



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.

Mail to: 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:					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER)				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
CITY	STATE	ZIP CODE	DAYTIME PHONE	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 _____.

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	STREET/ROAD	CITY (IF APPLICABLE)	COUNTY
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2. Enter Applicable APN or Account Number from Assessment Notice or Tax Bill:

ASSESSOR'S PARCEL NUMBER (APN)	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: _____	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. Check Year and Roll Type of Assessment Being Appealed: ☒

☐ 2026-2027 Secured Roll	☐ 2025-2026 Unsecured Roll	☐ 2025-2026 Supplemental Roll
☐ 2026-2027 Centrally-Assessed Roll	☐ 2025-2026 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				
Buildings				
Personal Property				
Possessory interest in real property				
Centrally-assessed properties				
Net Proceeds of Minerals				
Total				

For Clerk Use Only:

26-164

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. _____

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.

Signature: Randy Roesch 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.

Signature: Randy Roesch Title _____ Date _____



May 15, 20206

State Board of Equalization

3850 Arrowhead Dr.

Carson City, NV 89706

Via email to stateboard@tax.state.nv.us

Re: Appeal – Account No. 2614044

Dear Members of the State Board of Equalization,

M5B LLC dba Mountainview Animal Hospital (“MAH”) was recently audited for personal property tax on the unsecured roll by a third-party auditor retained by the Washoe County Assessor for tax years 2022-2023, 2023-2024, 2024-2025 and 2025-2026. The audit results were sent via letter dated January 16, 2026. This letter is submitted as part of our direct appeal to the State Board of Equalization.

To the best of our efforts at this time, we believe there are several errors in the audit. These include (Item numbers reference the item number utilized on Exhibit A of the January 16, 2026 audit letter):

Item 47: This category includes a significant amount of property that has been removed from the location at various times. A specific list of items no longer at the property is attached hereto as Exhibit A (highlighted items remain at the property).

Item 55: This item consists of IT labor charges.

Item 56: This property consists of examination tables that are permanently affixed to the building and plumbed into the water system and are more appropriately classified as fixtures than as personal property.

Item 60: This property consists of cabinets that were permanently affixed to the building. These cabinets are intended to be permanent and will remain with the building and are more appropriately classified as fixtures than as personal property.

Item 70: This property consists of dog warming mats. While assigned a 7 year life, they receive heavy use and rarely last more than 3 years.

Mountain View Animal Hospital & Holistic Pet Care
6474 Bonde Lane, Reno, NV 89521
775-853-6900



Item 78: This property consists of cabinets and countertops that are permanently affixed to the building. These cabinets and countertops are intended to be permanent and will remain with the building and are more appropriately classified as fixtures than as personal property.

Item 93: This property consists of an X-Ray sensor. It was assigned a 15 year life. These sensors typically last around two years. It is more appropriately assigned a component of a high-tech device and assigned a 3-year life.

Item 98a: This was for a third party labor-only cost to place cabins on the property. This charge was not related to the cost to acquire the cabins, and the third-party was not the seller of the cabins, and accordingly this should be classified as a non-taxable charge.

Item 99: This charge was a mix of installation costs and labor costs associated with testing the call center. Charges not related to installation should be removed.

Item 100: This item includes a \$1300 delivery fee that did not include installation.

Item 102: This is for a lease of computers. Per the lease agreement, the property tax is and has been paid by the Lessor, resulting in double taxation.

We reserve the right to supplement this letter with additional information and explanation.

Randy Roesch

Randy Roesch
Owner, CEO
Mountain View Animal hospital & Holistic Pet Care



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:

M5B LLC dba Mountainview Animal Hospital
Randy Roesch, Owner, CEO
6474 Blonde Lane
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: 26-164

Respondent:

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

COUNTY RECORD

Washoe County Personal Property Record Card

Acct **2614044**

Situs **6474 BONDE LN WASHOE COUNTY**

Printed

7/21/2025

Tax Year

2022

MOUNTAINVIEW ANIMAL
HOSPITAL INC

6474 BONDE LN
RENO NV 89511



Billing	
Method	
Bill Date	03/15/2023
Processed by	1mass

APN	040-971-03	Totals	
Tax Dist	TRUCKEE MEADOWS FPD	Aquisition	\$188,258
NBC	OBGQ-	Taxable	\$134,119
Land Use		Assessed	\$46,942
SPC		Exemptions	\$0
Cap Code		Abatements	\$0
St Use Code	MACHINERY, EQUIPMENT & FIXTURES	Net Assessed	\$46,942
NAICS	541940-Veterinary Services	New to Roll	\$42,479

