



Nevada Tax Commission
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: hsepul_edu@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: <u>Mr. Michael Rapisura / Blind Onion Pizza & Pub</u>					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER)				TITLE <u>Owner</u>	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) <u>3605 Kings Row</u>				EMAIL ADDRESS: <u>mjrapp@me.com</u>	
CITY <u>Reno</u>	STATE <u>NV</u>	ZIP CODE <u>89503</u>	DAYTIME PHONE <u>775-848-6625</u>		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: _____

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 <u>3605</u>	STREET/ROAD <u>Kings Row</u>	CITY (IF APPLICABLE) <u>Reno</u>	COUNTY <u>Washoe</u>
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2. Enter Assessable APN or Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) <u>2211550</u>	ACCOUNT NUMBER <u>2211550</u>	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. Year and Roll Type of Assessment being appealed:

☒ Secured Roll ☐ Unsecured Roll Tax Year(s) 2022-2025

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: Invalid Taxable value

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.

Michael Rapisura _____ Owner 05/15/26
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 Nevada Tax Commission.

Authorized Agent Signature _____ Title _____ Date _____

Blind Onion Pizza & Pub

3605 Kings Row

Reno, NV 89503

May 13, 2026

Washoe County Assessor / Personal Property Division

RE: Appeal of Personal Property Audit Assessment

Account #: 2211550

Audit Period: 2022-2025

To Whom It May Concern:

We respectfully request reconsideration of the Personal Property Audit assessment issued for the above-referenced account.

After reviewing the audit findings, we believe certain assets were incorrectly reported and/or included in the assessed value. Specifically, the assessment appears to include assets that were:

- disposed of prior to the lien date,
- incorrectly categorized,
- never owed,
- leased equipment not owned by the taxpayer.

We have enclosed supporting documentation including corrected fixed asset schedules.

We respectfully request adjustment of the assessment accordingly and are available to provide any additional documentation necessary to assist in your review.

Thank you for your time and consideration.

Sincerely,

Michael Rapisura

Owner

Blind Onion Pizza & Pub

1. We haven't had an ice machine since 2021
2. Bakers pride oven was purchased in 2008 for \$4500
3. We've never had a food warmer
4. We've never had a dishwasher
5. Refrigeration:
 - a. Norlake walk in refrigerator purchased new in 2016 \$5500
 - b. Migali 2 door reach in refrigerator purchased new in 2018 \$1449
 - c. Migali 48 inch undercounter fridge new in 2020 \$1294.74
 - d. True Single Door refrigerator purchased used in 2010 \$600
 - e. True Keg cooler purchased used in 2010 \$800
 - f. BevAir single door refrigerator purchased used in 2024 \$500
 - g. True Beverage refrigerator purchased used in 2022 \$200
 - h. Midea freezer purchased new in 2022 \$600
6. Hobart mixer purchased used in 2008 \$4586
7. Somerset dough sheeter purchased used in 2010 \$2000
8. Toast POS hardware including cash drawer and printers purchased new in 2022 \$800
9. Kitchen printer purchased used in 2024 \$200
10. Signage: Purchased used in 2005 \$1500
11. All of the security cameras are dummy cameras that are non operational \$15
12. Furniture
 - a. Chairs were purchased new in 2010 \$300
 - b. Stools were purchased new in 2010 \$425
 - c. Tables were purchased new in 2021 \$8000
13. Televisions
 - a LG purchased new in 2011 \$600
 - b. Vizio D43-c1 purchased new in 2015 \$300
14. Dinnerware/kitchenware/smallware 2010 \$300

15. Stainless steel pizza cutting table with shelf 2010 \$200
16. There has never been an office computer
17. Decor/games/beer signs \$300
18. CO2 contract is canceled tank will be picked up leased







