

**Nevada State Board of Equalization**  
**Taxpayer Petition for DIRECT Appeal**

**RECEIVED**

January 15, 2025  
STATE OF NEVADA  
DEPARTMENT OF TAXATION

If you have questions about this form or the appeal process, please call: (775) 684-2160  
Email completed form to: [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us) or Fax (775) 684-2020  
Mail: State Board of Equalization, 3850 Arrowhead Dr., 2nd Floor, Carson City, NV, 89706



*Please Print or Type:*

**Part A. PROPERTY OWNER AND PETITIONER INFORMATION**

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: Cyrq Energy, Inc/ Soda Lake Project					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER) Joy S Gomez				TITLE Consultant	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 20118 N 67th Ave., Suite 300, #611				EMAIL ADDRESS: Joys21@aol.com	
CITY Glendale	STATE AZ	ZIP CODE 85308	DAYTIME PHONE 602-430-6888	ALTERNATE PHONE	FAX NUMBER

**Part B. PROPERTY OWNER ENTITY DESCRIPTION**

*Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.*

- ☐ Sole Proprietorship      ☐ Trust      ☒ Corporation  
☐ Limited Liability Company (LLC)    ☐ General or Limited Partnership    ☐ Government or Governmental Agency  
☐ Other, please describe: \_\_\_\_\_

The organization described above was formed under the laws of the State of \_\_\_\_\_.

The organization described above is a non-profit organization.    ☐ Yes    ☒ No

**Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A**

*Check box which best describes the relationship of Petitioner to Property Owner: ☒ Additional information may be necessary.*

- ☐ Self      ☐ Trustee of Trust      ☐ Employee of Property Owner  
☐ Co-owner, partner, managing member      ☐ Officer of Company  
☐ Employee or Officer of Management Company  
☐ Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property  
☒ Other, please describe: authorized Agent

**Part D. PROPERTY IDENTIFICATION INFORMATION**

**1. Enter Physical Address of Property:**

ADDRESS 5500	STREET/ROAD Soda Lake Rd	CITY (IF APPLICABLE) Fallon	COUNTY Churchill
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**2. Enter Applicable APN or Account Number from assessment notice or taxbill:**

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER MM007054	PROPERTY IDENTIFICATION NUMBER (PIN)-MINES 1928-07-002
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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: ☒**

- |   |  |   |
|---|--|---|
| <input type="checkbox"/> Vacant Land                                      | <input type="checkbox"/> Mobile Home (Not on foundation) | <input checked="" type="checkbox"/> Mining Property |
| <input type="checkbox"/> Residential Property                             | <input type="checkbox"/> Commercial Property             | <input type="checkbox"/> Industrial Property        |
| <input type="checkbox"/> Multi-Family Residential Property                | <input type="checkbox"/> Agricultural Property           | <input type="checkbox"/> Personal Property          |
| <input type="checkbox"/> Possessory Interest in Real or Personal property |  |   |

**5. Check Year and Roll Type of Assessment being appealed: ☒**

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> 2024-2025 Secured Roll                      | <input type="checkbox"/> 2023-2024 Unsecured Roll    | <input type="checkbox"/> 2023-2024 Supplemental Roll |
| <input checked="" type="checkbox"/> 2024-2025 Centrally-assessed Rol | <input type="checkbox"/> 2023-2024 Net Proceeds Roll |  |

Other years being appealed: 2021-22: 2022-23:2023-24

*Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.*

**Part E. VALUE OF PROPERTY**

Property Type	As established by County Assessor or Department of Taxation		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land	N/A		N/A	
Buildings	N/A		N/A	
Personal Property	N/A		N/A	
Possessory interest in real property	N/A		N/A	
Centrally-assessed properties	37,169,031		34,338,352	
Net Proceeds of Minerals	N/A		N/A	
Total	37,169,031		34,338,352	

For Clerk Use Only:

25-105    SBE 1

## Part F. TYPE OF APPEAL

Check box which best describes the authority of the State Board to take jurisdiction to hear the appeal.