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	Y05	FIVE-YEAR LIFE ITEMS	COMMUNICATION EQUIPMENT		5		2019	435	1.05	22		101		35
2	Y05	FIVE-YEAR LIFE ITEMS	COMPUTERS AND SMALL TV		5		2019	3,975	1.05	22		918		321
3	Y05	FIVE-YEAR LIFE ITEMS	SERVER		5		2019	10,000	1.05	22		2,310		808
4	Y07	SEVEN-YEAR LIFE ITEMS	ANASTESIA MACHINE		7		2019	1,500	1.05	36		567		198
5	Y07	SEVEN-YEAR LIFE ITEMS	CAT MACHINE		7		2019	2,000	1.05	36		756		265
6	Y07	SEVEN-YEAR LIFE ITEMS	PROCYTE MACHINE		7		2019	2,000	1.05	36		756		265
7	Y07	SEVEN-YEAR LIFE ITEMS	SEDIVUE MACHINE		7		2019	2,000	1.05	36		756		265
8	Y07	SEVEN-YEAR LIFE ITEMS	LASER		7		2019	5,000	1.05	36		1,890		662
9	Y07	SEVEN-YEAR LIFE ITEMS	XRAY		7		2019	5,000	1.05	36		1,890		662
10	Y15	FIFTEEN-YEAR ITEMS	TABLESKENNELS		15		2019	450	1.05	65		307		107
11	Y15	FIFTEEN-YEAR ITEMS	IV PUMP		15		2019	500	1.05	65		341		119
12	Y15	FIFTEEN-YEAR ITEMS	APPLIANCES		15		2019	540	1.05	65		369		129
13	Y15	FIFTEEN-YEAR ITEMS	OFFICE FURNITURE		15		2019	740	1.05	65		505		177
14	Y15	FIFTEEN-YEAR ITEMS	SMALL TOOLS EQUIPMENT		15		2019	1,885	1.05	65		1,286		450
15	Y15	FIFTEEN-YEAR ITEMS	CABINETS		15		2021	75,493	1.01	87		66,336		23,218
16	Y07	SEVEN-YEAR LIFE ITEMS	DIGITAL XRAY MACHINE		7		2021	67,912	1.01	71		48,700		17,045
17	Y07	SEVEN-YEAR LIFE ITEMS	DENTAL EQUIPMENT		7		2021	8,829	1.01	71		6,331		2,216

RECEIVED
AUGUST 3, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

Washoe County Personal Property Record Card

Acct 2614044

Situs 6474 BONDE LN WASHOE COUNTY

Printed

7/21/2025

Tax Year

2023

MOUNTAINVIEW ANIMAL
HOSPITAL INC

6474 BONDE LN
RENO NV 89511



Billing		APN	040-971-03	Totals	
Method		Tax Dist	TRUCKEE MEADOWS FPD	Aquisition	\$333,831
Bill Date	02/14/2024	NBC	OBGQ-	Taxable	\$232,198
Processed by	1mass	Land Use		Assessed	\$81,269
		SPC		Exemptions	\$0
		Cap Code		Abatements	\$0
		St Use Code	MACHINERY, EQUIPMENT & FIXTURES	Net Assessed	\$81,269
		NAICS	541940-Veterinary Services	New to Roll	\$39,121

