8/20/2012 for \$10,900,000 (\$41.30/SF) - Research Complete
263,924 SF Class A Distribution Building Built in 1999**Buyer & Seller Contact Info**

Recorded Buyer: **Sandhill Llc**
 True Buyer: **Panattoni Development Company**
Carl Panattoni
 8775 Folsom Blvd
 Sacramento, CA 95826
 (916) 381-1561
Moss Properties LLC
John Benjamin
 4813 Lakeridge Ter W
 Reno, NV 89509
 (916) 764-2078

Buyer Type: **Developer/Owner-NTL**
 Buyer Broker: **NAI Alliance Commercial Real Estate Services, LLC**
Dave Simonsen
 (775) 336-4667
Michael Hoeck
 (775) 336-4621
Dan Oster
 (775) 336-4665
Michael Nevis
 (775) 336-4623

Recorded Seller: **2601 Metropolis, LLC**
 True Seller: **Ingram Micro, Inc.**
Robert Laikin
 7635 Interactive Way
 Indianapolis, IN 46278
 (317) 707-2355

Seller Type: **Corporate/User**
 Listing Broker: **NAI Alliance Commercial Real Estate Services, LLC**
Dave Simonsen
 (775) 336-4667
Michael Hoeck
 (775) 336-4621
Dan Oster
 (775) 336-4665
Michael Nevis
 (775) 336-4623

Transaction Details

ID: 2550818

Sale Date: 08/20/2012	Sale Type: Investment
Escrow Length: 75 days	Bldg Type: Distribution
Sale Price: \$10,900,000-Confirmed	Year Built/Age: Built in 1999 Age: 13
Asking Price: -	RBA: 263,924 SF
Price/SF: \$41.30	Land Area: 12.85 AC (559,746 SF)
Price/AC Land Gross: \$848,249.03	
Percent Leased: 0.0%	
Tenancy: Multi	Percent Improved: 73.7%

1025 Sandhill Dr**SOLD**

263,924 SF Class A Distribution Building Built in 1999 (cont')

Sale Conditions: **High Vacancy Property**
 Transfer Tax: **\$44,690**

Total Value Assessed: **\$4,025,000 in 2012**
 Improved Value Assessed **\$2,964,642**
 Land Value Assessed: **\$1,060,358**
 Land Assessed/AC: **\$82,518**

No. of Tenants: **2**Tenants at time of sale: **Brightpoint, Inc.; Sanofi-Aventis U.S. Inc**Financing: **\$8,400,000.00 from JP Morgan Chase Bank NA**Parcel No: **163-032-12**Document No: **4143331**

Sale History: **Sold for \$10,900,000 (\$41.30/SF) on 8/20/2012**
Sold for \$11,500,000 (\$43.57/SF) on 2/18/2011

Transaction Notes

1025 Sandhill Drive sold on August 20, 2012 for \$10,900,000 or about \$41.30 per square foot. NAI Alliance Commercial Real Estate Services represented both the buyer and seller in the transaction.

The property is a 263,924 square foot manufacturing facility built in 1999 with an expansion in 2006 of about 103,924 square feet. There are about 30 loading docks, 40' clear heights and has 3600 amp and 480 volt power available. The entire warehouse is fully air conditioned. Brightpoint was the previous owner/user, however they had vacated prior to the sale. They also purchased the building in February 2011 for \$11.5MM (See COMPs # 2065471)

The seller sold because they consolidated their manufacturing operations, reportedly due to a lost contract with a major wireless communications company. The buyer owns three other properties on the same street and plan to lease it out. There are plans for a manufacturing tenant to occupy the property by the end of the year, however this has not been formalized yet.

Other than the property being vacant at the time of sale, no other conditions were reported. No pro forma operating expense or cap rate details were available. Time under contract was between 60-90 days, and the property was on the market for about one year.

Details have been verified with a source deemed reliable.

Income Expense Data

Expenses	- Taxes	\$147,347
	- Operating Expenses	
	Total Expenses	\$147,347

1025 Sandhill Dr**SOLD**

263,924 SF Class A Distribution Building Built in 1999 (cont')

Current Industrial Information

ID: 5948025

Bldg Type:	Distribution	RBA:	263,924 SF
Bldg Status:	Built in 1999	% Leased:	100.0%
Rent/SF/Yr:	-	Stories:	1
Bldg Vacant:	0 SF	Total Avail:	0 SF
Building FAR:	0.47	Warehouse Avail:	0 SF
Office Avail:	0 SF	CAM:	-
Max Contig:	-	Zoning:	PUD
Smallest Space:	-	Owner Type:	Developer/Owner-NTL
Land Area:	12.85 AC	Owner Occupied:	No
Lot Dimensions:	-	Tenancy:	Multi
Ceiling Height:	40'0"	Column Spacing:	40'w
Loading Docks:	30 ext (bldg. total)	Levelators:	Yes
Cross Docks:	Yes	Crane:	None
Drive Ins:	Yes (total)	Const Type:	Reinforced Concrete
Sprinklers:	ESFR	Rail Spots:	None
Rail Line:	None		
Property Mix:	Office	8,400 SF	(3.2%)
Expenses:	2015 Tax @ \$0.56/sf; 2009 Est Ops @ \$0.72/sf		
Power:	3600a/480v 3p		
Utilities:	Lighting		
Parking:	Free Covered Spaces; 100 free Surface Spaces are available; Ratio of 0.37/1,000 SF		
Features:	Air Conditioning, Cooler, Fenced Lot, Mezzanine		

Location Information

Metro Market: **Reno/Sparks**
 Submarket: **South Reno Ind/South Reno Ind**
 County: **Washoe**
 CBSA: **Reno, NV**
 CSA: **Reno-Carson City-Fernley, NV**
 DMA: **Reno, NV-CA**

1025 Sandhill Dr

263,924 SF Class A Distribution Building Built in 1999 (con't)

SOLD

Parcel Number: **163-032-12**
Legal Description: -
County: **Washoe**

Plat Map: 1025 Sandhill Dr

T18N - R20E

163-10

163-21

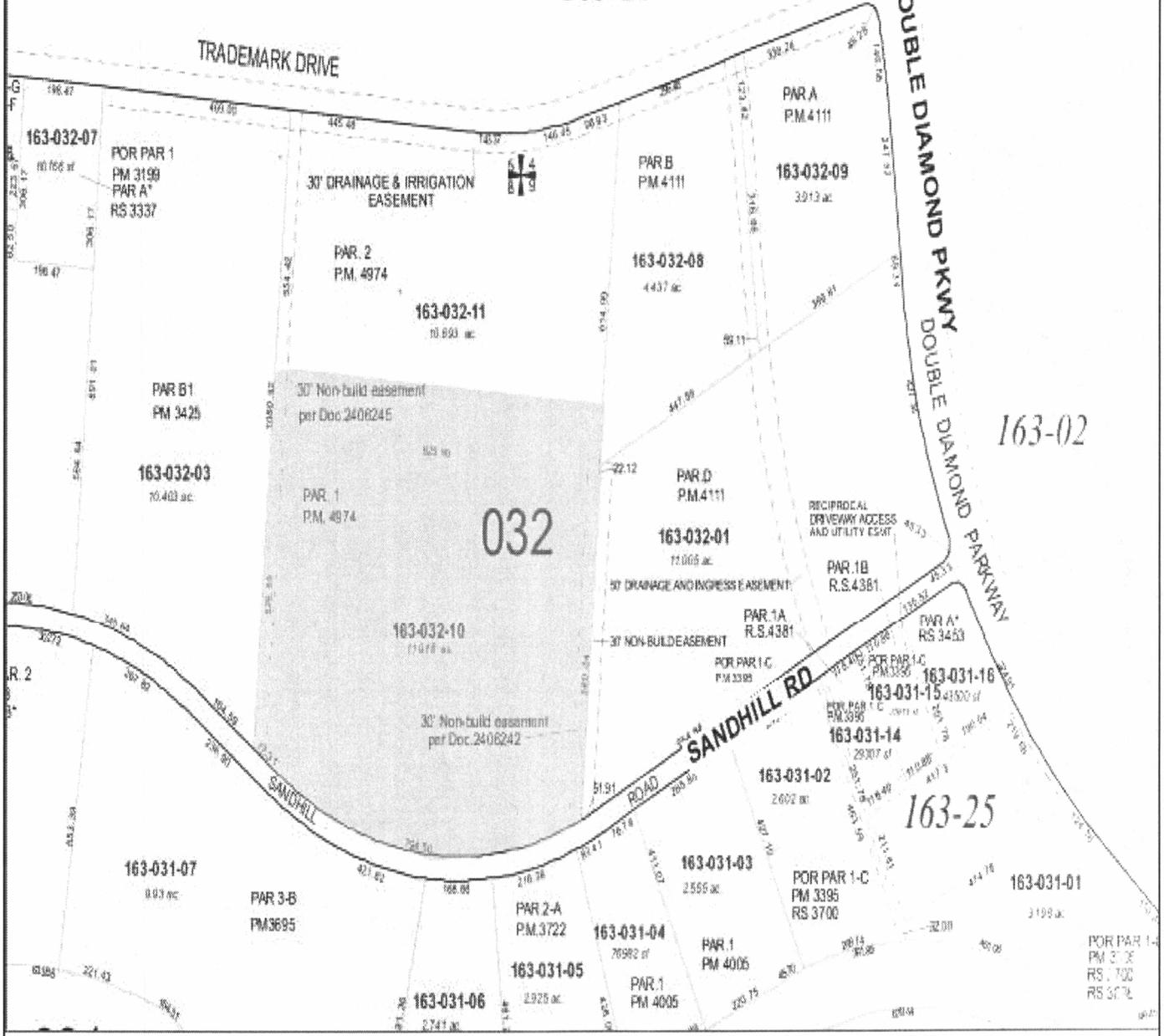
DOUBLE DIAMOND PKWY
DOUBLE DIAMOND PARKWAY

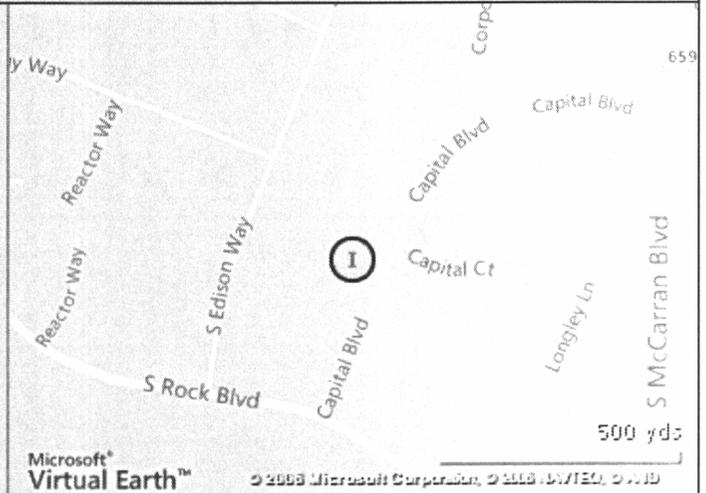
TRADEMARK DRIVE

163-02

163-25

032



1381 Capital Blvd**SOLD****2****Reno, NV 89502**Sale on 7/1/2014 for \$8,600,000 (\$36.90/SF) - Research Complete
233,072 SF Class B Distribution Building Built in 1992, Renov 2001**Buyer & Seller Contact Info**

Recorded Buyer: **Ktr Reno Llc**
1381 Capital Blvd
Reno, NV 89502
(213) 784-4000

Recorded Seller: **Lawson Products, Inc.**
8770 W Bryn Mawr Ave
Chicago, IL 60631
(773) 304-5050

Buyer Type: **REIT**Seller Type: **Corporate/User****Transaction Details**

ID: 3069108

Sale Date: 07/01/2014	Sale Type: Investment
Escrow Length: -	Bldg Type: Distribution
Sale Price: \$8,600,000-Full Value	Year Built/Age: Built in 1992, Renov 2001 Age: 22
Asking Price: -	RBA: 233,072 SF
Price/SF: \$36.90	Land Area: 10.37 AC (451,717 SF)
Price/AC Land Gross: \$829,315.33	
Percent Leased: 100.0%	Percent Improved: 79.6%
Tenancy: Multi	Total Value Assessed: \$2,578,793 in 2014
	Improved Value Assessed: \$2,053,107
	Land Value Assessed: \$525,686
	Land Assessed/AC: \$50,692
No. of Tenants: 1	
Tenants at time of sale: Lawson Products	
Financing: Down payment of \$8,600,000.00 (100.0%)	
Parcel No: 012-351-14	
Document No: 000004368341	
Sale History: Portfolio sale of 341 properties sold for \$5,900,000,000 on 6/1/2015 Sold for \$8,600,000 (\$36.90/SF) on 7/1/2014	

1381 Capital Blvd**SOLD**

233,072 SF Class B Distribution Building Built in 1992, Renov 2001 (con't)

Transaction Notes

Buyer purchased building as an investment opportunity.

