



Taxpayer Petition for Appeal of Property Tax-related Issue

If you have questions about this form or the appeal process, please call: (775) 684-2100.

Email completed form to: hsepulveda@tax.state.nv.us.

Please Print or Type:

Part A. PROPERTY OWNER AND PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: DAYAN PLASTIC SURGERY PLLC					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER)				TITLE OWNER	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 5588 LONGLEY LN				EMAIL ADDRESS:	
CITY RENO	STATE NV	ZIP CODE 89511	DAYTIME PHONE 775-800-4444	ALTERNATE PHONE 516-669-0272	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: _____ | | |

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 5588	STREET/ROAD LONGLEY LN	CITY (IF APPLICABLE) RENO	COUNTY NV
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2. Enter Applicable APN or Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER 2005207	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: _____	Multiple parcel list is attached. ☐
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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. Year and Roll Type of Assessment being appealed:

☒ Secured Roll	☒ Unsecured Roll	Tax Year(s) 2022, 2023, 2024, 2025
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Part E. TYPE OF APPEAL

Check box which best describes the authority of the Tax Commission to take jurisdiction to hear the appeal.

☒ NRS 361.4734 Appeal of decision rendered by a county assessor or Department of Taxation regarding the applicability of a partial abatement from taxation pursuant to NRS 361.4722, 361.4723 or 361.4724.
☐ NRS 361.4835 Appeal of decision of county assessor or county treasurer to deny waiver of penalty and interest.
☐ Other reason, please describe: _____

Part F. ATTACH A STATEMENT DESCRIBING THE FACTS, REASONS AND STATUTORY BASIS RELIED UPON TO SUPPORT THE APPEAL.

Part G. Check Statement if true: ☒

A COPY OF THE DECISION LETTER OF THE COUNTY ASSESSOR, COUNTY TREASURER OR DEPARTMENT OF TAXATION WHICH IS BEING APPEALED IS ATTACHED.

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

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada Tax Commission and to contest the decision of the County Assessor or Department of Taxation.

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 Tax Commission.

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 Tax Commission.

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. If Part G 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 G.

Petitioner Signature  Title Owner Date 05/05/2025

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 Nevada Tax Commission.

Authorized Agent Signature _____ Title _____ Date _____

May 05, 2026

To the Personal Property Assessor,

Re: Account No. 2005207

DAYAN PLASTIC SURGERY PLLC

DBA: AVANCE PLASTIC SURGERY

5588 Longley Ln

Reno, NV 89511

I am writing in response to the recent assessment issued by your office and hereby formally request a review and revision.

Specifically, two assets listed in Exhibit A appear to have been materially overvalued by the audit officer for Tax Year 2022/2023:

- Item #13 – Deka DOT Laser: assessed at \$129,000
- Item #15 – Lipoplasty Device: assessed at \$279,463

Based on our records, the correct values—accurately recorded in our books—are as follows:

- Item #13 – \$47,750
- Item #15 – \$27,667

Supporting documentation, including purchase receipts, is enclosed for your review.

In light of this information, we respectfully request that these valuations be reassessed and corrected accordingly.

Please confirm receipt of this appeal and advise if any additional information is required.

Thank you for your prompt attention to this matter.



Dr. Erez Dayan

Dayan Plastic Surgery PLLC

QUOTATION

Saturn Consulting, LLC dba Monarch
27071 Cabot Rd #113
Laguna Hills, CA 92653
Phone (866) 599-5570 Fax (949) 315-3409



Customer: Erez Dayan MD
5570 Longley Ln., Ste. A
Reno, NV 89511

Sales Representative: Ted Reffkin

Valid Until:

Phone 914-484-7081
Email erezdayan1@gmail.com

Date	Confirmed By	Terms of Delivery	Ship Via	Payment Terms
1/20/2022				
Qty	Product #	Description	Unit Price	Total
1	DEKADOT	30 Watt DEKA DOT with Smart Peel Technology	\$ 129,000.00	\$ 129,000.00
		Safety Glasses (x2), Basic Handpieces 2" & 4", HiScan Handpiece, Foot Pedal, Key, Interlock, User Operation Manuals	Included	
		In Office Training	\$ 2,500.00	Included
		Marketing Support - 1 Qty Banner, 50 Qty Brochures, 1 Qty Counter Top X Banner, 10 Qty Social Media Ads, 1 Qty Video Loop	\$ 400.00	Included
1		1 Year Manufacturer's Limited Warranty	Included	
1		Shipping	\$ 750.00	\$ 750.00
		Professionssional Discount		\$ (82,000.00)

**This equipment is to be used under the supervision of a qualified licensed provider

Comments:

Subtotal	\$ 129,000.00
Sales Tax Rate	0.00%
Subtotal	\$ 129,000.00
Shipping	\$ (81,250.00)
TOTAL	\$ 47,750.00

Customer _____

Signature of Authorized Person: _____

Print Name, Title: _____

Date _____



Sales Order Acknowledgement

MicroAire Surgical Instruments, LLC
 3590 Grand Forks Blvd, Charlottesville, VA 22911
 Phone (434) 975-8000, FAX (434) 975-8016

Page No. 1
 Order No. 2431627
 Order Date 07-07-2022
 Account 15135

SOLD TO: 15135

SHIP TO: 48589

BILL TO: 15135

AVANCE PLASTIC SURGERY
 5570 LONGLEY LANE STE A
 DAYAN PLASTIC SURGERY
 RENO, NV 89511
 USA

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 5570 LONGLEY LANE STE A
 DAYAN PLASTIC SURGERY
 RENO, NV 89511
 USA

ORDER	PURCHASE ORDER		F.O.B.	RESALE CERT.		SERVICE CHARGE		
2431627	070722							
SHIP VIA		TERMS	SCHED DATE	SALES REPRESENTATIVE				
UPS GRD		CCARD	07-07-22	SHAMROCK SURGICAL CSR: RWILLIAM				
ITEM NO.	QTY / SCHED DATE	PRODUCT / DESCRIPTION		UNIT PRICE	DISC %	NET PRICE	TAX	EXTENSION
1	1 07-07-22	PAL-650 POWER ASSISTED LIPOPLASTY DEVICE, BLUE * NOTES * GLN : 00000000000000		16920.0000	0.00	16920.0000	T	16920.00
2	1 07-07-22	5006-PAL INSTRUMENT CABLE PAL-650 TO 5020 * NOTES * GLN : 00000000000000		1255.5000	0.00	1255.5000	T	1255.50
3	1 07-07-22	5020 ELECTRIC CONSOLE * NOTES * GLN : 00000000000000		8228.0000	0.00	8228.0000	T	8228.00
4	1 07-07-22	PAL-R304LL 3mm MULTI-USE CANNULA 8mm PORT, 30cm LONG * NOTES * GLN : 00000000000000		279.0000	0.00	279.0000	T	279.00
5	1 07-07-22	PAL-R508LL 5mm MULTI-USE CANNULA 10mm PORT, 30cm LONG		290.5000	0.00	290.5000	T	290.50



Sales Order Acknowledgement

MicroAire Surgical Instruments, LLC
 3590 Grand Forks Blvd, Charlottesville, VA 22911
 Phone (434) 975-8000, FAX (434) 975-8016

