



**REAL AND PERSONAL PROPERTY STATEMENT**  
**FOR REPORTING ADDITIONS AND DELETIONS TO**  
**MINING AND MILLING PROPERTY ONLY**

**REPORTING PERIOD: JULY 1, 2023 TO JUNE 30, 2024**  
**TO BE USED FOR**  
**2025-26 SECURED VALUATIONS AND/OR 2024-25 UNSECURED VALUATIONS**

**THIS STATEMENT MUST BE RETURNED BY:**  
**JULY 31, 2024**  
**RETURN TO:**  
**Department Of Taxation**  
**Division of Local Government Services**  
**3850 Arrowhead Dr., 2nd Floor**  
**Carson City, NV 89706**

Under the authority of NRS 361.260 the Department is making an inquiry about your real property assets. Also under NRS 361.265, each person or firm owning, claiming, possessing, controlling, or managing personal property shall return a statement of personal property describing the property and its cost of acquisition. The statement must be returned no later than July 31st; however, upon written request showing good cause, an extension may be granted. A request for filing extension must be made in writing and filed with the Department of Taxation prior to the July 31st deadline.

**Failure to complete and return the statement by July 31st may subject property owners to penalties. The statement is subject to audit. A response of "same as last year" is not acceptable by law.**

**INSTRUCTIONS:**

1. It is recommended that you contact the Department of Taxation for a complete property asset list so that additions, deletions and changes may be made after reviewing the entire list. The contact person will e-mail, mail or fax the complete list at your request (see Part J - Submission for contact information).
2. Report mining and/or milling property including buildings and improvements and all personal property, such as fixed equipment, unlicensed mobile equipment, machinery, and inventory on Form 1238CA. You may also submit lists in Excel format by attaching and e-mailing it to the contacts identified under Part J - Submission, along with the completed Form 1238CA.
3. If you rent or lease any property **from** others, these items must be listed under Part F – Rented or Leased Property. Please report ALL property in this category.
4. If you rent or lease any property **to** others, these items must be listed under Part G – Rented or Leased Property (Leased to Others). Please report ALL property in this category.
5. If the operation has been sold or you have terminated your lease or contract, please indicate this under Part H – Additional Information. If such sale or transfer has occurred, please identify the name and address of the new owner and/or operator.
6. Reduced life depreciation will be granted for mobile equipment such as haul packs, loaders, shovels, dozers, graders, backhoes, drilling trucks, and excavators **IF** the mine is in operation for more than one shift a day (as indicated by the operator under Part H – Additional Information). Other kinds of equipment such as furniture and office equipment, or where a mine is in operation for only one shift per day, will remain on average life in accordance with Life Tables in the Personal Property Manual. Please indicate under Part H – Additional Information if the mine operates more than one shift per day.
7. Report Construction Work in Progress (CWIP or CIP) started as of July 1 but not completed before June 30. Once the construction project is complete and the costs have been capitalized, those assets should be deleted from Construction Work in Progress (CWIP or CIP) and added to Improvements or Personal Property accordingly.
8. All land and possessory interest land values are calculated by the local Assessor's Office. No reporting necessary on this form.
9. This reporting form is available on the Department's website:  
[http://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/Mining\\_Declaration\\_of\\_Value/](http://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/Mining_Declaration_of_Value/).



## REAL AND PERSONAL PROPERTY STATEMENT

Pursuant to NRS 361.260 and 361.265, taxpayers declare assets for property tax purposes.

**RETURN THIS FORM NO LATER THAN JULY 31ST**

Please Print Clearly or Type:

### Part A. PROPERTY OWNER CONTACT INFORMATION

Name of Property Owner as it appears on the tax roll:					
Name of Contact Person				Title	
Mailing Address of Contact Person (Street Address or PO Box)				E-Mail Address	
City	State	Zip	Daytime Phone	Alternate Phone	Fax Number

### Part B. PROPERTY IDENTIFICATION INFORMATION

1. Enter the Mine Name or Project Name:		
2. Enter Physical Address where mining property is located:		
Address		City (if applicable)
County		
3. Enter Applicable APN or Account Number from assessment notice or tax bill:		
Assessor's Parcel Number (APN)	Account Number	Property Identification Number (PIN) - Mines

### Part C. IMPROVEMENTS (Real Property)

List all buildings, fences, paving and parking, leach pads, tailing impoundments, wells, etc. Please describe the construction material and sizes.

