



CARSON CITY 2022/2023 COUNTY BOARD OF EQUALIZATION

Date: February 8, 2022

Appeal Case # 2022-000011

APN: 002-754-01

Property Owner: J & O Nevada LLC

Property Location Address: 3006 N. Roop Street

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January 28, 2022

NOTICE OF HEARING

Joshua M. Soroka
Ernst & Young LLP
4365 Executive Drive, Suite 1600
San Diego, CA 92121

VIA CERTIFIED MAIL
Return Receipt Requested
7009 2820 0003 7789 4479
VIA EMAIL:Joshua.Soroka@ey.com
Case #2022-000011

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: 3006 N. Roop Street, APN 002-754-01

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

Dear Mr. Soroka:


The Carson City Board of Equalization will hear the Petition for Review of Assessed Valuation of **J & O Nevada LLC** 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,

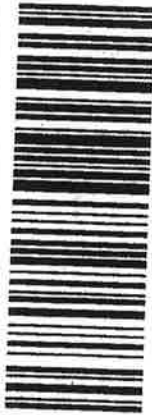
AUBREY ROWLATT, Clerk
BOARD OF EQUALIZATION

By: 
Cheryl Eggert, Chief Deputy Clerk

/kmk
Encl.

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

CERTIFIED MAIL™



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Total Postage & Fees	\$

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Sent To **Joshua M. Soroka**
Ernst & Young LLP
Street, Apt. No.,
or PO Box No. **4365 Executive Drive, Suite 1600**
City, State, ZIP+4 **San Diego, CA 92121**

PS Form 3800, August 2006

See Reverse for Instructions

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



PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS LABEL ATTACHED 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:

**Joshua M. Soroka
Ernst & Young LLP
4365 Executive Drive, Suite 1600
San Diego, CA 92121**

COMPLETE THIS SECTION ON DELIVERY

A. Signature Agent Addressee
X
 B. Received by (Printed Name) C. Date of Delivery
 D. Is delivery address different from item 1? Yes No
 If YES, enter delivery address below: Yes 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
 (Transfer from service label) **7009 2820 0003 7789 4479**

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-N1-1540

Certified Mail
 ■ A mailing receipt
 ■ A unique identifier
 ■ A record of delivery
Important Reminders
 ■ Certified Mail is not insured
 ■ Certified Mail is not insurable for value
 ■ For an additional fee, Enclosed Mail Receipt (PS Form 3800) may be obtained. To obtain a duplicate return receipt, Enclosed Mail Receipt (PS Form 3800) must be attached to the mailpiece.
 ■ For an additional fee, Restricted Delivery endorsement may be added to Certified Mail. For an additional fee, Return Receipt for Merchandise may be added to Certified Mail.
 ■ If a postmark on receipt is not needed, PS Form 3800, August 2003

CONTROL #

APPEAL CASE # 2023 - 000011

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: J & O NEVADA LLC
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):
TITLE
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 465 PAISANO CT
EMAIL ADDRESS:
CITY: RENO STATE: NV ZIP CODE: 89511 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.

- Limitations: Sole Proprietorship, Trust, Corporation, Limited Liability Company (LLC), General or Limited Partnership, Government of 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: 3006 STREET/ROAD: N ROOP ST CITY (IF APPLICABLE): CARSON CITY COUNTY: CARSON CITY
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): 002-754-01 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:

2022-2023 Secured Roll 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 (\$1,017,582 / \$732,793), Buildings (\$648,768 / \$487,207), Personal Property (N/A / N/A)

Possessory Interest in real property	N/A	N/A
Exempt Value	N/A	N/A
Total	\$1,666,300	\$1,200,000

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).

Cost approach, income capitalization approach, and/or sales comparison approach to value.

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 _____

Title _____

PLEASE SEE ATTACHED

Print Name of Signatory _____

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.

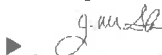
List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT: Joshua M. Soroka		TITLE:			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Ernst & Young LLP		EMAIL ADDRESS: Joshua.Soroka@ey.com			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 4365 Executive Drive, Suite 1600					
CITY San Diego	STATE CA	ZIP CODE 92121	DAYTIME PHONE (858) 535-4489	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 _____

Agent _____

Joshua M. Soroka

Title
1/15/2022

Print Name of Signatory _____

Date _____

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

Signature of Owner or Authorized Agent/Attorney _____

Date _____



Agent Authorization

This letter authorizes Ernst & Young LLP (EY) to act on behalf of EG America, LLC. as our agent, in all ad valorem property tax matters. EY is authorized to obtain and to provide information to and from, as well as to discuss and to explain positions taken with regards to property tax assessments with all appraisal authorities, includes boards of equalization, appraisal review boards, state tax commissions, or other administrative agencies that have the authority to review property tax assessments, abatements and exemptions. Additionally, where permitted, this agent has full authority to represent us, with the assistance of legal counsel, if necessary, in the appeal process.

All ad valorem tax correspondence, including rendition forms, value notices, and tax bills should be mailed to the following address:

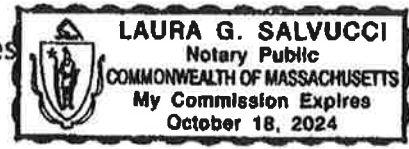
EG America LLC.
165 Flanders Road
Westborough, MA 01584-5202

This authorization remains in effect until revoked in writing by EG America LLC and its subsidiaries or EY.

Signed: [Signature]
Title: VP / CEO
Date: 3/16/20

Subscribed to and sworn before me on this 16 day of March, 2020

[Signature]
Notary Public in and for the County of _____
State of Ma. My commission expires 10-18-2024



APPELLANT EVIDENCE

Travis Haslem

From: Joshua Soroka <Joshua.Soroka@ey.com>
Sent: Tuesday, February 1, 2022 1:34 PM
To: Travis Haslem
Subject: RE: 3006 N Roop St Carson City, NV appeal

This message originated outside of Carson City's email system. Use caution if this message contains attachments, links, or requests for information.

OK, great. I will email to you once confirmed and also mail a copy. I appreciate case number as well, as I did not have that handy.

Very much appreciated.

Josh

Joshua M. Soroka | National Property Tax - FSO
Ernst & Young, LLP
Office: 1 858 535 4489 | Joshua.Soroka@ey.com

From: Travis Haslem <THaslem@carson.org>
Sent: Tuesday, February 1, 2022 1:21 PM
To: Joshua Soroka <Joshua.Soroka@ey.com>
Subject: RE: 3006 N Roop St Carson City, NV appeal

Definitely, a PDF should suffice. My supervisor did state to mail in the original though. The case number is 2022-000011 and Parcel Number 002-754-01. We really appreciate your understanding of the time constraints.

Travis Haslem
Property Appraiser
City of Carson City
201 N. Carson St. #6
Carson City, NV. 89701
775-283-7051



From: Joshua Soroka <Joshua.Soroka@ey.com>
Sent: Tuesday, February 1, 2022 1:18 PM
To: Travis Haslem <THaslem@carson.org>
Subject: RE: 3006 N Roop St Carson City, NV appeal

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Travis,

One quick question. Am I able to submit this form via email to you? The below seems to imply that fax would be the fastest available option:

Submit this Petition Withdrawal Form by fax, hand delivery or mail to:

Note: You will receive a letter confirming your request.

**If you have questions about this form or the appeal process, please
call: (775) 887-2130**

Regards,

Josh

Joshua M. Soroka | National Property Tax - FSO

Ernst & Young, LLP

Office: 1 858 535 4489 | Joshua.Soroka@ey.com

From: Travis Haslem <THaslem@carson.org>

Sent: Tuesday, February 1, 2022 1:05 PM

To: Joshua Soroka <Joshua.Soroka@ey.com>

Subject: RE: 3006 N Roop St Carson City, NV appeal

Josh,

Attached is the withdrawal form, thank you very much for your time. Please feel free to contact us if you have any further questions.

Travis Haslem

Property Appraiser

City of Carson City

201 N. Carson St. #6

Carson City, NV. 89701

775-283-7051



From: Joshua Soroka <Joshua.Soroka@ey.com>
Sent: Tuesday, February 1, 2022 12:08 PM
To: Travis Haslem <THaslem@carson.org>
Subject: RE: 3006 N Roop St Carson City, NV appeal

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Thank you, Travis.

I just hoped off another call but can do a quick review now and be ready in the next 15-20. I appreciate the opportunity to discuss.

Regards,

Josh

Joshua M. Soroka | National Property Tax - FSO
Ernst & Young, LLP
Office: 1 858 535 4489 | Joshua.Soroka@ey.com

From: Travis Haslem <THaslem@carson.org>
Sent: Tuesday, February 1, 2022 11:53 AM
To: Joshua Soroka <Joshua.Soroka@ey.com>
Subject: RE: 3006 N Roop St Carson City, NV appeal

Hi Joshua,

Thank you for the reply and the data, I am attaching a few pdf's regarding our costing for the subject parcel:

MS Structures Totals; is the RCNLD for the Mini-Mart and car wash as a whole.

MS Structure Totals Site Imp's; is a complete breakdown of costs for the ancillary improvements for the subject.

Quality and construction; the structure has been costed as a construction type 'D' and has been on the roll as a Low Quality Rank 1.

Depreciation; this is Nevada Revised Statute which gives each structure 1.5% depreciation per year has the total depreciation at 30% for the structure.

Attached is our comparable Land Sales and Improved gas station sale from our closest market area.

Please digest this and I will give you a call in 30 minutes.

Travis Haslem
Property Appraiser
City of Carson City
201 N. Carson St. #6
Carson City, NV. 89701
775-283-7051



From: Joshua Soroka <Joshua.Soroka@ey.com>
Sent: Tuesday, February 1, 2022 9:48 AM
To: Travis Haslem <THaslem@carson.org>
Subject: RE: 3006 N Roop St Carson City, NV appeal

This message originated outside of Carson City's email system. Use caution if this message contains attachments, links, or requests for information.

Hello Travis,

Apologies for the delay in my response, as I was traveling and catching up after being out of office last week. I have accepted the invitation for the county board meeting on the 8th of February. With that said, and as requested, I was hoping to discuss this appeal with you directly and also wanted to share the attached workup for your review as support for the requested value.

Please advise if there is a time today or tomorrow that works well for you and I can work to reach out at that time.

Thank you in advance!

Josh

Joshua M. Soroka | National Property Tax - FSO
Ernst & Young, LLP
Office: 1 858 535 4489 | Joshua.Soroka@ey.com

From: Travis Haslem <THaslem@carson.org>
Sent: Thursday, January 27, 2022 8:55 AM
To: Joshua Soroka <Joshua.Soroka@ey.com>
Subject: RE: 3006 N Roop St Carson City, NV appeal

Good morning, Joshua

I want to let you know that tentatively the county board will be held on February 8th, if there are any scheduling issues please let us know. Thank you.

Travis Haslem
Property Appraiser
City of Carson City
201 N. Carson St. #6
Carson City, NV. 89701
775-283-7051

Thank you, Travis.

I just hoped off another call but can do a quick review now and be ready in the next 15-20. I appreciate the opportunity to discuss.

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Ernst & Young, LLP

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Travis Haslem

Property Appraiser

City of Carson City

201 N. Carson St. #6

Carson City, NV. 89701

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Travis Haslem
Property Appraiser
City of Carson City
201 N. Carson St. #6
Carson City, NV. 89701
775-283-7051



From: Joshua Soroka <Joshua.Soroka@ey.com>
Sent: Wednesday, January 26, 2022 8:31 AM
To: Travis Haslem <THaslem@carson.org>
Subject: RE: 3006 N Roop St Carson City, NV appeal

This message originated outside of Carson City's email system. Use caution if this message contains attachments, links, or requests for information.

Hi Travis,

I apologize for the delay in response. I am currently out of office attending a conference. Once I get back to my desk I will work to send over the requested files. Once I send over I would be happy to discuss as well.

Again, I apologize for the delay and I will respond by early next week at the latest.

Regards,

Josh

Joshua M. Soroka | National Property Tax - FSO

Ernst & Young, LLP

Office: 1 858 535 4489 | Joshua.Soroka@ey.com

From: Travis Haslem <THaslem@carson.org>

Sent: Tuesday, January 25, 2022 8:31 AM

To: Joshua Soroka <Joshua.Soroka@ey.com>

Subject: 3006 N Roop St Carson City, NV appeal

Good morning Mr. Soroka,

Regarding the tax appeal on 3006 N Roop St. in Carson City. I was hoping to get more information regarding where your opinion of value came from, if you would like to send your evidence for the appeal you can send it to me directly. If you would like to talk my direct line is below, thank you.

Travis Haslem

Property Appraiser

City of Carson City

201 N. Carson St. #6

Carson City, NV. 89701

775-283-7051



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Any tax advice in this e-mail should be considered in the context of the tax services we are providing to you. Preliminary tax advice should not be relied upon and may be insufficient for penalty protection.

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Any tax advice in this e-mail should be considered in the context of the tax services we are providing to you. Preliminary tax advice should not be relied upon and may be insufficient for penalty protection.

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Any tax advice in this e-mail should be considered in the context of the tax services we are providing to you. Preliminary tax advice should not be relied upon and may be insufficient for penalty protection.

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e-mail address by opting out of emails through EY's [Email Preference Center](#). Our principal postal address is One Manhattan West, New York, NY 10001. Thank you. Ernst & Young LLP

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Subject Overview

Site Name (DBA):	Quik Stop		
Parcel:	002-754-01		
Site Address:	3006 N Roop St		
Jurisdiction:	Carson City, NV		
Property Type:	Fuel Station/C-Store/Car Wash		
C-Store Size (SF):	3,040	2022 Assessment Summary	
Car Wash Size (SF):	1,044	Land:	\$ 1,017,562
Total Structure (SF)	4,084	Building:	\$ 648,768
Site Area (SF):	63,598	Total:	\$ 1,666,330
Acreage:	1.46	Per Sq. Ft.	\$ 548.13
LB Ratio	15.6 :1	Requested Assesed Value Summary	
Year Built:	2002	Land:	\$ 620,000
		Building:	\$ 558,116
		Total:	\$ 1,178,116
		Per Sq. Ft.	\$ 387.54

Cost Approach via MVS									
Description/Component	Marshall & Swift Improvement Type		Fuel Canopy		Car Wash		Convenience Store		Average
	Construction Class	Quality	Canopies Steel	Average	Drive-Thru Washes	Average	Convenience Markets	C	
Base Cost PSF									
		Marshall & Swift Section	64	64					13
		Marshall & Swift Page	2	2					22
		Source Date	Jan-21	Jan-21					Jan-21
	\$		29.25	29.25					94.50
		+ Sprinklers	-	-					4.44
		+HVAC	-	-					-
Adjusted Base Cost PSF	\$		29.25	29.25					98.94
Refinements									
		Building Height (No. Stories) Multiplier	1.000	1.000					1.000
		Story Height Multiplier	1.000	1.000					1.085
		Perimeter Multiplier	1.000	1.000					1.042
Adjusted Base Cost	\$		29.25	29.25					111.86
Final Calculations (Section 99)									
		Current Cost Multiplier	1.060	1.060					1.050
		Local Area Multiplier	1.110	1.110					1.110
		Other Multiplier (If Applicable)	1.000	1.000					1.000
Adjusted Base Cost	\$		34.42	34.42					130.37
		x Building Size (SF)	3,600	3,600					3,040
Adjusted Cost	\$		123,896	123,896					396,328
		+ Indirect (Soft) Costs @ 5%	6,195	6,195					19,816
Adjusted Cost	\$		130,091	130,091					416,145
		+ Entrepreneurial Incentive 10%	13,009	13,009					41,614
Replacement Cost New (RCN)	\$		143,100	143,100					457,759