Page No. 2
 Order No. 2431627
 Order Date 07-07-2022
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ORDER	PURCHASE ORDER		F.O.B.	RESALE CERT.		SERVICE CHARGE		
2431627	070722							
SHIP VIA		TERMS	SCHED DATE	SALES REPRESENTATIVE				
UPS GRD		CCARD	07-07-22	SHAMROCK SURGICAL CSR: RWILLIAM				
ITEM NO.	QTY / SCHED DATE	PRODUCT / DESCRIPTION		UNIT PRICE	DISC %	NET PRICE	TAX	EXTENSION
5		PAL-R508LL (CONTINUED) * NOTES * GLN : 00000000000000						
6	1 07-07-22	PAL-R405LL 4mm MULTI-USE CANNULA 10mm PORT, 30cm LONG * NOTES * GLN : 00000000000000		279.0000	0.00	279.0000	T	279.00
7	1 07-07-22	PAL-R302LL 3mm MULTI-USE CANNULA 8mm PORT, 30cm LONG * NOTES * GLN : 00000000000000		279.0000	0.00	279.0000	T	279.00
8	5 07-07-22	PAL-1200 ASPIRATION TUBING SET DISPOSABLE * NOTES * GLN : 00000000000000		79.0000	0.00	79.0000	T	395.00
9	1 07-07-22	PAL-1200 ASPIRATION TUBING SET DISPOSABLE * NOTES * GLN : 00000000000000		0.0000	0.00	0.0000	T	0.00



Sales Order Acknowledgement

MicroAire Surgical Instruments, LLC
 3590 Grand Forks Blvd, Charlottesville, VA 22911
 Phone (434) 975-8000, FAX (434) 975-8016

Page No. 3
 Order No. 2431627
 Order Date 07-07-2022

Account 15135

SOLD TO: 15135

SHIP TO: 48589

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ORDER		PURCHASE ORDER		F.O.B.		RESALE CERT.		SERVICE CHARGE	
2431627		070722							
SHIP VIA		TERMS		SCHED DATE		SALES REPRESENTATIVE			
UPS GRD		CCARD		07-07-22		SHAMROCK SURGICAL CSR: RWILLIAM			
ITEM NO.	QTY / SCHED DATE	PRODUCT / DESCRIPTION			UNIT PRICE	DISC %	NET PRICE	TAX	EXTENSION
This is an acknowledgement that your order has been received and entered into our system. Please check for accuracy and if discrepancies exist, contact us at custserv@microaire.com. If this acknowledgement was received via email you will receive a separate notice when your order has shipped.									
							Subtotal :		27926.00
							Freight :		20.00
							Order Total :		<u>\$27946.00</u>



WASHOE COUNTY ASSESSOR

Chris S. Sarman

Jane Tung, CAE
Chief Deputy Assessor

Howard Stockton
Chief Property Appraiser

Lora Zimmer, CMS
Division Manager
Assessment Services

April 21, 2026

DR EREZ DAYAN MD
DAYAN PLASTIC SURGERY PLLC
5588 LONGLEY LN
RENO NV 89511

RE: Account No. 2005207

Dear Dr. Dayan:

Our representatives have finalized their review of your personal property declarations, and we note the following:

1. Returns were filed for tax years 2023 and 2022 and estimated* for tax years 2025 and 2024. The field work was completed on November 25, 2025.
2. Records reviewed consisted of the trial balances and asset registers.
3. Equipment was examined for proper classification and year of acquisition.
4. Equipment was reclassified to the proper Nevada State mandated class life by year of acquisition where necessary.
5. The total "cost" of owned equipment was underreported, as summarized below:

	<u>Tax Year 2025</u>	<u>Tax Year 2024</u>	<u>Tax Year 2023</u>	<u>Tax Year 2022</u>
Audited Cost	\$ 597,830	\$ 593,949	\$545,432	\$517,139
Reported/Estimated* Cost	<u>\$193,919*</u>	<u>\$191,719*</u>	<u>\$218,973</u>	<u>\$212,324</u>
Cost Variance	\$ 403,911	\$ 402,230	\$326,459	\$304,815

6. The coding of all assets is included on the enclosed "Exhibit A".

Dr. Erez Dayan
RE: Dayan Plastic Surgery, PLLC
Washoe County, Nevada
April 21, 2026
page 2 of 2

Accordingly, we make the following discoveries in accordance with the Nevada Revised Statutes 361.767.

	<u>Tax Year 2025</u>	<u>Tax Year 2024</u>	<u>Tax Year 2023</u>	<u>Tax Year 2022</u>
Audited Taxable Value	\$ 275,746	\$ 357,528	\$432,470	\$496,928
Reported/Estimated* Taxable Value	<u>\$193,919*</u>	<u>\$191,719*</u>	<u>\$191,719</u>	<u>\$201,410</u>
Taxable Variance	\$ 81,827	\$ 165,809	\$240,751	\$295,518
Assessed Variance	\$ 28,639	\$ 58,033	\$ 84,263	\$103,431

These values will be used to produce a corrected billing for the years noted unless we receive written exception within 14 days.

If you have a concern with the values provided in this discovery letter, please contact us as soon as possible. The deadline to appeal your values is May 15, 2026. A State Board of Equalization Direct Appeal form may be obtained at: <https://tax.nv.gov/Boards/Boards/>.

Thank you for your cooperation during the audit process. Should you have any questions, please contact an Assessor's Personal Property Appraiser, at 775-328-2213 or email AssessorPPAppraiser@washoecounty.gov. You may also reach out to our TMA representative, Solema Farrell, at 480-729-8319.

Sincerely,

Chris S. Sarman
Washoe County Assessor

By: 

Tony Lopez, Personal Property Coordinator

Enclosures

Dayan Plastic Surgery, PLLC
Account No. 2005207
3/4/2026

SUMMARY OF ADDITIONAL ASSESSMENT

	Tax Year 2025	Tax Year 2024	Tax Year 2023	Tax Year 2022
Audited Taxable Value	275,746	357,528	432,470	496,928
Reported Taxable Value	193,919	191,719	191,719	201,410
Taxable Variance	81,827	165,809	240,751	295,518
Assessed Variance	28,639	58,033	84,263	103,431

Dayan Plastic Surgery, PLLC
 Account No. 2005207
 3/4/2006
 7/1/2015 Use Date

Dr. Age/Weight	3 Year Life	5 Year Life	7 Year Life	10 Year Life	15 Year Life	20 Year Life	25 Year Life	Mobile Home	Billboards	TOTAL PP
2023	0	0	3,881	0	0	0	0	0	0	3,881
2024	0	0	41,007	0	6,910	0	0	0	0	48,517
2023	0	2,840	8,967	0	16,446	0	0	0	0	28,293
2022	2,100	0	431,784	0	0	0	0	0	0	433,884
2021	3,657	0	10,405	0	20,684	6,979	0	0	0	41,815
2020	0	0	0	0	38,334	0	0	0	0	38,334
2019	3,102	0	0	0	0	0	0	0	0	3,102
2018	0	0	0	0	0	0	0	0	0	0
2017	0	0	0	0	0	0	0	0	0	0
2016	0	0	0	0	0	0	0	0	0	0
2015	0	0	0	0	0	0	0	0	0	0
2014	0	0	0	0	0	0	0	0	0	0
2013	0	0	0	0	0	0	0	0	0	0
2012	0	0	0	0	0	0	0	0	0	0
2011	0	0	0	0	0	0	0	0	0	0
2010	0	0	0	0	0	0	0	0	0	0
2009	0	0	0	0	0	0	0	0	0	0
2008	0	0	0	0	0	0	0	0	0	0
2007	0	0	0	0	0	0	0	0	0	0
2006	0	0	0	0	0	0	0	0	0	0
2005	0	0	0	0	0	0	0	0	0	0
2004	0	0	0	0	0	0	0	0	0	0
2003	0	0	0	0	0	0	0	0	0	0
2002	0	0	0	0	0	0	0	0	0	0
2001	0	0	0	0	0	0	0	0	0	0
2000	0	0	0	0	0	0	0	0	0	0
1999	0	0	0	0	0	0	0	0	0	0
1998	0	0	0	0	0	0	0	0	0	0
1997	0	0	0	0	0	0	0	0	0	0
1996	0	0	0	0	0	0	0	0	0	0
1995	0	0	0	0	0	0	0	0	0	0
1994	0	0	0	0	0	0	0	0	0	0
1993	0	0	0	0	0	0	0	0	0	0
1992	0	0	0	0	0	0	0	0	0	0
1991	0	0	0	0	0	0	0	0	0	0
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1989	0	0	0	0	0	0	0	0	0	0
1988	0	0	0	0	0	0	0	0	0	0
1987	0	0	0	0	0	0	0	0	0	0
1986	0	0	0	0	0	0	0	0	0	0
1985	0	0	0	0	0	0	0	0	0	0
1984	0	0	0	0	0	0	0	0	0	0
1983	0	0	0	0	0	0	0	0	0	0
1982	0	0	0	0	0	0	0	0	0	0
1981	0	0	0	0	0	0	0	0	0	0
1980	0	0	0	0	0	0	0	0	0	0
1979	0	0	0	0	0	0	0	0	0	0
1978	0	0	0	0	0	0	0	0	0	0
1977	0	0	0	0	0	0	0	0	0	0
1976	0	0	0	0	0	0	0	0	0	0
1975	0	0	0	0	0	0	0	0	0	0
1974	0	0	0	0	0	0	0	0	0	0
1973	0	0	0	0	0	0	0	0	0	0
Total	8,858	2,840	436,784	0	82,614	6,979	0	0	0	597,830

