

March 7, 2025

STATE OF NEVADA

DEPARTMENT OF TAXATION



## Nevada State Board of Equalization

## Taxpayer Petition for DIRECT Appeal

If you have questions about this form or the appeal process, please call: (775) 684-2160.

Email completed form to: [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us) or Fax (775) 684-2020

Mail: State Board of Equalization, 3850 Arrowhead Dr, Carson City, NV, 89706

Please Print or Type:

## Part A. PROPERTY OWNER AND PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: THE CROSSING SC LLC					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER) JIM KAPLAN				TITLE MANAGER	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) PO BOX 4606				EMAIL ADDRESS:	
CITY INCLINE VILLAGE	STATE NV	ZIP CODE 89450	DAYTIME PHONE 775-831-1100	ALTERNATE PHONE	FAX NUMBER

## Part B. PROPERTY OWNER ENTITY DESCRIPTION

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

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

The organization described above was formed under the laws of the State of NEVADA.

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 6451	STREET/ROAD S. VIRGINIA STREET	CITY (IF APPLICABLE) RENO	COUNTY WASHOE
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## 2. Enter Applicable APN or Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) 040-162-51	ACCOUNT NUMBER	PROPERTY IDENTIFICATION NUMBER (PIN)-MINES
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3. Does this appeal involve multiple parcels? Yes ☒ No ☐

List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels:

3

Multiple parcel list is attached. ☒4. Check Property Type: ☒

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

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

- ☐ 2025-2026 Secured Roll
 ☐ 2024-2025 Unsecured Roll
 ☒ 2024-2025 Supplemental Roll  
☐ 2025-2026 Centrally-Assessed Roll
 ☐ 2024-2025 Net Proceeds Roll

Other years being appealed:

Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.

## Part E. VALUE OF PROPERTY

Property Type	As established by County Assessor or Department of Taxation		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land	\$706,826		\$540,514	
Buildings	\$498,239		\$382,122	
Personal Property	\$0		\$0	
Possessory interest in real property	N/A		N/A	
Centrally-assessed properties	N/A		N/A	
Net Proceeds of Minerals	N/A		N/A	
Total	\$1,203,593	\$421,258	\$922,636	\$322,923

**Part F. TYPE OF APPEAL***Check box which best describes the authority of the State Board to take jurisdiction to hear the appeal.*

- ☐ NRS 361.360(3): The value of real or personal property is being appealed, but the appeal could not be heard by a county board of equalization because the real or personal property was placed on the unsecured tax roll after December 15.
- ☐ NRS 361A.240(2)(b): The value of open-space property is being appealed, but the appeal could not be heard by a county board of equalization because the under-or-over valuation of open-space use assessment was placed on the unsecured tax roll after December 15.
- ☐ NRS 361A.273(2): This is an appeal of a determination that agricultural property has been converted to a higher use and for valuations for deferred tax years; the notice of conversion from the assessor was received after December 16 and before July 1.
- ☒ NRS 361.403: This is an appeal regarding the undervaluation, overvaluation or non-assessment of property by the Nevada Tax Commission (centrally-assessed utility, transportation or mine properties).
- ☐ NRS 362.135: This is an appeal of the certification of Net Proceeds of Minerals Tax by the Department of Taxation.
- ☐ This is an appeal of the denial of exemption of real or personal property by Department of Taxation
- ☒ Other reason, please describe. Assessed value was increased by Washoe County Assessors

**Part G. ATTACH A STATEMENT DESCRIBING THE FACTS, REASONS AND STATUTORY BASIS RELIED UPON TO SUPPORT THE CLAIM, PURSUANT TO NAC 361.7012(6).****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 State Board.*

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State 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 Nevada State Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

*List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.***Authorized Agent Contact Information:**

NAME OF AUTHORIZED AGENT:			TITLE:		
AUTHORIZED AGENT COMPANY, IF APPLICABLE:			EMAIL ADDRESS:		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER

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

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

**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 above 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 \_\_\_\_\_ Date \_\_\_\_\_

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

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 NAC 361.7018 and the limitations contained in the Agent Authorization Form 5105SBE to be separately submitted.

