



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: <u>TIM PAULEY</u>					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE <u>Owner</u>	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) <u>1 Warm Springs Rd</u>				EMAIL ADDRESS:	
CITY <u>Ely</u>	STATE <u>NV</u>	ZIP CODE <u>89301</u>	DAYTIME PHONE <u>775 289 3478</u>	ALTERNATE PHONE <u>702 493 5496</u>	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 <u>1 Warm Springs Rd</u>	STREET/ROAD	CITY (IF APPLICABLE) <u>Ely</u>	COUNTY <u>White Pine</u>
-------------------------------------	-------------	------------------------------------	-----------------------------

2. Enter Applicable APN or Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) <u>010-424-02</u>	ACCOUNT NUMBER <u>OT004054</u>
---	-----------------------------------

3. Does this appeal involve multiple parcels? Yes ☐ No ☒

List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels: _____

Multiple parcel list is attached. ☐

4. Check Property 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	<u>04,173</u>	<u>22,441</u>	<u>57,422</u>	
Buildings	<u>105,083</u>	<u>229,503</u>	<u>406,190</u>	
Personal Property	<u>50,039</u>	<u>0</u>	<u>50,039</u>	
Total	<u>719,895</u>	<u>251,964</u>	<u>514,251</u>	

For Clerk Use Only:

25-124

SBE 1

From: [Dirt Works](#)
To: [State Board Equalization](#)
Subject: Appeal
Date: Friday, March 7, 2025 2:38:36 PM
Attachments: [DocScan.pdf](#)
[DocScan \(4\).pdf](#)

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

Attached, please find form 5101SBE on behalf on Tim Pauley.

Thank you again for your help,

Jessica

COUNTY RECORD



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

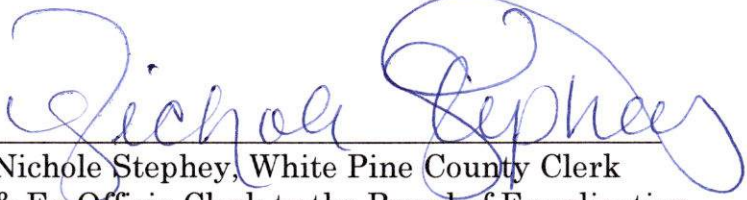
CBOE PETITION NO.: 25-06
APN NO.: 010-424-02
DATE HEARD BY CBOE: 2/21/2025
PETITIONER: TIM & VICTORIA PAULEY
RESPONDENT: WHITE PINE COUNTY ASSESSOR

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:
TIM & VICTORIA PAULEY, 1 Warm Springs Rd, 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.: 25-06

APN NO.: 010-424-02

DATE HEARD BY CBOE: 2/21/2025

PETITIONER: Tim & Victoria Pauley

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 1-5: invoice, transcript SBOE 10/21/2024, minutes CBOE 2/23/2024 & 2/29/2024, SBOE Notice of Modified Decision Based on Respondent's Petition for Reconsideration under NAC 361.7475, 81 pages
- 11. Assessor's Exhibits**
Assessor's Parcel Information property appraisal card, Marshall and Swift calculations, blueprint, maps and subject appraisal records, 14 pages
Exhibit A: Assessor's Office Brief including explanation, correspondence, Zillow listing, info card on petitioning CBOE, 6 pages
12. Minutes from 2/21/2025 CBOE Meeting
13. Recording of 2/21/2025 CBOE Meeting

CONTROL #

RECEIVED/LODGED

JAN 16 2025

APPEAL CASE #

2025-6

RECEIVED

WHITE PINE COUNTY CLERK
7TH JUDICIAL DISTRICT COURT

White Pine County Board of Equalization

JAN 03 2025

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: <u>Tim & Victoria Ranken</u>					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE <u>Owner</u>	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) <u>1 Warm Springs Rd</u>				EMAIL ADDRESS:	
CITY <u>Ely</u>	STATE <u>NV</u>	ZIP CODE <u>89301</u>	DAYTIME PHONE <u>775-293-1750</u>	ALTERNATE PHONE <u>702-493-5496</u>	FAX NUMBER <u>N/A</u>

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 <u>1 Warm Springs Rd</u>	STREET/ROAD	CITY (IF APPLICABLE) <u>Ely</u>	COUNTY <u>White Pine</u>
Purchase Price:	Purchase date:		

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

ASSESSOR'S PARCEL NUMBER (APN) <u>010-424-02</u>	ACCOUNT NUMBER <u>0T004056</u>
---	-----------------------------------

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
--	---	--

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	<u>64,173</u>	<u>57,422</u>
Buildings	<u>605,083</u>	<u>406,190</u>
Personal Property	<u>30,639</u>	<u>50,639</u>
Possessory Interest in real property		
Exempt Value		
Total	<u>719,895</u>	<u>514,251</u>

NO BOX APPLICABLE

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

- ## VERIFICATION

SBE 8

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

☐ via facsimile

☐ certified mail

☒ other:

☒ priority mail



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# 2025-6 010-424-02 PARCEL INFORMATION

N
N

Addressed to:

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

In the following manner:

(X) regular mail

() priority mail

() via facsimile
() certified mail
() other:



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
<u>25-01</u>	<u>George C. Chachas</u>	<u>Vacant Land</u>	<u>001-490-05</u>	<u>WPC Assessor</u>
<u>25-02</u>	<u>George C. & James C. Chachas</u>	<u>Vacant Land</u>	<u>001-035-09</u>	<u>WPC Assessor</u>
<u>25-03</u>	<u>George Chachas</u>	<u>Vacant Land</u>	<u>001-035-07</u>	<u>WPC Assessor</u>
<u>25-04</u>	<u>George Chachas</u>	<u>Vacant Land</u>	<u>001-035-08</u>	<u>WPC Assessor</u>
<u>25-05</u>	<u>Gary Allen Freitag & Dawn Ione Brown</u>	<u>Residential Property</u>	<u>011-330-02</u>	<u>WPC Assessor</u>
<u>25-06</u>	<u>Tim & Victoria Pauley</u>	<u>Residential Property</u>	<u>010-424-02</u>	<u>WPC Assessor</u>

- 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

**LACK OF JURISDICTION OR AUTHORITY
TO OVERTURN VALUE OF ASSESSOR**

In the Matter of:
Tim & Victoria Pauley
Parcel No. 010-424-02

)
)
)

Case No. 25-06

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.

Tim Pauley 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 T. Pauley acknowledged that in the appeal form he chose not to select an NRS in Part F of the appeal form to designate the type of appeal and to describe the authority of the County Board of Equalization to take jurisdiction to hear the appeal. NAC 361.622(3)(a) requires Petitioners to include a citation to each section of NRS that authorizes the county board to hear the appeal.

The County Board of Equalization did not have the authority to take jurisdiction on the appeal due to the Petitioners' failure to cite an NRS in Part F of the appeal form pursuant to NAC 361.622(3)(a).

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 failed to comply with NAC 361.622(3)(a) which removed the authority of the County Board of Equalization to hear or decide on the petition.
- 5) 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.
- 6) 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, however acknowledged that he chose not to comply with NAC 361.622(3)(a), removing the County Board's authority to take 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) 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.

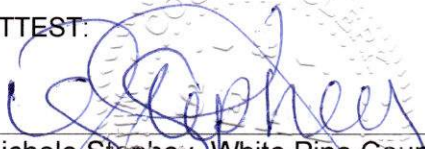
DECISION

The Petition of the Taxpayer was ultimately not reviewed 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, White Pine County Clerk
Ex-Officio Clerk to the Board of Equalization

Capitol Reporters
628 E John St
Carson City, NV 89706 US
+17754344114
capitolreportersnv@gmail.com



BILL TO

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

SHIP TO

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

INVOICE 4923

DATE 01/31/2025

DUE DATE 02/01/2025

JOB DATE	CASE NAME	QTY	RATE	AMOUNT
10/21/2024	State Hearing:State Board of Equalization Certified Copy Partial Copy of Tim and Victoria Pauley	65	2.50	162.50

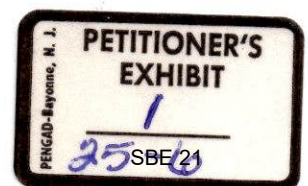
WE NOW ACCEPT CREDIT CARDS
Thank you for your business...

PAID

PAYMENT 162.50

TOTAL DUE \$0.00

Tax ID: 45-0908514



Certified copy

STATE BOARD OF EQUALIZATION

OPEN REMOTE MEETING VIA ZOOM

MONDAY, OCTOBER 21, 2024

CARSON CITY, NEVADA/LAS VEGAS, NEVADA

THE BOARD: TIM MORSE - Chair
 AL PLANK - Member
 CURTIS CADWELL - Member
 PAUL BANCROFT - Member

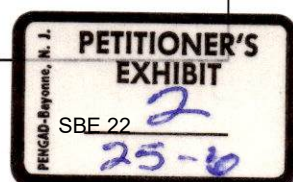
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 Senior Deputy Attorney General

 JEFFREY MITCHELL,
 Deputy Director of Local Government
 Services, Department of Taxation

For the Department: CHRISTINA GRIFFITH,
 Program Officer
 Department of Taxation

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1. Administration of the Oath;	11
2. Review of Taxpayer Notices designating an authorized agent; consideration of deficient agent authorization notices:	
3. Consideration of Appellant or Respondent Preliminary Objections, if any;	
4. Consideration of Appellant or Respondent Preliminary Motions, if any;	
5. Consideration of State Board Preliminary Motions, if any;	
6. Motions to accept or deny late-filed evidence and documents pursuant to NAC 361.723 (5);	
7. Introduction of new evidence pursuant to NAC 361.739;	
8. Brief Orientation by the County Assessor or his staff (NAC 361.741);	
9. A presentation of not more than 15 minutes by the petitioner;	
10. A presentation of not more than 15 minutes by the respondent;	

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11. A rebuttal of not more than 5 minutes by the petitioner;
12. Questions by the State Board;
13. Official Notice of matters recited in NAC 361.720; rules, regulations, official reports, decisions and orders of the Commission, State Board or any agency; matters of common knowledge and technical or scientific facts of established character; pertinent official documents; matters judicially noticed by the Courts; and
14. Closure of hearing; discussion, consideration, and vote by the State Board. The parties may not participate in the discussion of the State Board.
- A. Opening Remarks by the Chairman; Introduction of State Board Members
Recognition of Member Al Plank's public service to the State Board of Equalization.
- B. Public Comment (See Note 3)
- C. For Possible Action, Petition for Reconsideration Pursuant to NAC 361.7475 (1) From a Decision of the State Board, Tax Year 2024-45 Secured Roll, Petition By The Assessor

Case #	Taxpayer	Property Type	Assessor	18
24 154	Tim & Victoria Pauley	Residential	White Pine Co. Assessor	

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D. For Possible Action: Direct Appeals of Real or
Personal Property Placed on Unsecured Roll after December
15, Pursuant to NRS 361.360(3), Tax Year 2023-24
Unsecured Roll

Case #	Petitioner	Property Type	Respondent
			87
24 184	Townsite Solar LLC	Personal	Clark Co. Assessor
			77
24 199	Silver State North-Enbridge Energy Inc.	Possessory Interest	Clark Co. Assessor

E. For Possible Action: Appeals from action of a
County Board of Equalization Pursuant to NRS 361.400, Tax
Year 2023-24 Unsecured Roll

CASE #	PETITIONER	PROPERTY TYPE	RESPONDENT
			11
24 158	Cosmopolitan Las Vegas	Personal	Clark County Assessor
			12
24 159	Bellagio	Personal	Clark County Assessor
			12
24 160	Mandalay Bay Hotel & Casino	Personal	Clark County Assessor
			13
24 161	MGM Grand Hotel LLC	Personal	Clark County Assessor
			14
24 162	Aria Resort & Casino	Personal	Clark County Assessor

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24 163	New York New York Hotel & Casino	Personal	Clark County Assessor	
24 164	Park MGM Hotel & Casino	Personal	Clark County Assessor	16
24 166	Luxor Hotel & Casino	Personal	Clark County Assessor	16
24 165	Venetian Palazzo	Personal	Clark County Assessor	17
F. Briefing to and from the Board and the Secretary and Staff				173
G. For Possible Action: Review and Approval of Minutes: September 9-10, 2024				174
H. State Board of Equalization Comments (See Note 3)				174
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J. Adjournment				176

1 CHAIR MORSE: Motion carries unanimously.
2 Thank you. That will do it for those particular cases,
3 and I would like to thank the petitioner and the
4 assessors office for working on this important project
5 that involved a number of properties, and I really
6 appreciate that you were willing and able to stipulate to
7 these values.

8 So, Mr. Sousa, thank you and the rest of the
9 staff and especially Clark County Assessors Office.
10 Thank you very much. I appreciate your efforts.

11 Any other comments from any Board members
12 regarding those cases?

13 MEMBER CADWELL: No, sir. Curtis Cadwell.

14 CHAIR MORSE: No comments. Okay. We'll move
15 on then to Case 24 154: Tim and Victoria Pauley. This
16 is for possible action to petition for reconsideration
17 pursuant to NAC 361.7475 paren (1) from a decision of the
18 State Board for Tax Year 24-25 Secured Roll petitioned by
19 the assessor.

20 Do we have the parties involved please state
21 your names for the record. Who is appearing on this
22 particular case: 24 154?

23 MR. HILTON: Burton Hilton, White Pine County
24 Assessor.

25 MR. PAULEY: Tim Pauley, petitioner.

1 CHAIR MORSE: Thank you. Mr. Pauley, I think
2 the last time --

3 BROADCAST: For the record, is your guy's
4 representative Terry Johnson on the line?

5 MR. PAULEY: No, ma'am. That's all part of
6 my statement in here if when I could approach that, let
7 me know.

8 MS. GRIFFITH: Thank you, Mr. Pauley. And,
9 Chairman Morse, since this is a petition for
10 reconsideration filed by the assessor, the assessor would
11 be the party that goes first.

12 CHAIR MORSE: Mr. Hilton, please proceed.

13 MR. HILTON: Thank you, Chairman Morse. You
14 have received it's an SBE REC, the petition for
15 reconsideration. According to NAC 361.7475, why our
16 office feels that the decision that was made on Case 24
17 154 was unlawful, unreasonable and based on erroneous
18 findings of fact.

19 There's also on that SBE REC page 11, starts
20 the additional information requested by the Board, and on
21 page 12 of that, using the sales information provided,
22 the subject house would be valued at \$559,257. Prior to
23 SBOE's decision, the assessors office had the house
24 valued at \$441,934. This was taking into consideration
25 20 percent reduction in value due to the house upstairs

1 and basement not being completed, taking a 20 percent
2 reduction off those indicated values indicated sales
3 value of \$559,257 would give a value of \$447,406. This
4 shows that the value of \$441,934 that the assessor's
5 office had for the house was an appropriate value.

6 So in the reconsideration with the land, all
7 of the improvements, the house and all of the other
8 improvements and the personal property, I'm asking the
9 Board to value the entire parcel at \$745,710. That's all
10 I have unless you have any other questions.

11 CHAIR MORSE: What is that number? \$757,026?
12 Is that what it is?

13 MR. HILTON: The total number would be
14 \$745,710.

15 CHAIR MORSE: Sorry. Could you give me that?
16 I'm looking at SBE 19, and I got \$750,726.

17 MR. HILTON: Yes. You were correct with
18 that, Chairman Morse. There was -- I made a mistake, and
19 it should be the \$745,000 number. The \$750,000 number, I
20 had erroneously put that they had a third bathroom in
21 their house, and they do not. And so that is with the
22 corrected number of plumbing fixtures is the \$745,710.

23 CHAIR MORSE: Oh, yeah. There was an
24 adjustment for the plumbing, the bathroom.

25 MR. HILTON: Correct.

1 CHAIR MORSE: Right. Okay. Mr. Taylor? We
2 have a petition to re-hear this case reconsideration.
3 What do we do now?

4 DEPUTY AG TAYLOR: Mr. Chairman, essentially
5 NAC 361.7475 states that if the Board decides to grant a
6 petition for reconsideration, re-examine the decision or
7 order and the record with regard to the issue us on which
8 it is granted, reconsideration.

9 So I'd say as a threshold issue, you would
10 need to decide whether or not to grant the motion for
11 reconsideration and then examine the record and all of
12 the pleadings that were submitted therewith and render a
13 final decision. So you would also need to hear from the
14 opposing party as well when making that decision.

15 CHAIR MORSE: Yes, sir. Thank you. Do we
16 have any discussion regarding reconsideration of Case
17 24-154? Members of the Board?

18 MEMBER BANCROFT: Chairman Morse, this is
19 Paul Bancroft. Before we move to questions from the
20 Board, I think it would be appropriate to ask if the
21 Pauleys have any opposition. Mr. Hilton put on his
22 reason for the motion for consideration. There should be
23 an opportunity for the Pauleys to express their thoughts
24 on the issue.