Dayan Plastic Surgery, PLLC
3 Year Life

3/4/2026

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2025 Taxable Value
2025	0	0	0	1.00	100%	1.0000	0
2024	0	0	0	1.01	33%	0.3333	0
2023	0	0	0	1.04	11%	0.1144	0
2022	2,100	0	2,100	1.10	5%	0.0550	116
2021	3,657	0	3,657	1.10	5%	0.0550	201
2020	0	0	0	1.10	5%	0.0550	0
2019	3,102	0	3,102	1.10	5%	0.0550	171
2018	0	0	0	1.10	5%	0.0550	0
2017	0	0	0	1.10	5%	0.0550	0
2016	0	0	0	1.10	5%	0.0550	0
2015	0	0	0	1.10	5%	0.0550	0
2014	0	0	0	1.10	5%	0.0550	0
2013	0	0	0	1.10	5%	0.0550	0
2012	0	0	0	1.10	5%	0.0550	0
2011	0	0	0	1.10	5%	0.0550	0
2010	0	0	0	1.10	5%	0.0550	0
2009	0	0	0	1.10	5%	0.0550	0
2008	0	0	0	1.10	5%	0.0550	0
Prior	0	0	0	1.10	5%	0.0550	0
Total	8,859	0	8,859				488

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value
2023	0	0	0	1.00	100%	1.0000	0
2022	2,100	2,100	0	1.12	33%	0.3696	0
2021	3,657	3,657	0	1.15	11%	0.1265	0
2020	0	0	0	1.16	5%	0.0580	0
2019	3,102	0	3,102	1.16	5%	0.0580	180
2018	0	0	0	1.16	5%	0.0580	0
2017	0	0	0	1.16	5%	0.0580	0
2016	0	0	0	1.16	5%	0.0580	0
2015	0	0	0	1.16	5%	0.0580	0
2014	0	0	0	1.16	5%	0.0580	0
2013	0	0	0	1.16	5%	0.0580	0
2012	0	0	0	1.16	5%	0.0580	0
2011	0	0	0	1.16	5%	0.0580	0
2010	0	0	0	1.16	5%	0.0580	0
2009	0	0	0	1.16	5%	0.0580	0
2008	0	0	0	1.16	5%	0.0580	0
Prior	0	0	0	1.16	5%	0.0580	0
Total	8,859	5,757	3,102				180

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2024 Taxable Value
2024	0	0	0	1.00	100%	1.0000	0
2023	0	0	0	1.03	33%	0.3399	0
2022	2,100	0	2,100	1.06	11%	0.1166	245
2021	3,657	0	3,657	1.16	5%	0.0580	212
2020	0	0	0	1.16	5%	0.0580	0
2019	3,102	0	3,102	1.16	5%	0.0580	180
2018	0	0	0	1.16	5%	0.0580	0
2017	0	0	0	1.16	5%	0.0580	0
2016	0	0	0	1.16	5%	0.0580	0
2015	0	0	0	1.16	5%	0.0580	0
2014	0	0	0	1.16	5%	0.0580	0
2013	0	0	0	1.16	5%	0.0580	0
2012	0	0	0	1.16	5%	0.0580	0
2011	0	0	0	1.16	5%	0.0580	0
2010	0	0	0	1.16	5%	0.0580	0
2009	0	0	0	1.16	5%	0.0580	0
2008	0	0	0	1.16	5%	0.0580	0
Prior	0	0	0	1.16	5%	0.0580	0
Total	8,859	0	8,859				637

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2022 Taxable Value
2022	2,100	2,100	0	1.00	100%	1.0000	0
2021	3,657	3,657	0	1.01	33%	0.3333	0
2020	0	0	0	1.03	11%	0.1133	0
2019	3,102	0	3,102	1.05	5%	0.0525	163
2018	0	0	0	1.05	5%	0.0525	0
2017	0	0	0	1.05	5%	0.0525	0
2016	0	0	0	1.05	5%	0.0525	0
2015	0	0	0	1.05	5%	0.0525	0
2014	0	0	0	1.05	5%	0.0525	0
2013	0	0	0	1.05	5%	0.0525	0
2012	0	0	0	1.05	5%	0.0525	0
2011	0	0	0	1.05	5%	0.0525	0
2010	0	0	0	1.05	5%	0.0525	0
2009	0	0	0	1.05	5%	0.0525	0
2008	0	0	0	1.05	5%	0.0525	0
Prior	0	0	0	1.05	5%	0.0525	0
Total	8,859	5,757	3,102				163

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Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2025 Taxable Value
2025	0	0	0	1.00	100%	1.0000	0
2024	0	0	0	1.01	60%	0.6060	0
2023	2,840	0	2,840	1.04	36%	0.3744	1,063
2022	0	0	0	1.10	22%	0.2420	0
2021	0	0	0	1.19	13%	0.1547	0
2020	0	0	0	1.24	5%	0.0620	0
2019	0	0	0	1.24	5%	0.0620	0
2018	0	0	0	1.24	5%	0.0620	0
2017	0	0	0	1.24	5%	0.0620	0
2016	0	0	0	1.24	5%	0.0620	0
2015	0	0	0	1.24	5%	0.0620	0
2014	0	0	0	1.24	5%	0.0620	0
2013	0	0	0	1.24	5%	0.0620	0
2012	0	0	0	1.24	5%	0.0620	0
2011	0	0	0	1.24	5%	0.0620	0
2010	0	0	0	1.24	5%	0.0620	0
2009	0	0	0	1.24	5%	0.0620	0
2008	0	0	0	1.24	5%	0.0620	0
Prior	0	0	0	1.24	5%	0.0620	0
Total	2,840	0	2,840				1,063

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2024 Taxable Value
2024	0	0	0	1.00	100%	1.0000	0
2023	2,840	0	2,840	1.03	60%	0.6180	1,755
2022	0	0	0	1.06	36%	0.3816	0
2021	0	0	0	1.16	22%	0.2552	0
2020	0	0	0	1.21	13%	0.1573	0
2019	0	0	0	1.23	5%	0.0615	0
2018	0	0	0	1.23	5%	0.0615	0
2017	0	0	0	1.23	5%	0.0615	0
2016	0	0	0	1.23	5%	0.0615	0
2015	0	0	0	1.23	5%	0.0615	0
2014	0	0	0	1.23	5%	0.0615	0
2013	0	0	0	1.23	5%	0.0615	0
2012	0	0	0	1.23	5%	0.0615	0
2011	0	0	0	1.23	5%	0.0615	0
2010	0	0	0	1.23	5%	0.0615	0
2009	0	0	0	1.23	5%	0.0615	0
2008	0	0	0	1.23	5%	0.0615	0
Prior	0	0	0	1.23	5%	0.0615	0
Total	2,840	0	2,840				1,755

