



Nevada State Board of Equalization
Taxpayer Petition for Appeal from
the Decision of the County Board of Equalization

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 or Fax (775) 684-2020 EMAIL or FAX by 5:00 p.m. March 10, 2025
Mail: State Board of Equalization, 3850 Arrowhead Dr, Carson City, NV, 89706 POSTMARK by 5:00 p.m. March 10, 2025

Please Print or Type:

Part A. PROPERTY OWNER AND PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: Freitag, Gary Allen; Brown, Dawn Lone					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) HC 34 Box 34040				EMAIL ADDRESS: mijonme@yahoo.com	
CITY Ely	STATE NV	ZIP CODE 89301	DAYTIME PHONE (775) 296-1511	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: _____

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS 198	STREET/ROAD N. White River Road	CITY (IF APPLICABLE) Preston (Ely)	COUNTY White Pine
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2. Enter Applicable APN or Account Number from assessment notice or taxbill:

ASSESSOR'S PARCEL NUMBER (APN) 011-330-02	ACCOUNT NUMBER
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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. <input type="checkbox"/>
--	--

4. Check Property Use Type: ☒

<input type="checkbox"/> Vacant Land	<input type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input checked="" 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 checked="" type="checkbox"/> 2025-2026 Secured Roll	<input type="checkbox"/> 2024-2025 Unsecured Roll	<input type="checkbox"/> 2024-2025 Supplemental Roll
<input type="checkbox"/> 2025-2026 Centrally-assessed Roll	<input type="checkbox"/> 2024-2025 Net Proceeds Roll	

Other years being appealed: _____

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 Board of Equalization		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				
Buildings				
Personal Property			ZERO	\$7,882
Total				

For Clerk Use Only:

25-115 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.

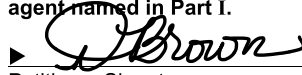
<input type="checkbox"/>	NRS 361.360(1); NRS 361.400(2): The value of real or personal property is being appealed; the Petitioner is aggrieved at the action of the County Board or the failure of the County Board to equalize resulting in overvaluation of property or undervaluation or non-assessment of other property.
<input type="checkbox"/>	NRS 361A.240(2)(b): The under-or-over valuation of open-space use property is being appealed
<input type="checkbox"/>	NRS 361A.273(1): 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 July 1 and before December 16 and the appeal was heard by the County Board.
<input checked="" type="checkbox"/>	NRS 361.360(1); NAC 361.747(2)(c): The property was denied an exemption that is allowed by law. If so, describe the applicable exemption: Our personal portable property is exempt under NRS 361.069 and NAC 361.085
<input type="checkbox"/>	Other reason, please describe. _____

Part G. ATTACH A BRIEF STATEMENT OR LETTER DESCRIBING THE ISSUES AND CONTENTIONS IN THIS APPEAL.**Part H. COUNTY APPEAL INFORMATION**

County in which appeal was heard: White Pine	County Case Number: 2025 - 5	Date Heard by County: February 21, 2025
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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 I below 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 I.

	Owner
Petitioner Signature Dawn Brown (Freitag)	Title February 27, 2025
Print Name of Signatory	Date

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

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada 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.

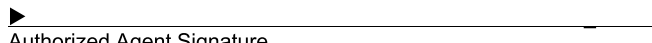
Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT:		TITLE:			
AUTHORIZED AGENT COMPANY, IF APPLICABLE:		EMAIL ADDRESS:			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER

Authorized Agent must check each applicable statement and sign below.

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

☐ 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 the limitations contained in the Agent Authorization Form to be separately submitted.

	Title
Authorized Agent Signature	
Print Name of Signatory	Date

February 27, 2025

Nevada State Board of Equalization
3850 Arrowhead Drive
Carson City, Nevada 89706
(775) 684-2160
stateboard@tax.state.nv.us

RE: Appeal From the Determination of the White Pine County Board of Equalization
Case No. 2025-5; APN 011-330-02

Dear Board Members:

On February 21, 2025, a hearing was held by the White Pine County Board of Equalization to consider our appeal from the determinations of the assessments made by Burton Hilton, the assessor for White Pine County.

This appeal to the State Board of Equalization is brought under the authority of NRS 361.360 seeking relief under NAC 361.747(2)(c).¹

The central issue presented to the County BOE was for a determination of whether our portable livestock panels and our portable kennel panels are exempt from taxation under NRS 361.069 and NAC 361.085. Assessor Hilton appeared to acknowledge that our panels were exempt under law but he decided to redefine our panels as **fixtures** under NAC 361.1127 and proceeded to perpetuate his assessment.

At the hearing, while we argued that our panels were exempt, and while the assessor argued that they are taxable under the **fixture** definition, we turned to the District Attorney, Melissa A. Brown, and requested an explanation of the law under NRS 361.340(11),² and in particular, a legal opinion on the

1 If the appeal is brought pursuant to subsection 1 of NRS 361.360, may determine the question of whether real or personal property is exempt from taxation pursuant to any provision of NRS 361.045 to 361.187, inclusive. NAC 361.747(2)(c)

2 The district attorney or his or her deputy shall be present at all meetings of the county board of equalization to explain the law and the board's authority. NRS 361.340(11)

application of NRS 361.069, NAC 361.085 and NAC 361.1127, including a legal opinion on the White Pine BOE's authority to determine whether our personal property should be deemed exempt or be deemed fixtures.

The district attorney instead declared that the WPC-BOE does not have the authority to declare our personal property exempt and diverted the issues into one of whether Mr. Hilton's assessment created an issue where "full cash value of property is less than its taxable value." In other words, the assessor and the district attorney forced upon the county board a question that was never raised by the appellants at the hearing. According to the district attorney's published mission statement that, "[T]he district attorney ...must insure the [Board of Equalization] receives sound ethical legal advice." The district attorney failed the county BOE in this regard. The district attorney's causing the BOE to abandon its authority is neither ethical nor sound legal advice.

The WPC-BOE acquiesced to the advisement of Mr. Hilton and Ms. Brown that the Board does not have the authority to make a determination as to whether our personal property is exempt.

Our present appeal to the State Board involves two alternative issues:

1. Can the State Board make a determination of exemption now; or, alternatively,
2. Should the State Board remand our appeal issues back to the WPC-BOA with instruction to exert their inherent authority and make an official determination on the record so that either a determination in our favor can be made on the record, or, in the case of an adverse determination, we may appeal the WPC-BOE's decision based on their application of law to the facts of our case relating to our alleged exemption.

Our preference would be to for the State-BOE to remand the issue back to the WPC-BOE under the State-BOE's authority under NRS 361.360(6).³ The reasons for our preference are set forth below:

1. As it stands, the WPC-BOE record on appeal is inadequate because the WPC-BOE declined to exert their authority to address the question of exemption, based on the faulty, or non-existent, opinions of the district attorney and the county assessor, and the district attorney's failure to offer a legal opinion on the issues of application of law.
2. A State-BOE remand will be instructive to the WPC-BOE by instilling a correct view of their authority to determine exemption issues at the county level which would benefit all White Pine County citizens.
3. A remand would also be instructive to the assessor and the district attorney having the effect of better defining their duties to the public and circumscribing the limits of their authority.

3 "If the State Board of Equalization determines that the record of a case on appeal from the county board of equalization is inadequate because of an act or omission of the county assessor, the district attorney or the county board of equalization, the State Board of Equalization may remand the case to the county board of equalization with directions to develop an adequate record within 30 days after the remand." NRS 361.360(6)

4. A remand will let the WPC-BOE know that their authority over tax matters in White Pine County exceeds that of both the district attorney and the assessor.
5. If the authority of the WPC-BOE were subordinate to the assessor, or the district attorney, or if the WPC-BOE acted as if their authority is subordinate to the assessor or the district attorney, their errant mindset would prevent them from performing their duty to protect the public from the mistakes and errant behavior of the county assessor, thereby making their office nothing but an empty impotent fixture.

In conclusion, our local Board of Equalization are a fine, forthright and diligent group of people. We believe they are newly constituted however. In view of their inexperience in performing their duties, we believe that supplemental instruction on the limits and extent of their authority is warranted. With added instruction, we believe they can be a more effective and reliable asset to the people of White Pine County.

A remand is necessary because for the State BOE to determine an issue in the first instance likewise undermines the utility and office of the local BOE. To allow any other governmental entity to exert authority preemptively over the authority of the local BOE would impair the *checks and balance* for which the Board's existence is designed to give effect.



Gary A. Freitag
HC 34 Box 34040
Ely Nevada 89301



Dawn I. Brown (Freitag)
HC 34 Box 34040
Ely Nevada 89301

CC: Nichole Stephey, Ex Officio Clerk, White Pine Board of County Commissioners and BOE
1786 Great Basin Blvd., Suite 3, Ely, NV 89301
(775) 293-6509
nicholestephey@whitepinecountynv.gov

Melissa A. Brown, White Pine County District Attorney – (775) 293-6565
1786 Great Basin Blvd., Suite 4, Ely, NV 89301
mabrown@whitepinecountynv.gov

Burton Hilton, White Pine County Assessor – (775) 293-6542
297 Nevada Northern Rail Way, Suite 3, Ely, NV 89301
bhilton@whitepinecountynv.gov

White Pine County Board of Equalization, c/o White Pine County Clerk
katiegianoli@sbcglobal.net or kgianoli@fnbely.com
eszewczyk@wbrhely.org
pholdaway@yahoo.com
tpauley@whitepinecountynv.gov

COUNTY RECORD



**OFFICE OF THE COUNTY CLERK and
EX-OFFICIO CLERK OF THE BOARD OF
EQUALIZATION IN AND FOR
WHITE PINE COUNTY, NEVADA**

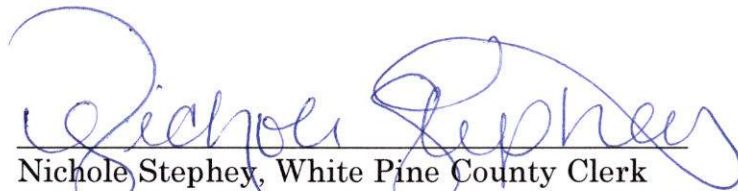
CBOE PETITION NO.: 25-05
APN NO.: 011-330-02
DATE HEARD BY CBOE: 2/21/2025
PETITIONER: GARY ALLEN FREITAG & DAWN IONE BROWN
NKA FREITAG
RESPONDENT: WHITE PINE COUNTY ASSESSOR

I, Nichole Stephey, County Clerk and ex-officio Clerk of the Board of Equalization, County of White Pine, do hereby certify that the documents set forth in the attached General Index are the complete record of the final administrative decision in the above-entitled matter and that the said documents and the original of this Certification were forwarded to the State Board of Equalization pursuant to NAC 361.645 via electronic transfer on or before the date referenced below.

The undersigned further certifies that a copy of this Certification, together with the attached General Index, was electrically transferred to the White Pine County Assessor on or before the date referenced below.

Finally, the undersigned certifies that a copy of this Certification, together with the attached General Index, was deposited in the US mail, with first class postage fully prepaid, on the date set forth above, addressed to:
GARY ALLEN FREITAG & DAWN IONE BROWN NKA FREITAG, HC 34 Box 34040,
Ely, NV 89301

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Seal of said Clerk at my office in the City of Ely, this 26th day of February 2025.


Nichole Stephey, White Pine County Clerk
& Ex-Officio Clerk to the Board of Equalization

cc: Assessor's Office

STATE BOARD OF EQUALIZATION RECORD ON APPEAL

White Pine County Board of Equalization

GENERAL INDEX

CBOE PETITION NO.: 25-05

APN NO.: 011-330-02

DATE HEARD BY CBOE: 2/21/2025

PETITIONER: Gary Allen Freitag & Dawn Ione Brown
nka Freitag

RESPONDENT: WHITE PINE COUNTY ASSESSOR

1. Petition for Review of Taxable Valuation to the County Board of Equalization
2. Certificate of Mailing for Letter to Appellants, Notice of Meeting, and Rules and Procedures mailed 1/23/2025
3. Notice of Meeting
4. Certificate of Mailing for Parcel Information packets mailed 2/7/2025
5. Certificate of Mailing for Assessor Brief packets mailed 2/12/2025
6. Certificate of Mailing of Agenda with back-up material emailed 2/14/2025
7. Agenda for 2/21/2025 CBOE Meeting
8. Certificate of Mailing of Notice of Decision mailed 2/26/2025
9. Notice of Decision
10. **Petitioner's Exhibits**
Exhibit 1-2: email, appeal brief, Grant Bargain and Sale Deed, Declaration of Value, Zillow listing, info card on petitioning CBOE, NRS 361 citations, 24 pages
11. **Assessor's Exhibits**
Assessor's Parcel Information property appraisal card, Marshall and Swift calculations, blueprint, maps and subject appraisal records, 11 pages
Exhibit A: Assessor's Office Brief including explanation, NRS 361.357 & NAC 361-085, Grant Bargain and Sale Deed, Declaration of Value, Zillow listing, info card on petitioning CBOE, 11 pages
12. Recording of 2/21/2025 CBOE
13. Meeting Minutes from 2/21/2025 CBOE Meeting

RECEIVED

JAN 15 2025

CONTROL #

APPEAL CASE #

White Pine County Board of Equalization

PETITION FOR REVIEW OF TAXABLE VALUATION

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than January 15th. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different due date may apply.

Please Print or Type:

Part A. PROPERTY OWNER/ PETITIONER INFORMATION (Agent's Information to be completed in Part H)

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: FREITAG, GARY ALLEN, BROWN, DAWN IONE					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) HC 34 BOX 3404D				EMAIL ADDRESS: mijonme@yahoo.com	
CITY ELY	STATE NV	ZIP CODE 89301	DAYTIME PHONE (775) 296-1511	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: _____

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS 198	STREET/ROAD N. WHITE RIVER RD	CITY (IF APPLICABLE) ELY	COUNTY WHITE PINE
Purchase Price: 230,000.00		Purchase date: 05/31/22	

2. Enter Applicable Assessor Parcel Number (APN) or Personal Property Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) 011 - 330 - 02	ACCOUNT NUMBER
--	----------------

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. <input type="checkbox"/>
--	--

4. Check Property Use Type: ☒

- ☐ Vacant Land ☐ Mobile Home (Not on foundation) ☐ Mining Property
☒ Residential Property ☐ Commercial Property ☐ Industrial Property
☐ Multi-Family Residential Property ☐ Agricultural Property ☐ Personal Property
☐ Possessory Interest in Real or Personal property

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

<input checked="" type="checkbox"/> 2025-26 Secured Roll	<input type="checkbox"/> 2024-25 Unsecured Roll	<input type="checkbox"/> 2024-25 Supplemental Roll
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Part E. VALUE OF PROPERTY

Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed. See NRS 361.025 for the definition of Full Cash Value.