Income Expense Data

Expenses	- Taxes	\$94,605
	- Operating Expenses	
	Total Expenses	\$94,605

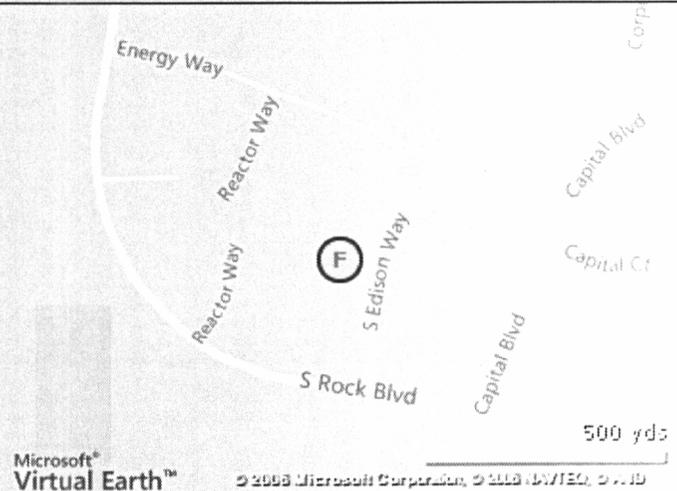
Current Industrial Information

ID: 5965001

Bldg Type:	Distribution	RBA:	233,072 SF
Bldg Status:	Built in 1992, Renov 2001	% Leased:	100.0%
Rent/SF/Yr:	-	Stories:	1
Bldg Vacant:	0 SF	Total Avail:	0 SF
Building FAR:	0.52	Warehouse Avail:	0 SF
Office Avail:	0 SF	CAM:	-
Max Contig:	-	Zoning:	IC
Smallest Space:	-	Owner Type:	REIT
Land Area:	10.37 AC	Owner Occupied:	No
Lot Dimensions:	-	Tenancy:	Multi
Ceiling Height:	26'0"	Column Spacing:	50'w x 40-48'd
Loading Docks:	10 ext (bldg. total)	Levelators:	None
Cross Docks:	-	Crane:	-
Drive Ins:	1/12'0"w x 14'0"h (total)	Const Type:	-
Sprinklers:	ESFR	Rail Spots:	-
Rail Line:	None		
Expenses:	2015 Tax @ \$0.41/sf		
Power:	600-1600a/277-480v 3p		
Utilities:	Lighting - Fluorescent		
Parking:	80 free Surface Spaces are available		

Location Information

Metro Market:	Reno/Sparks
Submarket:	Airport Ind/Airport Ind
County:	Washoe
CBSA:	Reno, NV
CSA:	Reno-Carson City-Fernley, NV
DMA:	Reno, NV-CA

645-655 Edison Way**SOLD****3****Reno, NV 89502**Sale on 12/14/2012 for \$6,860,000 (\$38.52/SF) - Research Complete
178,072 SF Class B Light Distribution Building Built in 1994**Buyer & Seller Contact Info**

Recorded Buyer: **Hamilton Company**
 True Buyer: **Hamilton Company**
 4970 Energy Way
 Reno, NV 89502
 (775) 858-3200

Recorded Seller: **Ecol Partnership**
 True Seller: **McKenzie Properties**
Dale McKenzie
 245 E Liberty St
 Reno, NV 89501
 (775) 329-5181
 Seller Type: **Developer/Owner-RGNL**
 Listing Broker: **No Listing Broker on Deal**

Buyer Broker: **No Buyer Broker on Deal**

Transaction Details

ID: 2640774

Sale Date: 12/14/2012	Sale Type: Owner/User
Escrow Length: 30 days	Bldg Type: Light Distribution
Sale Price: \$6,860,000-Confirmed	Year Built/Age: Built in 1994 Age: 18
Asking Price: -	RBA: 178,072 SF
Price/SF: \$38.52	Land Area: 5.13 AC (223,463 SF)
Price/AC Land Gross: \$1,337,231.97	
Percent Leased: 100.0%	Percent Improved: 78.2%
Tenancy: Multi	Total Value Assessed: \$1,289,306 in 2012
Transfer Tax: \$28,126	Improved Value Assessed: \$1,007,623
	Land Value Assessed: \$281,683
	Land Assessed/AC: \$54,908

No. of Tenants: **3**
 Tenants at time of sale: **Microclean Nv; Momar; Rittal**
 Financing: **Down payment of \$6,860,000.00 (100.0%)**
 Legal Desc: **NE4 Sec 20 T19N R20E MDB&M**
 Parcel No: **012-341-21**
 Document No: **4186784**

645-655 Edison Way**SOLD**

178,072 SF Class B Light Distribution Building Built in 1994 (con't)

Income Expense Data

Expenses	- Taxes	\$47,328
	- Operating Expenses	
	Total Expenses	\$47,328

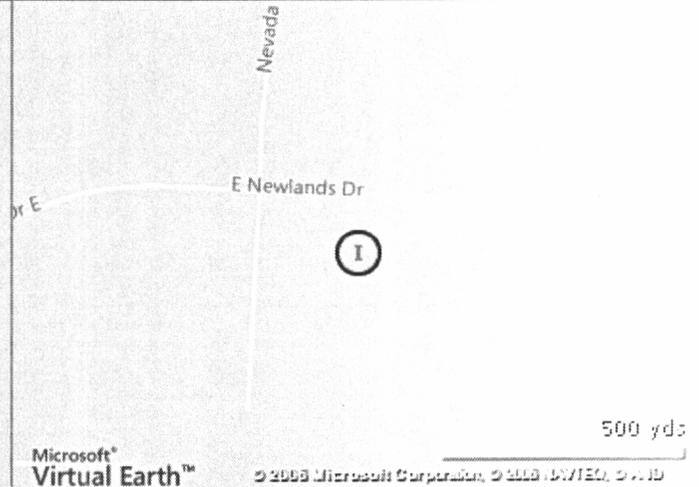
Current Building Information

ID: 6223572

Bldg Type:	Light Distribution	RBA:	178,072 SF
Bldg Status:	Built in 1994	% Leased:	100.0%
Rent/SF/Yr:	-	Stories:	2
Bldg Vacant:	0 SF	Total Avail:	0 SF
Building FAR:	0.80	Warehouse Avail:	0 SF
Office Avail:	0 SF	CAM:	-
Max Contig:	-	Zoning:	IC
Smallest Space:	-	Owner Type:	-
Land Area:	5.13 AC	Owner Occupied:	Yes
Lot Dimensions:	-	Tenancy:	Multi
Ceiling Height:	-	Column Spacing:	-
Loading Docks:	9 ext (bldg. total)	Levelators:	9 ext
Cross Docks:	No	Crane:	None
Drive Ins:	1 (total)	Const Type:	-
Sprinklers:	-	Rail Spots:	None
Rail Line:	None		
Expenses:	2015 Tax @ \$0.31/sf		
Parking:	50 free Surface Spaces are available		

Location Information

Metro Market:	Reno/Sparks
Submarket:	Airport Ind/Airport Ind
County:	Washoe
CBSA:	Reno, NV
CSA:	Reno-Carson City-Fernley, NV
DMA:	Reno, NV-CA

2275 E Newlands Dr - Fernley Distribution Facility**SOLD****4****Fernley, NV 89408**Sale on 12/19/2013 for \$6,650,000 (\$25.98/SF) - Research Complete
256,000 SF Class B Warehouse Building Built in 1997**Buyer & Seller Contact Info**Recorded Buyer: **Libitzky Property Companies**Recorded Seller: **Teachers Insurance & Annuity Association of Americ**True Buyer: **Libitzky Property Companies
Nathan Petrowsky**True Seller: **TIAA-CREF
Pamela West**1475 Powell St
Emeryville, CA 94608
(510) 652-4950730 3rd Ave
New York, NY 10017
(800) 842-2252Buyer Type: **Developer/Owner-NTL**Seller Type: **Pension Fund**Buyer Broker: **No Buyer Broker on Deal**Listing Broker: **CBRE****Darla Longo**
(909) 418-2105**CBRE**
Barbara Emmons
(213) 613-3033**Transaction Details**

ID: 2987178

Sale Date: **12/19/2013 (276 days on market)**Sale Type: **Investment**Escrow Length: **45 days**Bldg Type: **Warehouse**Sale Price: **\$6,650,000-Approximate**Year Built/Age: **Built in 1997 Age: 16**Asking Price: **-**RBA: **256,000 SF**Price/SF: **\$25.98**Land Area: **14.87 AC (647,737 SF)**Price/AC Land Gross: **\$447,209.15**Percent Leased: **80.0%**Percent Improved: **87.9%**Tenancy: **Single**Total Value Assessed: **\$3,035,939 in 2012**Sale Conditions: **1031 Exchange**Improved Value Assessed: **\$2,668,679**Transfer Tax: **\$25,935**Land Value Assessed: **\$367,260**Land Assessed/AC: **\$24,698**No. of Tenants: **1**Tenants at time of sale: **Fram Group Operations**

2275 E Newlands Dr - Fernley Distribution Facility**SOLD**

256,000 SF Class B Warehouse Building Built in 1997 (con't)

Legal Desc: **FR SE4 PAR 2**
 Parcel No: **021-251-18**
 Document No: **516453**

Transaction Notes

This transaction represents the sale of a 256,000 sf class B industrial building located in Fernley, NV. The property sold for \$6,650,000 according to public records. Both the buyer and seller in this transaction were not able to disclose financial information at this time.

