

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 or Fax (775) 684-2020
Mail: State Board of Equalization, 3850 Arrowhead Dr., 2nd Floor, Carson City, NV, 89706

RECEIVED

May 15, 2025

STATE OF NEVADA

DEPARTMENT OF TAXATION



Please Print or Type:

Part A. PROPERTY OWNER AND PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: NHS U.S., LLC (f/k/a Rexall Sundown, Inc.)					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER)				TITLE Tax Manager	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 30003 Bainbridge Road				EMAIL ADDRESS: Luca.Viglione@us.nestle.com	
CITY Solon	STATE OH	ZIP CODE 44139	DAYTIME PHONE 440-264-5752	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 Delaware.

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 1430	STREET/ROAD East Greg St., #103	CITY (IF APPLICABLE) Sparks	COUNTY Washoe
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2. Enter Applicable APN or Account Number from assessment notice or taxbill:

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER	PROPERTY IDENTIFICATION NUMBER (PIN)-MINES 2300109
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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: _____ 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: ☒

- ☐ 2024-2025 Secured Roll ☒ 2023-2024 Unsecured Roll ☐ 2023-2024 Supplemental Roll
☐ 2024-2025 Centrally-assessed Rol ☐ 2023-2024 Net Proceeds Roll

Other years being appealed: 2024/2025 Unsecured Roll - Recently completed audit

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			N/A	N/A
Buildings			N/A	N/A
Personal Property	see attached	see attached	see attached	see attached
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				

For Clerk Use Only:

25-156

Part F. TYPE OF APPEAL

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

<input checked="" type="checkbox"/>	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.
<input type="checkbox"/>	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.
<input type="checkbox"/>	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.
<input type="checkbox"/>	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).
<input type="checkbox"/>	NRS 362.135: This is an appeal of the certification of Net Proceeds of Minerals Tax by the Department of Taxation.
<input type="checkbox"/>	This is an appeal of the denial of exemption of real or personal property by Department of Taxation
<input type="checkbox"/>	Other reason, please describe. _____

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 Tax Manager Date 5/15/2025

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 _____ Date _____

Value of Personal Property

As established by the County Assessor or Department of Taxation Property Owner: What is the value you seek?

	Taxable Value	Assessed Value	Taxable Value	Assessed Value
2024/2025	\$ 3,927,531	\$ 1,374,636	\$ 2,968,001	\$ 1,038,800
2023/2024	\$ 3,651,188	\$ 1,277,916	\$ 2,494,434	\$ 873,052

From: [Viglione, Luca, US-Solon](#)
To: [State Board Equalization](#)
Subject: Rexall Audit Appeal
Date: Thursday, May 15, 2025 1:29:00 PM
Attachments: [Outlook-cxj5xiu2.png](#)
[NHS Appeal Application.pdf](#)

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

Attached, please find our appeal application. Please let me know if you have any questions. Thank you!

Take Care,

Luca A. Viglione
Tax Manager

Nestlé USA
30003 Bainbridge Road
Solon, OH 44139
Direct: (440) 264-5752 | Cell: (814) 823-2627



Nestlé Good food, Good life

SBE NOTICE OF HEARING



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

September 3, 2025

NOTICE OF HEARING

CERTIFIED MAIL – 9489 0090 0027 6554 2393 36
PETITIONER:
NHS U.S., LLC (F/K/A REXALL SUNDOWN, INC)
ATTN: LUCA VIGLIONE
30003 BAINBRIDGE ROAD
OLON, OH 44139

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 361.360 (3)

BRIEF STATEMENT OF MATTER: Appeal from the action of the Washoe County Assessor taken pursuant to NRS 361.260 – Unsecured Roll – Personal Property

Case No: 25-156

Parcel No: Account #2300109

The State Board of Equalization (State Board) will hear the Petitioner's appeal at the time and place stated above. 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.

Please be aware the State Board will limit its consideration to the issues and contentions set forth in the petition. Other issues may be heard if the requirements of NAC 361.745 are met.

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.

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.

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, 2025

NOTICE OF HEARING

CERTIFIED MAIL – 9489 0090 0027 6613 7919 42
PETITIONER:
NHS U.S., LLC (F/K/A REXALL SUNDOWN, INC)
ATTN: LUCA VIGLIONE
30003 BAINBRIDGE ROAD
OLON, OH 44139

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.

LEGAL AUTHORITY AND JURISDICTION OF THE STATE BOARD OF EQUALIZATION: NRS 361.360 (3)
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Please be aware the State Board will limit its consideration to the issues and contentions set forth in the petition. Other issues may be heard if the requirements of NAC 361.745 are met. Information regarding the rules of practice and procedure before the State Board are on the attached information sheet.

Please be advised that pursuant to NRS 361.360(4), "If the appeal involves an assessment on property which the taxpayer has refused or without good cause, has neglected to include the list required of him pursuant to NRS 361.265 (Personal Property Declaration Form) or has refused or, without good cause, has neglected to provide the list to the county assessor, the State Board of Equalization may not reduce the assessment of the county assessor."