Property Type	Assessor's Taxable Value	Owner's Opinion of Value
Land	N/A	31,069
Buildings	87,590	82,887
Personal Property		0.00
Possessory Interest in real property		SBE 9
Exempt Value		
Total	118,159	114,783

Part F. TYPE OF APPEAL

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

- ☒ NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.
- ☐ NRS 361.356: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.
- ☐ NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed, and I have attached the proof showing the owner, location, description and the taxable value of the undervalued property.
- ☐ NRS 361.155: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.
- ☐ NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and deferred taxes are now due.
- ☐ NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years.

Part G. WRITE A STATEMENT DESCRIBING THE FACTS AND/OR REASONS FOR YOUR APPEAL, REQUEST FOR REVIEW, OR COMPLAINT. (ATTACH A SEPARATE PAGE IF MORE ROOM IS NEEDED).

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 below 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.


Petitioner Signature

DAWN FREITAS
Print Name of Signatory

OWNER
Title

01/15/25
Date

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 County Board.*

I hereby authorize the agent whose name and contact information appears below to file a petition to the County 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 County 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:			TITLE		
AUTHORIZED AGENT COMPANY, IF APPLICABLE			EMAIL ADDRESS		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER

Authorized Agent must check each applicable statement and sign below.

- ☐ I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.
- ☐ 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 the limitations contained in the Agent Authorization Form to be separately submitted.


Authorized Agent Signature

Title

Print Name of Signatory

Date

- ☐ I hereby withdraw my appeal to the County Board of Equalization.

Signature of Owner or Authorized Agent/Attorney

Date

Office of the County Clerk of White Pine County on behalf of the

BOARD OF EQUALIZATION

CERTIFICATE OF MAILING

The undersigned being an employee of the White Pine County Clerk's Office hereby certifies that on the 23RD day of JANUARY 2025, I personally deposited for mailing at Ely, Nevada, a true and correct copy of the following:

copy of

LETTER TO APPELLANTS WITH NOTICE OF HEARING, HEARING RULES AND PROCEDURES FOR THE WHITE PINE COUNTY BOARD OF EQUALIZATION, HOW TO PETITION FOR A REVIEW OF YOUR PROPERTY TAXES: COUNTY BOARD OF EQUALIZATION, PRESENTING EVIDENCE TO THE STATE BOARD OF EQUALIZATION

Addressed to:

GEORGE C. CHACHAS, TRUSTEE, PO BOX 151171 ELY, NV 89315 (AUTHORIZED AGENT FOR JAMES C. CHACHAS)

GARY ALLEN FREITAG & DAWN IONE BROWN, HC 34 BOX 34040, ELY, NV 89301

TIM & VICTORIA PAULEY, 1 WARM SPRINGS RD, ELY, NV 89301

In the following manner:

() regular mail

(X) priority mail

() via facsimile

() certified mail

(X) other:



COUNTY CLERK

NOTICE OF HEARING

Petitioners:

George C. Chachas Trust
Chachas Trust
PO Box 151171
Ely, NV 89315

Gary Allen Freitag
Dawn Ione Brown
HC 34 Box 34040
Ely, NV 89301

Tim & Victoria Pauley
1 Warm Springs Rd
Ely, NV 89301

Respondent:

Burton Hilton
White Pine County Assessor
297 Nevada Northern Rail Way
Ely, Nevada 89301
775-293-6542

NOTICE OF WHITE PINE COUNTY BOARD OF EQUALIZATION MEETING

Notice is hereby given that the White Pine County Board of Equalization will hold a meeting on Friday, February 21, 2025 at 9:15 a.m.

SAID MEETING will be held in the conference room of the White Pine County Aquatic Center, 1111 Veterans Blvd., Ely, Nevada.

Legal Authority and Jurisdiction of the Board of Equalization: NRS 361.360

Petitions to contest the value and/or exemption established by the White Pine County Assessor have been filed and will be heard as follows:

Petitioner George C. Chachas Trust	Case No. 25-01	Parcel No. 001-490-05
Petitioner George C. Chachas Trust	Case No. 25-02	Parcel No. 001-035-09
Petitioner Chachas Trust	Case No. 25-03	Parcel No. 001-035-07
Petitioner Jame C. Chachas	Case No. 25-04	Parcel No. 001-035-08
Petitioners Gary A. Freitag & Dawn I. Brown	Case No. 25-05	Parcel No. 011-330-02
Petitioners Tim & Victoria Pauley	Case No. 25-06	Parcel No. 010-424-02

Please be aware that the County Board of Equalization will limit its consideration to the issues and contentions set forth in the petition. Information regarding the rules of practice and procedure before the Board are in the State of Nevada Department of Taxation, Board of Equalization handbook.

If one desires for a reporter or transcriber to be present to transcribe the meeting, one must hire and pay for the reporter/transcriber on his/her own and provide a copy of the transcript to the Board of Equalization, the County Clerk, and the County Assessor.

If you have any questions please call (775) 293-6509.

By:
Nichole Stephey
White Pine County Clerk
1786 Great Basin Blvd., Ste. 3
Ely, NV 89301
775-293-6509
wpclerk@whitepinecountynv.gov

Publish Bristlecone Tribune-Legal Notice: January 24 & 31, 2025

Office of the County Clerk of White Pine County on behalf of the

BOARD OF EQUALIZATION

CERTIFICATE OF MAILING

The undersigned being an employee of the White Pine County Clerk's Office hereby certifies that on the 7TH day of FEBRUARY 2025, I personally deposited for mailing at Ely, Nevada, a true and correct copy of the following:

copy of

CASE# 2025-5 011-330-02 PARCEL INFORMATION

Addressed to:

GARY A. FREITAG & DAWN BROWN HC 34 BOX 34040 ELY, NV 89301

In the following manner:

(X) regular mail

(X) via email to: mijonme@yahoo.com
**(EMAILED ON 2/6/25)

() certified mail

() other:

() priority mail


COUNTY CLERK

Office of the County Clerk of White Pine County on behalf of the

BOARD OF EQUALIZATION

CERTIFICATE OF MAILING

The undersigned being an employee of the White Pine County Clerk's Office hereby certifies that on the 12TH day of FEBRUARY 2025, I personally deposited for mailing at Ely, Nevada, a true and correct copy of the following:

copy of

CASE# 2025-1	011-330-02 ASSESSOR BRIEF (CHACHAS)
2025-2	001-035-09 ASSESSOR BRIEF (CHACHAS)
2025-3	001-035-07 ASSESSOR BRIEF (CHACHAS)
2025-4	001-035-08 ASSESSOR BRIEF (CHACHAS)
2025-5	011-330-02 ASSESSOR BRIEF (FREITAG/BROWN)
2025-6	010-424-02 ASSESSOR BRIEF (PAULEY)

Addressed to:

GEORGE C. CHACHAS, TRUSTEE (AUTHORIZED AGENT FOR JAMES C. CHACHAS)

TIM PAULEY

GARY FREITAG & DAWN BROWN, HC 34 BOX 34040, ELY, NV 89301

In the following manner:

(X) regular mail & email TO GARY FRIETAG & DAWN BROWN mijonme@yahoo.com

(X) hand delivered TO GEORGE CHACHAS & TIM PAULEY


COUNTY CLERK

Office of the County Clerk of White Pine County on behalf of the
BOARD OF EQUALIZATION

CERTIFICATE OF MAILING

The undersigned being an employee of the White Pine County Clerk's Office hereby certifies that on the 14TH day of FEBRUARY 2025, I personally deposited for mailing at Ely, Nevada, a true and correct copy of the following:

copy of

CBOE AGENDA TO APPELLANTS
CBOE AGENDA WITH BACKUP MATERIAL TO BOARD MEMBERS, DA, AND
ASSESSOR

Addressed to:

GEORGE C. CHACHAS, TRUSTEE (AUTHORIZED AGENT FOR JAMES C. CHACHAS)
PO BOX 151171, ELY, NV 89315
TIM PAULEY 1 WARM SPRINGS RD, ELY, NV 89301
GARY FREITAG & DAWN BROWN, HC 34 BOX 34040, ELY, NV 89301

KATIE GIANOLI-ROZICH 1407 MILL ST, ELY, NV 89301
EDWIN SZEWCZYK 2380 OPAL DR, ELY, NV 89301
PAUL HOLDAWAY 1155 AVENUE M, ELY, NV 89301

MELISSA BROWN, DISTRICT ATTORNEY
BURTON HILTON, ASSESSOR (BHILTON@WHITEPINECOUNTYNV.GOV)

In the following manner:

- (X) regular mail & email TO ALL PARTIES
- (X) hand delivered AGENCY BOX FOR DA



COUNTY CLERK

- A. **Call to Order**
- B. **Pledge of Allegiance**
- C. **Public Comment:** Comments heard under this item will be limited to three (3) minutes per person and may pertain to matters both on and off the Board agenda. Comments are to be made to the Board as a whole.
- D. **Withdrawals:** Petitions may be withdrawn after posting of agenda.
- E. **Consolidation of Hearings: Discussion/For Possible Action: Approval to consolidate hearings listed on this agenda. Consolidation to be considered when appeals assert same or similar questions of law or fact.**
- F. **Discussion/For Possible Action: to be taken on the following appeal of property tax valuation:** (Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels and the other parcels listed in the backup material for the case no. by the Petitioners)

Case No.	Petitioner(s)	Property Type	Parcel No.	Respondent
25-01	George C. Chachas	Vacant Land	001-490-05	WPC Assessor
25-02	George C. & James C. Chachas	Vacant Land	001-035-09	WPC Assessor
25-03	George Chachas	Vacant Land	001-035-07	WPC Assessor
25-04	George Chachas	Vacant Land	001-035-08	WPC Assessor
25-05	Gary Allen Freitag & Dawn Ione Brown	Residential Property	011-330-02	WPC Assessor
25-06	Tim & Victoria Pauley	Residential Property	010-424-02	WPC Assessor

- G. **Board members Comments:** This item is limited to announcements of topics/issues proposed for future agendas.
- H. **Public Comment:** Comment heard under this item will be limited to three (3) minutes per person and may pertain to matters both on and off the Board agenda. Comments are to be made to the Board as a whole.
- I. **Adjournment**

Affidavit:

I, Nichole Stephey, did on the 14th day of February 2025 cause to be posted five (5) notices of the White Pine County Board of Equalization agenda in the County of White Pine, to- wit: in the New White Pine County Courthouse, at the Old County Courthouse, at the Public Safety Building, at the Ely Post Office, and at the White Pine County Aquatic Center. The meeting notice is also posted to the White Pine County website at <http://whitepinecounty.net> and on the State of Nevada Public Notices website at <http://notice.nv.gov>. Additional copies are on display and available at the front counter of the WPC Clerk's Office. Copies also sent via e-mail and regular mail to the Nevada Department of Taxation.

Nichole Stephey

Nichole Stephey

White Pine County Clerk/Ex-Officio Clerk to the Board of Equalization

Office of the County Clerk of White Pine County on behalf of the
BOARD OF EQUALIZATION

CERTIFICATE OF MAILING

The undersigned being an employee of the White Pine County Clerk's Office hereby certifies that on the 26TH day of FEBRUARY 2025, I personally deposited for mailing at Ely, Nevada, a true and correct copy of the following:

copy of

NOTICE OF DECISION BY CBOE
MINUTES OF CBOE 2/21/2025

Addressed to:

GEORGE C. CHACHAS, TRUSTEE (AUTHORIZED AGENT FOR JAMES C. CHACHAS)
PO BOX 151171, ELY, NV 89315
TIM PAULEY 1 WARM SPRINGS RD, ELY, NV 89301
GARY FREITAG & DAWN BROWN, HC 34 BOX 34040, ELY, NV 89301

KATIE GIANOLI-ROZICH 1407 MILL ST, ELY, NV 89301
EDWIN SZEWCZYK 2380 OPAL DR, ELY, NV 89301
PAUL HOLDAWAY 1155 AVENUE M, ELY, NV 89301

MELISSA BROWN, DISTRICT ATTORNEY
BURTON HILTON, ASSESSOR (BHILTON@WHITEPINECOUNTYNV.GOV)

In the following manner:

- (X) regular mail & email TO ALL PARTIES
- (X) hand delivered AGENCY BOX FOR DA



COUNTY CLERK

**INSUFFICIENT EVIDENCE
TO OVERTURN VALUE OF ASSESSOR**

In the Matter of: Gary Allen Freitag & Dawn Ione Brown now known as Freitag, Parcel No. 011-330-02))))	Case No. 25-05
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NOTICE OF DECISION

Appearances

Burton Hilton, White Pine County Assessor, and Melanie Cato, Chief Deputy Assessor, appeared on behalf of the White Pine County Assessor's Office.

Dawn Brown (nka Freitag) appeared as the named Petitioner.

Summary

The matter of the Taxpayer's petition for review of property valuations within White Pine County, Nevada came before the White Pine County Board of Equalization (County Board) for a hearing in Ely, Nevada on February 21, 2025 after due notice to the Taxpayer and the Assessor.

Taxpayer selected NRS 361.357 that the full cash value of her property is less than the computed value of the property. She argued that the inclusion of portable cattle and dog panels in her assessed valuation was against the law pursuant to NAC 361.085 and they should be exempt from valuation. The Assessor argued that the panels were fixtures pursuant to NAC 361.1127 and should be assessed. It was determined that NRS 361.357 was the lens through which the County Board had to view the petition, and that whether or not the panels were fixtures, ultimately Petitioner failed to show that the full cash value of her property is less than the computed value of the property.

The County Board, having considered all evidence, documents, and testimony pertaining to the valuation of the property in accordance with NRS 361.227 hereby makes the following Findings of Fact, and conclusion of Law and Decision.

FINDINGS OF FACT

- 1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- 2) The County Board is mandated to hear appeals of property tax assessments pursuant to NRS 361.345.
- 3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law, at NRS 241.020.
- 4) The Taxpayer did not produce sufficient evidence to support a value different from that established by the County Assessor.

- 5) The evidence presented by the Assessor indicates that the taxable value of the Subject Property does not exceed full cash value.
- 6) The assessed value as previously determined is approximately 35% of taxable value.
- 7) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.
- 8) Taxpayer has been advised of their right to appeal this decision to the State Board of Equalization

CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal, and the County Board did have jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.
- 3) The County Board has the authority to determine the taxable values in this county.
- 4) The subject property is appraised at the proper taxable value in accordance with NRS 361.227.
- 5) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

The Petition of the Taxpayer is denied based on the above Findings of Fact and Conclusions of Law. The White Pine County Treasurer is instructed to certify the assessment roll of the county consistent with this decision.