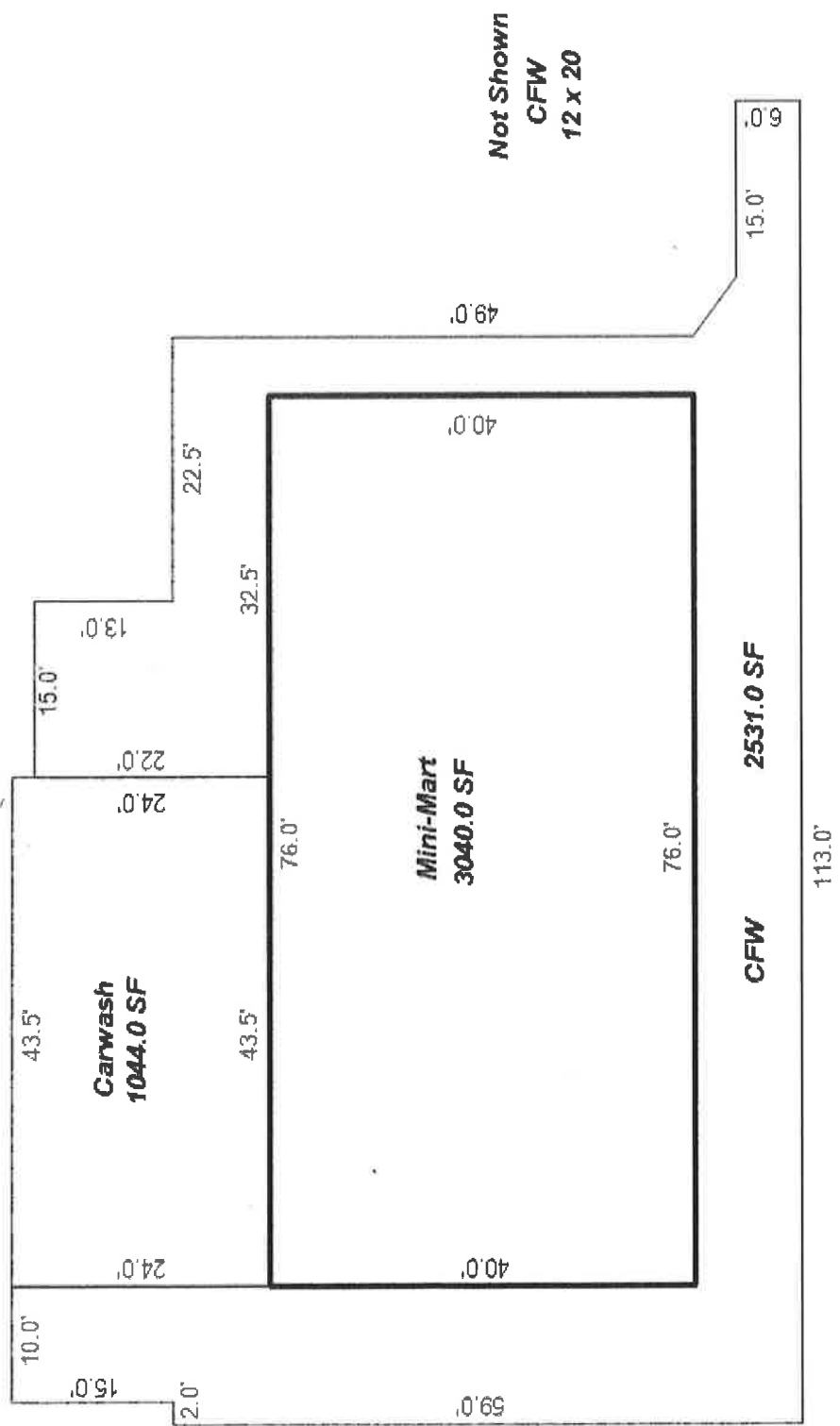
Canopy based upon Google Earth Measurement
3600

Building Improvements - Depreciation				
Description	Fuel Canopy	Car Wash	Convenience Store	
Age/Life Analysis				
No. of Stories	1	1	1	1
Avg Story Height (ft.)	16	12	16	16
Footprint	3,600	1,044	3,040	3,040
Perimeter	n/a	n/a	232	232
Year Built	2002	2002	2002	2002
Year Renovated	n/a	n/a	n/a	n/a
Actual Age (Yrs.)	20	20	20	20
Economic Life (Yrs.)	40	40	40	40
Effective Age (Yrs.)	10	10	10	10
Remaining Economic Life (Yrs.)	30	30	30	30
Percent Depreciation	25.0%	25.0%	25.0%	25.0%
Age/Life Depreciation (\$ of RCN)	\$ 35,775	\$ 35,824	\$ 114,440	\$ 114,440
RCN	\$ 143,100	\$ 143,296	\$ 457,759	\$ 457,759
RCN Less Age/Life Depreciation	(35,775)	(35,824)	(114,440)	(114,440)
Adjusted RCNLD	\$ 107,325	\$ 107,472	\$ 343,320	\$ 343,320
RCN Less Depreciation (RCNLD)	\$ -	\$ -	\$ -	\$ -
Depreciation Summary (Structures)	\$ 107,325	\$ 107,472	\$ 343,320	\$ 343,320
Total RCN	\$ 107,325	\$ 107,472	\$ 343,320	\$ 343,320
Total RCN				
- Total Depreciation (Age/Life)		\$	744,155	744,155
- Functional Obsolescence			(186,039)	(186,039)
- Economic Obsolescence			-	-
Total Depreciated Value of Improvements			558,116	558,116
Plus Fair Market Value of Land (@ \$425,000/AC or \$9.75 PSF)			620,000	620,000
Total Fair Market Value via Cost Approach			1,178,116	1,178,116
Total Fair Market Value PSF (C-Store)			\$387.54	\$387.54



Public Notes

AVERAGE STORY HEIGHT: 16 FT, *PACKAGE HEATING AND COOLING CAR WASH CONC BLOCK 1044 SQ FT.



Property Address	Property City	Submarket Name	Sale Date	Sale Price	Land Area SF	Land Area AC	Price Per SF Land	Price Per AC Land	Zoning	Notes
Country Club & G S Richards Dr	Carson City	Carson City County	2/11/2020	\$320,000	33,106	0.76	\$9.67	\$421,048	RC-P	
1637 College Pky	Carson City	Carson City County	11/22/2019	\$675,000	41,818	0.96	\$16.14	\$703,118	C-2	High -end of range, 34% smaller than subject and has visibility along Interstate 580
909 Retail Way	Carson City	Carson City County	9/11/2019	\$1,551,000	147,668	3.39	\$10.50	\$457,523	LI	
Retail Ct at I 580	Carson City	Carson City County	3/1/2019	\$900,000	107,593	2.47	\$8.37	\$364,373		
680 Hot Springs Rd	Carson City	Carson City County	4/30/2018	\$785,000	85,813	1.97	\$9.15	\$398,478	MU	Closest to Subject, albeit inferior ADT
909 Retail Way	Carson City	Carson City County	2/26/2018	\$1,200,000	148,104	3.40	\$8.10	\$352,941	LI	
			MIN	\$320,000	33,106	0.76	\$8.10	\$352,941		
			MAX	\$1,551,000	148,104	3.40	\$16.14	\$703,118		
			MEAN	\$905,167	94,017	2.16	\$10.32	\$449,580		
			MEDIAN	\$842,500	96,703	2.22	\$9.41	\$409,763		
3006 N Roop St	Carson City	Carson City County	7/1/2021	\$1,017,562	63,598	1.46	\$16.00	\$696,960	GC	Rep[resents current assessed value

ASSESSOR EVIDENCE

CARSON CITY
BOARD OF EQUALIZATION

February 8, 2022

J & O Nevada LLC
A.P.N. 002-754-01
3006 N. Roop Street

The subject property is a 1.46 acre commercial parcel. For the 2022/23 fiscal year, the Carson City Assessors Office has parcel # 002-754-01 land taxable value at \$1,017,562 and with the improvements at \$648,768 for a total taxable value of \$1,666,330.

When the Assessor's Office researched and determined that the taxable value was not over market value, we used current market evidence in the time frame allowed per the NAC.

Nevada Administration Code (NAC 361.1182 (3) (b) "current market evidence" as used in this paragraph means sales data concerning sales of improved or unimproved parcels that occurred during the 36-month period immediately preceding July 1 of the year before the lien date, unless the Commission has approved the petition of the county assessor to consider sales that occurred before that 36-month period.

The Carson City Assessor's Office has determined that July 1, 2018 thru June 30, 2021 is an acceptable timeframe to establish "current market evidence" for the 2022/23 fiscal year.

The subject land value was determined by sales and market analysis, improvement cost was determined by Marshall & Swift Valuation Service.

Nevada Revised Statute (NRS 361.357 (3) states that if the County Board of Equalization finds that the full cash value of the property on January 1 immediately preceding the fiscal year for which the taxes are levied is less than the taxable value computed for the property, the board shall correct the land value or fix a percentage of obsolescence to be deducted from the otherwise computed taxable value of the improvements, or both, to make the taxable value of the property correspond as closely as possible to its full cash value.

Mr. Joshua M. Soroka, the authorized agent for the appellant, has provided evidence stating that his opinion of value for the property is \$1,178,116. The appeal states that the full cash value of the property is less than the computed taxable value of the property.

The Cost Approach that Mr. Soroka has submitted is inaccurate because it relies on an incomplete list of improvements. Land Sale #1 (Country Club & G S Richards) is not a valid sale; it was a developer's transfer and can not be deemed an Arm's Length Transaction. Land Sale #5 (680 Hot Springs Road) did not have appropriate market exposure and was unable to be verified as an Arm's Length Transaction and is outside of the permissible date range. Land Sale #6 (909 Retail Way) was not used because it is outside of the permissible date range.

The subject is a convenience/mini mart with an attached car wash, six fuel pumps and air service. The parcel has two access points: East from Roop Street and Northwest from Hot Springs Road, it is located between dense residential developments and a development with office buildings and restaurants. To the south is a vacant commercially zoned parcel.

The Assessors Office has included an Improved Sales Data Sheet (Exhibit A) with recent, convenience/mini-mart sales from the Reno/Sparks area. Improved sales support a current market value of \$1,107 per sf for a total value of \$4,520,988 for the subject.

The Assessors Office has included a Vacant Land Sales Data Sheet (Exhibit B) which supports a value of \$22.12 per sf or \$1,406,779 site value for the subject. The Assessors Office has included a Vacant Land Listing Data Sheet (Exhibit C) which supports a value of \$16.10 per sf or \$1,023,921 site value for the subject.

There is insufficient market data for the special use of the property and with no income statements from the appellant the Assessors Office has excluded the Income Approach.

The extent and sufficiency of the Sales Comparison Approach and the reliability of the Cost Approach establish a credible conclusion of value.

Based on these findings the Assessors Office recommends retaining the total taxable value of \$1,666,330.

Exhibit A

CARSON CITY BOARD OF EQUALIZATION

SALES DATA SHEET

February 8, 2022

OWNER: J & O NEVADA LLC ADDRESS: 3006 N. ROOP ST

PROPERTY USE: COMMERCIAL CONVENIENCE MARKET / CAR WASH LAND USE CODE: 404

TAX YEAR 22/23 LAND \$1,017,562 IMPROVEMENTS \$648,768 TAXABLE VALUE \$1,666,330

PARCEL NUMBER	Location	LAND	BUILDING	ZONING	AGE/YR BLT	SALE DATE	SALE PRICE	PRICE PER UNIT	COMMENTS
SUBJECT:	3006 N. ROOP ST	63,588 sf							
002-754-01	CARSON CITY, NV	1.46 Ac.	4,084 sf	GC	2002				
Sale No. 1	2240 VICTORIAN AVE	24,260 sf							
032-022-40	SPARKS, NV	0.557 Ac.	1,792 sf	MUD	1968	4/13/2021	\$2,200,000	\$1,228 / sf	
Sale No. 2	6190 S. VIRGINIA ST	22,047 sf							Listing states 2,000 sf. Washoe Assessor's data was used for reliability.
025-290-16	RENO, NV	0.505 Ac.	1,800 sf	MU	1979	3/31/2021	\$2,400,000	\$1,333 / sf	
Sale No. 3	3085 S. VIRGINIA ST	23,707 sf							
019-360-13	RENO, NV	0.544 Ac.	2,400 sf	MU	1981	1/21/2021	\$3,700,000	\$1,542 / sf	
Sale No. 4	2169 PRATER WY	11,413 sf							
032-023-01	SPARKS, NV	0.262 Ac.	1,485 sf	MUD	1978	9/24/2020	\$1,000,000	\$673 / sf	Building was vacant for approximately 2 years.
								\$1,107 / sf	

Comments:

Due to an absence of gas station sales in Carson City, we expanded the market area to include Reno and Sparks.

Sales 1 and 2 are smaller, older buildings on smaller parcels, they have similar utility and are in the subject's overall market area.

Sale 3 is given the most weight due to its current sales date and it is the most similar in building size, year built and land size.

Sale 4 is a smaller older, building on a smaller parcel that suffered from deferred maintenance and is included to reflect the low end of the value range. Washoe County Assessors office confirmed an Arm's Length Transaction, after interior rehabilitation of the building.

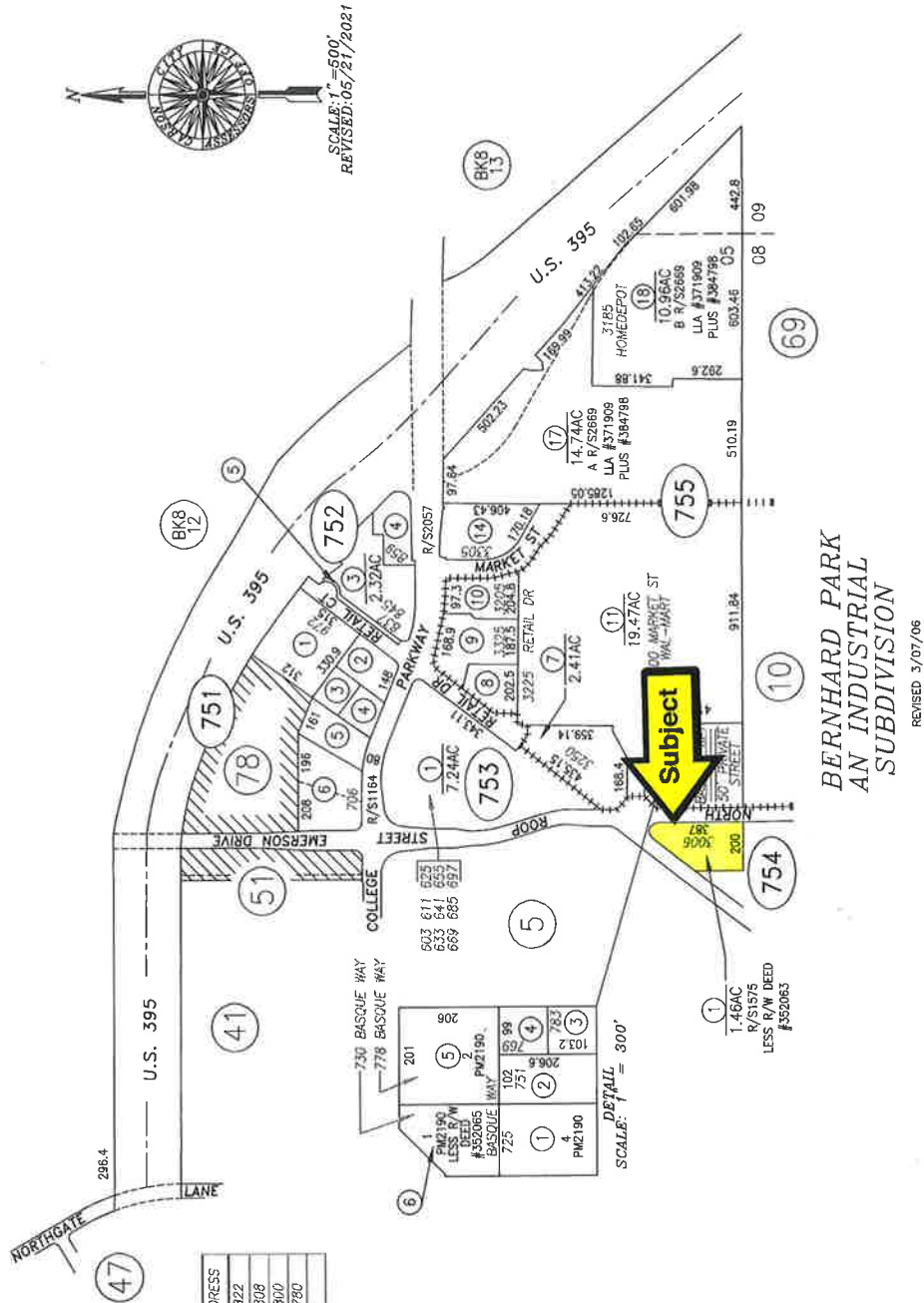
There is no approximate monetary value of rehabilitation per Washoe County.

