## PUBLIC COMMENT FOR AUGUST 16, 2021 TAX COMMISSION MEETING

I ask that this statement be included in the minutes of this meeting.

My public comment is a follow up to my public comment at the June 25, 2021 Tax Commission meeting regarding the financial practices of Nye County and the <u>Town of Belmont</u>, which, with the full knowledge and backing of Nye County defrauds the government of tax revenues.

I have asked to be included on the agenda of this meeting, so that we may openly discuss the actions of Nye County and its treatment and consideration of the <u>Town of Belmont</u> as a local government and tax-exempt entity even though this entity does not exist. Since this entity does not exist, there are no financial records for this entity and there is no one to be accountable and responsible for the financial decisions and actions of this entity.

No follow-up to my request for inclusion on the agenda or to my written request to the Department for inclusion on the agenda was ever received by me.

Likewise, multiple written requests to the Department of Taxation and written requests to the Tax Commission chair and the chair of the Committee on Local Government Finance have yet to be followed up with any written responses or acknowledgements as would be required by NRS 360.293.

Since the last meeting of the Tax Commission, I have petitioned the Department for an advisory opinion regarding the actions of Nye County and the lack of financial records of this alleged entity of the <u>Town of Belmont</u>. A copy of this petition and record of its certified mail receipt by the Department is included with this statement.

I have asked the Tax Commission to investigate these practices and place this issue on the agenda, so that we may have open, transparent dialog regarding Nye County's actions, the phantom entity of the <u>Town of Belmont</u> and its tax-exempt status.

I look forward to the prompt response from the Department, Tax Commission and Committee on Local Government Finance to these submitted written requests and the courtesy, fairness, and common-sense treatment of concerns of a taxpayer as are mandated by statute.

Neal Jo	nes	

Attachments

Respectfully.

## Via Certified Mail / Return Receipt Requested:

7020 0090 0002 1106 5054

Melanie Young, Executive Director STATE OF NEVADA DEPARTMENT OF TAXATION 1550 College Parkway Suite 115 Carson City, Nevada 89706

## Re: Request for Committee on Local Government Finance Advisory Opinion

Dear Ms. Young:

In accordance with NAC 354.940 I am requesting an advisory opinion of the Committee on Local Government Finance.

## NAC 354.940 (1): Any person may petition for an advisory opinion concerning matters within the jurisdiction of the Committee.

The Committee on Local Government Finance is responsible for the policy decisions and fiscal administration topics in NRS 350 and 354 as well as to advise the Department of Taxation on matters of local government fiscal administration.

# NAC 354.940 (2): All petitions must be in writing, be addressed to the Director and set forth at least the following:

This petition is being submitted, in writing, to the Executive Director of the Department of Taxation.

## NAC 354.940 (2)(a): A statement that an advisory opinion is requested;

I am requesting an advisory opinion of the Committee on Local Government Finance.

## NAC 354.940(2)(b): A succinct statement of all the facts and circumstances necessary to dispose of the petition;

The Department of Taxation and Nye County government claim to have no records related to the local government of the Town of Belmont and its financial records. The Town of Belmont entity needs to provide information related to who is responsible and accountable for the financial decision of that entity and the ability of this entity to be considered to be a tax-exempt entity.

Nye County Board of County Commissioners (BoCC) claimed for eight years to be the governing body of the Unincorporated Town of Belmont. The Town of Belmont is not and has never been an unincorporated town.

The Town of Belmont needs to provide copies of their financial records, budgets, audits, etc. Provide information related to the budget provided to the town by Nye County, as referenced by the secretary for the Belmont Town Advisory Board at the November 10, 2020 BoCC meeting, related to the purchase of properties in the name of the Town of Belmont.

Provide information to justify its status as a tax-exempt entity with respect to not paying transfer taxes on the purchase of said properties and never having paid property taxes on said properties.

## NAC 354.940(2)(c): A simple, clear statement of the issue or question to be resolved;

The determination whether the fiscal controls established by law and administrative regulations are being properly applied, whether there is any evidence that fraud or dishonesty has occurred in the handling of funds or property and whether the acquisition, depreciation and disposition of property and equipment are accounted for in accordance with the generally accepted accounting principles in the United States as it relates to the financial practices of Nye County and more specifically the Town of Belmont.

# NAC 354.940(2)(d): A statement of all statutes, rules, agency decisions or other authorities which the petitioner believes may be relevant in disposing of the petition; and

NRS 354.474; To provide specific methods enabling the public, taxpayers and investors to be apprised of the financial preparations, plans, policies and administration of all local governments.

NRS 354.474; "Local government", defined. The Town of Belmont does not conform.

NRS 354.6015; Fiscal report of all local government. No fiscal reports exist for the Town of Belmont

NRS 354.624; Annual audit. No audits of the financial records or statements of the Town of Belmont have ever been done.

NRS 354.665; Delinquent documents. No records of the Town of Belmont financial statements, reports or other documents exist.

NRS 354.685(2)(a); Required financial reports have not been filed.

NRS 354.685(2)(t); Local government has expended money in violation of the provisions governing the expenditure of that money.

NRS 354.675(1); If the Department determines that one or more of the conditions identified in paragraphs (a) to (aa), inclusive, of subsection 2 of NRS 354.685 exists in a local government, and after giving consideration to the severity of each such condition, the Department shall provide written notice to the local government, the Commission and the Committee that the local government has been placed on fiscal watch by the Department.

Since no records of the governmental entity or local government of the Town of Belmont exist, other that the properties that it holds title to, determination of statutes and rules that may have been violated would need to be determined after the submittal and review of these financial records.

Though Nye County BoCC claimed to be the governing body of the Unincorporated Town of Belmont, the Town of Belmont does not conform to the definition of a "Local Government" as defined in NRS 354.474(1)(a). Nye County created the Belmont Advisory Board by ordinance (Ordinance 194, 1996). Section 2.20.050 of that ordinance states that the BoCC shall solicit the advice of the advisory board in the preparation of the tentative budgets for the County. According to Nye County Comptroller, Belmont has never had a budget and that they are not required to have a budget because the Department of Taxation has never established a tax rate for the town. County officials recently approached the town advisory board to ascertain if the board had "an appetite" for a budget.

Nye County claims to have no records of who makes up the Town of Belmont governmental entity.

Recently, the Belmont Town Advisory Board (BTAB) changed its name to the Belmont Advisory Board (BAB), removing the word "Town" from its name.

Governmental entities within the State of Nevada only have the authorities that are specifically laid out for them by the legislature. (NRS 268.001). Neither Nye County, the BTAB, BAB nor the Town of Belmont have any authority to allow this non-existent, phantom entity to be considered as a "local government", conduct financial transactions, obtain title to properties, be considered as a tax-exempt entity, avoid having audits completed of their financial records or usurp the financial laws of the State of Nevada.

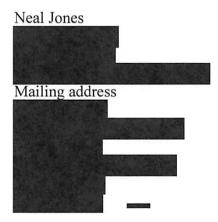
# NAC 354.940(2)(e): A statement with the supporting arguments and authorities of the petitioner's opinion of a proper disposition of the petition.

As a property owner in Belmont, Nye County and a taxpayer in the State of Nevada, we citizens have a right to expect our local governmental entities to provide specific methods enabling the public, taxpayers and investors to be apprised of the financial preparations, plans, policies and administration of all local governments. The provisions of the Local Government Budget and Finance Act must be broadly and liberally construed. (NRS 354.472)

It is incumbent upon these entities (Nye County, BTAB, BAB, Town of Belmont) to provide the proper and mandated financial records, budgets, audits, etc.. With these records it may be determined whether the fiscal controls established by law and administrative regulations are being properly applied, whether there is any evidence that fraud or dishonesty has occurred in the handling of funds or property and whether the acquisition, depreciation and disposition of property and equipment are accounted for in accordance with the generally accepted accounting principles in the United States (NRS 354.486)

Once these financial records are provided and reviewed, then it may be resolved if any laws or regulations have been improperly applied or violated and any possible legal penalties associated with these violations.