- ☐ NRS 361.360(3): The value of real or personal property is being appealed, but the appeal could not be heard by a county board of equalization because the real or personal property was placed on the unsecured tax roll after December 15.
- ☐ NRS 361A.240(2)(b): The value of open-space property is being appealed, but the appeal could not be heard by a county board of equalization because the under-or-over valuation of open-space use assessment was placed on the unsecured tax roll after December 15.
- ☐ NRS 361A.273(2): This is an appeal of a determination that agricultural property has been converted to a higher use and for valuations for deferred tax years; the notice of conversion from the assessor was received after December 16 and before July 1.
- ☐ NRS 361.403: This is an appeal regarding the undervaluation, overvaluation or non-assessment of property by the Nevada Tax Commission (centrally-assessed utility, transportation or mine properties).
- ☐ NRS 362.135: This is an appeal of the certification of Net Proceeds of Minerals Tax by the Department of Taxation.
- ☐ This is an appeal of the denial of exemption of real or personal property by Department of Taxation
- ☒ Other reason, please describe. Discovery of clerical errors

## Part G. ATTACH A STATEMENT DESCRIBING THE FACTS, REASONS AND STATUTORY BASIS RELIED UPON TO SUPPORT THE CLAIM, PURSUANT TO NAC 361.7012(6).

### Part H. AUTHORIZATION OF AGENT *Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the State Board.*

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition.

I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Nevada State Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

*List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.*

#### Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT: Joy S Gomez		TITLE: Consultant			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: B & G Property Tax Associates		EMAIL ADDRESS: Joys21@aol.com			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 20118 N 67th Ave., Suite 300, # 611					
CITY Glendale	STATE AZ	ZIP CODE 85308	DAYTIME PHONE 602-430-6888	ALTERNATE PHONE	FAX NUMBER

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the State Board.

► Joy S Gomez Consultant 01/15/2025  
Authorized Agent Signature Title Date

## VERIFICATION

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part H above is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part H.

► [Signature] Corporate Controller 1/15/2025  
Petitioner Signature Title Date

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

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

► \_\_\_\_\_  
Authorized Agent Signature Title Date



## Taxpayer Petition for DIRECT Appeal

Cyrq Energy, LLC – Soda Lake Project

Account No. MM007054

PIN: 1928-07-002

5500 Soda Lake Rd.

Fallon, NV

### Part G.

The taxpayer has been conducting an internal verification of assets for the last two years. Over the course of the last three months, the Taxpayer has compared the official asset listing within the books and records of the company to the listing the State had on file. The comparison showed there were assets not on the State's list, as well as several retired assets not noted as deletions on the annual reports.

Although the total amount of the 2015 agreed upon purchase price between the State and Cyrq was close, the allocation and description of the assets were different. Additionally, after audit adjustments, there were additional assets (costs) in the opening entries not reflected on the State list. And there was a \$10,379,363 credit adjustment on the State list to "adjust to the Sale price". The taxpayer listed all the assets in accordance with the purchase price and removed the lump sum credit amount.

Because of staff turnover and changes in accounting systems, retirements of assets have not been reported. The asset verification project has provided clarity and a more accurate listing of the assets, dates, and costs. However, what the asset verification project did not clarify is the application of the Renewable Energy Sales/Property Tax Rebate program. (agreement attached) The agreement speaks to taxes, as opposed to cost/assessed value. An explanation of the calculations would be most helpful. The total costs reflected on the State list of assets are very different from the final assessment. We have listed below the differences between each of the years.

State:

06/30/2021                81,183,309

Taxpayer:

06/30/2021                70,564,099

State:

06/30/2022                81,547,739

Taxpayer:

06/30/2022                71,325,657

State:

06/30/2023                83,288,129

Taxpayer:

06/30/2023                69,697,616

State:

06/30/2024                89,856,437

Taxpayer:

58,597,871

Taxpayers respectfully request the opportunity to discuss the corrections listed for each of the years, with the Department of Taxation, prior to appearing before the Board for a hearing.