BY THE COUNTY BOARD OF EQUALIZATION THIS 25 DAY OF FEBRUARY 2025.

/s/Katie Gianoli-Rozich
Katie Gianoli-Rozich, Chairman

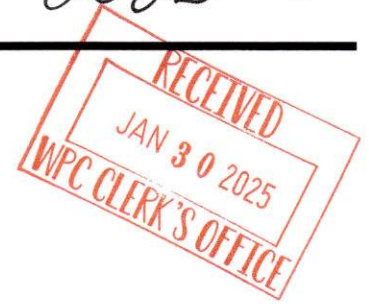
ATTEST:

Nichole Stephey
Nichole Stephey, White Pine County Clerk
Ex-Officio Clerk to the Board of Equalization

Nichole Stephey

2025-5

From: Dawn @ 3 Lazy B Ranch <mijonme@yahoo.com>
Sent: Thursday, January 30, 2025 8:49 PM
To: White Pine County Clerk; Burton Hilton
Cc: Mijonme@yahoo.com
Subject: Postion for Appeal Case #25-05



You don't often get email from mijonme@yahoo.com. [Learn why this is important](#)

To Whom It May Concern:

I, Dawn Freitag am submitting this explanation supporting my position for my appeal case #25-05 to the White Pine County Board of Equalization.

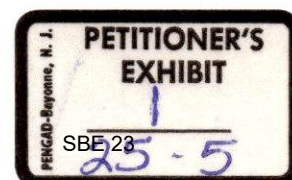
I feel the full cash value of my property is less than the computed cash value of my property for the following reasons:

1. I am being taxed on portable livestock panels and a portable chain link dog run that I've owned for 20+ years and have had in use on several properties. These are free-standing accessories that are not affixed to the land/property. They are able to be taken down and taken with me when I move to another location as I have done several times. They do not lend any value to my property.
2. I have spoken with the assessor's office in 6 Nevada counties - Elko, Lander, Humboldt, Washoe, Nye, and Clark. Every county said the same thing - portable livestock panels and portable chain link dog runs are considered personal property or "enhanced features" and are not taxed because they are "exempt". I will be contacting the remaining Nevada counties (White Pine excluded) for further research, information, and clarification in each county relating to this matter.
3. NAC 361.085 - "portable goods and storage sheds and other household equipment" interpreted. (NRS 360.090, 361.069) as used in subparagraph (8) of paragraph (a) of subsection 4 of NRS 361.069, the Department shall interpret "portable goods and storage sheds and other household equipment" to include without limitation: #10 - "portable tubular panels for a corral". The last update to this statute was 11/20/1998.
4. I have spoken to several neighbors who also use portable livestock panels on their property and none are aware of this tax on their personal property/accessories; i.e. portable livestock panels.

Respectfully Submitted,

Dawn Freitag
HC 34 Box 34040
Ely, NV 89301

[Yahoo Mail: Search, Organize, Conquer](#)



Appeal Brief – Case No. 2025-5 – Parcel 011-330-02
of
GARY A. FREITAG and DAWN I. BROWN
at the
BOARD OF EQUALIZATION – White Pine County – February 21, 2025

Preface

Upon inquiry, we asked the assessor where his authority to tax property was found. He recited NRS 361.045. See, Exhibit 2, Nevada Tax Laws.

NRS 361.045 identifies the subjects of taxation as “all property of every kind and nature.” Incorporated within this law are the “exceptions.” See, Exhibit 2, NRS 361.069(1) “Household goods... are exempt from taxation.” The pertinent part of those exceptions is found at NRS 361.069 and as expanded upon by NAC 361.085. See, Assessor’s Brief, page 6.

A study of NAC 361.085 reveals that NAC 361.085 expands upon the meaning of NRS 361.069(4) to provide guidance on applying NRS 361.069.

The following argument discusses the proper application of the pertinent tax laws to the fact pattern related to parcel #11-330-02 and case #2025-5; in particular – household goods and portable goods.

The White Pine County Assessor has asserted the application of NRS 361.1127. The following argument also addresses the assertion and shows by attempting the application that the application is not appropriate under the premises.

ARGUMENT

We challenged the County Assessor's decision to assess our tubular panels designed for use as a portable corral and our chain link panels designed for use as a portable pet containment (sometimes referred to as a portable kennel).

Initially, we complained that the age of our personal property (panels) as used by the assessor was incorrect which entitled us to a significant abatement which was acknowledged by the assessor and resulted in a reduction of taxable valuation.

Since the time of expressing our concerns to the assessor, we have challenged the assessor's assumption that the tubular panels and the chain link panels should be subject to property tax, because they are exempt under NRS 361.069(1)¹ and (4)(a)(5)² and (8);³ and, NAC 361.085(10).⁴ The assessor, in his brief dated February 11, 2025, appears to have acknowledged that the tubular panels are indeed exempt,⁵ but the assessor also asserts that NAC 361.085 "does not mention the chain link dog panel."

The assessor has indicated in his brief that the combined value of our

1 Except as otherwise provided in this section, household goods and furniture are exempt from taxation. NRS 361.069(1)

2 Appliances that are not attached to real property. NRS 361.069(4)(a)(5)

3 Portable goods and storage sheds and other household equipment. NRS 361.069(4)(a)(8)

4 Portable tubular panels for a corral. NAC 361.085(10)

5 "[T]he panels and chain link fencing are not being taxed regardless." See, assessor's brief, page 2, paragraph 3; "They [Gary and Dawn] are correct that the statute [NAC 361.085] lists the metal panels as number 10, [exempt]." See, assessor's brief, page 2, paragraph 4.g

tubular panels and our chain-link panels are valued at “\$7,882 of taxable value.” See, assessor’s brief, page 2, paragraph 3.

We wish to challenge the entire \$ 7,882 because the entire taxable value should be zero (0) because both the tubular panels and the chain-link panels are exempt from taxation. Our tubular panels are clearly exempt under NAC 361.085(10) because they are clearly described and applied to NRS 361.069(4)(a) (5) and (8).

The assessor is trying to change two clearly exempt items of personal property into taxable property by erroneously applying NAC 361.1127, and using that statute to redefine the tubular panels and the chain-link panels as “fixtures” instead of using the proper definitions of the panels as “appliances” that are not attached to real property, and “portable goods” which are also not attached to real property.

We, Gary A. Freitag and Dawn I. Brown, challenge the assessor’s application of NAC 361.1127 “Fixture” defined, because no part of that NAC is applicable to either the tubular panel or the chain-link panels. We present the statements below as part of our challenge:

1. The assessor takes the view that “the panels in question [are] fixtures as defined in NAC 361.1127.” See, assessor’s brief, page 2, paragraph 5.
2. The assessor purports that the applicable sections are: NAC 361.1127(1)(b)

“The use or purpose of an item that is not otherwise physically annexed to land or an improvement is so adapted that it is: NAC 361.1127(1)(b)(2) designed or committed for use with the land or improvement; or NAC 361.1127(1)(b)(3) so essential to the land or improvement that the land or improvement cannot perform its desired function without the non-attached item; **and** NAC 361.1127(2) A reasonable person would consider the item to be a permanent part of the land or improvement, taking into account annexation, adaptation and other objective manifestations of permanence, including, without limitation, whether: NAC 361.1127(2)(b) the historic use of the item indicates an intention to leave the item in place. See, assessor’s brief, page 3, highlighted sections.

3. The assessor has made no effort in his brief to apply his new “fixture” definition to the facts of this appeal, but instead leaves it up to the reader to, hopefully, assume that the definition of “fixture” applies to our tubular panels and our chain-link panels.
4. Our tubular panels are of the type that rest on the ground and are self-supporting, and that they are “portable” as an integral design feature, and are designed to contain a various number of livestock depending on the number of portable panels needed.
5. Our chain-link panels are self-supporting and they are “portable” as an

integral design feature, and are designed to contain a various number of chickens, pigs, dogs, ducks, rabbits, or any other similar barnyard animal or pets, depending on the number of panels needed.

6. Our panels⁶ were moved from our former address(es) to the current address **because** they are “portable.” And, our panels will be moved again whenever we move, **because** they are “portable.” Our panels will be moved again and again whenever we attend a distant rodeo, parade, round-up, or horse show, etc., to contain our horses, whether for camping or any other need away from our residence for whatever reason we use our horses.
7. Our use, and intended use, of our panels defy the assessor’s application of NAC 361.1127.
8. Virtually all users of portable panels use them for excursions away from home to contain pets or livestock, whether for a weekend or for weeks at a time, as needed.

Analyzing NAC 361.1127

9. To analyze NAC 361.1127 correctly one must take note of the fact that section NAC 361.1127(2) is used to guide the application of section NAC 361.1127(1). See the word “**and**” at the end of NAC 361.1127(1).
10. This means that “A reasonable person would consider the item to be a

⁶ The term “panels” used by itself denotes both types of panels.

permanent part of the land” taking due regard to “objective manifestations of permanence.”

11. The criteria a “reasonable person” must use to evaluate “reasonable manifestations of permanence” are enumerated in the NAC 361.1127 Section 2:

- (a) Removal of the item would destroy the item or cause significant damage to the real property;
- (b) The historic use of the item indicates an intention to leave the item in place;
- (c) The terms of a written agreement between parties indicates the intention of a tenant or lessee to remove or transfer ownership of the item; or
- (d) Ownership of the item would be conveyed with a transfer of the real property to which it is installed or attached.

12. Here, items (c) and (d) do not apply because the “taxable valuation” of our panels is not incident to a sale or a pending sale or transfer.

13. The assessor asserts that “a reasonable person would consider that [our] historic use of the panels indicates an intention to leave the items in place and that our items are so essential to the land ... that the land... cannot perform its desired function without the item.” The assessor’s proposition is entirely wrong.

14. As to the tubular panels, our use of them is not unique. If one were to observe the use of freestanding portable tubular panels by others, by far, most people use portable panels for camping, horse shows, rodeos, with their horses along with other portable and temporary uses, in any areas horses are use remotely. Our chain-link panels get used in the same way, at the same times, to contain working dogs and other pets.
15. Here, our panels have been used many times for their portability and in fact were repeatedly “moved” along with our other personal property when we have changed our place of residence. This movement objectively proves that portability is an integral aspect of our intended and actual use of the panels.
16. At no time has the historical use of our panels conveyed an “intention to leave the item in place.” To the contrary, our historical use of our panels objectively proves that the panels do not comprise a necessary, integral, or working part of the land. Nor does our use of the panels imply a design or commitment for use with any particular piece of land.
17. Our panels and their use do not imply that they are “essential to the land that our land cannot perform its desired function without the nonattached panels.”
18. The removal of our panels would not destroy the panels, nor would the removal of our panels damage the real property upon which they rest.

19. We have called the following counties and confirmed that they do not regard tubular corral panels nor chain-link dog kennel panels as non-exempt taxable personal property. Those counties recognize the portability of the panels and also recognize the fact that they are exempt under the law:

Lander	Washoe
Nye	Clark
Storey	Douglas
Lyon	Esmerelda
Carson	Churchill

The Assessor’s Faulty Application of Law and the Resulting Erroneous Assessment of Taxable Value Contrary to Law.

20. NAC 361.085 is the proper law to be applied to our panels. An examination of NAC 361.085 as applied to NRS 361.069 shows that our panels are exempt “because of their portability.” The phrase in NAC 361.085 that identifies the similarity between the tubular panels, which are clearly exempt, with the chain-link panels is found at NAC 361.085 “The Department [of Taxation] shall interpret ‘portable goods... and other household equipment’ to include, **without limitation...**”

21. “*Without limitation*” means that the list of items in NAC 361.085 is not comprehensive. “*Without limitation*” means that the list of items in NAC 361.085 includes any item of personal property that is similar to the

“portability” in the ten descriptions made available. Here, our chain-link panels are similarly portable to the tubular panels in both use and design. Moreover, the chain-link panels are even MORE portable because their size and weight are smaller than the tubular panels making them even MORE PORTABLE.

22. NRS 361.069 defines “Household goods... exempted from taxation.”

23. NRS 361.069(4)(a)(5) defines exempted items of personal property as

(a) (5) – Appliances that are not attached to real property;

(b) (8) – Portable goods...

24. Here, our panels are NOT attached to real property and are therefore exempt from taxation because they are in their nature an *appliance*. See, NRS 361.069(4)(a)(5).

25. Here, our panels are PORTABLE goods and are exempt from taxation because they are portable. See, NRS 361.069(4)(a)(8).

26. NAC 361.1127 is entirely inapplicable because its application contradicts NRS 361.069(4)(a)(5); NRS 361.069(4)(a)(8); and, NAC 361.085 in the case presented by the assessor here.

CONCLUSION

In light of the forgoing brief of the appealing taxpayers, the assessor’s assessment of \$7,882 on the appellants’ panels should be abated in its entirety

because our panels, of both types, are clearly exempt from taxation. The assessor's application of NAC 361.1127 to our panels is observably and patently incorrect in its application, and therefore the entirety of the assessment of \$7,882 must be abated.

We declare under penalty of perjury that the foregoing is true and correct.
NRS 53.045.

DATED this 18th day of February, 2025.

Gary A. Freitag
HC 34 Box 34040
Ely Nevada 89301

Dawn I. Brown (Freitag)
HC 34 Box 34040
Ely Nevada 89301

Exhibits:

Exhibit A – Assessor's Brief

Exhibit B – Nevada Tax Laws

White Pine County Board of Equalization

Case #2025-5

011-330-02

Assessor's Office Brief

Filed with the Clerk of the Board on 2/11/2025

The Petitioner's filed their appeal in a timely manner. They also filed their brief/evidence in a timely manner with the Clerk of the Board of Equalization, per NRS and the White Pine County Board of Equalization rules.

The Petitioner's did come into the office and wanted to go through their assessment with our office. They disagreed with the Assessor's Office that metal panels and some chain link fencing should be assessed. During the conversation they indicated that the age we had on both items were incorrect, so we corrected the age. This resulted in additional depreciation for the panels and the chain link fencing. The panels went from 7.5% depreciated to 37.5% depreciated and the chain link went from 7.5% depreciated to 36% depreciated. These changes reduced the total taxable value of the property from \$121,838 to \$118,659. A reduction of \$3,179 taxable value.

