

CONTROL #

APPEAL CASE # 2022-000009

Carson City 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: Lowes HIW Inc.
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Lowe's Home Centers, LLC
TITLE: Owner
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): c/o Tax Dept., NB3TA, PO Box 1000
EMAIL ADDRESS: PropertyTax@Lowe.com
CITY: Mooresville STATE: NC ZIP CODE: 28115 DAYTIME PHONE: (704) 693-2741

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: 430 STREET/ROAD: Fairview Drive CITY (IF APPLICABLE): Carson City COUNTY: Carson City
Purchase Price: NA 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): 004-012-27 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:

- Commercial Property (checked)
Vacant Land
Mobile Home (Not on foundation)
Mining Property
Residential 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:

2022-2023 Secured Roll (checked) 2021-2022 Unsecured Roll 2021-2022 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: Land, Buildings, Personal Property.

Possessory Interest in real property	NA	NA
Exempt Value	NA	NA
Total	\$11,544,231	\$9,875,488

Part F. TYPE OF APPEAL

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

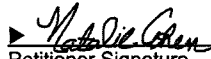
- NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.
- NRS 361.356: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.
- NRS 361.355: My property is overvalued because 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).

The large year over year increase is not supported by market data

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
 Natalie Cohen

 Print Name of Signatory

Real Property Tax Accountant, Lowe's Home Centers

 Title
 1/13/2022

 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.

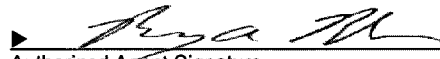
List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT: Benjamin A. Blair		TITLE: Agent			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Faegre Drinker Biddle & Reath LLP		EMAIL ADDRESS: benjamin.blair@faegredrinker.com			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 300 N Meridian Street, Suite 2500					
CITY Indianapolis	STATE IN	ZIP CODE 46204	DAYTIME PHONE (317) 237-1206	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
 Benjamin A. Blair

 Print Name of Signatory

Agent

 Title
 1/13/2022

 Date

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

 Signature of Owner or Authorized Agent/Attorney

 Date

January 28, 2022

NOTICE OF HEARING

Benjamin A. Blair
300 N. Meridian Street, Suite 2500
Indianapolis, IN 46204

VIA CERTIFIED MAIL

**Return Receipt Requested
7009 2820 0003 7789 4486**

**VIA EMAIL: benjamin.blair@faegredrinker.com
Case #2022-000009**

HEARING DATE: Tuesday, February 8, 2022
HEARING TIME: 9:00 a.m. (approximately)
HEARING LOCATION: Carson City Community Center
Robert "Bob" Crowell Board Room
851 East William Street
Carson City, Nevada
PROPERTY INFORMATION: 430 Fairview Drive, APN 004-012-27

**LEGAL AUTHORITY AND JURISDICTION OF THE COUNTY BOARD OF
EQUALIZATION:** NRS 361.345 to NRS 361.365

Dear Mr. Blair:


The Carson City Board of Equalization will hear the Petition for Review of Assessed Valuation of **Lowes HIW Inc.** on the date and at the location indicated above. Please be advised that the time is approximate and, although you may be assured the matter will not be heard prior to the stated time; please be prepared for possible delays as there are other items scheduled for this hearing.

Please be aware that the Carson City Board of Equalization will limit its consideration to the Petition. Information regarding the rules of practice and procedure before the Carson City Board of Equalization are enclosed, together with the agenda. Other supporting materials will be provided to you by the Assessor's Office.

Please contact the Carson City Assessor's Office, at 887-2130, with any question.

Sincerely,

AUBREY ROWLATT, Clerk
BOARD OF EQUALIZATION

By: 
Cheryl Eggert, Chief Deputy Clerk

/kmk

Encl.

c: Dave Dawley, Assessor
Benjamin Johnson, Deputy District Attorney

CERTIFIED MAIL™



7009 2820 0003 7789 4486

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U.S. Postal Service™
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Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$

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Sent To

Street, Apt. No.
or PO Box No.
City, State, ZIP

Benjamin A. Blair
300 N. Meridian Street, Suite 2500
Indianapolis, IN 46204

PS Form 3800, August 2006

See Reverse for Instructions

CARSON CITY CLERK
PUBLIC MEETINGS DIVISION
855 E. MUSSEY ST., STE. 1032
CARSON CITY, NV 89701



PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE

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:

**Benjamin A. Blair
300 N. Meridian Street, Suite 2500
Indianapolis, IN 46204**

COMPLETE THIS SECTION ON DELIVERY

A. Signature Agent
 Addressed
 B. Received by (Printed Name) Date of Delivery
 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 Express Mail
 Registered Return Receipt for Merchandise
 Insured Mail C.O.D.

4. Restricted Delivery? (Extra Fee) Yes

2. Article Number **7009 2820 0003 7789 4486**
 (Transfer from service label)

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

Certified Mail
 ■ A mailing receipt
 ■ A unique identifier
 ■ A record of delivery
Important Return Receipt
 ■ Certified Mail is
 ■ Certified Mail is
 ■ NO INSURANCE
 ■ valueless, please
 ■ For an additional
 delivery. To obtain
 Receipt (PS Form
 fee. Endorse mail
 a duplicate return
 required.
 ■ For an additional
 addressee's authorization
 endorsement.
 ■ If a postmark on
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IMPORTANT: Save
 PS Form 3800, August