Shannon VanTress
775.722.0233
Sent kindly from my iPhone

Tax Year	Asset Description	Notes	Year Reported Acquired	Year Actually Acquired	Acquisition Reported Cost	Acquisition Actual Cost	Years
2022/2023							
	Ice Machine	Disposed in 2021	2020		\$ 5,000.00	\$ -	15
	Oven		2020	2008	\$ 40,000.00	\$ 4,500.00	15
	Station Prep-Food	SS Pizza Table	2010		\$ 5,000.00	\$ 200.00	15
	Food Warmer	Never Had	2020		\$ 3,000.00	\$ -	15
	Dishwasher	Never Had	2020		\$ 5,000.00	\$ -	15
	Refrigerator(s)		2020		\$ 10,000.00		15
	Norlake Walk In Refrigerator	New		2016		\$ 5,500.00	15
	Migali 2 Door Refrigerator	New		2018		\$ 1,449.00	15
	Migali Undercounter Refrigerator	New		2020		\$ 1,295.00	15
	True Single Door Refrigerator	Used		2010		\$ 600.00	15
	True Keg Cooler	Used		2010		\$ 800.00	15
	True Beverage Refrigerator	Used		2022		\$ 200.00	15
	Midea Freezer	New		2022		\$ 600.00	15
	Signs	Used	2020	2005	\$ 5,000.00	\$ 1,500.00	15
	POS System		2020	2022	\$ 5,000.00	\$ 800.00	7
	Security Cameras	Dummy Cameras	2020		\$ 2,000.00	\$ 15.00	7
	Furnitures	Chairs/Stools	2020	2010	\$ 5,000.00	\$ 725.00	15
	Furnitures	Dining Tables		2021		\$ 8,000.00	15
	TVs		2020	2011	\$ 1,500.00	\$ 600.00	5
	TVs			2015		\$ 300.00	5
	Kitchen Equipments		2020		\$ 5,000.00		15
	Hobart Mixer	Used	2008			\$ 4,586.00	15
	Somerset Dough Sheeter		2010			\$ 2,000.00	15
	POS Equipment		2020		\$ 1,000.00	\$ -	7
	Dinnerware/Kitchenware/Smallware		2022	2010	\$ 5,000.00	\$ 300.00	3
	Office Equipment (Computer/Printer)	None	2022		\$ 1,000.00	\$ -	3
	Décor		2020		\$ 2,000.00	\$ 300.00	15
	Draft-Tap System		2020		\$ 5,000.00		15
	300# CO2 Tank	Leased	2005		\$ 2,409.00	\$ -	
					\$ 107,909.00	\$ 34,270.00	

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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

MR MICHAEL RAPISURA
BLIND ONION PIZZA & PUB
3605 KINGS ROW
RENO NV 89503

RE: Account No. 2211550

Dear Mr. Rapisura:

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

1. Returns were estimated* for tax years 2025, 2024, 2023, and 2022. The field work was completed on January 14, 2026.
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	\$106,000	\$106,000	\$106,000	\$106,000
Reported/Estimated* Cost	<u>\$43,000*</u>	<u>\$43,000*</u>	<u>\$54,000*</u>	<u>\$54,000*</u>
Cost Variance	\$ 63,000	\$ 63,000	\$ 52,000	\$ 52,000

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

Mr. Michael Rapisura
RE: Blind Onion Pizza & Pub
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	\$ 57,020	\$ 64,466	\$ 73,831	\$ 80,418
Reported/Estimated* Taxable Value	<u>\$43,000*</u>	<u>\$43,000*</u>	<u>\$54,000*</u>	<u>\$54,000*</u>
Taxable Variance	\$ 14,020	\$ 21,466	\$ 19,831	\$ 26,418
Assessed Variance	\$ (2,793)	\$ (187)	\$ 6,941	\$ 9,246

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

Blind Onion Pizza & Pub
Account No. 2211550
3/4/2026

SUMMARY OF ADDITIONAL ASSESSMENT

	Tax Year 2025	Tax Year 2024	Tax Year 2023	Tax Year 2022
Audited Taxable Value	57,020	64,466	73,831	80,418
Reported Taxable Value	43,000	43,000	54,000	54,000
Taxable Variance	14,020	21,466	19,831	26,418
Assessed Variance	(2,793)	(187)	6,941	9,246

