

PETITIONER NEW EVIDENCE

RECEIVED

JULY 20, 2026

STATE OF NEVADA
DEPARTMENT OF TAXATION

PM 6-26-26

RECEIVED

JUN 29 2026

July 26, 2026

State of Nevada
Department of Taxation

State of Nevada
Department of Taxation
3850 Arrowhead Drive, Second Floor
Carson City, Nevada 89706

Re: Neal L. Samuels
Samuels, Neal Lee Revocable Living Trust
72 Vallejo Verde Street
Henderson, Nevada 89012
Case # 26-114
Parcel # 179-04-803-008

To whom it may concern:

I am providing you with new evidence related to the appeal of my tax case. There are two relevant issues which need to be considered. First, Marlo Gregg (representative in the Utility-Planning Department at The City of Henderson) stated to my brother and I that I could not split up my 1.99 land parcel in two and sell it as two separate pieces because I would be viewed as a "developer." (Land in the area, like my parcel, is all one acre or larger.) The appraiser provided comps. which were not consistent to my land parcel because they were less than two acres and at least one comp. which was less than one acre. Marlo Gregg stated to us that I could not split my lot into two one-acre lots or lots of a lesser size. I could only have a two acre lot. So, the appraiser should have used two acre lots as the basis for comps. related to my parcel. Second, the Assessor's Office completely disregarded the information I provided to them concerning SNWA's imposition of the \$20,000.00 septic tank waiver fee and the impact it had on the lowering of my parcel's value. It made it difficult to sell my land due to the additional cost which a prospective buyer would have to accept, added to the sale's cost. I have received only one written offer from a buyer (since SNWA's institution of the septic fee) in the amount of \$195,828.00, which bi-passed my realtor. (See copy of this offer.) As you can see, it is far below the appraiser's estimate. I am being asked to pay a higher tax rate while I have been unable to sell my land at a reasonable or fair price. The appraiser cherry-picked properties to inaccurately make an incorrect tax assessment on my land parcel.

Please consider this new evidence and past evidence I have provided you pertaining to my case. Thank you.

Yours respectfully,

Neal L. Samuels

Neal L. Samuels

Wally's Land LLC
1883 W. Royal Hunte Drive, Suite 200A
Cedar City, UT 84720



2 *****ALL FOR AADC 890

Neal Lee Samuels Revocable Living T
72 Vallejo Verde St
Henderson, NV 89012-5636



Wally's Land

www.WallyBuysLand.com
Email: Wally@WallysLand.com
Phone & Fax: (310) 933-4418

4/24/2026

Offer Code #: 174-208

Subject: Cash Offer for Your Vacant Land

Dear Neal Lee Samuels Revocable Living Trust & Samuels,

My name is **Wally Jones** with **Wally's Land**, a real estate investment company that purchases vacant land across the U.S. for cash. The source of your contact information is from the **Clark County** Assessor. This information is of Public Record and available to anyone who requests it.

We're interested in your property in Clark County, Nevada (APN #179-04-803-008) and would like to extend a no-obligation cash offer for your land for **\$195,828.00** cash.

Here's what you can expect:

- **No Fees or Commissions:** We cover all closing and escrow costs
- **We Pay Property Tax Fees:** Within reason, any outstanding taxes are handled at closing
- **Net Offer:** The amount on your Purchase Agreement is exactly what you receive
- **Simple Process:** We handle everything and help resolve any title issues
- **Probate, Tax Lien, & Legal Help:** We can often assist financially and work out solutions at closing

If you're interested, please review and **sign the attached Purchase Agreement** and **return it by email, text, fax or mail**. You can also **take a photo** of the signed document and text it to me.

Or you can visit **WallyBuysLand.com** to learn more and/or submit your property directly online. If you have questions, feel free to call me anytime.

Kind regards,



Wally Jones / Land Investor

1883 W. Royal Hunte Drive, Suite #200A, Cedar City, UT 84720

www.WallyBuysLand.com

Email: Wally@WallysLand.com

Phone & Fax: (310) 933-4418

Buyer:

Wally's Land LLC
 1883 W. Royal Hunte Drive, Suite #200A
 Cedar City, UT 84720
Email: Wally@WallysLand.com
Phone & Fax: (310) 933-4418



Offer Code #: 174-208

PURCHASE AGREEMENT

Seller: Neal Lee Samuels Revocable Living Trust & Samuels

Address: 72 VALLEJO VERDE ST
 HENDERSON, NV 89012

APN
 179-04-803-008

Acreage
 1.99

County
 Clark

We are interested in purchasing your property located in **Clark County, Nevada** for **\$195,828.00** cash. This offer is contingent upon the following terms:

1. **PURCHASE PRICE: \$195,828.00** (Net to Seller), payable by Buyer in U.S. funds and must be paid by cashier's check or wire at closing.
2. **CASH:** Buyer will pay cash for the Property with no financing contingency.
3. **CLOSING DATE; OCCUPANCY:** This contract will be closed and the deed and possession delivered as soon as thirty days but no later than one hundred and ninety days from the signed date from the latter of the seller or buyer below, unless extended by other provisions of this contract to allow for completion of due diligence, title examination, or resolution of any property-related issues. Failure to close by said date will render the contract null and void and unenforceable. Buyer retains the right to cancel sale agreement any time for any reason.
4. **CLOSING PROCEDURE; COSTS:** (a) Buyer will pay all costs of escrow, taxes, recording fees, and title insurance policy to said property. (b) This sale will be closed by: a reputable Title Company, Attorney or a Notary Public. (c) Buyer has the right to market property in any way.
5. **TITLE:** Seller will convey marketable title to the property by statutory Warranty/Grant Deed or Trustee, Personal Representative, or Guardian Deed as appropriate to the Seller's status, being free of all liens and encumbrances of record, except for unpaid taxes.
6. **OFFER AND ACCEPTANCE:** This offer shall automatically **expire on 6/13/2026 at 5:00 pm** (Eastern Standard Time), if not accepted within that time. This offer may only be accepted by Seller in writing if postmarked by the above date. This agreement is binding on the heirs, administrators, executors, personal representatives, successors and assigns of Buyer and Seller. By signing below, each party accepts this offer.

Please consider my counter offer: \$ _____

To accept this offer, you can **SCAN** and **EMAIL** directly to me at Wally@WallysLand.com, or **FAX** the signed offer to (310) 933-4418, or **MAIL** it to the address at: 1883 W. Royal Hunte Drive, Suite #200A, Cedar City, UT 84720. Or take a picture and **TEXT** to me.

Seller 1 (print name) _____ **Seller 1** (sign name) _____

Seller 2 (print name) _____ **Seller 2** (sign name) _____

Date: _____ **Phone:** _____ **Email:** _____

Buyer: Wally's Land LLC (sign): _____ **Buyer Name:** Walter Jones - President

Email: Wally@WallysLand.com **Date:** _____