Income Expense Data

Expenses	- Taxes	\$111,481
	- Operating Expenses	
	Total Expenses	\$111,481

Current Industrial Information

ID: 8005979

Bldg Type: Warehouse	RBA: 256,000 SF
Bldg Status: Built in 1997	% Leased: 100.0%
Rent/SF/Yr: -	Stories: 1
Bldg Vacant: 0 SF	Total Avail: 0 SF
Building FAR: 0.40	Warehouse Avail: 0 SF
Office Avail: 0 SF	CAM: -
Max Contig: -	Zoning: M1
Smallest Space: -	Owner Type: Developer/Owner-NTL
Land Area: 14.87 AC	Owner Occupied: No
Lot Dimensions: -	Tenancy: Single
Ceiling Height: 28'0"-30'0"	Column Spacing: -
Loading Docks: 34 ext (bldg. total)	Levelators: 34 ext
Cross Docks: -	Crane: -
Drive Ins: 6/14'0" w x 16'0" h (total)	Const Type: Reinforced Concrete
Sprinklers: -	Rail Spots: -
Rail Line: None	
Property Mix: Office	8,900 SF (3.5%)
Expenses: 2015 Tax @ \$0.47/sf	

Parking: **112 free Surface Spaces are available; Ratio of 0.44/1,000 SF**

Location Information

Metro Market: **Reno/Sparks**
 Submarket: **Fernley Ind/Fernley Ind**
 County: **Lyon**
 CBSA: **Fernley, NV**
 CSA: **Reno-Carson City-Fernley, NV**
 DMA: **Reno, NV-CA**

2275 E Newlands Dr - Fernley Distribution Facility

SOLD

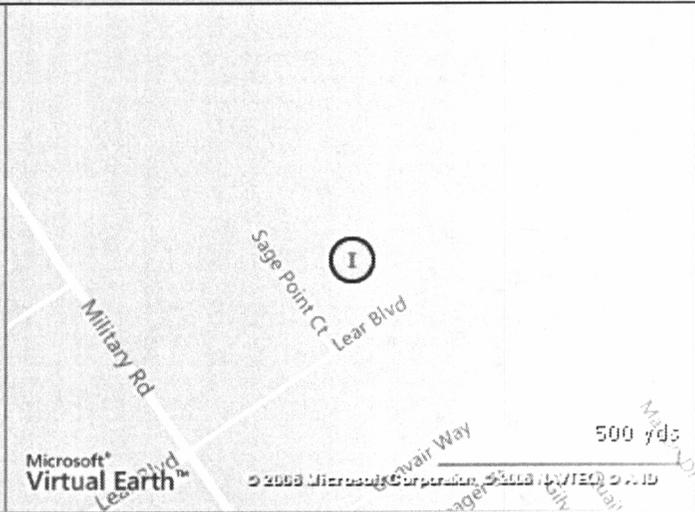
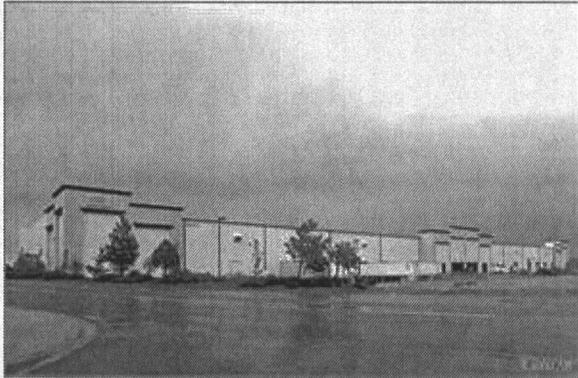
256,000 SF Class B Warehouse Building Built in 1997 (con't)

Parcel Number: **021-251-18**
Legal Description: -
County: **Lyon**

Plat Map: 2275 E Newlands Dr

2, Section 8, T20N-R25E, MD&M



10875 Sage Point Ct**SOLD****5****Reno, NV 89506**Sale on 9/30/2013 for \$6,200,000 (\$34.18/SF) - Research Complete
181,400 SF Class B Warehouse Building Built in 2005**Buyer & Seller Contact Info**Recorded Buyer: **Omatex Corporation, LLC**True Buyer: **Inteplast Group, Ltd.****Joseph Wang**9 Peach Tree Hill Rd
Livingston, NJ 07039
(973) 994-8000Buyer Type: **Corporate/User**Recorded Seller: **Carlisle Intermediary, LLC**True Seller: **Carlisle Companies, Inc.**13925 Ballantyne Corporate Pl
Charlotte, NC 28277
(704) 501-1100Seller Type: **Corporate/User**Listing Broker: **CBRE****Daniel Buhrmann**

(775) 823-6929

Eric Bennett

(775) 823-6963

Transaction Details

ID: 2851314

Sale Date: **09/30/2013 (322 days on market)**Escrow Length: **-**Sale Price: **\$6,200,000-Confirmed**Asking Price: **\$8,000,000**Price/SF: **\$34.18**Price/AC Land Gross: **\$479,505.03**Percent Leased: **0.0%**Tenancy: **Single**Transfer Tax: **\$26,775.05**Sale Type: **Owner/User**Bldg Type: **Warehouse**Year Built/Age: **Built in 2005 Age: 8**RBA: **181,400 SF**Land Area: **12.93 AC (563,231 SF)**Percent Improved: **87.0%**Total Value Assessed: **\$2,493,434 in 2013**Improved Value Assessed: **\$2,168,420**Land Value Assessed: **\$325,014**Land Assessed/AC: **\$25,136**Legal Desc: **Parcel 2, Map No. 3357**Parcel No: **568-033-01**Document No: **4285091**

10875 Sage Point Ct**SOLD**

181,400 SF Class B Warehouse Building Built in 2005 (con't)

Sale History: **Sold for \$8,525,800 (\$47.00/SF) on 6/30/2015**
Sold for \$6,200,000 (\$34.18/SF) on 9/30/2013

Transaction Notes

The information in this sale comparable report has been verified with sources deemed reliable.

On September 30th, 2013, Inteplast Group completed the acquisition of a 181,400 square foot industrial distribution center on Sage Point Court in Reno, Nevada. The asset was vacant at the time of sale, the seller had vacated the property and moved their operations to Oklahoma City, OK.

The property sold for a confirmed price of \$6.2 million however the deed recorded the price at \$6,530,500; the reason for the discrepancy was not disclosed. The buyer intends to occupy the property as a distribution center for a branch of their plastics company.

Daniel Buhrmann and Eric Bennett of CBRE represented the seller on the transaction.

Income Expense Data

Expenses	- Taxes	\$91,278
	- Operating Expenses	
	Total Expenses	\$91,278

Current Industrial Information

ID: 1301379

Bldg Type:	Warehouse	RBA:	181,400 SF
Bldg Status:	Built in 2005	% Leased:	-
Rent/SF/Yr:	Withheld	Stories:	1
Bldg Vacant:	181,400 SF	Total Avail:	181,400 SF
Building FAR:	0.32	Warehouse Avail:	181,400 SF/2,265 ofc
Office Avail:	0 SF	CAM:	-
Max Contig:	181,400 SF	Zoning:	I
Smallest Space:	181,400 SF	Owner Type:	REIT
Land Area:	12.93 AC	Owner Occupied:	No
Lot Dimensions:	-	Tenancy:	Single
Ceiling Height:	30'0"	Column Spacing:	50'w x 56'd
Loading Docks:	13 ext (bldg. total)	Levelators:	None
Cross Docks:	-	Crane:	-
Drive Ins:	1/10'0"w x 12'0"h (total)	Const Type:	-
Sprinklers:	ESFR	Rail Spots:	-
Rail Line:	None		
Property Mix:	Industrial	179,135 SF	(98.8%)
	Office	2,265 SF	(1.2%)
Expenses:	2015 Tax @ \$0.46/sf		
Power:	1000a/277-480v 3p		
Parking:	66 free Surface Spaces are available		

Location Information

Second Address: **10875 Lear Blvd**
 Located: **Sage Point Ct**
 Metro Market: **Reno/Sparks**
 Submarket: **North Valleys Ind/North Valleys Ind**
 County: **Washoe**
 CBSA: **Reno, NV**
 CSA: **Reno-Carson City-Fernley, NV**
 DMA: **Reno, NV-CA**

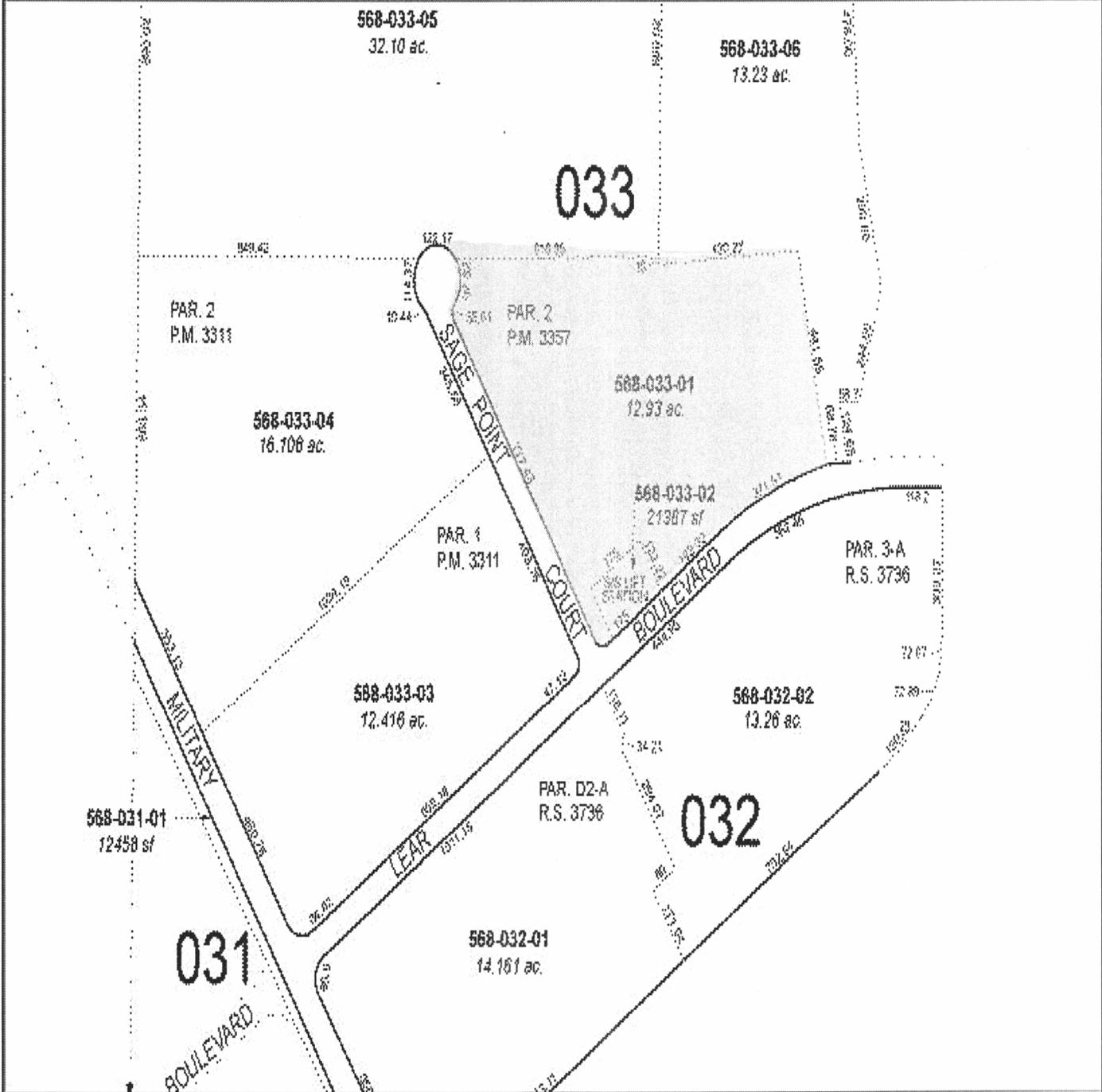
10875 Sage Point Ct

SOLD

181,400 SF Class B Warehouse Building Built in 2005 (con't)

Parcel Number: **568-033-01**
Legal Description: -
County: **Washoe**

Plat Map: 10875 Sage Point Ct



**BOARD OF EQUALIZATION
STOREY COUNTY, NEVADA**

CERTIFIED MAIL - 7003 2260 0001 2234 4983

January 25, 2016

NOTICE OF HEARING

TAXPAYER:

Leslie D Cater
2211 Canal Rd
Painted Rock, NV 89434

STOREY COUNTY ASSESSOR:

Jana Seddon
26 S B Street
Virginia City, NV 89440

DATE: February 26, 2013

TIME: 9:00 a.m.

PLACE:

Storey County District Courtroom
26 South B Street
Virginia City, Nevada 89440

LEGAL AUTHORITY AND JURISDICTION OF THE COUNTY BOARD OF EQUALIZATION: NRS 361.357

Case No: 16-005

Parcel No: 004-041-28

The County Board of Equalization (County Board) will hear your appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured your appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled during the session.

If you choose to submit a brief and evidence to the County Board, the documents must be received by the County Clerk in the office no later than 5:00 p.m. February 12, 2016. You may fax the documents to the County Board at (775) 847-0921. Please submit a copy of the documents directly to the other party no later than 5:00 p.m. of the day indicated above.

The taxpayer may appear in person or file a letter for consideration or may be represented by an attorney or any qualified individual. If an appeal is made by a taxpayer's representative, the person making the appeal on behalf of the owner of the property shall provide an **original written "Agent Authorization Form"** at the time the appeal is filed. If the taxpayer or his representative fails to appear at the scheduled time, the hearing may be held in his absence and the County Board will consider the available evidence at the scheduled hearing time.