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value
2023	2,840	0	2,840	1.00	100%	1.0000	2,840
2022	0	0	0	1.12	60%	0.6720	0
2021	0	0	0	1.15	36%	0.4140	0
2020	0	0	0	1.16	22%	0.2552	0
2019	0	0	0	1.18	13%	0.1534	0
2018	0	0	0	1.22	5%	0.0610	0
2017	0	0	0	1.22	5%	0.0610	0
2016	0	0	0	1.22	5%	0.0610	0
2015	0	0	0	1.22	5%	0.0610	0
2014	0	0	0	1.22	5%	0.0610	0
2013	0	0	0	1.22	5%	0.0610	0
2012	0	0	0	1.22	5%	0.0610	0
2011	0	0	0	1.22	5%	0.0610	0
2010	0	0	0	1.22	5%	0.0610	0
2009	0	0	0	1.22	5%	0.0610	0
2008	0	0	0	1.22	5%	0.0610	0
Prior	0	0	0	1.22	5%	0.0610	0
Total	2,840	0	2,840				2,840

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2022 Taxable Value
2022	0	0	0	1.00	100%	1.0000	0
2021	0	0	0	1.01	60%	0.6060	0
2020	0	0	0	1.03	36%	0.3708	0
2019	0	0	0	1.05	22%	0.2310	0
2018	0	0	0	1.08	13%	0.1404	0
2017	0	0	0	1.10	5%	0.0550	0
2016	0	0	0	1.10	5%	0.0550	0
2015	0	0	0	1.10	5%	0.0550	0
2014	0	0	0	1.10	5%	0.0550	0
2013	0	0	0	1.10	5%	0.0550	0
2012	0	0	0	1.10	5%	0.0550	0
2011	0	0	0	1.10	5%	0.0550	0
2010	0	0	0	1.10	5%	0.0550	0
2009	0	0	0	1.10	5%	0.0550	0
2008	0	0	0	1.10	5%	0.0550	0
Prior	0	0	0	1.10	5%	0.0550	0
Total	0	0	0				0

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Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2025 Taxable Value
2025	3,881	0	3,881	1.00	100%	1.0000	3,881
2024	41,607	0	41,607	1.01	71%	0.7171	29,836
2023	8,967	0	8,967	1.04	51%	0.5304	4,756
2022	431,788	0	431,788	1.10	36%	0.3960	170,988
2021	10,495	0	10,495	1.19	26%	0.3094	3,247
2020	0	0	0	1.24	19%	0.2356	0
2019	0	0	0	1.26	12%	0.1512	0
2018	0	0	0	1.29	5%	0.0645	0
2017	0	0	0	1.29	5%	0.0645	0
2016	0	0	0	1.29	5%	0.0645	0
2015	0	0	0	1.29	5%	0.0645	0
2014	0	0	0	1.29	5%	0.0645	0
2013	0	0	0	1.29	5%	0.0645	0
2012	0	0	0	1.29	5%	0.0645	0
2011	0	0	0	1.29	5%	0.0645	0
2010	0	0	0	1.29	5%	0.0645	0
2009	0	0	0	1.29	5%	0.0645	0
2008	0	0	0	1.29	5%	0.0645	0
Prior	0	0	0	1.29	5%	0.0645	0
Total	496,738	0	496,738				212,708

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value
2023	8,967	0	8,967	1.00	100%	1.0000	8,967
2022	431,788	31,796	399,992	1.12	71%	0.7952	318,074
2021	10,495	18,090	-7,595	1.15	51%	0.5865	-4,454
2020	0	0	0	1.16	36%	0.4176	0
2019	0	0	0	1.18	26%	0.3068	0
2018	0	0	0	1.22	19%	0.2318	0
2017	0	0	0	1.24	12%	0.1488	0
2016	0	0	0	1.26	5%	0.0630	0
2015	0	0	0	1.26	5%	0.0630	0
2014	0	0	0	1.26	5%	0.0630	0
2013	0	0	0	1.26	5%	0.0630	0
2012	0	0	0	1.26	5%	0.0630	0
2011	0	0	0	1.26	5%	0.0630	0
2010	0	0	0	1.26	5%	0.0630	0
2009	0	0	0	1.26	5%	0.0630	0
2008	0	0	0	1.26	5%	0.0630	0
Prior	0	0	0	1.26	5%	0.0630	0
Total	451,250	49,886	401,364				322,587

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2024 Taxable Value
2024	41,607	0	41,607	1.00	100%	1.0000	41,607
2023	8,967	0	8,967	1.03	71%	0.7313	6,558
2022	431,788	0	431,788	1.06	51%	0.5406	233,425
2021	10,495	0	10,495	1.16	36%	0.4176	4,383
2020	0	0	0	1.21	26%	0.3146	0
2019	0	0	0	1.23	19%	0.2337	0
2018	0	0	0	1.26	12%	0.1512	0
2017	0	0	0	1.29	5%	0.0645	0
2016	0	0	0	1.29	5%	0.0645	0
2015	0	0	0	1.29	5%	0.0645	0
2014	0	0	0	1.29	5%	0.0645	0
2013	0	0	0	1.29	5%	0.0645	0
2012	0	0	0	1.29	5%	0.0645	0
2011	0	0	0	1.29	5%	0.0645	0
2010	0	0	0	1.29	5%	0.0645	0
2009	0	0	0	1.29	5%	0.0645	0
2008	0	0	0	1.29	5%	0.0645	0
Prior	0	0	0	1.29	5%	0.0645	0
Total	492,857	0	492,857				285,973

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2022 Taxable Value
2022	431,788	31,796	399,992	1.00	100%	1.0000	399,992
2021	10,495	18,090	-7,595	1.01	71%	0.7171	-5,446
2020	0	0	0	1.03	51%	0.5253	0
2019	0	0	0	1.05	36%	0.3780	0
2018	0	0	0	1.08	26%	0.2808	0
2017	0	0	0	1.10	19%	0.2090	0
2016	0	0	0	1.13	12%	0.1356	0
2015	0	0	0	1.13	5%	0.0565	0
2014	0	0	0	1.13	5%	0.0565	0
2013	0	0	0	1.13	5%	0.0565	0
2012	0	0	0	1.13	5%	0.0565	0
2011	0	0	0	1.13	5%	0.0565	0
2010	0	0	0	1.13	5%	0.0565	0
2009	0	0	0	1.13	5%	0.0565	0
2008	0	0	0	1.13	5%	0.0565	0
Prior	0	0	0	1.13	5%	0.0565	0
Total	442,283	49,886	392,397				394,546

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Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2025 Taxable Value
2025	0	0	0	1.00	100%	1.0000	0
2024	6,910	0	6,910	1.01	87%	0.8787	6,072
2023	16,486	0	16,486	1.04	75%	0.7800	12,859
2022	0	0	0	1.10	65%	0.7150	0
2021	20,684	0	20,684	1.19	56%	0.6664	13,784
2020	38,334	0	38,334	1.24	49%	0.6076	23,292
2019	0	0	0	1.26	42%	0.5292	0
2018	0	0	0	1.29	37%	0.4773	0
2017	0	0	0	1.32	32%	0.4224	0
2016	0	0	0	1.35	28%	0.3780	0
2015	0	0	0	1.35	24%	0.3240	0
2014	0	0	0	1.37	20%	0.2740	0
2013	0	0	0	1.39	16%	0.2224	0
2012	0	0	0	1.41	13%	0.1833	0
2011	0	0	0	1.44	9%	0.1296	0
2010	0	0	0	1.47	5%	0.0735	0
2009	0	0	0	1.47	5%	0.0735	0
2008	0	0	0	1.47	5%	0.0735	0
Prior	0	0	0	1.47	5%	0.0735	0
Total	82,414	0	82,414				56,007