The Petitioner's have appealed under NRS 361.357 (attached), which is "The full cash (market) value of my property is less than the computed taxable value of the property." The Assessor's Office taxable value for the property is \$118, 659. The petitioner's purchased the property on 5/31/22 for \$230,000. The current tax cap for the parcel (which is their primary residence) is \$90,937. This means that \$27,722 of the taxable value is currently being abated. The \$4,703 taxable value for the panels and chain link fencing are not being taxed regardless.

The Petitioner's brief/evidence states that the Assessor's Office should not be assessing for the panels and chain link fencing due to NAC 361.85 (attached). They are correct that the statute lists the metal panels as number 10. The NAC does not mention the chain link dog panel. We view the intent of this section regarding panels is for temporary use as a corral (i.e.. Branding / gathering of livestock), not for perpetual use.

We view the panels in question as a fixture as defined in NAC 361.1127
Highlighted sections below.

NAC 361.1127 "Fixture" defined. (NRS 360.090, 360.250) "Fixture" means an item, other than a trade fixture, that was originally personal property which has been installed or attached to land or an improvement in a permanent

manner. As used in this section, "installed or attached to land or an improvement in a permanent manner" means that:

1. Either:

(a) An item is attached to, imbedded in or permanently resting upon land or an improvement, or is attached by other means that are normally used for permanent installation, and cannot be removed without substantially damaging the item or the land or improvement with which it is being used; or

(b) The use or purpose of an item that is not otherwise physically annexed to land or an improvement is so adapted that it is:

(1) A necessary, integral or working part of the land or improvement;

(2) Designed or committed for use with the land or improvement; or

(3) So essential to the land or improvement that the land or improvement cannot perform its desired function without the nonattached item; and

2. A reasonable person would consider the item to be a permanent part of the land or improvement, taking into account annexation, adaptation and other objective manifestations of permanence, including, without limitation, whether:

(a) Removal of the item would destroy the item or cause significant damage to the real property to which it is installed or attached;

(b) The historic use of the item indicates an intention to leave the item in place;

(c) The terms of a written agreement between parties indicates the intention of a tenant or lessee to remove or transfer ownership of the item; or

(d) Ownership of the item would be conveyed with a transfer of the real property to which it is installed or attached.

(Added to NAC by Tax Comm'n by R039-10, 8-13-2010, eff. 7-1-2012; A by R068-12, 9-14-2012)

The Petitioner's states that they have contacted numerous other County's in Nevada. We can not speak for other County's of nor do I know what the

conversations were. The Petitioner's failed to mention that they also contacted the Nevada Department of Taxation, which gave them the information for NAC 361.1127

The Petitioner's have not included any information to show that the taxable value the Assessor's Office has for the parcel exceeds the full cash (market) value of the parcel. The Assessor's Office is currently valuing the parcel at \$118,659 Taxable Value, which is 52% of what they paid for the parcel two years ago. Zillow, while not an official valuation, currently has the parcel valued at \$299,500

As stated earlier, the Assessor's office did make an adjustment to the parcels taxable value after discussing with the Petitioner's. The taxpayer has the burden of proof to demonstrate why the property should be changed. The Assessor's Office feels that the Petitioner has not demonstrated that the Assessor's Office has exceeded full cash value with the parcel and recommends that no changes be made to the valuation.

Attachments:

NRS 361.357

NAC 361.085

Deed

Zillow estimate

Information Sheet

NRS 361.357 Appeal to county board of equalization where full cash value of property is less than its taxable value.

1. The owner of any real or personal property placed on:

(a) The secured tax roll who believes that the full cash value of his or her property is less than the taxable value computed for the property in the current assessment year may, not later than January 15 of the fiscal year in which the assessment was made, appeal to the county board of equalization. If January 15 falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

(b) The unsecured tax roll which was assessed on or after May 1 and on or before December 15 who believes that the full cash value of his or her property is less than the taxable value computed for the property in the current assessment year may, not later than the following January 15, appeal to the county board of equalization. If January 15 falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

2. Before a person may file an appeal pursuant to subsection 1, the person must complete a form provided by the county assessor to appeal the assessment to the county board of equalization. The county assessor may, before providing such a form, require the person requesting the form to provide the parcel number or other identification number of the property that is the subject of the planned appeal.

3. If the county board of equalization finds that the full cash value of the property on January 1 immediately preceding the fiscal year for which the taxes are levied is less than the taxable value computed for the property, the board shall correct the land value or fix a percentage of obsolescence to be deducted from the otherwise computed taxable value of the improvements, or both, to make the taxable value of the property correspond as closely as possible to its full cash value.

4. No appeal under this section may result in an increase in the taxable value of the property.

NAC 361.085 “Portable goods and storage sheds and other household equipment” interpreted. (NRS 360.090, 361.069) As used in subparagraph (8) of paragraph (a) of subsection 4 of NRS 361.069, the Department shall interpret “portable goods and storage sheds and other household equipment” to include, without limitation:

1. A portable shed which is less than 120 square feet in area and which does not have a foundation;
2. A portable carport or aluminum awning which is less than 120 square feet in area and which does not have a foundation;
3. A satellite dish that is owned by the owner of the dwelling unit or a person who resides in the dwelling unit;
4. Decorative outdoor lighting;
5. A freestanding wood stove;
6. A portable spa;
7. A swamp cooler or air-conditioning unit that is attachable to the window of dwelling units;
8. Skirting on a mobile home;
9. Portable steps on a mobile home; and
10. Portable tubular panels for a corral.

A.P.N. No.:	011-330-02
R.P.T.T.	\$897.00
File No.:	1664054
Recording Requested By:	
Stewart Title Company	
Mail Tax Statements To:	Same as below
When Recorded Mail To:	
Gary Allen Freitag and Dawn lone Brown	
P.O. Box 152046	
Ely, NV 89315	

WHITE PINE COUNTY, NV **2022-392552**
 \$934.00
 RPTT:\$897.00 Rec:\$37.00 05/31/2022 11:53 AM
 STEWART TITLE ELKO Pgs=2 CS
 OFFICIAL RECORD
 MARTHA RIVERA SINDELAR, RECORDER

GRANT, BARGAIN, SALE DEED

THIS INDENTURE WITNESSETH: That

Willis F. Hyde Jr. and Lora L. Hyde, husband and wife, as joint tenants, with full right of survivorship

for valuable consideration, the receipt of which is hereby acknowledged, does hereby Grant, Bargain, Sell and Convey to

Gary Allen Freitag, an unmarried man and Dawn lone Brown, an unmarried woman, as joint tenants, with right of survivorship

all that real property situated in the County of White Pine, State of Nevada, bounded and described as follows:

Part of the NE1/4SW1/4 and NW1/4SE1/4, Section 12, Township 12 North, Range 61 East, M.D.B.&., described as follows:

Beginning at a fence corner, said corner being North 43°59'39" West, 3732.48 feet from the Southeast Corner of Section 12;

Thence with a fence line N. 89°52'30" W., 352.00 feet to a fence corner;

Thence with a fence line S. 0°30'2" W., 793.30 feet to a fence corner;

Thence with a fence line N. 89°16'10" E., 484.00 feet to a point on the East line of that certain parcel of land conveyed to LEWIS E. CRIPPS and JOANN CRIPPS, by Deed recorded in Book 285, Page 71, Real Estate Records, White Pine County, Nevada;

Thence with a fence line N. 9°59'4" W., 800.50 feet to the point of beginning.

Reference being made to Record of Survey Number 182, filed with the White Pine County Recorder of Ely, Nevada.

SUBJECT TO:

1. Taxes for the fiscal year;
2. Reservations, restrictions, conditions, rights, rights of way and easements, if any of record on said premises.


(One Inch Margin on all sides of Document for Recorder's Use Only)

Page 1 of 2

Together with all and singular the tenements, hereditaments and appurtenances thereunto belonging or in anywise appertaining, and any reversions, remainders, rents, issues or profits thereof.

Dated: MAY 11, 2022


Willis F. Hyde Jr.


Lora L. Hyde

State of Nevada)
County of White Pine.) ss

This instrument was acknowledged before me on the 11 day of MAY, 2022
By: Willis F. Hyde Jr. and Lora L. Hyde

Signature: 
Notary Public

My Commission Expires: JANUARY 6, 2025



STATE OF NEVADA
DECLARATION OF VALUE FORM

Page 9

1. Assessor Parcel Number(s)

- a) 011-330-02
b) _____
c) _____
d) _____

2. Type of Property:

- a. ☐ Vacant Land b. ☒ Single Fam. Res.
c. ☐ Condo/Twnhse d. ☐ 2-4 Plex
e. ☐ Apt. Bldg. f. ☐ Comm'l/Ind'l
g. ☐ Agricultural h. ☐ Mobile Home
☐ Other _____

FOR RECORDERS OPTIONAL USE ONLY

Book _____ Page: _____
Date of Recording: _____
Notes: _____

3. a. Total Value/Sales Price of Property

\$ 230,000.00

b. Deed in Lieu of Foreclosure Only (value of property)

() _____

c. Transfer Tax Value:

\$ 230,000.00

d. Real Property Transfer Tax Due

\$ 897.00

4. If Exemption Claimed:

a. Transfer Tax Exemption per NRS 375.090, Section _____

b. Explain Reason for Exemption: _____

5. Partial Interest: Percentage being transferred: 100 _____ %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month. Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature _____

Willis F. Hyde, Jr & Lora L. Hyde

Capacity _____

Grantor

Signature _____

Gary Allen Freitag and Dawn Ione Brown

Capacity _____

Grantee

SELLER (GRANTOR) INFORMATION
(REQUIRED)

Print Name: Willis F. Hyde Jr. and Lora L. Hyde

Address: HC 34 BOX 34040

City: Ely

State: NV Zip: 89301

BUYER (GRANTEE) INFORMATION
(REQUIRED)

Print Name: Gary Allen Freitag and Dawn Ione Brown

Address: P.O. Box 152046

City: Ely

State: NV Zip: 89315

COMPANY/PERSON REQUESTING RECORDING (required if not seller or buyer)

Print Name: Stewart Title Company

Escrow # 1664054

Address: 1539 Avenue F

City: Ely

State: NV Zip: 89301

AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED

Page 9



Page 10

 See all 9 photos

 Zestimate®

\$299,500

198 N White River Rd, Ely, NV 89301

3

beds

2

baths

1,628

sqft

Est. refi payment: \$1,767/mo  [Refinance your loan](#)

 SingleFamily

 Built in 1930

 7 Acres lot

 \$299,500 Zestimate®

 \$184/sqft

 \$-- HOA



[Zillow Home Loans](#)

Get pre-qualified for a loan

At Zillow Home Loans, we can pre-qualify you in as little as 3 minutes with no impact to your credit score.

Start now

Page 10

How to Petition for a Review of Your Property Taxes: County Board of Equalization

Page 11

Talk with the Assessor

There are several reasons why you may want to petition for a review of your property taxes. Whatever the reason, the first step is to contact your county assessor. Be prepared before you call or go to the Assessor's office: Have your "APN" – the Assessor's Parcel Number or the parcel identifier number if the property is personal property, readily available. The "APN" or the parcel identifier number can be found on your Notice of Assessment or tax bill.

There are three government organizations which hear property tax appeals, depending on the issue and type of property.

The **County Board of Equalization** hears appeals about the value of property established by the county assessor; whether property should be exempt from taxation; and whether certain property is appropriately designated as agricultural or open-space land.

The **State Board of Equalization** hears appeals from the decisions of the county boards of equalization. It also hears direct appeals on the value of utility property assessed by the Department of Taxation; value of mining property established by the Department of Taxation and appeals of locally assessed property under certain conditions, such as when new property is placed on the tax roll after the close of the County Board of Equalization session.

The **Nevada Tax Commission** hears appeals about property taxes (not assessed value), including appeals about tax abatements and waivers of penalties and interest. The Commission does not hear appeals about the value of property.

Be prepared to discuss your questions and points with the assessor. Ask the assessor or his staff to discuss how the value was estimated. You may request a copy of the property record card to see if the property is correctly listed. You may also request a copy of the current market evidence which supports the valuation adjustments made to your property and a comprehensive written analysis describing the adjustments. *NAC 361.118(1)(f)(2) and (3).* Provide the assessor with a copy of any information which supports your request for a change in value.

The County Board of Equalization hears most appeals on issues of valuation. Depending on the type of property or the issue, however, both the State Board of Equalization and the Nevada Tax Commission also hear appeals. Make sure you understand which forum is the correct forum to hear your appeal. *See Figure 1.*

Steps in a County Board of Equalization Appeal

If you still believe a review by the County Board of Equalization is necessary after you have discussed the matter with the assessor, reviewed the assessor's information and after any factual errors have been corrected, you may initiate the appeal process as follows:

1. Obtain a copy of the County Board appeal petition form from your County Assessor. *NRS 361.357(2).*

2. Fill out the correct petition form. The County Board of Equalization, the State Board of Equalization, and the Nevada Tax Commission each has a petition form. Make sure you have obtained the correct form for the type of appeal you are making.

3. Turn in the completed County Board petition form to the County Assessor by the due date. After the petition is received, the County Board Clerk will notify you of the time and place scheduled for your hearing.

Due Date for Filing County Board Appeals January 15

Or the first business day following January 15 if it falls on a Saturday, Sunday or holiday

4. Provide any evidence to the County Board ahead of your scheduled hearing date so the members can read and study your information. You may also present evidence to the County Board during the scheduled hearing.

5. Show up to the scheduled hearing! The County Board may have questions about your appeal or your evidence.

The taxpayer has the burden to show why the property valuation should be changed; exempted from taxation; or the agricultural or open-space use designation changed.

NEVADA TAX LAWS

NRS 361.045 **Taxable property.** Except as otherwise provided by law, all property of every kind and nature whatever within this state shall be subject to taxation.

[Part 1:344:1953; A 1954, 29; 1955, 340]

NRS 361.069 **Household goods and furniture exempted;** exclusion of rental property.

1. Except as otherwise provided in this section, household goods and furniture are exempt from taxation.

2. Except as otherwise provided in subsection 3, appliances and furniture which are owned by a person who engages in the business of renting the appliances or furniture to other persons are not exempt from taxation.

3. Except as otherwise provided in this subsection, the assessment of rented or leased appliances or furniture, or both, of a time-share project governed by the provisions of chapter 119A of NRS, which contains five or more units, must be reduced by a percentage equal to the average percentage of time that all of the units are occupied by an owner of a time share in the project. If the units of the time-share project are occupied by owners of time shares in the project for an average of more than 90 percent of the fiscal year, the rented or leased appliances or furniture, or both, are exempt from taxation. As used in this subsection:

(a) "Owner" has the meaning ascribed to it in NRS 119A.056.

(b) "Unit" has the meaning ascribed to it in NRS 119A.160.

