

## Kari Skalsky

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**From:** Troy Villines <tvillines@lyon-county.org>  
**Sent:** Wednesday, September 17, 2025 8:52 AM  
**To:** Kari Skalsky  
**Cc:** Yvonne Nevarez-Goodson; Jeffrey Mitchell  
**Subject:** Re: FW: State Board of Equalization Meeting August 4-5 2025 - Cancellation notification  
**Attachments:** Law office of Jeffrey A. Dickerson.pdf; District Attorney Response.pdf

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Good morning all,

Inlight of Case 25-110, I would like to submit new evidence in refute to Mr Ferroni's claim that the District attorney did not supply documentation to Mr Ferroni nor his attorney on their request for public records.

I have attached the supporting documents including Mr Ferroni's attorney Jeffrey A. Dickerson's request and District attorney Stephen Rye's response.

Please let me know if this is sufficient.

Respectfully,

-Troy

On Thu, Jul 31, 2025 at 12:26 PM Kari Skalsky <[kskalsky@tax.state.nv.us](mailto:kskalsky@tax.state.nv.us)> wrote:

Good afternoon,

As a follow up to phone notification this morning, this email serves as written notification that the State Board of Equalization meeting scheduled for Monday August 4 – Tuesday August 5 has been canceled. We are working on coordinating the rescheduled meeting and will provide notification once the dates and locations are confirmed.

Thank you so much for your understanding.

Sincerely,

Kari



**Kari Skalsky**

**Management Analyst III**

**Executive Review & Boards and Commissions**

**Nevada Department of Taxation**

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*Troy R. Villines*

**Lyon County Assessor**

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# LAW OFFICE OF JEFFREY A. DICKERSON

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June 26, 2025

Stephan B. Rye  
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[srye@lyon-county.org](mailto:srye@lyon-county.org)

via email attachment only

Re: Enrico Ferroni, 40 Hawk View Dr., Wellington, Parcel 009-132-15.

Dear Steve:

As you may recall from my earlier contact on May 13, 2025 (phone and email), I have been retained to represent Enrico Ferroni with respect to his property issues, namely the taxation and permitting of the same. I write a letter because it is too much for a phone call or email. I am happy to talk after you digest it.

The taxation issue involves what Mr. Ferroni perceives as one of excessive valuation and selective enforcement. One concern on the taxation issue is the permitting enforcement tactic the Assessor's Office has been employing to coerce Mr. Ferroni's cooperation. The origin of this tactic is likely the Assessor's reaction to Mr. Ferroni questioning the assessment, including his appeal to the Board of Equalization. Appraiser Kelly Wilson reported Mr. Ferroni to the Community Development Department Enforcement Division within 30 days of notice of Mr. Ferroni's appeal. This assessment of Mr. Ferroni's property is a



rarity, which means it is selective to him. While Enforcement presses the permitting issue, the Assessor declines to produce the Marshall & Swifts Valuation for the property, despite Mr. Ferroni's requests for it. For example, on February 12, 2025, Kelly Wilson referred Mr. Ferroni to the Property Appraisal Report Card as the best the Assessor could do in response to Mr. Ferroni's request. This is spurious, and is additional evidence of animus against Mr. Ferroni. Certainly the Marshall & Swifts Valuation for his property is something that should be supplied to him on request, at the very least as a public record. Mr. Ferroni is not remiss. His \$5,000.00 shed is valued at \$22,000.00 by that Office. These facts, temporal proximity, selective enforcement and pretext, create a reasonable inference of retaliatory motive on the part of the Assessor's Office.

These issues would take precedence to the appraisal appeal if they become a part of an action against the County and certain of its employees for violation of Mr. Ferroni's rights under the Nevada Constitution. As you know, the Board stays appeals pending related litigation.