25 DEPUTY AG TAYLOR: Mr. Chair, this is Sam

1 Taylor. I concur with what Mr. Bancroft said relative to
2 hearing from the Pauleys on whether or not to grant the
3 motion to reconsider if that was not apparent from my
4 earlier statement.

5 CHAIR MORSE: Mr. Pauley, go ahead, sir.

6 MR. PAULEY: Okay. For the record, this is
7 Tim Pauley. Victoria is no longer here apparently. I do
8 appreciate the Board's time. Our counsel, Terry Johnson,
9 did not have the time to take our case, so we were
10 referred to Elliot Anderson. After we shipped 84 files,
11 to them, they declined us also, stating there was not
12 enough time to wrap their arms around this case and do us
13 justice.

14 We have tried three appraisers. The first
15 one refused for fear of repercussions for the Realtor
16 that he was training has property in White Pine County.
17 The second appraiser showed up onsite, looked everything
18 over and wanted to know if we were applying for a loan or
19 what the reasons we needed this appraisal. I was honest
20 with him. I disclosed the reasons, and he told me that
21 he had 30 plus properties in White Pine County and was
22 not qualified to appraise this property and left
23 abruptly. The third appraiser -- well, news travels fast
24 in the appraising world because we left -- after ten
25 attempts, we left three messages and were unable to

1 contact him.

2 We have no new evidence to present. It's
3 hard to believe that all of this started because we asked
4 for an appointment to be made for our property to be
5 assessed. This has turned to a principle now. We feel
6 we are overtaxed. We came from a 7-acre property in
7 southern Utah with 900 foot of river frontage, 36 fruit
8 trees, 4,000 square-foot house, shop, concreted driveway,
9 vinyl fence completely around the property. We had
10 excellent schools, nice paved roads to get to them, and
11 all of the amenities that one sees at a tax rate of
12 \$3,420 annually.

13 This 21-acre property with four usable acres
14 approximately and 17 acres on the site of a rocky
15 mountain with a gravel pit in the middle of it is not
16 comparable and not worth the \$740,000 plus dollars that
17 Mr. Hilton says.

18 We have provided evidence that Mr. Hilton
19 shows favoritism for his family, his holdings, the
20 Hiltons, Aquilla, LLC, the Baths, they own stores,
21 sporting good stores, million-dollar homes, retail
22 storage facilities, and they're paying miniscule taxes.

23 I this week or I, on the 9th of this month
24 turned down a fire call because of the meeting that was
25 scheduled on the 14th, the meeting that has been moved to

1 the 21st. I have literally lost \$39,820 to date in
2 verifiable moneys not to mention the travel and the time
3 for these meetings to entertain Mr. Hilton's privlecy
4 (sic). I don't think it's right that my taxes I have to
5 pay for him to fight me.

6 If revenues here are important to get to the
7 money for White Pine County, Mr. Hilton would not have
8 driven south and west several times for lodging and using
9 the taxpayers' dollars to fight this case. Mr. Hilton
10 has stated many times when we asked him why there were
11 other houses and businesses that had not been assessed or
12 currently updated, his reply was not enough time or
13 personnel.

14 Well, Mr. Hilton works at the local fire
15 department pulling full 24-hour shifts receiving a
16 stipend from that while he should be serving this
17 community as the assessor. We've had to postpones
18 meetings because Mr. Hilton could not attend that
19 scheduled day and had no trained personnel that could
20 replace him. Now I ask who is running the office when he
21 is playing fireman or chasing around the state on this
22 case?

23 It's also concerning how delinquent tax
24 notices will not breach the county borders so the people
25 that don't live here never hear about the loss of their

1 properties until it's too late. Mr. Hilton is not a
2 licensed appraiser. He has added furnaces, bathrooms to
3 our properties without knowledge with them being there,
4 and it is questionable what is happening to the rest of
5 the citizens of this county.

6 You as a Board have witnessed Mr. Hilton's
7 tantrums at the close of the meetings in June. You are
8 the last line of defense for the citizens of White Pine
9 County and myself. I ask that you uphold your last
10 decision, giving me the time to find legal counsel and to
11 show Mr. Hilton that there are people out here that have
12 options to fight this.

13 This community is afraid of the Hiltons, the
14 Baths, as I have stated before, they have considerable
15 assets and leverage over the citizens within the evidence
16 that we have presented in the past he has shown favorable
17 bias towards himself and his family.

18 As far as personal property is concerned, we
19 missed the added equipment that Mr. Hilton had put on
20 there with the short time that we were allowed to review
21 and appeal much like the bathrooms that was hidden under
22 the column fixtures and the furnishings to the top floor.
23 He has added several equipment: Extra dozers and
24 equipment that we've asked to be removed from the like
25 , screening plant terrace. He did not.

1 Let's see. Of the many businesses in town --
2 so on our personal property taxes that Mr. Hilton is
3 saying that was not added into the \$475,000 on the last
4 court board's decision, I can tell Mr. Hilton that most
5 likely 50 percent of the equipment will be removed out of
6 the state, so I will re-update that equipment list, but I
7 urge Mr. Hilton to stop singling us out and
8 discriminating against us and going after other companies
9 in this community like Reck Brothers, LLC, Titan
10 Construction, JCR Development, Chris Jensen Drilling,
11 Lewis Drilling, and many others that are not shown paying
12 property taxes on the rolls here in White Pine County.

13 We do urge that this Board maintains its
14 current status and that they deny Mr. Hilton's appeal at
15 this point so we can -- so I can seek more legal counsel
16 and see if I can find somebody that will take my case. I
17 do appreciate your time. Thank you.

18 CHAIR MORSE: Thank you, Mr. Pauley.

19 Mr. Hilton, do you want to -- yes, sir,
20 Mr. Bancroft.

21 MEMBER BANCROFT: This is Paul Bancroft. I'd
22 like to make a motion that we grant the assessor's motion
23 for reconsideration.

24 MEMBER PLANK: Al Plank. Second.

25 CHAIR MORSE: We have a motion and a second

1 to grant the reconsideration. All of those in favor,
2 indicate by saying aye. Chair Morse. Aye.

3 MEMBER PLANK: Al Plank. Aye.

4 MEMBER CADWELL: Curtis Cadwell. Aye.

5 MEMBER BANCROFT: Paul Bancroft. Aye.

6 CHAIR MORSE: Motion carries. We will
7 reconsider the action taken previously by the State Board
8 and open this Case 24 154 to hear the evidence.

9 Mr. Hilton, would you acquaint us with the
10 property and give us some facts about your case here,
11 please.

12 MR. HILTON: Yes. Thank you, Chairman Morse.
13 The subject property is located at 1 Warm Springs Road
14 off the Lackawanna Road about two and a half miles north
15 of Ely, Nevada. It is zoned 05 open range, which allows
16 for a large range of activities, mixed residential,
17 ranching and commercial use. Their property code is
18 mixed use. The single family residence is the primary
19 use. The parcel is 21.85 acres. The property was re-
20 appraised for the 24-25 tax year in October of 2023 as
21 directed by the State Board of Equalization. No factors
22 were used for the improvements for the land. No
23 adjustments were made to the land value. The parcel has
24 no negative factors to consider.

25 Marshall & Swift valuation and the Nevada

1 Rural Manual were used to appraise the improvements in
2 accordance with Nevada Administrative Code. This
3 includes the western --

4 DEPUTY AG TAYLOR: Mr. Chairman, sorry,
5 Mr. Hilton. Before we get too far into this matter --
6 this is Sam Taylor for the record, Deputy AG -- I would
7 just like to note that Mr. Hilton did introduce new
8 evidence and there are new arguments made, and I think
9 the Board should decide whether or not it wants to grant
10 the new evidence and the ability to introduce new
11 evidence into the record before you proceed any further.

12 CHAIR MORSE: Thank you, Mr. Taylor. I
13 believe I asked Mr. Hilton to provide sales data, and
14 that is contained on SBE REC 13, and I assume that's part
15 of the new evidence you're requesting, Mr. Taylor. I
16 think that we -- since I requested that information, he's
17 put it together, I think we should allow that
18 information.

19 MEMBER BANCROFT: This is Paul Bancroft.
20 I'll make a motion that we accept the new evidence.

21 MEMBER PLANK: Al Plank. Second.

22 CHAIR MORSE: I have a motion and a second to
23 accept new evidence from the White Pine County Assessors
24 Office. All of those in favor, indicate by saying aye.
25 Chair Morse. Aye.

1 MEMBER PLANK: Al Plank. Aye.

2 MEMBER CADWELL: Curtis Cadwell. Aye.

3 MEMBER BANCROFT: Paul Bancroft. Aye.

4 CHAIR MORSE: Are we good to go now,
5 Mr. Taylor?

6 DEPUTY AG TAYLOR: Yeah. I thought it was
7 best to nip it in the bud before we got too far into the
8 case, so --

9 CHAIR MORSE: Thank you very much. I
10 appreciate that, Mr. Taylor. Thanks for keeping me on
11 the straight and narrow here.

12 So would you please proceed, Mr. Hilton.

13 MR. HILTON: Yes. Thank you, Chairman Morse.
14 So the improvements were valued using Marshall & Swift,
15 the Nevada Rural Manual. This include the western region
16 and Lincoln County local multipliers as approved by the
17 Nevada Tax Commission.

18 The parcels improvements sketch plat map,
19 imagery, all of that is on Exhibit A, which is on the
20 original SBE 210 through 219. Then for the appeal, the
21 petitioners did not mark a statute on the State Board of
22 Equalization appeal form. They marked in the other box.
23 Again, overtaxing, have not done any improvements.

24 The assessor's office is valuing the land for
25 24-25 at \$69,243 taxable; the improvements at \$605,173

1 taxable; and the personal property at \$71,294 taxable.
2 And that is the \$745,710 total, and that's after reducing
3 the plumbing fixtures because I made a mistake. On the
4 County Board of Equalization form, the Pauleys had an
5 opinion of value of \$428,915. On the State Board of
6 Equalization appeal, they had a value of \$574,580. They
7 did submit the 200 pages of information for the SBE
8 hearing.

9 The SBE ruled last October that the parcel
10 should be valued at \$652,272 total, as land, buildings
11 and the equipment which equated to a 20 percent reduction
12 in the value of the home which was then valued the home
13 was at \$411,186 after the reduction. The Board ruled
14 that the home was a percent completed. We do not believe
15 that anything has changed for the 24-25 year, so we
16 continued to use the 80 percent complete on the house.

17 With the increased costs from Marshall &
18 Swift in the Nevada Rural Manual, the home would now be
19 valued at \$441,934 at 80 percent complete. The total
20 taxable value for the parcel would now be \$745,710.
21 Again, the value was the \$750,000, but I had made a
22 mistake on the plumbing fixtures. As mentioned at the
23 county board and at the State Board, they are -- the
24 petitioners are appealing the land, improvements and
25 secured personal property. And that's kind of the

1 orientation unless you have some questions on it.

2 CHAIR MORSE: Mr. Pauley, do you have any
3 comments at this time? I'll give you a rebuttal here.

4 MR. PAULEY: Yeah. I still do not understand
5 how a home that internally the home is 35 percent
6 complete but it's still being said it's 80 percent
7 complete. I have no idea. I, for some reason, I cannot
8 comprehend this. Can that be explained to me by chance?

9 CHAIR MORSE: What is your contention that
10 the house is percentage complete?

11 MR. PAULEY: Sir, I have one level of my
12 home. I have an unfinished basement.

13 CHAIR MORSE: No, sir. You gave me a
14 percentage of completion. Was it 35 percent?

15 MR. PAULEY: Yes, sir. Yes, sir. There's
16 1,520 square feet living.

17 CHAIR MORSE: Okay then. Mr. Hilton, your
18 appraisers went into the property. Have your appraisers
19 come up with a percentage of completion on their own?

20 MR. HILTON: Yes, and it matches with what
21 the State Board ruled. The house is, I believe, 25 and
22 some-odd square feet total. There's a second floor, and
23 at the county board, the petitioners stated that they
24 were going to be completing that into a master suite.
25 There is an unfinished basement that they are working on.

1 There's a very, very large garage attached to the house.
2 It's just a big house with a lot of the features, and
3 that's what we feel is the appropriate valuation is the
4 80 percent that the State Board determined, and they're
5 living in it.

6 CHAIR MORSE: Do you have any comments from
7 any other Board members? Questions?

8 MR. PAULEY: Paul Bancroft. May I ask some
9 questions?

10 CHAIR MORSE: Yes, sir.

11 MEMBER BANCROFT: Mr. Pauley?

12 MR. PAULEY: Yes.

13 MEMBER BANCROFT: Are you there?

14 MR. PAULEY: Yes, sir.

15 MEMBER BANCROFT: Is your wife there as well?

16 MR. PAULEY: No, sir. Unfortunately, she's
17 not here.

18 MEMBER BANCROFT: Could you look at I think
19 it's -- do you have the record there in front of you, the
20 SBE record? State Board SBE 8?

21 MR. PAULEY: I'm looking, sir. I'm not very
22 good with the paperwork, so give me a second.

23 MEMBER BANCROFT: Yeah. Take your time.
24 Actually it's SBE 7.

25 CHAIR MORSE: So you're looking at the

1 petition for review of the taxable valuation,

2 Mr. Bancroft? Am I right? SBE 7?

3 MEMBER BANCROFT: Yes. That's the petition
4 that was filed before the county board, and there's been
5 some question about the values that were inserted that
6 were placed there, and I just would like to ask about
7 them.

8 Mr. Pauley, did you find that page?

9 MR. PAULEY: Sir, I'm still looking. You'll
10 have to excuse me. This is not really my forte. I'm not
11 the paperwork guy in the family.

12 CHAIR MORSE: Well, let's go ahead with your
13 question, Mr. Bancroft, and maybe we can help him find
14 that page or determine what exactly you want to ask him.

15 MEMBER BANCROFT: Mr. Pauley, did you
16 complete that form or did your wife complete the form?

17 MR. PAULEY: My wife has done all of the
18 paperwork on this.

19 MEMBER BANCROFT: On that form, she indicated
20 that the owner's opinion of value was \$428,915. The
21 petition --

22 MR. PAULEY: Okay.

23 MEMBER BANCROFT: -- she's not here to verify
24 that that's her opinion of value or that that's
25 continuing to be her value.

1 MR. PAULEY: Yes, sir. I cannot attest for
2 her.

3 MEMBER BANCROFT: On SBE 1, there are, as
4 Mr. Hilton has explained, there's some confusion about
5 the numbers. And on SBE 1, the print is so small, I
6 can't make out the numbers. Can you find SBE 1? If not,
7 I'll move on.

8 CHAIR MORSE: Which number are you looking
9 at? The owner's opinion of the taxable value on SBE 1?

10 MEMBER BANCROFT: Yeah.

11 CHAIR MORSE: The bottom number would be
12 426,958.

13 MEMBER BANCROFT: Right. Which is the same
14 as from the county board, but there appears to be a
15 really small number written on the building line, and I
16 can't make that out.

17 MR. HILTON: Chairman Morse, Burton Hilton.
18 Member Bancroft, that number is \$428,958.

19 MEMBER BANCROFT: On the line for building?

20 MR. HILTON: That is correct. Yes.

21 MEMBER BANCROFT: It appears to be a mistake
22 then, doesn't it?

23 MR. HILTON: I can't answer that.

24 MEMBER CADWELL: Well, it's the same number
25 as the first schedule, Paul, the total, so I don't -- it

1 doesn't make sense. The total figure based on those
2 numbers, \$600 and something.

3 MEMBER BANCROFT: Mr. Pauley, how long --

4 MR. PAULEY: Yes, sir.

5 MEMBER BANCROFT: How long have you lived in
6 White Pine County?

7 MR. PAULEY: We've had property here for 20
8 plus years. We removed ourself from the community for
9 about four and a half years to put our deaf child through
10 a school in St. George, Utah.

11 MEMBER BANCROFT: What do you do for a
12 living?

13 MR. PAULEY: I am an excavation contractor.

14 MEMBER BANCROFT: Do you work on construction
15 of single family residences?

16 MR. PAULEY: Sir, my forte mostly is under
17 the earth. I install utilities, foundations, site work,
18 and the rough grading.

19 MEMBER BANCROFT: And do you do that for
20 people who are developing single family residences?

21 MR. PAULEY: Yes, sir, I do.

22 MEMBER BANCROFT: How long have you been in
23 the construction industry?

24 MR. PAULEY: Thirty-two years.

25 MEMBER BANCROFT: And are you generally

1 familiar with different types of construction and their
2 costs?

