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Taxpayer Name

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Mailing Address

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City

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State, Zip

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APN

Date: \_\_\_\_\_

**Madam Chairman and Members of the Board of Equalization:**

I have filed a timely Petition for Review of the Assessor's valuation of my residential real property. I have received a hearing date, however I may be unable to attend. I ask that you accept this letter into evidence as my position on this appeal. I am also enclosing any copies of materials sent to me by the Washoe County Assessor as the basis for my property valuation. Please include all documents as part of the record in my case. (APN: \_\_\_\_\_). I am submitting this evidence by mail, at least 5 days prior to my hearing, as directed by the Washoe County Board of Equalization.

According to the information provided to me, the Assessor has not valued my property in accordance with regulations approved and promulgated by the Nevada Tax Commission as required by law. The Assessor has used methodologies that he has not used elsewhere in Washoe County and that are not used elsewhere in the State of Nevada. Accordingly, the Assessor's valuation of my property violates the Nevada Constitutional requirement of uniformity and equality of taxation.

The Assessor has used a combination of methodologies to determine a "base lot value" for land. The Nevada Tax Commission regulations do not authorize or permit the use of a combination of methodologies. The Nevada Tax Commission regulations do not specifically authorize or permit the development of a base lot value. In the absence of sufficient comparable sales of vacant land, the Assessor has primarily relied on an abstraction methodology that has not been authorized by Tax Commission methodology and that violates existing Tax Commission regulations. The Assessor has also used what is described as "fully obsolete" sales in a manner not authorized by Tax Commission regulations. The

Assessor has also failed to adjust comparable sales in the manner required by the regulations for differences in view and other property attributes.

After the December 2006 Nevada Supreme Court decision in State, Bd. of Equalization v. Bakst, 22 Nev., Adv. Op. 116, 148 P.3d 717 (2006), the Nevada Tax Commission, the Department of Taxation, and the Washoe County Assessor all acknowledged the inadequacy of existing valuation regulations to produce property valuations that would satisfy the Constitutional requirement of uniform and equal taxation. Since that time, however, the Tax Commission has not promulgated new or revised regulations. The Department of Taxation, as well, has failed to ensure that the seventeen County Assessors follow the same methodologies.

The information sent to me by the Assessor does not comply with the requirements of NRS 361.227 and does not provide an adequate basis for me to determine exactly how my property valuation was determined, denying me my due process rights to challenge that valuation properly.

The Nevada Supreme Court has determined that the Nevada Tax Commission must establish uniform regulations governing the methodologies to be followed by the county assessors throughout Nevada in valuing property for property tax purposes. The Tax Commission has admittedly failed in that duty. The valuation of my property by the Washoe County Assessor was not made using any methodology that is uniformly used anywhere else in Washoe County or the State of Nevada. That valuation is unconstitutional and must be set aside.

I appreciate your consideration and I ask that you do your duty, follow the law, reject the Assessor's valuation of the land portion of my residential property, and set that value at its 2002-2003 level.

I am asking that you reinstate my land value to its 2002-2003 level, which the Nevada Supreme Court has previously found constitutional. The Assessor had used prior appraisal methods, subsequently determined by the Court to be illegal, to determine the 2002-2003 Incline Village/Crystal Bay property values; thereby greatly inflating land assessments over other parts of Washoe County. In the years since, the Incline Village and Crystal Bay valuations of 2002-2003 have roughly achieved a par with the current property values in similar areas of the County. Re-setting the values in the Incline Village /Crystal Bay area to their 2002-2003 valuations would achieve equalization that has previously been sorely lacking.

Sincerely,

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Property Owner