755 North Rook Street, Suite 202  
Carson City, NV 89701  
Office: (775) 687-1850  
Fax: (775) 687-1869

GOVERNOR'S OFFICE OF ENERGY

THIS AGREEMENT is made on December 11, 2018 by the Director of the Governor's Office of Energy (Director) and AMOR IX, LLC (Owner) as a result of the determination by the Director that Owner's project, as described herein, meets the criteria set out in Nevada Revised Statutes (NRS) 701A.300 through NRS 701A.390 such that Owner is entitled to the benefit of partial abatement of its sales and use taxes and property taxes according to the following terms and conditions.

1. **Approved Project.** This Agreement is intended only and solely to allow partial abatement of the sales and use taxes and/or property taxes upon Owner's AMOR IX, LLC (Facility) according to the representations made in Owner's Application Filing No. (AFN) 18-0827G (Application) filed August 27, 2018 (Revised October 8, 2018), the Findings of Fact, Conclusions of Law, and Order (Order) issued by the Director on December 11, 2018 regarding AFN 18-0827G resultant from a public hearing held by the Director on December 11, 2018.

2. **Approved Partial Tax Abatements.**

- (a) **Sales and Use Tax Abatement.** Between December 11, 2018 and December 11, 2021, any qualified purchaser of goods and equipment for Facility shall not be required to pay sales and use taxes abated pursuant to Order dated December 11, 2018. However, any qualified purchaser of goods and services is required to pay all unabated sales and use taxes imposed in this state at the statutory rate in accordance with NRS Chapter 374.
- (b) **Property Tax Abatement.** The abatement of property taxes imposed pursuant to NRS chapter 361 shall be equal to 55 percent of the taxes on real and personal property payable by Owner on the Facility each year. This abatement shall commence December 11, 2018 and shall terminate on December 11, 2038.

3. **Terms and Conditions of Partial Tax Abatements.** The following terms and conditions govern the partial tax abatements granted pursuant to this Agreement:

- (a) **Compliance with Law and Application.** Owner shall comply with all applicable Nevada, federal, and local laws related to the construction and operation of the Facility, including but not limited to NRS chapter 701A and Nevada Administrative Code (NAC) chapter 701A. Owner shall also substantively honor all commitments and representations made in the documents submitted to the Director that formed the basis upon which the Director granted the abatements with the acknowledgement that some of the items contained therein were estimated and that in no case will the Owner's actual performance fail to meet the statutory or regulatory criteria upon which the Director granted the approval of the Application.
- (b) **List of Contractors, Subcontractors, and Other Entities.** For the term of the abatement of sales and use taxes, where applicable, Owner shall maintain an accurate and current list with the Director of all contractors, subcontractors, and other entities that will be purchasing goods and equipment for the construction of the Facility. Contractors, subcontractors, and other entities not included on the list submitted to the Director are not entitled to claim or receive the abatement herein. Owner acknowledges that it may be held responsible and may be liable for repayment of any abated taxes resulting from the improper exercise of the abatements allowed herein by Owner, its contractor or subcontractors, or any other person or entity that Owner authorizes or allows to make use of the abatements herein. In any action seeking repayment of any abated taxes, the Owner will also be responsible for the payment of the fees and costs, including attorney's fees, incurred by the Director in seeking the repayment of the abated taxes.
- (c) **Effectiveness of Abatement and Actual Taxes Assessed.** The actual taxes assessed will be determined through the processes established by applicable tax laws and regulations, and the partial abatements will be applied to the taxes actually assessed. It may be that the actual taxes assessed throughout the abatement terms herein may vary from the estimates contained in the Order in this matter and the documents and evidence on which it was based. This Agreement shall remain in full force and effect regardless of whether any such variances favor or disfavor the Owner.