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value
2023	16,486	0	16,486	1.00	100%	1.0000	16,486
2022	0	129,000	-129,000	1.12	87%	0.9744	-125,698
2021	20,684	27,681	-6,997	1.15	75%	0.8625	-6,035
2020	38,334	6,649	31,685	1.16	65%	0.7540	23,890
2019	0	0	0	1.18	56%	0.6608	0
2018	0	0	0	1.22	49%	0.5978	0
2017	0	0	0	1.24	42%	0.5208	0
2016	0	0	0	1.26	37%	0.4662	0
2015	0	0	0	1.27	32%	0.4064	0
2014	0	0	0	1.28	28%	0.3584	0
2013	0	0	0	1.30	24%	0.3120	0
2012	0	0	0	1.32	20%	0.2640	0
2011	0	0	0	1.35	16%	0.2160	0
2010	0	0	0	1.38	13%	0.1794	0
2009	0	0	0	1.39	9%	0.1251	0
2008	0	0	0	1.42	5%	0.0710	0
Prior	0	0	0	1.42	5%	0.0710	0
Total	75,504	163,330	-87,826				-91,357

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2024 Taxable Value
2024	6,910	0	6,910	1.00	100%	1.0000	6,910
2023	16,486	0	16,486	1.03	87%	0.8961	14,773
2022	0	0	0	1.06	75%	0.7950	0
2021	20,684	0	20,684	1.16	65%	0.7540	15,596
2020	38,334	0	38,334	1.21	56%	0.6776	25,975
2019	0	0	0	1.23	49%	0.6027	0
2018	0	0	0	1.26	42%	0.5292	0
2017	0	0	0	1.29	37%	0.4773	0
2016	0	0	0	1.32	32%	0.4224	0
2015	0	0	0	1.33	28%	0.3724	0
2014	0	0	0	1.34	24%	0.3216	0
2013	0	0	0	1.36	20%	0.2720	0
2012	0	0	0	1.38	16%	0.2208	0
2011	0	0	0	1.41	13%	0.1833	0
2010	0	0	0	1.44	9%	0.1296	0
2009	0	0	0	1.45	5%	0.0725	0
2008	0	0	0	1.45	5%	0.0725	0
Prior	0	0	0	1.45	5%	0.0725	0
Total	82,414	0	82,414				63,254

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2022 Taxable Value
2022	0	129,000	-129,000	1.00	100%	1.0000	-129,000
2021	20,684	27,681	-6,997	1.01	87%	0.8787	-6,148
2020	38,334	0	38,334	1.03	75%	0.7725	29,613
2019	0	0	0	1.05	65%	0.6825	0
2018	0	0	0	1.08	56%	0.6048	0
2017	0	0	0	1.10	49%	0.5390	0
2016	0	0	0	1.13	42%	0.4746	0
2015	0	0	0	1.13	37%	0.4181	0
2014	0	0	0	1.14	32%	0.3648	0
2013	0	0	0	1.16	28%	0.3248	0
2012	0	0	0	1.17	24%	0.2808	0
2011	0	0	0	1.20	20%	0.2400	0
2010	0	0	0	1.23	16%	0.1968	0
2009	0	0	0	1.24	13%	0.1612	0
2008	0	0	0	1.26	9%	0.1134	0
Prior	0	0	0	1.30	5%	0.0650	0
Total	59,018	156,681	-97,663				-105,535

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Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2025 Taxable Value
2025	0	0	0	1.00	100%	1.0000	0
2024	0	0	0	1.01	90%	0.9090	0
2023	0	0	0	1.04	81%	0.8424	0
2022	0	0	0	1.10	73%	0.8030	0
2021	6,979	0	6,979	1.19	66%	0.7854	5,481
2020	0	0	0	1.24	59%	0.7316	0
2019	0	0	0	1.26	53%	0.6678	0
2018	0	0	0	1.29	48%	0.6192	0
2017	0	0	0	1.32	43%	0.5676	0
2016	0	0	0	1.35	39%	0.5265	0
2015	0	0	0	1.35	35%	0.4725	0
2014	0	0	0	1.37	31%	0.4247	0
2013	0	0	0	1.39	28%	0.3892	0
2012	0	0	0	1.41	25%	0.3525	0
2011	0	0	0	1.44	22%	0.3168	0
2010	0	0	0	1.47	20%	0.2940	0
2009	0	0	0	1.47	17%	0.2499	0
2008	0	0	0	1.51	14%	0.2114	0
2007	0	0	0	1.56	11%	0.1716	0
2006	0	0	0	1.62	8%	0.1296	0
2005	0	0	0	1.67	5%	0.0835	0
2004	0	0	0	1.67	5%	0.0835	0
2003	0	0	0	1.67	5%	0.0835	0
Prior	0	0	0	1.67	5%	0.0835	0
Total	6,979	0	6,979				5,481

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2024 Taxable Value
2024	0	0	0	1.00	100%	1.0000	0
2023	0	0	0	1.03	90%	0.9270	0
2022	0	0	0	1.06	81%	0.8586	0
2021	6,979	0	6,979	1.16	73%	0.8468	5,910
2020	0	0	0	1.21	66%	0.7986	0
2019	0	0	0	1.23	59%	0.7257	0
2018	0	0	0	1.26	53%	0.6678	0
2017	0	0	0	1.29	48%	0.6192	0
2016	0	0	0	1.32	43%	0.5676	0
2015	0	0	0	1.33	39%	0.5187	0
2014	0	0	0	1.34	35%	0.4690	0
2013	0	0	0	1.36	31%	0.4216	0
2012	0	0	0	1.38	28%	0.3864	0
2011	0	0	0	1.41	25%	0.3525	0
2010	0	0	0	1.44	22%	0.3168	0
2009	0	0	0	1.45	20%	0.2900	0
2008	0	0	0	1.47	17%	0.2499	0
2007	0	0	0	1.52	14%	0.2128	0
2006	0	0	0	1.59	11%	0.1749	0
2005	0	0	0	1.64	8%	0.1312	0
2004	0	0	0	1.70	5%	0.0850	0
2003	0	0	0	1.70	5%	0.0850	0
Prior	0	0	0	1.70	5%	0.0850	0
Total	6,979	0	6,979				5,910

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value
2023	0	0	0	1.00	100%	1.0000	0
2022	0	0	0	1.12	90%	1.0080	0
2021	6,979	0	6,979	1.15	81%	0.9315	6,501
2020	0	0	0	1.16	73%	0.8468	0
2019	0	0	0	1.18	66%	0.7788	0
2018	0	0	0	1.22	59%	0.7198	0
2017	0	0	0	1.24	53%	0.6572	0
2016	0	0	0	1.26	48%	0.6048	0
2015	0	0	0	1.27	43%	0.5461	0
2014	0	0	0	1.28	39%	0.4992	0
2013	0	0	0	1.30	35%	0.4550	0
2012	0	0	0	1.32	31%	0.4092	0
2011	0	0	0	1.35	28%	0.3780	0
2010	0	0	0	1.38	25%	0.3450	0
2009	0	0	0	1.39	22%	0.3058	0
2008	0	0	0	1.42	20%	0.2840	0
2007	0	0	0	1.47	17%	0.2499	0
2006	0	0	0	1.57	14%	0.2198	0
2005	0	0	0	1.62	11%	0.1782	0
2004	0	0	0	1.65	8%	0.1320	0
2003	0	0	0	1.68	5%	0.0840	0
Prior	0	0	0	1.68	5%	0.0840	0
Total	6,979	0	6,979				6,501