*Note the comparables in this table do not have an attached car wash similar to the subject. There was no market data available to derive an adjustment for the car wash.

Assessors Recommendation:

The Assessors taxable value of \$ 1,666,330 is well supported considering the market value of \$4,520,988 produced by the data in this report. The Assessors Office recommends retaining the current taxable value.

PORTION SECTION 5, AND PORTION SECTION 4, T.15 N., R.20 E., M.D.B & M.



APN	PARCEL	DOCUMENT	ADDRESS
002-751-02	4	PM 950	822
002-751-03	A	PM1474	608
002-751-04	B	PM1474	800
002-751-05	A	PM1778	780
002-751-06	B & C	PM1778	

APN	PARCEL	DOCUMENT
002-752-03	1	PM 2968
002-752-04	2	PM 2968
002-752-05	R/W	PM 2968 RIGHT OF WAY NOT YET DEDICATED

APN	PARCEL	DOCUMENT
002-755-02	3A	PM2343
002-755-03	3C	PM2343
002-755-04	3B	PM2343
002-755-07	OUT PARCEL 1-A	R/S 2593
002-755-08	PARCEL 2-A	R/S 2594
002-755-09	PARCEL 2-B	R/S 2594
002-755-10	PARCEL 2-C	R/S 2594
002-755-11	WAL-MART PARCEL	R/S 2594 LESS R/W DEEDS #352072 #352073
002-755-14	POR 4	PM1298

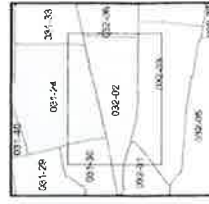
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Assessor's Map Number
032-02

STATE OF NEVADA
WASHOE COUNTY
ASSESSOR'S OFFICE
Joshua G. Wilson, Assessor
1001 East Ninth Street
Reno, Nevada, 89512
(775) 326-2231



Scale bar: 0 25 50 75 100 Feet
1 inch = 100 feet

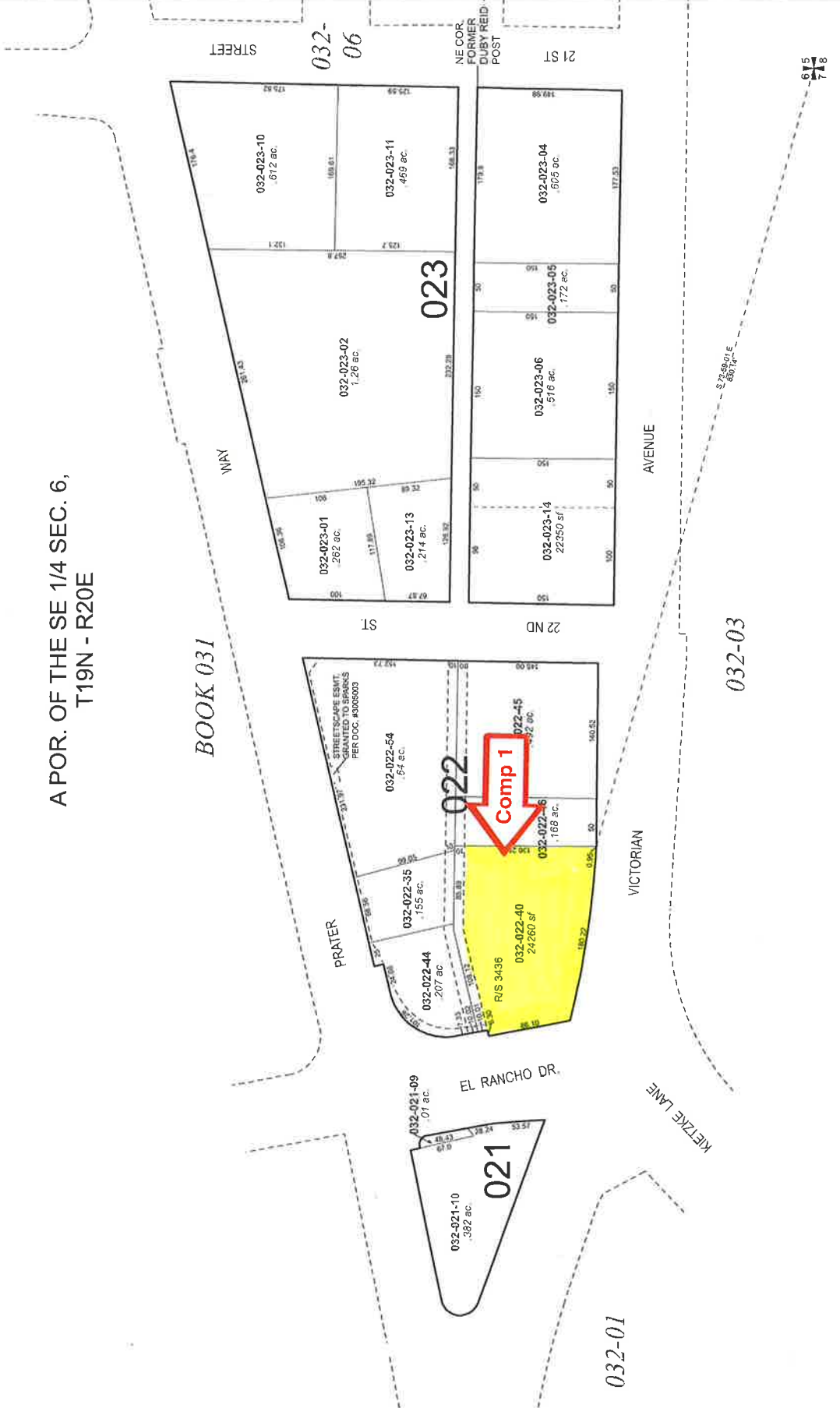


created by: NLH 5/04/2010
last updated: _____
area previously shown on map(s): _____

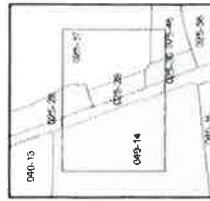
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A POR. OF THE SE 1/4 SEC. 6,
T19N - R20E

BOOK 031



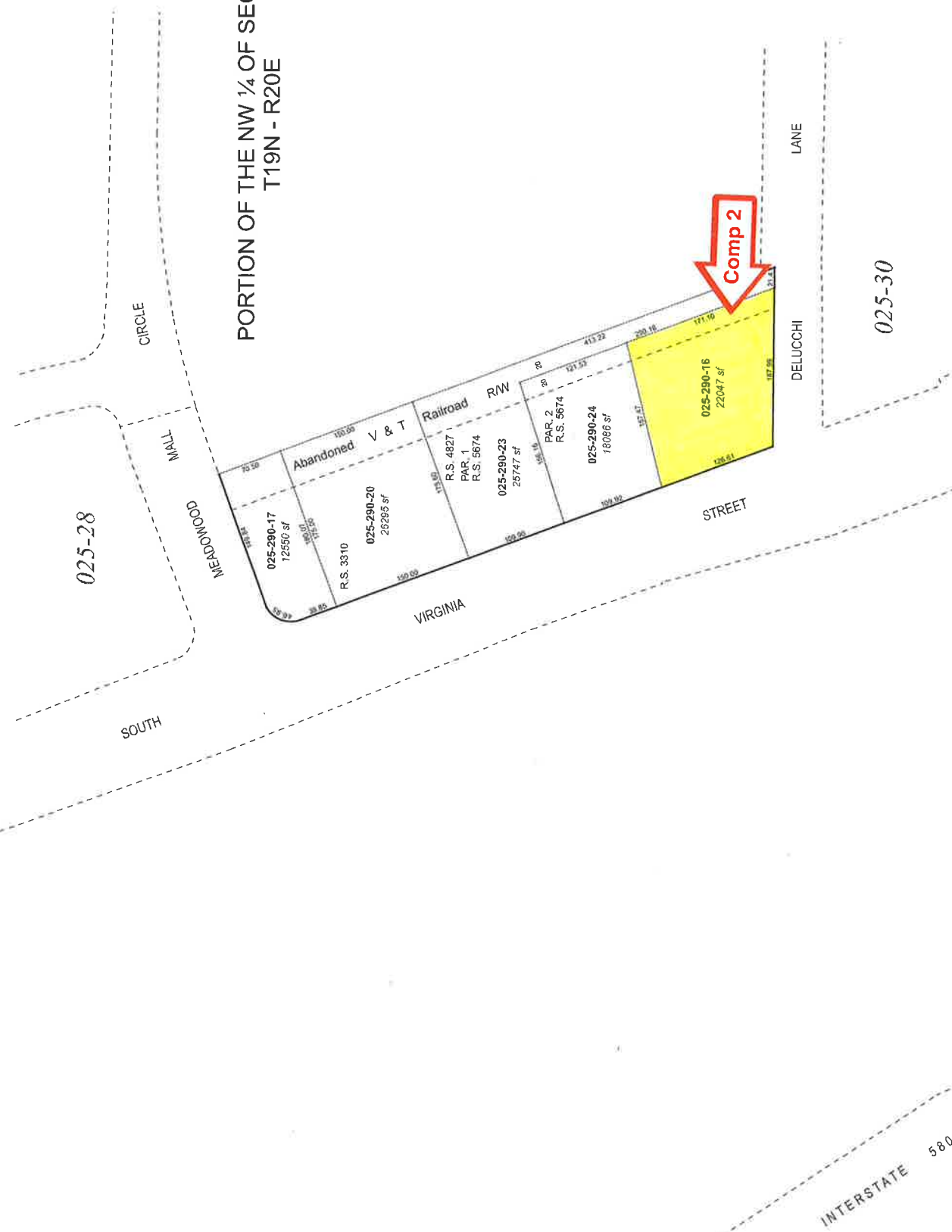
STATE OF NEVADA
WASHOE COUNTY
ASSESSOR'S OFFICE
Michael E. Clark, Assessor
1001 East Main Street
Building D
Reno, Nevada 89512
(775) 338-2231



created by: TWT 7/23/2015
last updated: KSB 11/25/15
area previously shown on map(s)

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**PORTION OF THE NW 1/4 OF SECTION 31
T19N - R20E**



Assessor's Map Number
019-36

STATE OF NEVADA
WASHOE COUNTY
ASSESSOR'S OFFICE
1001 East Ninth Street, Building D
Reno, Nevada 89512
(775) 786-2621



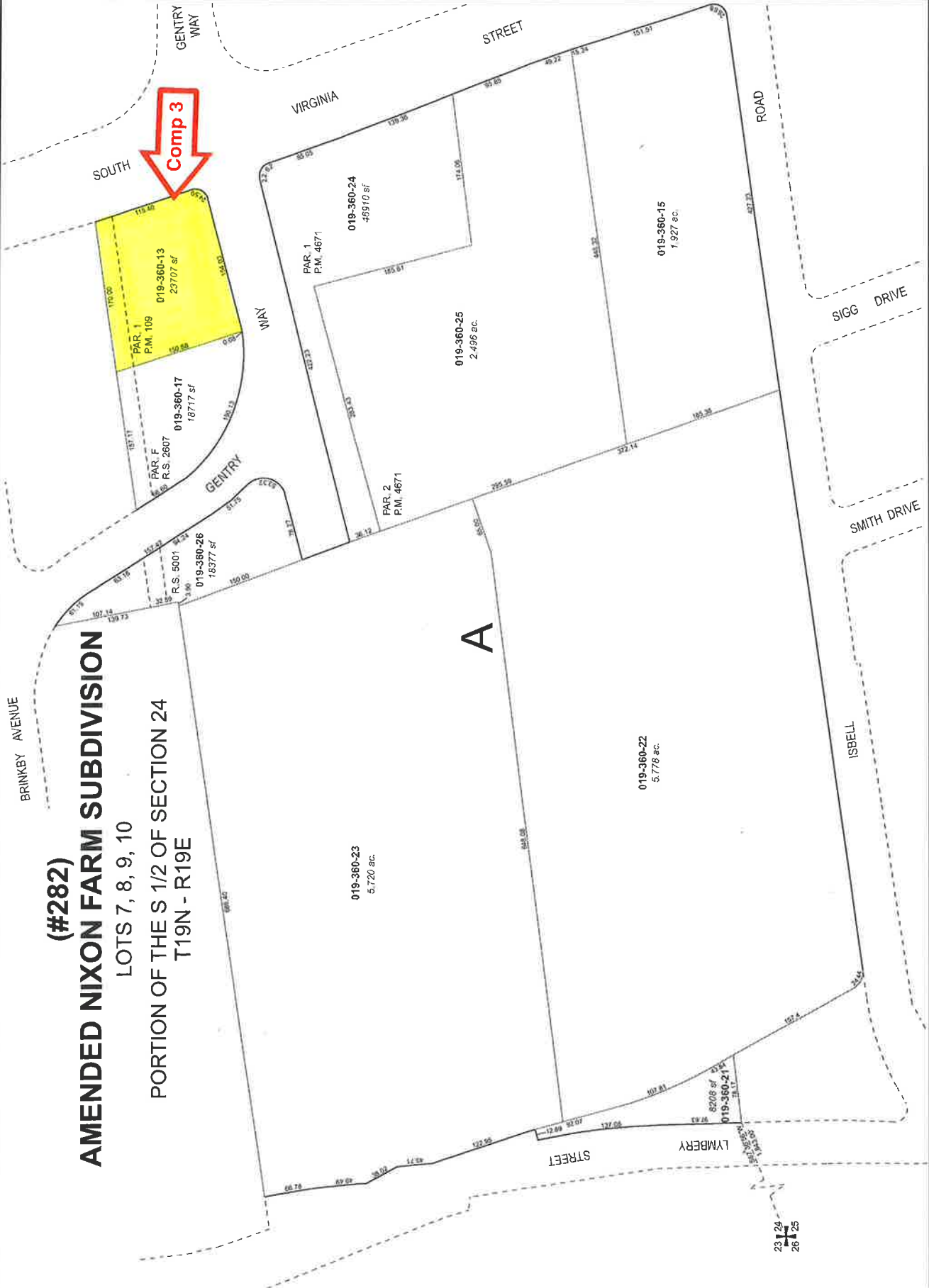
Feet
0 25 50 75 100
1 inch = 100 feet



created by: TWT 10/1/2014
updated: JMO 1/22/20

area previously shown on map(s):

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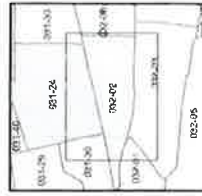


Assessor's Map Number
032-02

STATE OF NEVADA
WASHOE COUNTY
ASSESSOR'S OFFICE
Joshua G. Wilson, Assessor
1001 East Ninth Street
Reno, Nevada, 89512
(775) 326-2231



Feet:
0 25 50 75 100
1 inch = 100 feet



created by: **NLH 5/04/2010**
last updated:

area previously shown on maps:

NOTE: This map was prepared for the use of the Washoe County Assessor for assessment and is not intended to be used for any other purpose. No liability is assumed as to the sufficiency or accuracy of the data delineated herein.

