



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. ☐
--	--

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:

26-165

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.

Petitioner Signature  _____ Title _____ Date _____

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

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the State Board subject to the requirements of NRS 361.362 and NAC 361.7018 and the limitations contained in the Agent Authorization Form 5105SBE to be separately submitted.

Authorized Agent Signature _____ Title _____ Date _____

May 15, 2026

State Board of Equalization

3850 Arrowhead Dr.

Carson City, NV 89706

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

Re: Appeal – Account No. 2006736

Dear Members of the State Board of Equalization,

Team Perio Inc. ("TP") was recently audited with fieldwork completed last year, 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 April 26, 2026, leaving us very little time to review the audit and prepare an appeal by the statutory deadline of May 15, 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. We believe certain items of property assigned a 15-year life should be assigned a 7-year or 5-year life. We also believe that several items of property classified as personal property are "fixtures" and therefore should be classified as real property and removed from the audit altogether.

A spreadsheet identifying the specific items appealed is attached hereto as **Exhibit A**.

We have been informed by the auditor that consumables including dental implants will be removed from the audit, but have not yet received an updated audit. Those consumables are also listed on **Exhibit A**.

We have done our best to calculate what we believe is the appropriate taxable and assessed value for our personal property during the tax years at issue in this appeal. We reserve the right to make corrections to our estimates and further reserve the right to supplement this letter with additional information and explanation given the short time frame we were provided to submit this appeal.

Sincerely,

A handwritten signature in black ink, appearing to read 'Eric Blasingame', with a stylized flourish at the end.

Eric Blasingame DDS, MS

Team Perio Inc.

Exhibit A

ASSET # (from Audit)	Invoice Item	Item Code	Invoice Description	Aquisition Cost	Year Aquired	Current Life Category	Requested Life Category	Basis for Appeal
2	ADEC	493-0361	Opt, Fndtn Proce, 511B, No	\$44,480.00	2020	15	7	Medical & Dental Equip: High Tech Electronic for dental surgery. These chairs are electronic, motorized and have integrated controls for air, water, and vacuum. The aquisition cost for this line item does not include the sewn upholstery or other parts of the chair, which we think should still live in life category 15 year, as the County assigned.
2	STERSL	328-7364	Wtr Sys, Sterisil G4	\$6,995.00	2020	15	7	Medical & Dental Equip: High Tech Electronic for dental surgery. This is a water filtration system with fully automated sensors, alarms and digital displays.
2	ACCUT	119-6947	Digi-Flo Auto SwH Manifold	\$4,227.00	2020	15	7	Medical & Dental Equip: High Tech Electronic for dental surgery. This item has an automatic electronic cylinder changeover, alarm with audio and visual warnings, LED numeric line pressure readings and field upgradeable software.
2	ACCUT	119-6964	Digi-Flo Zone Valve	\$1,038.00	2020	15	7	Medical & Dental Equip: High Tech Electronic for dental surgery needed to install that manifold above.
2	ACCUT	119-5681	Flowmeter, D/U/F,Pkg H	\$13,509.00	2020	15	7	Medical & Dental Equip: High Tech Electronic for dental surgery. This has both digital and electronic flowtube displays with Audible and visual alarms.
		7 year	Total	\$70,249.00				
2	IMGSCI	773-0112	iCAT FLX V10	\$107,431.00	2020	15	5	High Tech Medical Equipment Diagnostic (CAT/CT)
		5 Year	Total	\$107,431.00				
36	BLC Implants			\$18,347.00	2024	7	Not Taxable Property	These are consumable items used in patient treatment
27 6A			Quartz Fabrication	\$9,228.00	2020	15	REAL	NAC 361.1127 "Fixture" defined under 1a and 2 on page 48-49 of the Personal Property manual