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2022 Taxable Value
2022	0	0	0	1.00	100%	1.0000	0
2021	6,979	0	6,979	1.01	90%	0.9090	6,344
2020	0	0	0	1.03	81%	0.8343	0
2019	0	0	0	1.05	73%	0.7665	0
2018	0	0	0	1.08	66%	0.7128	0
2017	0	0	0	1.10	59%	0.6490	0
2016	0	0	0	1.13	53%	0.5989	0
2015	0	0	0	1.13	48%	0.5424	0
2014	0	0	0	1.14	43%	0.4902	0
2013	0	0	0	1.16	39%	0.4524	0
2012	0	0	0	1.17	35%	0.4095	0
2011	0	0	0	1.20	31%	0.3720	0
2010	0	0	0	1.23	28%	0.3444	0
2009	0	0	0	1.24	25%	0.3100	0
2008	0	0	0	1.26	22%	0.2772	0
2007	0	0	0	1.30	20%	0.2600	0
2006	0	0	0	1.34	17%	0.2278	0
2005	0	0	0	1.43	14%	0.2002	0
2004	0	0	0	1.47	11%	0.1617	0
2003	0	0	0	1.49	8%	0.1192	0
Prior	0	0	0	1.50	5%	0.0750	0
Total	6,979	0	6,979				6,344

TAX YEAR	AS OF	ORDER #	ASSET #	ASSET DESCRIPTION	COMPLETE ISD	YEAR ACQUIRED	G/L ACCT #	G/L ACCOUNT DESCRIPTION	ACQUISITION COST	GROUP
2025/2026	7/1/2025									
				1 COMPUTERS	12/16/2019	2019		Depreciation Schedule	3,102	3
				2 FURNITURE - SCANDINAVIAN DESIGNS	5/14/2020	2020		Depreciation Schedule	2,595	15
				3 FURNITURE - SCANDINAVIAN DESIGNS	10/21/2020	2020		Depreciation Schedule	2,595	15
				4 FURNITURE - SCANDINAVIAN DESIGNS	12/14/2020	2020		Depreciation Schedule	15,494	15
				10 APPLE COMPUTERS/LAPTOP	1/7/2021	2021		Depreciation Schedule	3,657	3
				19 DESK & CHAIRS	7/28/2023	2023		Depreciation Schedule	2,795	15
				23 OTHER FURNITURE & EQUIPMENT	11/27/2023	2023		Depreciation Schedule	7,141	15
				5 SIGNAGE - JULIE'S SIGN SHOPPE	3/26/2020	2020		Depreciation Schedule	3,825	15
				6 SIGNAGE - JULIE'S SIGN SHOPPE	3/26/2020	2020		Depreciation Schedule	3,825	15
				9 SOLANNA DESIGN	7/30/2020	2020		Depreciation Schedule	10,000	15
				12 ARDEBILI ENGINEERING - PLUMBING & ELECTRICAL	1/18/2022	2022		Depreciation Schedule	9,199	REAL
				11 GENEFORCE EMERGENCY POWER SYSTEM	9/3/2021	2021		Depreciation Schedule	6,979	20
				13 DEKA DOT LASER	3/30/2022	2022		Depreciation Schedule	129,000	7
				14 ELECTRO SURGICAL UNIT- VALLEY LAB FORCE 70202FXC	5/18/2022	2022		Depreciation Schedule	3,800	7
				15 LIPOPLASTY DEVICE	7/7/2022	2022		Depreciation Schedule	279,463	7
				16 MINDRAY PATIENT MONITOR	3/25/2022	2022		Depreciation Schedule	7,595	7
				17 ANESTHESIA MACHINE	3/25/2022	2022		Depreciation Schedule	7,600	7
				20 ANESTHESIA MACHINE	6/27/2023	2023		Depreciation Schedule	8,967	7
				21 ULTRASOUND	3/31/2023	2023		Depreciation Schedule	2,840	5
				22 VACUUM - MEDICAL ANESTHESIA MACHINE	7/28/2023	2023		Depreciation Schedule	6,550	15
				24 CARESTATION 620	3/8/2024	2024		Depreciation Schedule	26,900	7
				25 OPERATING ROOM TABLE	4/5/2024	2024		Depreciation Schedule	6,910	15
				Small Tools and Equipment	6/30/2025	2025		Trial Balance	3,881	7
				Small Tools and Equipment	6/30/2024	2024		Trial Balance	14,707	7
				Small Tools and Equipment	6/30/2022	2022		Trial Balance	4,330	7
				FURNITURE		2021		County Reported Assets	20,684	15
				ANESTHESIA MACHINE		2021		County Reported Assets	9,500	7
				ECHO VITAL SIGNS MONITOR		2021		County Reported Assets	995	7
				APPLE COMPUTER		2022		County Reported Assets	1,500	3
				PC COMPUTER 1		2022		County Reported Assets	300	3
				PC COMPUTER 2		2022		Leased Assets - County RPT	300	3
				PHONE		2023		Leased Assets - County RPT	141	LES
				PHONE		2023		Leased Assets - County RPT	141	LES
				PHONE		2023		Leased Assets - County RPT	141	LES
				PHONE		2023		Leased Assets - County RPT	141	LES
				PHONE		2023		Leased Assets - County RPT	141	LES
				PHONE		2023		Leased Assets - County RPT	141	LES
				KONICA C3320I		2024		Leased Assets - County RPT	1,334	LES
				KONICA C3320I		2024		Leased Assets - County RPT	1,334	LES
				KONICA C3320I		2024		Leased Assets - County RPT	1,334	LES
				HP 47528F		2024		Leased Assets - County RPT	583	LES
				HP 47528F		2024		Leased Assets - County RPT	583	LES

EXHIBIT A

TAX YEAR	AS OF	ORDER #	ASSET #	ASSET DESCRIPTION	COMPLETE USD	YEAR ACQUIRED	G/L ACCT #	G/L ACCOUNT DESCRIPTION	ACQUISITION COST	GROUP
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				10 APPLE COMPUTERS/LAPTOP	1/7/2021	2021		Depreciation Schedule	3,657	3
				19 DESK & CHAIRS	7/28/2023	2023		Depreciation Schedule	2,795	15
				23 OTHER FURNITURE & EQUIPMENT	11/27/2023	2023		Depreciation Schedule	7,141	15
				5 SIGNAGE - JULIE'S SIGN SHOPPE	3/26/2020	2020		Depreciation Schedule	3,825	15
				6 SIGNAGE - JULIE'S SIGN SHOPPE	3/26/2020	2020		Depreciation Schedule	3,825	15
				9 SOLANNA DESIGN	7/30/2020	2020		Depreciation Schedule	10,000	15
				12 ARDEBIL ENGINEERING - PLUMBING & ELECTRICAL	1/18/2022	2022		Depreciation Schedule	9,199	REAL
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				13 DEKA DOT LASER	3/30/2022	2022		Depreciation Schedule	129,000	7
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<u>TAX YEAR</u>	<u>AS OF</u>	<u>ORDER #</u>	<u>ASSET #</u>	<u>ASSET DESCRIPTION</u>	<u>COMPLETE</u> <u>ISD</u>	<u>YEAR</u> <u>ACQUIRED</u>	<u>G/L ACCT #</u>	<u>G/L ACCOUNT DESCRIPTION</u>	<u>ACQUISITION</u> <u>COST</u>	<u>GROUP</u>
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			5	SIGNAGE - JULIE'S SIGN SHOPPE	3/26/2020	2020		Depreciation Schedule	3,825	15
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			12	ARDEBILI ENGINEERING - PLUMBING & ELECTRICAL	1/18/2022	2022		Depreciation Schedule	9,199	REAL
			11	GENEFORCE EMERGENCY POWER SYSTEM	9/3/2021	2021		Depreciation Schedule	6,979	20
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<u>TAX YEAR</u>	<u>AS OF</u>	<u>ORDER #</u>	<u>ASSET #</u>	<u>ASSET DESCRIPTION</u>	<u>COMPLETE</u> <u>ISD</u>	<u>YEAR</u> <u>ACQUIRED</u>	<u>G/L ACCT #</u>	<u>G/L ACCOUNT DESCRIPTION</u>	<u>ACQUISITION</u> <u>COST</u>	<u>GROUP</u>
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				PC COMPUTER 1		2022		County Reported Assets	300	3
				PC COMPUTER 2		2022		County Reported Assets	300	3