4. As used in this section:

(a) "Household goods and furniture" includes, without limitation, the following items if used in a residence:

(1) Clothing;

(2) Personal effects;

(3) Gold and silver;

(4) Jewelry;

(5) Appliances that are not attached to real property or a mobile or manufactured home;

(6) Furniture;

(7) Recreational equipment not required by NRS to be registered; and

(8) Portable goods and storage sheds and other household equipment.

(b) “Engages in the business of renting appliances or furniture” means:

(1) Renting or leasing appliances or furniture, or both, to other persons not in conjunction with the rental or lease of a dwelling unit; or

(2) Renting or leasing appliances or furniture, or both, to other persons in conjunction with the rental or lease of a dwelling unit located in a complex containing five or more dwelling units which are rented or leased by the owner to other persons in conjunction with appliances or furniture, or both.

(Added to NRS by 1979, 1233; A 1983, 1192; 1989, 169; 1997, 1569; 2001, 1545; 2005, 2648)

White Pine County Board of Equalization Case 2025-5

Parcel Information

2025-26 Secured Tax Roll

Owner: Gary Freitag and Dawn Brown APN: 011-330-02

Property Description:

The subject property is located at 198 North White River Road in Preston, Nevada. It is approximately 30 miles southeast of Ely, Nevada. The parcel is 7.6 acres in size. The parcel is zone O-5, Open Range District, which allows ranching/agricultural activity in conjunction with rural residential living. The Assessor's property code is 200, Single Family Residence. The Assessor's Office has the house as a Fair Quality classification. The owner purchased the property on 5/31/2022.

Property Information:

The property was re-appraised for the 2025-2026 tax year, no factors were used for the improvements or the land. No adjustments were made to the land value. The parcel has no negative factors to consider. Marshall-Swift Valuation and the Nevada Rural Manual were used to appraise improvements, in accordance with Nevada Administrative Code. This includes the Western Region and Lincoln County Local Modifiers as approved by the Nevada Tax Commission. The parcel's assessment notice, improvements, sketch, imagery, and plat map are attached in Exhibit A.

Appeal:

Mr. Freitag and Mrs. Brown are appealing under NRS 361.357, The full cash (market) value of my property is less than the computed taxable value of the property. They are not appealing the valuation of the land (which is \$31,069 taxable), only some of the improvements on the parcel.

The Assessor's Office is valuing the improvements for 2025-26 at \$87,590 Taxable and Mr. Freitag and Mrs. Brown state that their opinion of value for the improvements is \$82,887.

No other information was provided by the Petitioner's with the appeal form.

NRS 361.357 Appeal to county board of equalization where full cash value of property is less than its taxable value.

1. The owner of any real or personal property placed on:

(a) The secured tax roll who believes that the full cash value of his or her property is less than the taxable value computed for the property in the current assessment year may, not later than January 15 of the fiscal year in which the assessment was made, appeal to the county board of equalization. If January 15 falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

(b) The unsecured tax roll which was assessed on or after May 1 and on or before December 15 who believes that the full cash value of his or her property is less than the taxable value computed for the property in the current assessment year may, not later than the following January 15, appeal to the county board of equalization. If January 15 falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

2. Before a person may file an appeal pursuant to subsection 1, the person must complete a form provided by the county assessor to appeal the assessment to the county board of equalization. The county assessor may, before providing such a form, require the person requesting the form to provide the parcel number or other identification number of the property that is the subject of the planned appeal.

3. If the county board of equalization finds that the full cash value of the property on January 1 immediately preceding the fiscal year for which the taxes are levied is less than the taxable value computed for the property, the board shall correct the land value or fix a percentage of obsolescence to be deducted from the otherwise computed taxable value of the improvements, or both, to make the taxable value of the property correspond as closely as possible to its full cash value.

4. No appeal under this section may result in an increase in the taxable value of the property.

OFFICE OF THE WHITE PINE COUNTY ASSESSOR
BURTON HILTON, ASSESSOR
297 Nevada Northern Rail Way, Suite 3 Ely, NV 89301
Phone: 775-293-6542 Fax: 775-289-8842
whitepinecounty.net

2025-2026 NOTICE OF ASSESSED VALUATION
THIS IS NOT A TAX BILL - NOTICE OF VALUE FOR TAX PURPOSES

FREITAG, GARY ALLEN
HC 34 BOC 34040
ELY, NV 89301



NOTICE MAILING DATE: 01/17/2025

ASSESSMENT LEVEL: Reopen Roll

PARCEL NUMBER: 011-330-02

APPRAISAL YEAR: 2025

TAXING DISTRICT: 050 - GENERAL COUNTY

PROPERTY LOCATION: 198 NORTH WHITE RIVER ROAD ELY,
NV 89301

SPECIAL NOTICE: Abatement Status: Primary Occupied Qualifies - 3% CAP.

	Current Fiscal Year	Next Fiscal Year
Assessed Values	2024-2025	2025-2026
Land Value	11,334	10,874
Structures, Etc.	29,331	30,657
Personal Property	0	0
Personal Exemption	0	0
Exempt Value	0	0
Total Assessed Value	40,665	41,531
Abatement Status	Primary Occupied Qualifies	Primary Occupied Qualifies
Abated Taxes are based on Prior Year Gross Assessed Value of	30,901	31,828
Value Excluded from Partial Tax Abatement	0	1,646
Total Taxable Value	116,187	118,659

The 2025-2026 Assessment Roll is now available per NRS 361.300 on our website whitepinecounty.net.

PLEASE NOTE: YOUR PROPERTY TAXES ARE CAPPED NOT YOUR ASSESSED VALUE

Each fiscal year runs from July 1st to June 30th. Tax bills are calculated by the White Pine County Treasurer's Office and printed in July. For tax billing questions please contact the Treasurer's Office at (775) 293-6506 or visit their website at whitepinecounty.net.

****See other side for additional information****

White Pine County is an equal opportunity provider and employer.

Marshall and Swift Residential Structure
Structure: RESIDENCE Totals

Section: Main Home	Units	Unit Cost	
Basic Residence			
Frame, Siding	1,628 Sq.Ft.	\$92.60	\$150,753.00
Composition Shingle	1,628 Sq.Ft.	\$1.73	\$2,816.00
Forced Air Furnace	1,628 Sq.Ft.	\$5.52	\$8,987.00
Plumbing Fixtures	8 Units	\$1,725.15	\$13,801.00
Plumbing Rough-ins	1 Units	\$779.10	\$779.00
Raised Subfloor	1,628 Sq.Ft.	\$12.47	\$20,301.00
Automatic Appliance Allowance	1 Units	\$2,810.33	\$2,810.00
Automatic Floor Cover Allowance	1,628 Units	\$4.40	\$7,163.00
Single 1-Story Fireplace	1 Units	\$4,841.55	\$4,842.00
Basic Residence Subtotal			\$212,252.00
Additional Features			
Slab Porch with Roof	42 Sq.Ft.	\$33.33	\$1,400.00
Additional Features Subtotal			\$1,400.00
Less Depreciation			
Combined Depreciation	75.0 Percent		(\$160,240.00)
Less Depreciation Subtotal			(\$160,240.00)
Main Home Subtotals			
Main Home Repl. Cost New	1,628 Sq.Ft.	\$131.24	\$213,652.00
Main Home Depreciation	1,628 Sq.Ft.	(\$98.43)	(\$160,240.00)
Main Home Miscellaneous	0 Units	\$0.00	\$0.00
Main Home RCN Less Depr.	1,628 Sq.Ft.	\$32.81	\$53,412.00
Structure Totals			
Replacement Cost New:	1,628 Sq.Ft.	\$131.24	\$213,652.00
Depreciation:	1,628 Sq.Ft.	(\$98.43)	(\$160,240.00)
Miscellaneous:	0 Units	\$0.00	\$0.00
RCN Less Depreciation:	1,628 Sq.Ft.	\$32.81	\$53,412.00
Non MS Outbuildings:	0 Sq.Ft.	\$0.00	\$0.00
Total Structure Cost:	1,628 Sq.Ft.	\$32.81	\$53,412.00

Depreciated Total

2.0 Quality
Year Built 1930

Marshall and Swift Residential Structure
Structure: Outbuilding Totals

	Units	Unit Cost	
Outbuildings			
CHEAP FENCE PER LF	2,310 Quantity	\$5.09	\$2,939.00
CONCRETE FLAT WORK	40 Quantity	\$7.32	\$135.00
PUMP 3/4HP SUBM SEC 4 PG 2	1 Quantity	\$2,731.00	\$683.00
SEPTIC SYSTEM TYPICAL 1500 LOW SEC 4	1 Quantity	\$8,511.00	\$2,128.00
WELL 8in CASING PER LF SEC 4 PG 2	144 Quantity	\$94.00	\$3,384.00
CARPORT WITH SHED OR FLAT ROOF LOW.	338 Quantity	\$15.44	\$2,401.00
SMALL SHEDS CLOSED W/FLOOR	192 Quantity	\$29.38	\$1,410.00
SMALL SHEDS ALL SIDES CLOSED	620 Quantity	\$20.49	\$3,176.00
WOOD & WIRE FENCE PER LF C-2	448 Quantity	\$7.39	\$3,063.00
SMALL SHED, 2-SIDES OPEN	112 Quantity	\$23.58	\$660.00
WD COV DECK	612 Quantity	\$33.73	\$9,496.00
SMALL SHEDS CLOSED W/FLOOR	48 Sq.Ft.	\$39.77	\$0.00
6ft CHAIN LINK FENCE W/TOP RAIL SEC 5 PG	56 Linear F	\$23.07	\$827.00
METAL PANEL LF(FAIR)SEC5 PG5	324 Linear F	\$19.14	\$3,876.00
Outbuildings Subtotal	5,246 Sq.Ft.	\$6.52	\$34,178.00

Depreciated Total

2025
PROPERTY APPRAISAL CARD
01133002

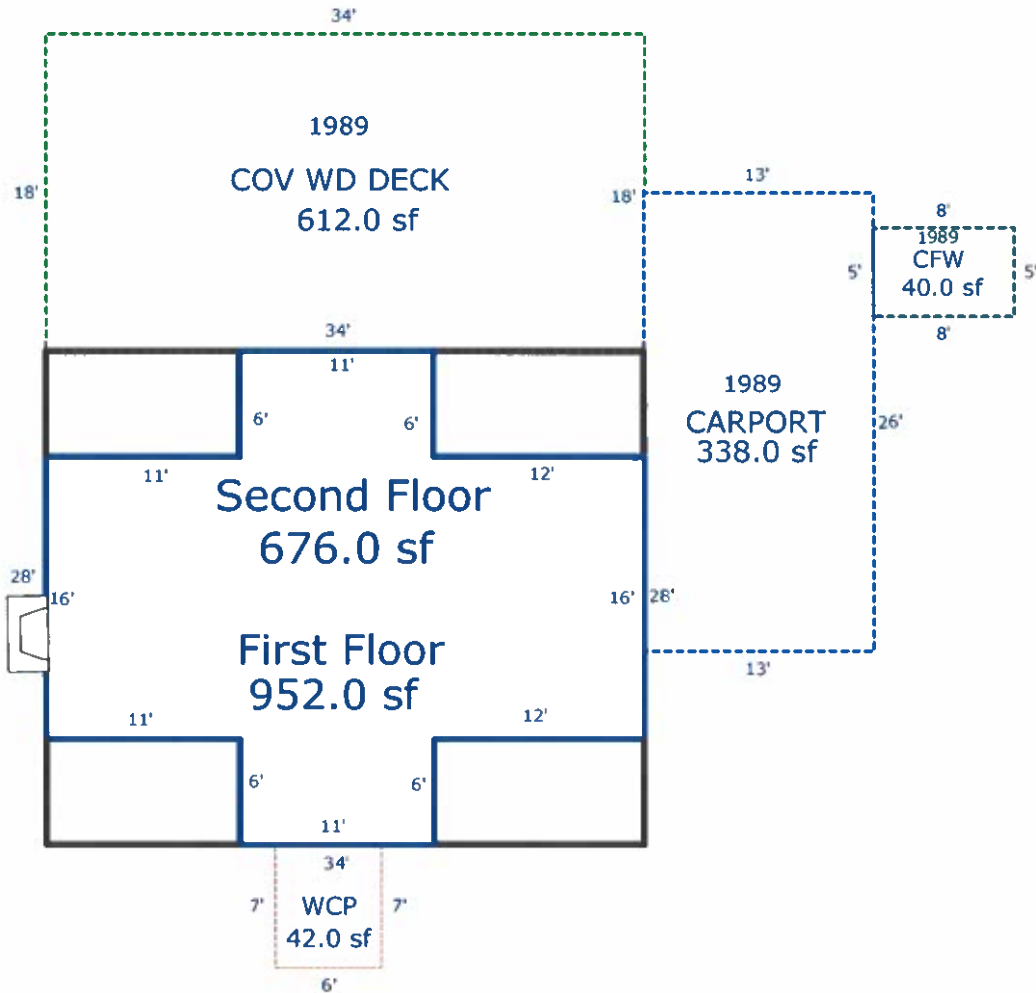
Structure Name		Section/Attribute Name	Yr. Built	Q/L	Length	Width	Count/Size	Notes
RESIDENCE	<input type="checkbox"/>	Main Home	1930	2.00			1,628.00	#1
Outbuilding	<input type="checkbox"/>	CHEAP FENCE PER LF	1960	0.00	0.00	0.00	2,310.00	#12 RANCH FENCE
	<input type="checkbox"/>	CONCRETE FLAT WORK	1989	0.00	8.00	5.00	40.00	#7 CFW
	<input type="checkbox"/>	PUMP 3/4HP SUBM SEC 4 PG 2	1972	0.00	0.00	0.00	1.00	#3 PUMP 3/4 HP
	<input type="checkbox"/>	SEPTIC SYSTEM TYPICAL 1500 LOW SEC 4 PG 3	1960	0.00	0.00	0.00	1.00	#4 SEPTIC
	<input type="checkbox"/>	WELL 8in CASING PER LF SEC 4 PG 2	1972	0.00	0.00	0.00	144.00	#2 WELL 8" CASING 144' DEEP
	<input type="checkbox"/>	CARPORT WITH SHED OR FLAT ROOF LOW-11	1989	0.00	26.00	13.00	338.00	#6 CARPORT
	<input type="checkbox"/>	SMALL SHEDS CLOSED W/FLOOR	1960	2.00	12.00	16.00	192.00	#10 SHED T1C2, LOG SIDING, GABLE WOOD SHAKE ROOF, CONC FLOOR
	<input type="checkbox"/>	SMALL SHEDS ALL SIDES CLOSED	1960	2.00	31.00	20.00	620.00	#8 SHED T1C2, METAL SIDING, GABLE METAL ROOF, DIRT FLOOR
	<input type="checkbox"/>	WOOD & WIRE FENCE PER LF C-2	2020	0.00	0.00	0.00	448.00	#13 ROUND CORRALS
	<input type="checkbox"/>	SMALL SHED, 2-SIDES OPEN	1960	2.00	14.00	8.00	112.00	#9 2-SIDED SHED (8) T2C2 M/S FOUNDATION, METAL SIDING, SHED METAL ROOF, DIRT FLOOR
	<input type="checkbox"/>	WD COV DECK	1989	2.00	34.00	18.00	612.00	#5 COV WOOD DECK
	<input type="checkbox"/>	SMALL SHEDS CLOSED W/FLOOR	2020	2.00	8.00	6.00	48.00	#12 SHED T1C2 METAL SIDING, SHED METAL ROOF, WOOD FLOOR (EXEMPT)
	<input type="checkbox"/>	6ft CHAIN LINK FENCE W/TOP RAIL SEC 5 PG5	2001	0.00	0.00	0.00	56.00	#15 6' CHAIN LINK WITH T-RAIL (DOG KENNEL) 20+8+20+8
	<input type="checkbox"/>	METAL PANEL LF(FAIR)SEC5 PG5	2000	0.00	0.00	0.00	324.00	#14 METAL PANELS 18 SEC X 12'OC (CORRAL) + 9 SEC X 12'OC (DRIVEWAY)
Structure Count:	15							