Wind Order Plans & Pub
Account No. 2211110
5/4/2006
10/1/2005 Unit Date

Yr. Acquired	3 Year Life	5 Year Life	7 Year Life	10 Year Life	15 Year Life	20 Year Life	30 Year Life	Mobile Phones	BBBcards	TOTAL PP
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	6,000	0	0	0	0	0	0	0	0	6,000
2001	0	0	0	0	0	0	0	0	0	0
2000	500	1,500	8,000	0	90,000	0	0	0	0	100,000
2019	0	0	0	0	0	0	0	0	0	0
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
1990	0	0	0	0	0	0	0	0	0	0
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
Prior	0	0	0	0	0	0	0	0	0	0
Total	6,500	1,500	8,000	0	90,000	0	0	0	0	106,000

Blind Onion Pizza & Pub
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	6,000	0	6,000	1.10	5%	0.0550	330
2021	0	0	0	1.10	5%	0.0550	0
2020	500	0	500	1.10	5%	0.0550	28
2019	0	0	0	1.10	5%	0.0550	0
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	6,500	0	6,500				358

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value
2023	0	0	0	1.00	100%	1.0000	0
2022	6,000	0	6,000	1.12	33%	0.3696	2,218
2021	0	0	0	1.15	11%	0.1265	0
2020	500	0	500	1.16	5%	0.0580	29
2019	0	0	0	1.16	5%	0.0580	0
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	6,500	0	6,500				2,247

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	6,000	0	6,000	1.06	11%	0.1166	700
2021	0	0	0	1.16	5%	0.0580	0
2020	500	0	500	1.16	5%	0.0580	29
2019	0	0	0	1.16	5%	0.0580	0
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	6,500	0	6,500				729

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2022 Taxable Value
2022	6,000	0	6,000	1.00	100%	1.0000	6,000
2021	0	0	0	1.01	33%	0.3333	0
2020	500	0	500	1.03	11%	0.1133	57
2019	0	0	0	1.05	5%	0.0525	0
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	6,500	0	6,500				6,057

Blind Onion Pizza & Pub
5 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	60%	0.6060	0
2023	0	0	0	1.04	36%	0.3744	0
2022	0	0	0	1.10	22%	0.2420	0
2021	0	0	0	1.19	13%	0.1547	0
2020	1,500	0	1,500	1.24	5%	0.0620	93
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	1,500	0	1,500				93

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	60%	0.6720	0
2021	0	0	0	1.15	36%	0.4140	0
2020	1,500	0	1,500	1.16	22%	0.2552	383
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	1,500	0	1,500				383

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	60%	0.6180	0
2022	0	0	0	1.06	36%	0.3816	0
2021	0	0	0	1.16	22%	0.2552	0
2020	1,500	0	1,500	1.21	13%	0.1573	236
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	1,500	0	1,500				236

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	1,000	0	1,000	1.03	36%	0.3708	371
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	1,000	0	1,000				371

Blind Onion Pizza & Pub
7 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	71%	0.7171	0
2023	0	0	0	1.04	51%	0.5304	0
2022	0	0	0	1.10	36%	0.3960	0
2021	0	0	0	1.19	26%	0.3094	0
2020	8,000	0	8,000	1.24	19%	0.2356	1,885
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	8,000	0	8,000				1,885

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	71%	0.7952	0
2021	0	0	0	1.15	51%	0.5865	0
2020	8,000	0	8,000	1.16	36%	0.4176	3,341
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	8,000	0	8,000				3,341

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	71%	0.7313	0
2022	0	0	0	1.06	51%	0.5406	0
2021	0	0	0	1.16	36%	0.4176	0
2020	8,000	0	8,000	1.21	26%	0.3146	2,517
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	8,000	0	8,000				2,517

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	71%	0.7171	0
2020	8,500	0	8,500	1.03	51%	0.5253	4,465
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	8,500	0	8,500				4,465

Blind Onion Pizza & Pub
15 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	87%	0.8787	0
2023	0	0	0	1.04	75%	0.7800	0
2022	0	0	0	1.10	65%	0.7150	0
2021	0	0	0	1.19	56%	0.6664	0
2020	90,000	0	90,000	1.24	49%	0.6076	54,684
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	90,000	0	90,000				54,684

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	87%	0.9744	0
2021	0	0	0	1.15	75%	0.8625	0
2020	90,000	0	90,000	1.16	65%	0.7540	67,860
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	90,000	0	90,000				67,860