From: [Kari Skalsky](#)
To: [State Board Equalization](#)
Subject: FW: Formal Appeal of Personal Property Assessment – Account No. 2005207
Date: Monday, May 18, 2026 9:48:42 AM
Attachments: [Appeal Form with attachments.pdf](#)
[Washoe County Assessor.pdf](#)
[image002.png](#)

From: Hector J. Sepulveda <hsepulveda@tax.state.nv.us>
Sent: Wednesday, May 6, 2026 8:25 AM
To: Kari Skalsky <kskalsky@tax.state.nv.us>
Subject: FW: Formal Appeal of Personal Property Assessment – Account No. 2005207

Please see attached and below message from the taxpayer.



Hector J. Sepulveda
Administrative Assistant IV
Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, NV 89706
hsepulveda@tax.state.nv.us
(775) 684-2159

Find careers at: [NVAPPS Jobs](#)

CONFIDENTIALITY STATEMENT:

This e-mail and any attachments are intended only for those to which it is addressed and may contain information which is privileged, confidential and prohibited from disclosure and unauthorized use under applicable law. If you are not the intended recipient of this e-mail, you are hereby notified that any use, dissemination, or copying of this e-mail or the information contained in this e-mail is strictly prohibited by the sender. If you have received this transmission in error, please return the material received to the sender and delete all copies from your system.

From: Pritesh Shah <pritesh@drscpa.com>
Sent: Tuesday, May 5, 2026 1:43 PM
To: Hector J. Sepulveda <hsepulveda@tax.state.nv.us>
Cc: Manish Majithia <manish@drscpa.com>; Erez Dayan, MD <drdayan@avanceinstitute.com>
Subject: Formal Appeal of Personal Property Assessment – Account No. 2005207

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

To whom it may concern,

Re: Account No. 2005207

DAYAN PLASTIC SURGERY PLLC

5588 Longley Ln

Reno, NV 89511

We are writing in response to the recent assessment issued by your office and hereby formally request a review and revision.

Specifically, two assets listed in Exhibit A appear to have been materially overvalued by the audit officer for Tax Year 2022/2023:

- Item #13 – Deka DOT Laser: assessed at \$129,000
- Item #15 – Lipoplasty Device: assessed at \$279,463

Based on our records, the correct values—accurately recorded in our books—are as follows:

- Item #13 – \$47,750
- Item #15 – \$27,667

Supporting documentation, including purchase receipts, is enclosed for your review.

In light of this information, we respectfully request that these valuations be reassessed and corrected accordingly.

Please confirm receipt of this appeal and advise if any additional information is required.

Thank you for your prompt attention to this matter.

Regards,

Pritesh Shah | Accountant

Email pritesh@drscpa.com



400 Post Avenue, Suite 201A, Westbury, NY 11590

www.drscpa.com

Fraud Alert: Virtual fraud is on the rise. Please do not send any kind of bank information, Social Security numbers or Bank login information over the emails.



STATE OF NEVADA
DEPARTMENT OF TAXATION

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

June 10, 2026

Taxpayer/ Petitioner:

Dayan Plastic Surgery PLLC
Dr Erez Dayan, Owner
5588 Longley Ln
Reno, NV 89511

CONFIRMATION OF APPEAL

Your appeal has been received by the State Board of Equalization (SBE). When referring to this appeal, please use the SBE case number assigned. The case number may be found at the bottom of this confirmation.

The SBE hearings are scheduled from March through October and are held in Carson City, Reno and Las Vegas. The parties will be notified, by certified mail, of the date and approximate time of the hearing. If more information about the appeal process is required, please contact SBE staff at the number listed below. At this time, the precise hearing date has not yet been set.

If someone is representing you in this matter, and you have NOT already submitted an original signed authorization, it must be received by this office before any materials, including hearing notices, are sent to your representative. NRS 361.362 requires that the agent be authorized in writing on a form to be provided. This form must be submitted to the SBE before the hearing and have original signatures of the property owner and the agent. An authorization form can be downloaded from our website at: <https://tax.nv.gov/wp-content/uploads/2024/03/LGS-F032-Agent-Authorization-Form-SBE.pdf>

If the appeal involves a matter that is currently in litigation before the courts of Nevada, it is the policy of the SBE to hold the appeal in abeyance pending the resolution of the court litigation unless the parties agree that the court litigation will not be relevant to the appeal before the SBE.

Denise Mosely, Program Officer II
Department of Taxation
Executive Review and Boards & Commissions
(775) 684-2160
stateboard@tax.state.nv.us

STATE BOARD OF EQUALIZATION CASE NUMBER: 26-162

Respondent:

Washoe County Assessor
Chris Sarman
1001 E Ninth St
Reno NV 89512

COUNTY RECORD

2022

5588 LONGLEY LN
RENO NV 89511

RECEIVED
AUGUST 3, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

No Image Available

Billing		Land Use		Assessed	\$70,494
Method		SPC		Exemptions	\$0
Bill Date	03/15/2023	Cap Code		Abatements	\$0
Processed by	1mass	St Use Code	MACHINERY, EQUIPMENT & FIXTURES	Net Assessed	\$70,494
		NAICS	621111-Offices of Physicians (except Mental	New to Roll	\$70,494

No.	Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition Cost	Factors			Taxable Value	Override Value	Assessed Value
									Index	%Good	Obsol.			
1	Y15	FIFTEEN-YEAR ITEMS	FURNITURE		15		2021	20,684	1.01	87		18,175		6,361
2	Y07	SEVEN-YEAR LIFE ITEMS	ANESTHESIA MACHINE	AMRL00433	7		2021	9,500	1.01	71		6,812		2,384
3	Y07	SEVEN-YEAR LIFE ITEMS	MINDRAY PATIENT MONITOR	E98A000158	7		2021	7,595	1.01	71		5,446		1,906
4	Y15	FIFTEEN-YEAR ITEMS	GEN FORCE EMERGENCY POWE	GEN-630-120	15		2021	6,997	1.01	87		6,148		2,152
5	Y03	THREE-YEAR LIFE ITEMS	APPLE LAPTOP		3		2021	3,657	1.01	33		1,219		427
6	Y07	SEVEN-YEAR LIFE ITEMS	ECHO VITAL SIGNS MONITOR	M2031786001	7		2021	995	1.01	71		714		250
7	Y15	FIFTEEN-YEAR ITEMS	DEKA DOT		15		2022	129,000	1.00	100		129,000		45,150
8	Y07	SEVEN-YEAR LIFE ITEMS	LIPOPLASTY DEVICE		7		2022	27,946	1.00	100		27,946		9,781
9	Y07	SEVEN-YEAR LIFE ITEMS	VALLEYLAB ELECTROSURGICAL	F5G39805A	7		2022	3,850	1.00	100		3,850		1,348
10	Y03	THREE-YEAR LIFE ITEMS	APPLE COMPUTER		3		2022	1,500	1.00	100		1,500		525
11	Y03	THREE-YEAR LIFE ITEMS	PC COMPUTER 1		3		2022	300	1.00	100		300		105
12	Y03	THREE-YEAR LIFE ITEMS	PC COMPUTER 2		3		2022	300	1.00	100		300		105

SBE 26-162 Pg 25

2023

New to Roll	\$1,755
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Processed by	aphillips
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SBE 26-162 Pg 26

2024

New to Roll	\$67,102
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SBE 26-162 Pg 27

2025

New to Roll	\$67,872
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Processed by

SBE 26-162 Pg 28

This document accurately conveys information stored in the Assessor's database at the time of printing . This data was developed for assessment purposes only. No liability is assumed to the accuracy, sufficiency or suitability of the information contained herein for any other particular use . The Washoe County Assessor's Office assumes no liability whatsoever associated with use or misuse of such data .