Respectfully submitted,



Attachments

#### List of Attachments:

- 1) Department of Taxation response to public records request related to Town of Belmont and that the Department has no records of the Town of Belmont.
- 2) Nye County response to public records request related to Town of Belmont on June 5, 2020. Nye County stated they have no records related to a contact person for the Town of Belmont or any records related to the receipts for the land purchased by the Town of Belmont.
- 3) Email from Nye County on June 16, 2020 stating the County Manager, Mr. Tim Sutton is the contact person for the local governmental entity of the Town of Belmont, even though this governmental entity does not exist.
- 4) Nye County response to a public records request which states that the Belmont Town Advisory Board is a separate governmental body and is not overseen by Nye County. Nye County created this advisory board by an ordinance.
- 5) In its resolution 2013-17, Nye County claims that the Town of Belmont is authorized to acquire property, citing NRS 361.603. That statute is only applicable to local governments, which the Town of Belmont is not one.
- 6) Quitclaim deeds for properties purchased by the Town of Belmont. County Treasurer states they received lawful money of the United States of America, receipt of whereof is hereby acknowledged.
- 7) Parcel details for the properties owned by the Town of Belmont
- 8) Email correspondence with outside auditor for Nye County related to budgets for Belmont and that Belmont has never had a budget.
- 9) Email correspondence with Nye County Comptroller related to budgets for Belmont and that Belmont has never had a budget, audit, etc.
- 10) Meeting minutes from the November 10, 2020 Nye County Commissioners meeting which the secretary for the Belmont Town Advisory Board states that the Advisory Board had purchased the properties with the funds from the budget that Nye County had provided the town (Belmont). This is under item #31, page 15 of 29 of the minutes.





## **Public Records Request**

5 messages

Neal Jones <

Tue, May 19, 2020 at 6:12 AM

Ms. Collings

Please find attached a public records request.

Please feel free to contact me if you have any questions or concerns.

Thank you

Neal Jones



Public Records Request DTax 2020-05-19.pdf 403K



Tue, May 19, 2020 at 11:47 AM

Good Morning,

The Department does not have any records regarding the Town of Belmont, Nye County. My best suggestion is that you contact Nye County as they may be able to assist you in what you are looking for.

Thank you,

## **Eden Collings**

**Public Information Officer** 

Nevada Department of Taxation

1550 College Parkway

Carson City, NV 89706

Email

# ALL PUBLIC RECORDS REQUESTS MUST BE SUBMITTED ON THE REQUEST FORM FOUND HERE.

#### 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.

[Quoted text hidden]

Neal Jones <njones To: "Eden C. Collings" <

Tue, May 19, 2020 at 12:33 PM

Thank you for your quick response.

My request was for information regarding the Town of Belmont as well as the Belmont Town Advisory Board. When you say the Department has no records of the Town of Belmont, does that include the NRS 269 Town Advisory Board for the town as well?

Thanks for your assistance

Neal Jones

[Quoted text hidden]

Eden C. Collings To: Neal Jones <

Thu, May 21, 2020 at 3:55 PM

## Good Afternoon,

The Town of Belmont is an unincorporated town in the county of Nye, I would recommend that you inquire with the Board of County Commissioners as they may be a part of the unincorporated Nye County. We have no records for the Town of Belmont.

[Quoted text hidden]

Neal Jones <

To: "Eden C. Collings";

Thu, May 21, 2020 at 3:59 PM

Thank you, I appreciate your help.

Neal

[Quoted text hidden]



Neal Jones	
near Jones	the state of the state of

### Re: RR Resolution

Neal Jones

Wed, Jun 3, 2020 at 8:15 PM

To: PublicRecords < PublicRecords@co.nye.nv.us>

Cc:

Nye County Administration / Public Information Office

Thank you for the **partial** response to my public records request.

My public records requests specifically requested a number of items that were not provided and were not addressed in accordance with NRS 239.0107.

For example:

I requested the contact person for the local government entity of the <u>"Town of Belmont"</u>. **This was not provided.**I requested a copy of the application the <u>Town of Belmont</u> made to the BoCC to acquire these properties. **This was not provided.** 

I requested a reference to the appropriate city, county or regional comprehensive plan (NRS 361.603(5)) designating these properties as "open-space real property". **This was not provided.** 

The quitclaim deeds for these properties state that the County received the full amount of delinquent taxes from the <u>Town of Belmont</u> in "lawful money of the United States of America". **Receipts for these transactions were not provided.**Part of the response to this records request was an agenda and meeting minutes from the Belmont Town Advisory Board from April 24, 2013. Attached to this e-mail is the list of the meetings of the Belmont Town Advisory Board from 2013 on the County's website. The agenda and meeting minutes for this meeting are not listed as having occurred.

Please provide all records related to this legal request and in conformance with the laws of the State of Nevada.

NRS 239.0107 requires a governmental entity to provide a copy of a book or record. If you do not have legal custody or control of the records you must notify me of this and direct me to who does have custody and control of the record. Concealing public records is a violation of NRS 239.

Respectfully,

**Neal Jones** 

[Quoted text hidden]





## Re: RR Resolution

PublicRecords < PublicRecords@co.nye.nv.us>
To: Neal Jones

Fri, Jun 5, 2020 at 5:44 PM

Dear Mr. Jones,

Please see the responses to your follow-up email below in red.

- 1. I requested the contact person for the local government entity of the <u>"Town of Belmont"</u>. This was not provided. This Office has no record responsive to your request
- 2. I requested a copy of the application the <u>Town of Belmont</u> made to the BoCC to acquire these properties. **This** was not provided. This Office has no record responsive to your request
- 3. I requested a reference to the appropriate city, county or regional comprehensive plan (NRS 361.603(5)) designating these properties as "open-space real property". This was not provided. This Office has no record responsive to your request
- 4. The quitclaim deeds for these properties state that the County received the full amount of delinquent taxes from the <u>Town of Belmont</u> in "lawful money of the United States of America". Receipts for these transactions were not provided. This Office has no record responsive to your request

#### **Public Records**

Nye County Administration

2100 E. Walt Williams Drive, Suite 100

Pahrump, NV 89048

\*\*This communication is for use by the intended recipient and contains information that may be privileged, confidential or copyrighted under applicable law. Should the intended recipient of this electronic communication be a member of a public body within the State of Nevada be aware that it is a violation of the Nevada Open Meeting Law to use electronic communications to circumvent the spirit or letter of the Open Meeting Law (NRS Chapter 241) to act, outside of an open and public meeting, upon a matter over which the public body has supervision, control, jurisdiction or advisory powers. If you are not the intended recipient, you are hereby formally notified that any use, copying or distribution of this e-mail, in whole or in part, is strictly prohibited. Please notify the sender by return e-mail and delete this e-mail from your system. Unless explicitly and conspicuously designated as "E-Contract Intended," this email does not constitute a contract offer, a contract amendment, or an acceptance of a counteroffer. This email does not constitute consent to the use of sender's contact information for direct marketing purposes or for transfers of data to third parties.

From: Neal Jones

Sent: Wednesday, June 3, 2020 8:15 PM

To: PublicRecords < PublicRecords@co.nye.nv.us>

Cc:

Treasurer < Treasurer@co.nye.nv.us> **Subject:** Re: RR Resolution

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

[Quoted text hidden]



## Re: RR Resolution

co.nye.nv.us> Lori To: gmail.com @gmail.com> co.nye.nv.us>, Arnold Knightly .nye.nv.us>

co.nye.nv

Good morning Mr. Jones,

Tim Sutton, Nye County Manager, is the contact person for the local government entity of the Town of Belmont. His contact info is below:

## **Tim Sutton**

Nye County Manager

Pahrump Town Manager

2100 E. Walt Williams Dr., Ste. 100

Pahrump, NV 89048



(775) 751-7093 (Fax)

Please let me know if you have any questions.

Thank you,

## Lorina Dellinger

Nye County

Assistant County Manager

P.O. Box 153

101 Radar Road

Tonopah, NV 89049

.9 - Office

co.nye.nv.us

From: Neal Jones 1791@gmail.com> Sent: Wednesday, June 3, 2020 8:15 PM

To: PublicRecords @co.nye.nv.us>

Cc: John Koenig sikoenig@co.nye.nv.us>; Donna Cox <

@co.nye.nv.us>; Debra L. Strickland districkland@co.nye.nv.us>; Lorinda Wichman

Treasurer < @co.nye.nv.us>

Subject: Re. rat resolution

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Nye County Administration / Public Information Office

[Quoted text hidden] [Quoted text hidden]



Pahrump Office Nye County Government Center 2100 E. Walt Williams Drive Suite 100 Pahrump, NV 89048 Phone (775) 751-4282 Mobile (775) 277-1536



## Public Information Officer Administration Department

Tonopah Office Nye County Courthouse William P. Beko Justice Facility P.O. Box 153 Tonopah, NV 89049 Office (775) 482-8190 Fax (775) 482-8198

March 13, 2019

Neal Jones

Via email:

Subject: Public Records Request dated and received March 6, 2019

Dear Mr. Jones,

This office is in receipt of your records request under Nevada Revised Statutes 239 (Nevada Public Records Act) via email dated February 18, 2019 and received February 19, 2019 and attached hereto.