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	87%	0.8961	0
2022	0	0	0	1.06	75%	0.7950	0
2021	0	0	0	1.16	65%	0.7540	0
2020	90,000	0	90,000	1.21	56%	0.6776	60,984
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	90,000	0	90,000				60,984

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	87%	0.8787	0
2020	90,000	0	90,000	1.03	75%	0.7725	69,525
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	90,000	0	90,000				69,525

<u>TAX YEAR</u>	<u>AS OF</u>	<u>ORDER #</u>	<u>ASSET #</u>	<u>ASSET DESCRIPTION</u>	<u>COMPLETE</u>	<u>YEAR</u>			<u>ACQUISITION</u>	
2025/2026	7/1/2025				<u>ISD</u>	<u>ACQUIRED</u>	<u>G/L ACCT #</u>	<u>G/L ACCOUNT DESCRIPTION</u>	<u>COST</u>	<u>GROUP</u>
				Ice machine		2020		5,000	15	Estimated Cost - No Information
				Oven		2020		40,000	15	Estimated Cost - No Information
				Station Prep - Food		2020		5,000	15	Estimated Cost - No Information
				Food Warmer		2020		3,000	15	Estimated Cost - No Information
				Dishwasher		2020		5,000	15	Estimated Cost - No Information
				Refrigerator(s)		2020		10,000	15	Estimated Cost - No Information
				Kitchen Printer		2020		500	3	Estimated Cost - No Information
				Signs		2020		5,000	15	Estimated Cost - No Information
				POS System		2020		5,000	7	Estimated Cost - No Information
				Security Cameras		2020		2,000	7	Estimated Cost - No Information
				Furnitures		2020		5,000	15	Estimated Cost - No Information
				TVs		2020		1,500	5	Estimated Cost - No Information
				Kitchen Equipments		2020		5,000	15	Estimated Cost - No Information
				POS Equipment		2020		1,000	7	Estimated Cost - No Information
				Dinnerware/Kitchenware/Smallware		2022		5,000	3	Estimated Cost - No Information
				Office Equipment (Computer/Printer)		2022		1,000	3	Estimated Cost - No Information
				Decor		2020		2,000	15	Estimated Cost - No Information
				Draft - Tap System		2020		5,000	15	Estimated Cost - No Information
				300# CO2 TANK		2005		2,409	LESD	NUCO2

EXHIBIT A

<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>
2024/2025	7/1/2024									
				Ice machine		2020			5,000	15
				Oven		2020			40,000	15
				Station Prep - Food		2020			5,000	15
				Food Warmer		2020			3,000	15
				Dishwasher		2020			5,000	15
				Refrigerator(s)		2020			10,000	15
				Kitchen Printer		2020			500	3
				Signs		2020			5,000	15
				POS System		2020			5,000	7
				Security Cameras		2020			2,000	7
				Furnitures		2020			5,000	15
				TVs		2020			1,500	5
				Kitchen Equipments		2020			5,000	15
				POS Equipment		2020			1,000	7
				Dinnerware/Kitchenware/Smallware		2022			5,000	3
				Office Equipment (Computer/Printer)		2022			1,000	3
				Decor		2020			2,000	15
				Draft - Tap System		2020			5,000	15
				300# CO2 TANK		2005			2,409	LESD

<u>TAX YEAR</u>	<u>AS OF</u>	<u>ORDER #</u>	<u>ASSET #</u>	<u>ASSET DESCRIPTION</u>	<u>COMPLETE</u>	<u>YEAR</u>			<u>ACQUISITION</u>	
2023/2024	7/1/2023				<u>ISD</u>	<u>ACQUIRED</u>	<u>G/L ACCT #</u>	<u>G/L ACCOUNT DESCRIPTION</u>	<u>COST</u>	<u>GROUP</u>
				Ice machine		2020			5,000	15
				Oven		2020			40,000	15
				Station Prep - Food		2020			5,000	15
				Food Warmer		2020			3,000	15
				Dishwasher		2020			5,000	15
				Refrigerator(s)		2020			10,000	15
				Kitchen Printer		2020			500	3
				Signs		2020			5,000	15
				POS System		2020			5,000	7
				Security Cameras		2020			2,000	7
				Furnitures		2020			5,000	15
				TVs		2020			1,500	5
				Kitchen Equipments		2020			5,000	15
				POS Equipment		2020			1,000	7
				Dinnerware/Kitchenware/Smallware		2022			5,000	3
				Office Equipment (Computer/Printer)		2022			1,000	3
				Decor		2020			2,000	15
				Draft - Tap System		2020			5,000	15
				300# CO2 TANK		2005			2,409	LESD