Please be aware the County Board will limit its consideration to the issues and contentions set forth in the petition. Information regarding **procedural rules governing the County Board's hearing may be found in the Nevada Administrative Code 361.622 through 361.643.** The Administrative Code may be found on the internet by selecting Chapter 361 at <http://leg.state.nv.us/NAC>.

If you have any questions, please call (775) 847-0969

Vanessa Stephens, Storey County Clerk


By, Deputy County Clerk

Please be advised that if a transcript of any hearing held before the County Board is desired by the taxpayer, the party desiring the transcript must pay for the court reporter, or you may obtain a CD of the hearing from the Clerk and provide to the reporter and pay for the transcript and deliver a copy of the transcript to the County Clerk which will be included as a part of the administrative record, before any subsequent hearing or appeal of the matter.

AFFIDAVIT OF SERVICE BY MAIL

STATE OF NEVADA)
) SS.
COUNTY OF STOREY)

I Wendy Bacus hereby swear under penalty of perjury, that the following assertions are true of her own personal knowledge.

That affiant is, and was on the day when the herein described mailing took place, a citizen of the United States, over the age of 18 years, and not a party to, nor interested in, the within matter; that on the 25th day of January, 2016, affiant deposited in the United States mail in Virginia City, Nevada, a copy of the within Notice of Hearing, Board of Equalization, enclosed in a sealed envelope upon which certified first class postage was fully prepaid, addressed to:

Walmart Stores East LP
PO Box 8050 M S 0555
Bentonville, AR 72716

Leslie D Cater
2211 Canal Rd
Painted Rock, NV 89434

Reno RE Ventures LLC
790 Estate Dr. Suite 150
Deerfield, IL 60015

Terry T Stallman
210 Elizabeth Ln
Dayton, NV 89403

Reno Milan One LLC
790 Estate Dr. Suite 150
Deerfield, IL 60015

Cole PM McCarran NV LLC
19601 N 27th Ave
Phoenix, AZ 85027

That there is regular communication by mail between the place of mailing and the place so addressed.

Dated this 25th day of January, 2016.


Wendy Bacus, Storey County Deputy Clerk

JURAT
N.R.C.P. 5(b)

7003 2260 0001 2234 4983

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
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OFFICIAL USE

Postage	\$.485
Certified Fee	3.45
Return Receipt Fee (Endorsement Required)	2.80
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ 6.735



Sent To **Leslie D Cater**
 Street, Apt. No., or PO Box No. **2211 Canal Rd**
 City, State, ZIP+4 **Painted Rock, NV 89434**

PS Form 3800, June 2002

See Reverse for Instructions

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) PETER S. TUNUS</p> <p>C. Date of Delivery 1-29</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>
<p>1. Article Addressed to:</p> <p>Leslie D Cater 2211 Canal Rd Painted Rock, NV 89434</p>	<p>3. Service Type</p> <p><input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Priority Mail Express™ <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> Collect on Delivery</p>
<p>2. Article Number (Transfer from service label)</p>	<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>
<p>7003 2260 0001 2234 4983</p>	
<p>PS Form 3811, July 2013 Domestic Return Receipt</p>	

No values submitted?

Storey County Board of Equalization

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 15th. 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:

RECEIVED

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: LESLIE D. CATER
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 2211 CANAL RD
CITY: PAINTED ROCK STATE: NV ZIP CODE: 89 DAYTIME PHONE: 725-343-1412
TITLE: STOREY CO ASSESSOR

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.

- [X] Sole Proprietorship [] Trust [] Corporation
[] Limited Liability Company (LLC) [] General or Limited Partnership [] Government or Governmental Agency
[] Other, please describe: NA

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: [X] Additional information may be necessary.

- [X] 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: 2211 STREET/ROAD: CANAL RD CITY (IF APPLICABLE): PAINTED ROCK COUNTY: STOREY
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): 004-041-28 ACCOUNT NUMBER: NA

3. Does this appeal involve multiple parcels? Yes [] No [X] List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels: Multiple parcel list is attached. []

4. Check Property Use Type: [X]

- [] Vacant Land [] Mobile Home (Not on foundation) [] Mining Property
[X] Residential Property [] Commercial Property [] Industrial Property
[] Multi-Family Residential Property [] Agricultural Property [] Personal Property
[] Possessory Interest in Real or Personal property

5. Check Year and Roll Type of Assessment being appealed: [X]

[X] 2016-2017 Secured Roll [X] 2015-2016 Unsecured Roll [X] 2015-2016 Supplemental Roll

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.

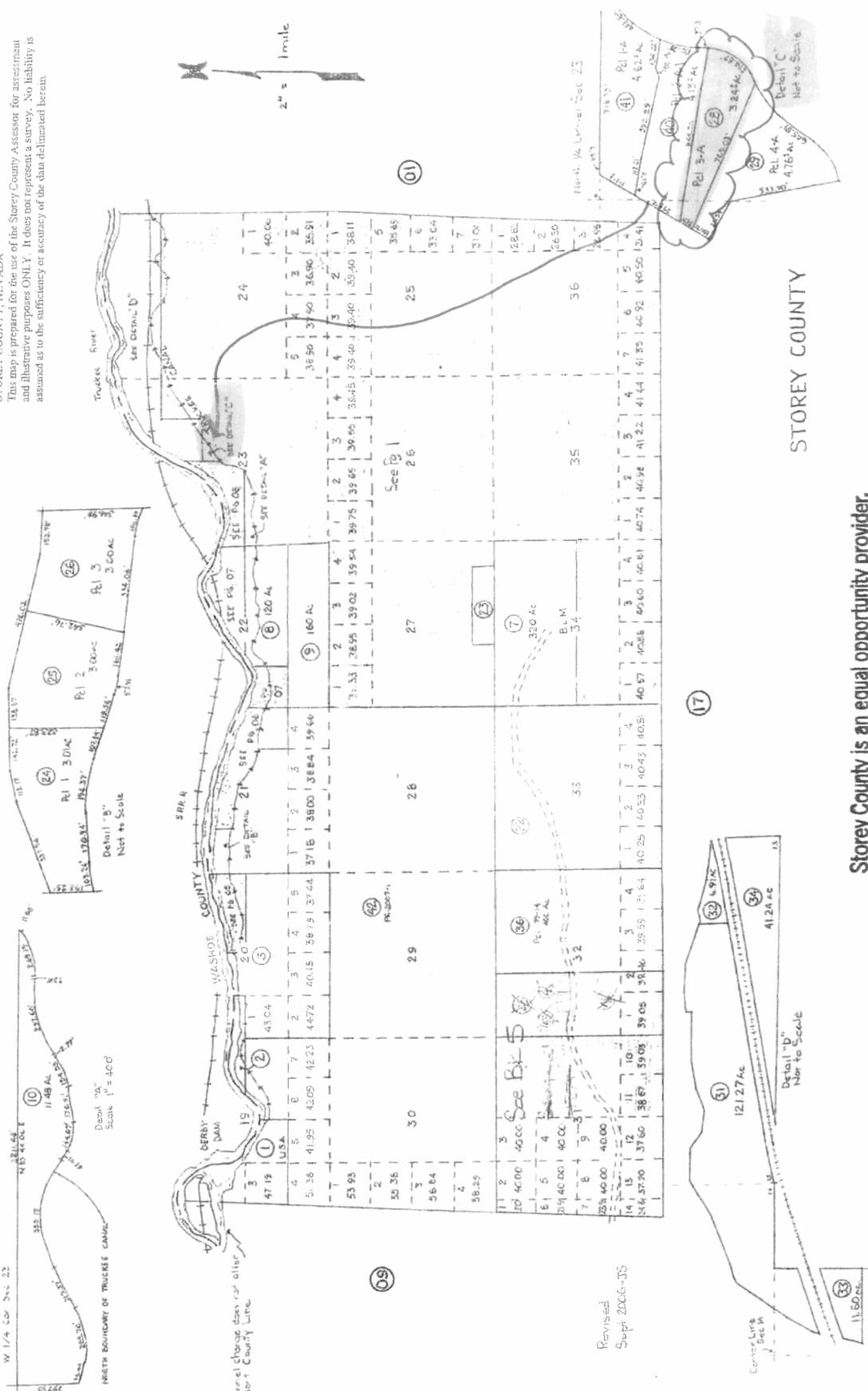
Table with 3 columns: Property Type, Assessor's Taxable Value, Owner's Opinion of Value. Rows include Land, Buildings, Personal Property, Possessory Interest in real property, Exempt Value, Total.

CBOE 16-005

S 1/2 - T20N, R23E

4-04

STOREY COUNTY, NEVADA
This map is prepared for the use of the Storey County Assessor for assessment and illustrative purposes ONLY. It does not represent a survey. No liability is assumed as to the sufficiency or accuracy of the data delineated herein.



STOREY COUNTY

Storey County is an equal opportunity provider.

3.24 ACRES
RES = 2,447 SF
BLT - 2001

Subject: 4-041-28

Leslie D. CATER
2211 CANAL RD
OUTSIDE RIVER DISTRICT
PCL #3A



Location 2211 CANAL RD Town OUTSIDE RIVER

Tax Year Data (F2=Shift Activ Col F5=Assessed Values F6=View 2 F8=Hist)

Taxable Values	2017-18	2016-17	2015-16	2014-15
Land	42,114	42,114	42,114	42,114
Improvements	238,317	238,317	228,217	226,257
Pers Prop (F21)	0	0	0	0
Ag Lands (F22)	0	0	0	0
Exemptions (F23)	0	0	0	0
Net Taxable Value	280,431	280,431	270,331	268,371
Increased (New) Values				
Land	0	0	0	0
Improvements	0	8,514	0	0
Personal Property	0	0	0	0
District	5.2	5.2	5.2	5.2
Tax Rate & Cap %			3.4607 3.0	3.4607 3.0
Exempt Code	01	01	01	01
Exemption NRS #				
Summary Parcel #				
Tax Service Code				
Land Use Code	200	200	200	200

F3=Save & Exit F10=Other Func F11=Earlier Yrs F12=Cancel F13=Ownership/Desc
 F14=Imprv/Appraisal Data F15=Legal Descrip F16=Notes F17=Factoring Hist
 F21=Personal Property F22=Ag Land F23=Exemptions F24=Livestock Counts

TAXABLE VALUES

Parcel Number 004-041-28

Owner CATER LESLIE D

ASU100G

Location 2211

CANAL RD

Town OUTSIDE RIVER

Tax Year Data

(F5=Show Assessed Values F6=View 2 F8=Hist)

Taxable Values	2013-14	2012-13	2011-12	2010-11
Land	42,114	42,114	42,114	42,114
Improvements	225,200	204,231	208,677	221,814
Pers Prop (F21)	0	0	0	0
Ag Lands (F22)	0	0	0	0
Exemptions (F23)	0	0	0	0
Net Taxable Value	267,314	246,346	250,791	263,929
Increased (New) Values				
Land	0	0	0	0
Improvements	0	0	0	0
Personal Property	0	0	0	0
District	5.2	5.2	5.2	5.2
Tax Rate & Cap %	3.4607 3.0	3.4607 3.0	3.4607 3.0	3.4607 3.0
Exempt Code	01	01	01	01
Exemption NRS #				
Summary Parcel #				
Tax Service Code	CORE			
Land Use Code	200	200	200	200

F3=Save & Exit F10=Other Func F11=Earlier Yrs F12=Cancel F13=Ownership/Desc
 F14=Imprv/Appraisal Data F15=Legal Descrip F16=Notes F17=Factoring Hist
 F21=Personal Property F22=Ag Land F23=Exemptions F24=Livestock Counts

TAXABLE VALUES

Parcel Number 004-041-28
Location 2211 CANAL RD

Owner CATER LESLIE D

ASU100G

Town OUTSIDE RIVER

Tax Year Data (F5=Show Assessed Values F6=View 2 F8=Hist)