Mr. Ferroni's stand on the valuation is protected by his right to possess his property (article 1, section 1), his right to liberty of speech (article 1, section 9), right to petition government (article 1, section 10) and his right to equal protection of the law (article 4, section 21). Since these are self-executing rights, Mr. Ferroni has a private cause of action for their violation. *Mack v. Williams*, 522 P.3d 434, 2022 Nev. LEXIS 87, 138 Nev. Adv. Rep. 86 (2022). This includes County and individual liability, the latter without qualified immunity. *Id.*

The permitting issue originated from the Assessor's office. Appraiser Kelly Wilson alerted the Community Development Department's Enforcement Division after researching and confirming the property was not permitted. Such research in the assessment of property values was unnecessary. But the tactic worked, as the Division has come to insist Mr. Ferroni obtain a permit for the property, at additional expense, because the Division has conditioned its permit on Mr. Ferroni making certain improvements, including raising footings another 6 inches, adding rebar, installing earthquake proofing and installing anti-wind and anti-snow fortifications. Mr. Ferroni estimates this will cost him at least \$2,600.00 in engineering and construction work. It remains to be seen whether this cost is roughly proportional to the County's need for safe buildings. *Nollan v. California Coastal Commission*, 483 U.S. 825, 107 S. Ct. 3141 (1987); *Dolan v. City of*



*Tygard*, 512 U.S. 374, 114 S. Ct. 2309 (1994).

To bring this all current, on June 16, 2025, the Department wrote its (second) “final notice” to Mr. Ferroni, which stated in part:

“This letter serves as a **final notice** regarding the unpermitted structure(s) located on your property at **40 Hawk View Dr, Wellington, NV 89444 (Parcel 009-132-15)**. Despite previous communications, it has come to our attention that the required building permits have still not been obtained for this structure(s). This constitutes a direct violation of Lyon County's regulations, and the structure(s) remains in **non-compliance**, now considered **illegal** by the County.

Final Notice of Violation letter of Joseph Sanchez, Code Enforcement Officer, Community Development Department, dated June 16, 2025.

[T]his issue must now be addressed immediately. Should you continue to neglect this matter, we will be left with no choice but to escalate enforcement actions without further delay.

*Id.* The violation must be addressed “within the next thirty (30) days. . . .” *Id.* 30 days would fall on or about July 16, 2025.

The Enforcement Division had written Mr. Ferroni on April 1, 2025 with a substantially similar “final notice”. The Enforcement Division’s list of notices of unpermitted structures shows notice to Mr. Ferroni on May 6, 2025. Obviously, the list is incorrect.

This same day, June 16, 2025, Kelly Wilson of the Assessor’s Office emailed Mr. Ferroni and asked, “I will need the dimensions. Are you willing to give me the dimensions or allow me access to measure so that I can get the values on our rolls by June 30, 2025?” This deadline is two weeks, half that of the Department’s, but close enough to permit an inference of agency alignment.

This tandem enforcement approach is administrative hardball, a tactic probably as rare as Kelly Wilson’s selective referral. A reasonable inference exists that this bureacratic cooperation is in retaliation for Mr. Ferroni daring to question the



Assessor's valuation methodology.

Three days earlier, the Assessor had written to Mr. Ferroni: "Structures are subject to taxation whether they are permitted or not." Troy R. Villines, Assessor, June 13, 2025 Letter to Enrico Ferroni. Paradoxically, then, Kelly Wilson had no agency with the Enforcement Division. This might explain the rarity of Kelly Wilson's referral.

The tandem agency approach appears to be a pretext for retaliation for Mr. Ferroni's challenge to the valuation by the Assessor. Mr. Ferroni is informed and believes that the agencies are supporting one another in a mutual quest to stop Mr. Ferroni from challenging the assessment of the value of his structure. Now he faces sudden deadlines, unexpected expenses and threat of prosecution.


Mr. Ferroni is also informed and believes that he is the victim of selective enforcement of the permitting process relative to neighboring parcels with outbuildings. I cannot imagine a rational basis for selecting one landowner to permit his outbuildings, while others similarly situated avoid the red tape. Other notices have gone out in 2025, but this does not answer the question of the entire population of unpermitted outbuildings in the County, and whether those notices are but a small percentage, and, if so, why have they been noticed when the others were not.

Of course the County has to assess properties and permit structures as basic governmental functions. These efforts without more are not of concern to Mr. Ferroni. Mr. Ferroni is not seeking to avoid taxation or land use regulation done correctly.

The facts in this letter bring these otherwise legitimate efforts into question. The government cannot violate a citizen's rights in achieving law and order. Mr. Ferroni is a former law enforcement officer, and thus knows this to be true from his own training. I know it to be true as a civil rights litigator.

I asked before that any enforcement moves be held in abeyance while I get a handle on the facts. The facts are leading to actionable legal theories at this point, leading me to ask your Office to shed any light to dispel these legal concerns, and to stay these agency deadlines pending our resolution of the matter.