## County's finding:

The agenda item from August 7, 2018 can be found at the county website <a href="https://nv-nyecounty2.civicplus.com/DocumentCenter/View/32799/Item21">https://nv-nyecounty2.civicplus.com/DocumentCenter/View/32799/Item21</a>

A copy of the minutes from that meeting can be found at the county website <a href="http://nyecounty.net/AgendaCenter/ViewFile/Minutes/\_08072018-2711">http://nyecounty.net/AgendaCenter/ViewFile/Minutes/\_08072018-2711</a>

The bid documents for 2019-01 is available at the county website <a href="https://nyecounty.net/bids.aspx?bidID=101">https://nyecounty.net/bids.aspx?bidID=101</a>

The bid is not scheduled to be awarded until March 22, 2019 at 1:30 p.m. with work starting July 5, 2019.

The contact for qualifications and other engineering concerns on the project is Mel Green, Structural Engineer/Historic Preservation Melvyn Green & Associates, Inc 3868 Carson Street, Suite 300 Torrance, CA 90503

The Belmont Town Board is a separate government body not overseen by Nye County and custodian of their own records. Donna Motis is the secretary of the Belmont Town Advisory Board and not a county employee.

Pursuant to NRS 239.0107 (b), the name and address of that government entity is:

Belmont Town Advisory Board PO Box 1432 Tonopah, NV 89049

The county is in contact with the State Historic Preservation Office to see if the proposed work will need a special review related to this stabilization project.

The request for "All communications with all County departments, agencies, employees, facilitators, contractors, etc. on all platforms (correspondence, e-mails, text messages, phone conversations, etc.)" is broad and will take additional time.

Retrieving, processing, reviewing and redacting all emails and communications as requested will likely include an extraordinary use of staff time, which will be subject to fees pursuant to Nevada Revised Statues (239.055) and Nye County approved fees (Resolution 2016-84). This would include personnel time from the IT department to write search queries and pull the emails. Any fees would need to be paid in advance prior to retrieval. Please let me know if you would like to narrow down this request before moving forward. If there is not a response by 10 business days, or end of business on March 27, 2019, the county will consider this request closed.

There is not a way to tell from our records if a phone call between parties requested involved the Nye County bid 2019-01.

Pursuant to NRS 239.0107, this response to you is given not later than the end of the fifth business day after the date of your original request.

Sincerely,

Arnold Knightly

Public Information Officer

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#### **NYE COUNTY RESOLUTION NO. 2013-17**

A RESOLUTION DIRECTING THE TRANSFER OF NYE COUNTY TREASURER TRUST PROPERTY INTO TOWN OF BELMONT OWNERSHIP FOR PUBLIC PURPOSES.

WHEREAS, the Town of Belmont (hereinafter "Town") is authorized to acquire property held in trust by the Nye County Treasurer, by making application according to the provisions of NRS 361.603; and;

WHEREAS, the Board has determined that public purposes will be served by the Town's acquisition of certain properties consisting of three (3) parcels located in Belmont, Nevada and held in trust by the Nye County Treasurer (hereinafter "Property"), to-wit: that the said Property will be used for public purposes; and

WHEREAS, the Property is more particularly described as:

- 1. T9N R45E S26 B.2 L.9 BELMONT TOWNSITE 4,200 SQ FT (.10 ACRES) Assessor's Parcel #004-555-06, delinquent taxes in the amount of \$751.15
- T9N R45E S26 B.14 L.3-7 BELMONT TOWNSITE 11,136 SQ FT (.26 ACRES) Assessor's Parcel #004-577-06, delinquent taxes in the amount of \$1,248.03
- T9N R45E S25 & 26 B.20 ALL OF 1,742,400 SQ FT (40 ACRES) BELMONT TOWNSITE (32.01 ACRES) Assessor's Parcel #004-591-03, delinquent taxes in the amount of \$5,392.27

NOW THEREFORE, BE IT RESOLVED, that:

1. Upon the date the properties are eligible for transfer to Town ownership, the Nye County Treasurer shall transfer the properties to the Town of Belmont, State of Nevada, for public purpose uses.

APPROVED this 24th day of April, 2013.

NYE COUNTY BOARD OF COUNTY COMMISSIONERS:

Andrew "Butch" Borasky, Chairman

ATTEST:

Sandra L. Merlino, Nye County Clerk And Ex-Officio Clerk of the Board

 APN: 004-555-06

**Recording Requested by:** Nye County Treasurer

Grantee's Mailing Address: Town of Belmont, State of Nevada P.O. Box 153 Tonopah, NV 89049 DOC # 818272

Official Records Nye County Nevada
Deborah Beatty - Recorder
07/01/2014 03:36:18 PM
Requested By: NYE COUNTY TREASURER
Recorded By: vw RPTT:\$0
Recording Fee: \$0.00
Non Conformity Fee: \$0.00
Page 1 of 3

#### **QUITCLAIM DEED OF NYE COUNTY TRUST PROPERTY**

KNOW ALL MEN BY THESE PRESENTS:

THAT WHEREAS, RICHARD E. BILLMAN, as County Treasurer and Ex-Officio Tax Receiver of the County of Nye, State of Nevada, after giving due notice in the manner and form prescribed by NRS 361.565, did on the 3rd day of June, 1991 issue HIS certificate authorizing the County Treasurer as Trustee for the State of Nevada and County of Nye to hold the property hereinafter described, for the period prescribed by law for redemption of property for unpaid taxes, which said property had been assessed by the Assessor of Nye County to and in the name of UNKNOWN OWNER, last owner of record ELLEN THOMAS, appearing to be the then owners for tax year 1991; and

WHEREAS, the time allowed by law for redemption having expired without redemption of the said property being made; and

WHEREAS, the said County Treasurer and Ex-Officio Tax Receiver, in compliance with NRS 361.585, executed and delivered to RICHARD E. BILLMAN as County Treasurer, as Trustee for the State of Nevada and County of Nye, HIS deed of the said property hereinafter described, in consideration of the delinquent taxes, costs and penalties attaching thereto for the year 1991.

NOW, THEREFORE, by reason of an Order for Sale of Nye County Trust Property issued by the Board of Nye County Commissioners, on the 24TH day of April. 2013, per Nye County Resolution No. 2013-17, after due notice as prescribed by NRS 361.595, and in consideration of the sum of SEVEN HUNDRED, FIFTY-ONE AND 15/100 DOLLARS (\$751.15), lawful money of the United States of America, the receipt whereof is hereby acknowledged, I RICHARD E. BILLMAN, as County Treasurer and Ex-Officio Tax Receiver of the County of Nye, State of Nevada, as party of the first part, do hereby remise, release and quitclaim, with no warranties or guarantees, unto TOWN OF BILLMONT, STATE OF NEVADA, P.O. Box 153 Tonopah, NV 89049, as party of the second part, all the right, title, claim and interest of the County of Nye and the State of Nevada in and to that certain property situate and described as follows:

T9N R45E S26 B.2 L.9 BELMONT TOWNSITE 4,200 SQ FT ROS#288445 .100AC

APN: 004-555-06

SUBJECT TO ANY EASEMENTS OR RESERVATIONS OF RECORD.

Dated this 1st day of July, 2014.

KIM LARA, Chief Deputy for RICHARD E. BILLMAN

#### NYE COUNTY TREASURER

APN: 004-555-06	E COUNTY TRUST PROPERT
STATE OF NEVADA	)
COUNTY OF NYE	)

On this 1st day of July, 2014 before me, the undersigned Notary Public in and for the County and State aforesaid, personally appeared KIM LARA known to me to be the Chief Deputy County Treasurer and Trustee of the County of Nye, State of Nevada and who executed the within and foregoing instrument as the said County Treasurer and Trustee of the County of Nye, State of Nevada, and he acknowledged to me that he executed the same freely and voluntarily and for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and fixed my official seal at my office on the day and year in this certificate first above written.