Abatement Agreement

AMOR IX, LLC



- (d) **Annual Reports.** Throughout the abatement terms granted by this Agreement, Owner shall file with the Director of the Governor's Office of Energy (GOE) an annual report on a form provided by the Director. The annual report form may change from year to year in the discretion of the Director. The first annual report shall be submitted by the Owner on or before December 11, 2019 and on or before every December 11 thereafter until the abatements expires. The Owner shall produce with the annual report such documents and data as are required by the Director to ensure Owner's compliance with this Agreement.
- (e) **Cooperation with the Director, the Department of Taxation, and any other agencies authorized by Nevada law.** The Director, employees or agents of the Director, employees or agents of the Department of Taxation, and any other persons or agencies authorized by Nevada law may inspect the site of the Facility at any time when the Facility is under construction or operating with or without giving Owner prior notice. Owner shall cooperate with all requests for documents, data, or interviews, which may include providing such information as is requested by the Department of Taxation to assist it in making determinations regarding the correct application of the partial abatements granted herein. Owner shall allow access to the site of the Facility or any of its components, buildings, or other facilities, but any persons participating in such inspections shall comply with all of Owner's safety and security policies applicable to visitors of the Facility. Any lack of cooperation by Owner may be deemed a failure of compliance with this Agreement and may result in the suspension or revocation of the tax abatements in accordance with the terms of Paragraph 5 below.
- (f) **Incorporation of Documents.** The Findings of Fact, Conclusions of Law, and Order entered by the Director in this matter, the Application, and all other documents upon which the Director rendered the determination to grant the abatements herein are incorporated into this Agreement by this reference. All representations, commitments, and assurances contained therein are part of this Agreement and shall be enforceable by and through this Agreement.
- (g) **Severability.** If any portion of this Agreement is determined by a court of competent jurisdiction to be unenforceable, the remainder of this Agreement shall remain in full force and effect.
- (h) **Applicable Law and Venue.** This Agreement shall be interpreted and enforced according to the laws of the State of Nevada. Venue for any action based upon this Agreement shall be the First Judicial District Court in and for Carson City, Nevada.

4. **Issuance of Certificate.** With and by this Agreement, the Owner is authorized to receive from the Department of Taxation a certificate authorizing the abatements for sales and use taxes granted herein.

5. **Effects of Non-Compliance.** Owner acknowledges that the Director and the Nevada Department of Taxation have the right and authority to investigate and audit Owner's compliance with the terms of this Agreement. Owner further acknowledges that pursuant to applicable laws and regulations if the Director determines that the terms and conditions of this Agreement have been violated, the Director may provide Owner notice of the determination and allow Owner an opportunity to be heard regarding the determination. After providing Owner with notice and an opportunity to be heard, if the Director concludes that the terms and conditions of this Agreement have not been complied with, the Director may enter an order suspending the tax abatements and requiring Owner to remediate the failure of compliance, and if Owner does not do so, the Director may revoke the tax abatements and/or further require that the Owner repay taxes abated, fees, costs, and attorney's fees as are just, appropriate, and necessary under the circumstances.

6. **Assignment of Agreement.** If Owner sells, transfers, or otherwise assigns some or all of its interests in the Facility, the successor-in-interest to Owner may not avail itself of the benefits of the tax abatements herein unless and until it has: (a) Acknowledged in writing that it is knowledgeable of the terms of this Agreement, (b) Acknowledged in writing that it intends to be bound by and will comply with the terms of this Agreement, and (c) Notified the Director in writing of its acknowledgements under this paragraph on a form provided by the Director.

7. **Payment of Fees.** The Owner shall pay all fees in accordance with NAC 701A.650.

(signatures on following page)

Abatement Agreement

AMOR IX, LLC

SIGNED THIS 11<sup>th</sup> DAY OF December, 2018.