A POR. OF THE SE 1/4 SEC. 6,
T19N - R20E

BOOK 031

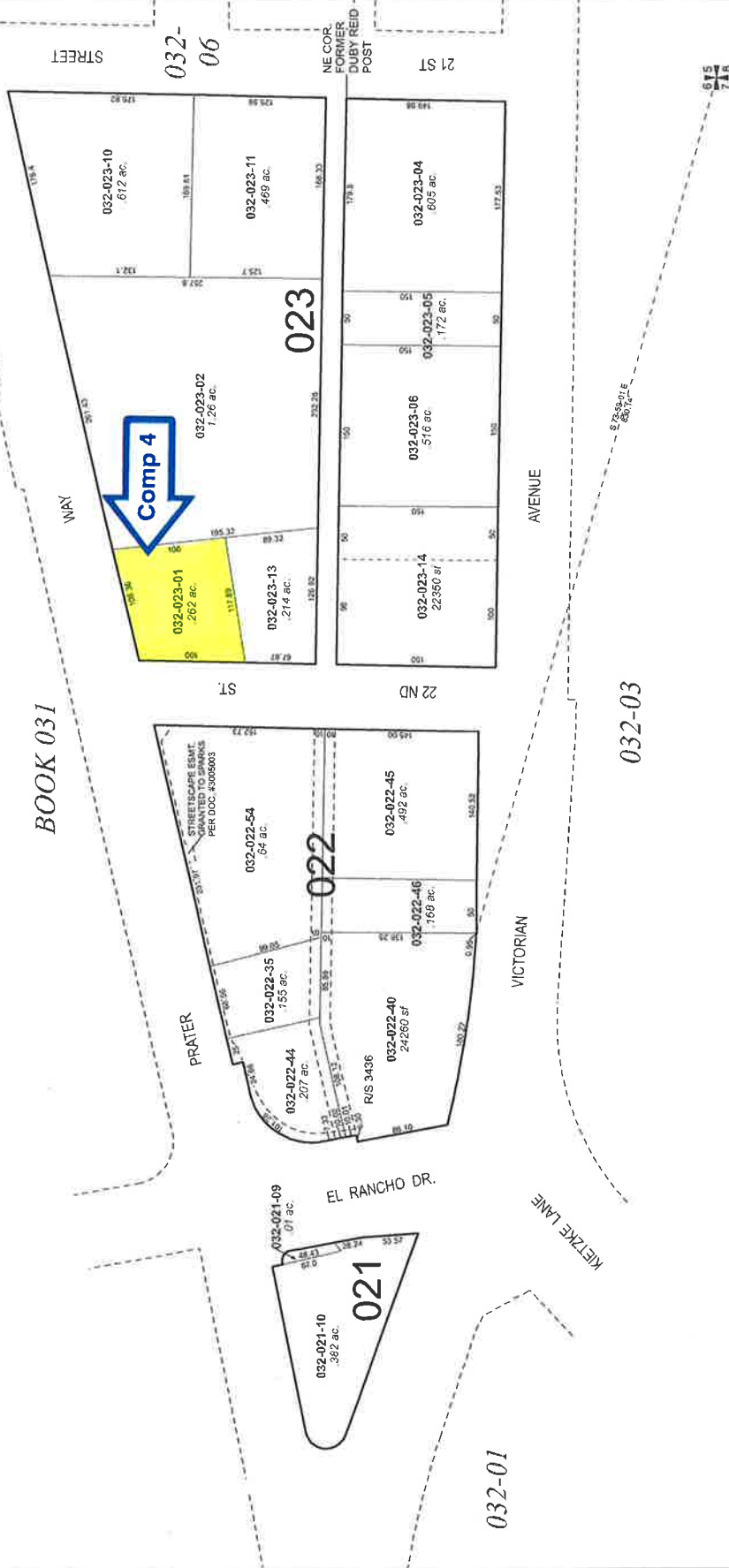


Exhibit B

ASSESSOR OFFICE SALES DATA SHEET

February 8, 2022

Assessors Land Sales Data

OWNER: J & O NEVADA LLC
 PROPERTY USE: COMMERCIAL

ADDRESS: 3006 N ROOP ST
 LAND USE CODE: 404

LAND \$1,017,562 IMPROVEMENTS \$648,768 TAXABLE VALUE \$1,666,330

PARCEL NUMBER	LAND	BUILDING	ZONING	SALE DATE	SALE PRICE	PRICE PER UNIT	COMMENTS
SUBJECT: 002-754-01	63,598 sf 1.46 ac.	4,084 sf	GC	N/A	N/A		3006 N Roop St
Sale # 1 001-178-06	9,583 sf 0.22 ac.	N/A	DTMU	1/28/2020	\$600,000	\$62.61 / sf	1112 N Carson St
Sale # 2 007-531-13 007-531-14	69,696 sf 1.60 ac.	N/A	RC	1/17/2020	\$905,000	\$12.98 / sf	Medical Pkwy
Sale # 3 008-923-18	41,818 sf 0.96 ac.	N/A	LI	11/22/2019	\$675,000	\$16.14 / sf	1637 College Pkwy
Sale # 4 002-752-02	147,668 sf 3.39 ac.	N/A	GC	9/11/2019	\$1,550,518	\$10.50 / sf	837 Retail Ct
Sale # 5 002-751-01	107,593 sf 2.47 ac.	N/A	TC	2/26/2019	\$900,000	\$8.36 / sf	972 Retail Ct
					Avg. All Comps	\$22.12 / sf	

Comments:

Sale 1 is a much smaller parcel in a superior location compared to the subject. This purchase was used to expand the use and footprint of an existing gas station. Note lot line deletion was completed after time of sale, current parcel number 001-178-07.

Sale 2 reflects the subject's parcel size and is in an inferior location compared to the subject.

Sale 3 is given the most weight for a comparable sale due to its location and similar size. Note lot line deletion was completed after time of sale, current parcel number 009-923-20.

Sales 4 and 5 are larger than the subject, they are included due to their close proximity of the subject. Note Sale 4 was split into three parcels after time of sale. Current parcel numbers are 002-752-03, -04, and -05.

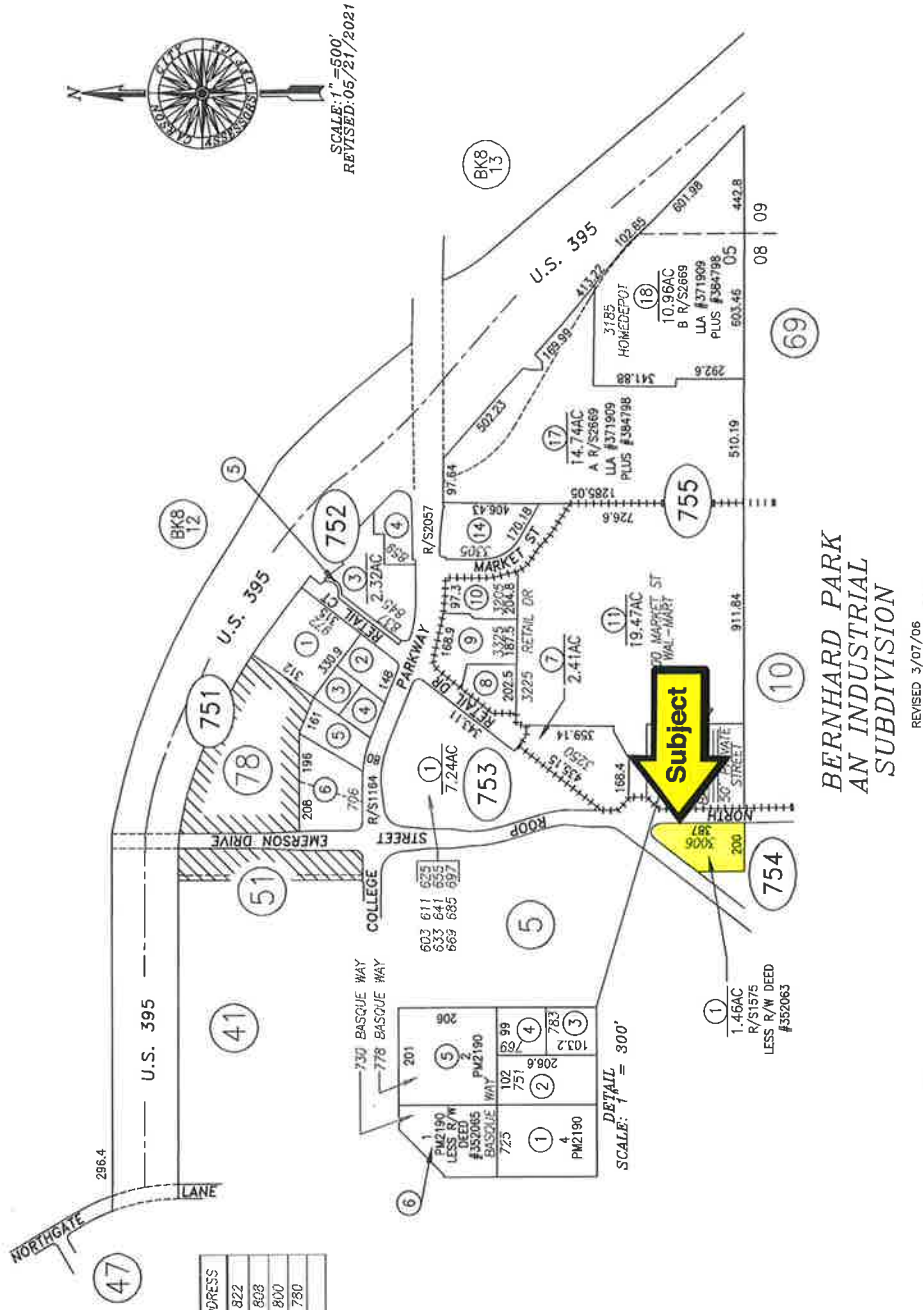
The average sale price of \$22.12 / sf would indicate an estimated market value of \$1,406,779.

Assessors Recommendation:

The Assessors taxable value of \$1,017,562 is well supported and does not exceed the current market value of \$1,406,779 for the land. The Assessors Office recommends retaining the subjects current taxable land value of \$1,017,562.

PORTION SECTION 5, AND PORTION SECTION 4, T.15 N., R.20 E., M.D.B & M.

2-75



APN	PARCEL	DOCUMENT	ADDRESS
002-751-02	4	PM 950	822
002-751-03	A	PM1474	603
002-751-04	B	PM1474	800
002-751-05	A	PM1778	750
002-751-06	B & C	PM1778	

APN	PARCEL	DOCUMENT
002-752-03	1	PM 2988
002-752-04	2	PM 2988
002-752-05	R/W	PM 2988
		48' BASQUE WAY
		NOT YET DEDICATED

APN	PARCEL	DOCUMENT
002-755-02	3A	PM2343
002-755-03	3C	PM2343
002-755-04	3B	PM2343
002-755-07	OUT PARCEL 1-A	R/S 2583
002-755-08	PARCEL 2-A	R/S 2594
002-755-09	PARCEL 2-B	R/S 2594
002-755-10	PARCEL 2-C	R/S 2594
002-755-11	WAL-MART PARCEL	R/S 2524 LESS R/W DEEDS #352072 #352073
002-755-14	POR 4	PM1288

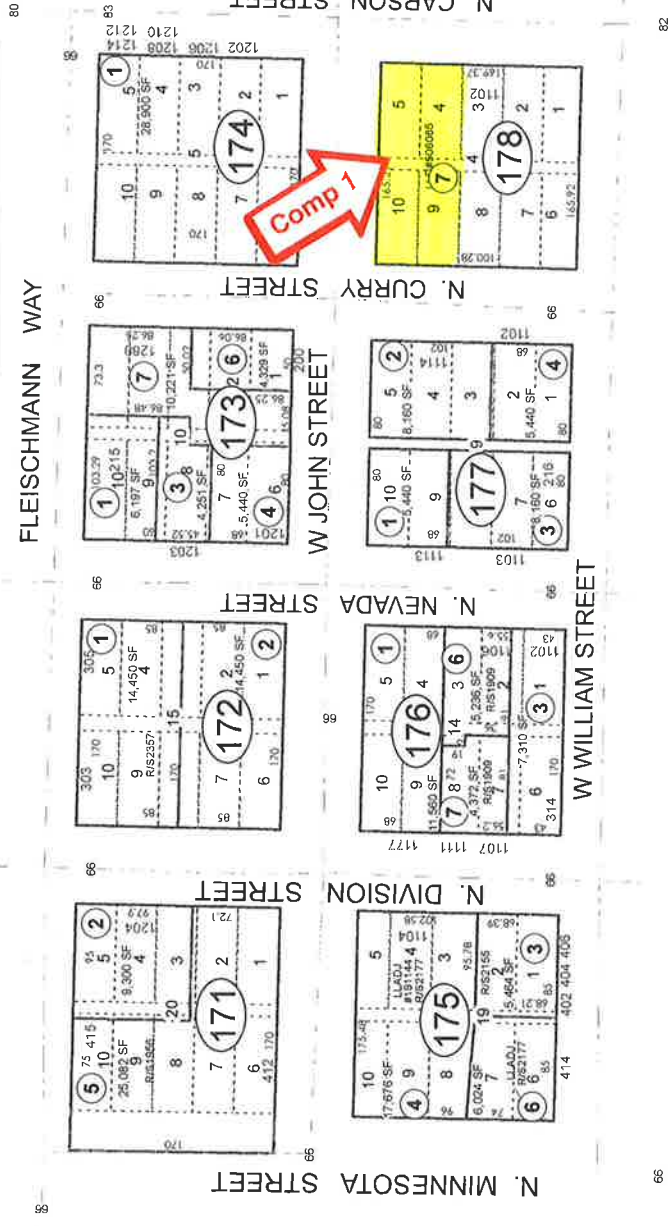
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PORTION N1/2 NW1/4 SECTION 17, T.15 N., R.20 E., M.D.B. & M.

RW & ALLEY ABANDONMENTS		
BLOCK	DATE	DOCUMENT
14	2/24/40	BK 7 PG 48
15	1/08/55	BK 9 PG 55
20	7/10/39	BK 7 PG 103
26	7/2/06	380788

16

14



CURRY ADDITION

18



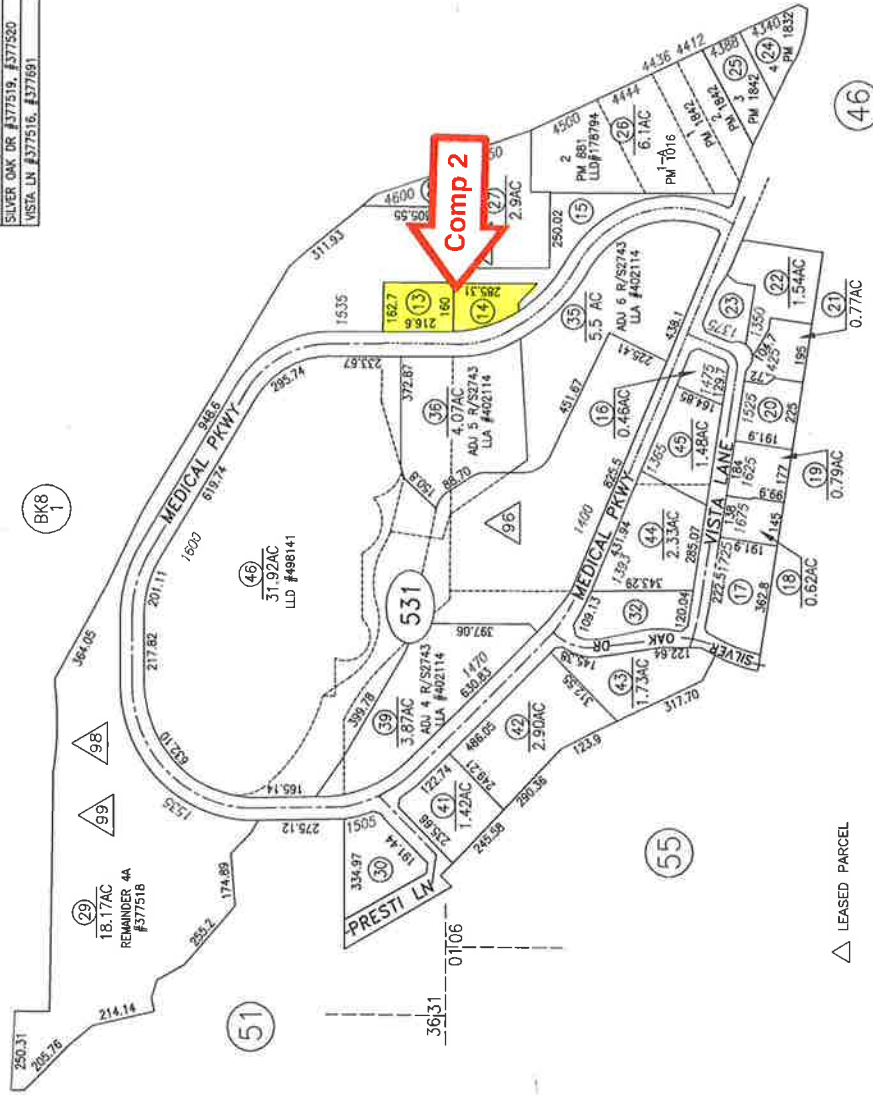
SCALE: 1"=120'

NOTE: PARCELS DELINEATED HEREON MAY NOT BE PRESENTED IN TRUE SIZE, SHAPE, OR LOCATION DUE TO DISCREPANCIES BETWEEN LOT LINES

Revised: 01/25/2022

PORTION SECTION 6 T.15 N., R.20 E., M.D.B. & M.
AND SECTION 31 T.16N., R.20 E., M.D.B. & M.