<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>
2022/2023	7/1/2022									
				Ice machine		2020			5,000	15
				Oven		2020			40,000	15
				Station Prep - Food		2020			5,000	15
				Food Warmer		2020			3,000	15
				Dishwasher		2020			5,000	15
				Refrigerator(s)		2020			10,000	15
				Kitchen Printer		2020			500	3
				Signs		2020			5,000	15
				POS System		2020			5,000	7
				Security Cameras		2020			2,000	7
				Furnitures		2020			5,000	15
				TVs		2020			1,000	5
				Kitchen Equipments		2020			5,000	15
				POS Equipment		2020			1,500	7
				Dinnerware/Kitchenware/Smallware		2022			5,000	3
				Office Equipment (Computer/Printer)		2022			1,000	3
				Decor		2020			2,000	15
				Draft - Tap System		2020			5,000	15
				300# CO2 TANK		2005			2,409	LES0

From: [Kari Skalsky](#)
To: [State Board Equalization](#)
Subject: FW: Blind Onion Personal Property Appeal
Date: Monday, May 18, 2026 9:51:11 AM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)
[image005.png](#)
[image006.png](#)
[image007.png](#)
[image008.png](#)
[image009.png](#)
[image010.png](#)
[Personal Property Appeal Blind Onion.pdf](#)
[image011.png](#)
Importance: High

From: Hector J. Sepulveda <hsepulveda@tax.state.nv.us>
Sent: Monday, May 18, 2026 9:13 AM
To: Kari Skalsky <kskalsky@tax.state.nv.us>
Subject: FW: Blind Onion Personal Property Appeal
Importance: High

Please see attached and the email below.



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: Shannon VanTress <svantress@keystone.cpa>
Sent: Friday, May 15, 2026 1:25 PM
To: Hector J. Sepulveda <hsepulveda@tax.state.nv.us>
Cc: mjrap@me.com
Subject: Blind Onion Personal Property Appeal
Importance: High

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

Please find the Personal Property Appeal Package for Blind Onion Pizza & Pub attached for your review. After reviewing the package, please let me know if any additional information is needed or if a site visit would be helpful to resolve the matter.

Please confirm receipt of this submission by today's deadline. Thank you for your time and assistance. We look forward to bringing this matter to a close.



Shannon VanTress
Operations Director

☎ (775) 786-4900 📠 (775) 722-0233 🌐 keystone.cpa

✉ svantress@keystone.CPA

📍 [401 Ryland Street, Suite 300, Reno, NV 89502](#)

👉 Connecting Wealth, Business, and Tax – Nationwide. Better Together.



****Click [here](#) to securely upload documents directly to our team!****



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:

Blind Onion Pizza & Pub
Michael Rapisura
3605 Kings Row
Reno NV 89503

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: 26-166

Respondent:

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

COUNTY RECORD

RECEIVED

AUGUST 3, 2026

STATE OF NEVADA

DEPARTMENT OF TAXATION

Owner Name	1 record	%	Role
BLIND ONION PIZZA AND PUB THE		100	DB DOING

Mailing Address		<a>CASS Verification <a>CASS Details	
Address 1	3605 KINGS ROW		
Address 2			
Unit			
City	RENO	State	NV
Zip Code	89503	Country	
Mail To	RAPISURA, MICHAEL		
Phone	XXX-XXX-XXXX		Email

Valuation	2021	Current
Acquisition Cost	\$43,000	\$43,000
Est. Repl Cost New	\$43,000	\$43,000
Ovr Just Value	Estimate	54000
Taxable Value	\$54,000	\$54,000
Allocated Value	% \$0	\$54,000
Assessed Value	\$18,900	\$18,900
Exempt/Abate Value	\$0	\$0
Abatement Value	\$0	\$0
Net Assessed	\$18,900	\$18,900
New To Roll	\$18,900	\$0

...