BEVERLY BAYNE NOTARY PUBLIC STATE OF NEVADA NYE COUNTY APPT, No. 10-1941-14 MY APPT. EXPIRES APRIL 13. 2018

## STATE OF NEVADA DECLARATION OF VALUE

1. Assessors Parcel Number(s) a) 004-555-06 b)	
c) d)	
2. Type of Property:  a)	FOR RECORDERS OPTIONAL USE ONLY DOCUMENT/INSTRUMENT #: BOOK PAGE DATE OF RECORDING: NOTES: YW
<ol> <li>Total Value/Sales Price of Property:         Deed in Lieu of Foreclosure Only (value of Transfer Tax Value:         Real Property Transfer Tax Due:     </li> </ol>	\$\$751.15 (
4. If Exemption Claimed:  a. Transfer Tax Exemption per NRS 3'  b. Explain Reason for Exemption:	75.090, Section #
NRS 375.110, that the information provided be supported by documentation if called upported by the parties agree that disallow additional tax due, may result in a penalty of	is, under penalty of perjury, pursuant to NRS 375.060 and d is correct to the best of their information and belief, and call on to substantiate the information provided herein. Fance of any claimed exemption, or other determination of 10% of the tax due plus interest at 1% per month.  Shall be jointly and severally liable for any additional
	Capacity Deputy Treasurer Capacity
SELLER (GRANTOR) INFORMATION (REQUIRED)  Print Name: Nyc County Treasurer Address: P.O. Box 473 City: Tonopah State: NV Zip: 89049	BUYER (GRANTEE) INFORMATION (REQUIRED)  Print Name: Town of Belmont, State of Nevada Address: P.O. Box 153 City: Tonopah State: NV Zip: 89049
COMPANY/PERSON REQUESTING RECORDI (required if not the seller or buyer) Print Name:	Escrow #
Address:Sta	.to:
(AS A PUBLIC RECORD THIS FO	ORM MAY BE RECORDED/MICROFILMED)

APN: 004-577-06

Recording Requested by: Nye County Treasurer

Grantee's Mailing Address: Town of Belmont, State of Nevada P.O. Box 153 Tonopah, NV 89049 DOC # 818273
Official Records Nye County Nevada
Deborah Beatty - Recorder
07/01/2014 03:36:18 PM
Requested By: NYE COUNTY TREASURER
Recorded By: vw RPTT:\$0
Recording Fee: \$0.00
Non Conformity Fee: \$0.00
Page 1 of 3

### QUITCLAIM DEED OF NYE COUNTY TRUST PROPERTY

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WHEREAS, the time allowed by law for redemption having expired without redemption of the said property being made; and

WHEREAS, the said County Treasurer and Ex-Officio Tax Receiver, in compliance with NRS 361.585, executed and delivered to RICHARD E. BILLMAN as County Treasurer, as Trustee for the State of Nevada and County of Nye, HIS deed of the said property hereinafter described, in consideration of the delinquent taxes, costs and penalties attaching thereto for the year 1991.

NOW, THEREFORE, by reason of an Order for Sale of Nye County Trust Property issued by the Board of Nye County Commissioners, on the 24TH day of April. 2013, per Nye County Resolution No. 2013-17, after due notice as prescribed by NRS 361.595, and in consideration of the sum of ONE THOUSAND. TWO HUNDRED, FOURTY-EIGHT AND 03/100 DOLLARS (\$1.248.03), lawful money of the United States of America, the receipt whereof is hereby acknowledged, I RICHARD E. BILLMAN, as County Treasurer and Ex-Officio Tax Receiver of the County of Nye, State of Nevada, as party of the first part, do hereby remise, release and quitclaim, with no warranties or guarantees, unto TOWN OF BELMONT, STATE OF NEVADA, P.O. Box 153 Tonopah, NV 89049, as party of the second part, all the right, title, claim and interest of the County of Nye and the State of Nevada in and to that certain property situate and described as follows:

T9N R45E S26 B.14 L.3-7 BELMONT TOWNSITE 11,136 SQ FT F#288445.260AC

APN: 004-577-06

SUBJECT TO ANY EASEMENTS OR RESERVATIONS OF RECORD.

Dated this 1st day of July, 2014.

KIM LARA, Chief Deputy for RICHARD E. BILLMAN NYE COUNTY TREASURER QUITCLAIM DEED OF NYE COUNTY TRUST PROPERTY

APN: 004-577-06

STATE OF NEVADA	)
COUNTY OF NYE	)

On this 1st day of July, 2014 before me, the undersigned Notary Public in and for the County and State aforesaid, personally appeared KIM LARA known to me to be the Chief Deputy County Treasurer and Trustee of the County of Nye, State of Nevada and who executed the within and foregoing instrument as the said County Treasurer and Trustee of the County of Nye, State of Nevada, and he acknowledged to me that he executed the same freely and voluntarily and for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and fixed my official seal at my office on the day and year in this certificate first above written.

NOTARY PUBLIC

BEVERLY BAYNE
NOTARY PUBLIC
STATE OF NEVADA
NYE COUNTY
APPT. No. 10-1841-14
MY APPT. EXPIRES APRIL 13, 2018

## STATE OF NEVADA DECLARATION OF VALUE

1. Assessors Parcel Number(s) a) 004-577-06 b) c) d)	
2. Type of Property:  a)   Vacant Land b)   Single Fam. Record Condo/Twnhse d)   2-4 Plex e)   Apt. Bldg f)   Comm'l/Ind'l g)   Agricultural h)   Mobile Home i)   Other	FOR RECORDERS OPTIONAL USE ONLY DOCUMENT/INSTRUMENT #:_ BOOK DATE OF RECORDING: NOTES:
<ol> <li>Total Value/Sales Price of Property:         Deed in Lieu of Foreclosure Only (value of Transfer Tax Value:         Real Property Transfer Tax Due:     </li> </ol>	\$\\$1,248.03 (
4. If Exemption Claimed:  a. Transfer Tax Exemption per NRS 37  b. Explain Reason for Exemption:	75.090, Section #
NRS 375.110, that the information provided be supported by documentation if called upon Furthermore, the parties agree that disallows.	d:%  s, under penalty of perjury, pursuant to NRS 375.060 and lis correct to the best of their information and belief, and car on to substantiate the information provided herein. ance of any claimed exemption, or other determination of f 10% of the tax due plus interest at 1% per month.
Pursuant to NRS 375.030, the Buyer and Seller s	shall be jointly and severally liable for any additional
amount owed. Signature	Capacity Deputy Treasurer
Signature / / / / / / / / / / / / / / / / / / /	Capacity Cap
SELLER (GRANTOR) INFORMATION (REQUIRED)	BUYER (GRANTEE) INFORMATION (REQUIRED)
Print Name: Nye County Treasurer	Print Name: Town of Belmont, State of Nevada
Address: P.O. Box 473	Address: P.O. Box 153
City: Tonopah State: NV Zip: 89049	City: Tonopah State: NV Zip: 89049
State: NV Zip: 89049	State. 117 Zip. 07077
COMPANY/PERSON REQUESTING RECORDIN	NG
(required if not the seller or buyer)	F#
Print Name:	Escrow #
Address: Stat	
City: Stat	DEM MAY BE RECORDED/MICROFILMED)

APN: 004-591-03

**Recording Requested by:** Nye County Treasurer

Grantee's Mailing Address: Town of Belmont, State of Nevada P.O. Box 153 Tonopah, NV 89049 DOC # 818274

Official Records Nye County Nevada
Deborah Beatty - Recorder
07/01/2014 03:36:18 PM
Requested By: NYE COUNTY TREASURER
Recorded By: vw RPTT:\$0
Recording Fee: \$0.00
Non Conformity Fee: \$0.00
Page 1 of 3

## QUITCLAIM DEED OF NYE COUNTY TRUST PROPERTY

#### KNOW ALL MEN BY THESE PRESENTS:

THAT WHEREAS, RICHARD E. BILLMAN, as County Treasurer and Ex-Officio Tax Receiver of the County of Nye, State of Nevada, after giving due notice in the manner and form prescribed by NRS 361.565, did on the 3rd day of June, 1991 issue HIS certificate authorizing the County Treasurer as Trustee for the State of Nevada and County of Nye to hold the property hereinafter described, for the period prescribed by law for redemption of property for unpaid taxes, which said property had been assessed by the Assessor of Nye County to and in the name of UNKNOWN OWNER, appearing to be the then owners for tax year 1991; and

WHEREAS, the time allowed by law for redemption having expired without redemption of the said property being made; and

WHEREAS, the said County Treasurer and Ex-Officio Tax Receiver, in compliance with NRS 361.585, executed and delivered to RICHARD E. BILLMAN as County Treasurer, as Trustee for the State of Nevada and County of Nye, HIS deed of the said property hereinafter described, in consideration of the delinquent taxes, costs and penalties attaching thereto for the year 1991.

NOW, THEREFORE, by reason of an Order for Sale of Nye County Trust Property issued by the Board of Nye County Commissioners, on the 24TH day of April, 2013, per Nye County Resolution No. 2013-17, after due notice as prescribed by NRS 361.595, and in consideration of the sum of FIVE THOUSAND, THREE HUNDRED, NINETY-TWO AND 27/100 DOLLARS (\$5,392.27), lawful money of the United States of America, the receipt whereof is hereby acknowledged, I RICHARD E. BILLMAN, as County Treasurer and Ex-Officio Tax Receiver of the County of Nye, State of Nevada, as party of the first part, do hereby remise, release and quitclaim, with no warranties or guarantees, unto TOWN OF BELMONT, STATE OF NEVADA, P.O. Box 153 Tonopah, NV 89049, as party of the second part, all the right, title, claim and interest of the County of Nye and the State of Nevada in and to that certain property situate and described as follows:

T9N R45E S25 & 26 B.20 ALL OF 1,742,400 SQ FT (40 ACRES) BELMONT TOWNSITE F#288445 32.010AC

APN: 004-591-03

SUBJECT TO ANY EASEMENTS OR RESERVATIONS OF RECORD.