Authorized Agent Signature  \_\_\_\_\_ Title Manager Date Thursday, March 6, 2025



WASHOE COUNTY ASSESSOR  
CHRIS S. SARMAN  
1001 E. 9TH ST BLDG D  
RENO, NV 89512

(775) 328-2277

[www.washoecounty.gov/assessor](http://www.washoecounty.gov/assessor)

16586121-41781-1 2 3



C/O JIM KAPLAN  
CROSSING SC LLC  
PO BOX 4606  
INCLINE VILLAGE NV 89450-4606

\*To change your mailing address, please  
email our office at  
[assessoraddresschange@washoecounty.gov](mailto:assessoraddresschange@washoecounty.gov)

## 2025/2026 ASSESSMENT NOTICE

ASSESSOR'S PARCEL NUMBER (APN): **040-162-51**

TAX DISTRICT: **1000**

PROPERTY LOCATION: **6451 S VIRGINIA ST**

	PRIOR ASSESSMENT	CURRENT ASSESSMENT
FISCAL YEAR APPLIED	2024/2025	2025/2026
REAL PROPERTY		
LAND VALUE:	\$623,670	\$706,826
BUILDINGS & IMPROVEMENT VALUE: *Replacement cost new minus depreciation **Depreciation = -1.5%/year/age of bldg & imp up to 75%	\$498,239	\$496,767
TOTAL TAXABLE VALUE: *Land + Building & Improvements *Not Market Value*	\$1,121,909	\$1,203,593
PREVIOUS TAX CAP VALUE: *Value that Prior Year Taxes were based on (see AB489)	\$1,076,163	*Previous Tax Cap Value X CAP % (not to exceed Total Taxable Value) + any new value (below) **Please verify tax cap status below
TOTAL ASSESSED VALUE: *35% of Taxable Value	\$392,668	\$421,258
AB489 Legislation was implemented in 2005 to cap the increase in property taxes (not value). Next fiscal year taxes will be based on AB489 and the 3% Primary Residence or Qualified Rental tax cap or High tax cap% (all other properties)+ new value added.		
TAX CAP STATUS AS OF 12/04/24:	Use does not qualify for Low Cap, High Cap Applied	
*IF THIS IS YOUR PRIMARY RESIDENCE YOUR TAX CAP STATUS SHOULD INDICATE "LOW CAP". PLEASE CONTACT OUR OFFICE @ 775-328-2277 IF YOU HAVE QUESTIONS.		
New value added to assessment roll (falls outside of the tax cap):	\$0	
*New value may be due to new construction, discovery of improvements that were not on the assessment roll previously, or a change in actual or authorized use.		

NOTES:

THIS IS NOT A TAX BILL

FILE DATE: 12/04/24

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11094PAVN 12/5/23 K



WASHOE COUNTY ASSESSOR  
CHRIS S. SARMAN  
1001 E. 9TH ST BLDG D  
RENO, NV 89512

(775) 328-2277

www.washoecounty.gov/assessor

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C/O JIM KAPLAN  
CROSSING SC LLC  
PO BOX 4606  
INCLINE VILLAGE NV 89450-4606

\*To change your mailing address, please  
email our office at

[assessoraddresschange@washoecounty.gov](mailto:assessoraddresschange@washoecounty.gov)