I understand you may refer this to POOL/PACT since it threatens litigation. If so, I appreciate your attention and professionalism and will see you down the road. If not, I look forward to your response.

Yours very truly,   
JEFFREY A. DICKERSON



**STEPHEN B. RYE**  
District Attorney



<http://www.lyon-county.org>

**BRIAN HASLEM**  
Chief Deputy District Attorney

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July 10, 2025

Mr. Jeffrey A. Dickerson, Esq.  
Law Offices of Jeffrey A. Dickerson  
305 W. Moana Lane  
Reno, NV 89509

*Via US and Electronic Mail*

RE: Enrico Ferroni APN 009-132-15; Response to Letter Dated June 26, 2025

Dear Jeff:

I received your letter dated June 26, 2025. This letter is an effort to respond to your letter and continue discussions to see if Lyon County can address your client's concerns regarding the assessment of his property located at 40 Hawk View Road, Smith, Nevada. Lyon County will continue to explain and be transparent with you regarding the steps that have been taken with respect to the property assessment of Mr. Ferroni's property.

The Assessor's Office has met with your client and informed him that the State of Nevada has an extremely detailed statutory and administrative framework for assessing real and personal property in Nevada. Property appraisers doing the work for Lyon County are licensed and meet the standards set forth in Nevada law. "A person shall not perform the duties of an appraiser for purposes of the taxation of property as an employee of or as an independent contractor for the State or any of its political subdivisions unless the person holds a valid appraiser's certificate issued by the Department." NRS 361.322. Lyon County complies with all the applicable requirements and the appraisers conducting and reviewing the values for Mr. Ferroni's property are properly licensed and trained to conduct appraisals for Lyon County.

Your letter states incorrectly that "the Assessor declines to produce the Marshall and Swifts Valuation of the property, despite Mr. Ferroni's requests for it." There is no such thing as the "Marshall and Swifts Valuation" for the property. The Assessor's office appraises the property and does so in accordance with Nevada law. The Nevada Tax Commission adopted the Marshall Valuation Service (now owned by Cotality) for purposes of assisting in valuation of improvements. NAC 361.1177. If Mr. Ferroni wants a copy of that, he would need to purchase the same directly from Cotality. He is more than welcome to come into the office and review the physical copies in the Assessor's Office (an offer that has been made on more than one occasion). The Assessor's Office maintains a physical copy for public view in the office as required by NAC 361.1177(3). The materials are copyrighted, as is the software program, but Mr. Ferroni is welcome to obtain a copy from Cotality. Public records law in Nevada "does not



supersede or in any manner affect the federal laws governing copyrights or enlarge, diminish or affect in any other manner the rights of a person in any written book or record which is copyrighted pursuant to federal law.” NRS 239.010(1). The Assessor can make copies of certain pages if your client wants copies of those pages, but the Assessor is not at liberty to provide a copy of the books or a copy of the software. *See* NAC 361.1177.

The licensed and trained appraisers in the Lyon County Assessor’s Office do not open the Marshall and Swift and find the valuation for a particular property. The process is much more involved, and includes the assigned assessor reviewing the county records, and in connection with his or her training and expertise, applying the appropriate valuation measure and calculating the assessed value based upon all of that information. The property card and other information provided to Mr. Ferroni includes the information that is used in determining the appraised value for the land and the improvements, including the assumptions that are made based upon review of the improvements and the appraiser’s professional training and experience. The appraisal process is completed using a computer program that includes the information approved by the Nevada Tax Commission and required to be used under Nevada law for calculating the appraised value for real and personal property in Nevada.

You incorrectly allege in your letter that that Lyon County has a \$22,000 value on a \$5,000 shed. Initially, it should be pointed out that the awnings, Conex box, and shed are not included with the improvements assessed for 2024-25. The County identified the shed, Conex bob and awnings during the county review process and the Assessor determined that those improvements are required to be assessed under Nevada law. However, those improvements were not added to the property until after I received your letter. The new property record card for FY26 is attached. The additional improvements added and the depreciated replacement cost (“DRC”) assigned to each improvement are as follows: shed (\$2,005); awning (800 sq. ft., \$10,692); Conex box (\$2,980); awning 560 sq. ft., \$6,861; awning (432 sq. ft., \$6,255).