3 MR. PAULEY: I am.

4 MEMBER BANCROFT: Are you generally familiar
5 with construction projects in and around Ely?

6 MR. PAULEY: Yes, sir, I am.

7 MEMBER BANCROFT: When did you buy the
8 property at issue?

9 MR. PAULEY: I would like to say somewhere in
10 the vicinity of 2007-2008. Maybe it's in that area.

11 MEMBER BANCROFT: Was it vacant at the time
12 of purchase?

13 MR. PAULEY: Yes, sir. It was sagebrush and
14 pine trees.

15 MEMBER BANCROFT: Why did you go with a
16 modular home instead of a stick-built home?

17 MR. PAULEY: Well, we could not find a
18 contractor in White Pine County that would build us a
19 stick built. And as it stood, the home that we had
20 purchased started out on the lot at \$156,000, and through
21 the two years of ordering it, it increased exponentially
22 through COVID. We actually thought that this would be
23 our retirement area. We figured we would save money by
24 going with this modular and be ahead of the game at that
25 point.

1 MEMBER BANCROFT: How large was the parcel
2 when you purchased it?

3 MR. PAULEY: It was a 40-acre parcel.

4 MEMBER BANCROFT: Did you ultimately
5 subdivide the parcel?

6 MR. PAULEY: Yes, sir. I had to purchase the
7 home in southern Utah.

8 MEMBER BANCROFT: And what did you do with
9 the parcel that you parcelled off?

10 MR. PAULEY: It had a house and a barn and 19
11 acres on it, and we had sold it to some folks out of
12 Oregon.

13 MEMBER BANCROFT: Are you generally familiar
14 with property sales that occur in and around Ely?

15 MR. PAULEY: I thought I was until I got the
16 valuation of my home this day.

17 MEMBER BANCROFT: At the hearing and, you
18 know, Mr. Pauley, the assessor has broken the valuation
19 of your property into four different components: Land
20 value, a value for the main home, a value for
21 outbuildings, and a value for personal property.

22 At the hearing in June, you testified that a
23 couple of places in testimony, you testified that you
24 could put the house on the market for between \$450- to
25 \$500-. At another place, you said the value was between

1 \$400- and \$470,000. Did those estimates of value include
2 all four components or was it just the land, the main
3 building and the outbuildings?

4 MR. PAULEY: Yes, that would include the
5 property and the structures therein. It did not include
6 equipment.

7 MEMBER BANCROFT: Is it still your opinion
8 that the land, the buildings and the outbuildings that
9 the market -- that as the owner, is it still your opinion
10 that their value is \$470,000?

11 MR. PAULEY: Yes, sir. The shop that's down
12 here was built almost 20 years ago. The outbuildings
13 were moved from other places in the community. Some of
14 the structures are 50 years old. The only -- and might I
15 add before we built the home and put it on a basement on
16 this property, our taxes were \$2,499.

17 After our home was put on the property,
18 Mr. Hilton set the valuation of this and our taxes
19 annually at \$13,980, a huge increase. We were totally
20 knocked off of our chair with this. So yes, I tell you
21 right now the valuation of my property is between \$450-
22 and \$500,000. I truly feel that.

23 MEMBER BANCROFT: That's all the questions I
24 have at the present time. It appears that I was under a
25 mistaken belief that the testimony regarding value

1 concerned all four elements, and based on Mr. Pauley's
2 clarification, my motion at \$470,000 at the last hearing
3 did not include the personal property, so that I
4 apologize for my mistake.

5 CHAIR MORSE: Okay. Anything further,
6 Mr. Bancroft? Because I think Mr. Pauley just brought
7 out something very important right now, and that was the
8 age of these improvements. I'm looking at SBE 22. So we
9 do have some of that work being in 1970. Is that
10 accurate then, Mr. Pauley?

11 MR. PAULEY: I'm going to say yes. One of
12 the structures we moved from the hospital. Some of the
13 other structures we moved from Duck Creek. We've moved
14 -- I used to be in the house moving business, and they
15 were unwanted structures on the sites they were at, and
16 we moved them here to repurpose.

17 CHAIR MORSE: Okay. So let's look at -- I'm
18 on page SBE 23. I don't know, Mr. Pauley, if you've been
19 able to follow along here catching up with the pages
20 we're talking about. Are you able to do that, sir?

21 MR. PAULEY: I apologize. I have not.

22 CHAIR MORSE: My question is: How many
23 bedrooms are in this property?

24 MR. PAULEY: How many bedrooms are in the
25 house?

1 CHAIR MORSE: Yes, sir.

2 MR. PAULEY: Two.

3 CHAIR MORSE: Two.

4 MR. PAULEY: They are both on the main. Yes.
5 There are two bedrooms in our home.

6 CHAIR MORSE: Okay. Because that's what I
7 see on SBE 23, I see two bedrooms. And then I'm looking
8 over on new evidence that Mr. Hilton submitted on SBE REC
9 13, it has listed three bedrooms.

10 So, Mr. Hilton, can you help me out here? Do
11 we have two bedrooms or three bedrooms?

12 MR. HILTON: I'm under -- I was under the
13 impression, Chairman Morse, this is Burton Hilton, White
14 Pine County Assessor -- that there were three bedrooms in
15 the parcel. So if there's only two bedrooms, I would
16 have to look at the data again.

17 CHAIR MORSE: Well, I'm looking at, sir, SBE
18 23 which is your work, I assume here, where you're
19 talking about the -- are you on that page, Mr. Hilton?

20 MR. PAULEY: Yes, I'm looking at it right
21 now, Chairman.

22 CHAIR MORSE: And it says two stories.
23 Number of bedrooms, it says two.

24 MR. HILTON: Yes. I see that. That was
25 prior to the County Board of Equalization where the

1 petitioner stated they were putting in a master suite
2 upstairs.

3 CHAIR MORSE: But it's not there.

4 MR. HILTON: Correct. I did not get in --
5 it's a different field. I can update that. That doesn't
6 have any bearing on the value that we do for through
7 Marshall & Swift, the bedroom count. That's more for
8 just the public to see what a parcel has, and I will get
9 that updated.

10 CHAIR MORSE: Yeah, but my point, sir, is
11 that your analysis you're using three bedrooms, which
12 would be typical of a residence of that size, but two
13 bedrooms would not be. And I'm just wondering if you
14 considered any functional obsolescence for a two-bedroom
15 house when you did your market analysis on SBE REC 13.

16 MR. HILTON: No, I did not, Chairman Morse,
17 which I can do for sure. As I stated at the county
18 board, the petitioners said they were having a master
19 suite at the upstairs of that house, so I included that
20 as the third bedroom when doing the sales analysis, sales
21 comparison. I have not gone in and updated it so it
22 shows on the website as a three-bedroom. But that -- I
23 was under the impression that it's a three-bedroom house,
24 and that's what I based the sales comparison on.

25 CHAIR MORSE: Yeah, but it's not a

1 three-bedroom house.

2 MR. HILTON: Again, I did that based off of
3 their testimony at the County Board of Equalization that
4 they had a master suite at the upstairs. And as the
5 petitioner just stated, there's two bedrooms on the main
6 floor, and I was counting the upstairs as a third bedroom
7 based off their testimony at the County Board of
8 Equalization. If there is not a third bedroom up there,
9 I would definitely need to do some obsolescence on my
10 sales comparison.

11 CHAIR MORSE: Yes, sir. I think that would
12 be appropriate. And one of the other concerns that I
13 have, Mr. Hilton, is in looking at SBE REC 13, I
14 appreciate, sir, the fact that you put these sales
15 together. They do show pretty significant prices, and
16 the concern I have though, however, is the comparison of
17 the sales price to the total taxable value.

18 Sale one you sold \$520,000, and you've got it
19 says at \$262,000. The sale two sold for \$450-, and
20 you've got a value of \$321,245 which is about a 28
21 percent lower, and I can just go through all of these
22 sales and they're 25, 30 percent, 45, 50 percent of below
23 the sales. So it looks like your ratio study for White
24 Pine County would really be out of whack here, I think.

25 MR. HILTON: So, Chairman Morse, I would

1 disagree because we appraised for tax purposes which
2 include one and a half percent depreciation for each
3 year, and we don't appraise for market values. And our
4 ratio study is not based off of market values, so that's
5 why there can be large discrepancies on what a sales
6 price is and what a total taxable value is.

7 As an appraiser, as a licensed appraiser in
8 the State of Nevada for tax purposes, we appraise for tax
9 purposes. Market value does not necessarily play into
10 the valuations for taxable value that we have. We can't
11 exceed market value, but we can't -- we don't assess at
12 market value.

13 CHAIR MORSE: Yeah, I understand that. But
14 is Mr. Mitchell with us today? There's nobody there from
15 the staff who can talk about the ratio study for White
16 Pine County? Okay. Well, I guess we'll deal with that
17 at another time. But we do look at those ratio studies
18 for all of the counties, and we'll revisit White Pine
19 County, but are all of the square footages of the house
20 and the garage, have those all been reconciled between
21 the property owner and the assessor's office, Mr. Hilton?

22 MR. HILTON: Yes. I'm unsure on what your
23 question is there.

24 CHAIR MORSE: Well, as I recall in one of
25 these meetings, we were talking about the square footages

1 of the house and the basement because there was some
2 question about whether they were measured from the
3 interior or the exterior. I'm just wondering if the
4 Pauleys have agreed to you as to the square footage of
5 the house and the garage and all of these other
6 buildings.

7 MR. HILTON: The Pauleys have never tried to
8 come into the office whatsoever. Mr. Pauley was straight
9 up lying when he was stating earlier that we didn't have
10 enough time or personnel or we cancelled scheduled
11 meetings. The guy is a liar. That's all I can say.

12 CHAIR MORSE: Well, excuse me, Mr. Hilton.
13 Why don't you say he -- I don't want you making any
14 accusations here. Let's just say he may have misspoken
15 and leave it at that, okay? I don't want to call anybody
16 by their names -- by that kind of a name. Is that okay,
17 Mr. Hilton?

18 MR. HILTON: That's very fair. And I have
19 presented this data which I can definitely make an
20 adjustment on, and I will state again that the burden of
21 proof under Nevada law is on the petitioner, and the
22 petitioners did not submit any sales data or do any kind
23 of a comparison other than to make wildly false
24 accusations about my office and include assessment
25 information. There was no market information included.

1 I don't have that burden of proof. I have, at your
2 request, I have supplied some information which I can
3 adjust as well, but that's where I'm at.

4 CHAIR MORSE: ' Right. I understand that. But
5 the question though really is let's talk about the
6 personal property. My understanding Mr. Pauley did not
7 submit a declaration that itemizes or overvalues the
8 personal property; is that right?

9 MR. HILTON: Chairman Morse, Burton Hilton,
10 for White Pine County Assessors Office. The petitioners
11 did submit an equipment list, but they accidentally,
12 we'll say, omitted some part or some equipment that they
13 were saying was leased by from another entity. The other
14 entity was themselves in another county which they were
15 not reporting there, so I added the two pieces of
16 equipment to their assessment. But they did report some
17 of their equipment.

18 CHAIR MORSE: Well, he stated that he's going
19 to take that equipment out of the county. So the lien
20 date on the personal property, is that June of this year?

21 MR. HILTON: Yes, that's July 1st of this
22 year.

23 CHAIR MORSE: July 1st. So that equipment
24 was on the property as of the lien date?

25 MR. HILTON: That's correct, sir.

1 CHAIR MORSE: When would you remove the
2 equipment if he takes it out of the county?

3 MR. HILTON: For the 25-26 assessment year.

4 CHAIR MORSE: Mr. Pauley, when are you
5 removing the personal property?

6 MR. PAULEY: Well, like Mr. Hilton has
7 stated, there is some farthings going on at this point.
8 Some of the equipment that he says that we omitted and
9 belonged to other areas, there is some equipment that is
10 listed under the Sharon Pauley Trust, and the Sharon
11 Pauley Trust is situated in Nye County, Nevada. There
12 are dozers that he fictitiously put on there that we
13 don't even own. We asked for a screening plant, a Terex
14 screening plant to be removed last year off of the list.
15 It was the -- it was you might say traded off on debt
16 owed. He did not remove that.

17 If we were to remove our equipment out of
18 here, like I said, most of it's probably going to hit the
19 Ritchie Brothers Auction when Victoria gets done with me,
20 but I can tell you right from what I've heard today,
21 Mr. Hilton, I'm coming after you legally.

22 CHAIR MORSE: Okay. Okay. Wait a minute.
23 Wait a minute. We're not going there. We're trying to
24 value the property. I don't want to get into this. I
25 guess maybe I've thrown a grenade into this when we

1 shouldn't have, but I'm just trying to figure out how do
2 we correctly value this property.

3 MR. PAULEY: Chair Morse, we had a
4 representative from Mr. Hilton's office in our home.
5 That lady pulled the tape measure inside diameter or --
6 excuse me -- inside dimensions of the basement. She
7 pulled dimensions of the attic to get a true and
8 appropriate valuation of this home.

9 We have not driven a nail into this house
10 since this has begun. I have shut down. I have walls up
11 there that are foam block on the outside the sun is
12 eating off. I have not even stained my house because of
13 this. I am sick to death with what's happening here in
14 White Pine County, and I can tell you I am not the only
15 one.

16 There is -- I'm running for county
17 commissioner, and if I've had one person, I've had 100
18 people come up to me questioning what can be done with
19 our rogue assessor in White Pine County. And I know that
20 he would be an equal if I was elected and all I could see
21 was ordinances to be enforced or to be put into place
22 that he has to abide by, but I can tell you that he is
23 not doing what was talked about and what was said on the
24 dimensions of the home, on the completion of the home. I
25 have no idea what else to do at this point.

1 MS. GRIFFITH: Excuse me, Chairman Morse.
2 This is Christina Griffith, for the record. I reached
3 out to Jeffery Mitchell, and he will be able to jump on
4 in about ten minutes to go over the ratio study if you so
5 desire.

6 CHAIR MORSE: Okay. Thank you.

7 MEMBER BANCROFT: Chairman Morse?

8 CHAIR MORSE: I just have another question
9 here of the assessor. We've got these Conex boxes on
10 here. Are those on foundations?

11 MR. HILTON: Chairman Morse, this is Burton
12 Hilton, for the record. No, they are not on foundations.
13 Conexes aren't. But under Nevada law, any shed that is
14 over 120 square feet is taxable.

15 CHAIR MORSE: Even if it's personal property?

16 MR. HILTON: Yeah. It's, I mean, that
17 doesn't count as like a TV or your couch which it's
18 exempt. A shed over 120 square feet is taxable. It's
19 just like another improvement on the property.

20 CHAIR MORSE: Well, is a shed -- are you
21 talking about something that was stick built or something
22 that was moved on there?

23 MR. HILTON: Regardless. You could stick
24 build it or by one of those Tuff sheds and have a place
25 there. They're still taxable under Nevada law if they're

1 more than 120 square feet and not on a foundation. If
2 it's less than 120 square feet and it's not on a
3 foundation, it's exempt from taxation in Nevada.

4 CHAIR MORSE: Okay. Well, what about some of
5 these other buildings that he said he moved on here that
6 are 20 years old? Have you reflected those in the
7 depreciation within one and one and a half percent per
8 year?

9 MR. HILTON: Yes, sir.

10 CHAIR MORSE: Well, let's look at your cost
11 approach here. What page is that on?

12 MR. HILTON: Let me find it in the original
13 file real quick.

14 CHAIR MORSE: I found it.

15 MR. HILTON: Chairman Morse, SBE 212 for the
16 outbuildings, the non-house, are the numbers on the right
17 are after the depreciation.

18 CHAIR MORSE: Okay. So I'm on SBE 211.

19 MR. HILTON: That would be for the house by
20 itself, and that was before that. This \$446,000 should
21 be the \$441,000 after the change of the plumbing
22 fixtures. And then the next --

23 CHAIR MORSE: Right. Under depreciation,
24 you've got combined depreciation of three percent and
25 then you've got functional depreciation at 19.4 percent.

1 MR. HILTON: So that's the 20 percent that
2 the Board had determined and we affirmed this year that
3 it comes off after that 3 percent, so it equates to the
4 19 point whatever percent.

5 CHAIR MORSE: Right. All right. So the main
6 house though is only like a year or so old.

7 MR. HILTON: It's two years old for the 24-25
8 year.

9 CHAIR MORSE: Okay. What's he talking about?
10 What other buildings he's talking about that he moved
11 over here that are 20 years old?

12 MR. HILTON: It would be on the next page,
13 the next two pages, SBE 212 and then SBE 213 is a little
14 easier to view. It doesn't have the prices on it. 212
15 has the depreciated prices. 213 is just a little bit
16 easier to view it as.

17 CHAIR MORSE: Okay. So these Conex boxes,
18 you've got \$36 a square foot. How old are those boxes?

19 MR. HILTON: So that's the prior. We have an
20 age of 1970 on them. That's the \$36 a square foot is if
21 it was no depreciation. You have to carry that square
22 footage, divide it by the total cost on the right-hand
23 side. So after the depreciation, it's getting at \$9, I
24 believe, a square foot.