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	Y05	FIVE-YEAR LIFE ITEMS	COMMUNICATION EQUIPMENT		5		2019	435	1.18	13		67		23
2	Y05	FIVE-YEAR LIFE ITEMS	COMPUTERS AND SMALL TV		5		2019	3,975	1.18	13		610		214
3	Y05	FIVE-YEAR LIFE ITEMS	SERVER		5		2019	10,000	1.18	13		1,534		537
4	Y07	SEVEN-YEAR LIFE ITEMS	ANASTESIA MACHINE		7		2019	1,500	1.18	26		460		161
5	Y07	SEVEN-YEAR LIFE ITEMS	CAT MACHINE		7		2019	2,000	1.18	26		614		215
6	Y07	SEVEN-YEAR LIFE ITEMS	PROCYTE MACHINE		7		2019	2,000	1.18	26		614		215
7	Y07	SEVEN-YEAR LIFE ITEMS	SEDIVUE MACHINE		7		2019	2,000	1.18	26		614		215
8	Y07	SEVEN-YEAR LIFE ITEMS	LASER		7		2019	5,000	1.18	26		1,534		537
9	Y07	SEVEN-YEAR LIFE ITEMS	XRAY		7		2019	5,000	1.18	26		1,534		537
10	Y15	FIFTEEN-YEAR ITEMS	TABLESKENNELS		15		2019	450	1.18	56		297		104
11	Y15	FIFTEEN-YEAR ITEMS	IV PUMP		15		2019	500	1.18	56		330		116
12	Y15	FIFTEEN-YEAR ITEMS	APPLIANCES		15		2019	540	1.18	56		357		125
13	Y15	FIFTEEN-YEAR ITEMS	OFFICE FURNITURE		15		2019	740	1.18	56		489		171
14	Y15	FIFTEEN-YEAR ITEMS	SMALL TOOLS EQUIPMENT		15		2019	1,885	1.18	56		1,245		436
15	Y15	FIFTEEN-YEAR ITEMS	CABINETS		15		2021	75,493	1.15	75		65,113		22,790
16	Y07	SEVEN-YEAR LIFE ITEMS	DIGITAL XRAY MACHINE		7		2021	67,912	1.15	51		39,830		13,940
17	Y07	SEVEN-YEAR LIFE ITEMS	DENTAL EQUIPMENT		7		2021	8,829	1.15	51		5,178		1,812
18	Y07	SEVEN-YEAR LIFE ITEMS	MINDRAY ULTRA SOUND MACHIN		7		2021	33,000	1.15	51		19,355		6,774
19	Y07	SEVEN-YEAR LIFE ITEMS	4 TONOVET		7		2021	13,544	1.15	51		7,944		2,780
20	Y07	SEVEN-YEAR LIFE ITEMS	IM3 DENTAL CART		7		2021	6,900	1.15	51		4,047		1,416
21	Y07	SEVEN-YEAR LIFE ITEMS	O3 OZONE MACHINE		7		2021	4,900	1.15	51		2,874		1,006
22	Y15	FIFTEEN-YEAR ITEMS	IM3 VET TOME		15		2021	3,100	1.15	75		2,674		936
23	Y05	FIVE-YEAR LIFE ITEMS	40 YEALINK PHONES		5		2021	2,800	1.15	36		1,159		406
24	Y15	FIFTEEN-YEAR ITEMS	9 MICROCHIP READERS		15		2021	2,250	1.15	75		1,941		679
25	Y07	SEVEN-YEAR LIFE ITEMS	3 MASIMO PULSE OXIMETERS		7		2021	1,950	1.15	51		1,143		400
26	Y15	FIFTEEN-YEAR ITEMS	VETERINARY CENTRIFUGE		15		2021	1,446	1.15	75		1,247		436

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 .

Washoe County Personal Property Record Card

Acct: **2614044** MOUNTAINVIEW ANIMAL HOSPITAL INC Situs 6474 BONDE LN WASHOE COUNTY

Printed: 7/21/2025

Tax Year: **2023**

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.			
27	Y15	FIFTEEN-YEAR ITEMS	ACCU SCOPE MICROSCOPE		15		2021	1,222	1.15	75		1,054		369
28	Y03	THREE-YEAR LIFE ITEMS	8 MICROSOFT TABLETS		3		2022	8,800	1.12	33		3,252		1,138
29	Y15	FIFTEEN-YEAR ITEMS	IM3 ULTRASONIC SCALER		15		2022	3,398	1.12	87		3,311		1,159
30	Y15	FIFTEEN-YEAR ITEMS	4 WELCH ALLEN SCOPE		15		2022	1,992	1.12	87		1,941		679
31	Y05	FIVE-YEAR LIFE ITEMS	3 CLIPPERS ANDIS		5		2022	900	1.12	60		605		212
32	Y15	FIFTEEN-YEAR ITEMS	11 STETHOSCOPES		15		2022	550	1.12	87		536		188
33	Y07	SEVEN-YEAR LIFE ITEMS	7 THERMOMETERS		7		2022	350	1.12	71		278		97
34	Y07	SEVEN-YEAR LIFE ITEMS	3 DREMEL TOOLS NAIL TRIMING		7		2022	183	1.12	71		146		51
35	Y07	SEVEN-YEAR LIFE ITEMS	3 BABY SCALE		7		2022	83	1.12	71		66		23
36	Y07	SEVEN-YEAR LIFE ITEMS	2 SURGIVET MONITORS		7		2023	15,000	1.00	100		15,000		5,250
37	Y07	SEVEN-YEAR LIFE ITEMS	DENTAL X-RAY MACHINE		7		2023	14,000	1.00	100		14,000		4,900
38	Y05	FIVE-YEAR LIFE ITEMS	PORTABLE ULTRASOUND		5		2023	7,000	1.00	100		7,000		2,450
39	Y15	FIFTEEN-YEAR ITEMS	HOT DOG WARMING MACHINE M		15		2023	5,600	1.00	100		5,600		1,960
40	Y15	FIFTEEN-YEAR ITEMS	PORTABLE BATTERY OPERATED		15		2023	5,000	1.00	100		5,000		1,750
41	Y15	FIFTEEN-YEAR ITEMS	CHIMP MEDICAL DEVICE		15		2023	3,673	1.00	100		3,673		1,286
42	Y07	SEVEN-YEAR LIFE ITEMS	3 PULSE OXIMETERS		7		2023	3,000	1.00	100		3,000		1,050
43	Y15	FIFTEEN-YEAR ITEMS	4 PAYMENT READERS		15		2023	2,000	1.00	100		2,000		700
44	Y15	FIFTEEN-YEAR ITEMS	4 MICROCHIP READER		15		2023	1,440	1.00	100		1,440		504
45	Y07	SEVEN-YEAR LIFE ITEMS	DOPLER MONITOR		7		2023	1,243	1.00	100		1,243		435
46	Y15	FIFTEEN-YEAR ITEMS	GROOMING DRYER		15		2023	249	1.00	100		249		87