Dated this 1st day of July, 2014.

KIM LARA, Chief Deputy for RICHARD E. BILLMAN

#### NYE COUNTY TREASURER

QUITCLAIM DEED OF NY APN: 004-591-03	E COUNTY TRUST PROPERT
STATE OF NEVADA	)
COUNTY OF NYE	)

On this 1st day of July, 2014 before me, the undersigned Notary Public in and for the County and State aforesaid, personally appeared KIM LARA known to me to be the Chief Deputy County Treasurer and Trustee of the County of Nye, State of Nevada and who executed the within and foregoing instrument as the said County Treasurer and Trustee of the County of Nye, State of Nevada, and he acknowledged to me that he executed the same freely and voluntarily and for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and fixed my official seal at my office on the day and year in this certificate first above written.

**NOTARY PUBLIC** 

BEVERLY BAYNE NOTARY PUBLIC STATE OF NEVADA NYE COUNTY

APPT. No. 10-1841-14 MY APPT. EXPIRES APRIL 13, 2018

## STATE OF NEVADA DECLARATION OF VALUE

1. Assessors Parcel Number(s) a) 004-591-03	
b)	
c)	
d)	
2. Type of Property:  a) ✓ Vacant Land b) ☐ Single Fam. Res.	
c) Condo/Twnhse d) 2-4 Plex	BOOK PAGE DATE OF RECORDING:
e) Apt. Bldg f) Comm'l/Ind'l g) Agricultural h) Mobile Home	NOTES: <b>VW</b>
i) Other Moone Home	
	0.05.200.05
3. Total Value/Sales Price of Property:	\$ \$5,392.27
Deed in Lieu of Foreclosure Only (value of pro	
Transfer Tax Value: Real Property Transfer Tax Due:	\$
Real Hoperty Humbrer Fun Suc.	
4. If Exemption Claimed:	
a. Transfer Tax Exemption per NRS 375.	090, Section #
b. Explain Reason for Exemption:	To Govt
NRS 375.110, that the information provided is be supported by documentation if called upon Furthermore, the parties agree that disallowand additional tax due, may result in a penalty of learning to NRS 375.030, the Buyer and Seller sharest contents of the superior of th	under penalty of perjury, pursuant to NRS 375.060 and correct to the best of their information and belief, and can to substantiate the information provided herein. See of any claimed exemption, or other determination of 0% of the tax due plus interest at 1% per month.  All be jointly and severally liable for any additional
Signature ( YEN )	Capacity Deputy Treasurer
Signature J	Capacity
SELLER (GRANTOR) INFORMATION (REQUIRED)	BUYER (GRANTEE) INFORMATION (REQUIRED)
Print Name: Nye County Treasurer P	rint Name: Town of Belmont, State of Nevada
Address: P.O. Box 473	Address: P.O. Box 153
	City: Tonopah
State: NV Zip: 89049 S	tate: NV Zip: 89049
COMPANY/PERSON REQUESTING RECORDING	]
(required if not the seller or buyer)	
Print Name:	"
4 1 1	Escrow #
Address:  City:  (AS A PUBLIC RECORD THIS FOR	7in:

## Nye County Assessor Property Inquiry

#### Notice

To view Treasurer Information or pay Secured Property Taxes, click here to go to the Nye County Treasurer Property Inquiry

Property Information					
Parcel ID	004-555-06	Parcel Acreage	0.1000		
Tax Year	2020 🕶	Assessed Value	392		
Land Use Group	VAC	Tax Rate	0.0000		
Land Use Zoning	100 - Vacant - Unknown/Other	Total Tax Fiscal Year (2020 - 2021)	\$0.00		
Tax District	100	Total Unpaid All Years	\$0.00		
Site Address	B.2 L.9 .10AC 230 BELMONT				

No Sketches or Photos

Assessments				
Taxable Value	Land	Building	Per. Property	Totals
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	1,120	0	0	1,120
Pers. Exempt				0
Total	0	0	0	0
Assessed Value	Land	Building	Per. Property	Totals
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	392	0	392	392
Pers. Exempt				0
Total	0	0	0	0
	New Land	New Const.	New P.P.	Omit Bldg
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	0	0	0	0

● Legal Desc	riptions						
	Legal Descriptions	Subdivision Name	Section	Township	Range	Block	Lot
T9N R45E	S26 B.2 L.9 .1AC (4,200 SQ FT) BELMONT (ROS#288445)	BELMONT	26	9N	45E		

25

**Related Names** 

OWNER

TOWN OF BELMONT STATE OF NEVADA,

**Mailing Address** 

**PO BOX 153** 

TONOPAH, NV 89049-0473

Status

Current

Account

No Structure Information

Sales	History					
Year	Document #	Document Type	Sale Date	Sold By	Sold To	Price
0	818272	QUITCLAIM DEED		NYE CO TREAS TRSTE 90/91	TOWN OF BELMONT	\$751

No Genealogy Information

O Property Map

View Full Screen

## **Assessor's Office Contact Information**

Tonopah Office
101 Radar Road
P.O. Box 271
Tonopah, NV 89049-0271
Phone: 775 482-8174 Fax: 775 482-8178

Pahrump Office 160 N. Floyd Dr Pahrump, NV 89080-0105 Phone: 775 751-7080 Fax: 775 751-4207

## Nye County Assessor Property Inquiry

## Notice

To view Treasurer Information or pay Secured Property Taxes, click here to go to the Nye County Treasurer Property Inquiry

Property Information						
Parcel ID	004-577-06	Parcel Acreage	0.2600			
Tax Year	2020 🕶	Assessed Value	1,019			
Land Use Group	VAC	Tax Rate	0.0000			
Land Use	100 - Vacant - Unknown/Other	Total Tax Fiscal Year (2020 - 2021)	\$0.00			
Zoning Tax District	100	Total Unpaid All Years	\$0.00			
Site Address	B.14 L.3-7 .26AC 230 BELMONT	•				

No Sketches or Photos

<ul><li>Assessments</li></ul>				
Taxable Value	Land	Building	Per. Property	Totals
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	2,911	0	0	2,911
Pers. Exempt				0
Total	0	0	0	0
Assessed Value	Land	Building	Per. Property	Totals
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	1,019	0	1,019	1,019
Pers. Exempt				0
Total	0	0	0	0
	New Land	New Const.	New P.P.	Omit Bldg
Residential	0	0	0	0
Com / Ind.	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	O
Totals	0	0	0	0

Legal Descriptions						
Legal Descriptions	Subdivision Name	Section	Township	Range	Block	Lot
T9N R45E S26 B.14 L.3-7 .26AC (11,136 SQ FT) BELMONT (ROS#288445)	BELMONT	26	9N	45E		

27

**Related Names** 

OWNER

TOWN OF BELMONT STATE OF NEVADA,

Mailing Address

PO BOX 153

TONOPAH, NV 89049-0153

Current

Status Account

No Structure Information

Sales	Sales History									
Year	Document #	Document Type	Sale Date	Sold By	Sold To	Price				
2014	818273	QUITCLAIM DEED	7/1/2014	NYE CO TREAS TRSTE 90/91	TOWN OF BELMONT	\$1,248				

No Genealogy Information

O Property Map

View Full Screen

#### **Assessor's Office Contact Information**

Tonopah Office 101 Radar Road P.O. Box 271 Tonopah, NV 89049-0271 Phone: 775 482-8174 Fax: 775 482-8178 Pahrump Office 160 N. Floyd Dr Pahrump, NV 89060-0105 Phone: 775 751-7060 Fax: 775 751-4207

## Nye County Assessor Property Inquiry

## Notice

To view Treasurer Information or pay Secured Property Taxes, click here to go to the Nye County Treasurer Property Inquiry

Property Information			
Parcel ID	004-591-03	Parcel Acreage	32.0100
Tax Year	2020 🕶	Assessed Value	83,661
Land Use Group	VAC	Tax Rate	0.0000
Land Use Zoning	100 - Vacant - Unknown/Other	Total Tax Fiscal Year (2020 - 2021)	\$0.00
Tax District	100	Total Unpaid All Years	\$0.00
Site Address	B.20 ALL OF 32.01 AC 230 BELMONT		

No Sketches or Photos

Assessments				
Taxable Value	Land	Building	Per. Property	Totals
Residential	0	0	0	•
Com / Ind.	0	0	0	•
Agricultural	0	0	0	(
Exempt	239,031	0	0	239,03
Pers. Exempt				•
Total	0	0	0	(
Assessed Value	Land	Building	Per. Property	Totals
Residential	0	0	0	1
Com / Ind.	0	0	0	ı
Agricultural	0	0	0	
Exempt	83,661	0	83,661	83,66
Pers. Exempt				
Total	0	0	0	
	New Land	New Const.	New P.P.	Omit Bldg
Residential	0	0	0	
Com / Ind.	0	0	0	
Agricultural	0	0	0	
Exempt	0	0	0	
Totals	0	0	0	