25 CHAIR MORSE: So the \$2,882 is a depreciated

1 number?

2 MR. HILTON: Correct.

3 CHAIR MORSE: Okay. And so you've reflected
4 the ages of all of those and depreciated them
5 appropriately?

6 MR. HILTON: Yes, sir.

7 CHAIR MORSE: Okay. Anybody else have any
8 questions? Just going to run through the personal
9 property real quick first, Mr. Hilton. On 215, these
10 items are you've got some Caterpillar extractor, rollers,
11 Caterpillar loaders, and these are just based on the cost
12 new less depreciation?

13 MR. HILTON: That is correct. So the
14 personal property was based off of the declaration that
15 they submitted. There were two pieces that they said
16 belonged to another trust which the mailing address is
17 actually their house here in Ely for that trust.

18 That trust declined to submit personal
19 property declaration after a couple of attempts, so I did
20 an estimate because I felt that those pieces of equipment
21 were in fact the Pauleys', and they were trying to evade
22 taxation on them.

23 All of the other pieces of equipment, they
24 submitted a signed sheet that I'm looking at right here,
25 so this Terex plant for the 24-25 year, they wrote

1 handwrote it in here and signed the statement. So all of
2 those numbers reflect what they submitted to me other
3 than the two pieces of equipment.

4 CHAIR MORSE: Where are those two pieces of
5 equipment, Mr. Pauley?

6 MR. PAULEY: Which two pieces of equipment
7 are we in question about?

8 MR. HILTON: It's a Cat D6N and a Cat 246.

9 MR. PAULEY: Okay. The Cat 246 is over on
10 the Utah side of Nevada right now. And the D6N is
11 sitting here on this property.

12 CHAIR MORSE: Where was it on the July 1st,
13 the Cat 246?

14 MR. PAULEY: That one lives on and off every
15 job site between here and Utah. We have an agreement we
16 worked through our trust. We pay lease payments on it.

17 CHAIR MORSE: Okay. Mr. Pauley, have you
18 reviewed the sales data that the assessor has provided us
19 on that SBE REC 13?

20 MR. PAULEY: I'm going to have to tell you
21 no. Victoria does all of that paperwork. She reviewed
22 all of that data, and I apologize for my ignorance at
23 this point. I'm just still trying to wrap my arms around
24 this whole situation. But I know for a fact that the
25 Terex screening plant, they were notified was sold and

1 removed.

2 One of the -- there was a D6D dozer on that
3 list, I believe, was not even supposed to be on there.
4 It was a piece of equipment that was passing through. We
5 have other contractors who park iron here. Right now, I
6 have two pieces of equipment in the yard that are not my
7 equipment that are parked here waiting for the contractor
8 to come pick them up. I don't know what else to say.

9 CHAIR MORSE: Well, the personal property is
10 valued at \$60- or \$60,000 something like that,
11 Mr. Hilton?

12 MR. HILTON: \$71,294.

13 CHAIR MORSE: Mr. Pauley, is your personal
14 property worth more than that?

15 MR. PAULEY: At auction value right now? The
16 last time I put anything in the auction, I took a pretty
17 heavy hit.

18 CHAIR MORSE: Is that the only place you can
19 sell it?

20 MR. PAULEY: I have had three pieces of
21 equipment on KSL which covers Nevada, Idaho, Wyoming and
22 Utah, and nothing has sold in probably four months.

23 CHAIR MORSE: Mr. Hilton?

24 MR. PAULEY: We asked --

25 MS. LANGLEY: Chairman Morse, this is Kelly

1 Langely, for the record. We have Jeff Mitchell available
2 if you had questions earlier regarding the ratio study.
3 He's pulled over and he's available to jump on the call.
4 Do you want that?

5 CHAIR MORSE: Yeah, I'd just like to ask him
6 a couple of questions.

7 MS. LANGLEY: Okay. Very good. I'll have
8 him get on the call then. Thank you.

9 CHAIR MORSE: Jeff, are you there?

10 MS. LANGLEY: Give him just a moment. While
11 we're waiting for him, Mr. Hilton, I know that you valued
12 these personal property items according to the personal
13 property manual. Is that correct?

14 MR. HILTON: Yes, sir, that is correct.

15 CHAIR MORSE: Would the market value of those
16 properties be something less now if they were put up for
17 sale?

18 MR. HILTON: Chairman Morse, I am not
19 qualified to give an estimate on this type of equipment.
20 I don't have any expertise. But to me, as a layperson, I
21 was going to assume that this equipment would be worth
22 much greater amount just looking at dozers, backhoes,
23 loaders, more than \$71,000 that's being assessed for tax
24 purposes. That's just a lay opinion though. I don't
25 have any factual basis for it.

1 CHAIR MORSE: Anybody on the Board help me
2 out with this? Al or you guys have some more experience
3 on this type of equipment.

4 MEMBER CADWELL: Chair Morse, this is Curtis
5 Cadwell. When you get into aged equipment -- and I don't
6 know what years any of this equipment are -- but, you
7 know, when you get further down the track if you're out
8 ten years in age, I would generally say assessed value is
9 higher than fair market value in most cases. If it's
10 been run long enough and had a fairly, you know,
11 reasonable useful life, it's in general, you're not going
12 to get much for it, I guess is what I would say.

13 CHAIR MORSE: Well, like on this Cat 246,
14 it's got a cost of \$28,904. He's put an index of 1.36 on
15 it and says it's 20 percent good. We've got an assessed
16 value of \$27,052. \$2752.35, a standard value of about
17 \$8,000 bucks. What's your opinion?

18 MEMBER CADWELL: The 246, is that an
19 excavator, Mr. Pauley?

20 MR. PAULEY: It is a skeetster.

21 MEMBER CADWELL: It's a skeetster. Yeah,
22 when they're old enough, if they're ten years old,
23 they're probably worth \$2,000 bucks, a couple thousand
24 bucks. I, you know, get scrap offers at work all the
25 time from the guys that work there and they'll offer me a

1 couple thousand if it's running. I mean, if they're not
2 running, it's even less than that. I'll get maybe for
3 running machines \$3- or \$4- grand.

4 CHAIR MORSE: Well, that would be less than
5 half of what the assessor has on it.

6 MEMBER CADWELL: Yeah. I don't know if it
7 says the years of that machinery, but like I said, if
8 you're ten plus years old, you're not -- your personal
9 property manual is probably not necessarily real
10 accurate.

11 CHAIR MORSE: Yeah, well, these are all about
12 ten years old if I have the year number right here like
13 let's see. The biggest one is this Cat D6N, if I'm
14 reading that correctly, the \$89,500 bucks, and it's a
15 2014. It's a ten-year-old piece of equipment he's got at
16 10,074135 that's about \$28,000.

17 MEMBER BANCROFT: This is Paul Bancroft.
18 Chairman Morse, what page are you looking at in the
19 record?

20 CHAIR MORSE: I'm sorry. 215. SBE 215.

21 MS. GRIFFITH: And, Chairman Morse, this is
22 Christina Griffith, for the record. Jeffery Mitchell is
23 now on the line if you wanted to ask him your questions.

24 CHAIR MORSE: Good morning, Mr. Mitchell. I
25 appreciate you taking the time to talk to me for a

1 minute. I'm looking at the White Pine County residential
2 sales comparison sheet that Mr. Hilton has provided us,
3 and it has eight sales of residential properties in White
4 Pine County, and I was looking at what the difference was
5 between the sale price and the total taxable value. And
6 they're pretty substantial difference like some of them
7 are 50 percent or 25 to 30. Most of them are in that
8 range: 25 to 50 percent below the sales price.

9 What effect -- Does the Department do these
10 ratio studies and look at what the values are, the
11 taxable values compared to the sales prices to see what
12 kind of ratio they're falling into? Can you kind of help
13 me out here?

14 MR. MITCHELL: Yeah. Thank you, Chair Morse.
15 Jeff Mitchell, for the record. So the Department goes
16 out once every three years and does a ratio study of the
17 county and we do. We look at the market value of the
18 land as well as if the assessor has proper procedure,
19 policies in place, follow Marshall & Swift, and we also
20 review their personal property, make sure appropriate
21 property lines and so forth are being looked at.

22 I believe the last time that White Pine had
23 the ratio study was -- and forgive me if I'm wrong, but
24 I'm pretty sure it was the 23-24 year, and we do. We
25 look at the sales that are available and the appraisers

1 on staff, and I apologize I don't have that in front of
2 me, but they do look at the land sales and make
3 adjustments and see if we believe the county assessor is
4 within ratio or not. So I haven't looked at this
5 particular sales sheet, and I haven't looked at the
6 adjustments that the appraisers looked at more in-depth,
7 but that's in general the process that we do go through.

8 CHAIR MORSE: Yes. Thank you for explaining
9 that. So what kind of ratio does the Department like to
10 see the county fall into as far as residential
11 properties?

12 MR. MITCHELL: So when we're looking at we do
13 a taxable value to a full cash value for the land and
14 then we looked at -- we actually look at the ratio for
15 the assessed value. And by statute, the assessor should
16 be within .32 to .36 on the assessed value to the taxable
17 value. That's the ratio that they should be in. So they
18 have a little bit of wiggle room, but not a ton.

19 CHAIR MORSE: And what are those numbers
20 again?

21 MR. MITCHELL: So the assessed value, which
22 is 35 percent of the taxable, should be .32 to .36.

23 CHAIR MORSE: Okay. So give me an example
24 here. Let's say we have a taxable value of property.
25 Let's say \$675,000 or no. Let's say look at some sales.

1 If we have a sale of some properties, \$640,000, and its
2 taxable value is \$441,000, so that's about 30.9 percent
3 less than the sale price. So is that within the
4 acceptable range?

5 MR. MITCHELL: So we would look at their land
6 as an aggregate. So they don't do parcel-by-parcel, but
7 the overall ratio would want to be right around market
8 value for land, if that makes sense.

9 So they would do a mass appraisal of, let's
10 say, a subdivision and each parcel on the market selling
11 between \$95- and \$105,000, and if the assessor
12 established taxable value for all of those parcels of
13 about \$100,000, then when you're looking at the assessed
14 value, which would be 35 percent, the assessors assessed
15 value should be within \$32- to \$36,000. And I had to
16 dumb down the math for me because I don't have a computer
17 in front of me. I couldn't do 675. I apologize.

18 CHAIR MORSE: Okay.

19 MEMBER BANCROFT: Chairman Morse?

20 CHAIR MORSE: Yes, sir.

21 MEMBER BANCROFT: May I ask Jeff a question?

22 CHAIR MORSE: Certainly.

23 MEMBER BANCROFT: Jeff, when you're talking
24 about this ratio study and the comparison you make, if my
25 understanding is correct, you're comparing the taxable

1 value of land to the sales price of land. You're not
2 comparing it the taxable value of land with improvements
3 to the sale of land and improvements; is that correct?

4 MR. MITCHELL: Thank you, Mr. Bancroft. Jeff
5 Mitchell, for the record. So that is correct. With
6 Nevada's property tax system, land should be at full cash
7 value while the improvements are replacement cost new
8 less that statutory depreciation. And so whether it's
9 vacant land or improved land, there's different
10 methodologies that the assessors are allowed to use
11 through NAC to establish what should be the full cash
12 value or the market value of that land, just the land.

13 CHAIR MORSE: Okay. So you're taking the --
14 if we have sales of residential properties, you're not
15 comparing those to the taxable value for ratio study.
16 It's just strictly land?

17 MR. MITCHELL: So could you repeat that,
18 Mr. Morse? I apologize.

19 CHAIR MORSE: Well, I think even if you look
20 at a commercial property or a residential property or,
21 you know, an apartment complex -- and I thought these
22 ratio studies were done to look at the difference between
23 what the properties are generally selling for and what
24 the taxable values are. And that's not the case? Is
25 that what you're saying? It's just strictly looking at

1 land values? So if you're taking a house, you're going
2 to look at what the taxable assessed value of that land
3 is separately and no consideration given to the total
4 sales price and what that land value is compared to
5 market value of the land parcels?

6 MR. MITCHELL: Let me clarify a little bit.
7 So the ratio study, it does look at the ratios for
8 improved property, personal property, all of those. But
9 for let's say a single family residence, we try to
10 develop a valuation for the land to be as close to market
11 value as it can, and then the State will value the single
12 family home, the improvements according to Marshall &
13 Swift, and do a cost approach on that. And so then we
14 add that cost approach to the market land, and that total
15 taxable value should be within that range. And so we
16 look at all categories of property.

17 And so for White Pine, we did a county-wide
18 total property county-wide improvements, county-wide
19 improved land, vacant land, single-family improvements,
20 single family land. And I'm pulling it up on my phone
21 here real quick. All their ratios were between it looks
22 like about 32.6 percent and 35 percent. So overall, we
23 looked at 104 different properties within White Pine
24 County and sampled 104 properties across all of the
25 different ranges to see where the assessor was falling

1 at. And so vacant land, we looked at 26 different
2 parcels.

3 CHAIR MORSE: So they're within an acceptable
4 range?

5 MR. MITCHELL: According to our ratio study,
6 yes.

7 CHAIR MORSE: Thank you.

8 MR. MITCHELL: The White Pine County was
9 between 32 and 36.

10 CHAIR MORSE: Okay. Thank you. I appreciate
11 that. That's what I wanted to know.

12 MR. MITCHELL: And I just pulled it up. It
13 is the 23-24 Ratio Study and the -- what I'm looking at.
14 And this is a publicly-available report. It's on page 23
15 where all of the different ratios are listed.

16 CHAIR MORSE: Okay. Thank you. I appreciate
17 that, Mr. Mitchell.

18 MR. MITCHELL: I apologize that I wasn't
19 there earlier to help answer the question.

20 CHAIR MORSE: No, your answer is timely and
21 reasonable and exactly what I wanted to know. Thank you
22 very much.

23 Okay. Mr. Hilton, let's go back to this
24 personal property here for a second. I mean, we have
25 what did you say \$80,000 worth of personal equipment here

1 and some of the members of the Board are saying that this
2 stuff might sell for substantially less?

3 Mr. Cadwell, is there any method of value you
4 want to put on these personal property items or --

5 MEMBER CADWELL: There isn't really a good
6 method. I mean, appraised value, you know, when you get
7 into equipment that old, you know, scrap prices are
8 reasonable or, you know, Ritchie Brothers, you know,
9 Mr. Pauley, you know, Ritchie Brothers' price, that's
10 probably about as good as you can do. That's the
11 quickest and easiest way to do it is to kind of work
12 around it, other comparable stuff out there in the
13 market. But in general, I would say once you get to that
14 age, it's probably half, half that number.

15 CHAIR MORSE: Okay. Mr. Bancroft, what do
16 you want to do?

17 MEMBER BANCROFT: Well, thank you. Would you
18 like to hear my thoughts?

19 CHAIR MORSE: Yes, sir.

20 MEMBER BANCROFT: First, you know, Nevada is
21 a notice pleading state, and the Pauleys' arguments have
22 been plain enough to put us all on notice of the issues
23 in this case. In my mind, they fall into three
24 categories. First question regarding whether Marshall &
25 Swift calculation for the replacement costs new less

1 depreciation was done correctly. Second: Whether there
2 is an argument that the property needs to be equalized
3 under NRS 361.356, and finally, whether or not full cash
4 value exceeds taxable value under NRS 361.357.

5 I'd like to address each one of those issues
6 briefly. The Pauleys have argued that the taxable value
7 of their property was incorrectly calculated during our
8 hearings. Numerous issues were discussed both in this
9 year's appeal and in last year's appeal including the
10 type of construction and whether it's appropriate to
11 treat modular homes as stick-built homes, whether
12 treating a home at 80 percent complete was appropriate.
13 There's testimony in the record that it should be 48
14 percent or even 35 percent, whether square footage of
15 siding and roofing were double counted and whether the
16 quality of the improvement should be a 3.0 average or
17 whether it should be reduced to 2.5 or even 2.0.

18 Each of these issues, if addressed, would
19 result in a lower taxable value. The discussion of these
20 issues left me with the impression that the Marshall &
21 Swift cost calculator as applied in this case was
22 resulting in a value which did not represent the true
23 replacement cost of the Pauleys' home, that it was
24 resulting in a value which was too high.

25 The second issue: Equalization. The

1 Pauleys, from the beginning, their first petition have
2 argued that an inequity exists, that their property was
3 assessed at a higher rate than other property in White
4 Pine County. This issue was raised on their initial
5 petition to the county board. They wrote that they were
6 , quote, "Were being taxed excessively," closed quote.
7 That quote, "Other homes bigger than ours were paying
8 less tax." So this, both this year and last year, they
9 attempted to prove this by comparing their assessment by
10 the taxes assessed on several other properties.