Washoe County Personal Property Record Card

Acct 2614044

Situs 6474 BONDE LN RENO

Printed

7/21/2025

Tax Year

2024

MOUNTAINVIEW ANIMAL
HOSPITAL INC

6474 BONDE LN
RENO NV 89511



Billing		APN	040-971-03	Totals	
Method		Tax Dist	TRUCKEE MEADOWS FPD	Aquisition	\$377,431
Bill Date	04/23/2025	NBC	OBGQ-	Taxable	\$241,230
Processed by	1mass	Land Use		Assessed	\$84,429
		SPC		Exemptions	\$0
		Cap Code		Abatements	\$0
		St Use Code	MACHINERY, EQUIPMENT & FIXTURES	Net Assessed	\$84,429
		NAICS	541940-Veterinary Services	New to Roll	\$12,452

No.	Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition Cost	Index	Factors %Good	Obsol.	Taxable Value	Override Value	Assessed Value
1	Y05	FIVE-YEAR LIFE ITEMS	COMMUNICATION EQUIPMENT		5		2019	435	1.23	5		27		9
2	Y05	FIVE-YEAR LIFE ITEMS	COMPUTERS AND SMALL TV		5		2019	3,975	1.23	5		244		85
3	Y05	FIVE-YEAR LIFE ITEMS	SERVER		5		2019	10,000	1.23	5		615		215
4	Y07	SEVEN-YEAR LIFE ITEMS	ANASTESIA MACHINE		7		2019	1,500	1.23	19		351		123
5	Y07	SEVEN-YEAR LIFE ITEMS	CAT MACHINE		7		2019	2,000	1.23	19		467		163
6	Y07	SEVEN-YEAR LIFE ITEMS	PROCYTE MACHINE		7		2019	2,000	1.23	19		467		163
7	Y07	SEVEN-YEAR LIFE ITEMS	SEDIVUE MACHINE		7		2019	2,000	1.23	19		467		163
8	Y07	SEVEN-YEAR LIFE ITEMS	LASER		7		2019	5,000	1.23	19		1,169		409
9	Y15	FIFTEEN-YEAR ITEMS	XRAY		7		2019	5,000	1.23	49		3,014		1,055
10	Y15	FIFTEEN-YEAR ITEMS	TABLESKENNELS		15		2019	450	1.23	49		271		95
11	Y15	FIFTEEN-YEAR ITEMS	IV PUMP		15		2019	500	1.23	49		301		105
12	Y15	FIFTEEN-YEAR ITEMS	APPLIANCES		15		2019	540	1.23	49		325		114
13	Y15	FIFTEEN-YEAR ITEMS	OFFICE FURNITURE		15		2019	740	1.23	49		446		156
14	Y15	FIFTEEN-YEAR ITEMS	SMALL TOOLS EQUIPMENT		15		2019	1,885	1.23	49		1,136		398
15	Y15	FIFTEEN-YEAR ITEMS	CABINETS		15		2021	75,493	1.16	65		56,922		19,923
16	Y15	FIFTEEN-YEAR ITEMS	DIGITAL XRAY MACHINE		15		2021	67,912	1.16	65		51,205		17,922
17	Y07	SEVEN-YEAR LIFE ITEMS	DENTAL EQUIPMENT		7		2021	8,829	1.16	36		3,687		1,290
18	Y07	SEVEN-YEAR LIFE ITEMS	MINDRAY ULTRA SOUND MACHIN		7		2021	33,000	1.16	36		13,781		4,823
19	Y07	SEVEN-YEAR LIFE ITEMS	4 TONOVET		7		2021	13,544	1.16	36		5,656		1,980
20	Y07	SEVEN-YEAR LIFE ITEMS	IM3 DENTAL CART		7		2021	6,900	1.16	36		2,881		1,008
21	Y07	SEVEN-YEAR LIFE ITEMS	O3 OZONE MACHINE		7		2021	4,900	1.16	36		2,046		716
22	Y15	FIFTEEN-YEAR ITEMS	IM3 VET TOME		15		2021	3,100	1.16	65		2,337		818
23	Y05	FIVE-YEAR LIFE ITEMS	40 YEALINK PHONES		5		2021	2,800	1.16	22		715		250
24	Y15	FIFTEEN-YEAR ITEMS	9 MICROCHIP READERS		15		2021	2,250	1.16	65		1,697		594
25	Y07	SEVEN-YEAR LIFE ITEMS	3 MASIMO PULSE OXIMETERS		7		2021	1,950	1.16	36		814		285
26	Y15	FIFTEEN-YEAR ITEMS	VETERINARY CENTRIFUGE		15		2021	1,446	1.16	65		1,090		382