## 2024/2025 ASSESSMENT NOTICE

ASSESSOR'S PARCEL NUMBER (APN): **040-162-51**

TAX DISTRICT: **1000**

PROPERTY LOCATION: **6451 S VIRGINIA ST**

	PRIOR ASSESSMENT	CURRENT ASSESSMENT
FISCAL YEAR APPLIED	2023/2024	2024/2025
REAL PROPERTY		
LAND VALUE:	\$582,092	\$623,670
BUILDINGS & IMPROVEMENT VALUE: *Replacement cost new minus depreciation **Depreciation = -1.5%/year/age of bldg & imp up to 75%	\$439,349	\$498,239
TOTAL TAXABLE VALUE: *Land + Building & Improvements *Not Market Value*	\$1,021,441	\$1,121,909
PREVIOUS TAX CAP VALUE: *Value that Prior Year Taxes were based on (see AB489)	\$996,447	*Previous Tax Cap Value X CAP % (not to exceed Total Taxable Value) + any new value (below) **Please verify tax cap status below
TOTAL ASSESSED VALUE: *35% of Taxable Value	\$357,504	\$392,668
AB489 Legislation was implemented in 2005 to cap the increase in property taxes (not value). Next fiscal year taxes will be based on AB489 and the 3% Primary Residence or Qualified Rental tax cap or High tax cap% (all other properties)+ new value added.		
TAX CAP STATUS AS OF 12/04/23:	Use does not qualify for Low Cap, High Cap Applied	
*IF THIS IS YOUR PRIMARY RESIDENCE YOUR TAX CAP STATUS SHOULD INDICATE "LOW CAP". PLEASE CONTACT OUR OFFICE @ 775-328-2277 IF YOU HAVE QUESTIONS.		
New value added to assessment roll (falls outside of the tax cap):	\$0	
*New value may be due to new construction, discovery of improvements that were not on the assessment roll previously, or a change in actual or authorized use.		

NOTES:

THIS IS NOT A TAX BILL

FILE DATE: 12/04/23

SBE:4 DA

11094PAVN 12/5/23 K



WASHOE COUNTY ASSESSOR  
MICHAEL E. CLARK  
1001 E. 9TH ST BLDG D  
RENO, NV 89512

(775) 328-2200

[www.washoecounty.gov/assessor](http://www.washoecounty.gov/assessor)

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C/O JIM KAPLAN  
CROSSING SC LLC  
PO BOX 4606  
INCLINE VILLAGE NV 89450-4606

\*To change your mailing address, please  
email our office at  
[assessoraddresschange@washoecounty.gov](mailto:assessoraddresschange@washoecounty.gov)

## 2023/2024 ASSESSMENT NOTICE

ASSESSOR'S PARCEL NUMBER (APN): **040-162-51**

TAX DISTRICT: **1000**

PROPERTY LOCATION: **6451 S VIRGINIA ST**

<b>PRIOR ASSESSMENT</b> 2022/2023	<b>CURRENT ASSESSMENT</b> 2023/2024
<b>TAXABLE VALUE</b> LAND: \$540,514  BUILDINGS, IMPROVEMENTS, ETC.: \$382,122  PERSONAL PROPERTY: \$0  TOTAL TAXABLE VALUE: \$922,636  TOTAL ASSESSED VALUE: \$322,923	<b>TAXABLE VALUE</b> LAND: \$582,092  BUILDINGS, IMPROVEMENTS, ETC.: \$439,349  PERSONAL PROPERTY: \$0  TOTAL TAXABLE VALUE: \$1,021,441  TOTAL ASSESSED VALUE: \$357,504

NEW VALUE ADDED TO ASSESSMENT ROLL FOR THIS PARCEL: \$0

CURRENT TAX CAP STATUS AS OF 11/02/22 : Use does not qualify for Low Cap, High Cap Applied

NOTES:

**THIS IS NOT A TAX BILL**  
**PLEASE SEE REVERSE SIDE FOR ANSWERS TO FREQUENTLY ASKED QUESTIONS AND APPEAL RIGHTS**

SBE 5



**NOTICE OF TAXES**  
**WASHOE COUNTY, NEVADA**  
**JUSTIN TAYLOR-TREASURER**

Fiscal Year July 1, 2023 - June 30, 2024

Reno, NV 89512  
Monday-Friday 8am-5pm

washoecounty.gov/treas  
Phone: (775) 328-2510  
Fax: (775) 328-2500

Annual Real Property - Tax Year 2023

<b>TAX YEAR</b> 2023	<b>PARCEL #</b> 04016251	<b>PROPERTY LOCATION</b> 6451 S VIRGINIA ST
<b>AREA</b> 1000	<b>TAX RATE</b> 3.6600	<b>PROPERTY DESCRIPTION</b> PM 2269 LT4

<b>NAME</b> CROSSING SC LLC	<b>EXEMPTION VALUES</b>  <b>TOTAL EXEMPTION VALUE:</b>	<b>ASSESSED VALUATION</b> 0 LAND 203,732 IMPROVEMENT 153,772  0 <b>TOTAL ASSESSED VALUE:</b> 357,504
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**ACCOUNT SUMMARY**