11 The testimony indicated that the disparity
12 was off the chart, but that was hard to discern from the
13 documents submitted. The properties they were comparing
14 themselves to were also partially completed structures
15 and it was difficult to draw direct comparisons.
16 However, I feel the information submitted by the assessor
17 supports the Pauleys' argument.

18 The materials submitted by the assessor
19 identify eight sales of single family residences in and
20 around Ely. Those transactions are summarized on SBE REC
21 page 13. The assessor felt these properties were similar
22 enough in use and location to use them as comparative
23 comparable sales. From these sales, he's determined the
24 full cash value of the improvements that the Pauleys'
25 residence at 80 percent complete is \$447,406.

1 If you add land value and the value of other
2 improvements to this amount, it results in a total cash
3 value estimate of \$679,888 which he argues supports his
4 original taxable value of \$678,416. He's correct.
5 Taxable value as approved by the county board does not
6 exceed his calculation of full cash value. It's 99.78
7 percent of full cash value. Mr. Hilton's contention is
8 that the Pauleys' residence should be assessed at 99.78
9 percent of its full cash value. However, none of the
10 eight comparable properties has an assessment rate this
11 high. None are even close.

12 If you look at SBE REC 13, the first
13 comparable sale listed on that sheet is a property which
14 sold for \$520,000, but as Chairman Morse pointed out, its
15 total taxable value is only \$262,969, 51 percent of its
16 sales price. It's simply not fair to tax the Pauleys at
17 99 percent of full cash value while valuing this
18 comparable sale at 51 percent of its full cash value.

19 For the eight comparable properties, taxable
20 value as a percentage of full cash value ranges from a
21 high of 75 percent to a low of 33 percent. The average
22 is 60 percent. I feel as though the Pauleys' concern
23 that an inequity exists, that their property is being
24 assessed at a higher rate than other property in White
25 Pine County has been confirmed. The comparable sales

1 submitted by the assessor provide substantial evidence of
2 that inequity.

3 Where an inequity like this exists, this
4 Board has the authority to adjust the value of
5 appellant's property or the value of the properties to
6 which it is compared to equalize the assessments. In
7 this case, my recommendation would be that we reduce the
8 value to bring it in line with the valuation, the
9 assessment rates, the rates at which the other properties
10 are being assessed.

11 The third issue: Full cash value, the
12 Pauleys have argued that the taxable value of their
13 property exceeds full cash value. The petitioner does
14 not need to be an assessor to express an opinion of value
15 for their own property. The appeal form asks the
16 petitioner to insert an owner's opinion of value for a
17 reason. In City of Elko versus Zillich, the Nevada
18 Supreme Court recognized that an owner, because of their
19 ownership, is presumed to have special knowledge of the
20 property and may testify to its value.

21 The owner's opinion of value should not be
22 ignored or cavalierly brushed aside. The Pauleys were
23 credible witnesses. They work in the construction
24 industry. They've worked in the construction of other
25 residences, are familiar with different types of

1 construction and the qualities of that construction.
2 Furthermore, they're aware of the market value of their
3 home as well as the market value of other homes in the
4 area.

5 In this case, we have a knowledgeable owner
6 who is aware of market values for the subject property as
7 well as market values for the other similar properties
8 across the country. In their opinion, the value of the
9 land, the main house and the other improvements is
10 between \$450,000 and \$500,000. And I would again support
11 a motion to reduce the value of those components to a
12 value in that range. Those are my thoughts. If you'd
13 like me to make a motion, I'd be happy to do so.

14 CHAIR MORSE: I'll hear from the other
15 members of the State Board.

16 Gentlemen, any comments?

17 MEMBER PLANK: Chairman Morse, this is Al
18 Plank. I just wanted to make sure I understand on the
19 sales data that was provided, SB REC 13, where
20 Mr. Bancroft was doing a comparison between the sales
21 price and the taxable value, my understanding is that
22 taxable value is less is kind of market less -- well,
23 it's costs less depreciation.

24 So those properties were constructed earlier
25 and are older. Isn't that naturally going to be the case

1 that the taxable value would be less? That's down quite
2 a bit, a significant difference in value between sales
3 price and taxable. The older the home is, the bigger
4 that difference would be. Is that a correct
5 understanding?

6 MR. HILTON: Chairman Morse, may I speak?
7 Burton Hilton.

8 CHAIR MORSE: Yes, sir, Mr. Hilton.

9 MR. HILTON: Yes, Member Plank, you are
10 absolutely correct and sales comparisons to taxable
11 values mean nothing in Nevada. That's not even a valid
12 argument unless we're exceeding full cash value.

13 There is no equalization issue when you're
14 comparing a sales value to an assessment value. You
15 could get a house that's more than 50 years old, and it
16 could be a quarter of what the sales for, the taxable
17 value could be. So the older it is, generally speaking,
18 the less the taxable value is which doesn't correspond at
19 all to market value. That's why we don't assess that
20 way.

21 MEMBER PLANK: Right. And in this case, I
22 believe the Pauleys' home is a couple of years old versus
23 some of these other comps that appear, based on that
24 spread between market and assessed or market and taxable,
25 appear to be much older homes. Is that a fair statement?

1 MR. HILTON: Yes, sir, that's a fair
2 statement.

3 MEMBER BANCROFT: This is Paul Bancroft. One
4 of the statements that Mr. Hilton made is erroneous.
5 Full cash value is important. The Nevada Supreme Court,
6 in the Barda case, recognized that a property taxed at
7 full cash value while other properties are being taxed at
8 less than full cash value is injured and is not receiving
9 the right to uniform and equal treatment. That applies
10 here.

11 And the specific statute 361.356 authorizes
12 the State Board to address that argument. And yes, there
13 are methodology employed to calculate tax of taxable
14 value is likely to result in lower values for older
15 properties. That does not justify unequal assessment
16 which is what the Pauleys have been complaining about
17 that they're paying taxes at a higher rate than other
18 properties. Mr. Burton has identified these comparables.

19 If you look at the sales prices of those
20 properties, sales prices aren't taking into account all
21 of the market adjustments: Location, age, you know, and
22 the sales price is the full cash value for those
23 properties. You can look at the assessed values for
24 those properties and the Pauleys' property is clearly
25 being assessed at a higher rate than the other

1 properties.

2 CHAIR MORSE: I would like to point out one
3 additional feature there, Al, and that's look at the
4 comparable sale number four on SBE REC page 13. That
5 property was built in 2020 compared to ours at 2022, so
6 it's only about a two-year difference in age, but that
7 taxable value is about 25 percent less than the sale
8 price.

9 So I think Mr. Bancroft has made a good
10 point, and I pointed that out earlier, and that's why I
11 want to talk to Jeff Mitchell about this ratio study was
12 that -- there's such a substantial difference between the
13 taxable value of these comparable sales when you compare
14 it to the actual sale price.

15 And if we look at this house, it's fairly
16 close in age. It would have somewhat similar
17 depreciation, but it's only being -- it's being valued at
18 about 25 percent less. So I think the Pauleys got a good
19 argument here, and these things range from 20, I think 25
20 percent is the lowest one. Some of them are as high as
21 40 and some are as high as 50 percent.

22 So I think that the discussion in regards to
23 the age here is still on the improvements still shows
24 that that comparable four is out of line with the sales
25 price, and it shows to me that there I agree with the

1 Pauleys. There is an inequity in the valuation of the
2 Pauleys' property.

3 MEMBER PLANK: And how much, I guess -- Al
4 Plank again. I was just wondering how much of that
5 difference? Well, it's not prime land, but acreage is
6 certainly not comparable to the other parcels, but I take
7 your comments and I appreciate that input. I think
8 there's some merit there too.

9 The other question I had is is there an
10 opportunity here for us to adjust the percentage of
11 completion down to, say, 60 percent, something more in
12 the neighborhood of 1,500 square feet of liveable
13 finished space versus, I think, somewhere along the line
14 of number of 2,500 square feet total on the house was out
15 there? That would get us maybe something closer to what
16 we're looking for if we went 60 percent complete.

17 And just one other overarching comment. It
18 just seems to me that there's this undertone of a
19 systematic problem with the assessor's office in White
20 Pine, and though that my observation is we rarely see
21 cases from White Pine County, so curious as to what this
22 undertone is all about. But again, just pass along an
23 observation that White Pine County, their ratio study
24 shows true and we don't get any cases out of White Pine
25 County, so that's just kind of nagging at the back of my

1 brain right now.

2 CHAIR MORSE: That's an interesting comment,
3 but I sense a real animosity here with the assessor's
4 office and the property owner. I don't know where that
5 fault should go, but as I indicated to Mr. Hilton, I just
6 don't think that we need to be referring to the property
7 owner in a disparaging comment and just take it from the
8 there. So but I think we're ready to make -- somebody
9 make a motion. We've been on this case way too long.
10 We've been on this thing for days and days and days.

11 MEMBER BANCROFT: Yeah. This is Paul
12 Bancroft. I'd like to make a motion. I'd move that we
13 reduce the full cash that the taxable value of the land,
14 the main home, and the other outbuildings to \$470,000,
15 that we add to that the value of the personal property at
16 \$71,294, bringing the taxable value to \$541,294.

17 This motion is based on first off, a concern
18 of mine that Marshall & Swift would not accurately
19 provide us a good replacement cost number for this
20 property, but more importantly on the petitioner's
21 testimony regarding the full cash value of the property,
22 the full cash value of the land, main home and
23 outbuildings being between at \$450- and \$500,0000, and
24 the -- and on the equalization argument that their
25 property was being assessed at a higher rate than the

1 comparable properties identified by the assessor.

2 By dropping the full cash value of the land,
3 main home and outbuildings to \$470,000, it drops the
4 Pauleys' residence to essentially a sales ratio of 69
5 percent which brings it within the range indicated by the
6 comparable sales. It's just at the very high end of that
7 range. The average was 60 percent, so it's above the
8 average of the range, but it brings it within that range.
9 So I feel the motion is supportable both based on full
10 cash value being less than taxable value as well as the
11 need for equalization. Thank you.

12 CHAIR MORSE: Thank you, Mr. Bancroft. I
13 would like to ask if you would be willing to modify the
14 personal property from the \$71,000 to about \$30,000 or
15 \$35,000. I think we're looking at ten-year-old
16 equipment. As Curtis has indicated, this stuff, some of
17 it's just scrap or you take it to Ritchie Brothers and
18 they're not going to be able to get, you know, 35, 50
19 percent of the value. So if we knock that \$70,000 to say
20 \$30-, \$35,000, we'd be about 50 percent of the value of
21 the personal property.

22 Would you be willing to adjust your motion to
23 revise the personal property?

24 MEMBER BANCROFT: Mr. Chairman, if I may.
25 This is Sam Taylor, for the record. I would just like to

1 note that the owner's opinion of value for his personal
2 property was set at \$6,508 for this proceeding. Just
3 like to note that before you move forward.

4 CHAIR MORSE: Mr. Pauley, whose number was
5 that? Was that your wife's number, was that your number,
6 or you're a little bit more familiar with this.

7 MR. PAULEY: My wife valued everything.
8 Also, on that, has he removed the Terex screening plant
9 off of there? It is gone.

10 CHAIR MORSE: I don't know if that's off of
11 there. The question is when was it gone? I mean, we're
12 looking at the value of the property as of July 1.

13 MR. PAULEY: That plant left here I'm going
14 to say it was February last year.

15 CHAIR MORSE: Well, we all have a value on
16 that of what, about a thousand bucks, Mr. Hilton?

17 MR. HILTON: Let me look. I'm just enjoying
18 this. Yes. \$1,740.

19 CHAIR MORSE: \$1,740. He's saying it's gone.
20 Do you have a problem taking that off?

21 MR. HILTON: Well, I have a signed statement
22 that says that it was there, so I would have a problem
23 taking that off.

24 CHAIR MORSE: Okay. Sorry. Mr. Bancroft, I
25 apologize. We'll leave the personal property as

1 indicated and I'll second your motion to 541294? Is that
2 your number?

3 MEMBER BANCROFT: Yes. \$541,294.

4 CHAIR MORSE: Do we have a motion and a
5 second. All of those in favor, indicate by saying aye.
6 Chair Morse. Yes.

7 MEMBER BANCROFT: Paul Bancroft. Yes.

8 MEMBER PLANK: Al Plank. Nay.

9 MEMBER CADWELL: Curtis Cadwell. Aye.

10 CHAIR MORSE: Motion carries. The taxable
11 assessment -- the taxable value will be reduced to
12 \$541,294. Thank you very much for your participation.

13 Mr. Hilton, I appreciate your input and the
14 time you've taken to put this information together. I
15 think it was very helpful to get this sales data.

16 And, Mr. Pauley, good luck to you, sir, and
17 we're done with that case: 24-154.

18 MR. PAULEY: Sir, thank you for your time and
19 the Board. I do appreciate it.

20 CHAIR MORSE: Have a good day, sir.

21 Do you guys want to take a break before we go
22 on with the other two or do you want to proceed with one
23 other, Paul, because you're only going to be here on one
24 of them, right?

25 MEMBER BANCROFT: That is correct.

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STATE OF NEVADA)

)

CARSON TOWNSHIP)

I, NICOLE J. HANSEN, Official Court Reporter for the
State of Nevada, Board of Equalization, do hereby
Certify:

That on the 21st day of October, 2024, I was
present remotely at said meeting for the purpose of
reporting in verbatim stenotype notes the within-entitled
public meeting;

That the foregoing transcript, consisting of pages 1
through 176, inclusive, includes a full, true and correct
transcription of my stenotype notes of said public
meeting.

Dated at Reno, Nevada, this 28th day of
October, 2024.

Nicole J. Hansen /s/

NICOLE J. HANSEN, NV CCR #446
RPR, CRR, RMR

**MINUTES FROM THE WHITE PINE COUNTY BOARD OF EQUALIZATION
MEETING HELD FRIDAY, FEBRUARY 23, 2024 AT 9:15 A.M. IN THE
WHITE PINE COUNTY LIBRARY CONFERENCE MEETING ROOM**

BOARD MEMBERS

Art Olson
Katherine Rozich
Edwin Szewczyk

COUNTY CLERK

Nichole Stephey

DISTRICT ATTORNEY

James S. Beecher

PETITIONERS APPEARING

Nathan Fowler
Victoria Pauley

RESPONDENTS APPEARING

Burton Hilton, Assessor
Melanie Cato, Chief Deputy Assessor

Appearing in person: George Chachas with Georgetown Media, Ely City Mayor Nathan Robertson & a companion.

Appearing via Zoom: Heidi Zehr & Stefanie Backhaus (Assessor's Office), Trent, Shane Morris, Michael Troutner with Douglas County.

A. Call to Order

Chairman Art Olson brought the meeting to order at 9:00 am.

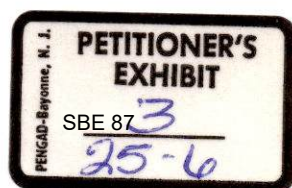
B. Pledge of Allegiance

Chairman Art Olson led the pledge of allegiance.

C. Public Comment:

Victoria Pauley addressed the Board and asked for her appeal case, 24-02, be continued to a later date and time to allow her husband to be present as he had to attend to an emergency in Baker. After some discussion, the Board, Assessor, and District Attorney agreed to continue the hearing until a time to be determined on February 29, 2024.

George Chachas addressed the Board and advised that he failed to file his appeal by the deadline. He intended to protest his taxes that increase annually on properties he had been unable to utilize as others do. He cited discrimination when he had been denied permits in the past when others were approved. He listed his properties at 685 Stevens, 665 Stevens, 691 Stevens, and 692 Ogden Avenue that had taxes increase 6 to 9 years in a row. He stated that the City of Ely sold a property on Belfort Avenue that appraised for \$120,000 and sold for \$14,000. He complained that the City and County should not be competing against the private sector. He stated that a lady told him that she put in a modular trailer worth \$80,000 plus \$10,000 for the foundation and her valuation was over \$200,000. He demanded value for what he had received.



D. Withdrawals:

Chairman Art Olson asked District Attorney James S. Beecher to handle items D through F. DA Beecher then asked for a motion to continue appeal case 24-02 to February 29th at a time to be determined. Member Edwin Szewczyk made the motion and Member Katherine Rozich made the second. The motion passed.

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.

This item was moot and was skipped.

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

DA Beecher asked each party to introduce themselves and they did. He advised the room of the procedures for today's meeting and explained that each Petitioner had the burden of proof to prove that the valuation for their property was wrong under the NRS marked on their appeal. DA Beecher explained his role as attorney to the Board of Equalization (BOE) and clarified that he did not represent the Assessor or any Petitioner. He then explained today's proceedings and the possible outcomes.