R/W DEDICATIONS	
MEDICAL PKWY #335215, #336321, #336820, #377517, #377518, #377692	
PRESTI LN #377521	
SILVER OAK DR #377519, #377520	
VISTA LN #377516, #377691	



APN	MAP INFO	AREA
007-531-09	PORTION OF 1 PM2415	0.86AC
007-531-13	PORTION OF 1 PM2414	0.74AC
007-531-14	PORTION OF 1 PM2415	1.80AC
007-531-15	PORTION OF 2 PM2415	1.52AC
007-531-16	PARCEL 1 PM2570	1.52AC
007-531-17	PARCEL 6 PM2571	0.94AC
007-531-18	PARCEL 7 PM2571	0.94AC
007-531-19	PARCEL 8 PM2571	0.94AC
007-531-20	PARCEL 5 PM2571	0.94AC
007-531-21	PARCEL 4 PM2570	0.59AC
007-531-22	PARCEL 3 PM2570	0.68AC
007-531-23	PARCEL 2 PM2570	1.43AC
007-531-24	REMANUER PARCEL 5A-1, #377521	1.43AC
007-531-25	REMANUER PARCEL 5A-2, #377520	1.17AC
007-531-26	REMANUER PARCEL 5A-3, #377520	1.17AC
007-531-41	PARCEL 1, PM 2751	0.59AC
007-531-42	PARCEL 2, PM 2751	0.68AC
007-531-43	PARCEL 3, PM 2751	1.43AC
007-531-44	ADU 2, R/S 2922 #477566	5.7AC
007-531-45	ADU 1, R/S 2922 #477566	5.7AC
007-531-96	SIERRA SURGERY & IMAGING LEASED PARCEL	4.9AC
007-531-97	#311300	
007-531-99	#336251	

SONSON CITY, NEVADA
THIS MAP IS PREPARED FOR THE USE OF THE CARSON CITY
PLANNING DEPARTMENT AND IS NOT TO BE USED FOR ANY OTHER
PURPOSE. THE PLANNING DEPARTMENT ASSUMES NO LIABILITY
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MAPS AT NO CHARGE FROM OUR WEBSITE AT: <http://capps.com/public/>

PORTION SECTION 4, T.15 N., R.20 E., M.D.B. & M.

BLOCK #923	
SPLIT BY DEED #168868	0.91 AC
15 R/S 2468	0.58 AC
008-923-05	10,050 SQFT
008-923-12	8,650 SQFT
008-923-13	8,650 SQFT
008-923-14	10,050 SQFT
008-923-15	10,050 SQFT
008-923-17	1.83 AC
008-923-18	0.88 AC
ADJ 17 R/S 2624 #55936	1.33 AC

RESEARCH INVESTMENTS LLC
RECORDED 10/13/2005, R/S 2696

PARCEL NO	LOT & DOC #	AREA
BLOCK 901		
008-921-02	5 R/S 2445	0.48 AC
008-921-03	4 R/S 2445	0.31 AC
008-921-05	ADJ 2 R/S 2569	1.89 AC
008-921-06	LLA #154071	1.10 AC
008-921-07	R/S 2576	0.99 AC
008-921-08	R/S 2445	0.57 AC
008-921-10	R/S 2445	0.44 AC

BLOCK 922		
008-922-13	23 PM 2255	0.67 AC
008-922-14	24 PM 2255	0.48 AC
008-922-15	25 R/S 2275	0.72 AC
008-922-17	27 R/S 2275	0.70 AC
008-922-18	28 R/S 2289	0.80 AC
008-922-19	29 R/S 2289	0.81 AC
008-922-30	30 PM 2252	2.85 AC

EXECUTIVE POINTE BUSINESS CENTRE AN INDUSTRIAL SUBDIVISION
RECORDED 06/30/1998, MAP 2276



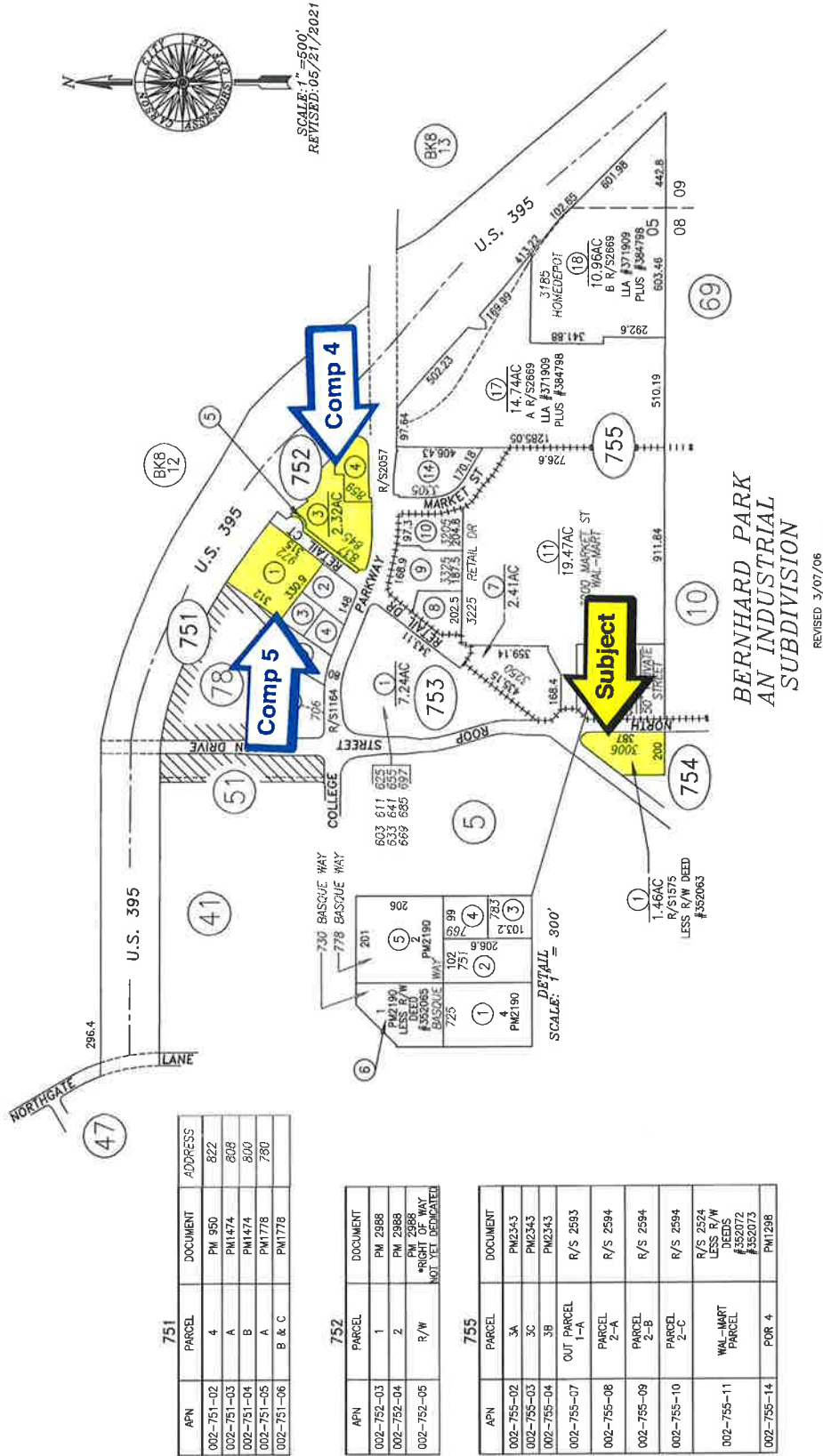
SCALE: 1"=500'

CARSON CITY, NEVADA
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AND IS NOT INTENDED FOR ANY OTHER PURPOSES
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DATA DELINEATED HEREON. YOU CAN VIEW AND PRINT OUR
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WWW.CARSONCITY.NV.GOV

NOTE
THE PARCELS DELINEATED HEREON MAY NOT
BE MEASURED TO THE SIZE, SHAPE OR POSITION
DUE TO DISCREPANCIES BETWEEN LOT LINES

Revised: 12/27/2021

PORTION SECTION 5, AND PORTION SECTION 4, T.15 N., R.20 E., M.D.B & M.



751			
APN	PARCEL	DOCUMENT	ADDRESS
002-751-02	4	PM 950	822
002-751-03	A	PM1474	808
002-751-04	B	PM1474	800
002-751-05	A	PM1778	780
002-751-06	B & C	PM1778	

752			
APN	PARCEL	DOCUMENT	
002-752-03	1	PM 2988	
002-752-04	2	PM 2988	
002-752-05	R/W	*RIGHT OF WAY NOT YET DEDICATED	

755			
APN	PARCEL	DOCUMENT	
002-755-02	3A	PM2343	
002-755-03	3C	PM2343	
002-755-04	3B	PM2343	
002-755-07	OUT PARCEL 1-A	R/S 2593	
002-755-08	PARCEL 2-A	R/S 2594	
002-755-09	PARCEL 2-B	R/S 2594	
002-755-10	PARCEL 2-C	R/S 2594	
002-755-11	WAL-MART PARCEL	R/S 2524 DEEDS #352072 #352073	
002-755-14	POR 4	PM1296	

OSCON CITY, NEVADA
 THIS MAP IS PREPARED FOR THE USE OF THE OSCON CITY
 OFFICIALS AND IS NOT TO BE USED FOR ANY OTHER PURPOSES
 ONLY. IT DOES NOT REPRESENT A SURVEY. NO LIABILITY
 IS ASSUMED AS TO THE SUFFICIENCY OR ACCURACY OF THE
 DATA DELIVERED HEREON. YOU CAN VIEW AND PRINT OUR
 MAPS AT NO CHARGE FROM OUR WEBSITE AT: <http://osconcity.org/public/gis/>

Exhibit C

ASSESSOR OFFICE LISTING DATA SHEET

February 8, 2022

Assessors Land Listing Data

OWNER: **J & O NEVADA LLC**
 PROPERTY USE: **COMMERCIAL**

ADDRESS: **3006 N. ROOP ST**
 LAND USE CODE: **404**

LAND **\$1,017,562** IMPROVEMENTS **\$648,768** TAXABLE VALUE **\$1,666,330**

PARCEL NUMBER	LAND	BUILDING	ZONING	LIST PRICE	PRICE PER UNIT	COMMENTS
SUBJECT: 002-754-01	63,598 sf 1.46 ac.	4,084 sf	GC	N/A		3006 N. ROOP ST.
Listing # 1 008-391-13	43,560 sf 1.00 ac.	N/A	GI	\$871,200	\$20.00 / sf	Current parcel 2.31ac, parcel split upon sale. Highway 50 E at Arrowhead
Listing # 2 009-112-47	44,431 sf 1.02 ac.	N/A	RC	\$800,000	\$18.01 / sf	0 Sonoma
Listing # 3 002-441-47 002-441-48	71,482 sf 1.64 ac.	N/A	GC	\$1,175,000	\$16.44 / sf	1250 E William St
Listing # 4 001-032-20 001-032-21	92,783 sf 2.13 ac.	N/A	RC	\$930,000	\$10.02 / sf	2706 & 2748 N. Carson St
Listing # 5 008-922-07	105,720 sf 2.43 ac.	N/A	LI	\$1,695,000	\$16.03 / sf	Research Way
				Avg. All Listings	\$16.10 / sf	

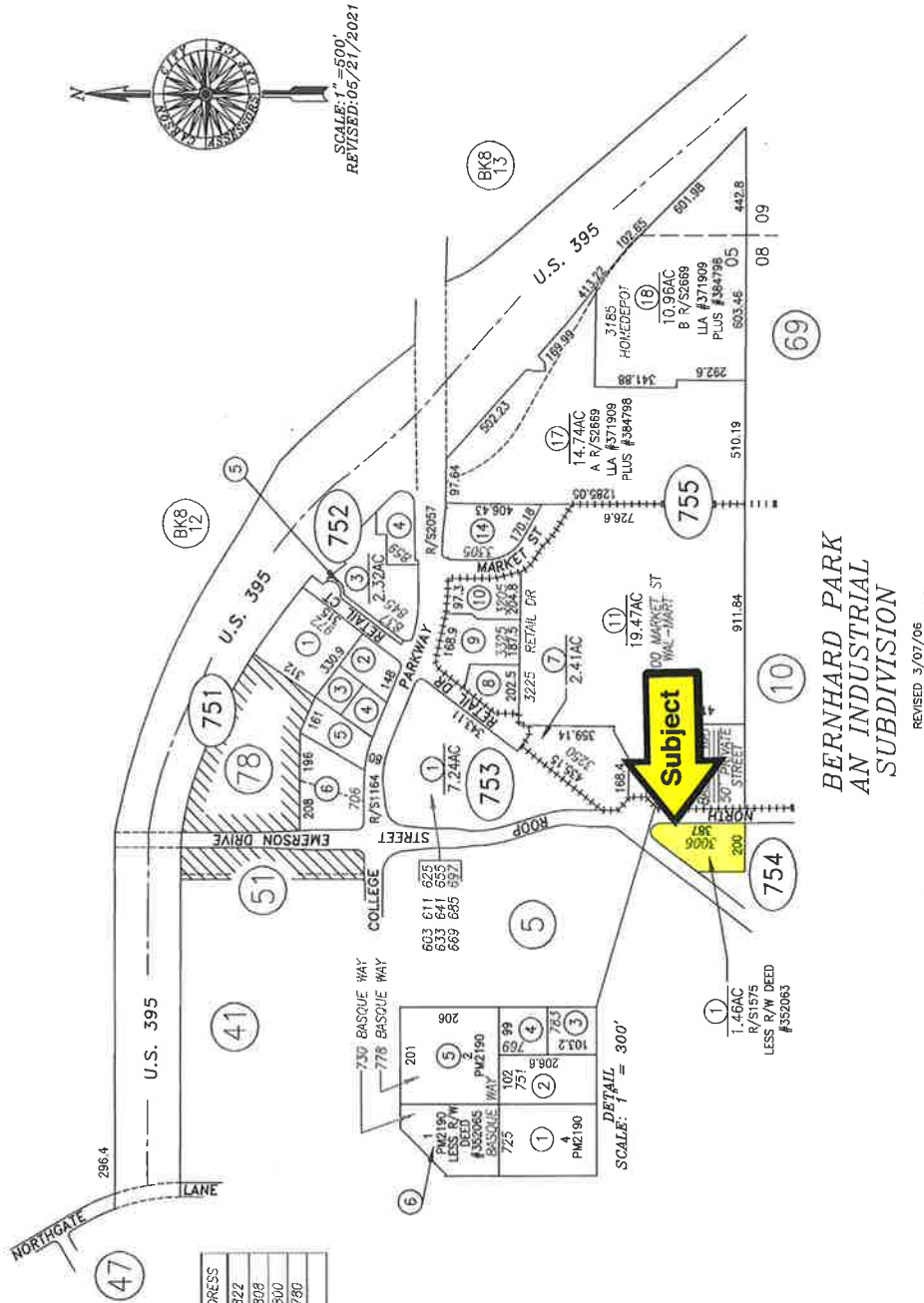
Comments:

Listing 1 is similar in size, it is included to represent a superior location.
 Listing 2 is similar to the subject's parcel size, it is included to reflect an inferior location and inferior access.
 Listing 3 is given the most weight for this table, it best reflects the subject's parcel size and location desirability.
 Listings 4 and 5 are larger than the subject, they are included to reflect a larger footprint and similar location to the subject.
 The average listing price of \$16.10 per square foot produces a value of \$1,023,921. This is not considered to be a reliable indication of value.