•	7	1	١
7	_	7	

	Legal Descriptions		•	20			
+	Legal Descriptions	Subdivision Name	Section	Township	Range	Block	Lot
	T9N R45E S25 & 26 B.20 ALL OF 32.01AC (1,742,400 SQ FT OR 40AC) BELMONT (ROS#288445)	BELMONT	25	9N	45E		
	T9N R45E S25 & 26 B.20 ALL OF 32.01AC (1,742,400 SQ FT OR 40AC) BELMONT (ROS#288445)	BELMONT	26	9N	45E		

**Related Names** 

OWNER

TOWN OF BELMONT STATE OF NEVADA,

Mailing Address

PO BOX 153

Status

TONOPAH, NV 89049-0153

Account

Current

No Structure Information

Sales History								
Year	Document #	Document Type	Sale Date	Sold By	Sold To	Price		
2014	818274	QUITCLAIM DEED	7/1/2014	NYE CO TREAS TRSTE 90/91	TOWN OF BELMONT	\$5,392		

No Genealogy Information

O Property Map

View Full Screen

#### **Assessor's Office Contact Information**

Tonopah Office
101 Radar Road
P.O. Box 271
Tonopah, NV 89049-0271
Phone: 775 482-8174 Fax: 775 482-8178

Pahrump Office 160 N. Floyd Dr Pahrump, NV 89060-0105 Phone: 775 751-7060 Fax: 775 751-4207





## Budget for the Town of Belmont, Nye County, Nevada

3 messages



Thu, May 21, 2020 at 8:06 PM

Mr. McArthur

As Auditor for Nye County, Nevada I feel that you should be made aware of a public comment I made at the May 19, 2020 Board of County Commissioners meeting for Nye County.

My public comment was in regards to the lack of a budget for the Belmont Town Advisory Board and the unincorporated Town of Belmont, plus what appeared to be financial improprieties.

As a Town Advisory Board created under the Town Advisory Government Law of the State of Nevada, the County Commissioners are required to solicit the advice of the Town Advisory Board with respect to a tentative budget for the town.

In the nearly 25 years since this Boards creation, this has never occurred.

The Town of Belmont appears to own property in the town and has acquired these tax delinquent parcels through questionable means. The waiving of the requirement to pay the delinquent taxes, property taxes and transfer taxes does not appear to be above board, since these entities do not meet the definition of "local governments".

Since these entities have no budgets, no NRS 269.615 audits of their records has ever occurred.

Any insight or comments you could provide regarding these issues would be greatly appreciated.

My public comment is attached.

I would appreciate an acknowledgement of receipt of this e-mail and a response from you regarding these issues.

Respectfully submitted,

**Neal Jones** 



Public Comment 2020-05-19 BoCC.pdf



Fri, May 29, 2020 at 3:30 PM

Hi Neal:

I received your e mail. I would like to talk to you and discuss how to fix this. Please give me a call at 702 385 1899 or send me you phone number and I can call you

Dan

Thank you,

Dan



#### DANIEL C. McARTHUR, LTD.

Certified Public Accountant

Quail Park III \* 501 So. Rancho Dt., Ste. E-30 \* Las Vegas, NV 89106 \* (702) 385-1899 \* FAX (702) 385-9619

To ensure compliance with the requirements imposed by the IRS, we inform you that, to the extent this communication (or any attachment) addresses any tax matter, it was not written to be (and may not be) relied upon to (i) avoid tax-related penalties imposed under the Internal Revenue Code, or (ii) promote, market or recommend to another party any transaction or matter addressed herein (or in any such attachment). In addition, nothing herein is intended to convey an expression of an opinion as to the likelihood a tax position would ultimately prevail if challenged by the IRS. This communication is intended solely for the person to whom it is addressed; no one else should rely on the tax advice provided herein. The person to whom this advice is addressed is under no obligation to keep the advice or matters related to the advice confidential.

[Quoted text hidden]



Mon, Jun 1, 2020 at 8:36 AM

Dan

Thank you for the response.

If there is a fix to this situation, can you spell it out for me?

If it is in writing, then I can take that as a possible solution to those that would be in the position to correct this.

Appreciate any help I can get to try and get this situation resolved.

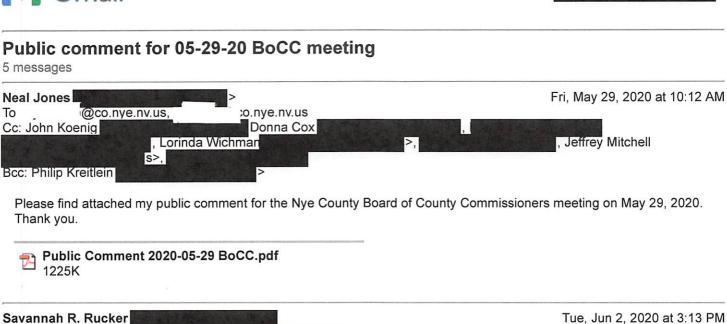
Thank you.

Neal

[Quoted text hidden]

**Neal Jones** 





Good afternoon Mr. Jones,

To: "n,

I heard your comments at the last board meeting and thought I would reach out to explain and provide assistance. I am the County Auditor, Tim Sutton is the County Manager, please feel free to reach out to me with any financial or budget-related questions you have.

The Town of Belmont does not have a tentative budget or a final budget because the Town of Belmont doesn't have a tax district for the Town or a property tax rate associated with the Town. A tax rate is required to prepare a budget for a local government as the tax rate generates revenue for the entity to utilize for operations. I discussed your question with Commissioner Wichman and the Department of Taxation and if the Town Advisory Board forms I can bring an item forward to the Town Advisory Board to see if there is an appetite to create the taxing district which I will then take to the BoCC. Creating a taxing district would raise the property taxes for Belmont Town residents, and doing that would provide funding for the Town's needs to be met while also creating the need for a budget in a future FY.

Please let me know if you have any additional questions, or need anything further.

Thank You,

## Savannah Rucker

Nye County Comptroller

2101 E. Calvada Blvd., Suite 200

Pahrump, NV 89048

(775) 751-6391 - Office

(775) 751-7093 - Fax

srrucker@co.nye.nv.us

comptroller@co.nye.nv.us



#### Nye County is an Equal Opportunity Employer and Provider

### Do you need to print? Easier saving paper than planting trees.

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Public Comment 2020-05-29 BoCC.pdf 1225K

Neal Jones
To: "Savannah R. Rucker" >

Wed, Jun 3, 2020 at 7:15 AM

Ms. Rucker

Thank you for reaching out regarding my concerns.

First, let me apologize for my governmental faux pas in referring to Mr. McArthur as the County Auditor. Even though he has been referred to as the auditor, he is in reality just the outside auditor for the County.

With respect to the Belmont Town Advisory Board (BTAB) and their lack of a budget, as was stated in my public comment, State law and County Code require the BoCC to solicit the advice of the town board regarding a tentative budget for the town.

Both the law and the ordinance use the word "shall", which has specific legal meaning, as in not optional.

The BTAB has never held a public meeting regarding any budgetary needs that they could then share with the BoCC, which would include a lack of budgetary needs.

The BoCC has never solicited / requested this information (publically) from the BTAB.

Also included in my public comment were minutes of the BTAB where they state that they just ask the BoCC for money when they need it.

Why have a budget when you can just ask for money from the BoCC, that is never documented, publically.

Then there is the issue of the Town of Belmont owning property.

How does a town, that is not a legal local governmental entity, that has no budget, pay for property as was claimed by the County Treasurer in the guitclaim deeds?

To me, it is very clear why the County does not want any audits done of the BTAB and the Town of Belmont.

#### Respectfully

Neal Jones

[Quoted text hidden]

Savannah R. Rucker
To: Neal Jones >

Wed, Jun 3, 2020 at 5:34 PM

Mr Jones,

I'll do my best to respond to your questions below, I have included your questions/comments and provided my response as below the question. Please let me know if you need further clarification upon reading my responses. After reading your

email and providing responses I don't know what your end goal is, and maybe if I can understand what you are trying to accomplish I can provide better assistance.