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 .

Washoe County Personal Property Record Card

Acct: **2614044** MOUNTAINVIEW ANIMAL HOSPITAL INC Situs 6474 BONDE LN RENO Printed: 7/21/2025 Tax Year: **2024**

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.			
27	Y15	FIFTEEN-YEAR ITEMS	ACCU SCOPE MICROSCOPE		15		2021	1,222	1.16	65		922		323
28	Y03	THREE-YEAR LIFE ITEMS	8 MICROSOFT TABLETS		3		2022	8,800	1.06	11		1,026		359
29	Y07	SEVEN-YEAR LIFE ITEMS	IM3 ULTRASONIC SCALER		7		2022	3,398	1.06	51		1,837		643
30	Y15	FIFTEEN-YEAR ITEMS	4 WELCH ALLEN SCOPE		15		2022	1,992	1.06	75		1,584		554
31	Y05	FIVE-YEAR LIFE ITEMS	3 CLIPPERS ANDIS		5		2022	900	1.06	36		343		120
32	Y15	FIFTEEN-YEAR ITEMS	11 STETHOSCOPES		15		2022	550	1.06	75		437		153
33	Y07	SEVEN-YEAR LIFE ITEMS	7 THERMOMETERS		7		2022	350	1.06	51		189		66
34	Y07	SEVEN-YEAR LIFE ITEMS	3 DREMEL TOOLS NAIL TRIMING		7		2022	183	1.06	51		99		35
35	Y07	SEVEN-YEAR LIFE ITEMS	3 BABY SCALE		7		2022	83	1.06	51		45		16
36	Y07	SEVEN-YEAR LIFE ITEMS	2 SURGIVET MONITORS		7		2023	15,000	1.03	71		10,970		3,840
37	Y15	FIFTEEN-YEAR ITEMS	DENTAL X-RAY MACHINE		15		2023	14,000	1.03	87		12,545		4,391
38	Y05	FIVE-YEAR LIFE ITEMS	PORTABLE ULTRASOUND		5		2023	7,000	1.03	60		4,326		1,514
39	Y15	FIFTEEN-YEAR ITEMS	HOT DOG WARMING MACHINE MI		15		2023	5,600	1.03	87		5,018		1,756
40	Y15	FIFTEEN-YEAR ITEMS	PORTABLE BATTERY OPERATED		15		2023	5,000	1.03	87		4,481		1,568
41	Y15	FIFTEEN-YEAR ITEMS	CHIMP MEDICAL DEVICE		15		2023	3,673	1.03	87		3,291		1,152
42	Y07	SEVEN-YEAR LIFE ITEMS	3 PULSE OXIMETERS		7		2023	3,000	1.03	71		2,194		768
43	Y15	FIFTEEN-YEAR ITEMS	4 PAYMENT READERS		15		2023	2,000	1.03	87		1,792		627
44	Y15	FIFTEEN-YEAR ITEMS	4 MICROCHIP READER		15		2023	1,440	1.03	87		1,290		452
45	Y07	SEVEN-YEAR LIFE ITEMS	DOPLER MONITOR		7		2023	1,243	1.03	71		909		318
46	Y15	FIFTEEN-YEAR ITEMS	GROOMING DRYER		15		2023	249	1.03	87		223		78
47	Y05	FIVE-YEAR LIFE ITEMS	IMAGYST		5		2023	21,000	1.03	60		12,978		4,542
48	LIP	LEASEHOLD IMPS-PERSONAL	BREAK ROOM CABINETS AND CC		15		2024	15,000	1.00	100		15,000		5,250
49	Y05	FIVE-YEAR LIFE ITEMS	OTOSCOPE		5		2024	1,200	1.00	100		1,200		420
50	Y05	FIVE-YEAR LIFE ITEMS	OTOSCOPE		5		2024	1,200	1.00	100		1,200		420
51	Y05	FIVE-YEAR LIFE ITEMS	OTOSCOPE		5		2024	1,200	1.00	100		1,200		420
52	Y03	THREE-YEAR LIFE ITEMS	MICROSOFT TABLET		3		2024	800	1.00	100		800		280
53	Y03	THREE-YEAR LIFE ITEMS	MICROSOFT TABLET		3		2024	800	1.00	100		800		280
54	Y03	THREE-YEAR LIFE ITEMS	MICROSOFT TABLET		3		2024	800	1.00	100		800		280
55	Y03	THREE-YEAR LIFE ITEMS	MICROSOFT TABLET		3		2024	800	1.00	100		800		280
56	Y03	THREE-YEAR LIFE ITEMS	MICROSOFT TABLET		3		2024	800	1.00	100		800		280