SKETCH/AREA TABLE ADDENDUM

SUBJECT INFO

File No.: Parcel No.: 011-330-02
 Property Address: 198 NORTH WHITE RIVER ROAD
 City: PRESTON County: State: NV ZipCode:
 Owner:
 Client: Client Address:
 Appraiser Name: Inspection Date:

SKETCH



Sketch by ApexSketch

AREA CALCULATIONS SUMMARY

Code	Description	Factor	Net Size	Perimeter	Net Totals
GLA1	First Floor	1.0	952.0	124.0	952.0
GLA2	Second Floor	1.0	676.0	124.0	676.0
CARPOR	CARPORT	1.0	338.0	78.0	338.0
CFW	CFW	1.0	40.0	26.0	40.0
CVWDD	COV WD DECK	1.0	612.0	104.0	612.0
WCP	WCP	1.0	42.0	26.0	42.0

COMMENT TABLE 1

COMMENT TABLE 2

COMMENT TABLE 3

Net LIVABLE cnt 0 (rounded) 1,628



#8 Shed 20x31 #9 2-sided shed 8x14



#10 shed 16x12



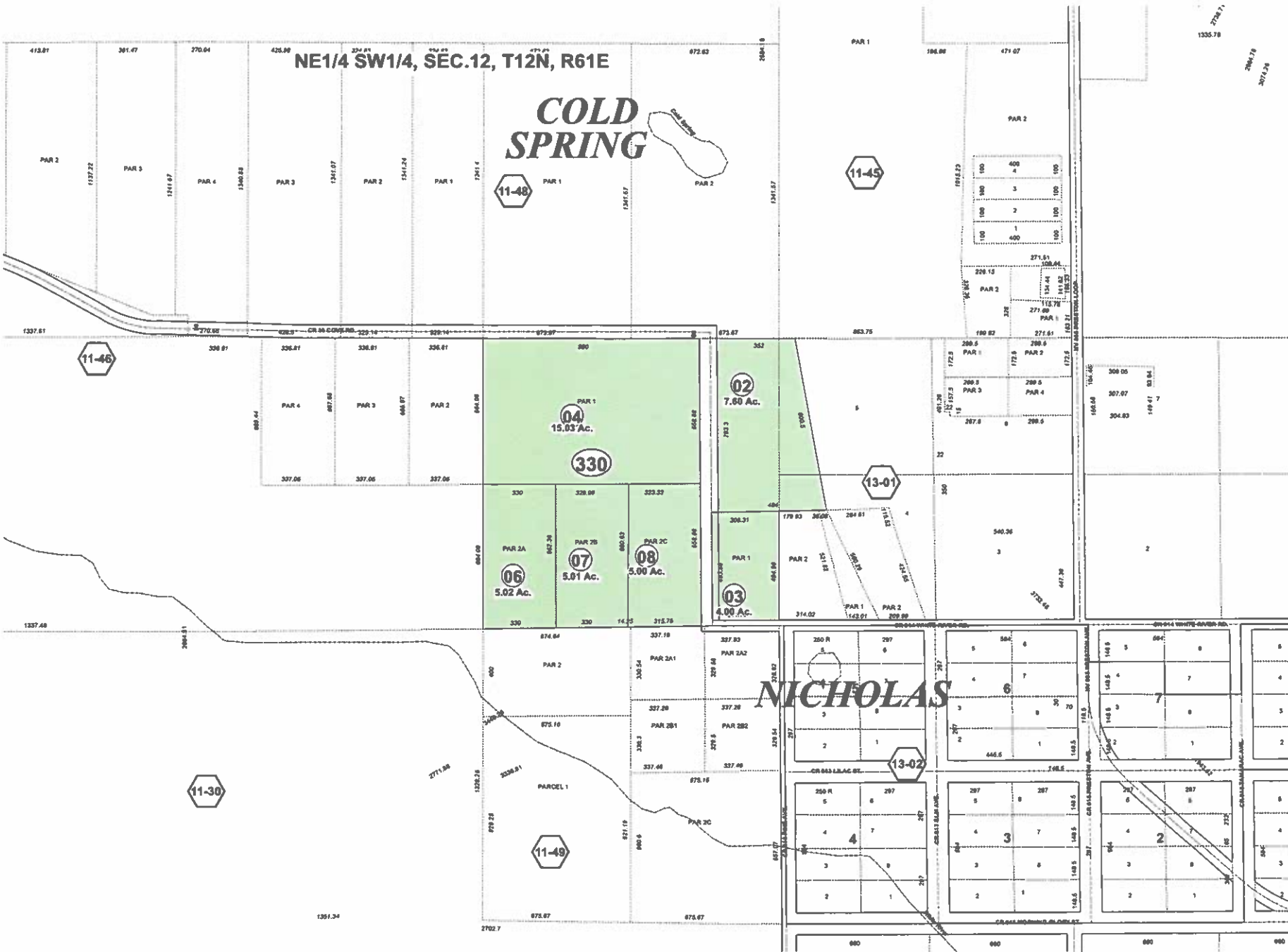
#1 shed 8x4



011-330-02



04/01/2022 - 04/10/2022



NOTE: This plat is for assessment use only and does not represent a survey. No liability is assumed as to the accuracy of the data delineated herein. Use of this plat for other than assessment purposes is forbidden unless approved by the Dept. of Taxation, or White Pine County Assessor's Office.

WHITE PINE COUNTY

White Pine County Board of Equalization

Case #2025-5

011-330-02

Assessor's Office Brief

Filed with the Clerk of the Board on 2/11/2025

The Petitioner's filed their appeal in a timely manner. They also filed their brief/evidence in a timely manner with the Clerk of the Board of Equalization, per NRS and the White Pine County Board of Equalization rules.

The Petitioner's did come into the office and wanted to go through their assessment with our office. They disagreed with the Assessor's Office that metal panels and some chain link fencing should be assessed. During the conversation they indicated that the age we had on both items were incorrect, so we corrected the age. This resulted in additional depreciation for the panels and the chain link fencing. The panels went from 7.5% depreciated to 37.5% depreciated and the chain link went from 7.5% depreciated to 36% depreciated. These changes reduced the total taxable value of the property from \$121,838 to \$118,659. A reduction of \$3,179 taxable value.

The Petitioner's have appealed under NRS 361.357 (attached), which is "The full cash (market) value of my property is less than the computed taxable value of the property." The Assessor's Office taxable value for the property is \$118, 659. The petitioner's purchased the property on 5/31/22 for \$230,000. The current tax cap for the parcel (which is their primary residence) is \$90,937. This means that \$27,722 of the taxable value is currently being abated. The \$4,703 taxable value for the panels and chain link fencing are not being taxed regardless.

The Petitioner's brief/evidence states that the Assessor's Office should not be assessing for the panels and chain link fencing due to NAC 361.85 (attached). They are correct that the statute lists the metal panels as number 10. The NAC does not mention the chain link dog panel. We view the intent of this section regarding panels is for temporary use as a corral (i.e.. Branding / gathering of livestock), not for perpetual use.

We view the panels in question as a fixture as defined in NAC 361.1127
Highlighted sections below.

NAC 361.1127 "Fixture" defined. (NRS 360.090, 360.250) "Fixture" means an item, other than a trade fixture, that was originally personal property which has been installed or attached to land or an improvement in a permanent

manner. As used in this section, "installed or attached to land or an improvement in a permanent manner" means that:

1. Either:

(a) An item is attached to, imbedded in or permanently resting upon land or an improvement, or is attached by other means that are normally used for permanent installation, and cannot be removed without substantially damaging the item or the land or improvement with which it is being used; or

(b) The use or purpose of an item that is not otherwise physically annexed to land or an improvement is so adapted that it is:

(1) A necessary, integral or working part of the land or improvement;

(2) Designed or committed for use with the land or improvement; or

(3) So essential to the land or improvement that the land or improvement cannot perform its desired function without the nonattached item; and

2. A reasonable person would consider the item to be a permanent part of the land or improvement, taking into account annexation, adaptation and other objective manifestations of permanence, including, without limitation, whether:

(a) Removal of the item would destroy the item or cause significant damage to the real property to which it is installed or attached;

(b) The historic use of the item indicates an intention to leave the item in place;

(c) The terms of a written agreement between parties indicates the intention of a tenant or lessee to remove or transfer ownership of the item; or

(d) Ownership of the item would be conveyed with a transfer of the real property to which it is installed or attached.

(Added to NAC by Tax Comm'n by R039-10, 8-13-2010, eff. 7-1-2012; A by R068-12, 9-14-2012)

The Petitioner's states that they have contacted numerous other County's in Nevada. We can not speak for other County's of nor do I know what the

conversations were. The Petitioner's failed to mention that they also contacted the Nevada Department of Taxation, which gave them the information for NAC 361.1127

The Petitioner's have not included any information to show that the taxable value the Assessor's Office has for the parcel exceeds the full cash (market) value of the parcel. The Assessor's Office is currently valuing the parcel at \$118,659 Taxable Value, which is 52% of what they paid for the parcel two years ago. Zillow, while not an official valuation, currently has the parcel valued at \$299,500

As stated earlier, the Assessor's office did make an adjustment to the parcels taxable value after discussing with the Petitioner's. The taxpayer has the burden of proof to demonstrate why the property should be changed. The Assessor's Office feels that the Petitioner has not demonstrated that the Assessor's Office has exceeded full cash value with the parcel and recommends that no changes be made to the valuation.

Attachments:

NRS 361.357

NAC 361.085

Deed

Zillow estimate

Information Sheet

NRS 361.357 Appeal to county board of equalization where full cash value of property is less than its taxable value.

1. The owner of any real or personal property placed on:

(a) The secured tax roll who believes that the full cash value of his or her property is less than the taxable value computed for the property in the current assessment year may, not later than January 15 of the fiscal year in which the assessment was made, appeal to the county board of equalization. If January 15 falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

(b) The unsecured tax roll which was assessed on or after May 1 and on or before December 15 who believes that the full cash value of his or her property is less than the taxable value computed for the property in the current assessment year may, not later than the following January 15, appeal to the county board of equalization. If January 15 falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

2. Before a person may file an appeal pursuant to subsection 1, the person must complete a form provided by the county assessor to appeal the assessment to the county board of equalization. The county assessor may, before providing such a form, require the person requesting the form to provide the parcel number or other identification number of the property that is the subject of the planned appeal.

3. If the county board of equalization finds that the full cash value of the property on January 1 immediately preceding the fiscal year for which the taxes are levied is less than the taxable value computed for the property, the board shall correct the land value or fix a percentage of obsolescence to be deducted from the otherwise computed taxable value of the improvements, or both, to make the taxable value of the property correspond as closely as possible to its full cash value.

4. No appeal under this section may result in an increase in the taxable value of the property.

NAC 361.085 “Portable goods and storage sheds and other household equipment” interpreted. (NRS 360.090, 361.069) As used in subparagraph (8) of paragraph (a) of subsection 4 of NRS 361.069, the Department shall interpret “portable goods and storage sheds and other household equipment” to include, without limitation:

1. A portable shed which is less than 120 square feet in area and which does not have a foundation;
2. A portable carport or aluminum awning which is less than 120 square feet in area and which does not have a foundation;
3. A satellite dish that is owned by the owner of the dwelling unit or a person who resides in the dwelling unit;
4. Decorative outdoor lighting;
5. A freestanding wood stove;
6. A portable spa;
7. A swamp cooler or air-conditioning unit that is attachable to the window of dwelling units;
8. Skirting on a mobile home;
9. Portable steps on a mobile home; and
10. Portable tubular panels for a corral.

A.P.N. No.:	011-330-02
R.P.T.T.	\$897.00
File No.:	1664054
Recording Requested By:	
Stewart Title Company	
Mail Tax Statements To:	<i>Same as below</i>
When Recorded Mail To:	
Gary Allen Freitag and Dawn lone Brown	
P.O. Box 152046	
Ely, NV 89315	

WHITE PINE COUNTY, NV **2022-392552**
 \$934.00
 RPTT:\$897.00 Rec:\$37.00 05/31/2022 11:53 AM
 STEWART TITLE ELKO Pgs=2 CS
 OFFICIAL RECORD
 MARTHA RIVERA SINDELAR, RECORDER

GRANT, BARGAIN, SALE DEED

THIS INDENTURE WITNESSETH: That

Willis F. Hyde Jr. and Lora L. Hyde, husband and wife, as joint tenants, with full right of survivorship

for valuable consideration, the receipt of which is hereby acknowledged, does hereby Grant, Bargain, Sell and Convey to

Gary Allen Freitag, an unmarried man and Dawn lone Brown, an unmarried woman, as joint tenants, with right of survivorship

all that real property situated in the County of White Pine, State of Nevada, bounded and described as follows:

Part of the NE1/4SW1/4 and NW1/4SE1/4, Section 12, Township 12 North, Range 61 East, M.D.B.&., described as follows:

Beginning at a fence corner, said corner being North 43°59'39" West, 3732.48 feet from the Southeast Corner of Section 12;

Thence with a fence line N. 89°52'30" W., 352.00 feet to a fence corner;

Thence with a fence line S. 0°30'2" W., 793.30 feet to a fence corner;

Thence with a fence line N. 89°16'10" E., 484.00 feet to a point on the East line of that certain parcel of land conveyed to LEWIS E. CRIPPS and JOANN CRIPPS, by Deed recorded in Book 285, Page 71, Real Estate Records, White Pine County, Nevada;

Thence with a fence line N. 9°59'4" W., 800.50 feet to the point of beginning.