Taxable Values	2009-10	2008-09	2007-08	2006-07
Land	42,114	42,114	42,114	42,114
Improvements	225,191	219,829	212,537	209,480
Pers Prop (F21)	0	0	0	0
Ag Lands (F22)	0	0	0	0
Exemptions (F23)	0	0	0	0
Net Taxable Value	267,306	261,943	254,651	251,594
Increased (New) Values				
Land	0	0	0	0
Improvements	0	0	0	4,586
Personal Property	0	0	0	0
District	5.2	5.2	5.2	5.2
Tax Rate & Cap %	3.4607 3.0	3.4607 3.0	3.4930 3.0	3.4903 3.0
Exempt Code	01	01	01	01
Exemption NRS #				
Summary Parcel #				
Tax Service Code				
Land Use Code	200	200	200	200

F3=Save & Exit F10=Other Func F11=Earlier Yrs F12=Cancel F13=Ownership/Desc
F14=Imprv/Appraisal Data F15=Legal Descrip F16=Notes F17=Factoring Hist
F21=Personal Property F22=Ag Land F23=Exemptions F24=Livestock Counts

TAXABLE VALUES

Location 2211 CANAL RD Town OUTSIDE RIVER

Tax Year Data (F5=Show Assessed Values F6=View 2 F8=Hist)

Taxable Values	2005-06	2004-05	2003-04	2002-03
Land	42,114	42,114	42,114	42,114
Improvements	185,226	184,360	182,603	187,257
Pers Prop (F21)	0	0	0	0
Ag Lands (F22)	0	0	0	0
Exemptions (F23)	0	0	0	0
Net Taxable Value	227,340	226,474	224,717	229,371
Increased (New) Values				
Land	0	0	0	0
Improvements	0	0	0	181,334
Personal Property	0	0	0	0
District	5.2	5.2	5.2	5.2
Tax Rate & Cap %	3.5043 3.0	3.5337	2.9423	2.7458
Exempt Code	01	01	01	01
Exemption NRS #				
Summary Parcel #				
Tax Service Code				
Land Use Code	200	200	200	200

F3=Save & Exit F10=Other Func F11=Latest Yrs F12=Cancel F13=Ownership/Desc
 F14=Imprv/Appraisal Data F15=Legal Descrip F16=Notes F17=Factoring Hist
 F21=Personal Property F22=Ag Land F23=Exemptions F24=Livestock Counts

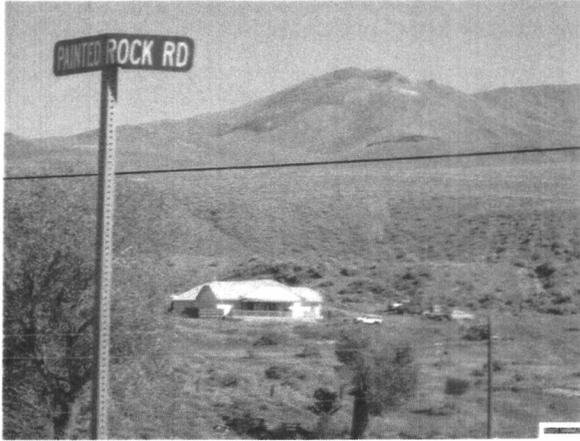
TAXABLE VALUES



CONTACT AGENT ♡ SAVE GET UPDATES SHARE MORE ▾

City, State, or Zip

Nevada · Sparks · 89434 · 2211 Canal Rd



2211 Canal Rd,
Sparks, NV 89434
4 beds · 3 baths · 2,447 sqft

FOR SALE
\$384,500

Price cut: -
\$15,500 (11/12)
Zestimate®:
\$423,323
Est. Mortgage
\$1,369/mo

See current rates

Get your \$1 Trial: Equifax Cred

CONTACT AGENT



Karen Degney
★★★★★ (29)

18 Recent sales
L. Lance Gilman Real Estate
(775) 773-4818

PREMIER AGENT

Your Name

Phone

Email

I am interested in 2211 Canal Rd, Sparks, NV 89434.



Premier Lender
Sue Barry

(775) 843-9983 | NMLS 366040



I want financing information

Contact Agent

Learn how to appear as the agent above

This 2447 square foot single family home has 4 bedrooms and 3.0 bathrooms. It is located at 2211 Canal Rd Sparks, Nevada. The nearest schools are Fernley, Fernley and Fernley.

FACTS

- Lot: 3.24 acres
- Single Family
- Built in 2001
- 32 shoppers saved this home
- Cooling: Central

- 144 days on Zillow
- Views since listing: 2,980
- All time views: 5,997
- Heating: Forced air
- Price/sqft: \$157
- MLS #: 150012583

FEATURES

- Ceiling Fan
- Deck
- Double Pane/Storm Windows
- Fireplace
- Flooring: Carpet, Linoleum / Vinyl
- Jetted Tub
- Parking: Garage - Attached, 5 spaces, 1402 sqft
- Patio
- RV Parking
- Security System
- View: Mountain, Territorial

More ▾ County website See data sources

Zestimate Details

Add seller comment

Zestimate [?]
\$423,323
+\$9,079 Last 30 days
 \$317K \$610K
 Zestimate range

Rent Zestimate [?]
\$2,584/mo
+\$41 Last 30 days
 \$2.1K \$3.4K
 Zestimate range

Zestimate ▾ 1 year 5 years 10 years

- This home --
- 89434 --
- Sparks --



Access Blocked - Content Alert

The URL: <http://tpc.google syndication.com/saf0-2/html/container.html> was blocked

- The link you are accessing has been blocked by the Barracuda Web Filter because it matches a blocked category. The name of the category is: "advertisements-popups"

Nearby Similar Sales

SOLD: \$435,000
 Sold on 7/31/2015
 4 beds, 2.0 baths, 3392 sqft
 31800 Cantlon Dr, Reno, NV 89510

See sales similar to 2211 Canal Rd

Featured Partners

Equifax® Official Site
Equifax.com/CreditReport
 See Your Equifax® Credit Score. \$1
 When You Sign Up For 7 Day Trial

Find a local lender on Zillow
Zillow.com/home-loans
 Work with a mortgage lender in your neighborhood.

Access Blocked - Content Alert

The URL: <http://tpc.google syndication.com/saf0-2/html/container.html> was blocked

- The link you are accessing has been blocked by the Barracuda Web Filter because it matches a blocked category. The name of the category is: "advertisements-popups"

APPRAISAL INFORMATION FOR PARCEL # 004-041-28 (Not Assigned to a Batch)

PA0300
 CURRENTLY IN ASSESSOR'S MASTER FILE
 Re-appraisal Year: 2015
 INFORMATION IN APPRAISAL FILE

GROUP: 1

APPRAISAL INFORMATION FOR PARCEL # 004-041-28 (Not Assigned to a Batch)
 Last Updated: 12/10/15 By TOBI
 Current Improvements: 79,876
 New Improvements:
 Last Updated: 12/09/14 14:39:38 By JWS
 Improvement Data Only
 Improvement Data Only

#	Description	Year Built	Dimensions	Count/Size	Found-ation	wall Type	Stories	Roof Type	Roof Cover	Interior	# of Fixtures	Rough
001	Created by Property Costing Estimate # 1081	2001		1								
002	W/S	1997		1.402								
003	ATTACHED GARAGE	2001		1.402								
004	GARAGE FINISH	2001		280								
005	CONCRETE COVERED PORCH	2005	12.0 x	40.0								
006	WOOD DECK	2001		528								
007	CONCRETE											

#	Description	Recost Year	Category or Table-Class-Exten	Unit Cost	Add'l Unit Cost	Multiplr	Add'l Lump Sum	Total Cost	% Good	RCNLD	x 35%	Appraisal Date	Int	New % or Amount	
001	Created by Property Cost 2015	2015	UTWS1	10,930.00		1.0000	227,149	227,149	79.00	179,448	62,807	12/09/14	JS		
002	W/S	2015	GARATT	22.32		1.0000		10,930	73.00	7,979	2,793	12/09/14	JS		
003	ATTACHED GARAGE	2015	GAR-FA	5.13		1.0000		31,293	79.00	24,721	8,652	12/09/14	JS		
004	GARAGE FINISH	2015	CCP	17.22		1.0000		7,192	79.00	5,682	1,989	12/09/14	JS		
005	CONCRETE COVERED PORCH	2015	WDDECK	11.36		1.0000		4,822	79.00	3,809	1,333	12/09/14	JS		
006	WOOD DECK	2015	FWCONC	4.66		1.0000		5,453	85.00	4,635	1,622	12/09/14	JS		
007	CONCRETE							2,460	79.00	1,943	680	12/09/14	JS		
											228,217	79,876			
											289,299				
											New This Year:				

Cater Res 11/2/2011



Cater Res 5/1/2013



© 2013 Pictometry

05/01/2013

Ps11

Cater Res 5/1/2013 #2

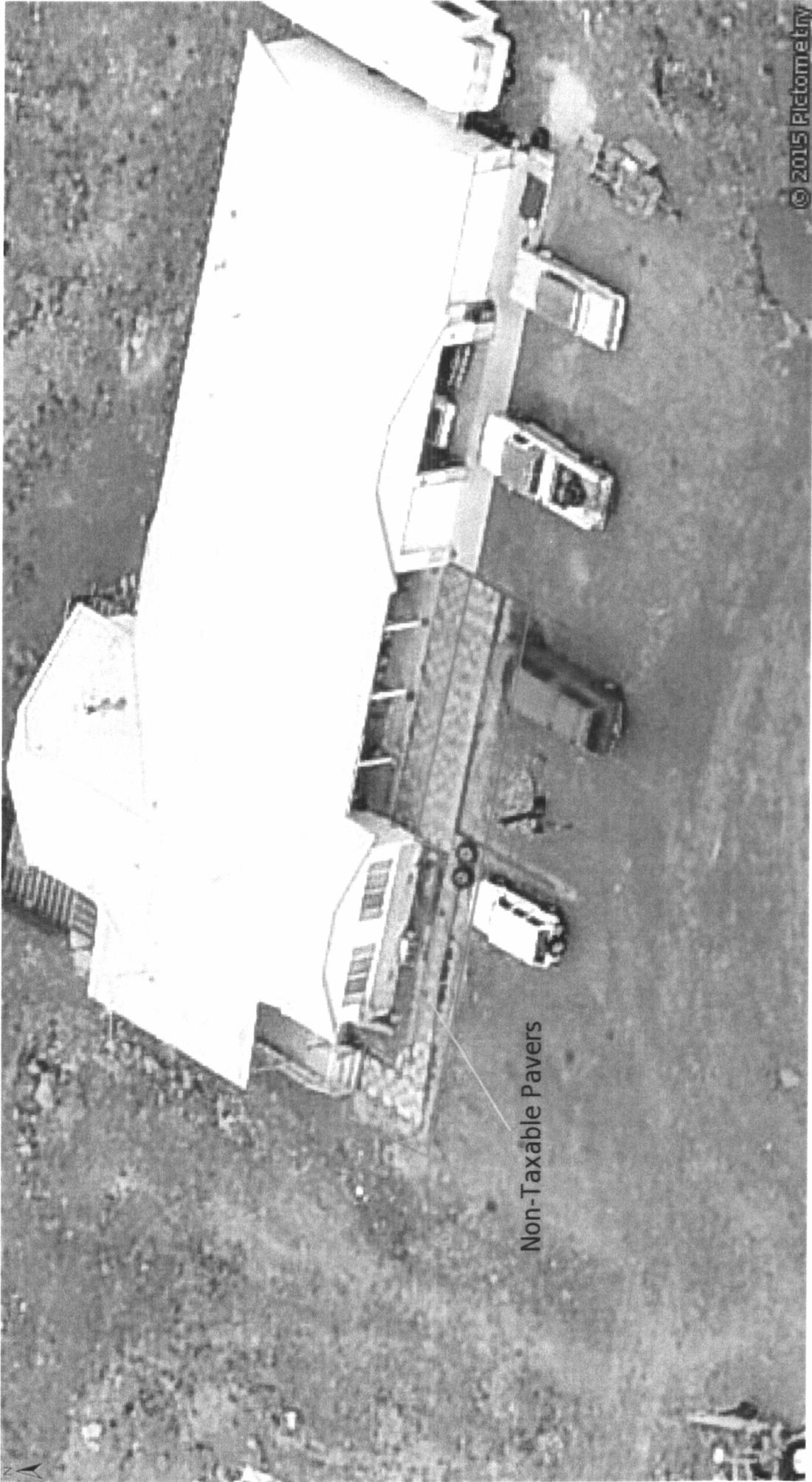


© 2013 Pictometry

05/01/2013

Ps12

Cater Res 3/20/2015



Non-Taxable Pavers

BOARD OF EQUALIZATION
STOREY COUNTY, NEVADA

CERTIFIED MAIL - 7003 2260 0001 2234 4990

January 25, 2016

NOTICE OF HEARING

TAXPAYER:

Terry T Stallman
210 Elizabeth Ln
Dayton, NV 89403

STOREY COUNTY ASSESSOR:

Jana Seddon
26 S B Street
Virginia City, NV 89440

DATE: February 26, 2013

TIME: 9:00 a.m.

