



**CARSON CITY 2022/2023  
COUNTY BOARD OF EQUALIZATION**

**Date: February 8, 2022**

**Appeal Case # 2022-000010**

**APN: 010-221-19**

**Property Owner: Assemblies of God Loan Fund**

**Property Location Address: 1600 Snyder Ave.**

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Carson City Board of Equalization

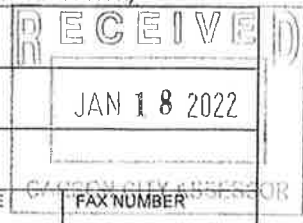
PETITION FOR REVIEW OF TAXABLE VALUATION

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: Assemblies of God Loan Fund
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 3900 S. Overland Ave.
CITY: Springfield STATE: MO ZIP CODE: 65807



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: 1600 Snyder Ave. STREET/ROAD: 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): 010-221-19 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.

4. Check Property Use Type:

- 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 include Land, Buildings, Personal 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

\_\_\_\_\_  
 Petitioner Signature Title

See Attached Authorization  
 \_\_\_\_\_  
 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: Josh McCollum		TITLE: Tax Agent	
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Quatro Tax LLC		EMAIL ADDRESS: josh@quatrotax.com	
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 3909 Hulen St. Suite 100			
CITY Fort Worth	STATE TX	ZIP CODE 76107	DAYTIME PHONE 817-336-9600
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  
 Josh McCollum Tax Agent  
 \_\_\_\_\_  
 Print Name of Signatory Date  
 1-10-2022

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

\_\_\_\_\_  
 Signature of Owner or Authorized Agent/Attorney Date

# Carson City Board of Equalization

## Agent Authorization Form

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

**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: Assemblies of God Loan Fund					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER): William A. Hunt, Jr.				TITLE Vice President	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 3900 S. Overland Ave.				EMAIL ADDRESS: trippee@agfinancial.org	
CITY Springfield	STATE MO	ZIP CODE 65807	DAYTIME PHONE 417-520-3217	ALTERNATE PHONE	FAX NUMBER

**Part B. PROPERTY OWNER INFORMATION**

Check organization type which best describes the Property Owner if not a natural person:  Natural persons may skip Part B.

- Sole Proprietorship       Trust       Corporation  
 Limited Liability Company (LLC)    General or Limited Partnership    Government or Governmental Agency  
 Other, please describe: \_\_\_\_\_

The organization described above was formed under the laws of the State of \_\_\_\_\_  
 The organization described above is a non-profit organization.    Yes     No

**Part C. RELATIONSHIP OF PERSON GRANTING AUTHORITY TO AGENT TO PROPERTY OWNER**

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

- Self       Trustee of Trust       Employee of Property Owner  
 Co-owner, partner, managing member       Officer of Company  
 Employee or Officer of Management Company  
 Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property  
 Other, please describe: \_\_\_\_\_

**Part D. PROPERTY SUBJECT TO THIS AGENT AUTHORIZATION:**

Enter Applicable Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) 010-221-19	ACCOUNT NUMBER	PROPERTY IDENTIFICATION NUMBER
--	----------------	--------------------------------

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

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

<input checked="" type="checkbox"/> 2022-2023 Secured Roll	<input type="checkbox"/> 2021-2022 Unsecured Roll	<input type="checkbox"/> 2021-2022 Supplemental Roll
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Other years being appealed: \_\_\_\_\_  
 Be prepared to cite the legal authority, if any, that permits the County Board to consider appeals of taxable value from prior years.

For office use only

**Part F. AUTHORIZATION OF AGENT**

I hereby authorize the agent whose name and contact information appears below to file a petition to the **Carson City** 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 **Carson City** Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part E of this document.