Case No. 24-01, Petitioner Nathan Fowler, Residential Property, Parcel No. 012-790-08

Chief Deputy Melanie Cato read the following statement: "The subject property is located at 820 South 998 East. It is approximately 17 miles south of Ely, NV. The parcel is 5 acres in size. It is zoned 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 12/15/2015.

The property was re-costed for 2024-2025 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 improvement, 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 improvements, sketch, plat map, imagery and assessment notice are attached in Exhibit A.

Mr. Fowler is appealing under 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. He does not appear to be appealing the value of his land (which is \$26,840 Taxable), only the improvements on the parcel.

The Assessor's Office is valuing the improvements for 2024-25 at \$148,288 Taxable and Mr. Fowler states that his opinion of value for the improvements is

\$42,857. Also, Mr. Fowler is in the process of building what appears to be a shop that is not included in the Assessor's Office Taxable value at this point, no building permit was issued for this structure. No other information was provided by Mr. Fowler with the appeal form."

DA Beecher asked for any preliminary matters or motions by the Petitioner and there were none.

Petitioner Nathan Fowler was heard in opening statement. He stated that his taxes doubled last year, and he wanted to understand why. He explained that the new building or "shop" was a dog kennel as shown in the pictures. He advised that he spent only \$1,000 to build the fence that is valued at \$7,000. He added that all structures on his property were unfinished.

Chief Deputy Assessor Cato was heard in opening statement and explained that their office must value at replacement cost less depreciation to make it consistent across the board. They further found that the parcel was being valued incorrectly as a bunkhouse for years, and once they changed that to a residence, the property taxes doubled.

Petitioner Fowler had no evidence to present but explained that he was a government hunter by trade he just wanted this looked at because he felt it was overvalued. DA Beecher informed the Board that this NRS required the Petitioner to present evidence from a property that was identical and in a comparable location.

Chief Deputy Cato read the following statement into the record: "The Petitioner did not file a brief with the Board of Equalization prior to the 20 days before the hearing. We did tell him when he appealed and sent a reminder email after he appealed that the Board has adopted a policy requesting he file a brief in that time period.

The Petitioner is appealing under 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. To date, we have not received any information from the Petitioner. Let alone that shows another property that is being valued less than his.

We were able to find two building permits for the Petitioner's property that relate to the shop home. They are attached. We also found a deed of trust done by the Petitioner in 2022 with an initial amount of the loan at \$145,600. Presumably a lender wouldn't lend a person more money than the property is worth. We were valuing the property at \$175,128 for tax purposes and the Petitioner's opinion of value is \$69,697.

As mentioned in the property information sent to the Board, we were aware of a structure being constructed on this parcel. We did a site visit and have added the building to the tax roll. It is a General-Purpose Building, Low classification. The taxable value for the property is now \$192,982. Without any information for our office to compare to, we recommend that no change be made to the

Petitioner's parcel."

Member Szewczyk clarified that the increase in the Petitioner's taxes were due to the correction of the classification of the property. Member Rozich clarified with the Assessor that the kennel was appropriately assessed at the lowest value for a replacement cost of \$18k.

Petitioner Fowler expressed confusion about how valuation was figured without taking depreciation into consideration. He further stated that he paid sales tax on the fencing material and is now being taxed again. He then stated that the amount of his loan did not reflect the value of his property. Member Rozich clarified that the Petitioner had additional collateral included in his loan other than the property. DA Beecher noted there were no additional exhibits.

Petitioner Fowler was heard in closing argument and stated that he did not mind paying his taxes; he wanted the valuation to be checked because he believed the government needed checked.

Chief Deputy Assessor Cato explained that the formula was replacement costs for new less depreciation and that depreciation occurred at 1.5% per year up to 50 years leaving 25% to the good. Assessor Burton Hilton added that costs increase annually with inflation.

Chairman Art Olson clarified with the Assessor that they notify people of changes in the use of their property with Assessment notices. Member Rozich clarified that every year there was depreciation that was not reflected in the valuation because the costs increased more than the depreciation. She then stated that based on NRS, no comparable property was provided which prevented the Board from making an informed decision. The DA confirmed that if the Board made a finding in favor of the Petitioner, they would have to make a finding regarding the property comparison. After some discussion, the Board allowed the Petitioner to appear at the February 29th meeting to present his case for this appeal. Member Szewczyk made the motion that this petition be moved to the 29th as long as the Petitioner submit his brief by close of business on Monday, February 26th. DA Beecher asked Member Szewczyk to amend his motion to continue the hearing, not the petition, and the motion was amended. Member Rozich seconded the motion, which passed.

G. Board members Comments:

There were none.

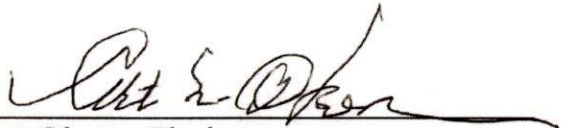
H. Public Comment:

George Chachas commented that he learned something new about how the government informed the citizens and how it functioned. He stated that depreciation was not being subtracted and that there were no structures to be replaced at current building costs on empty lots.

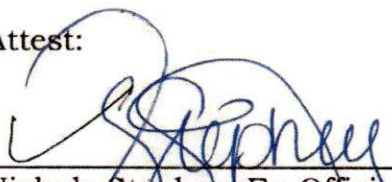
I. Adjournment

Member Rozich moved to adjourn, and Member Szewczyk made the second. The meeting was adjourned at 9:50 a.m.

Board of Equalization
County of White Pine
State of Nevada


Art Olson, Chairman

Attest:


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

**MINUTES FROM THE WHITE PINE COUNTY BOARD OF EQUALIZATION
MEETING HELD FRIDAY, FEBRUARY 29, 2024 AT 12:00 P.M. IN THE
WHITE PINE COUNTY LIBRARY CONFERENCE MEETING ROOM**

BOARD MEMBERS

Art Olson
Katherine Rozich
Edwin Szewczyk

COUNTY CLERK

Nichole Stephey

DISTRICT ATTORNEY

James S. Beecher

PETITIONERS APPEARING

Nathan Fowler
Tim & Victoria Pauley

RESPONDENTS APPEARING

Burton Hilton, Assessor
Melanie Cato, Chief Deputy Assessor

Appearing in person: George Chachas with Georgetown Media.

Appearing via Zoom: Heidi Zehr & Stefanie Backhaus (Assessor's Office), Trent, Shane Morris, Cydney.

A. Call to Order

Chairman Art Olson brought the meeting to order at 12:00 p.m.

B. Pledge of Allegiance

Chairman Art Olson led the pledge of allegiance.

C. Public Comment:

There was no public comment.

D. Withdrawals:

Chairman Art Olson asked District Attorney James S. Beecher to handle items D through F. There was no party seeking to withdraw their petition.

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

DA Beecher continued with discussion beginning with 24-01 and noted an exhibit received from Petitioner Nathan Fowler that was marked as Exhibit A.

Case No. 24-01, Petitioner Nathan Fowler, Residential Property, Parcel No. 012-790-08

Petitioner Nathan Fowler advised that Exhibit A was picture of his kitchen and he considered it unfinished and noted the slab floor

Chief Deputy Assessor, Melanie Cato, advised the Board that the Petitioner had asked for comparables and said his home and kitchen were unfinished and asked if they could come look. Because of the unfinished floor, they decreased his valuation by \$3,160. She added that the property was valued as fair which



reflected that it was not as nice as others, but with a certificate of occupancy and the fact that he had been living in it showed that the home was finished. Assessor Burton Hilton mentioned that until they can go out and look at the home, they cannot make any more changes. DA Beecher read from the NRS to explain what options the Board had. He noted the absence of a comparable and the correction made. He advised the Board that if they had a comparable they could reduce the value, they could adopt the correction made by the Assessor, or reject the appeal. Member Edwin Szewczyk moved to adopt the correction made by the Assessor. Member Katherine Rozich seconded the motion, which passed unanimously.

DA Beecher called case 24-02 and briefly described the process for the Petitioners.

Case No. 24-02, Petitioners Tim & Victoria Pauley, Residential Property, Parcel No. 012-790-08

Assessor Burton Hilton provided the Board with parcel information. He stated that the subject property was located at 1 Warm Springs Road off the Lackawanna Road. It was zoned 0-5, Open Range, which allowed a large range of activities of mixed residential, ranching, and commercial use. The Assessor's property code was 290, Mixed Use with Single Family Residential as Primary Use. The parcel was 21.85 Acres. The parcel was approximately 2.5 miles north of Ely, NV. The parcel was created through a parcel split in 2016.

The property was re-appraised for 2024-2025 tax year in October 2023 as ordered by the State Board of Equalization, 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 included the Western Region and Lincoln County Local Modifiers as approved by the Nevada Tax Commission. The parcel's improvements, sketch, plat map, imagery and assessment notice were attached in Exhibit A.

The Pauley's were appealing under 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. The Assessor's Office was valuing the land 2024-25 at \$69,243 Taxable, the improvements at \$610,189 Taxable, and the personal property at \$71,294 Taxable. The Pauley's opinion of value is \$51,422 for the land, \$316,985 for the improvements, and \$60,508 for the personal property. No other information was provided by the Pauley's with the appeal form.

Petitioner Tim Pauley thanked the Board for continuing the hearing. He claimed to pay taxes 3 to 4 times more than those around him and then provided a history of his tax increases and talked about the reduction they received last year from the State Board of Equalization. He claimed that they built a modest

home with hopes to retire in White Pine County (WPC) and stated that the government here was a runaway train with tax increases, and everyone should be afraid. They stopped building improvements on their properties because of this, and so have others. He claimed that because of WPC policies, new construction, and the Assessor's gross misinterpretation that was causing citizens to be taxed beyond their ability to pay. He further asserted that housing was the biggest complaint.

He then began to compare the Assessor's private home and other properties. He stated that Assessor Hilton had paid \$410,000 and disclosed a replacement cost of approximately \$350,000. He then ran through a list of things he claimed the Assessor had on his property that the Petitioner did not. He claimed he paid extra taxes on his water well and septic system that had increased from the previous year and he questioned if it was punishment for being in the rurals. He asserted that their home was only 3,873 ft² total in which they invested approx. \$390k, and the replacement cost was listed at \$575,967. He felt this was incorrect and commented on how a house with more square footage could have a lower replacement cost. He noted a \$3.5 million home owned by the Assessor's uncle who was taxed \$4,200 annually and it should have been over \$17k if measured the same as his. In closing, he stated that last year's appeal should not have been denied by this Board.

Petitioner Pauley felt that his property was erroneously taxed because of previous conflict between them and the Assessor and he urged the Board to look at the comparables in his exhibits and make the decision to lower their property valuation. DA Beecher pointed out that they had marked NRS 361.355 with the only remedy being to raise other property taxes, and he suggested they amend their appeal. Petitioners amended their Appeal to NRS 361.357 which allowed this Board to lower or raise based on an error without objection from the Assessor. Member Rozich made a preliminary motion to accept the amendment and Member Szewczyk seconded. The motion passed.

Assessor Burton Hilton advised the Board that he went to the property in question last October to reappraise the property. New improvements were marked in Assessor's Exhibit A. He stated that the State Board of Equalization (SBOE) declared the house at 80% complete and he maintained that ruling. He explained that he had to use Marshall and Swift and the Nevada Rural Manual to get their values. He explained about tax rates and valuations, tax increases and decreases, and inflation. He noted the Petitioners were requesting a valuation 34% lower than the SBOE's ruling and 43% lower than what the Assessor determined. He claimed that data had not been provided to support the reduction the Petitioners were requesting. Assessor Hilton explained to the Board how the State determined the house was at 80% completion.

Petitioner Victoria Pauley described her Exhibit A, she referenced page 125 of the transcript and explained how they calculated their home to be 38% complete. She and Mr. Pauley recalled how the SBOE threw his papers on the desk and firmly told Assessor Hilton to go back and reappraise the Pauley's house. Ms. Pauley pointed out a discrepancy on the square footage of log siding

they were assessed and noted her attic was unfinished. They had planned on making the attic a master suite. She listed several specific instances on the Marshall and Swift valuation where she felt she was being over assessed for the value of her property such as forced air, plumbing rough-ins, unfinished floors, an automatic appliance allowance, actual square footage, and their basement. She provided comparables that showed unfinished portions of the home and reduced tax rates. The Petitioners felt things were not adding up and wanted to know who was monitoring the Assessor. Mrs. Pauley brought up two separate parcels that were built at the same time by the same builder and one was only 300 ft² bigger. One had a replacement cost of \$227/unit and the other \$185/unit, while theirs was \$230/unit. Next, she noted parcel 001-01-120 owned by Thomas Bath on the mountain (the Assessor's uncle), that was a \$3.5 million home with only an unfinished basement. She felt it should be 74% complete, but it was reported at the SBOE meeting last year that the house was 42% complete. They advised that they participated in the construction of that structure and claimed it was undervalued and would cost \$5-8 million to replace while it has a reported replacement cost of \$143/unit.

Next, she referred to the Marshall and Swift report for their out-structures which showed an increase of 21% for a rural land increase. She noted further increases in the valuations of their buildings and structures. They explained how they rehabbed structures and concrete slated for demolition for personal use, how some were over 30 years old, and some were mobile. There was discussion about being taxed more for a well and a septic system that what it would cost to replace it. Mrs. Pauley noted Assessor Hilton's replacement cost of \$182/unit and asserted that his square footage was less than actual because he was being under taxed.

Assessor Hilton addressed the issue of the Marshall and Swift for the Petitioner's property and explained it was done by the exterior and that it was the same for everyone. He stated that the 80% completion took into consideration the unfinished portions of the home. He explained the rules and regulations he had to follow to determine valuation and replacement cost of the Petitioners' property. There was discussion about how the Assessor determined percent completion of a home. After further discussion, there was a stipulation between the parties for the Assessor to reduce the number of plumbing rough-ins to 8. Petitioner Tim Pauley requested the Board take a closer look at how the Assessor's personal home was valued, and he supported his claims. Member Rozich inquired as to the possibility of breaking out areas of the home in the Marshall Swift report and the Assessor explained that he was able to change some things but felt there would be no real material difference between that or using the State's 20% reduction. More discussion ensued regarding their percent completion. Mr. Pauley pointed out pages 125-126 of the transcript from the SBOE and read from it. He argued the percent completion was not 80% and should be lower. Assessor Hilton explained that the outcome of the SBOE hearing resulted in a completion of 80%, which is what he had to go by. There was further discussion and the possible outcomes were discussed.

There was discussion about tax increases in recent years and the Petitioners' plan to reappeal to the SBOE. There was discussion about how the Petitioners were assessed on different external structures while others were not. Mr. Pauley noted a difference in flatwork on the Assessor's home versus theirs and he explained there had been nothing consistent in the way the Assessor valued properties. There was further discussion about concrete and Assessor Hilton noticed an error by his calculations during the discussion. Mr. Pauley discussed differences in calculations on square footage between his home and the Assessor's home. Assessor Hilton explained market appraisal versus tax appraisal. Assessor Hilton stated that he had not seen any evidence, good or bad, that the valuation exceeded market value.

Petitioner Tim Pauley was heard in closing argument. He stated that he felt that they proved things were not right in WPC. He felt that they presented valid points and comparisons and added that there was still confusion and he urged the Board to get involved in this community.

Assessor Hilton reiterated that he had not seen evidence that the valuation exceeded full cash value of the property. He agreed to adjust the plumbing fixtures number.

DA Beecher advised the room of the Board's options. Member Szewczyk noted 3 takeaways from the hearing that could reduce the valuation: fixtures, attic, and concrete. Member Katherine Rozich wanted to see a more accurate representation of what was completed in Marshall Swift; she wanted to ask the Assessor to reassess the property and use accurate completion numbers and leave it open ended since they don't have required information. Assessor Hilton confirmed that they could adjust based on a change in percentage, but DA Beecher explained that it could not be left open ended and provided an example.

There was further discussion and Member Rozich moved to reduce the plumbing fixtures to 8 to a valuation of \$17,236.40. Member Szewczyk seconded. The motion passed.

F. Public Comment:

George Chachas stated that 98% of the population in White Pine County could not represent themselves the way the Petitioners did, and he felt people were overtaxed. He stated that on June 24, 2011, his permit for a variance was refused even though others were not. He claimed he attended more meetings than anyone else and had been discriminated against. He noted the City sold a property on Belfort Avenue for below market value. He expressed his frustrations with the way he had been treated at meetings and by departments. He complained that the County and City had no business competing against the private sector and he demanded change.

Tim Pauley noted that they were seeking the right people to file for County Commissioner and they were planning to file a recall petition against the Assessor. He felt that problems existed in the County that citizens needed to become involved with. He thanked the Board for continuing the hearing to today.

G. Adjournment

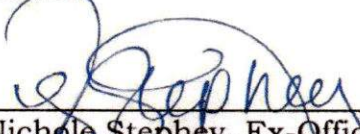
Member Rozich moved to adjourn, and Member Szewczyk made the second. The meeting was adjourned at 1:55 p.m.