Reference being made to Record of Survey Number 182, filed with the White Pine County Recorder of Ely, Nevada.

SUBJECT TO:

1. Taxes for the fiscal year;
2. Reservations, restrictions, conditions, rights, rights of way and easements, if any of record on said premises.

(One Inch Margin on all sides of Document for Recorder's Use Only)

Page 1 of 2

Together with all and singular the tenements, hereditaments and appurtenances thereunto belonging or in anywise appertaining, and any reversions, remainders, rents, issues or profits thereof.

Dated: MAY 11, 2022

Willis F. Hyde Jr.
Willis F. Hyde Jr.

Lora L. Hyde
Lora L. Hyde

State of Nevada)
County of White Pine) ss

This instrument was acknowledged before me on the 11 day of MAY, 2022
By: Willis F. Hyde Jr. and Lora L. Hyde

Signature: [Signature]
Notary Public

My Commission Expires: JANUARY 6, 2025



**STATE OF NEVADA
DECLARATION OF VALUE FORM**

1. Assessor Parcel Number(s)

- a) 011-330-02
b) _____
c) _____
d) _____

2. Type of Property:

- a. ☐ Vacant Land b. ☒ Single Fam. Res.
c. ☐ Condo/Twnhse d. ☐ 2-4 Plex
e. ☐ Apt. Bldg. f. ☐ Comm'l/Ind'l
g. ☐ Agricultural h. ☐ Mobile Home
☐ Other _____

FOR RECORDERS OPTIONAL USE ONLY

Book _____ Page: _____
Date of Recording: _____
Notes: _____

3. a. Total Value/Sales Price of Property

\$ 230,000.00

b. Deed in Lieu of Foreclosure Only (value of property)

(_____)

c. Transfer Tax Value:

\$ 230,000.00

d. Real Property Transfer Tax Due

\$ 897.00

4. If Exemption Claimed:

a. Transfer Tax Exemption per NRS 375.090, Section _____

b. Explain Reason for Exemption: _____

5. Partial Interest: Percentage being transferred: 100 _____ %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month. Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature _____

Willis F. Hyde, Jr & Lora L. Hyde

Capacity _____

Grantor

Signature _____

Gary Allen Freitag and Dawn Ione Brown

Capacity _____

Grantee

SELLER (GRANTOR) INFORMATION
(REQUIRED)

Print Name: Willis F. Hyde Jr. and Lora L. Hyde

Address: HC 34 BOX 34040

City: Ely

State: NV Zip: 89301

BUYER (GRANTEE) INFORMATION
(REQUIRED)

Print Name: Gary Allen Freitag and Dawn Ione Brown

Address: P.O. Box 152046

City: Ely

State: NV Zip: 89315

COMPANY/PERSON REQUESTING RECORDING (required if not seller or buyer)

Print Name: Stewart Title Company

Escrow # 1664054

Address: 1539 Avenue F

City: Ely

State: NV Zip: 89301

AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED

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Zestimate®

\$299,500

198 N White River Rd, Ely, NV 89301

3 beds **2** baths **1,628** sqft

Est. refi payment: \$1,767/mo [Refinance your loan](#)

Single Family

Built in 1930

7 Acres lot

\$299,500 Zestimate®

\$184/sqft

\$-- HOA



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SBE 67

How to Petition for a Review of Your Property Taxes: County Board of Equalization

Talk with the Assessor

There are several reasons why you may want to petition for a review of your property taxes. Whatever the reason, the first step is to contact your county assessor. Be prepared before you call or go to the Assessor's office: Have your "APN" – the Assessor's Parcel Number or the parcel identifier number if the property is personal property, readily available. The "APN" or the parcel identifier number can be found on your Notice of Assessment or tax bill.

There are three government organizations which hear property tax appeals, depending on the issue and type of property.

The **County Board of Equalization** hears appeals about the value of property established by the county assessor; whether property should be exempt from taxation; and whether certain property is appropriately designated as agricultural or open-space land.

The **State Board of Equalization** hears appeals from the decisions of the county boards of equalization. It also hears direct appeals on the value of utility property assessed by the Department of Taxation; value of mining property established by the Department of Taxation and appeals of locally assessed property under certain conditions, such as when new property is placed on the tax roll after the close of the County Board of Equalization session.

The **Nevada Tax Commission** hears appeals about property taxes (not assessed value), including appeals about tax abatements and waivers of penalties and interest. The Commission does not hear appeals about the value of property.

Be prepared to discuss your questions and points with the assessor. Ask the assessor or his staff to discuss how the value was estimated. You may request a copy of the property record card to see if the property is correctly listed. You may also request a copy of the current market evidence which supports the valuation adjustments made to your property and a comprehensive written analysis describing the adjustments. *NAC 361.118(1)(f)(2) and (3).* Provide the assessor with a copy of any information which supports your request for a change in value.

The County Board of Equalization hears most appeals on issues of valuation. Depending on the type of property or the issue, however, both the State Board of Equalization and the Nevada Tax Commission also hear appeals. Make sure you understand which forum is the correct forum to hear your appeal. *See Figure 1.*

Steps in a County Board of Equalization Appeal

If you still believe a review by the County Board of Equalization is necessary after you have discussed the matter with the assessor, reviewed the assessor's information and after any factual errors have been corrected, you may initiate the appeal process as follows:

1. Obtain a copy of the County Board appeal petition form from your County Assessor. *NRS 361.357(2).*

2. Fill out the correct petition form. The County Board of Equalization, the State Board of Equalization, and the Nevada Tax Commission each has a petition form. Make sure you have obtained the correct form for the type of appeal you are making.

3. Turn in the completed County Board petition form to the County Assessor by the due date. After the petition is received, the County Board Clerk will notify you of the time and place scheduled for your hearing.

Due Date for Filing County Board Appeals January 15

Or the first business day following January 15 if it falls on a Saturday, Sunday or holiday

4. Provide any evidence to the County Board ahead of your scheduled hearing date so the members can read and study your information. You may also present evidence to the County Board during the scheduled hearing.

5. Show up to the scheduled hearing! The County Board may have questions about your appeal or your evidence.

The taxpayer has the burden to show why the property valuation should be changed; exempted from taxation; or the agricultural or open-space use designation changed.

**MINUTES FROM THE WHITE PINE COUNTY BOARD OF EQUALIZATION
MEETING HELD FRIDAY, FEBRUARY 21, 2025 AT 9:15 A.M. IN THE WHITE
PINE COUNTY AQUATIC CENTER CONFERENCE MEETING ROOM**

BOARD MEMBERS

Katie Gianoli-Rozich
Edwin Szewczyk
Paul Holdaway

COUNTY CLERK

Nichole Stephey

DISTRICT ATTORNEY

Melissa Brown

PETITIONERS APPEARING

George Chachas
Dawn Brown nka Freitag
Tim Pauley

RESPONDENTS APPEARING

Burton Hilton, Assessor
Melanie Cato, Chief Deputy Assessor

Appearing in person: Paula Carson, Jasen Hutchens, James Judd

Appearing on Zoom: McKinzie Hilton, Mike Cripps, Stephanie Backhaus, Heidi Linney, Chrissie Shady, Kristi Lynch-Rozich, MT Hammer, RunDMC, Christina G., and others

A. Call to Order

Chairman Katie Gianoli-Rozich called the meeting to order at 9:15 a.m.

B. Pledge of Allegiance

Chair Gianoli-Rozich led the Pledge of Allegiance.

C. Public Comment:

District Attorney Melissa Brown thanked everyone for being here, including those who served on this Board in the past. She advised that this was her first Board of Equalization meeting.

James Judd asked everyone to introduce themselves and they did. Mr. Judd asked if the Assessor had a license to appraise and if each of his staff did, as well. Assessor Burton Hilton responded in the affirmative. Mr. Judd asked where it would be located and if it was available to the public, and Assessor Hilton responded that the licenses were at his office, and they were available to the public for inspection.

D. Withdrawals:

No one indicated the desire to withdraw their petition.

E. Consolidation of Hearings: Discussion/For Possible Action: Approval to consolidate hearings listed on this agenda. Consolidation to be considered when appeals assert same or similar questions of law or fact.

Assessor Hilton asked the Board to consider consolidating 25-01, 25-02, 25-03, and 25-04. Petitioner George Chachas agreed. Member Edwin Szewczyk

moved to consolidate those 4 cases and Member Paul Holdaway seconded the motion. The motion passed unanimously, and the 4 cases were consolidated.

F. Discussion/For Possible Action: to be taken on the following appeal of property tax valuation:

Chairman Gianoli-Rozich called cases 25-01, 25-02, 25-03, and 25-04 and Petitioner George Chachas approached the Board. Chief Deputy Assessor Melanie Cato read from the information packets in the backup material for each parcel and summarized the appeal information for the Board. District Attorney Brown asked Clerk Nichole Stephey to swear in the parties, so the Petitioner, Assessor, and Chief Deputy Assessor were duly sworn.

Petitioner Chachas stated that he was concerned that the government was competing against the private sector. He noted a property sold to JCR by the County for \$100 and added that he has a property in that area that is about 20 acres. He stated that a fire occurred, and a garage and corrals were burned on his parcel. He did not want the government setting land values. He advised that the JCR property sold for \$7.00+/- per lot and that developers sold some of those lots for as much as \$37,500. He felt that this made his property worthless, and he complained that he couldn't get the County to fix ruts in the road. He cited a 1.1-acre property on Belfort that was sold by the City of Ely for "tiny homes" in the amount of \$14,000 and that it was still zoned for parks for public use with taxes due for \$191. He stated that his taxes went up every year since 2016-2017 despite his properties being worthless. He wanted the land value to be reduced to \$7. He described the situation on Stevens Avenue where other people were able to place RVs and 5th wheels on their property, but he had been denied permits to do the same. His problem was that he had not been getting equal protection under the law. He advised that he had been applying for permits and variances since 2000 to 2021 and while he currently sits on the Regional Planning Commission, his questions about who applied for permits and variances had gone unanswered. He cited the current housing shortage and claimed discrimination was happening to him. He felt that land had no value unless it could be used, and he wanted his taxes cut. He added that his neighbor's taxes decreased in 2021 but increased the following year. He stated that he was mad at everyone and demanded equal protection.

Chief Deputy Assessor Cato read NRS 361.357 that the Petitioner had to prove the Assessor had exceeded full cash value, or market value, on the properties in question. This was looking at the total taxable value that the Assessor's Office reported regardless of the components that made up that value. The Petitioner had the burden of proof and had not shown anything that demonstrated that the Assessor has exceeded the full cash value of these parcels. Based on this, the Board could not change the value. She added that 2 of the parcels were less than 5,000 sq/ft which inhibited the Petitioner's ability to build on them without a variance. She noted a possible solution that they be combined to make one parcel totaling 7,700 square feet, which could be improved upon. The other 2 parcels in questions were of adequate square footage for buildings. Assessors are to determine the taxable value of a parcel for tax purposes based on NRS and NAC and that value is multiplied by the tax rate set by the County

Commissioners to determine taxes. She advised that all of the parcels in the appeals were under abatements, which means the taxes billed were based on the number that was less than what the taxable value was.

Petitioner Chachas was heard in rebuttal. He advised that he saw what goes in and what goes out of the area of Stevens. He felt other lots were not 5,000 square feet. He stated that he had made efforts and paid for the variance; he wanted equal protection under the law. He felt his property was worthless because he cannot use it like others do. He felt discriminated against. He stated that he wouldn't be told when to sell or when to buy and he had that right. He claimed the Assessor was competing against the private sector and used a "lame excuse" of following the law to determine what to charge. He wanted his taxes cut.

Member Szewczyk asked the Assessor how adjacent properties in the Petitioner's neighborhood got to keep RVs on their lots. Assessor Hilton replied that his office had nothing to do with zoning or the lot size restriction; that lied with the City of Ely or the Regional Planning Commission. His office only looked at what was present on the parcel. He added that that issue was outside the scope of this Board. Chairman Gianoli-Rozich asked the Petitioner regarding the 20.8 acres, and what he would be willing to sell it for. Petitioner Chachas replied that he would try to get as much as the market would allow. She then asked if he thought he could get more than \$2,000 and he replied that he would hope so. She asked about the remaining parcels and if he thought he would be able to sell them for more than their taxable values. Petitioner Chachas replied that he hoped to sell the other parcels for market value, but at least more than the valuation. The Chairman advised that the NRS the Petitioner had applied under, the market value had to be proved to be less than the taxable value, and the Petitioner was contradicting his application with his testimony. She reiterated her questions and stated her concerns that there was more value than what was in the applications. The Petitioner felt he was "thrown up against a fence to compete against government entities" and repeated that his properties were worthless and were not accessible by a proper road.

Assessor Hilton educated the Board about what the Petitioner was referring to when he made allegations about the County's parcels that were sold to JCR in years passed. Chairman Gianoli-Rozich admitted that she did some research and learned that the parcels were "gifted for economic development purposes" by the County. She reported that the lots by the Petitioner's Rosewood Cove property that he was referring to were currently assessed at a value of \$206,433 at 2.39 acres. She added that some were returned to the County because they had not been developed and some were sold. She continued that the Petitioner's 20.8 acres were 870% larger than what the County "gifted" and its current taxable assessed value of \$61,090 was 338% lower than those other parcels. She summarized that the other parcels were valued when the County owned them, but taxes were not paid by the County since they were exempt. The current owners of the parcels did pay taxes on the parcels, and they did have value. She understood the Petitioner's frustration when it came to his permitting issues and liked the suggestion to combine the smaller parcels to allow him to build on them. The permits did not fall under the purview of this Board, but she suggested

that he continue to take those issues up with the proper authorities. Petitioner Chachas restated that it was not the government's job to sell a property at a lower price and then reevaluate its value after it was sold to a private party for an increase. He stated that if the County did economic development, the parcels should be valued at \$37,000 per lot at the beginning. The Chairman noted that his issues with the County had nothing to do with this Board. She then added that the developers paid property taxes once they took ownership of the parcels.