GROSS AD VALOREM TAX:	\$13,084.64
ABATEMENT AMOUNT	- \$320.15
*ABATEMENT APPLIED LIMITS INCREASE TO 8.0%*	
RECAPTURE TAX AMOUNT:	\$0.00
NET AD VALOREM TAX (DETAIL RIGHT):	\$12,764.49
EXEMPTION/LEED/RENEWABLE ENERGY:	\$0.00
SPECIAL ASSESSMENTS:	\$79.16
PENALTIES:	\$0.00
FEES:	\$0.00
INTEREST:	\$0.00
TOTAL AMOUNT BILLED:	\$12,843.65
LESS PAYMENTS APPLIED:	\$0.00
BALANCE REMAINING:	\$12,843.65
PRIOR YEAR DELINQUENCIES:	\$0.00
TOTAL AMOUNT OWING:	\$12,843.65

**BILLING DETAIL**

TAXING AGENCY	RATE	AMOUNT
STATE OF NEVADA	0.17000000	\$592.89
SCHOOL DEBT	0.38850000	\$1,354.92
SCHOOL GENERAL	0.75000000	\$2,615.67
COUNTY GENERAL	1.35170000	\$4,714.15
COUNTY DEBT	0.01000000	\$34.88
ANIMAL SHELTER	0.03000000	\$104.63
RENO GENERAL	0.95980000	\$3,347.35

SPECIAL ASSESSMENTS	AMOUNT
REMEDIATION	\$52.64
WATER DISTRICT	\$16.54
RECLAMATION DAM SAFETY	\$8.00
TRUCKEE MDWS/SUN VALLEY WATER BASIN	\$1.98

This is a copy of your tax bill. The original was requested and provided to your mortgage company or tax service agency.

Please reference parcel number on all payments and correspondence.

IT IS THE PROPERTY OWNER'S RESPONSIBILITY TO ENSURE THAT PAYMENT IS RECEIVED. If you refinance or pay off your mortgage, please contact our office for your current tax information.

This notice is for your information, DO NOT consider this an attempt to collect if this property is protected by a bankruptcy proceeding. We ask that you contact our office to verify we have received a notice of bankruptcy.

SEE REVERSE SIDE FOR DUE DATE & OTHER IMPORTANT INFORMATION.

WTFFORMB1 06/2023 (QESP)43:T460:077565:002:0000:035073928:WC-B-2011 :0DWTFORMB

Please notify the assessor's office if your mailing address has changed by using one of the methods listed on the reverse side of this form.

PARCEL #: 04016251  
107756040065467

CROSSING SC LLC  
C/O JIM KAPLAN  
PO BOX 4606  
INCLINE VILLAGE NV 89450-4606

New Address:

04016251



SIGNATURE

SBE 6

PHONE NUMBER

**The Crossing SC, LLC**

Jim Kaplan - Manager  
JIM@KCorporation.com  
775-831-1100

**March 6, 2025**

**Nevada State Board of Equalization**

3850 Arrowhead Drive  
Carson City, NV 89706

**Re: Taxpayer Petition for Appeal – The Crossing SC LLC (APN 040-162-53, APN 040-162-50, APN 040-162-51)**

Dear Members of the Nevada State Board of Equalization,

I am writing to formally submit a petition for appeal regarding the decision made by the Washoe County Assessor's Office for the properties under **The Crossing SC LLC**. The properties in question are located at:

- **6405 S Virginia Street, APN 040-162-53**
- **6419 S Virginia Street, APN 040-162-50**
- **6451 S Virginia Street, APN 040-162-51**

This appeal pertains to the assessments of these properties for the current and prior tax years. We respectfully request that the Board review and reconsider the valuation made by the Washoe County Assessor's Office.

**Reason for Not Filing with the County by January 15th and Decision to File with the Nevada State Board of Equalization:**

We acknowledge that the deadline for filing an appeal with the County Board of Equalization was January 15th. Unfortunately, due to unforeseen circumstances, we were unable to meet this deadline. Specifically, we encountered delays in receiving the necessary documentation and evaluating the property assessments accurately. These delays, combined with internal operational challenges, prevented us from filing within the Washoe County Assessor's 30 day limit..