PLACE:

Storey County District Courtroom
26 South B Street
Virginia City, Nevada 89440

LEGAL AUTHORITY AND JURISDICTION OF THE COUNTY BOARD OF EQUALIZATION: NRS 361.357

Case No: 16-006

Parcel No: 003-314-15

The County Board of Equalization (County Board) will hear your appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured your appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled during the session.

If you choose to submit a brief and evidence to the County Board, the documents must be received by the County Clerk in the office no later than 5:00 p.m. February 12, 2016. You may fax the documents to the County Board at (775) 847-0921. Please submit a copy of the documents directly to the other party no later than 5:00 p.m. of the day indicated above.

The taxpayer may appear in person or file a letter for consideration or may be represented by an attorney or any qualified individual. If an appeal is made by a taxpayer's representative, the person making the appeal on behalf of the owner of the property shall provide an **original written "Agent Authorization Form"** at the time the appeal is filed. If the taxpayer or his representative fails to appear at the scheduled time, the hearing may be held in his absence and the County Board will consider the available evidence at the scheduled hearing time.

Please be aware the County Board will limit its consideration to the issues and contentions set forth in the petition. Information regarding procedural rules governing the County Board's hearing may be found in the Nevada Administrative Code 361.622 through 361.643. The Administrative Code may be found on the internet by selecting Chapter 361 at <http://leg.state.nv.us/NAC>.

If you have any questions, please call (775) 847-0969

Vanessa Stephens, Storey County Clerk


By, Deputy County Clerk

Please be advised that if a transcript of any hearing held before the County Board is desired by the taxpayer, the party desiring the transcript must pay for the court reporter, or you may obtain a CD of the hearing from the Clerk and provide to the reporter and pay for the transcript and deliver a copy of the transcript to the County Clerk which will be included as a part of the administrative record, before any subsequent hearing or appeal of the matter.

AFFIDAVIT OF SERVICE BY MAIL

STATE OF NEVADA)
) SS.
COUNTY OF STOREY)

I Wendy Bacus hereby swear under penalty of perjury, that the following assertions are true of her own personal knowledge.

That affiant is, and was on the day when the herein described mailing took place, a citizen of the United States, over the age of 18 years, and not a party to, nor interested in, the within matter; that on the 25th day of January, 2016, affiant deposited in the United States mail in Virginia City, Nevada, a copy of the within Notice of Hearing, Board of Equalization, enclosed in a sealed envelope upon which certified first class postage was fully prepaid, addressed to:

Walmart Stores East LP
PO Box 8050 M S 0555
Bentonville, AR 72716

Leslie D Cater
2211 Canal Rd
Painted Rock, NV 89434

Reno RE Ventures LLC
790 Estate Dr. Suite 150
Deerfield, IL 60015

Terry T Stallman
210 Elizabeth Ln
Dayton, NV 89403

Reno Milan One LLC
790 Estate Dr. Suite 150
Deerfield, IL 60015

Cole PM McCarran NV LLC
19601 N 27th Ave
Phoenix, AZ 85027

That there is regular communication by mail between the place of mailing and the place so addressed.

Dated this 25th day of January, 2016.


Wendy Bacus, Storey County Deputy Clerk

JURAT
N.R.C.P. 5(b)

7003 2260 0001 2234 4990

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com®

OFFICIAL USE

Postage	\$.485
Certified Fee		3.45
Return Receipt Fee (Endorsement Required)		2.80
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$	6.735

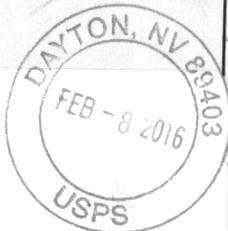


Sent To **Terry T Stallman**
 Street, Apt. No.; or PO Box No. **210 Elizabeth Ln**
 City, State, ZIP+4 **Dayton, NV 89403**

PS Form 3800, June 2002

See Reverse for Instructions

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 	A. Signature <input checked="" type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee	
	B. Received by (Printed Name) T. Stallman	C. Date of Delivery
1. Article Addressed to: Terry T Stallman 210 Elizabeth Ln Dayton, NV 89403	D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
2. Article Number (Transfer from service label)	3. Service Type <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Priority Mail Express™ <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> Collect on Delivery	
	4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
7003 2260 0001 2234 4990		
PS Form 3811, July 2013 Domestic Return Receipt		



Storey County Board of Equalization

JAN 19 2016

PETITION FOR REVIEW OF TAXABLE VALUATION

STOREY CO ASSESSOR

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 15th. 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: TERRY T. STALLMAN
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):
TITLE
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 210 ELIZABETH LAWE
EMAIL ADDRESS:
CITY: DAYTON STATE: NV ZIP CODE: 89403 DAYTIME PHONE: 705 781 9155 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 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: 210 ELIZABETH LAWE STREET/ROAD: ELIZABETH LAWE CITY (IF APPLICABLE): DAYTON COUNTY: STOREY
Purchase Price: 16000 Purchase date: 2007/08

2. Enter Applicable Assessor Parcel Number (APN) or Personal Property Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN): 003-314-15 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.

4. Check Property Use Type:

- Vacant Land Mobile Home (Not on foundation) Mining Property
Residential Property Commercial Property Industrial Property
Multi-Family Residential Property Agricultural Property Personal Property
Possessory Interest in Real or Personal property

5. Check Year and Roll Type of Assessment being appealed:

2016-2017 Secured Roll 2015-2016 Unsecured Roll 2015-2016 Supplemental Roll

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.

Table with 3 columns: Property Type, Assessor's Taxable Value, Owner's Opinion of Value. Rows include Land, Buildings, Personal Property, Possessory Interest in real property, Exempt Value, Total.

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).

TEMPORARY CONSTRUCTION FINISHED; TRAILER & FENCE BEING INCLUDED

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

[Signature]
 Petitioner Signature
TERRY STALLMAN
 Print Name of Signatory

OWNER
 Title
1/12/16
 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:			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 ()

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.

[Signature]
 Authorized Agent Signature

 Print Name of Signatory

 Title

 Date

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

 Signature of Owner or Authorized Agent/Attorney

 Date

CBOE 16-006

SUBJECT: 3-314-15 AMERICAN PENSION SERVICES, INC FOR TERRY T. STALLMAN
UNIT 7 LOT 140 210 ELIZABETH LANE

(04) A PORTION OF SE 7 Sec. 20 11N, R22E, M.D.B. & M.

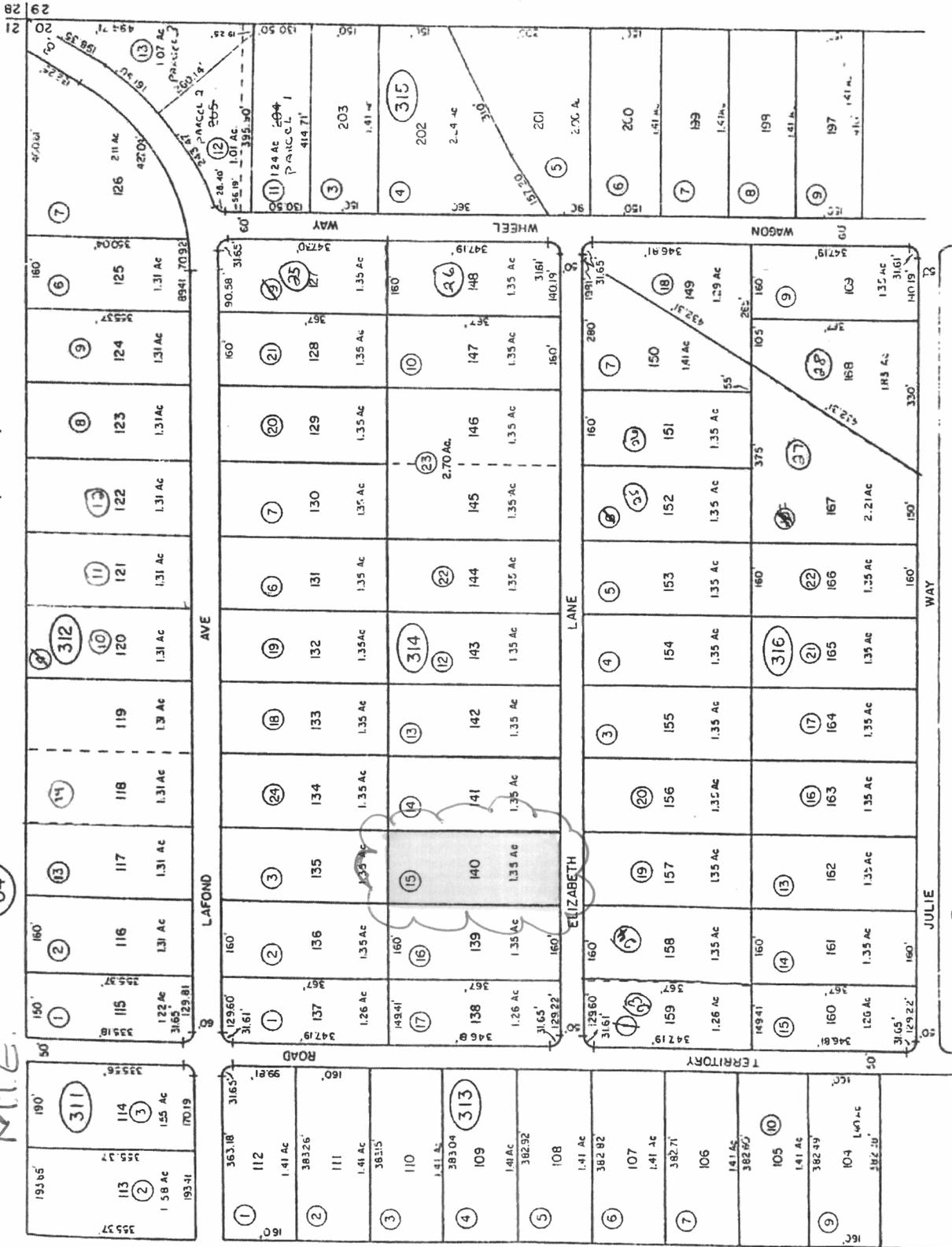
N.T.E.

1.35 ACRES
VACANT
W/

MINOR
IMPROV.
NO LIVABLE
STRUCTURES

Bk. 04

Bk. 04



Mark Twain Estates Unit # 7

STOREY COUNTY

NOTE: This plat is for assessment use only and does not represent a survey. No liability is assumed as to the accuracy of the data delineated hereon. Use of this plat for other than assessment purposes is forbidden unless approved by the Dept. of Taxation, Division of Assessment Standards.