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

**Authorized Agent Contact Information:**

NAME OF AUTHORIZED AGENT: Josh McCollum		TITLE: Tax Agent			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Quatro Tax LLC		EMAIL ADDRESS: josh@quatrotax.com			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 3909 Hulen St. Suite 100					
CITY Fort Worth	STATE TX	ZIP CODE 76107	DAYTIME PHONE 817-336-9600	ALTERNATE PHONE	FAX NUMBER 817-336-9000

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


  
 Authorized Agent Signature \_\_\_\_\_ Title Tax Agent \_\_\_\_\_ Date 1-10-2022 \_\_\_\_\_

**Authorized Agent Contact Information:**

NAME OF AUTHORIZED AGENT: David Hebert		TITLE: Tax Agent			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Quatro Tax LLC		EMAIL ADDRESS: davidh@quatrotax.com			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 3909 Hulen St. Suite 100					
CITY Fort Worth	STATE TX	ZIP CODE 76107	DAYTIME PHONE 817-336-9600	ALTERNATE PHONE	FAX NUMBER 817-336-9000

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

\_\_\_\_\_ Title Tax Agent \_\_\_\_\_ Date \_\_\_\_\_  
 Authorized Agent Signature

**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. I further certify I have authorized each agent named herein to represent the Property Owner as stated and I have the authority to appoint each agent named herein.


  
 Property Owner / Petitioner Signature \_\_\_\_\_ Title VICE PRESIDENT \_\_\_\_\_ Date 1-10-22 \_\_\_\_\_

January 28, 2022

**NOTICE OF HEARING**

Josh McCollum  
Quatro Tax LLC  
3909 Hulen Street, Suite 100  
Fort Worth, TX 76107

**VIA CERTIFIED MAIL**  
**Return Receipt Requested**  
**7009 2820 0003 7789 4493**  
**VIA EMAIL:davidh@quatrotax.com**  
**Case #2022-000010**

**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:** 1600 Snyder Avenue, APN 010-221-19

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

Dear Mr. Hebert:

The Carson City Board of Equalization will hear the Review and Approval of Stipulation Agreement for **Assemblies of God Loan Fund**. 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

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Postage	\$	Postmark Here
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Return Receipt Fee (Endorsement Required)		
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$	
Sent To	<b>Josh McCollum</b>	
Street, Apt. No., or PO Box No.	<b>Quatro Tax LLC</b>	
City, State, ZIP+4	<b>3909 Hulen Street, Suite 100</b> <b>Fort Worth, TX 76107</b>	

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

**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:

**Josh McCollum  
 Quatro Tax LLC  
 3909 Hulien Street, Suite 100  
 Fort Worth, TX 76107**

2. Article Number  
(Transfer from service label)

7009 2620 0003 7789 4493

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

**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:

3. Service Type
- Certified Mail
  - Express Mail
  - Registered
  - Return Receipt for Merchandise
  - Insured Mail
  - C.O.D.
4. Restricted Delivery? (Extra Fee)  Yes

**Certified Mail**

- A mailing receipt
- A unique identifier
- A record of delivery

**Important Reminders**

- Certified Mail is
- Certified Mail is
- NO INSURANCE
- For additional values, please
- For an additional fee, Endorsement Receipt (PS Form 3811) is required.
- For an additional fee, Endorsement Receipt (PS Form 3811) is required.
- If a postmark or receipt is not needed, receipt is not needed.

**IMPORTANT: Save**

PS Form 3800, August 2003



January 28, 2022

**NOTICE OF HEARING**

David Hebert  
Quatro Tax LLC  
3909 Hulen Street, Suite 100  
Fort Worth, TX 76107

**VIA CERTIFIED MAIL**  
**Return Receipt Requested**  
**7009 2820 0003 7789 4509**  
**VIA EMAIL:davidh@quatrotax.com**  
**Case #2022-000010**

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Robert "Bob" Crowell Board Room  
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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

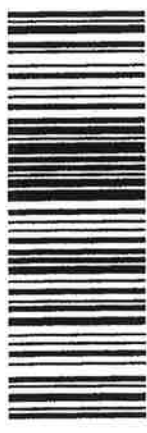
/kmk  
Encl.