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

June 2, 2026

RECEIVED
JUNE 11, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

DAYAN PLASTIC SURGERY PLLC
5588 LONGLEY LN
RENO NV 89511

RE: Hearing Number: T/B
Assessors PPID: 2005207
Situs: 5588 LONGLEY LN

Dear Business Owner,

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: 2025/2026	FROM	TO
Personal Property	\$ 275,746	\$ 143,970

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.


PP APPRAISER

Appraiser


TONY LOPEZ Senior Appraiser

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


Printed Name of Owner/Authorized Agent

Erez Dayan

Signature of Owner/Authorized Agent

Date: 6.11.26



WASHOE COUNTY ASSESSOR

Chris S. Sarman

Jane Tung
Chief Deputy Assessor

Howard Stockton
Chief Property Appraiser

Value Change Stipulation for the Board of Equalization

June 2, 2026

DAYAN PLASTIC SURGERY PLLC
5588 LONGLEY LN
RENO NV 89511

RE: Hearing Number: T/B
Assessors PPID: 2005207
Situs: 5588 LONGLEY LN

Dear Business Owner,

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
Personal Property	\$ 357,529	\$ 177,634

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.

PP APPRAISER

Appraiser

TONY LOPEZ

Senior Appraiser

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

Erez Dayan

Printed Name of Owner/Authorized Agent

Signature of Owner/Authorized Agent

Date: 6.11.26



WASHOE COUNTY ASSESSOR

Chris S. Sarman

Jane Tung
Chief Deputy Assessor

Howard Stockton
Chief Property Appraiser

Value Change Stipulation for the Board of Equalization

June 2, 2026

DAYAN PLASTIC SURGERY PLLC
5588 LONGLEY LN
RENO NV 89511

RE: Hearing Number: T/B
Assessors PPID: 2005207
Situs: 5588 LONGLEY LN

Dear Business Owner,

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
Personal Property	\$ 432,471	\$ 167,854

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.


PP APPRAISER

Appraiser


TONY LOPEZ Senior Appraiser

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


Printed Name of Owner/Authorized Agent

Erez Dayan

Signature of Owner/Authorized Agent

Date: 6.11.26



WASHOE COUNTY ASSESSOR

Chris S. Sarman

Jane Tung
Chief Deputy Assessor

Howard Stockton
Chief Property Appraiser

Value Change Stipulation for the Board of Equalization

June 2, 2026

DAYAN PLASTIC SURGERY PLLC
5588 LONGLEY LN
RENO NV 89511

RE: Hearing Number: T/B
Assessors PPID: 2005207
Situs: 5588 LONGLEY LN

Dear Business Owner,

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
Personal Property	\$ 496,929	\$ 164,161

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.

PP APPRAISER

Appraiser

TONY LOPEZ

Senior Appraiser

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

Erez Dayan

Printed Name of Owner/Authorized Agent

Signature of Owner/Authorized Agent

Date: 6.11.26

SBE NOTICE OF HEARING



STATE OF NEVADA
DEPARTMENT OF TAXATION

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

August 4, 2026

**STATE BOARD OF EQUALIZATION
NOTICE OF HEARING**

CERTIFIED MAIL– 9489 0090 0027 6528 6947 65

PETITIONER:

Dayan Plastic Surgery PLLC
Dr. Erez Dayan, Owner
5588 Longley Lane
Reno NV 89511

CERTIFIED MAIL – 9489 0090 0027 6528 6946 80

RESPONDENT:

Chris Sarman
Washoe County Assessor
1001 E. Ninth St., Bldg. D
Reno NV 89512

DATE/ TIME: Wednesday, August 26, 2026 at 9:00 a.m.

PLACE: Nevada Department of Taxation
9850 Double R Blvd., Ste 101
Reno, Nevada 89521

ZOOM

<https://us02web.zoom.us/j/81875193317>

Webinar ID: 818 7519 3317

Phone Number: 1-669-900-9128

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: Direct appeal to the State Board of Equalization from action of the Washoe County Assessor taken pursuant to NRS 361.260 - Unsecured Roll.

Case No: 26-162

Account No: 2005207

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 is provided on the attached information sheet.

A meeting agenda will be posted on the Department's website (<https://tax.nv.gov>) three (3) days prior to the scheduled meeting. If you would like an agenda emailed or mailed to you, please contact Denise Mosely at (775) 684-2160 or stateboard@tax.state.nv.us. If a party wishes to obtain a transcript of any hearing conducted before the State Board, the party must pay for the transcript or obtain a copy from the reporter provided by the State Board at the party's expense pursuant to NAC 361.731.

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 Denise Mosely 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 Denise Mosely 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: 
Denise Mosely
Program Officer II, Boards and Commissions
Department of Taxation

**STATE BOARD OF EQUALIZATION
NOTICE OF HEARING
CERTIFICATE OF SERVICE
26-162**

I hereby certify that on this day I served the foregoing document upon all parties of record in this proceeding by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

CERTIFIED MAIL– 9489 0090 0027 6528 6947 65

PETITIONER:

Dayan Plastic Surgery PLLC
Dr. Erez Dayan, Owner
5588 Longley Lane
Reno NV 89511

CERTIFIED MAIL – 9489 0090 0027 6528 6946 80

RESPONDENT:

Chris Sarman
Washoe County Assessor
1001 E. Ninth St., Bldg. D
Reno NV 89512

Dated at this 4th day of the month of August 2026.

A handwritten signature in blue ink that reads "Denise Mosely". The signature is fluid and cursive, with a horizontal line drawn underneath it.

Denise Mosely, Program Officer II
Department of Taxation
State Board of Equalization



August 11, 2026

Dear State Board:

The following is in response to your request for proof of delivery on your item with the tracking number:
9489 0090 0027 6528 6947 65.

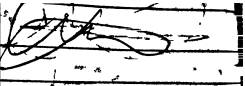
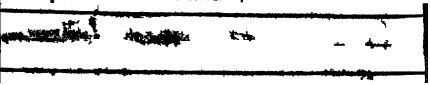
Item Details

Status:	Delivered, Left with Individual
Status Date / Time:	August 06, 2026, 12:56 pm
Location:	RENO, NV 89511
Postal Product:	First-Class Mail®
Extra Services:	Certified Mail™ Return Receipt Electronic

Shipment Details

Weight:	1lb, 13.9oz
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Recipient Signature

Signature of Recipient:	
Address of Recipient:	

Note: Scanned image may reflect a different destination address due to Intended Recipient's delivery instructions on file.

Thank you for selecting the United States Postal Service® for your mailing needs. If you require additional assistance, please contact your local Post Office™ or a Postal representative at 1-800-222-1811.

Sincerely,
United States Postal Service®
475 L'Enfant Plaza SW
Washington, D.C. 20260-0004