Washoe County Personal Property Record Card

Acct 2614044

Situs 6474 BONDE LN RENO

Printed

7/22/2025

Tax Year

2025

MOUNTAINVIEW ANIMAL
HOSPITAL INC

6474 BONDE LN
RENO NV 89511



Billing	
Method	
Bill Date	
Processed by	aphillips

APN	040-971-03	Totals	
Tax Dist	TRUCKEE MEADOWS FPD	Aquisition	\$430,816
NBC	OBGQ-	Taxable	\$195,719
Land Use		Assessed	\$68,499
SPC		Exemptions	\$0
Cap Code		Abatements	\$0
St Use Code	MACHINERY, EQUIPMENT & FIXTURES	Net Assessed	\$68,499
NAICS	541940-Veterinary Services	New to Roll	\$770

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	Y05	FIVE-YEAR LIFE ITEMS	COMMUNICATION EQUIPMENT		5		2019	435	1.24	5		27		9
2	Y05	FIVE-YEAR LIFE ITEMS	COMPUTERS AND SMALL TV		5		2019	3,975	1.24	5		246		86
3	Y07	SEVEN-YEAR LIFE ITEMS	ANASTESIA MACHINE		7		2019	1,500	1.26	12		227		79
4	Y07	SEVEN-YEAR LIFE ITEMS	CAT MACHINE		7		2019	2,000	1.26	12		302		106
5	Y07	SEVEN-YEAR LIFE ITEMS	PROCYTE MACHINE		7		2019	2,000	1.26	12		302		106
6	Y07	SEVEN-YEAR LIFE ITEMS	SEDIVUE MACHINE		7		2019	2,000	1.26	12		302		106
7	Y07	SEVEN-YEAR LIFE ITEMS	LASER		7		2019	5,000	1.26	12		756		265
8	Y15	FIFTEEN-YEAR ITEMS	XRAY		7		2019	5,000	1.26	42		2,646		926
9	Y15	FIFTEEN-YEAR ITEMS	TABLESKENNELS		15		2019	450	1.26	42		238		83
10	Y15	FIFTEEN-YEAR ITEMS	IV PUMP		15		2019	500	1.26	42		265		93
11	Y15	FIFTEEN-YEAR ITEMS	APPLIANCES		15		2019	540	1.26	42		286		100
12	Y15	FIFTEEN-YEAR ITEMS	OFFICE FURNITURE		15		2019	740	1.26	42		391		137
13	Y15	FIFTEEN-YEAR ITEMS	SMALL TOOLS EQUIPMENT		15		2019	1,885	1.26	42		998		349
14	Y15	FIFTEEN-YEAR ITEMS	CABINETS		15		2021	75,493	1.19	56		50,309		17,608
15	Y15	FIFTEEN-YEAR ITEMS	DIGITAL XRAY MACHINE		15		2021	67,912	1.19	56		45,256		15,840
16	Y07	SEVEN-YEAR LIFE ITEMS	DENTAL EQUIPMENT		7		2021	8,829	1.19	26		2,732		956
17	Y07	SEVEN-YEAR LIFE ITEMS	MINDRAY ULTRA SOUND MACHIN		7		2021	33,000	1.19	26		10,210		3,574
18	Y07	SEVEN-YEAR LIFE ITEMS	4 TONOVET		7		2021	13,544	1.19	26		4,190		1,466
19	Y07	SEVEN-YEAR LIFE ITEMS	IM3 DENTAL CART		7		2021	6,900	1.19	26		2,135		747
20	Y07	SEVEN-YEAR LIFE ITEMS	O3 OZONE MACHINE		7		2021	4,900	1.19	26		1,516		531
21	Y15	FIFTEEN-YEAR ITEMS	IM3 VET TOME		15		2021	3,100	1.19	56		2,066		723
22	Y05	FIVE-YEAR LIFE ITEMS	40 YEALINK PHONES		5		2021	2,800	1.19	13		433		152
23	Y15	FIFTEEN-YEAR ITEMS	9 MICROCHIP READERS		15		2021	2,250	1.19	56		1,500		525
24	Y07	SEVEN-YEAR LIFE ITEMS	3 MASIMO PULSE OXIMETERS		7		2021	1,950	1.19	26		603		211
25	Y15	FIFTEEN-YEAR ITEMS	VETERINARY CENTRIFUGE		15		2021	1,446	1.19	56		964		337
26	Y15	FIFTEEN-YEAR ITEMS	ACCU SCOPE MICROSCOPE		15		2021	1,222	1.19	56		814		285