REV/DOAS/JUNE 05/TG
REV/DOAS/OCT 08/RAH
REV/DOAS/AUG 10/AG

Jana Seddon

STOREY COUNTY ASSESSOR

STOREY COUNTY COURTHOUSE

26 South B Street

P.O. Box 494

Virginia City, NV 89440

(775) 847-0961 Phone

(775) 847-0904 Fax

Assessor@storeycounty.org

Case: 16-006
APN: 3-314-15
Petitioner: Terry Stallman
American Pension Services Inc., Administrator
Address: 210 Elizabeth Lane
Mark Twain Estates

Storey County Board of Equalization:

After reading Mr. Stallman's application and his reference to temporary structures, we decided to do a physical inspection of the property as the reappraisal of the property was done via aerial imagery. With aerial imagery we cannot always see fencing, or types of fencing, and sometimes mistakes can be made. Upon inspection we found:

- The carport is indeed 26x20, but with no floor. We also found that it has a metal wall along the back side that is 11'H x 26'L

-The 7'H chain link fence with privacy slats is actually 8'H

-There is 160' of heavy wire (hog wire) fencing along the front of the property with 2" metal pipe posts

- And a 20'L x 6'H heavy wire gate with what I believe to be 6" heavy duty metal pipe posts

Taking these findings into consideration, I downgraded the carport to a basic metal carport (this has no floor) and added in the back wall. Corrected the height of the chain link fence, and added the wire fence and gate into the assessment, making the new assessment: \$7,857 taxable and \$2,750 assessed for improvements only.

Now to the temporary structure claim, please see attached NRS. NRS 361.035 defines real property, NRS 361.045 states all property is taxable except as otherwise provided. NRS 361.069 gives you those exceptions, and NRS 361.085 defines portable goods and storage sheds. It simply states that it has to be less than 120 square feet to be considered portable. Per NRS, all of Mr. Stallman's improvements are taxable.

I am requesting Mr. Stallman's property values be adjusted as follows.

Jana Seddon

STOREY COUNTY ASSESSOR

STOREY COUNTY COURTHOUSE

26 South B Street

P.O. Box 494

Virginia City, NV 89440

(775) 847-0961 Phone

(775) 847-0904 Fax

Assessor@storeycounty.org

	Taxable	Assessed
Land	\$18,923	\$6,623
Improvements	<u>\$ 7,857</u>	<u>\$2,750</u>
Total New Values	\$26,780	\$9,373

You may see the breakdown on the attached Appraisal Information sheet.

Sincerely,

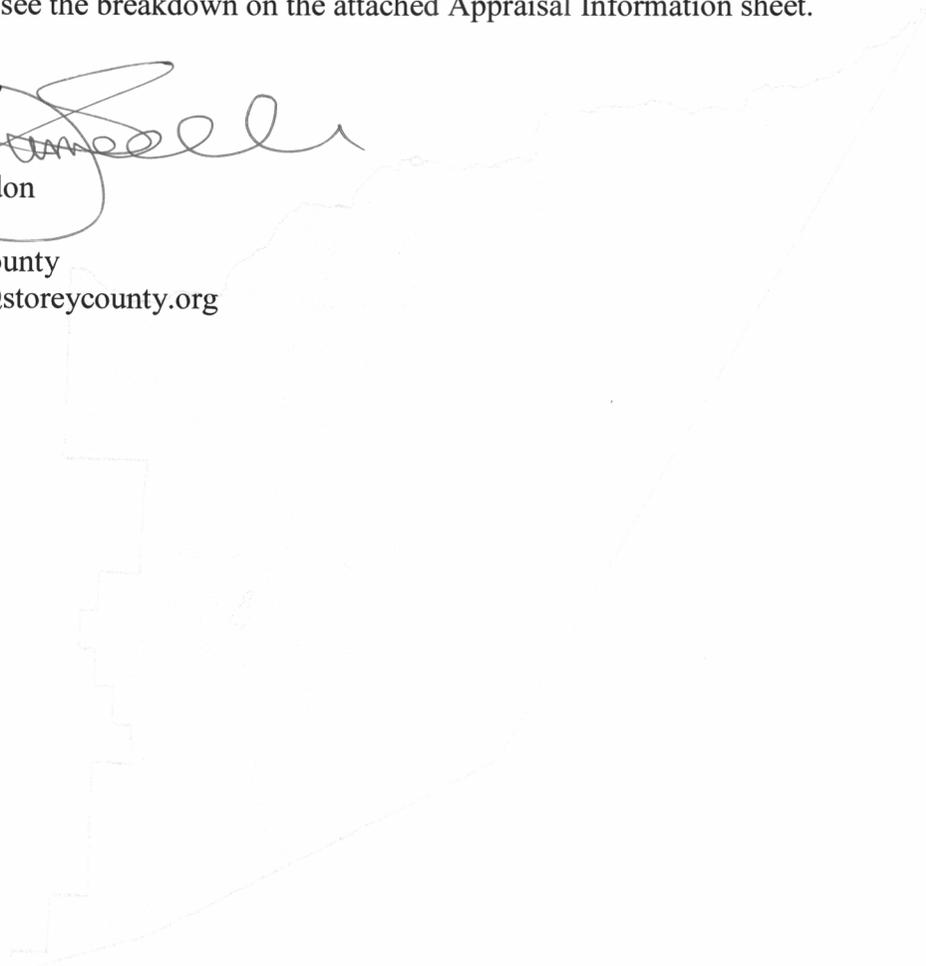


Jana Seddon

Assessor

Storey County

jseddon@storeycounty.org



NRS 361.030 “Personal property” defined.

1. “Personal property” means:

(a) All household and kitchen furniture.

(b) All law, medical and miscellaneous libraries.

(c) All goods, wares and merchandise.

(d) All chattels of every kind and description, except vehicles as defined in NRS 371.020.

(e) Stocks of goods on hand.

(f) Any vehicle not included in the definition of vehicle in NRS 371.020.

(g) All locomotives, cars, rolling stock and other personal property used in operating any railroad within the State.

(h) All machines and machinery, all works and improvements, all steamers, vessels and watercraft of every kind and name navigating or used upon the waters of any river or lake within this State or having a general depot or terminus within this State.

(i) The money, property and effects of every kind, except real estate, of all banks, banking institutions or firms, bankers, moneylenders and brokers.

(j) All property of whatever kind or nature, except vehicles as defined in NRS 371.020, not included in the term “real estate” as that term is defined in NRS 361.035.

2. Gold-bearing and silver-bearing ores, quartz or minerals from which gold or silver is extracted, when in the hands of the producers thereof, shall not mean, not be taken to mean, nor be listed and assessed under the term “personal property” as used in this section, but are specially excepted therefrom, and shall be listed, assessed and taxed as provided by law.

[Part 3:344:1953]—(NRS A 1963, 305, 1121; 1983, 1191)

NRS 361.035 “Real estate” and “real property” defined.

1. “Real estate” or “real property” means:

(a) All houses, buildings, fences, ditches, structures, erections, railroads, toll roads and bridges, or other improvements built or erected upon any land, whether such land is private property or property of this state or of the United States, or of any municipal or other corporation, or of any county, city or town in this state.

(b) Any mobile home, factory-built housing or manufactured home which meets the requirements of NRS 361.244.

(c) The ownership of, or claim to, or possession of, or right of possession to any lands within this state.

(d) The claim by or the possession of any person, firm, corporation, association or company to any land.

2. The property described in subsection 1 must be listed under the head of “real estate.”

3. Except as otherwise provided in NRS 361.2445, when an agreement has been entered into, whether in writing or not, or when there is sufficient reason to believe that an agreement has been entered into, for the dismantling, moving or carrying away or wrecking of the property described in subsection 1, the property must be classified as personal property, and not real estate.

4. For the purposes of this chapter, “real estate” or “real property” does not include leasehold or other possessory interests in land owned by the Federal Government on which land the Federal Government is paying taxes to the State of Nevada or is, pursuant to contractual obligation, paying any sum in lieu of taxes to the State of Nevada.

[Part 3:344:1953]—(NRS A 1957, 358; 1975, 1655; 1979, 824; 1993, 1183; 1999, 3465)

NRS 361.045 Taxable property. Except as otherwise provided by law, all property of every kind and nature whatever within this state shall be subject to taxation.

[Part 1:344:1953; A 1954, 29; 1955, 340]

NRS 361.069 Household goods and furniture exempted; exclusion of rental property.

1. Except as otherwise provided in this section, household goods and furniture are exempt from taxation.

2. Except as otherwise provided in subsection 3, appliances and furniture which are owned by a person who engages in the business of renting the appliances or furniture to other persons are not exempt from taxation.

3. Except as otherwise provided in this subsection, the assessment of rented or leased appliances or furniture, or both, of a time-share project governed by the provisions of chapter 119A of NRS, which contains five or more units, must be reduced by a percentage equal to the average percentage of time that all of the units are occupied by an owner of a time share in the project. If the units of the time-share project are occupied by owners of time shares in the project for an average of more than 90 percent of the fiscal year, the rented or leased appliances or furniture, or both, are exempt from taxation. As used in this subsection:

(a) "Owner" has the meaning ascribed to it in NRS 119A.056.

(b) "Unit" has the meaning ascribed to it in NRS 119A.160.

4. As used in this section:

(a) "Household goods and furniture" includes, without limitation, the following items if used in a residence:

(1) Clothing;

(2) Personal effects;

(3) Gold and silver;

(4) Jewelry;

(5) Appliances that are not attached to real property or a mobile or manufactured home;

(6) Furniture;

(7) Recreational equipment not required by NRS to be registered; and

(8) Portable goods and storage sheds and other household equipment.

(b) "Engages in the business of renting appliances or furniture" means:

(1) Renting or leasing appliances or furniture, or both, to other persons not in conjunction with the rental or lease of a dwelling unit; or

(2) Renting or leasing appliances or furniture, or both, to other persons in conjunction with the rental or lease of a dwelling unit located in a complex containing five or more dwelling units which are rented or leased by the owner to other persons in conjunction with appliances or furniture, or both.

(Added to NRS by 1979, 1233; A 1983, 1192; 1989, 169; 1997, 1569; 2001, 1545; 2005, 2648)

NAC 361.085 "Portable goods and storage sheds and other household equipment" interpreted. (NRS 360.090, 361.069) As used in subparagraph (8) of paragraph (a) of subsection 4 of NRS 361.069, the Department shall interpret "portable goods and storage sheds and other household equipment" to include, without limitation:

1. A portable shed which is less than 120 square feet in area and which does not have a foundation;

2. A portable carport or aluminum awning which is less than 120 square feet in area and which does not have a foundation;

3. A satellite dish that is owned by the owner of the dwelling unit or a person who resides in the dwelling unit;

4. Decorative outdoor lighting;

5. A freestanding wood stove;

6. A portable spa;

7. A swamp cooler or air-conditioning unit that is attachable to the window of dwelling units;

8. Skirting on a mobile home;

9. Portable steps on a mobile home; and

10. Portable tubular panels for a corral.

(Added to NAC by Tax Comm'n by R014-98, eff. 11-20-98)

PA0300 APPRAISAL INFORMATION FOR PARCEL # 003-314-15 (Not Assigned to a Batch) Current Year: 2016-17 2/09/16
 CURRENTLY IN ASSESSOR'S MASTER FILE Last Updated: 1/11/16 By JKA Improvement Data Only
 Re-appraisal Year: 2015 Re-appraisal Group: 05 Current Improvements: 3.551 New Improvements: 3.551
 INFORMATION IN APPRAISAL FILE Last Updated: 2/09/16 9:56:56 By JVS Improvement Data Only

GROUP: 1

#	Description	Year Built	Dimensions	Count/Size	Foundation	Wall Type	Stories	Roof Type	Roof Cover	Interior	# of Fixtures	Rough - IFS
001	CHAIN LINK FENCE-8' W/RAIL & PRIV.SLATS	2010		60								
002	CARPOT - METAL TYPE NO FLOOR NO SIDES	2012	20.0 x 26.0	520								
003	METAL WALL ON CARPORT double the width of carport wall to acct for height of wall	2012		52								
004	WIRE FENCE-GOOD QUALITY	2012		160								
005	CHAIN LINK GATE 20'L X 6'H	2012		1								