However, after a thorough review of the assessments, we believe there are valid grounds for contesting the valuations and property taxes due, and we have now decided to proceed with an appeal to the Nevada State Board of Equalization. We feel this course of action is the best option to ensure that the properties in question are assessed fairly and accurately.

We trust the State Board will consider our case, and we appreciate the opportunity to present our appeal.

Enclosed with this letter is the completed form and any supporting documentation pertinent to this appeal. We understand that the deadline for submission is **March 10, 2025**, and we have taken care to ensure that all materials are submitted by this deadline.

For your convenience, we will be submitting the completed form and accompanying documents via email to **stateboard@tax.state.nv.us** and a hard copy will also be mailed to the address provided.

### **Complete Transparency Regarding Abatement**

For the sake of complete transparency, we would like to clarify that we are filing two separate abatements because the properties are held by two different LLCs. Specifically, the property located at **6407 S Virginia Street, Suite 110 (APN 040-162-52)** is owned by **The Crossing LLC**, and as such, we are submitting an appeal for this property under that entity. We recognize that each LLC is a distinct legal entity and is responsible for its own tax obligations. Therefore, in accordance with this structure, we are filing the abatement for **6407 S Virginia Street, Suite 110** under **The Crossing LLC** independently. We trust this explanation provides clarity and assures the Board of our commitment to ensuring full compliance with the rules and regulations governing this property.

Should you require any further information or clarification, please do not hesitate to contact me via phone **775-831-1100** or email **JIM@KCoproration.com** and/or my assistant **Jackie** via email at **JACKIE@KCorporation.com**.

Thank you for your attention to this matter, and we look forward to your prompt review.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jim Kaplan", with a stylized flourish at the end.

**Jim Kaplan - Manager  
The Crossing SC LLC**

**From:** [Jackie Taormina](#)  
**To:** [State Board Equalization](#)  
**Cc:** [Jim Kaplan](#)  
**Subject:** Taxpayer Petition for Appeal — The Crossing SC LLC (APN 040-162-53, 040-162-50, 040-162-51)  
**Date:** Friday, March 7, 2025 10:46:34 AM  
**Attachments:** [Outlook-nirgvxz5.png](#)  
[The Crossing SC LLC Formal Letter.pdf](#)  
[APN 040-162-51 DIRECT Appeal.pdf](#)  
[APN 040-162-53 DIRECT Appeal.pdf](#)  
[APN 040-162-50 DIRECT Appeal.pdf](#)

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**WARNING** - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Dear Nevada Board of Equalization Members,

I hope this message finds you well.

I am writing on behalf of Jim Kaplan, ccd, to formally request your review of the attached documents regarding a direct appeal for the commercial property tax assessment of the properties under **The Crossing SC LLC**. The properties in question are located at:

- **6405 S. Virginia Street, APN 040-162-53**
- **6419 S. Virginia Street, APN 040-162-50**
- **6451 S. Virginia Street, APN 040-162-51**

We kindly ask that you review the submitted materials and consider this appeal in accordance with the relevant regulations and procedures. Should you require any additional information or documentation, please do not hesitate to reach out.

Thank you for your time and consideration. We look forward to your response.

Best regards,

Jackie Taormina

Assistant to Jim Kaplan, ccd

**Jackie Taormina**  
**Office: 775-831-1100**  
**Mobile: 212-960-8238**  
[www.TheCrossingReno.com](http://www.TheCrossingReno.com)



# SBE NOTICE OF APPEARANCE



JOE LOMBARDO  
*Governor*

STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

3850 Arrowhead Drive, Second Floor  
Carson City, Nevada 89706  
Telephone (775) 684-2160  
Fax (775) 684-2020

SHELLIE HUGHES  
*Secretary*

September 2, 2025

**NOTICE OF APPEARANCE**

**CERTIFIED MAIL** –9489 0090 0027 6554 2391 52  
PETITIONER:  
CROSSING SC LLC  
ATTN: JIM KAPLAN  
PO BOX 4606  
INCLINE VILLAGE, NV 89450