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Washoe County Personal Property Record Card

Acct: **2614044** MOUNTAINVIEW ANIMAL HOSPITAL INC Situs 6474 BONDE LN RENO Printed: 7/22/2025 Tax Year: **2025**

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.			
27	Y03	THREE-YEAR LIFE ITEMS	8 MICROSOFT TABLETS		3		2022	8,800	1.10	5		484		169
28	Y07	SEVEN-YEAR LIFE ITEMS	IM3 ULTRASONIC SCALER		7		2022	3,398	1.10	36		1,346		471
29	Y15	FIFTEEN-YEAR ITEMS	4 WELCH ALLEN SCOPE		15		2022	1,992	1.10	65		1,424		498
30	Y05	FIVE-YEAR LIFE ITEMS	3 CLIPPERS ANDIS		5		2022	900	1.10	22		218		76
31	Y15	FIFTEEN-YEAR ITEMS	11 STETHOSCOPES		15		2022	550	1.10	65		393		138
32	Y07	SEVEN-YEAR LIFE ITEMS	7 THERMOMETERS		7		2022	350	1.10	36		139		49
33	Y07	SEVEN-YEAR LIFE ITEMS	3 DREMEL TOOLS NAIL TRIMING		7		2022	183	1.10	36		72		25
34	Y07	SEVEN-YEAR LIFE ITEMS	3 BABY SCALE		7		2022	83	1.10	36		33		12
35	Y07	SEVEN-YEAR LIFE ITEMS	2 SURGIVET MONITORS		7		2023	15,000	1.04	51		7,956		2,785
36	Y15	FIFTEEN-YEAR ITEMS	DENTAL X-RAY MACHINE		15		2023	14,000	1.04	75		10,920		3,822
37	Y15	FIFTEEN-YEAR ITEMS	HOT DOG WARMING MACHINE MI		15		2023	5,600	1.04	75		4,368		1,529
38	Y15	FIFTEEN-YEAR ITEMS	PORTABLE BATTERY OPERATED		15		2023	5,000	1.04	75		3,900		1,365
39	Y15	FIFTEEN-YEAR ITEMS	CHIMP MEDICAL DEVICE		15		2023	3,673	1.04	75		2,865		1,003
40	Y07	SEVEN-YEAR LIFE ITEMS	3 PULSE OXIMETERS		7		2023	3,000	1.04	51		1,591		557
41	Y15	FIFTEEN-YEAR ITEMS	4 PAYMENT READERS		15		2023	2,000	1.04	75		1,560		546
42	Y15	FIFTEEN-YEAR ITEMS	4 MICROCHIP READER		15		2023	1,440	1.04	75		1,124		393
43	Y07	SEVEN-YEAR LIFE ITEMS	DOPLER MONITOR		7		2023	1,243	1.04	51		659		231
44	Y15	FIFTEEN-YEAR ITEMS	GROOMING DRYER		15		2023	249	1.04	75		194		68
45	Y05	FIVE-YEAR LIFE ITEMS	IMAGYST		5		2023	21,000	1.04	36		7,862		2,752
46	LIP	LEASEHOLD IMPS-PERSONAL	BREAK ROOM CABINETS AND CC		15		2024	15,000	1.01	87		13,181		4,613
47	Y05	FIVE-YEAR LIFE ITEMS	OTOSCOPE		5		2024	1,200	1.01	60		727		254
48	Y05	FIVE-YEAR LIFE ITEMS	OTOSCOPE		5		2024	1,200	1.01	60		727		254
49	Y05	FIVE-YEAR LIFE ITEMS	OTOSCOPE		5		2024	1,200	1.01	60		727		254
50	Y03	THREE-YEAR LIFE ITEMS	MICROSOFT TABLET		3		2024	800	1.01	33		267		93
51	Y03	THREE-YEAR LIFE ITEMS	MICROSOFT TABLET		3		2024	800	1.01	33		267		93
52	Y03	THREE-YEAR LIFE ITEMS	MICROSOFT TABLET		3		2024	800	1.01	33		267		93
53	Y03	THREE-YEAR LIFE ITEMS	MICROSOFT TABLET		3		2024	800	1.01	33		267		93
54	Y03	THREE-YEAR LIFE ITEMS	MICROSOFT TABLET		3		2024	800	1.01	33		267		93
55	LES	LEASED EQUIP-NV THIS ACCT	65 DESKTOP COMPUTERS		0		2025	68,185	1.00	0		0		0
56	Y03	THREE-YEAR LIFE ITEMS	2 LAPTOP COMPUTERS		3		2025	2,200	1.00	100		2,200		770