Addition	Deletion	Description	Type		Floor	Heating	Electricity/ Plumbing	L	W	Eave Height	Date Built		Construction Cost
			Metal	Wood							Month	Year	



**Part D. PERSONAL PROPERTY**

**1. Fixed Machinery & Equipment:**

Addition	Deletion	Description	Type or Model and Manufacturer	Size or Capacity	Year Mfg	Date of Acquisition		Seller / Buyer	Delivered or Installed Cost
						Month	Year	Name and address	

**2. Mobile Machinery & Equipment - Average Life (more than 5 years) (Unlicensed):**


**3. Mobile Machinery & Equipment - Short Life (5 years or less) (Unlicensed):**


**4. Supplies not exempt pursuant to NRS 361.068 and NAC 361.065 :**




**Part E. CONSTRUCTION WORK IN PROGRESS (CWIP or CIP)**

Pursuant to NRS 361.260, the Department is responsible for assessing all property whose existence is ascertained after July 1 in each assessment year. **List any new construction started as of July 1, but not completed before June 30. Once the construction project is complete and the costs have been capitalized, those assets should be deleted from Construction Work in Progress (CWIP or CIP) and added to Improvements or Personal Property accordingly.** Costs reflected in this section should include new buildings, improvements, fixed machinery, and equipment.

Description	Machinery and Equipment	Date Started	in the Current Fiscal Year as of June 30th	Total Estimated Completion Cost	Estimated Completion Date



**Part F. RENTED OR LEASED PROPERTY**

List any rented or leased machinery and equipment or personal property located at your place of business. Indicate the party responsible for the Nevada personal property tax.

Description	Responsible Party	Responsible Party's Address (if other than lessee)	Type or Model and Manufacturer	Size or Capacity	Year Mfg	Date of Lease		Equipment Cost or Value
						Beginning	Ending	

**Part G. RENTED OR LEASED PROPERTY (Leased to Others)**

List any rented or leased machinery and equipment or personal property located at your place of business. Indicate the party responsible for the Nevada personal property tax.

Description	Responsible Party	Responsible Party's Address (if other than lessee)	Type or Model and Manufacturer	Size or Capacity	Year Mfg	Date of Lease		Equipment Cost or Value
						Beginning	Ending	

**Part H. ADDITIONAL INFORMATION**

1. Is the mine presently engaged in operations more than one shift per day?							# of Shifts	
2. Is this mine presently in operation?					If not, please give date of shutdown.			
3. Has this mine been sold?		Name & Address of New Owner					Date of Sale	
4. Has the lease been terminated? (list in the space below a description of the lease terminated)							Date of Termination	
5. Additional Comments/Remarks								

**Part I. VERIFICATION**

I verify (or declare) under penalty of perjury under the laws of the State of Nevada tha the information contained herein, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief. I hereby authorize and empower Nevada taxing authorities and their deputies to personally inspect the facilities, examine supporting documents, or otherwise verify this declaration. (NRS 361.265.(1))

Claimant Signature	Title	Date



**Part J. SUBMISSION**

**If you have questions about this form, please call or e-mail:**

Carole Hopkins-(775) 684-2028 [chopkins@tax.state.nv.us](mailto:chopkins@tax.state.nv.us)

Lorna Quisenberry- (775) 684-2093; [lquisenberry@tax.state.nv.us](mailto:lquisenberry@tax.state.nv.us)

Molly Lopez-(775) 684-2014 [lopezm@tax.state.nv.us](mailto:lopezm@tax.state.nv.us)

Catherine Starks - (775)684-2014; [cstarks@tax.state.nv.us](mailto:cstarks@tax.state.nv.us)

Sorin Popa - (775) 684-2011; [spopa@tax.state.nv.us](mailto:spopa@tax.state.nv.us)

**Submit the completed and SIGNED form to:**

Department of Taxation  
Division of Local Government Services  
3850 Arrowhead Dr., 2nd Floor  
Carson City, NV 89706

You may also submit the completed and SIGNED form electronically to [mineforms@tax.state.nv.us](mailto:mineforms@tax.state.nv.us).