Taxing Group 1000 CITY OF RENO	Has Conf Details	Last Recalc 01/03/2023 08:09 AM (4 years ago)	Additional Details
Mobile Home Park BCAQ		External ID 0	Access Code B2DZWX
Market Area		Ovr GIS ID	
Tax Service		Prior Use	Real Estate Parcel 001-062-04
Asmt		Return	Land Use Waiting...
Single Installment		Received On MM/DD/YYYY	Tax Group
Exclude Taxes	Do NOT Use	Ovr Just Value Reason ES ESTIMATE	Neighborhood
New Account	Set Year Roll to 2026	Note PIZZA RESTAURANT	
Source	First Year 2009		
Prior Name/Owner			
Penalty Reason			
EIN	PIN		

2211550

Schedule0 | COMMERCIAL

BLIND ONION PIZZA AND PUB THE

StatusU | ACTIVE-ESTIMATED

Confidential

NAICS722511 | FULL-SERVICE RESTAURANTS

State Use1.64 | MACHINERY, EQUIPMENT & FIXTURES

2023 ASSESSMENT - ESTIMATED

Situs Address 13605 KINGS ROWRENO, NV

GeneralDetail SummaryDetails1AircraftMobile HomeWellNotes8Data5Events5Exemptions0AssessmentsTaxesInspections0Permits0Protests0Agents0Attachments2Renditions0HistoryCorrections0Moving Permits0

Owner Name1 record%Role

BLIND ONION PIZZA AND PUB THE

100

DB | DOING

Mailing Address

Address 13605 KINGS ROW

Address 2

Unit

CityRENOStateNV

Zip Code89503Country

Mail ToRAPISURA, MICHAEL

PhoneXXX-XXX-XXXX

CASS Verification | CASS Details

Valuation

2022

Current

Acquisition Cost\$43,000\$43,000

Est. Repl Cost New\$43,000\$43,000

Ovr Just ValueEstimate54000

Taxable Value\$54,000\$54,000

Allocated Value%\$54,000\$54,000

Assessed Value\$18,900\$18,900

Exempt/Abate Value\$0\$0

Abatement Value\$0\$0

Net Assessed\$18,900\$18,900

New To Roll\$18,900\$0

Ovr New Value18900

...

Taxing Group1000 | CITY OF RENOHas Conf Details

Mobile Home Park

Market Area

Tax Service

Asmt

Single Installment

Exclude TaxesDo NOT Use

New AccountSet Year Roll to 2026

SourceFirst Year2009

Prior Name/Owner

Penalty Reason

Last Recalc12/06/2023 01:08 AM (3 years ago)

External ID0

Ovr GIS ID

Prior Use

Return

Received OnMM/DD/YYYY

Ovr Just Value ReasonES | ESTIMATE

NotePIZZA RESTAURANT

Additional Details

Access Code7SQ32S

Real Estate Parcel001-062-04

Land UseWaiting...

Tax Group

Neighborhood

SBE 26-166 Pg 30

Owner Name		1 record	%	Role	Mailing Address		CASS Verification CASS Details		Valuation		2023	Current													
BLIND ONION PIZZA AND PUB THE			100	DB DOING	Address 1 3605 KINGS ROW	Address 2	Unit	City RENO	State NV	Zip Code 89503	Country	Mail To RAPISURA, MICHAEL	Phone XXX-XXX-XXXX	Email	Acquisition Cost \$43,000	Est. Repl Cost New \$43,000	Ovr Just Value Estimate 65000	Taxable Value \$54,000	Allocated Value % \$54,000	Assessed Value \$18,900	Exempt/Abate Value \$0	Abatement Value \$0	Net Assessed \$18,900	New To Roll \$18,900	Ovrd New Value 22750