Board of Equalization
County of White Pine
State of Nevada

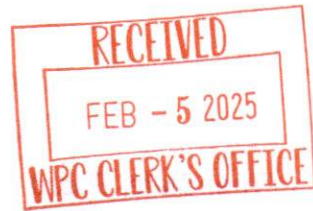


Art Olson, Chairman

Attest:



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



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

Joe Lombardo
Governor

3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706
Telephone (775) 684-2160
Fax (775) 684-2020

Shellie Hughes
Secretary

In the Matter of

TIM & VICTORIA PAULEY,

Petitioner

vs.

WHITE PINE COUNTY ASSESSOR,

Respondent

Case No. 24-154

NOTICE OF MODIFIED DECISION
BASED ON RESPONDENT'S
PETITION FOR RECONSIDERATION
UNDER NAC 361.7475

Appearances

Tim Pauley appeared on behalf of the Petitioners, Tim & Victoria Pauley (Taxpayer).

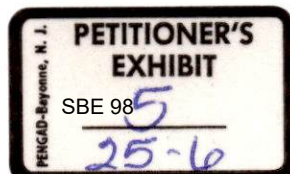
Burton Hilton appeared on behalf of the Respondent, White Pine County Assessor (Assessor).

SUMMARY

The matter of the Assessor's Petition for Reconsideration of the Taxpayers real personal property valuation on the 2024-25 secured tax roll came before the State Board of Equalization (State Board) for hearing on October 21, 2024. The original decision that the Assessor was seeking reconsideration of was dated August 21, 2024. The State Board granted the Assessor's Petition for Reconsideration pursuant to NAC 361.7475. Additionally, the State Board unanimously voted to admit the Assessor's new evidence.

FINDINGS OF FACT

1. The State Board is an administrative body created pursuant to NRS 361.375.
2. The parties hereto were given adequate, proper and legal notice of the time and place of the hearing before the State Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
3. The Assessor has the burden of proof on a Petition for Reconsideration pursuant to NAC 361.7475. The Taxpayer's burden under NAC 361.741 remains unchanged.



4. The State Board did not change its prior determination that the Taxpayer's residence was only 80% complete.
5. In the 2024-25 tax year, the Taxpayers taxable value was set by the County Assessor at a total of \$745,710 by using the cost approach to valuation which includes the following components:
 - a) \$69,243 for the land;
 - b) \$605,173 for the improvements, including the home; and
 - c) \$71,294 for the Taxpayer's personal property.
6. The Taxpayers did not appeal the valuation of their personal property.
7. The Taxpayers asserted that their land, home and outbuildings were worth between \$450,000 and \$500,000 and provided testimony in support.
8. The State Board determined that the Taxpayer, Tim Pauley, had special knowledge of property valuation given Mr. Pauley's business experience and found his testimony credible.
9. The State Board found that Marshall and Swift could not provide an accurate replacement cost for the property.
10. The State Board's evaluation of the evidence showed that the Taxpayers home was being taxed at 99% of its cash value while the tax rates for the comparable homes based upon the information provided by the Assessor varied from 33% to 75% of cash value with the median average at 60%.
11. The State Board discovered that properties which had a similar age to the Taxpayers' property, were being taxed at a rate far less than the Taxpayers property, thereby indicating that there was an equalization problem.
12. The State Board determined that Taxpayers' home should be taxed at 69% of its cash value given the testimony provided by Taxpayers in both proceedings, the percentage complete of the home, the age and condition of the outbuildings and main home as well as other factors.
13. The State Board examined the comparables provided by the Assessor and determined that the taxable value of the land and improvements should be set at \$470,000 and the personal property should be set at \$71,294, creating a total taxable value of \$541,294.
14. Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so designated.

CONCLUSIONS OF LAW

1. Taxpayers and the Assessor are subject to the jurisdiction of the State Board.
2. The State Board has the authority to determine the taxable value of property in the State of Nevada.
3. All findings of fact and conclusions of law set forth herein shall be deemed to replace, amend or modify such findings and conclusions set out in the August 21, 2024, Decision of the State Board regarding this matter.

4. In assessing property for tax purposes, county assessors must determine the property's taxable value by separately appraising the full cash value of improved land consistently with the use of the improvements, and the replacement cost of any improvements, less depreciation and obsolescence. See NRS 361.261(1) and NRS 361.227(1).
5. The Nevada Supreme Court in *State ex rel. State Bd. of Equalization v. Barta*, 124 Nev. 612 (2008) held that property taxed at full cash value while other properties are being taxed at less than full cash value is injured because such properties are not receiving the right to uniform and equal treatment mandated under the Nevada Constitution.
6. The Nevada Supreme Court in *City of Elko v. Zillich*, 100 Nev. 366, 371 (1984) held that an owner is presumed to have special knowledge of the property and may testify as to its value and that the landowner's competence to form an opinion of the land's value may be exposed on cross examination. In this case, the Petitioners provided their opinion as to value, and in particular, the Board found that Mr. Pauley's opinion regarding valuation was credible given his business experience.
7. Based on the evidence presented, the State Board determined that the total taxable value of the property, including personal property, land and improvements, should be set at \$541,294 based on the testimony of value provided by the Taxpayers, the comparables provided by the County Assessor, as well as the totality of evidence submitted in these proceedings.
8. Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so designated.

DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board granted the Assessor's Petition for Reconsideration and adjusted the taxable value of the Taxpayers land, personal property and improvements to \$541,294.

BY THE STATE BOARD OF EQUALIZATION THIS 31 DAY OF January, 2025.



Shellie Hughes, Secretary

CERTIFICATE OF SERVICE
24-154

I hereby certify on the 31st day of January, 2024, I served the foregoing Findings of Fact, Conclusions of Law, and Decision by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following

CERTIFIED MAIL: 9489 0090 0027 6554 9078 46
24-154
TIM & VICTORIA PAULEY
1 WARM SPRINGS RD
ELY, NV 89301

CERTIFIED MAIL: 9489 0090 0027 6554 9079 90
24-154
BURTON HILTON
WHITE PINE COUNTY ASSESSOR
297 11TH STREET EAST SUITE 3
ELY NV 89301



Christina Griffith
Department of Taxation
State Board of Equalization

White Pine County Board of Equalization Case 2025-6

Parcel Information

2025-26 Secured Tax Roll

Owner: Tim & Victoria Pauley

APN: 010-424-02

Property Description:

The subject property is located at 1 Warm Springs Road off Lackawanna Road. It is zoned O-5, Open Range, which allows a large range of activities of mixed residential, ranching, and commercial use. The Assessor's property code is 290, Mixed Use with Single Family Residential as Primary Use. The parcel is 21.85 Acres. The parcel is approximately 2.5 miles north of Ely, NV. The parcel was created through a parcel split in 2016.

Property Information:

The property was re-costed for the 2025-2026 tax year, no factors were used for the improvements or the land. 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:

The Petitioner's did not state an NRS for their appeal as required by NAC 361.622(3)(a) Must include a citation to each section of NRS that authorizes the county board to hear the appeal. The Assessor's Office believes that the White Pine County Board of Equalization does not have authority to hear the appeal.

The Assessor's Office is valuing the parcel for 2025-26 at \$719,895 Taxable and the Petitioner's stated that their opinion of value for parcel is \$463,612. They included Personal Property on their appeal form, but there is no personal property being assessed on the parcel (as noted on the Assessment Notice and on

the website). The amount they included in that line item is the taxable value of the Office. So it is not known if their opinion of value is \$463,612 or \$514,251.

Petitioners did write on the appeal form:

"Not applicable" by the Type of Appeal

"If the minutes from SBE need to be entered as evidence we would be more than happy to split the cost with Mr. Hilton!"

The Petitioner's stated "State Board of Equalization has valued my home & property & outbuildings at 470K. There no improvements!"

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

NAC 361.622 Scope; practice and procedure; power of county boards to adopt additional requirements. (NRS 361.340)

1. NAC 361.622 to 361.645, inclusive, are the minimum requirements governing procedures before each county board of equalization and elected officers serving that board.

2. With the prior approval of the State Board of Equalization, each county board of equalization may:

- (a) Require petitioners to attach additional information to the petition form; and
- (b) Adopt more detailed rules of procedure.

3. The provisions of NAC 361.682 to 361.753, inclusive, that govern the practice and procedure in contested cases before the State Board of Equalization shall, to the extent practicable, be deemed to apply to the practice and procedure in contested cases before a county board of equalization except that a petition filed with a county board:

(a) Must include a citation to each section of NRS that authorizes the county board to hear the appeal; and

(b) Is not required to include the name of the county board, the hearing or case number or the date the case was heard by the county board.

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

PAULEY, TIM & VICTORIA
HC 32 BOX 32501
ELY, NV 89301



NOTICE MAILING DATE: 12/17/2024

ASSESSMENT LEVEL: Open Roll

PARCEL NUMBER: 010-424-02

APPRAISAL YEAR: 2025

TAXING DISTRICT: 050 - GENERAL COUNTY

PROPERTY LOCATION: 1 WARM SPRINGS 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	24,235	22,461
Structures, Etc.	140,265	229,503
Personal Property	24,953	0
Personal Exemption	0	0
Exempt Value	0	0
Total Assessed Value	189,453	251,964
<i>Abatement Status</i>	Primary Occupied Qualifies	Primary Occupied Qualifies
<i>Abated Taxes are based on Prior Year Gross Assessed Value of</i>		164,500
<i>Value Excluded from Partial Tax Abatement</i>	6,735	0
Total Taxable Value	541,294	719,895

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: Outbuilding Structure 1 Totals

	Units	Unit Cost	
Outbuildings			
CONCRETE FLAT WORK	144 Quantity	\$7.32	\$880.00
SMALL SHEDS CLOSED W/FLOOR	240 Quantity	\$28.51	\$2,737.00
SMALL SHEDS CLOSED W/FLOOR	288 Quantity	\$27.78	\$2,360.00
WELL 6in CASING PER LF SEC 4 PG 2	270 Linear F	\$61.00	\$15,235.00
CHEAP FENCE PER LF	603 Linear F	\$5.09	\$2,839.00
FEEDER ROUND METAL	1 Linear F	\$604.00	\$495.00
METAL PANEL LF(LOW)SEC5 PG5	48 Linear F	\$12.01	\$144.00
METAL PANEL LF(LOW)SEC5 PG5	24 Linear F	\$12.01	\$266.00
CONEX BOX - AVERAGE COM SEC 17 PG 25	320 Sq.Ft.	\$34.93	\$2,794.00
CONEX BOX - AVERAGE COM SEC 17 PG 25	320 Sq.Ft.	\$34.93	\$2,794.00
CONEX BOX - AVERAGE COM SEC 17 PG 25	160 Sq.Ft.	\$34.93	\$1,397.00
SMALL SHEDS CLOSED W/FLOOR	80 Sq.Ft.	\$33.47	\$0.00
CONEX BOX - AVERAGE COM SEC 17 PG 25	160 Sq.Ft.	\$34.93	\$1,397.00
SMALL SHEDS ALL SIDES CLOSED	2,800 Sq.Ft.	\$12.48	\$0.00
SMALL SHEDS CLOSED W/FLOOR	120 Sq.Ft.	\$31.88	\$3,482.00
SMALL SHEDS CLOSED W/FLOOR	240 Sq.Ft.	\$28.51	\$1,710.00
SMALL SHED, ONE SIDE OPEN	432 Sq.Ft.	\$16.25	\$6,388.00
5ft CHAIN LINK FENCE W/TOP RAIL SEC 5 PG 2	50 Linear F	\$20.03	\$912.00
6ft CHAIN LINK FENCE W/TOP RAIL SEC 5 PG 2	100 Linear F	\$23.07	\$2,099.00
METAL PANEL LF(FAIR)SEC5 PG5	72 Linear F	\$19.14	\$1,254.00
CONCRETE FLAT WORK 500-1,000 SQ FT	575 Sq.Ft.	\$6.59	\$3,618.00
PUMP 3/4HP SUBM SEC 4 PG 2	1 Quantity	\$2,731.00	\$2,526.00
SEPTIC SYSTEM TYPICAL 1500 LOW SEC 4 PG 2	1 Quantity	\$8,511.00	\$7,873.00
CONCRETE FLAT WORK	460 Sq.Ft.	\$7.32	\$2,660.00
GEN PURPOSE BLDG FINISH 16ft EAVES	1,080 Sq.Ft.	\$34.32	\$30,950.00
GEN PURPOSE BLDG FINISH 16ft EAVES	3,000 Sq.Ft.	\$30.46	\$65,337.00
Outbuildings Subtotal	11,589 Sq.Ft.	\$13.99	\$162,147.00

Depreciated Total

Tax Year: 2025
Parcel: 010-424-02

Marshall and Swift Com/Agr Section
Section: OFFICE Totals

Page 1
1/17/2025 11:14:41

	Units	Unit Cost	Total Cost New
Basic Structure			
Single -Metal on Steel Frame	528 Sq.Ft.	\$12.61	\$6,658.00
Electric	528 Sq.Ft.	\$22.96	\$12,123.00
Base Cost	528 Sq.Ft.	\$79.29	\$41,865.00
Basic Structure Cost	528 Sq.Ft.		\$60,646.00
Less Depreciation			
Combined Depreciation	16.5 Percent		(\$10,007.00)
Depreciated Cost	528 Sq.Ft.		\$50,639.00

Depreciated Total

0.5 Quality

100% Office Building

Year Built 2014

Appraisal Date: 08/14/2024

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BHILTON

Marshall and Swift Residential Section
Section: Main Home Totals

	Units	Unit Cost	Total Cost New	
Basic Residence				
Rustic Log	2,496 Sq.Ft.	\$98.56	\$246,006.00	
Galvanized Metal	2,496 Sq.Ft.	\$4.33	\$10,808.00	
Forced Air Furnace	1,548 Sq.Ft.	\$5.72	\$8,855.00	62% of House
Plumbing Fixtures	8 Units	\$1,947.75	\$15,582.00	
Plumbing Rough-ins	1 Units	\$829.19	\$829.00	
Raised Subfloor	2,496 Sq.Ft.	\$13.05	\$32,573.00	
Automatic Floor Cover Allowance	2,496 Units	\$3.24	\$8,087.00	62% of House
Automatic Appliance Allowance	1 Units	\$3,728.55	\$3,729.00	
Basic Residence Subtotal			\$326,469.00	
Basement				
Total Basement Area	1,752 Sq.Ft.	\$27.34	\$47,900.00	
Basement Subtotal			\$47,900.00	
Garage/Carport				
Attached Garage	1,840 Sq.Ft.	\$32.79	\$60,334.00	
Garage/Carport Subtotal			\$60,334.00	
Additional Features				
Raised Slab Porch with Roof	416 Sq.Ft.	\$34.98	\$14,552.00	
Raised Slab Porch with Roof	416 Sq.Ft.	\$34.98	\$14,552.00	
Additional Features Subtotal			\$29,104.00	
Less Depreciation				
Combined Depreciation	4.5 Percent		(\$20,871.00)	
Less Depreciation Subtotal			(\$20,871.00)	
Section Totals				
Replacement Cost New:	2,496 Sq.Ft.	\$185.82	\$463,807.00	
Depreciation:	2,496 Sq.Ft.	(\$8.36)	(\$20,871.00)	
Miscellaneous:	0 Units		\$0.00	
Repl. Cost New Less Depr.:	2,496 Sq.Ft.	\$177.46	\$442,936.00	