Governor's Office of Energy

By:   
ANGELA DYKEMA, Director

By signing below, I acknowledge that I am an owner, member, partner, officer, or employee of Owner with signatory authority to bind the Owner to this Agreement. I hereby declare that all matters contained in this Agreement are true and complete and that any misrepresentation contained herein may be deemed a cause for termination of this Agreement and the benefits conferred herein.

SIGNED THIS 11<sup>th</sup> DAY OF December, 2018.

AMOR IX, LLC

By:  Name and Title: John Perry CFO  
SIGNATURE PRINT NAME AND TITLE

Abatement Agreement  
AMOR IX, LLC



**From:** [Joys21@aol.com](mailto:Joys21@aol.com)  
**To:** [State Board Equalization](#)  
**Cc:** [Robert Burnett](#)  
**Subject:** AMOR IX - Soda Lake 2024-25 signed appeal  
**Date:** Wednesday, January 15, 2025 5:13:33 PM  
**Attachments:** [Soda Lake 2024-25 signed appeal signed.pdf](#)  
**Importance:** High

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

Please find an appeal for the purpose of correcting clerical errors for the Soda Lake Project.

Thank you for your assistance. Please let me know if you have any questions or concerns.

Have a nice evening!

Joy Gomez

602-430-6888



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

JOE LOMBARDO  
*Governor*

3850 Arrowhead Drive, 2<sup>nd</sup> Floor  
Carson City, Nevada 89706  
Telephone (775) 684-2160  
Fax (775) 684-2020

SHELLIE HUGHES  
*Secretary*

**Taxpayer:**

Cyrq Energy, Inc./Soda Lake Project  
c/o B & G Property Tax Associates  
ATTN: Joy S. Gomez  
20118 N 67th Ave, Suite 300, #611  
Glendale, AZ 85308

**Parcel/ID:**

Acct#MM007054

### CONFIRMATION OF APPEAL

Your appeal has been received by the State Board of Equalization. When making reference to this appeal, please use the SBE Case Number assigned. The case number may be found at the bottom of this letter. Hearings will be held in Carson City and Las Vegas, Nevada.

State Board of Equalization hearings are scheduled from March through October. 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 call the Board staff at the numbers listed below. At this time, the precise hearing day 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 State Board before the hearing and have original signatures of the property owner and the agent. An authorization form can be downloaded from our website at:  
[http://tax.nv.gov/Boards/State\\_Board\\_of\\_Equalization\\_Forms/State\\_Board\\_of\\_Equalization\\_Forms/](http://tax.nv.gov/Boards/State_Board_of_Equalization_Forms/State_Board_of_Equalization_Forms/)

If the appeal involves a matter that is currently in litigation before the courts of Nevada, it is the policy of the State Board 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 State Board.

Christina Griffith, Program Officer  
Department of Taxation  
3850 Arrowhead Drive, Second Floor  
Carson City, NV 89706  
Ph: (775) 684-2160  
Fax:(775) 684-2020  
[stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us)

### STATE BOARD OF EQUALIZATION CASE NUMBER: 25 - 105

**Appellant Authorized Agent:**

Cyrq Energy, LLC - Faulkner 1 Power Plant  
c/o B & G Property Tax Associates  
ATTN: Joy S. Gomez  
20118 N 67th Ave, Suite 300, #611  
Glendale, AZ 85308

**Assessor/Dept:**

**Respondent Authorized Agent:**

DEPARTMENT OF TAXATION  
CENTRALLY ASSESSED SUPERVISOR  
CENTRALLY ASSESSED PROPERTIES

1/30/2025



# SBE NOTICE OF HEARING



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

JOE LOMBARDO  
*Governor*

3850 Arrowhead Drive, Second Floor  
Carson City, Nevada 89706  
Telephone (775) 684-2160  
Fax (775) 684-2020

SHELLIE HUGHES  
*Secretary*

September 5, 2025

**CORRECTED NOTICE OF HEARING**

**CERTIFIED MAIL** – 9489 0090 0027 6554 5239 30

PETITIONER:

CYRQ ENERGY, INC./SODA LAKE PROJECT

C/O B & G PROPERTY TAX ASSOCIATES

ATTN: JOY S. GOMEZ

20118 N 67TH AVE, SUITE 300, #611

GLENDAL, AZ 85308

**HAND DELIVERED** –

RESPONDENT:

SUPERVISOR

NV DEPT OF TAXATION/ DLGS

CENTRALLY ASSESSED PROPERTIES

3850 ARROWHEAD DRIVE

CARSON CITY, NV 89706

**DATE/ TIME:** September 29, 2025 at 9:30 AM

September 30, 2025 at 9:00 AM

October 1, 2025 at 9:00 AM

**PLACE:** Nevada Department of Taxation  
700 E Warm Springs Road, Room 150  
Las Vegas, Nevada 89119

Nevada Department of Taxation  
9850 Double R Blvd.  
Reno, Nevada 89521

**ZOOM OPTION:**

<https://us02web.zoom.us/j/82951348384>

**Or Telephone:**

US:+1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592  
or +1 312 626 6799

Webinar ID: 829 5134 8384

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 361.402**

**BRIEF STATEMENT OF MATTER:** Appeal from the action of the Nevada Department of Taxation taken pursuant to NRS 362.100

**Case No:** 25-105

**Parcel No:** 1928-07-002



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 are on the attached information sheet.


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 Kari Skalsky 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](mailto: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 Kari Skalsky 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](mailto: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:   
Kari Skalsky  
Management Analyst III, Boards and Commissions  
Department of Taxation



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

JOE LOMBARDO  
*Governor*

3850 Arrowhead Drive, Second Floor  
Carson City, Nevada 89706  
Telephone (775) 684-2160  
Fax (775) 684-2020

SHELLIE HUGHES  
*Secretary*

September 2, 2025

**NOTICE OF HEARING**

**CERTIFIED MAIL** – 9489 0090 0027 6554 2390 39

PETITIONER:

CYRQ ENERGY, INC./SODA LAKE PROJECT

C/O B & G PROPERTY TAX ASSOCIATES

ATTN: JOY S. GOMEZ

20118 N 67TH AVE, SUITE 300, #611

GLENDAL, AZ 85308

**HAND DELIVERED** –

RESPONDENT:

SUPERVISOR

NV DEPT OF TAXATION/ DLGS

CENTRALLY ASSESSED PROPERTIES

3850 ARROWHEAD DRIVE

CARSON CITY, NV 89706

**DATE/ TIME:** September 29, 2025 at 9:30 AM

September 30, 2025 at 9:00 AM

October 1, 2025 at 9:00 AM

**PLACE:** Nevada Department of Taxation  
700 E Warm Springs Road, Room 150  
Las Vegas, Nevada 89119

Nevada Department of Taxation  
9850 Double R Blvd.  
Reno, Nevada 89521

**ZOOM OPTION:**

<https://us02web.zoom.us/j/82951348384>

**Or Telephone:**

US:+1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592  
or +1 312 626 6799

**Webinar ID:** 829 5134 8384

**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 361.403

BRIEF STATEMENT OF MATTER: Appeal from the action of the Nevada Tax Commission taken pursuant to NRS 361.320, 361.321, 361.323, or 361.325

**Case No:** 25-105

**Parcel No:** 1928-07-002

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 are on the attached information sheet.


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 Kari Skalsky 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](mailto: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 Kari Skalsky 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](mailto: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:   
Kari Skalsky  
Management Analyst III, Boards and Commissions  
Department of Taxation





JOE LOMBARDO  
*Governor*

STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

3850 Arrowhead Drive, Second Floor  
Carson City, Nevada 89706  
Telephone (775) 684-2160  
Fax (775) 684-2020

SHELLIE HUGHES  
*Secretary*

July 3, 2025

**NOTICE OF HEARING**

**CERTIFIED MAIL** – 9489 0090 0027 6613 7918 43

PETITIONER:

CYRQ ENERGY, INC./SODA LAKE PROJECT

C/O B & G PROPERTY TAX ASSOCIATES

ATTN: JOY S. GOMEZ

20118 N 67TH AVE, SUITE 300, #611

GLENDAL, AZ 85308

**HAND DELIVERED** –

RESPONDENT:

SUPERVISOR

NV DEPT OF TAXATION/DLGS

CENTRALLY ASSESSED PROPERTIES

3850 ARROWHEAD DRIVE

CARSON CITY, NV 89706

**DATE:** August 4 – 5, 2025

**TIME:** 9:30 AM

**PLACE:** Nevada Department of Taxation  
9850 Double R Blvd.  
Reno, Nevada 89521

**ZOOM OPTION:**

<https://us02web.zoom.us/j/87027532583>

**Or Telephone:**

US:+1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592 or +1 312 626 6799

**Meeting ID:** 870 2753 2583

**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 361.403

BRIEF STATEMENT OF MATTER: Appeal from the action of the Nevada Tax Commission taken pursuant to NRS 361.320, 361.321, 361.323, or 361.325

**Case No:** 25-105

**Parcel No:** 1928-07-002

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.

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 are on the attached information sheet.

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 Christina Griffith 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](mailto: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 Christina Griffith 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](mailto: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: Christina Griffith  
Christina Griffith  
Department of Taxation

# STIPULATION



STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>  
Call Center: (866) 962-3707

LAS VEGAS OFFICE  
700 E. Warm Springs Rd, Suite 200  
Las Vegas, Nevada 89119  
Phone (702) 486-2300  
Fax (702) 486-2373

JOE LOMBARDO  
Governor  
GEORGE KELESIS  
Chair, Nevada Tax Commission  
SHELLIE HUGHES  
Executive Director

CARSON CITY OFFICE  
3850 Arrowhead Dr., 2<sup>nd</sup> Floor  
Carson City, Nevada 89706  
Phone: (775) 684-2000  
Fax: (775) 684-2020

RENO OFFICE  
4600 Kietzke Lane, Suite L235  
Reno, NV 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303

April 29, 2025

Joy S. Gomez  
Cyrq Energy, Inc.  
20118 N 67<sup>th</sup> Ave., Suite 300, #611  
Glendale, AZ 85308


Re: Cyrq Energy, Inc. – Soda Lake Project Appeal to the State Board of Equalization,  
Case # 25-105

After consideration of additional information provided by the Petitioner, the Petitioner and Respondent hereby agree that the Property Tax Assessment on the Unsecured Roll shall be revised for the 2024-25 tax year as follows:


	Original Taxable	Original Assessed	Revised Taxable	Revised Assessed
New Real Property	\$ 1,356,495	\$ 474,773	\$ 979,543	\$ 342,840
Existing Real Property	\$ 7,101,699	\$ 2,485,595	\$ 5,430,532	\$ 1,900,686
Real Property Pollution Control	\$ 9,441	\$ 3,304	\$ 3,693	\$ 1,293
New Personal Property	\$ 1,132,136	\$ 396,248	\$ 2,896,155	\$ 1,013,655
Existing Personal Property	\$ 29,091,124	\$ 10,181,894	\$ 25,627,387	\$ 8,969,585
Personal Property Pollution Control	\$ 1,502,982	\$ 526,044	\$ 1,388,585	\$ 486,005
<b>Net Total Property</b>	<b>\$ 37,169,031</b>	<b>\$ 13,009,161</b>	<b>\$ 33,541,339</b>	<b>\$ 11,739,469</b>

(This valuation includes improvement values only and does not include land values)

The parties request that the State Board of Equalization approve the revised values stated above.

  
\_\_\_\_\_  
Sorin G. Popa  
Supervisor – Centrally Assessed Properties

04/29/2025  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Joy S. Gomez  
Cyrq Energy, Inc.

4/29/2025  
\_\_\_\_\_  
Date