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 24, 2026

RECEIVED
AUGUST 10, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

MOUNTAIN VIEW ANIMAL HOSPITAL INC
6474 BONDE LN
RENO NV 89511

RE: Hearing Number: 26-164
Assessors PPID: 2614044
Situs: 6474 BONDE 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	\$ 468,327	\$ 353,324

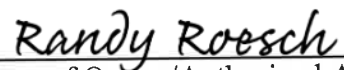
By signing below, Petitioner agrees to the above stipulation. Please return this letter to our office seven (7) days prior your scheduled hearing or as soon as possible. You may mail to the address below or FAX to (775) 328-3643.


PP APPRAISER Appraiser


TONY LOPEZ Senior Appraiser

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

Randy Roesch CEO / Managing Member
Printed Name of Owner/Authorized Agent


Signature of Owner/Authorized Agent

Date: ~~8/4/2026~~ 8/6/2026



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 24, 2026

MOUNTAIN VIEW ANIMAL HOSPITAL INC
6474 BONDE LN
RENO NV 89511

RE: Hearing Number: 26-164
Assessors PPID: 2614044
Situs: 6474 BONDE 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	\$ 538,430	\$ 420,260

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.

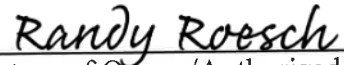

PP APPRAISER

Appraiser


TONY LOPEZ Senior Appraiser

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

Randy Roesch CEO / Managing Member
Printed Name of Owner/Authorized Agent


Signature of Owner/Authorized Agent

Date: ~~8/4/2226~~ 8/6/2026



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 24, 2026

MOUNTAIN VIEW ANIMAL HOSPITAL INC
6474 BONDE LN
RENO NV 89511

RE: Hearing Number: 26-164
Assessors PPID: 2614044
Situs: 6474 BONDE 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	\$ 537,787	\$ 406,985

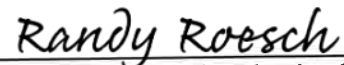
By signing below, Petitioner agrees to the above stipulation. Please return this letter to our office seven (7) days prior your scheduled hearing or as soon as possible. You may mail to the address below or FAX to (775) 328-3643.


PP APPRAISER Appraiser


TONY LOPEZ Senior Appraiser

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

Randy Roesch CEO / Managing Member
Printed Name of Owner/Authorized Agent


Signature of Owner/Authorized Agent

Date: ~~8/4/2026~~ 8/6/2026



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 24, 2026

MOUNTAIN VIEW ANIMAL HOSPITAL INC
6474 BONDE LN
RENO NV 89511

RE: Hearing Number: 26-164
Assessors PPID: 2614044
Situs: 6474 BONDE 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	\$ 450,824	\$ 317,497

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:

Randy Roesch CEO / Managing Member
Printed Name of Owner/Authorized Agent

Signature of Owner/Authorized Agent

Date: 8/4/2026 8/6/2026

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 41
PETITIONER:
M5B LLC dba Mountainview Animal Hospital Inc.
Randy Roesch, Owner, CEO
6474 Bonde 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: 26-164

Account No: 2614044

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
26-164**

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 41

PETITIONER:

M5B LLC dba Mountainview Animal Hospital Inc.
Randy Roesch, Owner, CEO
6474 Bonde 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, reading "Denise Mosely", is written over a horizontal line.

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 41.

Item Details

Status:	Delivered, Left with Individual
Status Date / Time:	August 06, 2026, 10:42 am
Location:	RENO, NV 89511
Postal Product:	First-Class Mail [®]
Extra Services:	Certified Mail [™] Return Receipt Electronic

Shipment Details

Weight:	1lb, 14.1oz
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Recipient Signature

Signature of Recipient:

Address of Recipient: 6474 BONDE LN, RENO, NV
89511

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