**CERTIFIED MAIL** – 9489 0090 0027 6554 2394 28  
RESPONDENT:  
CHRIS SARMAN  
WASHOE COUNTY ASSESSOR  
1001 E. NINTH ST., BLDG. A  
RENO NV 89512

**DATE/ TIME:** September 29, 2025 at 9:30 AM  
September 30, 2025 at 9:00 AM  
October 1, 2025 at 9:00 AM

**PLACE:** Nevada Department of Taxation  
700 E Warm Springs Road, Room 150  
Las Vegas, Nevada 89119

Nevada Department of Taxation  
9850 Double R Blvd.  
Reno, Nevada 89521

**ZOOM OPTION:**

<https://us02web.zoom.us/j/82951348384>

**Or Telephone:**

US:+1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592  
or +1 312 626 6799

Webinar ID: 829 5134 8384

Hearings begin on the first day. It is each taxpayer's or his representative's responsibility to be present when the case is called.

**Case No:** 25-123

**Parcel No:** APN: 040-162-51

THE SECRETARY TO THE STATE BOARD HAS RECOMMENDED THIS APPEAL BE DISMISSED  
BECAUSE ONE OR MORE OF THE FOLLOWING SITUATIONS APPLY:

- ☐ The appeal was filed late to the State Board;
  - ☒ The appeal should have first been heard by the County Board and was not; or
  - ☐ The County Board did not accept jurisdiction to hear the appeal.
- See NAC 361.7014.

The State Board of Equalization (State Board) will determine whether the above case is within the legal authority and jurisdiction of the State Board pursuant to the requirements of NRS 361.360. Please be aware that the time is approximate and although you may be assured the appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled at the same time. If the taxpayer or his representative is not present when his hearing is called, the State Board will invoke the requirements of NRS 361.385 and NAC 361.708(4). The State Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) recess the hearing for a period to be set by the State Board to enable the party to attend.

If the State Board decides to hear the merits of the appeal immediately upon determination it has jurisdiction, then the petitioner and the respondent may each make an additional presentation on the merits of the case.

Information regarding the rules of practice and procedure before the State Board are on the attached information sheet.


In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this hearing should notify the Department at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the hearing room.

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Kari Skalsky at 775-684-2160 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request through [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us).

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Kari Skalsky al 775-684-2160 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us).

If you have any questions, please call (775) 684-2160.

Shellie Hughes  
Secretary to the State Board of Equalization

By:   
Kari Skalsky  
Management Analyst III, Boards and Commissions  
Department of Taxation



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

JOE LOMBARDO  
*Governor*

3850 Arrowhead Drive, Second Floor  
Carson City, Nevada 89706  
Telephone (775) 684-2160  
Fax (775) 684-2020

SHELLIE HUGHES  
*Secretary*

July 3, 2024

**NOTICE OF APPEARANCE**

**CERTIFIED MAIL** –9489 0090 0027 6613 7918 81

PETITIONER:  
THE CROSSING SC LLC  
ATTN: JIM KAPLAN  
PO BOX 4606  
INCLINE VILLAGE, NV 89450

**CERTIFIED MAIL** – 9489 0090 0027 6613 7917 75

RESPONDENT:  
CHRIS SARMAN  
WASHOE COUNTY ASSESSOR  
1001 E. NINTH ST., BLDG. A  
RENO NV 89512

**DATE:** August 4 – 5, 2025  
**TIME:** 9:30 AM  
**PLACE:** Nevada Department of Taxation  
9850 Double R Blvd.  
Reno, Nevada 89521

**ZOOM OPTION:**

<https://us02web.zoom.us/j/87027532583>

Or Telephone:

US:+1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592 or +1 312 626 6799

Meeting ID: 870 2753 2583

**Hearings begin on the first day. It is each taxpayer's or his representative's responsibility to be present when the case is called.**

**Case No:** 25-123

**Parcel No:** **APN: 040-162-51**

THE SECRETARY TO THE STATE BOARD HAS RECOMMENDED THIS APPEAL BE DISMISSED BECAUSE ONE OR MORE OF THE FOLLOWING SITUATIONS APPLY:

- ☐ The appeal was filed late to the State Board;
  - ☒ The appeal should have first been heard by the County Board and was not; or
  - ☐ The County Board did not accept jurisdiction to hear the appeal.
- See NAC 361.7014.