Taxing Group	1000 CITY OF RENO	Has Conf Details		Last Recalc	12/03/2024 10:57 AM (2 years ago)	Additional Details	
Mobile Home Park				External ID	0	Access Code	F9JMZT
Market Area				Ovr GIS ID			
Tax Service				Prior Use		Real Estate Parcel	001-062-04
Asmt				Return		Land Use	Waiting...
Single Installment				Received On	MM/DD/YYYY	Tax Group	
Exclude Taxes		Do NOT Use		Ovr Just Value Reason	ES ESTIMATE	Neighborhood	
New Account			Set Year Roll to 2026	Note	PIZZA RESTAURANT		
Source		First Year	2009				
Prior Name/Owner							
Penalty Reason							
EIN		PIN					

2211550

BLIND ONION PIZZA AND PUB THE

Status

U | ACTIVE-ESTIMATED

NAICS

722511 | FULL-SERVICE RESTAURANTS

Schedule

0 | COMMERCIAL

Confidential

State Use

1.64 | MACHINERY, EQUIPMENT & FIXTURES

2025 ASSESSEMENT - ESTIMATED

Situs Address

13605 KINGS ROWRENO, NV

General

Detail Summary

Details1

Aircraft

Mobile Home

Well

Notes10

Data8

Events4

Exemptions0

Assessments

Taxes

Inspections0

Permits0

Protests0

Agents0

Attachments2

Renditions0

History

Corrections0

Moving Permits0

Owner Name

1 record

%

Role

BLIND ONION PIZZA AND PUB THE

100

DB | DOING BUSINESS AS

Mailing Address

CASS Verification | CASS Details

Address 1

3605 KINGS ROW

Address 2

Unit

City

RENO

State

NV

Zip Code

89503

Country

Mail To

RAPISURA, MICHAEL

Phone

XXX-XXX-XXXX

Email

Valuation

2024

Current

Acquisition Cost

\$43,000

\$43,000

Est. Repl Cost New

\$43,000

\$43,000

Ovr Just Value

Estimate

65000

Taxable Value

\$65,000

\$43,000

Allocated Value

%

\$65,000

\$65,000

Assessed Value

\$22,750

\$22,750

Exempt/Abate Value

\$0

\$0

Abatement Value

\$0

\$0

Net Assessed

\$22,750

\$22,750

New To Roll

\$22,750

\$0

Ovr New Value

22750

...

Taxing Group

1000 | CITY OF RENO

Has Conf Details

Mobile Home Park

Market Area

Tax Service

Asmt

Single Installment

Exclude Taxes

Do NOT Use

New Account

Set Year Roll to 2026

Source

First Year

2009

Prior Name/Owner

Penalty Reason

EIN

PIN

Last Recalc

10/21/2025 04:34 PM (9 months ago)

External ID

0

Ovr GIS ID

Prior Use

Return

Received On

MM/DD/YYYY

Ovr Just Value Reason

ES | ESTIMATE

Note

PIZZA RESTAURANT

Additional Details

Access Code

6PPVCD

Real Estate Parcel

001-062-04

Land Use

Waiting...

Tax Group

Neighborhood

SBE 26-166 Pg 32

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

August 7, 2026

RECEIVED

AUGUST 11, 2026

STATE OF NEVADA
DEPARTMENT OF TAXATION

BLIND ONION PIZZA AND PUB, THE
3605 KINGS ROW
RAPISURA, MICHAEL
RENO NV 89503

RE: Hearing Number: 26-166
Assessors PPID: 2211550
Situs: 3605 KINGS ROW

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	\$ 54,000	\$ 29,871

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.


HECTOR MENDOZA

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


Signature of Owner/Authorized Agent

Date: 8/11/26



WASHOE COUNTY ASSESSOR

Chris S. Sarman

Jane Tung
Chief Deputy Assessor

Howard Stockton
Chief Property Appraiser

Value Change Stipulation for the Board of Equalization

August 7, 2026

BLIND ONION PIZZA AND PUB, THE
3605 KINGS ROW
RAPISURA, MICHAEL
RENO NV 89503

RE: Hearing Number: 26-166
Assessors PPID: 2211550
Situs: 3605 KINGS ROW

Dear Business Owner,

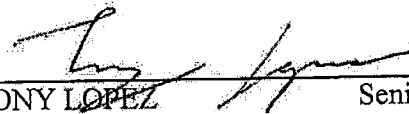
The Appraisal Division of the Washoe County Assessor's Office has completed the review of the **taxable** value of the above property under appeal. After careful consideration of the facts involved and under the authority of NRS 361.345, we are recommending adjusting the taxable value as follows:

Roll Year: 2023/2024	FROM	TO
Personal Property	\$ 54,000	\$ 33,224

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.