28 6B			Specialty Lighting	\$2,880.00	2020	15	REAL	NAC 361.1127 "Fixture" defined under 1a and 2 on page 48-49 of the Personal Property manual
29 6C			Fire Alarm	\$9,540.00	2020	15	REAL	NAC 361.1127 "Fixture" defined under 1a and 2 on page 48-49 of the Personal Property manual
30 6D			Fire Alarm for added space	\$616.00	2020	15	REAL	NAC 361.1127 "Fixture" defined under 1a and 2 on page 48-49 of the Personal Property manual
31 6E			Barnwood for Desk	\$3,794.00	2020	15	REAL	NAC 361.1127 "Fixture" defined under 1a and 2 on page 48-49 of the Personal Property manual
32 6F			Cabling to TV	\$1,200.00	2020	15	REAL	NAC 361.1127 "Fixture" defined under 1a and 2 on page 48-49 of the Personal Property manual
33 6G			Cat 6 Cabling	\$4,200.00	2020	15	REAL	NAC 361.1127 "Fixture" defined under 1a and 2 on page 48-49 of the Personal Property manual
34 6H			Casework	\$62,358.00	2020	15	REAL	NAC 361.1127 "Fixture" defined under 1a and 2 on page 48-49 of the Personal Property manual
			Total (6A-6H)	\$93,816.00				
Taxable Value	Conversion Factor 7 Year Life		Dental Implants	Conversion Factor 15 Year Life	Fixtures (6A-6H)	Conversion Factor 5 year Life		TOTALS
2022	0.5253	\$36,901.80		0.7725	\$72,472.86	0.3708	\$39,835.41	\$149,210.07
2023	0.4176	\$29,335.98		0.754	\$70,737.26	0.2552	\$27,416.39	\$127,489.64
2024	0.3146	\$22,100.34	\$18,347.00	0.6776	\$63,569.72	0.1573	\$16,898.90	\$120,915.95
2025	0.2356	\$16,550.66	\$13,156.63	0.6076	\$57,002.60	0.062	\$6,660.72	\$93,370.62
Totals		\$104,888.78	\$31,503.63		\$263,782.45		\$90,811.42	\$490,986.29
2022-2025	Washoe's Taxable Value		Washoe's Assessed Value		Owner Taxable Value		Owner Assessed Value	
	\$959,232.00		\$335,732.00		\$468,245.71		\$163,886.00	



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:

Team Perio Inc
Eric Blasingame, Owner/Periodontist
384 Hartnell Drive STE A
Redding, CA 96002

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: 26-165

Respondent:

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

COUNTY RECORD

Page 1 of 1

2022

SUITE 130
855 W 7TH STREET
RENO NV 89503

APN	006-122-13	Totals	
Tax Dist	CITY OF RENO	Aquisition	\$240,915
NBC	-	Taxable	\$126,552
Land Use		Assessed	\$44,293
SPC		Exemptions	\$0
Cap Code		Abatements	\$0
St Use Code	MACHINERY, EQUIPMENT & FIXTURES	Net Assessed	\$44,293
NAICS	621210-Offices of Dentists	New to Roll	\$44,293

No Image Available

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 .

Page 1 of 1

2023

No Image Available

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Page 1 of 1

2024

855 W 7TH STREET STE 130
RENO NV 89503

APN	006-122-13	Totals	
Tax Dist	CITY OF RENO	Aquisition	\$241,230
NBC	-	Taxable	\$75,792
Land Use		Assessed	\$26,527
SPC		Exemptions	\$0
Cap Code		Abatements	\$0
St Use Code	MACHINERY, EQUIPMENT & FIXTURES	Net Assessed	\$26,527
NAICS	621210-Offices of Dentists	New to Roll	\$0

No Image Available

[illegible]

Page 1 of 1

2025

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 18, 2026

TEAM PERIO INC A PROFESSIONAL CORPORATION
855 W 7TH STREET STE 130
RENO NV 89503

RECEIVED
JULY 6, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

RE: Hearing Number: 26-165
Assessors PPID: 2006736
Situs: 855 W 7TH ST

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	\$ 313,634	\$ 183,169 ✓

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.