The State Board of Equalization (State Board) will determine whether the above case is within the legal authority and jurisdiction of the State Board pursuant to the requirements of NRS 361.360. Please be aware that the time is approximate and although you may be assured the matter will not be heard prior to the stated time, be prepared for possible delays as several cases are scheduled at the same time.

If the State Board decides to hear the merits of the appeal immediately upon determination it has jurisdiction, then the petitioner and the respondent may each make an additional presentation on the merits of the case.

Information regarding the rules of practice and procedure before the State Board are on the attached information sheet. If you have any questions, please call (775) 684-2160.

In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this hearing should notify the Department at least 3 days before the hearing. In order to comply with the security

procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the hearing room.

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Christina Griffith at 775-684-2160 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request through [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us).

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Christina Griffith al 775-684-2160 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us).

Shellie Hughes  
Secretary to the State Board of Equalization

By: Christina Griffith  
Christina Griffith  
Department of Taxation

# SBE NOTICE OF HEARING



**JOE LOMBARDO**  
*Governor*

**STATE OF NEVADA  
STATE BOARD OF EQUALIZATION**

3850 Arrowhead Drive, Second Floor  
Carson City, Nevada 89706  
Telephone (775) 684-2160  
Fax (775) 684-2020

**SHELLIE HUGHES**  
*Secretary*

September 2, 2025

**NOTICE OF HEARING**

**CERTIFIED MAIL** –9489 0090 0027 6554 2391 52  
PETITIONER:  
CROSSING LLC  
ATTN: JIM KAPLAN  
PO BOX 4606  
INCLINE VILLAGE, NV 89450

**CERTIFIED MAIL** – 9489 0090 0027 6554 2394 28  
RESPONDENT:  
CHRIS SARMAN  
WASHOE COUNTY ASSESSOR  
1001 E. NINTH ST., BLDG. A  
RENO NV 89512

**DATE/ TIME:** September 29, 2025 at 9:30 AM  
September 30, 2025 at 9:00 AM  
October 1, 2025 at 9:00 AM

**PLACE:** Nevada Department of Taxation  
700 E Warm Springs Road, Room 150  
Las Vegas, Nevada 89119

Nevada Department of Taxation  
9850 Double R Blvd.  
Reno, Nevada 89521

**ZOOM OPTION:**

<https://us02web.zoom.us/j/82951348384>

**Or Telephone:**

US:+1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592  
or +1 312 626 6799

Webinar ID: 829 5134 8384

**Hearings begin on the first day. It is each taxpayer's or his representative's responsibility to be present when the case is called.**

LEGAL AUTHORITY AND JURISDICTION OF THE STATE BOARD OF EQUALIZATION: NRS 361.400

BRIEF STATEMENT OF MATTER: Appeal from the action of the Washoe County Board of Equalization

**Case No: 25-123**

**Parcel No: APN: 040-162-51**

The State Board of Equalization (State Board) will determine whether the above case is within the legal authority and jurisdiction of the State Board pursuant to the requirements of NRS 361.360. Please be aware that the time is approximate and although you may be assured the appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled at the same time. If the taxpayer or his representative is not present when his hearing is called, the State Board will invoke the requirements of NRS 361.385 and NAC 361.708(4). The State Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) recess the hearing for a period to be set by the State Board to enable the party to attend.

If the State Board decides to hear the merits of the appeal immediately upon determination it has jurisdiction, then the petitioner and the respondent may each make an additional presentation on the merits of the case.

Information regarding the rules of practice and procedure before the State Board are on the attached information sheet.


In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this hearing should notify the Department at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the hearing room.

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Kari Skalsky at 775-684-2160 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request through [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us).

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Kari Skalsky al 775-684-2160 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us).

If you have any questions, please call (775) 684-2160.

Shellie Hughes  
Secretary to the State Board of Equalization

By:   
Kari Skalsky  
Management Analyst III, Boards and Commissions  
Department of Taxation