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.

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.

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

Shellie Hughes
Secretary to the State Board of Equalization

By: Christina Griffith
Christina Griffith
Department of Taxation

STIPULATION



WASHOE COUNTY ASSESSOR

Chris S. Sarman

Jane Tung
Chief Deputy Assessor

Howard Stockton
Chief Property Appraiser

Value Change Stipulation for the Board of Equalization

July 8, 2025

NHS U.S., LLC (flk/a Rexall Sundown, Inc.)
1430 E GREG ST 103
SPARKS NV 89431

RE: Hearing Number: 25-156
Assessors Parcel Number: 2300109
Address: 1430 E GREG ST #103, SPARKS, NV

Dear Llc (Flk/A Rexall Sundown, Inc.) Nhs U.S.,

The Appraisal Division of the Washoe County Assessor's Office has completed the review of the **taxable** value of the above property under appeal. 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: 2024 / 2025	FROM	TO
Land		
Improvements		
Personal Property	\$ 1,425,689	\$ 1,294,893
Total Taxable Value	\$ 1,425,689	\$ 1,294,893

By signing below, Petitioner agrees to the above stipulation. Please return this letter to our office seven (7) days prior your scheduled hearing or as soon as possible. You may mail to the address below or FAX to (775) 328-3643.


Austin Scott

Appraiser



Tony Lopez

Senior Appraiser

I hereby agree to the value as stipulated above for my appeal to the board of equalization:

Luca A. Viglione

Printed Name of Owner/Authorized Agent


Signature of Owner/Authorized Agent

Date: 7/9/2025



WASHOE COUNTY ASSESSOR

Chris S. Sarman

Jane Tung
Chief Deputy Assessor

Howard Stockton
Chief Property Appraiser

Value Change Stipulation for the Board of Equalization

July 8, 2025

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1430 E GREG ST 103
SPARKS NV 89431

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The Appraisal Division of the Washoe County Assessor's Office has completed the review of the **taxable** value of the above property under appeal. 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: 2023 / 2024	FROM	TO
Land		
Improvements		
Personal Property	\$ 1,149,346	\$ 1,120,762
Total Taxable Value	\$ 1,149,346	\$ 1,120,762

By signing below, Petitioner agrees to the above stipulation. Please return this letter to our office seven (7) days prior your scheduled hearing or as soon as possible. You may mail to the address below or FAX to (775) 328-3643.


Austin Scott

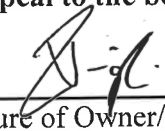
Appraiser


Tony Lopez

Senior Appraiser

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Luca A. Viglione
Printed Name of Owner/Authorized Agent


Signature of Owner/Authorized Agent

Date: 7/9/2025

**WASHOE COUNTY ASSESSOR**

Chris S. Sarman

Jane Tung
Chief Deputy AssessorHoward Stockton
Chief Property Appraiser**Value Change Stipulation for the Board of Equalization**

July 8, 2025

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1430 E GREG ST 103
SPARKS NV 89431RE: Hearing Number: 25-156
Assessors Parcel Number: 2300109
Address: 1430 E GREG ST #103, SPARKS, NV

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The Appraisal Division of the Washoe County Assessor's Office has completed the review of the **taxable** value of the above property under appeal. 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: 2022 / 2023	FROM	TO
Land		
Improvements		
Personal Property	\$ 986,451	\$ 957,156
Total Taxable Value	\$ 986,451	\$ 957,156

By signing below, Petitioner agrees to the above stipulation. Please return this letter to our office seven (7) days prior your scheduled hearing or as soon as possible. You may mail to the address below or FAX to (775) 328-3643.

Austin Scott

Appraiser

Tony Lopez

Senior Appraiser

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Luca A. Viglione

Printed Name of Owner/Authorized Agent

Signature of Owner/Authorized Agent

Date: 7/9/2025



WASHOE COUNTY ASSESSOR

Chris S. Sarman

Jane Tung
Chief Deputy Assessor

Howard Stockton
Chief Property Appraiser

Value Change Stipulation for the Board of Equalization

July 8, 2025

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1430 E GREG ST 103
SPARKS NV 89431


RE: Hearing Number: 25-156
Assessors Parcel Number: 2300109
Address: 1430 E GREG ST #103, SPARKS, NV


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The Appraisal Division of the Washoe County Assessor's Office has completed the review of the **taxable** value of the above property under appeal. 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	FROM	TO
Land		
Improvements		
Personal Property	\$ 1,611,302	\$ 1,577,823
Total Taxable Value	\$ 1,611,302	\$ 1,577,823


By signing below, Petitioner agrees to the above stipulation. Please return this letter to our office seven (7) days prior your scheduled hearing or as soon as possible. You may mail to the address below or FAX to (775) 328-3643.


Austin Scott Appraiser


Tony Lopez Senior Appraiser

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Luca A. Viglione
Printed Name of Owner/Authorized Agent


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