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

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



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Postage	\$	Postmark Here
Certified Fee		
Return Receipt Fee (Endorsement Required)		
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$	

**Sent To**  
**David Hebert**  
**Quatro Tax LLC**  
**3909 Hulen Street, Suite 100**  
**Fort Worth, TX 76107**

PS Form 3800, August 2006 See Reverse for Instructions

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:

**David Hebert  
 Quatro Tax LLC  
 3909 Hulen Street, Suite 100  
 Fort Worth, TX 76107**

2. Article Number  
 (Transfer from service label)

7009 2620 0003 7789 4509

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

**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:

3. Service Type  Certified Mail  Express Mail  
 Registered  Return Receipt for Merchandise  
 Insured Mail  C.O.D.
4. Restricted Delivery? (Extra Fee)  Yes  No

**Certified Mail**

- A mailing receipt
- A unique identifier
- A record of delivery

**Important Reminders**

- Certified Mail is
- Certified Mail is
- NO INSURANCE
- For an additional value, please
- For an additional delivery. To obtain Receipt (PS Form fee. Endorse mail a duplicate return required.
- For an additional addressee's authority endorsement "74
- If a postmark on receipt is not needed

**IMPORTANT: Save**

PS Form 3800, August



## **CARSON CITY ASSESSOR DAVID A. DAWLEY**

201 North Carson Street, Suite #6 89701 (775) 887-2130 Fax: (775) 887-2139

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### **Value Change Stipulation for the Board of Equalization**

Members of the County Board of Equalization:

The owner of parcel 010-221-19 appealed the value of their property for the 2022/23 fiscal year.

The Assessor's office had a meeting with the appellant's council and discussed the assessment adjustment in length. During the discussion the following item was agreed upon that needs to be updated:

- Applying 8% Economic Obsolescence to each of the five buildings on the parcel

Based on the information provided, the owner has agreed to the stipulated taxable value of \$5,350,566 (\$1,872,698 total assessed value).

The Assessor's Office recommends a reduction for the subject property for the 2022/23 year.



# CARSON CITY ASSESSOR DAVID A. DAWLEY

201 North Carson Street, Suite #6 89701 (775) 887-2130 Fax: (775) 887-2139

## Value Change Stipulation for the Board of Equalization

January 27, 2022

ASSEMBLIES OF GOD LOAN FUND  
3900 S OVERLAND AVE  
SPRINGFIELD, MO 95807

RE: Appeal No. 2022-000010  
Parcel No. 010-221-19  
Address: 1600 Snyder Ave

Dear Property Owner:

The Carson City Assessor's Office has completed the review of the taxable value of the above property under appeal. The owner of parcel 010-221-19 appealed the value of the property for the 2022/2023 fiscal year. The following proposed values are a result of the following adjustment:

- Applying 8% Economic Obsolescence to each of the five buildings on the parcel

After careful consideration of the facts involved and under the authority of NRS 361.345 we are recommending adjusting the taxable value as follows:

Roll Year 2021/2022	CURRENT VALUES		PROPOSED VALUES	
	TAXABLE	ASSESSED	TAXABLE	ASSESSED
007-531-44				
Land	\$ 365,000	\$ 127,750	\$ 365,000	\$ 127,750
Improvements	\$ 5,379,684	\$ 1,882,889	\$ 4,985,566	\$ 1,872,698
<b>Total</b>	<b>\$ 5,744,684</b>	<b>\$ 2,010,639</b>	<b>\$ 5,350,566</b>	<b>\$ 1,872,698</b>

By signing below, Petitioner agrees to the above stipulation. Please return this letter to our office via email ([kadams@carson.org](mailto:kadams@carson.org)) or FAX to (775) 887-2139 by 8:30 a.m. on Jan. 31, 2022.

Bryce Wiele  
Bryce Wiele, Appraiser

1/27/2022  
Date

Dave Dawley  
Dave Dawley, Assessor

1/27/22  
Date

I hereby agree to the value as stipulated above for my appeal to the board of equalization and the submission of this stipulation to the board as conclusive evidence of the agreed settlement of my appeal:

Jodi McCollum  
Printed name of Owner / Authorized Agent

[Signature]  
Signature of Owner / Authorized Agent

1/27/2022  
Date