Assessors Recommendation:

The Assessors Office recommends retaining the subjects current taxable land value of \$1,017,562.

PORTION SECTION 5, AND PORTION SECTION 4, T.15 N., R.20 E., M.D.B & M.



751

APN	PARCEL	DOCUMENT	ADDRESS
002-751-02	4	PM 950	822
002-751-03	A	PM1474	809
002-751-04	B	PM1474	800
002-751-05	A	PM1778	780
002-751-06	B & C	PM1778	

752

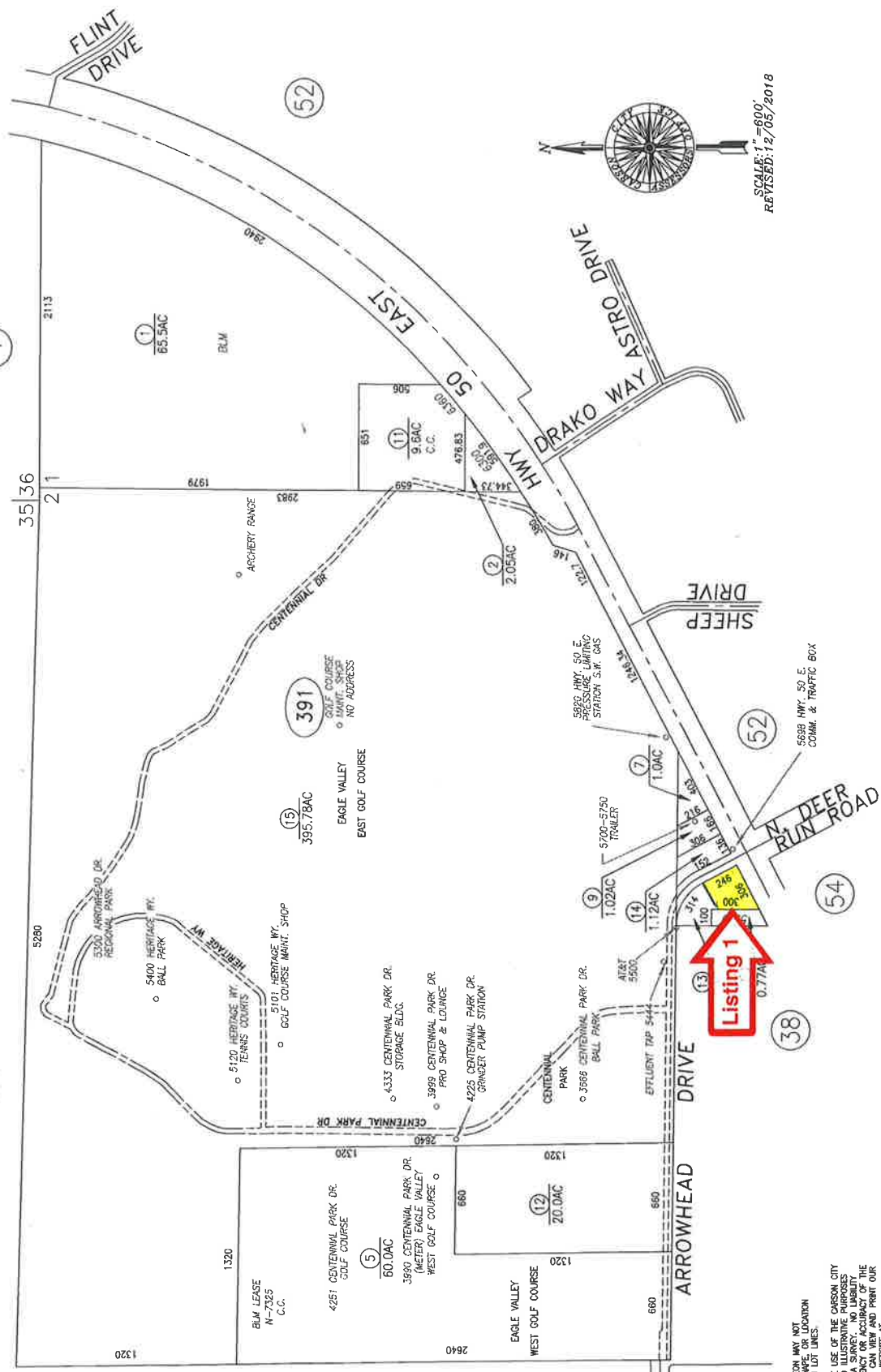
APN	PARCEL	DOCUMENT
002-752-03	1	PM 2988
002-752-04	2	PM 2988
002-752-05	R/W	*R/W 2988 BASQUE WAY NOT YET DEDICATED

755

APN	PARCEL	DOCUMENT
002-755-02	3A	PM2343
002-755-03	3C	PM2343
002-755-04	3B	PM2343
002-755-07	OUT PARCEL 1-R	R/S 2593
002-755-08	PARCEL 2-A	R/S 2594
002-755-09	PARCEL 2-B	R/S 2594
002-755-10	PARCEL 2-C	R/S 2594
002-755-11	WAL-MART PARCEL	R/S 2524 LESS R/W DEEDS #352072 #352073
002-755-14	POR 4	PM1298

ORSON CITY, NEVADA
 THIS MAP IS PREPARED FOR THE USE OF THE ORSON CITY
 PLATERS AND SURVEYORS ONLY. IT DOES NOT REPRESENT A WARRANTY AND LIABILITY
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PORTION SECTION 1 & SECTION 2
T.15 N., R.20. E., M.D.B. & M.



SCALE: 1"=600'
REVISED: 12/05/2018

NOTE: PARCELS ARE LISTED IN ORDER OF INCREASING AREA. THIS MAP IS NOT TO BE USED TO DETERMINE THE EXACT LOCATION OF A PARCEL OR TO DETERMINE THE EXACT BOUNDARIES OF A PARCEL. THIS MAP IS FOR INFORMATIONAL PURPOSES ONLY. IT DOES NOT REPRESENT A SURVEY. NO LIABILITY IS ASSUMED AS TO THE ACCURACY OF THIS MAP. FOR MORE INFORMATION, PLEASE VISIT OUR WEBSITE AT WWW.GARSON-CITY.NV.US

UPDATED PAGE, ADDED STREET SYSTEM TO CENTENNIAL PARK



Andie Wilson
(775) 721-2980

Hwy 50 at Arrowhead, 1 Acre Hard Corner

1 Acre of Commercial Land Offered at \$871,200 in Carson City, NV



INVESTMENT HIGHLIGHTS

- Hard corner to be parceled from existing 2.32 acre parcel. Size may be modified
- Concept site plan provides for convenience store with gas station, car wash and fast food components
- NDOT 202 traffic study: 26,600 daily
- Mixed Use Commercial (MUC) designation offers wide range of development potential on major access corridor
- Signalized intersection, seller financing potential
- Proudly listed with Mark Keyzers from Kidder Mathews.

PROPERTY FACTS

Price	\$871,200	Property Subtype	Commercial
Sale Type	Investment	Total Lot Size	1.00 AC
No. Lots	1	Opportunity Zone	No
Property Type	Land		

1 LOT AVAILABLE

Lot

Price	\$871,200	Lot Size	1.00 AC
Price Per AC	\$871,200		

1.00 ± acre for sale located along the only arterial into Carson City from the bedroom communities of Mound House, Dayton, and Silver Springs to the east adjacent Airport Business Park.?

DESCRIPTION

1.00 ± acre for sale located along the only arterial into Carson City from the bedroom communities of Mound House, Dayton, and

Silver Springs to the east adjacent Airport Business Park.?

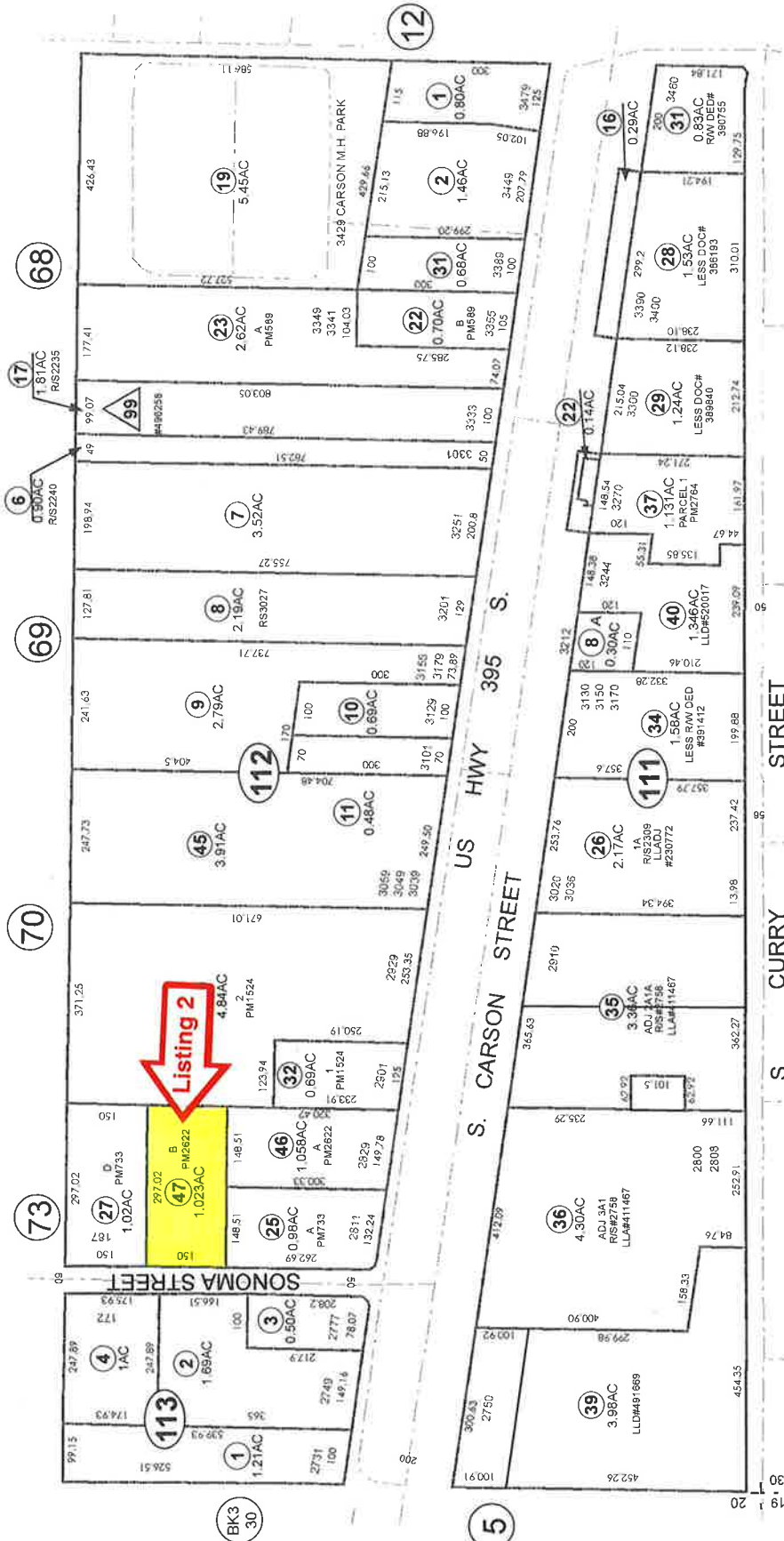
PROPERTY TAXES

Parcel Number	008-391-01	Improvements Assessment	\$0
Land Assessment	\$183,400	Total Assessment	\$183,400

ZONING

Zoning Code	GC
-------------	----

PORTION NW1/4 SECTION 29, T.15 N., R.20 E., M.D.B. & M.



NOTE: PARCELS DELINEATED HEREON MAY NOT BE PRESENTED IN TRUE SIZE, SHAPE, OR LOCATION DUE TO DISCREPANCIES BETWEEN LOT LINES.

SCALE: 1"=300'

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 WWW.CARSON.ORG/HOME

PARCELS 009-111-09 & 38 ARE NOW 009-111-40 LLD#520017



Ryan Johnson
(775) 232-8551

CHASE  JOHNSON
COMMERCIAL REAL ESTATE

0 Sonoma - 1.02 Acres

1.02 Acres of Commercial Land Offered at \$800,000 in Carson City, NV



INVESTMENT HIGHLIGHTS

- Zoning provides diverse opportunities
- Prime location
- Plans included

PROPERTY FACTS

Price	\$800,000	Property Subtype	Commercial
Sale Type	Investment	Total Lot Size	1.02 AC
No. Lots	1	Opportunity Zone	No
Property Type	Land		

1 LOT AVAILABLE

Lot

Price	\$800,000	Lot Size	1.02 AC
Price Per AC	\$784,314		

DESCRIPTION

1.02 acres of Retail Commercial zoned land now available. Centrally located, within 1.5 miles of Downtown Carson City and freeway access. Owner had previously drafted plans that would be included with the sale. Plans included have

24 apartment units (3 buildings with (8) 2-bed, 2-bath units), a convenience store and laundromat. Plans would require a special use permit. Sewer and water lines brought to property. Entrance and sidewalk improvements.

PROPERTY TAXES

Parcel Number	009-112-47	Improvements Assessment	\$2,585
Land Assessment	\$115,860	Total Assessment	\$118,445

ZONING

Zoning Code	RC - Retail Commercial
-------------	-------------------------------

PORTION SE1/4 SECTION 8 & SW 1/4 SECTION 9 &
NE 1/4 SECTION 17 T.15 N., R.20 E., M.D.B. & M.

APN #	ADDRESSES
002-443-02	1496 MOLLY DR
002-443-03	1498 MOLLY DR
002-443-04	1480 MOLLY DR
002-443-05	1472 MOLLY DR
002-443-06	1464 MOLLY DR
002-443-07	1456 MOLLY DR
002-443-08	1448 MOLLY DR
002-443-09	1440 MOLLY DR
002-443-10	1432 MOLLY DR
002-443-11	1424 MOLLY DR
002-443-12	1416 MOLLY DR
002-443-13	1408 MOLLY DR
002-443-14	1400 MOLLY DR
002-443-15	1392 MOLLY DR
002-443-16	1384 MOLLY DR
002-443-17	1376 MOLLY DR
002-443-18	1368 MOLLY DR
002-443-19	1358 MOLLY DR