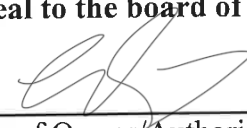

PP APPRAISER

Appraiser


SHANNON SCOTT Senior Appraiser

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

Eric Blasingame
Printed Name of Owner/Authorized Agent


Signature of Owner/Authorized Agent

Date: 07/01/2026



WASHOE COUNTY ASSESSOR

Chris S. Sarman

Jane Tung
Chief Deputy Assessor

Howard Stockton
Chief Property Appraiser

Value Change Stipulation for the Board of Equalization

June 18, 2026

TEAM PERIO INC A PROFESSIONAL CORPORATION
855 W 7TH STREET STE 130
RENO NV 89503

RE: Hearing Number: 26-165
Assessors PPID: 2006736
Situs: 855 W 7TH ST

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	\$ 355,960	\$ 218,146 ✓

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.

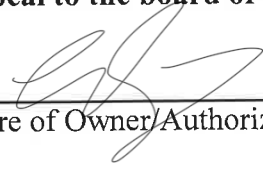

PP APPRAISER

Appraiser


SHANNON SCOTT Senior Appraiser

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

Eric Blasingame
Printed Name of Owner/Authorized Agent


Signature of Owner/Authorized Agent

Date: 07/01/2026



WASHOE COUNTY ASSESSOR

Chris S. Sarman

Jane Tung
Chief Deputy Assessor

Howard Stockton
Chief Property Appraiser

Value Change Stipulation for the Board of Equalization

June 18, 2026

TEAM PERIO INC A PROFESSIONAL CORPORATION
855 W 7TH STREET STE 130
RENO NV 89503

RE: Hearing Number: 26-165
Assessors PPID: 2006736
Situs: 855 W 7TH ST

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	\$ 342,303	\$ 217,981 ✓

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

SHANNON SCOTT

Senior Appraiser

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

Eric Blasingame

Printed Name of Owner/Authorized Agent

Signature of Owner/Authorized Agent

Date: 07/01/2026



WASHOE COUNTY ASSESSOR

Chris S. Sarman

Jane Tung
Chief Deputy Assessor

Howard Stockton
Chief Property Appraiser

Value Change Stipulation for the Board of Equalization

June 18, 2026

TEAM PERIO INC A PROFESSIONAL CORPORATION
855 W 7TH STREET STE 130
RENO NV 89503

RE: Hearing Number: 26-165
Assessors PPID: 2006736
Situs: 855 W 7TH ST

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:

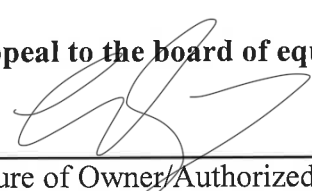
Roll Year: 2022/2023	FROM	TO
Personal Property	\$ 352,023	\$ 236,395 ✓

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  SHANNON SCOTT Senior Appraiser

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

Eric Blasingame
Printed Name of Owner/Authorized Agent


Signature of Owner/Authorized Agent

Date: 07/01/2026

SBE NOTICE OF HEARING



STATE OF NEVADA

JOE LOMBARDO
Governor

DEPARTMENT OF TAXATION

GEORGE KELESIS
Chair, Nevada Tax Commission

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

SHELLIE HUGHES
Executive Director

August 4, 2026

**STATE BOARD OF EQUALIZATION
NOTICE OF HEARING**

CERTIFIED MAIL– 9489 0090 0027 6528 6947 72

PETITIONER:

Team Perio Inc.
Eric Blasingame, Owner
384 Hartnell Drive, Ste A
Redding CA 96002

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: 26-165

Account No: 2006736

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
26-165**

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 72

PETITIONER:

Team Perio Inc.
Eric Blasingame, Owner
384 Hartnell Drive, Ste A
Redding CA 96002

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", 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 72.

Item Details

Status:	Delivered, Left with Individual
Status Date / Time:	August 08, 2026, 10:39 am
Location:	REDDING, CA 96002
Postal Product:	First-Class Mail®
Extra Services:	Certified Mail™ Return Receipt Electronic

Shipment Details

Weight:	1lb, 14.2oz
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Recipient Signature

Signature of Recipient:

Address of Recipient: 384 HARTNELL AVE STE A,
REDDING, CA 96002

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