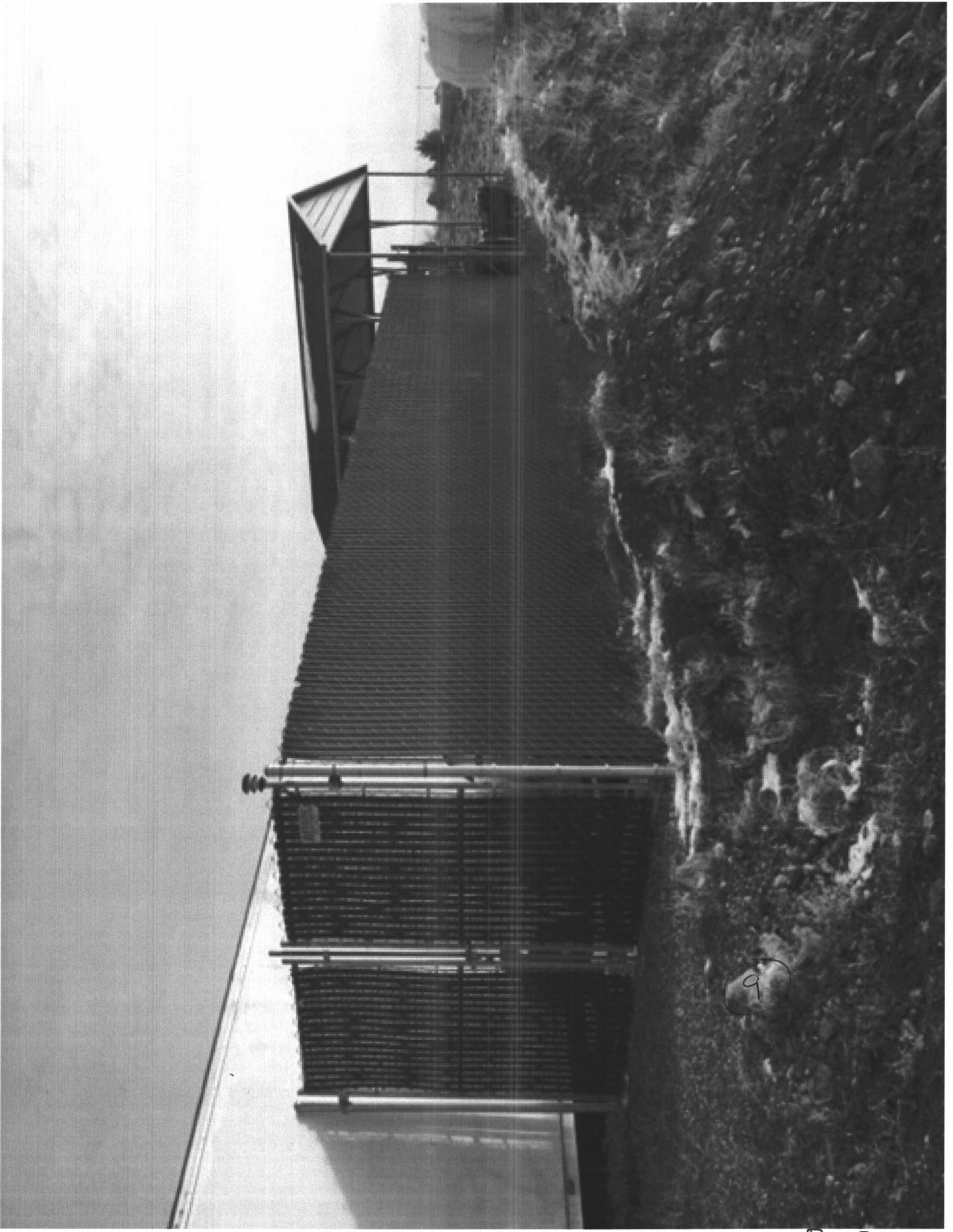
#	Description	Recost Year	Category or Table-Class-Exten	Unit Cost	Add'l Unit Cost	Multiplr	Add'l Lump Sum	Total Cost	% Good	RCNLD	x 35%	Appraisal Date	Int	New % or Amount	
001	CHAIN LINK FENCE-8' W/RA 2016 CHLINK9			40.10		1.0000		2,406	91.00	2,189	766	12/02/15	TW	100%	
002	CARPOT - METAL TYPE NO 2016 CRPRT6			6.73		1.0000		3,500	94.00	3,290	1,152	12/02/15	TW	100%	
003	METAL WALL ON CARPORT 2016 MTLFNC7			11.23		1.0000		584	94.00	549	192	02/09/16	JS	100%	
004	WIRE FENCE-GOOD QUALITY 2016 WIRE-4			5.00		1.0000		800	94.00	752	263	02/09/16	JS	100%	
005	CHAIN LINK GATE 20'L X 6 2016 CHLKGT206			1,145.77		1.0000		1,146	94.00	1,077	377	02/09/16	JS	100%	
Totals															
								8,436		7,857	2,750				
								New This Year:		7,857	2,750				



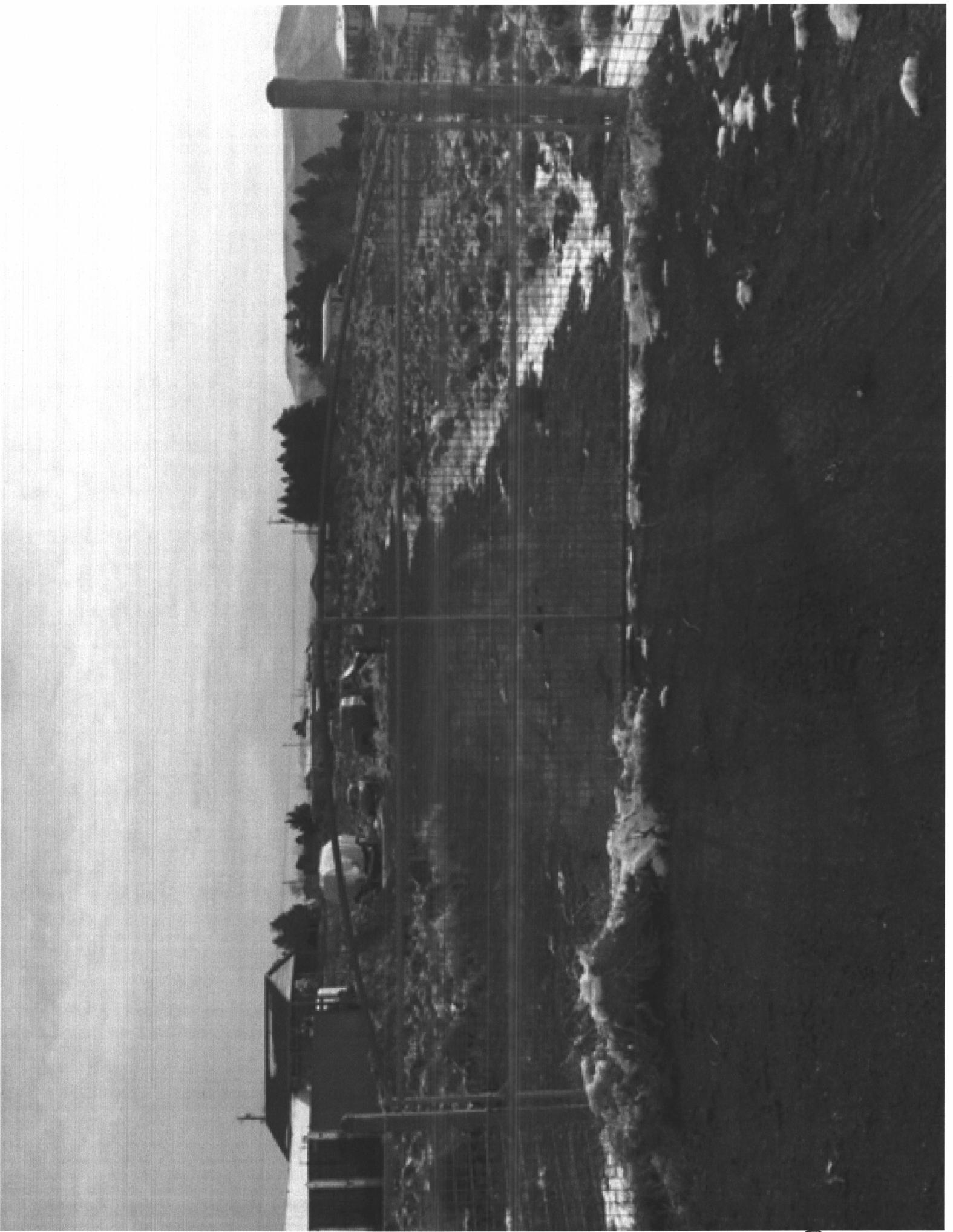
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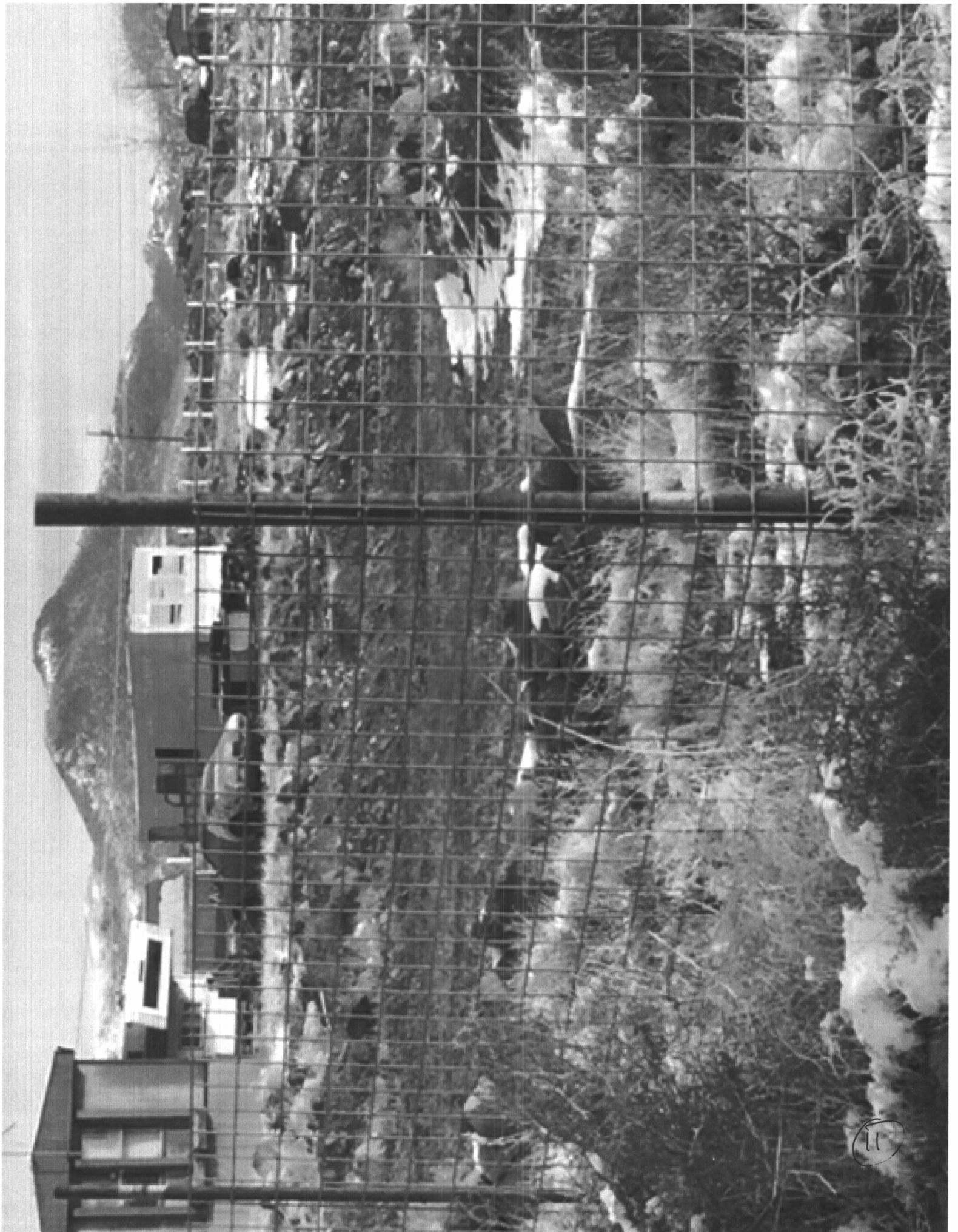


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