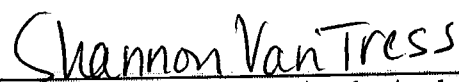

HECTOR MENDOZA

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


Signature of Owner/Authorized Agent

Date: 8/11/26



WASHOE COUNTY ASSESSOR

Chris S. Sarman

Jane Tung
Chief Deputy Assessor

Howard Stockton
Chief Property Appraiser

Value Change Stipulation for the Board of Equalization

August 7, 2026

BLIND ONION PIZZA AND PUB, THE
3605 KINGS ROW
RAPISURA, MICHAEL
RENO NV 89503

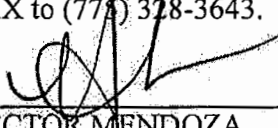
RE: Hearing Number: 26-166
Assessors PPID: 2211550
Situs: 3605 KINGS ROW

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	\$ 65,000	\$ 28,124

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.

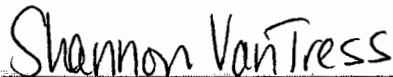

HECTOR MENDOZA

Appraiser

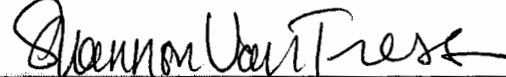

TONY LOPEZ

Senior Appraiser

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


Shannon VanTress

Printed Name of Owner/Authorized Agent


Shannon VanTress

Signature of Owner/Authorized Agent

Date: 8/11/26



WASHOE COUNTY ASSESSOR

Chris S. Sarman

Jane Tung
Chief Deputy Assessor

Howard Stockton
Chief Property Appraiser

Value Change Stipulation for the Board of Equalization

August 7, 2026

BLIND ONION PIZZA AND PUB, THE
3605 KINGS ROW
RAPISURA, MICHAEL
RENO NV 89503

RE: Hearing Number: 26-166
Assessors PPID: 2211550
Situs: 3605 KINGS ROW

Dear Business Owner,

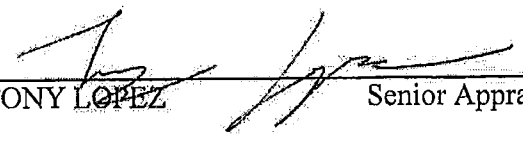
The Appraisal Division of the Washoe County Assessor's Office has completed the review of the **taxable** value of the above property under appeal. After careful consideration of the facts involved and under the authority of NRS 361.345, we are recommending adjusting the taxable value as follows:

Roll Year: 2025/2026	FROM	TO
Personal Property	\$ 65,000	22214

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.

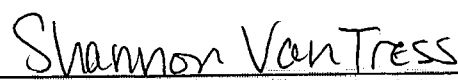

HECTOR MENDOZA

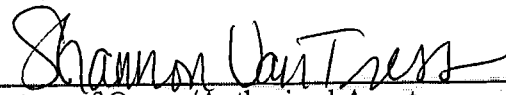
Appraiser


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


Signature of Owner/Authorized Agent

Date: 8/11/26

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 89

PETITIONER:

Blind Onion Pizza & Pub
Michael Rapisura, Owner
3605 Kings Row
Reno NV 89503

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: 26-166

Account No: 2211550

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
26-166**

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 89

PETITIONER:

Blind Onion Pizza & Pub
Michael Rapisura, Owner
3605 Kings Row
Reno NV 89503

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", with a horizontal line underneath.

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 89.

Item Details

Status:	Delivered, Left with Individual
Status Date / Time:	August 06, 2026, 05:47 pm
Location:	RENO, NV 89503
Postal Product:	First-Class Mail®
Extra Services:	Certified Mail™ Return Receipt Electronic

Shipment Details

Weight: 1lb, 13.8oz

Recipient Signature

Signature of Recipient:

Address of Recipient:

3605 KINGS ROW, RENO, NV
89503

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