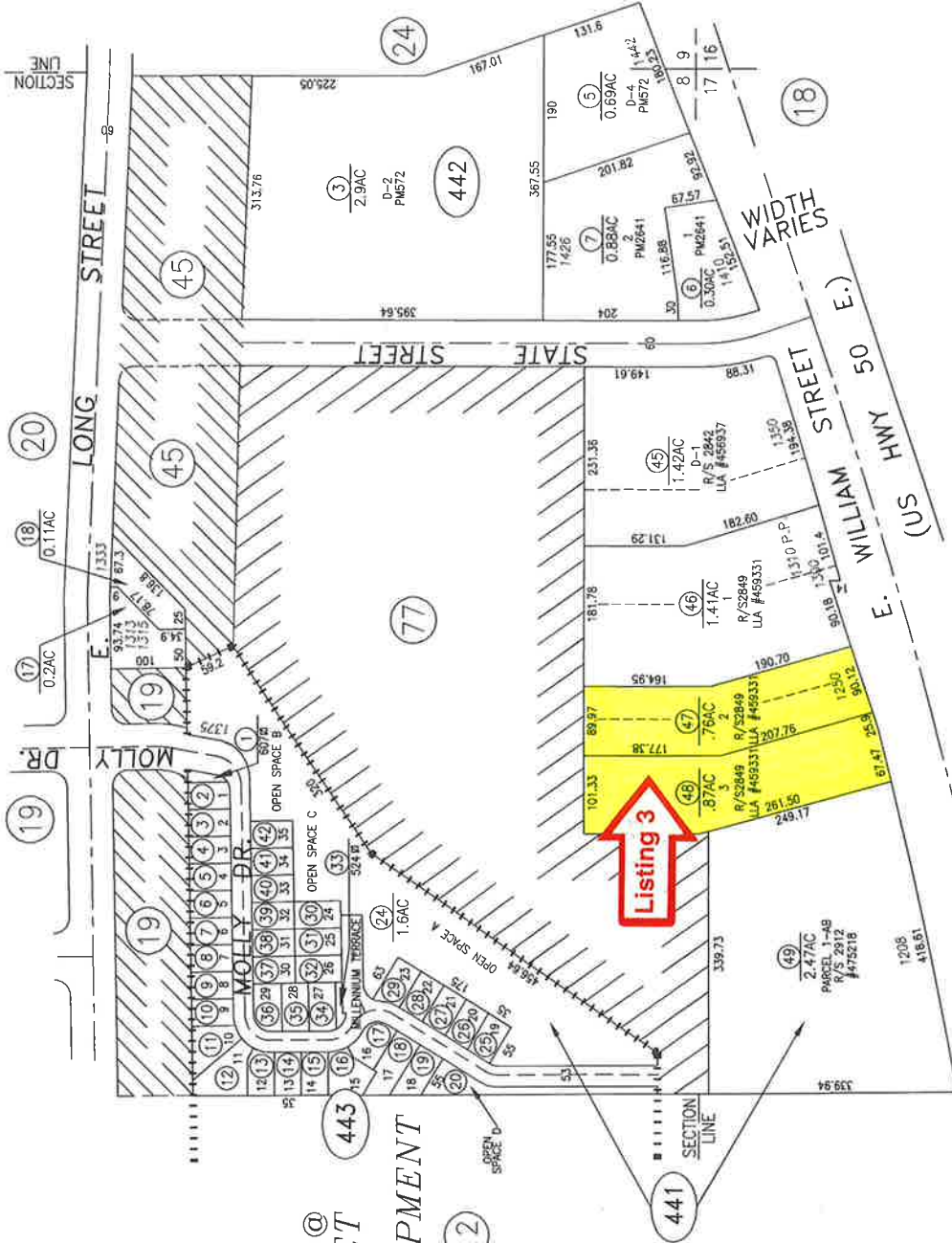
MILLENNIUM @
STATE STREET
A PLANNED
UNIT DEVELOPMENT

RECORDED 9/22/01
PW 2415

APN #	ADDRESSES
002-441-24	1377 ELEC
002-441-25	1345 MOLLY DR
002-441-26	1353 MOLLY DR
002-441-27	1361 MOLLY DR
002-441-28	1367 MOLLY DR
002-441-29	1373 MOLLY DR
002-441-30	1456 MILLENNIUM TERRACE
002-441-31	1458 MILLENNIUM TERRACE
002-441-32	1450 MILLENNIUM TERRACE
002-441-34	1369 MOLLY DR
002-441-35	1395 MOLLY DR
002-441-36	1437 MOLLY DR
002-441-37	1445 MOLLY DR
002-441-38	1453 MOLLY DR
002-441-39	1461 MOLLY DR
002-441-40	1469 MOLLY DR
002-441-41	1477 MOLLY DR

APN	AREA
441	
2-441-24	1.59 AC
2-441-25	1.925 SQ. FT.
2-441-26	1.925 SQ. FT.
2-441-27	1.925 SQ. FT.
2-441-28	1.925 SQ. FT.
2-441-29	2.040 SQ. FT.
2-441-30	2.100 SQ. FT.
2-441-31	2.100 SQ. FT.
2-441-32	2.100 SQ. FT.
2-441-33	2.191 SQ. FT.
2-441-34	2.180 SQ. FT.
2-441-35	2.180 SQ. FT.
2-441-36	2.180 SQ. FT.
2-441-37	1.925 SQ. FT.
2-441-38	1.925 SQ. FT.
2-441-39	1.925 SQ. FT.
2-441-40	1.925 SQ. FT.
2-441-41	1.925 SQ. FT.
2-441-42	1.925 SQ. FT.

443	
2-443-01	607 SQ. FT.
2-443-02	1.916 SQ. FT.
2-443-03	1.925 SQ. FT.
2-443-04	1.925 SQ. FT.
2-443-05	1.925 SQ. FT.
2-443-06	1.925 SQ. FT.
2-443-07	1.925 SQ. FT.
2-443-08	1.925 SQ. FT.
2-443-09	1.925 SQ. FT.
2-443-10	1.935 SQ. FT.
2-443-11	1.984 SQ. FT.
2-443-12	1.980 SQ. FT.
2-443-13	1.980 SQ. FT.
2-443-14	1.980 SQ. FT.
2-443-15	1.980 SQ. FT.
2-443-16	2.799 SQ. FT.
2-443-17	2.184 SQ. FT.
2-443-18	2.864 SQ. FT.
2-443-19	2.300 SQ. FT.
2-443-20	4.623 SQ. FT.



CARSON CITY, NEVADA
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Jack Brower

(775) 883-3936 Ext. 104

1250 E William St - Mills Park Land

1.65 Acres of Commercial Land Offered at \$1,175,000 in Carson City, NV



INVESTMENT HIGHLIGHTS

- Good Traffic Counts on Williams Street
- 90+/- Feet each parcel of Williams Street Frontage
- Common Access Easements to State Street
- General Commercial Zoning (GC)

EXECUTIVE SUMMARY

1.65 Acres available, two parcels. .88 Acre parcel (\$625,000) & .77 Acre parcel (\$550,000) Lot line adjustments are possible to get a size needed. The Property is mostly level with Highway 50 East frontage. Located on US Highway 50 East in the heart of Carson City directly across the street from Mills Park where several times a year community activities take place. The site is halfway between Carson Street & the newly constructed freeway by-pass I-580 with traffic counts of approximately 25,000 cars per day. Corner parcel just sold to United Federal Credit Union to be completed 2Q 2016 & Surf-thru Car Wash 3Q 2016. Common easements to State Street for all parcels. Other businesses in the area include Walgreen's,

Starbucks, Kinkos, U-Haul and Wells Fargo Bank. The Carson City High School with over 2,500 students is located 1/4 mile away on Saliman Road.

Located on US Highway 50 East in the heart of Carson City directly across the street from Mills Park where several times a year community activities take place. The site is halfway between Carson Street & the newly constructed freeway by-pass I-580 with traffic counts of approximately 25,000 cars per day. Other businesses in the area include Walgreen's, Starbucks, Kinkos, U-Haul and Wells Fargo Bank. The Carson City High School with over 2,500 students is located 1/4 mile away on Saliman Road.

PROPERTY FACTS

Price	\$1,175,000	Property Subtype	Commercial
Sale Type	Investment or Owner User	Proposed Use	Retail
No. Lots	1	Total Lot Size	1.65 AC
Property Type	Land	Opportunity Zone	No

1 LOT AVAILABLE

Lot

Price	\$1,175,000	Lot Size	1.65 AC
Price Per AC	\$712,121		

BIKE SCORE ®

Bikeable (85)

PORTION W 1/2 NW 1/4 SECTION 8, T.15 N., R.20 E., M.D.B. & M.



8

4

10

BK2 7

BK2 6



SCALE: 1"=300'

NOTE
SOME PARCELS DELINEATED HEREON MAY NOT
CORRESPOND EXACTLY TO THE LOCATION
DUE TO DISCREPANCIES BETWEEN LOT LINES

Revised: 01/25/2022



Bruce Robertson
(775) 434-0998

2706-2748 N Carson St - 2706 & 2748 N Carson St
2.13 Acres of Commercial Land Offered at \$930,000 in Carson City, NV



INVESTMENT HIGHLIGHTS

- Lot Size: 2.13 Acres
- Excellent exposure with 331.60 of linear frontage on North Carson Street
- Traffic Count: 19,000 VPD

EXECUTIVE SUMMARY

- Lot Size: 2.13 Acres
- Zoning: Retail Commercial
- Markey: Northern Nevada
- Sub Market: Carson City
- Traffic Count: 19,000 VPD
- The property consists of two parcels totaling 2.13 acres of retail commercial zoned land Located in Carson City, Nevada

PROPERTY FACTS

Price	\$930,000	Property Subtype	Commercial
Sale Type	Investment or Owner User	Proposed Use	Retail
No. Lots	1	Total Lot Size	2.13 AC
Property Type	Land	Opportunity Zone	No

1 LOT AVAILABLE

Lot

Price	\$930,000	Lot Size	2.13 AC
Price Per AC	\$436,620		

PROPERTY TAXES

Parcel Numbers	001-032-20	Improvements Assessment	\$0
Land Assessment	\$261,672	Total Assessment	\$261,672

PORTION SECTION 4, T.15 N., R.20 E., M.D.B. & M.

BLOCK 923	
008-923-00	SPLIT BY DEED #195889 0.91 AC
008-923-05	15 R/S27466 0.56 AC
008-923-12	D R/S2698 10,050 SQFT
008-923-13	C R/S2698 9,950 SQFT
008-923-14	B R/S2698 9,950 SQFT
008-923-15	A R/S2698 10,050 SQFT
008-923-17	B R/S2755 1.63 AC
008-923-18	A R/S2755 0.96 AC
008-923-19	ADJ.17 R/S2624 #559636 ROW DED #492670 1.33 AC

RESEARCH INVESTMENTS LLC
RECORDED 10/13/2008, R/S 2698

PARCEL NO	LOT & DOC #	AREA
BLOCK 921		
008-921-02	5 R/S2448	0.46 AC
008-921-03	4 R/S2448	0.81 AC
008-921-05	R/S 2666 U.L.A # 241071	1.66 AC
008-921-06	R/S 2578	1.10 AC
008-921-07	9 R/S2578	0.96 AC
008-921-09	7 R/S2445	0.57 AC
008-921-10	6 R/S2445	0.44 AC

BLOCK 922		
008-922-13	23 P/M2285	0.97 AC
008-922-14	24 P/M2285	0.46 AC
008-922-16	26 R/S2276	0.72 AC
008-922-17	27 R/S2276	0.70 AC
008-922-18	28A R/S2289	0.90 AC
008-922-19	28B R/S2289	0.81 AC
008-922-30	2A & 3 R/S2698 LLD #464602 #468970	2.86 AC

EXECUTIVE POINTE BUSINESS CENTRE AN INDUSTRIAL SUBDIVISION
RECORDED 06/30/1998, MAP 2276



SCALE: 1"=500'

△ BUILDING ON LEASED LAND

CARSON CITY, NEVADA
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NOTE: SOME PARCELS DELINEATED HEREON MAY NOT CORRELATE EXACTLY WITH THE STATE OR LOCATION DUE TO DISCREPANCIES BETWEEN LOT LINES.

Revised: 12/27/2021



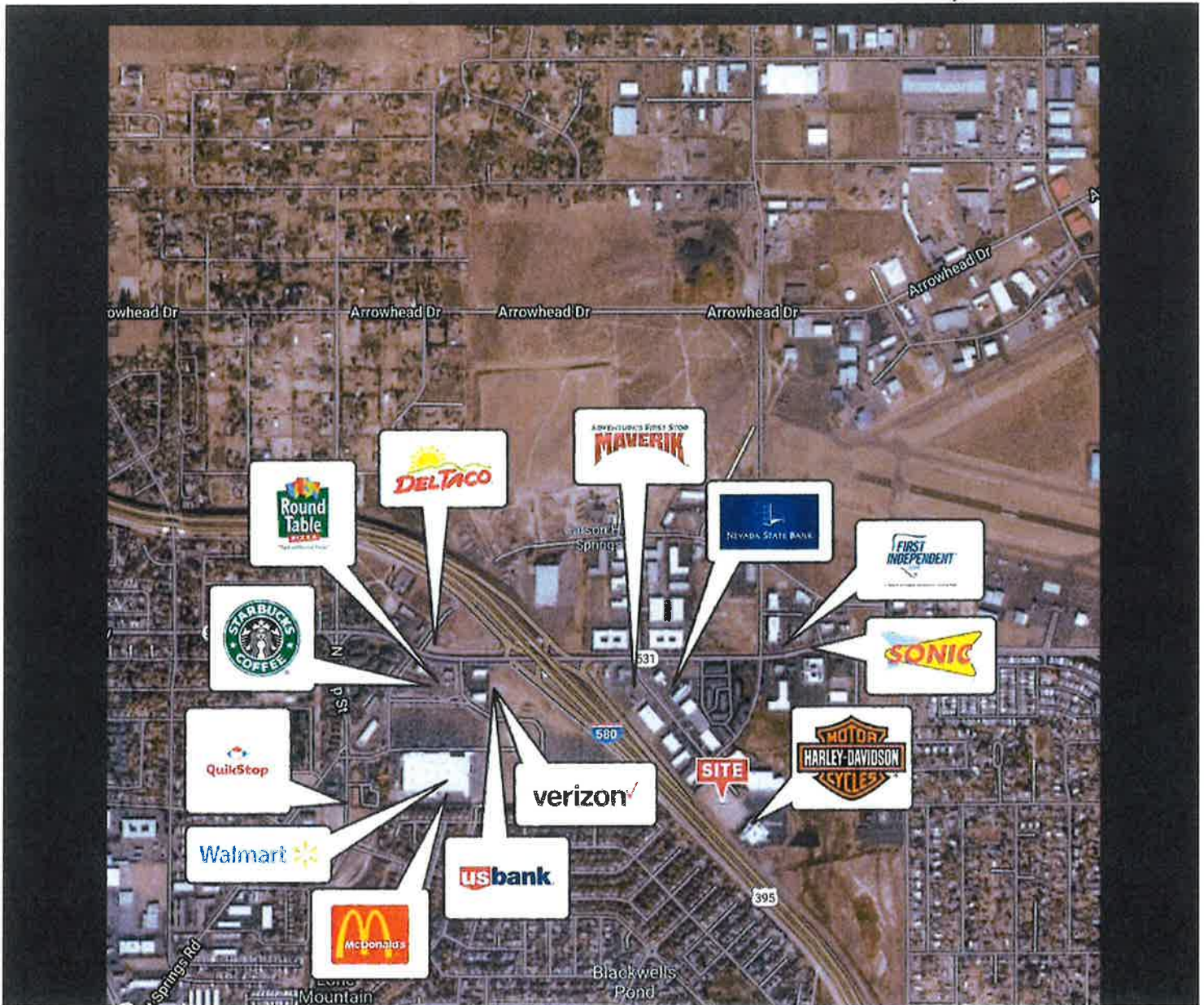
Rocky Joy
(775) 297-4998



Bruce Robertson
(775) 434-0998

Research Way

2.42 Acres of Industrial Land Offered at \$1,695,000 in Carson City, NV



INVESTMENT HIGHLIGHTS

- Easy access of the Interstate
- Level, easy to develop
- Excellent visibility from I-580
- Located next to a 40,000 SF Harley-Davidson dealership which is one of the largest stores in Northern Nevada

EXECUTIVE SUMMARY

Potential uses include but are not limited to retail and wholesale uses such as: Storage Units, Equipment Rental,

Flex Space, Distribution Center, Office, Restaurant, Hotel, Fitness Center.

PROPERTY FACTS

Price	\$1,695,000	Property Subtype	Industrial
Sale Type	Investment	Proposed Use	Industrial
No. Lots	1	Total Lot Size	2.42 AC
Property Type	Land	Opportunity Zone	No

1 LOT AVAILABLE

Lot

Price	\$1,695,000	Lot Size	2.42 AC
Price Per AC	\$700,413		

Potential uses include but are not limited to retail and wholesale uses such as: Storage Units, Equipment Rental, Flex Space, Distribution Center, Office, Restaurant, Hotel, Fitness Center.

PROPERTY TAXES

Parcel Number	008-922-07	Improvements Assessment	\$0
Land Assessment	\$183,131	Total Assessment	\$183,131

LAND VALUATION

IMPROVEMENT VALUATION

TAX CAP INFORMATION

PARCEL INFORMATION

Land Value

When appraising for taxation purposes, in the 2022/2023 fiscal year the Assessor's Office is not allowed per NAC (*) to use sales in the latter portion of 2021 as a part of the database to determine "*current market evidence*". The Carson City Assessor's Office has also determined that a 36-month period back is too old in today's rapidly changing market to establish "*current market evidence*".