Member Holdaway asked the Petitioner if his parcels had power and a water well. The Petitioner responded in the affirmative. Member Holdaway advised him that any improvements made to the parcels increased their value. He then pointed out that the Petitioner's taxes had gone down in the current year. The Petitioner repeated that he felt he should not be taxed on something he could use as others did. Assessor Hilton explained that what the Petitioner paid in property taxes was not the same as the taxable value and that even though his taxable value had decreased on the parcel 010-490-05, his property taxes went up just like everyone else. He explained about the tax cap and the discount the Petitioner received. Member Holdaway still could not understand why the Petitioner wanted to devalue his property to get out of paying taxes. Petitioner Chachas handed something to the Board that the Clerk marked as Petitioner's Exhibit 12. Member Holdaway explained that he had an issue with his taxable valuation and went to the Assessor and it was corrected. DA Brown noted that what was handed to the Board was marked as Petitioner's Exhibit 12.

Chairman Gianoli-Rozich moved to deny all 4 petitions on the basis that permitting issues were not under the purview of this Board, the Petitioner only submitted evidence in support of the permitting issues and his complaints regarding the County's "gifting" of parcels for economic development, and he did not submit evidence to support his claim that his parcels were valued in an amount that exceeded the full case value. Member Holdaway seconded the motion. The motion passed unanimously.

Chairman Gianoli-Rozich called case 25-05 and Petitioner Dawn Brown nka Freitag approached the Board. DA Brown reminded the Assessor and Chief Deputy Assessor that they were still under oath and asked the Clerk to swear in the Petitioner. The Petitioner was duly sworn. The Assessor read the parcel information contained in the backup.

Petitioner Dawn Freitag recounted that she called the Assessor as to why her valuation had increased. She was told that it was due to her portable horse and livestock panels and her portable dog panels and that she "was charged for using your personal items on your private property." She was further told that this fell under NRS 361.045. She argued that pursuant to NAC 361.085, her panels fell under item 10 and should be exempt without restriction. She claimed that she had made no improvements on her property since it was purchased; they only cleaned up trash. She corrected the bottom of her Petitioner's Exhibit 2 where it said NRS, it should be NAC. She felt that the Assessor was redefining her items as fixtures, despite his acknowledgement that they were portable and would be exempt. With that, she asked DA Brown for clarification on her assertion that the Assessor was trying to redefine the panels as fixtures in

relation to her interpretation of NAC 361.085. She added that they discussed the age of her panels and their depreciation. Petitioner Freitag described the panels for the DA. She added that she had made it very clear that she intended to take the panels with her if she were to relocate. She read NAC 361.1127 that defined fixtures and argued why that was incorrect. She advised that she called other Assessor's Offices who confirmed her opinion. She reiterated that her panels fell under NAC 361.085 and should be exempt. She felt the Assessor's assessment of \$7,882 should be abated in its entirety.

Assessor Hilton thanked the Petitioner for her work that was thoughtful and well done. He read from the Assessor's Office Brief (Respondent's Exhibit A) and explained that in an effort to act in good faith, he reduced the value of the panels from \$7,882 to \$4,703. He addressed the fact that the Petitioner was contesting the \$4,703 amount and argued that the panels were not being used temporarily but were in fact a part of the perpetual use of the parcel because they were set up last summer and are in the same place as witnessed this week. He noted a misconception over the term "portable" being used by the Petitioner. He explained that virtually everything can be portable and thus can be taxable. Regarding the Petitioner's assertion that she called other Assessor's Offices and was told that portable panels were exempt under NAC 361.085, he advised that he called 2 of the counties to inquire as to their answers to the issue at hand, and they agreed with the Assessor. He stated that when the Petitioners filed their appeal form, they stated that they were selling their home and leaving the county. In addition, the Petitioners had indicated the same thing on social media just last week. He reiterated the adjustment from \$7,882 to \$4,703 as a good faith act to address the Petitioner's concerns. He further explained that the Nevada Supreme Court had ruled that exemptions from taxation had to be strictly construed; the presumption was that everything is taxable unless it specifically is not. Laws are looked at as a whole and he read beyond NAC 361.085 to look at the use of the panels to hold horses or dogs. He stated that "if the item is not physically annexed to the land it can still be assessed if its design committed for use with the land or essential to the improvement that it can't perform its desired function". ... "A reasonable person would consider the item to be a permanent part of the land or improvement taking into account that annexation, adaptation, and objective manifestation is a permanence including without limitation, the historic use of the item." It was his purview that the panels were serving a purpose in perpetuity and should be assessable. In summary, he reminded the Board of NRS 361.357 and stated that he did not believe the Petitioner had demonstrated the burden of proof required.

Petitioner Freitag did not appreciate the Assessor "snooping on social media" and felt that statements about selling her home and leaving were irrelevant. She stated that the Assessor contradicted himself when he said the panels were portable and would be exempt and then called them fixtures that could be assessed. She explained that she was constantly moving and using the panels for her horses and dogs and just because they were in the same location did not mean they had not been moved or reconfigured several times. She was not aware of any lawful limitation that restricted how long the panels could be in place for any intended use. She stated that she used the panels as a convenience,

but did not need to use them. She described the many different ways that she could choose to store them and that was her choice because they were hers. In summary, she felt the portable horse and dog panels should be exempt from her taxable valuation and that NAC 361.085 was not a comprehensive list.

Chairman Gianoli-Rozich felt the Petitioner did a good job in her argument and what she presented. The Chairman felt that the NRS selected by the Petitioner limited the Board on what they were able to consider, and she wondered if a different NRS should have been checked. The Petitioner alleged that she was advised to select that NRS by the Assessor and the Assessor explained that that box was the most applicable. DA Brown explained that the box selected by the Petitioner was the lens in which the Board should be viewing this matter whether or not the panels were portable or fixtures. The Petitioner objected and stated that her issue was with the fact that she was being charged more in taxes because she was utilizing the panels. Chairman Gianoli-Rozich expressed her concern over the definition of the use of the land and added that the Petitioner having horses was incidental to her use of the land, but the presence of a coral on her property didn't mean that she had to have horses and it didn't prevent her from using her land in a different fashion.

Member Szewczyk cited NAC 361.1127 from the Assessor's Response Brief (Respondent's Ex. A) and asked for clarification of the contradictions that he had read. Assessor Hilton tried to explain his interpretation and DA Brown clarified the issue before the Board. The Assessor then explained that they came up with the total valuation of \$118,000 based on NRS and NAC, but due to the tax cap in Nevada, the Petitioner was paying taxes based on \$90,937 leaving the remaining \$27,722 abated. Removal of the panels would not reduce the valuation enough to impact her property taxes. The Chairman asked how the Petitioner could receive the proper guidance on this issue because she felt that the Petitioner had a valid argument. There was discussion about the different NRS boxes a Petitioner could appeal under and what they meant.

It was clarified that the Board could not make decision on the panels based on what was submitted and based on the selected NRS. Assessor Hilton agreed to work with the Petitioner to draft a comprehensive letter requesting guidance from the State Department of Taxation on this issue and he will share the response with the Board. There was further discussion to explain why the panels were listed in the tax valuation summary, but did not affect the amount of property taxes she paid. Petitioner Freitag felt she was misinformed by the Assessor and asked for a legal opinion on the application of the laws. DA Brown stated that whether or not the panels were fixtures did not figure into the full cash value being less than the taxable value. Member Szewczyk moved to deny the appeal and the Chairman made the second based on the NRS selected. The motion passed 3 to 0.

The Chairman called case 25-06 and Petitioner Tim Pauley approached the Board. She asked that the parties remain cordial. The DA reminded the Assessor and Chief Deputy Assessor that they were still under oath and the Petitioner was duly sworn in by the Clerk. Assessor Hilton read the parcel information packet from the backup material. He added that the Petitioner did not select an NRS to

authorize the Board to hear this appeal, therefore this Board did not have the authority to hear this appeal.

Petitioner Pauley thanked the Board and stated this was his 3rd time before them. He explained that the SBOE ruled several times in his favor. He stated that if the Board's eyes were open that they could see "the damage that this rogue Assessor has been doing to this county." He talked about a situation where the Assessor had a woman arrested for protecting her property from trespassers (the Assessor's Office staff) that were on her land illegally in an unmarked car with unexempt plates. He claimed that this was not the standard operational procedures by any County Assessor and the property owner should have been notified. He alleged that the citizens of White Pine County (WPC) were afraid of repercussions from the Assessor. To support his allegation, he stated that he asked the Assessor to make an appointment, and in retaliation the Assessor ended up valuing his home at \$1,088,000 putting his tax rate at \$3,980. He asserted that the Assessor and his staff were attacking White Pine citizens and that the county's "spending was out of control." He mentioned case 25-05 and questioned if the inclusion of the valuation of the panels increased the backup cap to Petitioner Freitag's taxes, or if they were removed from the valuation, would the backup cap also be lowered? He felt that WPC citizens were being taxed on things that were the choice of the Assessor and stated that Nevada was a "right to disclose state" when it came to personal property. He then thanked Assessor Hilton for the presence of the State Assessor who had spent many hours on his property this week. He explained that he did not choose an NRS box on his appeal form in an effort to not tie the hands of the Board. He added that the transcript from the SBOE proved that Assessor Hilton held his property at 99.9% taxable value while others depreciated an average of 60%. He asserted that the State had seen an inequality in his case and cited discrimination against him by the Assessor. He further cited that his property had been capped at \$470,000 by the SBOE, but Assessor Hilton increased it by \$249,000 this year.

Assessor Hilton stated that this Board did not have authority to hear this case. Petitioner Pauley made statements that WPC "had egg splattered on their face for a lot of years," that people in government were overpaid, that he didn't know how many times the county was in bankruptcy and needed pulled out of it, and that WPC had the highest taxes in the state. Next, he stated that the Assessor had attended the SBOE meeting with comparables and it was found that his property had not been properly devaluated and was sitting at 99.9%.

DA Brown then summarized NAC 361.622 that it was mandatory for a Petitioner to select an NRS on the appeal form to give this Board authority to hear the case and make a decision. Petitioner Pauley then made some statements about taking this matter to the State Board and how he felt confident they would rule in his favor. DA Brown recommended the Board not act.

Chairman Gianoli-Rozich moved to deny the petition due to no NRS being selected. Member Szewczyk made the second and the motion passed unanimously.

G. Board members Comments:

Member Holdaway expressed that he wanted to get clarification on the issue with the cow and dog panels from case 25-05 and the Chairman agreed. Assessor Hilton stated that he will keep them posted.

H. Public Comment:

From the audience, James Judd asked about the words "connex boxes" being used and he stated that they were portable. Assessor Hilton invited Mr. Judd to his office to discuss any questions he might have. DA Brown stated that this was not a time for discussion, but for public comment only. Mr. Judd then stated that fixture versus portable was the determination that needed to be made. He then said that he found it ironic that everyone was using the wrong NRS to bring their appeals to the Board and noted their confusion. He felt some determinations needed to be made. He ended with questioning what this Board was for if they had no authority.

Petitioner Tim Pauley mentioned connex boxes and then stated that a lot of things brought into this meeting were based upon their use and were at the "actual discretion of the Assessor." He then asserted that the Assessor "weaponized his office against the citizens of WPC" by choosing whether or not to tax a connex box. He then stated that he knew for a fact that 7 homes that were supposed to be built were lost due to high taxes in WPC. He then told the Board to keep their eyes open because the citizens of WPC were moving out. He cited 3 people he knew that disclosed to him that they would not be able to afford to live in WPC after they retire unless they purchased an older home. He ended with a comment about the taxes needing reduced if they wanted people to stay in WPC.

I. Adjournment


Member Paul Holdaway moved to adjourn the meeting and Member Edwin Szewczyk seconded the motion. The County Board of Equalization meeting was adjourned at 11:06 a.m.

Approved this 24th day of February 2025.

Board of Equalization
County of White Pine
State of Nevada

/s/ Katie Gianoli-Rozich
Chairman Katie Gianoli-Rozich

Attest:


Nichole Stephey, Ex-Officio Clerk to the
Board of Equalization

SBE NOTICE OF HEARING



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

September 3, 2025

CORRECTED NOTICE OF HEARING

CERTIFIED MAIL –9489 0090 0027 6554 5238 17
PETITIONER:
GARY ALLEN FREITAG; DAWN IONE BROWN
HC 34 BOX 34040
ELY, NV 89301

CERTIFIED MAIL – 9489 0090 0027 6554 2393 98
RESPONDENT:
BURTON HILTON
WHITE PINE COUNTY ASSESSOR
297 11TH STREET EAST SUITE 3
ELY NV 89301

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 361.400

BRIEF STATEMENT OF MATTER: Appeal from the action of the **White Pine County Board of Equalization**

Case No: 25-115

Parcel No: 011-330-02

The State Board of Equalization (State Board) will determine whether the above case is within the legal authority and jurisdiction of the State Board pursuant to the requirements of NRS 361.360. 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.

If the State Board decides to hear the merits of the appeal immediately upon determination it has jurisdiction, then the petitioner and the respondent may each make an additional presentation on the merits of the case.

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.

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.

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

September 2, 2025

NOTICE OF HEARING

CERTIFIED MAIL –9489 0090 0027 6554 2391 21
PETITIONER:
GARY ALLEN FREITAG; DAWN IONE BROWN
HC 34 BOX 34040
ELY, NV 89301

CERTIFIED MAIL – 9489 0090 0027 6554 2393 98
RESPONDENT:
BURTON HILTON
WHITE PINE COUNTY ASSESSOR
297 11TH STREET EAST SUITE 3
ELY NV 89301

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 361.400

BRIEF STATEMENT OF MATTER: Appeal from the action of the Clark County Board of Equalization

Case No: 25-115

Parcel No: 011-330-02

The State Board of Equalization (State Board) will determine whether the above case is within the legal authority and jurisdiction of the State Board pursuant to the requirements of NRS 361.360. 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.

If the State Board decides to hear the merits of the appeal immediately upon determination it has jurisdiction, then the petitioner and the respondent may each make an additional presentation on the merits of the case.

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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.

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

July 3, 2024

NOTICE OF HEARING

CERTIFIED MAIL –9489 0090 0027 6613 7918 12

PETITIONER:

GARY ALLEN FREITAG; DAWN IONE BROWN

HC 34 BOX 34040

ELY, NV 89301

CERTIFIED MAIL – 9489 0090 0027 6613 7917 99

RESPONDENT:

BURTON HILTON

WHITE PINE COUNTY ASSESSOR

297 11TH STREET EAST SUITE 3

ELY NV 89301

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 361.400

BRIEF STATEMENT OF MATTER: Appeal from the action of the White Pine County Board of Equalization

Case No: 25-115

Parcel No: 011-330-02

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. Information regarding the rules of practice and procedure before the State Board are on the attached information sheet.

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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