- 1. "With respect to the Belmont Town Advisory Board (BTAB) and their lack of a budget, as was stated in my public comment, State law and County Code require the BoCC to solicit the advice of the town board regarding a tentative budget for the town. Both the law and the ordinance use the word "shall", which has specific legal meaning, as in not optional."
  - a. A budget shall be prepared if there is a tax rate for the town, Belmont Town doesn't have a tax rate thus NRS 269.590 doesn't apply. I recommend you review the Department of Taxation's Redbook available here, go to page 17 or 59 and check out the local government taxing unit listing for Nye County. There is mention of all towns and districts that have a tax rate and district, their district's assessed valuation, and other data. All entities listed on this report generate a budget for their entity because they have a tax rate generating revenues in which they have to budget to spend. Belmont is not listed, and as such doesn't have a tax rate. No tax rate means there is no reason to compile a budget for the entity.
- 2. "The BTAB has never held a public meeting regarding any budgetary needs that they could then share with the BoCC, which would include a lack of budgetary needs. The BoCC has never solicited/requested this information (publically) from the BTAB."
  - a. In my experience with Nye County that is true, there is no tax rate hence no need to prepare a budget. I will reach out to the Belmont Town Advisory Board and place an item on their next meeting to discuss their appetite for creating a tax district and tax rate for the Town of Belmont.
- 3. "Also included in my public comment were minutes of the BTAB where they state that they just ask the BoCC for money when they need it."
  - a. To my knowledge, the Town of Belmont has asked for help funding the replacement of the Courthouse roof, which was funded from capital funds legally so considering it's a County-owned building. I don't know of any other funding requests, but if you have specific projects I can have my team look them up and provide a funding source.
- 4. "Why have a budget when you can just ask for money from the BoCC, that is never documented, publically."
  - a. That is an untrue statement. Nye County and all sub-entities I manage the funds for complies with all NRS for all required publications of financial data, in fact, we go above and beyond to ensure the public has the records they need online. If you would like financial records related to the Belmont courthouse project I can provide them to you, let me know what you need and ill get you the documents. Better yet, the County manages a transparency portal where you can go look for yourself. It's a neat tool, feel free to check it out here
- 5. Then there is the issue of the Town of Belmont owning property. How does a town, that is not a legal local governmental entity, that has no budget, pay for the property as was claimed by the County Treasurer in the quitclaim deeds?
  - a. This was before my time and I apologize, I don't have a response for this right now. Do you have the APN's in question?
- 6. To me, it is very clear why the County does not want any audits done of the BTAB and the Town of Belmont.
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#### NRS269.590 Participation in budget and ordinances for town.

- 1. The board shall:
- (a) Solicit the advice of the town advisory board in the preparation of the tentative budget for the town affected.
- (b) Allow towns to recommend their own ordinances and codes. If the subject matter covered is the subject of an existing county ordinance, the town ordinance may not be less stringent than the county ordinance.
  - 2. The board may allow town advisory boards to control any expenditures which are a part of a county-approved budget.

(Added to NRS by 1975, 1348)

NRS 354.486 "Audit" defined. "Audit" means the examination and analysis of financial statements, accounting procedures and other evidence made in conformity with generally accepted auditing standards in the United States for one or more of the following purposes:

1. Determining the propriety and mathematical accuracy of material financial transactions;

2. Ascertaining whether financial transactions have been properly recorded;

- 3. Ascertaining whether the financial statements prepared from the accounting records fairly present in all material respects the financial position and the results of financial operations and cash flows of the governmental unit in accordance with generally accepted accounting principles in the United States and on a basis which is consistent with that of the preceding year;
  - 4. Evaluating internal accounting controls over financial reporting of the handling of the public money and public property; 5. Determining whether the fiscal controls established by law and administrative regulations are being properly applied;

6. Determining whether there is any evidence that fraud or dishonesty has occurred in the handling of funds or property; 7. Determining whether the acquisition, depreciation and disposition of property and equipment are accounted for in

accordance with generally accepted accounting principles in the United States; and

8. Determining whether the removal of the uncollectible accounts receivable from the records of a governmental unit is done in accordance with the procedure established by law and administrative regulations.

(Added to NRS by 1965, 726; A 1981, 1760; 1993, 1199; 2001, 1796)

NRS 354.624 Annual audit: Requirements; designation of auditor; scope and disposition; dissemination; prohibited

provision in contract with auditor.

1. Each local government shall provide for an annual audit of all of its financial statements. A local government may provide for more frequent audits as it deems necessary. Except as otherwise provided in subsection 2, each annual audit must be concluded and the report of the audit submitted to the governing body as provided in subsection 6 not later than 5 months after the close of the fiscal year for which the audit is conducted. An extension of this time may be granted by the Department of Taxation to any local government that submits an application for an extension to the Department. If the local government fails to provide for an audit in accordance with the provisions of this section, the Department of Taxation shall cause the audit to be made at the expense of the local government. All audits must be conducted by a certified public accountant or by a partnership or professional corporation that is registered pursuant to chapter 628 of NRS.

2. The annual audit of a school district must:

(a) Be concluded and the report submitted to the board of trustees as provided in subsection 6 not later than 4 months after the close of the fiscal year for which the audit is conducted.

(b) If the school district has more than 150,000 pupils enrolled, include an audit of the expenditure by the school district of public money used:

(1) To design, construct or purchase new buildings for schools or related facilities;

(2) To enlarge, remodel or renovate existing buildings for schools or related facilities; and

(3) To acquire sites for building schools or related facilities, or other real property for purposes related to schools.

3. The governing body may, without requiring competitive bids, designate the auditor or firm annually. The auditor or firm must be designated, and notification of the auditor or firm designated must be sent to the Department of Taxation not later than 3

months before the close of the fiscal year for which the audit is to be made.

4. Each annual audit must cover the business of the local government during the full fiscal year. It must be a financial audit conducted in accordance with generally accepted auditing standards in the United States, including findings on compliance with statutes and regulations and an expression of opinion on the financial statements. The Department of Taxation shall prescribe the form of the financial statements, and the chart of accounts must be as nearly as possible the same as the chart that is used in the preparation and publication of the annual budget. The report of the audit must include:

(a) A schedule of all fees imposed by the local government which were subject to the provisions of NRS 354.5989;

(b) A comparison of the operations of the local government with the approved budget, including a statement from the auditor that indicates whether the governing body has taken action on the audit report for the prior year;

(c) If the local government is subject to the provisions of NRS 244.186, a report showing that the local government is in compliance with the provisions of paragraphs (a) and (b) of subsection 1 of NRS 244.186; and

(d) If the local government is subject to the provisions of NRS 710.140 or 710.145, a report showing that the local

government is in compliance with the provisions of those sections with regard to the facilities and property it maintains and the services it provides outside its territorial boundaries.

5. Each local government shall provide to its auditor:

(a) A statement indicating whether each of the following funds established by the local government is being used expressly for the purposes for which it was created, in the form required by NRS 354.6241:

(1) An enterprise fund.

(2) An internal service fund.

(3) A fiduciary fund.

(4) A self-insurance fund.

(5) A fund whose balance is required by law to be:

(I) Used only for a specific purpose other than the payment of compensation to a bargaining unit, as defined in NRS 288.134; or

(II) Carried forward to the succeeding fiscal year in any designated amount.

(b) A list and description of any property conveyed to a nonprofit organization pursuant to NRS 244.287 or 268.058.

(c) If the local government is subject to the provisions of NRS 244.186, a declaration indicating that the local government is in compliance with the provisions of paragraph (c) of subsection 1 of NRS 244.186.

(d) If the local government is subject to the provisions of NRS 710.140 or 710.145, a declaration indicating that the local government is in compliance with the provisions of those sections with regard to the facilities and property it maintains and the services it provides outside its territorial boundaries.

- 6. The opinion and findings of the auditor contained in the report of the audit must be presented at a meeting of the governing body held not more than 30 days after the report is submitted to it. Immediately thereafter, the entire report, together with the management letter required by generally accepted auditing standards in the United States or by regulations adopted pursuant to NRS 354.594, must be filed as a public record with:
  - (a) The clerk or secretary of the governing body;
  - (b) The county clerk;

(c) The Department of Taxation; and

(d) In the case of a school district, the Department of Education.

- 7. After the report of the audit is filed by the local government, the report of the audit, including, without limitation, the opinion and findings of the auditor contained in the report of the audit, may be disseminated by or on behalf of the local government for which the report was prepared by inclusion, without limitation, in or on:
  - (a) An official statement or other document prepared in connection with the offering of bonds or other securities;

(b) A filing made pursuant to the laws or regulations of this State;

(c) A filing made pursuant to a rule or regulation of the Securities and Exchange Commission of the United States; or

(d) A website maintained by a local government on the Internet or its successor,

- without the consent of the auditor who prepared the report of the audit. A provision of a contract entered into between an auditor and a local government that is contrary to the provisions of this subsection is against the public policy of this State and is void and unenforceable.
- 8. If an auditor finds evidence of fraud or dishonesty in the financial statements of a local government, the auditor shall report such evidence to the appropriate level of management in the local government.
- 9. The governing body shall act upon the recommendations of the report of the audit within 3 months after receipt of the report, unless prompter action is required concerning violations of law or regulation, by setting forth in its minutes its intention to adopt the recommendations, to adopt them with modifications or to reject them for reasons shown in the minutes.