There were sufficient vacant land sales in this market area during this time frame, therefore, a time adjustment was not used to derive the land value. No time adjustment was given to current improved commercial sales.

Improvement Value

The improvement value was determined by the cost approach of improvements using Marshall and Swift Publication Company as they existed on January 1 of the current year of the closure of the roll. A formula of replacement cost new less depreciation (RCNLD); with depreciation of 1.5% per year, as per N.R.S. 361.227 and N.A.C. 361.128. Economic obsolescence was not applied to the improvements for the 2022/23 year to keep the taxable values lower than the market value per N.R.S. 361.277 (5).

The improvement value of \$648,768 was derived for using this methodology. An itemized breakdown of each component is shown along with all technical information on these parcels in the back of this packet.

AB-489 TAX ABATEMENT

The County Board of Equalization has requested information on the tax impact of the parcel or parcels if an adjustment is made. In order for a property owner to possibly see a reduction in their taxes, the taxable value of their property would have to be lowered to less than the Tax Cap value and the tax rate would have to remain the same or lowered.

In this case the taxable value is \$1,666,330 and is presently capped. In order to see a reduction in taxes due, the taxable value would have to be reduced to \$950,917 provided the tax rate remains the same.

The County Board of Equalization has no authority regarding the Tax Abatement, also known as the "Tax Cap". If an individual desires to appeal their Abatement, they must appeal to the Nevada Tax Commission on an approved form that can be provided to them by the Nevada Department of Taxation.



Carson City Assessor's Office

Appraisal Photograph



Parcel Number: 002-754-01
Carson City, Nevada

Date of Photograph: 2002

This picture is for Assessment and Illustrative purposes only, it does not represent a complete visual survey of the property. No liability is assumed as to the sufficiency or accuracy of the data portrayed hereon.

SKETCH/AREA TABLE ADDENDUM

Parcel No 002-754-01

Property Address 3006 N. Roop St

City CARSON CITY

State Nevada

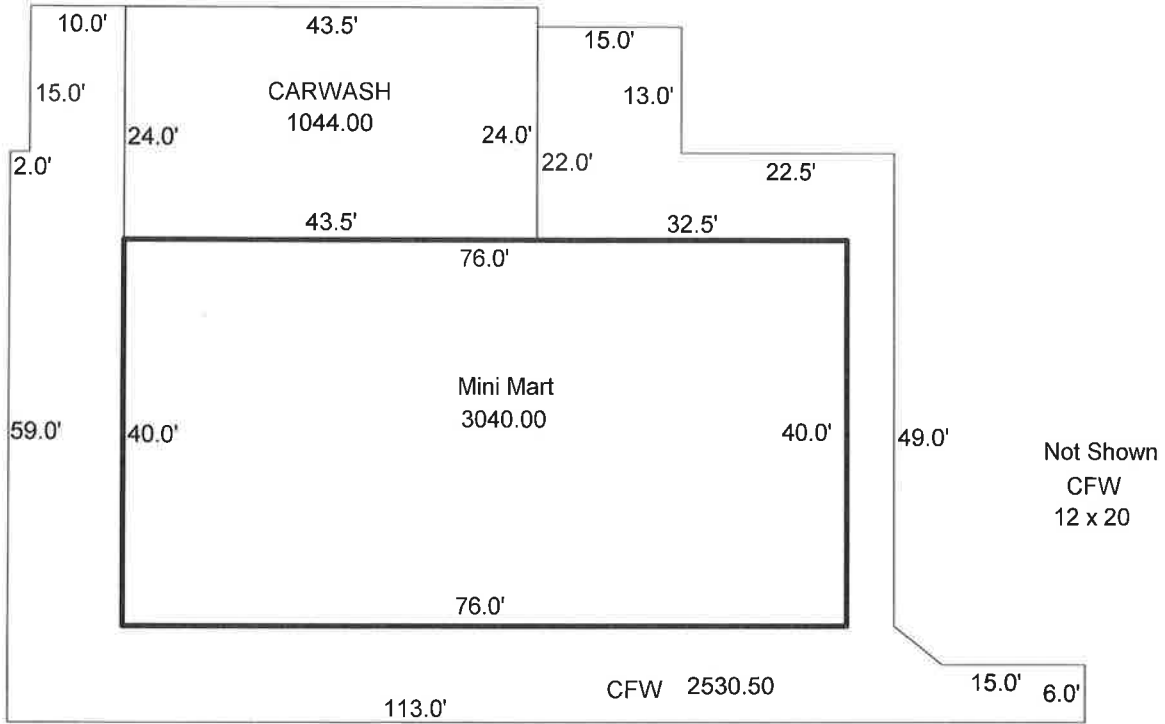
Zip 89701

Owner

Client

Appraiser Name Carson City Assessor's Office

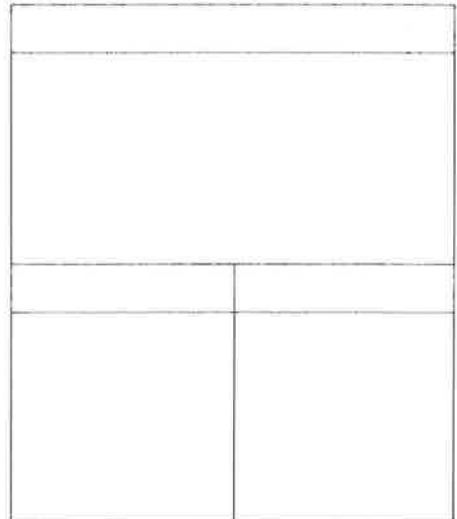
Inspection Date January 17, 2007



Scale: 1" = 23'

AREA CALCULATIONS SUMMARY

Code	Description	Factor	Net Size	Perimeter	Net Totals
OTH	CARWASH	1.00	1044.0000	135.00	1044.0000
MSR 1618	Paving, Conc. w/Base	1.00	2530.5000	560.40	2530.5000
MSC 419	Convenience Mkt.	1.00	3040.0000	232.00	3040.0000



SUBJECT

IMPROVEMENTS SKETCH

AREA CALCULATIONS

Marshall and Swift Com/Agr Structure
Structure: CONVENIENCE MARKET/CAR WASH Totals

Section: Section 1

	Units	Unit Cost	Total Cost New
Basic Structure			
Stud -Stucco	3,022 Sq.Ft.	\$14.66	\$44,303.00
Concrete Block	1,062 Sq.Ft.	\$17.45	\$18,532.00
Package Unit	4,084 Sq.Ft.	\$10.72	\$43,780.00
Base Cost	4,084 Sq.Ft.	\$75.00	\$306,300.00
Basic Structure Cost	4,084 Sq.Ft.		\$412,915.00
Less Depreciation			
Combined Depreciation	30.0 Percent		(\$123,875.00)
Depreciated Cost	4,084 Sq.Ft.		\$289,040.00

Structure Totals

	Units	Unit Cost	Total Cost New
Basic Structure Cost	4,084 Sq.Ft.	\$101.11	\$412,915.00
Total Super Structure Cost	4,084 Sq.Ft.	\$101.11	\$412,915.00
Building Cost New	4,084 Sq.Ft.	\$101.11	\$412,915.00
Replacement Cost New	4,084 Sq.Ft.	\$101.11	\$412,915.00
Depreciated Cost	4,084 Sq.Ft.	\$70.77	\$289,040.00
Total Structure Cost:	4,084 Sq.Ft.	\$70.77	\$289,040.00
Multiplier	4,084 Sq.Ft.	\$70.77	\$289,040.00
Total Non MS Outbuildings:	0 Sq.Ft.	\$0.00	\$0.00
Total Structure Cost with Outbuildings:	4,084 Sq.Ft.		\$289,040.00

Cost as of 1/1/2021

Appraisal Date: 07/09/2019

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THASLEM

Marshall and Swift Com/Agr Structure
Structure: SITE IMPROVEMENTS Totals

Outbuildings	Units	Unit Cost	Total Cost
BARRIER POSTS-EACH	26 Quantity	\$143.96	\$2,620.00
COMMERCIAL CANOPY	3,864 Sq.Ft.	\$34.52	\$93,369.00
CURB-ORNAMENTAL CONCRETE	75 Sq.Ft.	\$11.38	\$598.00
F/G DBL WALL FUEL TANK-12000 GAL	1 Quantity	\$68,445.00	\$47,911.00
F/G DBL WALL FUEL TANK-15000 GAL	1 Quantity	\$82,777.50	\$57,945.00
FLATWORK CONCRETE 3" VVLRG (+500	6,635 Sq.Ft.	\$3.34	\$15,513.00
FUEL PUMP ACCPTR. POINT OF PURCH	12 Quantity	\$4,071.00	\$34,196.00
GAS DISPENSER ELECTRONIC-SINGLE	6 Quantity	\$8,732.00	\$36,674.00
GAS DISPENSER SECOND SIDE	6 Quantity	\$6,195.00	\$26,019.00
PARKING SPACES-LOW	22 Per Spa	\$1,586.00	\$24,424.00
PATIO COVER-METAL	243 Sq.Ft.	\$10.73	\$1,825.00
PIPING-FOR EACH UNDERGROUD TANK	6 Quantity	\$1,808.40	\$7,595.00
PUMPS FOR EACH GAS TANK (PER TAN	2 Quantity	\$1,888.00	\$2,643.00
SPRINKLERS-COMMERCIAL X 1 (+2000 :	1 Quantity	\$2,342.40	\$1,639.00
TIRE INFLATER	1 Quantity	\$1,852.60	\$1,297.00
TRASH ENCLOSURES-SMALL	1 Quantity	\$2,915.80	\$2,041.00
VACUUM-SGL UNIT	2 Quantity	\$2,442.60	\$3,419.00
Outbuildings Totals	10,817 Sq.Ft.		\$359,728.00

Structure Totals

	Units	Unit Cost	Total Cost New
Basic Structure Cost	0 Sq.Ft.	\$0.00	\$0.00
Total Super Structure Cost	0 Sq.Ft.	\$0.00	\$0.00
Building Cost New	0 Sq.Ft.	\$0.00	\$0.00
Replacement Cost New	0 Sq.Ft.	\$0.00	\$0.00
Depreciated Cost	0 Sq.Ft.	\$0.00	\$0.00
Total Structure Cost:	0 Sq.Ft.	\$0.00	\$0.00
Multiplier 1	0 Sq.Ft.	\$0.00	\$0.00
Total Non MS Outbuildings:	10,817 Sq.Ft.	\$33.26	\$359,728.00
Total Structure Cost with Outbuildings:	10,817 Sq.Ft.		\$359,728.00

Cost as of 1/1/2021

Description	Qual	Date	Found	Const	Roof	Floor	Inter	Exter	Size	Permit No.	For	Amount	Date	Eff Yr	App Yr	Cond
										01-1004	Comm	274158	10/31/01	2002	02/03	NSW

***** COST *****

Appraiser & Date	Unit	Area	Unit Cost	Cost	Unit Cost	Cost	Unit Cost	Cost	Unit Cost	Cost
Modifier										
TOTAL										
%Good										
R.C.L.D										

***** COMPUTATIONS *****

22 Parking Spaces
 CFW - 2531
 12x20 = 240
 42x92 = 3864
 6635

Sprinklers
 Comm Bldg
 Mini-Mart 57000
 40x76 = 3040
 = 40840

26 Barrier Posts
 (02) Carb Conc. Ord. = 75

PHOTO
 CANOPY 42x92 = 3864
 6 - Double Hose pumps
 Pumps 1 HOSE 6
 Pumps 2nd side 6
 POS 17

MTL COVER 3x81 = 2430
 CAR WASH
 24 x 43 1/2 = 1044
 = 40840

8" c/BK 6x28 = 168
 (02) Trash Enclosure Small - 1
 2 - Vacuum
 1 - Air Station (1KG INF.)
 Double Wall F/G Tanks
 6 TANK PIPING
 2 TANK PUMPS

* NOTE: ADDED 2nd side/POS

COMMERCIAL BUILDING RECORD

DATE 3/18/82	FLOOR COVER	SPRINKLERS	EXTERIOR WALLS (Cont)	ROOF STRUCTURE
OCCUPANCY 1000 - 1200	Asphalt Tile		Wood or Steel Frame	Concrete Joists
STORIES 1 STORY HT 12'	Brick	HEATING & COOLING	Aluminum Siding	Steel Joists
CLASS COST RANK 1.0	Carpet & Pad	Electric Baseboard	Shingles	Wood Joists
ARCHITECTURE Proper	Hardwood	Electric Wall Htrs	Shakes	Conc Slab Deck
EXCAVATION Cu Ft	Linoleum	Forced Air	Stucco on Wire	Steel Deck
FILL Cu Ft	Ceramic Tile	Floor Furnace	Stucco on Sheathing	Comp. Deck
CONSTRUCTION	Vinyl Tile	Gas Steam Radiator	Wood Siding	Wood Deck
Light		Hot Water	Stone Veneer	Exposed Beams, Sheathed
Standard	CEILING Height:	Space Htrs No.:	Brick Veneer	Open Steel System
Heavy	Acoustical	Hot & Chilled Water	Vinyl Siding	Open Wood System
FOUNDATION	Sheet Rock	Warm & Cool Air	Hardboard Siding	
Concrete Bearing	Plaster	Heat Pump	Textured Plywood	Steel Trusses
Concrete Non-Bearing	Plywood	Evaporative Cooler	Board & Batten Box	Timber Trusses
Concrete Col Footings	Suspended	Refrigerated Cooling	Log, Rustic	Glulams
Wood Columns	Insulation	PACKAGE UNIT	Insulation	
Steel Columns	Ceiling Joists	ELECTRICAL	Small Stl Hanger Doors	
Concrete Columns		Percent Finished: 100%	Lrg Stl Hanger Doors	
FRAME	INTERIOR CONSTRUCTION	EXTERIOR WALLS (Sq Ft)	Wood or Steel Skeleton	ROOF COVER
Steel	Wall Height:	Masonry	Aluminum Cover	Aluminum
Wood	Frame Lin Ft:	Face Brick Thick:	Sandwich Panels	Asbestos Shingles
Concrete Cols. Beams	Masonry Lin Ft:	Common Brick Thick:	Corr Stl on Steel Fram	Built-up Composition
Columns, Lin Ft:	Sq Ft of Wall Area	Cavity Brick Thick:	Corr Stl of Wood Frame	Concrete Tile
Beams, Lin Ft:	Metal Partitions	Concrete Blk Thick: 8"	EXTERIOR STAIRS	Galvanized Steel
Wood Columns	Metal & Glass	Conc. Reinf. Thick:	Steel	Shake
Timber, Lin Ft:	Steel Chan & S/R	Stone Thick:	Wood	Tar & Gravel
Glulam, Lin Ft:	Steel Studs & S/R	Insulation	Concrete	Wood Shingles
Steel Columns	Wood Frame & S/R	Curtain Walls	Concrete & Steel	
H Beams, Lin Ft:	Concrete Block	Concrete, Pre-cast	Fire Escape	Insulation
I Beams, Lin Ft:		Conc & Glass Panels	ELEVATORS	BASEMENT Wall Ht:
FLOOR STRUCTURE	PLUMBING	Metal & Glass Panels	No. of Stops:	Brick, Thick:
Concrete on Ground	Std for Occupancy	Steel Studs & Stucco	Speed	Conc Blk, Thick:
Wood Joists & Sheathing	No. of Fixtures		Capacity	Reinf. Conc. Thick
Insulation	Rough-ins		Hydraulic	Waterproof
	Water Heater		Escalator	Finished Area:
	Gas			Electrical Area:
	Elec			

ROOM AND FINISH DETAIL

Rooms	Floors					Inter Fin						
Base	1st	Mezz	2nd	3rd	4th	5th	Over	Material	Qual	Trim	Wall	Ceiling
Store												
Whse												
Office												
Lobby												
Hall												
Living												
Dining												
Bed												
Kitch												
Util												

BATH & LAVATORY DETAIL

Floor No.	Floor	Walls	WC	Lv	Tub	Ur	St	O	T	G.D.	Fin

RENTAL & INCOME DETAIL											
Use	Sq Ft	Date	P/sq ft	Date	P/sq ft	Date	P/sq ft	Date	P/sq ft	Date	P/sq ft