Mr. Ferroni did not obtain the required building permits for the awnings. That is not the fault of the Lyon County Assessor. The appraiser, as is common when an appeal is filed, went to view the subject property, and noticed the awnings, Conex box and shed on the property that were not included on the tax roll according the County records. The Assessor is required to identify property subject to taxation and that is why Ms. Wilson referred the matter to the building department. *See* NRS 361.260. That is not selective enforcement or a violation of your client’s civil rights, rather it is the Assessor performing its statutory and lawful duties. Mr. Ferroni does not have a right to make improvements to his property in Lyon County or anywhere else in Nevada without being subject to lawful taxation. Simply stated, property owners in Nevada do not have a right to avoid taxation of improvements to their property when the law requires that it be subject to taxation, unless there is a specific exemption.

The Lyon County Assessor is required to assess the improvements as required by law, regardless of whether the property owner has obtained, or is required to have a building permit. The Assessor is required to assess certain improvements even if a building permit is not required, as is the case with the shed larger than 120 sq. ft. on the property (NAC 361.085) and the Conex box (NAC 361.085). Nevada Department of Taxation Guidance Letter 11-002 is attached to provide additional background on how the Assessor is required to determine appraised value on



sheds and Conex boxes. The Assessor encouraged Mr. Ferroni to obtain the permits so that the Assessor would have the most accurate information available to determine the appraised value for those particular improvements. Because the permits were not obtained and the tax roll had to be completed by June 30, 2025, the Assessor had to assign values to those improvements without the benefit of the permits or input from Mr. Ferroni.

The claim that the Assessor's or DA's response to Mr. Ferroni is spurious and additional evidence of animus against Mr. Ferroni is unfounded. The appraisal property card sets forth the values as determined by the appraiser. This card also includes the assumptions used by the appraiser. The Assessor also provided the computer input information to Mr. Ferroni. Mr. Ferroni has not provided any evidence or information to support a claim that the Assessor's Office has made a mistake or error in the appraisal process or the valuation of his property. Mr. Ferroni filed an appeal to the County Board of Equalization and the valuation was upheld. It is my understanding that he has appealed to the State Board of Equalization, and they will also carefully consider the valuation by the Lyon County Assessor and make any adjustments required by Nevada law. The proper method to challenge the appraised value is through the appeal process. Additionally, both this office and the Assessor have responded to Mr. Ferroni's request for records. Unfortunately, he is requesting records that are not public and that do not exist.

The Community Development Department provided Mr. Ferroni a document showing twenty-seven (27) complaints of unpermitted structures over the past two years, pursuant to his public records request. That list is probably not complete, as not every permit issue is handled through a formal code enforcement complaint. Lyon County regularly identifies unpermitted structures and adds those to the tax rolls. Mr. Ferroni is not being singled out in this instance. We recognize that unpermitted structures exist in Lyon County, however, the Assessor is required by law to identify taxable improvements and add those to the tax roll. Nothing that the Assessor has done in this case is unique to your client or based upon some made up animus that your client claims that Lyon County or its officials or employees have towards him.

We would welcome an opportunity to sit down with you and walk through the appraisal process in general and what has been done with Mr. Ferroni's property over the last couple of years. We are confident that you will realize that (1) Lyon County is treating your client the same as other property owners in Lyon County; (2) the Lyon County Assessor is complying with Nevada law in performance of their duties with respect to identifying and assessing real and personal property; and, (3) that the Lyon County Assessor is conservative in assumptions which provides benefits to Mr. Ferroni and other taxpayers in Lyon County.

Mr. Ferroni has stated on several occasions that his property taxes are too high. In fairness, the amount of taxes is not determined by the Lyon County Assessor or his office. It appears to me that Mr. Ferroni's complaints are misplaced. Property taxes have increased in Nevada as property values increase. Those are concerns that need to be addressed with the Legislature and others, not the Assessor, District Attorney and Building Department. In the interim, Lyon County will hold off on any further enforcement action related to the building permits. Lyon County will also consider any other information you provide as to why building permits are not required or why the valuation assigned to your client's property and improvements are incorrect.



Lyon County has no interest in Mr. Ferroni other than perform it statutory and lawful duties and to treat him the same as others in Lyon County.

Please let us know when you would like to schedule a meeting. Thank you for your continued cooperation in this matter.

Sincerely,



Stephen B. Rye  
Lyon County District Attorney

Encl

Ec: Troy Villines, Lyon County Assessor  
Gavin Henderson, Community Development Director