(Added to NRS by 1965, 735; A 1967, 939; 1969, 800; 1971, 1344; 1973, 184; 1975, 451, 1688, 1801; 1977, 547; 1981, 313, 1768; 1987, 1043; 1989, 620; 1995, 1896, 1935; 1997, 574, 1611, 1739; 1999, 472, 2945; 2001, 1810; 2003, 1231; 2005, 292, 1344)

Thank You,

Savannah Rucker

srrucker@co.nye.nv.us

comptroller@co.nye.nv.us

From: Neal Jones <njones14791@gmail.com> Sent: Wednesday, June 3, 2020 7:15 AM

To: Savannah R. Rucker <srrucker@co.nye.nv.us>

Subject: Re: Public comment for 05-29-20 BoCC meeting

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

[Quoted text hidden]

Neal Jones >
To: "Savannah R. Rucker"

Wed, Jun 3, 2020 at 9:16 PM

My responses below, in red.

I really do appreciate the fact that you are following up on this, you seem to be the only person in the County government willing to do it.

My "end goals" would be:

- a) To establish why a town and the BoCC does not have to abide by the laws that have created the town with respect to a tentative budget.
- b) To establish how non-existent, phantom, alleged local governmental entities can own property, be considered to be tax exempt, but not meet any of the criteria.
- c) To get the facts of the situations collected, establish what the issues are, figure out what corrections need to be made and then implement those corrections, openly and honestly.

  Thank you for your time and efforts.

Neal

On Wed, Jun 3, 2020 at 5:34 PM Savannah R. Rucker <srrucker@co.nye.nv.us> wrote:

Mr Jones,

I'll do my best to respond to your questions below, I have included your questions/comments and provided my response as below the question. Please let me know if you need further clarification upon reading my responses. After reading your email and providing responses I don't know what your end goal is, and maybe if I can understand what you are trying to accomplish I can provide better assistance.

- 1. "With respect to the Belmont Town Advisory Board (BTAB) and their lack of a budget, as was stated in my public comment, State law and County Code require the BoCC to solicit the advice of the town board regarding a tentative budget for the town. Both the law and the ordinance use the word "shall", which has specific legal meaning, as in not optional."
  - a. A budget shall be prepared if there is a tax rate for the town, Belmont Town doesn't have a tax rate thus NRS 269.590 doesn't apply. I recommend you review the Department of Taxation's Redbook available here, go to page 17 or 59 and check out the local government taxing unit listing for Nye County. There is mention of all towns and districts that have a tax rate and district, their district's assessed valuation, and other data. All entities listed on this report generate a budget for their entity because they have a tax rate generating revenues in which they have to budget to spend. Belmont is not listed, and as such doesn't have a tax rate. No tax rate means there is no reason to compile a budget for the entity. How would Nevada Department of Taxation establish a tax rate for local governmental entity if it has no tentative budget information to work with. This is a which comes first, the chicken or the egg situation. It is not clear to me how DTax could establish a tax rate for a town without any information.
- 2. "The BTAB has never held a public meeting regarding any budgetary needs that they could then share with the BoCC, which would include a lack of budgetary needs. The BoCC has never solicited/requested this information (publically) from the BTAB."
  - a. In my experience with Nye County that is true, there is no tax rate hence no need to prepare a budget. I will reach out to the Belmont Town Advisory Board and place an item on their next meeting to discuss their appetite for creating a tax district and tax rate for the Town of Belmont. The law creating the <u>Belmont Town Advisory Board</u> did not say anything about having a budget only if they "have an appetite" for this.
- "Also included in my public comment were minutes of the BTAB where they state that they just ask the BoCC for money when they need it."
  - a. To my knowledge, the Town of Belmont has asked for help funding the replacement of the Courthouse roof, which was funded from capital funds legally so considering it's a County-owned building. I don't know of any other funding requests, but if you have specific projects I can have my team look them up and provide a funding source. This specific information was included in the documentation with my public comment at the May 29, 2020 meeting.
- 4. "Why have a budget when you can just ask for money from the BoCC, that is never documented, publically."
  - a. That is an untrue statement. Nye County and all sub-entities I manage the funds for complies with all NRS for all required publications of financial data, in fact, we go above and beyond to ensure the public has the records they need online. If you would like financial records related to the Belmont courthouse project I can provide them to you, let me know what you need and ill get you the documents. Better yet, the County manages a transparency portal where you can go look for yourself. It's a neat tool, feel free to check it out here. My statement is true and documented. I have not made any reference to the work done on the Belmont Courthouse or the funding for that project. That is all through the <u>Friends of the Belmont Courthouse</u> group and is a seperate issue.
- 5. Then there is the issue of the Town of Belmont owning property. How does a town, that is not a legal local governmental entity, that has no budget, pay for the property as was claimed by the County Treasurer in the quitclaim deeds?
  - a. This was before my time and I apologize, I don't have a response for this right now. Do you have the APN's in question? All this information is included in the documentation of my public comment at the May 29, 2020 meeting.
- 6. To me, it is very clear why the County does not want any audits done of the BTAB and the Town of Belmont.
  - a. There is no budget, hence there are no revenues or expenditures for the Town of Belmont to audit. I am not sure what this accusation accomplishes here Neal, the Board of County Commissioners and Nye County are both in compliance with budget statutes and satisfactorily completes the annual audit as required under NRS. The County follows NRS 354.486 and NRS 354.624 explicitly, and our external auditor Dan McArthur performs the audit in compliance with this NRS. The two NRS are included below for your review. The expenditures the County has paid on behalf of the Town of Belmont have been audited and are in compliance with all appropriate NRS or they would have generated an audit finding. If there are no expenditures for the <u>Town of Belmont</u> to audit, how exactly did they pay for the properties (according to the County Treasurer) they own? The <u>Town of Belmont</u> and the <u>Belmont Town Advisory Board</u> are seperate government entites. The <u>Belmont Town Advisory Board</u> exists only as a liason between the the residents of Belmont and the BoCC. The County has not been able to come up with a contact person for the <u>Town of Belmont</u> in the two weeks since I put in my public records request for this

information. DTax has stated they have no records of the <u>Town of Belmont</u> as a local government entity, yet they have purchased and own property. How does that work?

[Quoted text hidden]

- 31. For Possible Action Discussion and deliberation to consider Neal Jones's request to rescind, repeal, cancel, void and/or nullify Nye County Resolutions 2020-16: A Resolution Directing the Transfer of Nye County Treasurer Trust Property Into Nye County Ownership for Public Purposes and 2013-17: A Resolution Directing the Transfer of Nye County Treasurer Trust Property Into Town of Belmont Ownership for Public Purposes-Cont'd.
  - Mr. Jones said neither the Belmont Town Advisory Board nor the Town of Belmont had a budget or any means to pay these taxes. Ms. Zlotek pointed out Mr. Jones had supplied an e-mail from Administration regarding the properties in Resolution No. 2013-17 and payment was made from N14001-3146-5311. The source and tracing of funds for payment was beyond the assignment to the District Attorney and may best be addressed by the Treasurer and the Comptroller.

Neal Jones said Section 5.2.2. of the Rules of Procedure of the Board of County Commissioners stated attached to each agenda item shall be as much background material as was necessary for an informed decision of the Board. He asked where Ms. Zlotek's documentation and back-up was for this agenda item as he had presented his information for the back-up for his agenda items.

Ms. Zlotek stated her documentation for this item was Mr. Jones' back-up as she referenced clearly during her presentation. She had no need to put it in the back-up and the law did not require her to put anything in the back-up.

Mr. Jones asked that his written statement be included in the minutes [see Attachment 1]. He said the main issue was the lack of back-up documentation, which was a requirement of the Board's own Rules of Procedure. He talked about his concerns with both resolutions as well as Commissioner Wichman's conflicts of interest associated with Resolution No. 2020-16.

Greg Dann said he found Mr. Jones extremely credible and applauded him for taking the side of ethics.

Donna Motis said she was the secretary of the Belmont Town Advisory Board and had been for many years. She did not appreciate the comment from Mr. Jones about the "alleged" meeting the Belmont Town Board had regarding asking the Commissioners to pull those three properties for its use as she had minutes to prove it. Also, at that time Janice Berard, his partner, was a member of the town board and voted to have those three parcels pulled for Belmont Town use. Ms. Motis said the town paid the taxes on those from the budget Nye County gave the town to use as they felt fit for the purpose of keeping Belmont Town up and running.

Kenny Bent felt both resolutions were extremely misleading when what took place was understood and in his opinion they were just concealing ongoing fraud. As far as the District Attorney's comments, he said their main focus was to protect the County and

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