Depreciated Cost

2.5 Quality
Year Built 2022

2025
PROPERTY APPRAISAL CARD
01042402

Structure Name		Section/Attribute Name	Yr. Built	Qlt.	Length	Width	Count/Size	Notes
HOUSE	<input type="checkbox"/>	Main Home	2022	2.50			2,496.00	
OFFICE	<input type="checkbox"/>	OFFICE	2014				528.00	#5
Outbuilding Structure 1	<input type="checkbox"/>	CONCRETE FLAT WORK	2014	0.00	12.00	12.00	144.00	#6 CFW AT OFFICE #BLDG #5
	<input type="checkbox"/>	SMALL SHEDS CLOSED W/FLOOR	1985	2.00	20.00	12.00	240.00	#12 SHED T1C2 GABLE METAL ROOF, VINYL WALLS, WD FLOOR
	<input type="checkbox"/>	SMALL SHEDS CLOSED W/FLOOR	1978	2.00	18.00	16.00	288.00	#9 SHED T1C2 VINYL SIDING GABLE METAL ROOF WOOD FLOOR
	<input type="checkbox"/>	WELL 6in CASING PER LF SEC 4 PG 2	2020	0.00	0.00	0.00	270.00	#1 WELL
	<input type="checkbox"/>	CHEAP FENCE PER LF	2020	0.00	0.00	0.00	603.00	#14 CHEAP FENCE
	<input type="checkbox"/>	FEEDER ROUND METAL	2013	0.00	0.00	0.00	1.00	#15 ROUND METAL FEEDER
	<input type="checkbox"/>	METAL PANEL LF(LOW)SEC5 PG5	1975	0.00	0.00	0.00	48.00	#16 8 METAL PANELS X 6 OC FOR COW PEN AREA
	<input type="checkbox"/>	METAL PANEL LF(LOW)SEC5 PG5	2020	0.00	0.00	0.00	24.00	#17 2 METAL PANELS AT 12OC USED FOR GATES AT ENTRY
	<input type="checkbox"/>	CONEX BOX - AVERAGE COM SEC 17 PG 25	1970	0.00	40.00	8.00	320.00	#18 CONEX 8X40
	<input type="checkbox"/>	CONEX BOX - AVERAGE COM SEC 17 PG 25	1970	0.00	40.00	8.00	320.00	#19 CONEX 8X40
	<input type="checkbox"/>	CONEX BOX - AVERAGE COM SEC 17 PG 25	1970	0.00	20.00	8.00	160.00	#20 CONEX 8X20
	<input type="checkbox"/>	SMALL SHEDS CLOSED W/FLOOR	2018	2.00	8.00	10.00	80.00	#21 SHED T1C2, WOOD SIDING, GABLE COMP ROOF, WD FLOOR (EXEMPT)
	<input type="checkbox"/>	CONEX BOX - AVERAGE COM SEC 17 PG 25	1970	0.00	8.00	20.00	160.00	#11 CONEX 8X20
	<input type="checkbox"/>	SMALL SHEDS ALL SIDES CLOSED	1975	1.00	80.00	35.00	2,800.00	#7 GREENHOUSE, FIBERGLASS SIDING, GABLE FIBERGLASS ROOF, DIRT FLOOR (NO VALUE)
	<input type="checkbox"/>	SMALL SHEDS CLOSED W/FLOOR	2019	2.00	15.00	8.00	120.00	#22 SHED T1C2, MTL/FLAT ROOF, MTL WALLS, WD FLOOR, (WITH DOG KENNELS)
	<input type="checkbox"/>	SMALL SHEDS CLOSED W/FLOOR	1955	2.00	20.00	12.00	240.00	#10 SHED T1C2, SHED/MTL ROOF, MTL WALLS, WD FLOOR
	<input type="checkbox"/>	SMALL SHED, ONE SIDE OPEN	2019	2.00	36.00	12.00	432.00	#23 HORSE SHED THREE SIDED T2C2, MTL/SHED ROOF, MTL WALLS, DIRT FLOOR
	<input type="checkbox"/>	5ft CHAIN LINK FENCE W/TOP RAIL SEC 5 PG5	2019	0.00	0.00	0.00	50.00	#24 DOG KENNELS
	<input type="checkbox"/>	6ft CHAIN LINK FENCE W/TOP RAIL SEC 5 PG5	2019	0.00	0.00	0.00	100.00	#25 DOG KENNELS 6 SEC X 10 OC, 4 SEC X 10 OC
	<input type="checkbox"/>	METAL PANEL LF(FAIR)SEC5 PG5	2019	0.00	0.00	0.00	72.00	#26 METAL PANELS 6 SEC X 12 OC HORSE CORRAL AREA

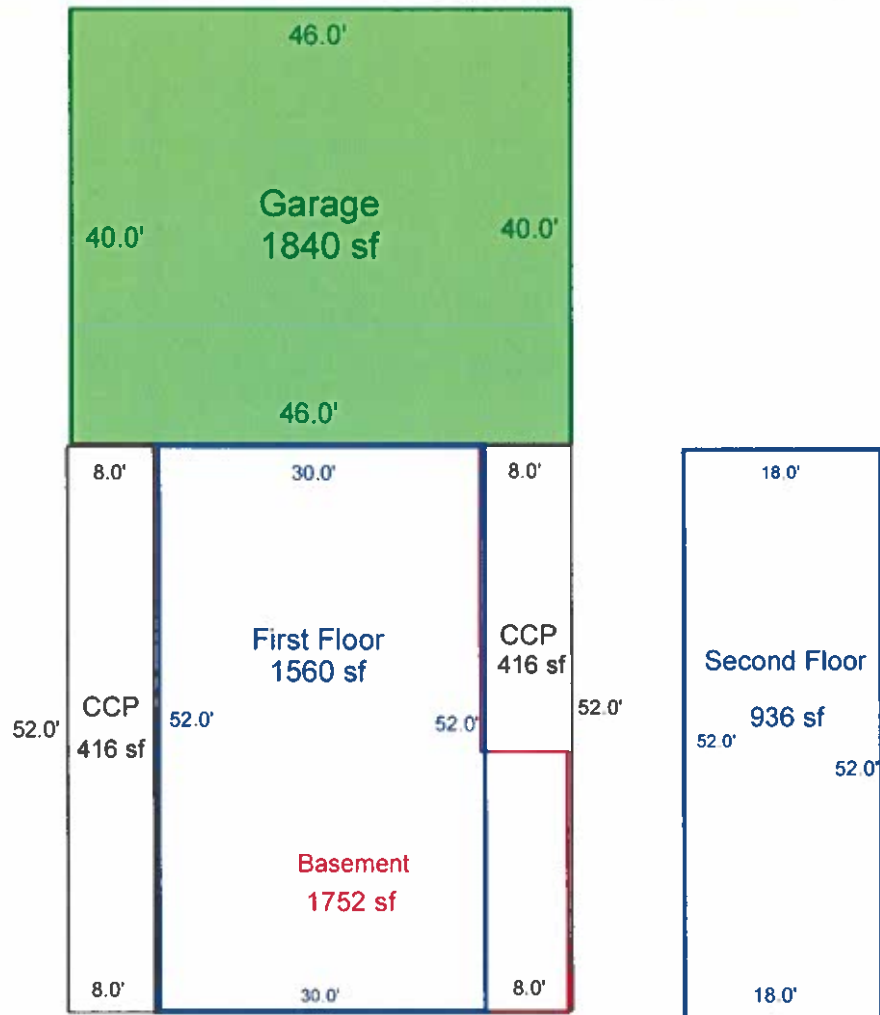
Outbuilding Structure 1	<input type="checkbox"/>	CONCRETE FLAT WORK 500-1,000 SQ FT	2022	0.00	0.00	0.00	575.00	#27 CFW AT END OF CCPS 4X8, 9X5, CFW BY BASEMENT 498 SQ FT
	<input type="checkbox"/>	PUMP 3/4HP SUBM SEC 4 PG 2	2020	0.00	0.00	0.00	1.00	#2 PUMP
	<input type="checkbox"/>	SEPTIC SYSTEM TYPICAL 1500 LOW SEC 4 PG 3	2020	0.00	0.00	0.00	1.00	#8 SEPTIC
	<input type="checkbox"/>	CONCRETE FLAT WORK	2011	0.00	0.00	0.00	460.00	#13 CFW 2 X 80+80+35+35 PERIMTER AROUND GREENHOUSE
	<input type="checkbox"/>	GEN PURPOSE BLDG FINISH 16ft EAVES	2014	2.00	60.00	18.00	1,080.00	#4 GP BLDG ADDITION TO GP BLDG #3 16 EAVES METAL SIDING METAL ROOF CONC FLOOR
	<input type="checkbox"/>	GEN PURPOSE BLDG FINISH 16ft EAVES	2006	2.00	60.00	50.00	3,000.00	#3 GP BLDG 16 EVES FINISHED CLASS TWO METAL SIDING GABLE METAL ROOF CONC FLOOR
Structure Count:	28							

SKETCH/AREA TABLE ADDENDUM

SUBJECT INFO

File No.: Parcel No.: 010-424-02
 Property Address: 1 Warm Springs Road
 City: Ely County: State: NV ZipCode: 89301
 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	1560.0	164.0	1560.0
GLA2	Second Floor	1.0	936.0	140.0	936.0
BSMT	Basement	1.0	1752.0	180.0	1752.0
GAR	Garage	1.0	1840.0	172.0	1840.0
MSR 90	CCP	1.0	416.0	120.0	
	CCP	1.0	416.0	120.0	832.0

COMMENT TABLE 1

COMMENT TABLE 2

COMMENT TABLE 3

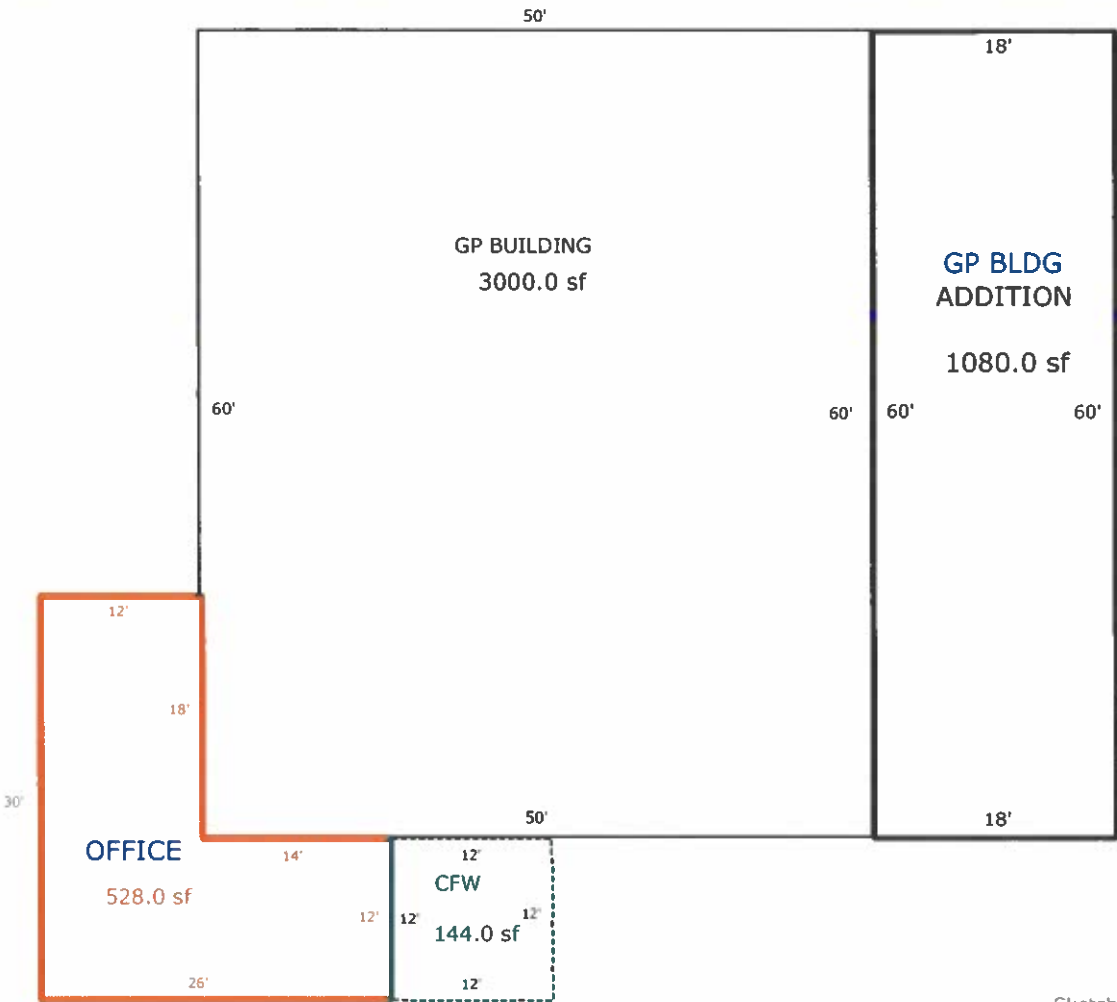
Net LIVABLE cnt 0 (rounded) 2,496

SKETCH/AREA TABLE ADDENDUM

SUBJECT INFO

File No.:	Parcel No.: 010-420-05 GP BLDG		
Property Address: 1 WARM SPRINGS ROAD			
City: ELY	County:	State: NV	ZipCode: 89301
Owner:			
Client:		Client Address:	
Appraiser Name:		Inspection Date:	

SKETCH



AREA CALCULATIONS SUMMARY

Code	Description	Factor	Net Size	Perimeter	Net Totals
CFW	CFW	1.0	144.0	48.0	144.0
GP BLD	GP BUILDING	1.0	3000.0	220.0	3000.0
MHADD	ADDITION	1.0	1080.0	156.0	1080.0
UND	Undefined	1.0	528.0	112.0	528.0

COMMENT TABLE 1

COMMENT TABLE 2

COMMENT TABLE 3

SKETCH/AREA TABLE ADDENDUM

SUBJECT INFO

File No.: Parcel No.: 010-424-02

Property Address:

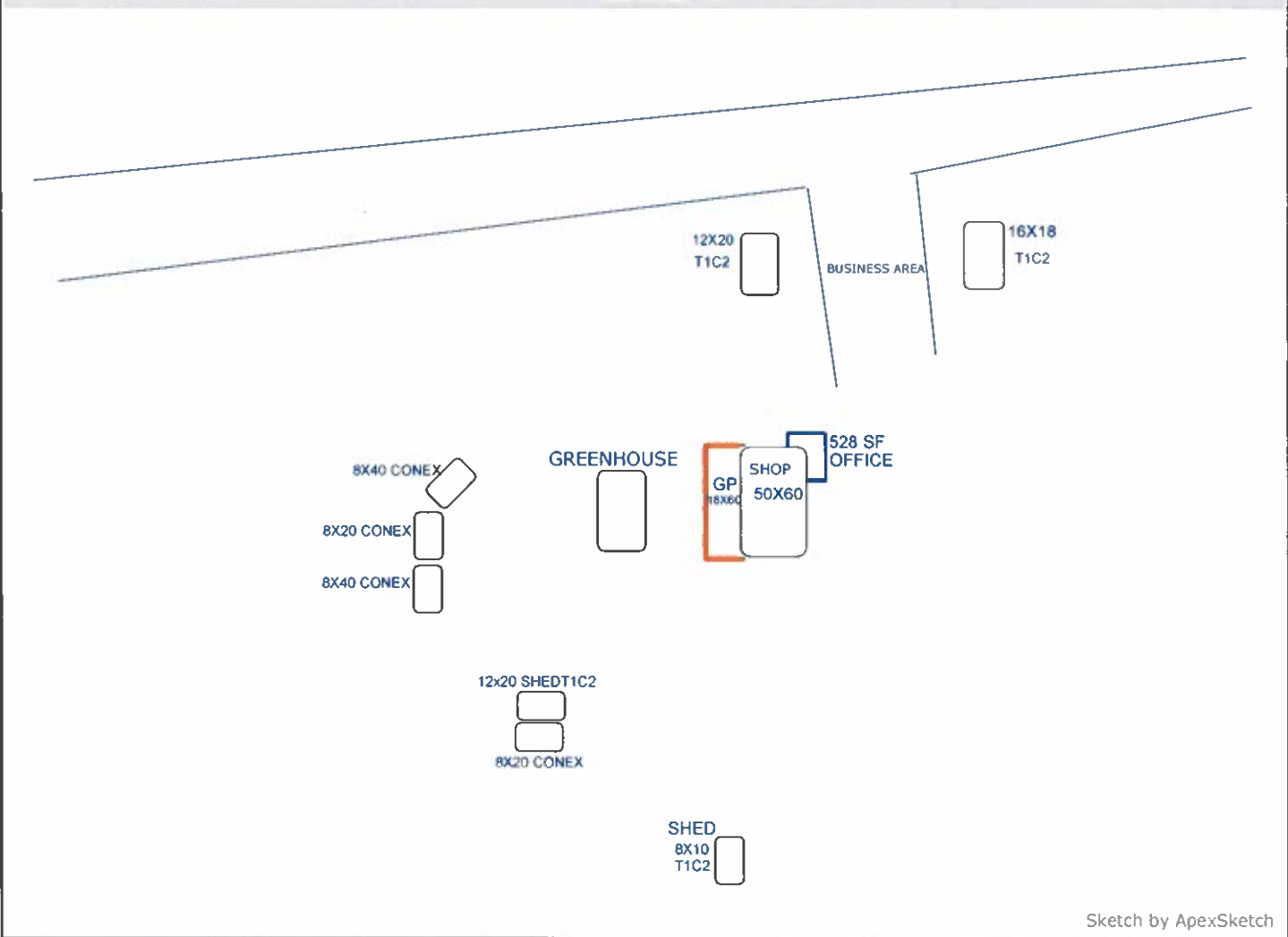
City: ELY County: State: NV ZipCode: 89301

Owner:

Client: Client Address:

Appraiser Name: Inspection Date:

SKETCH



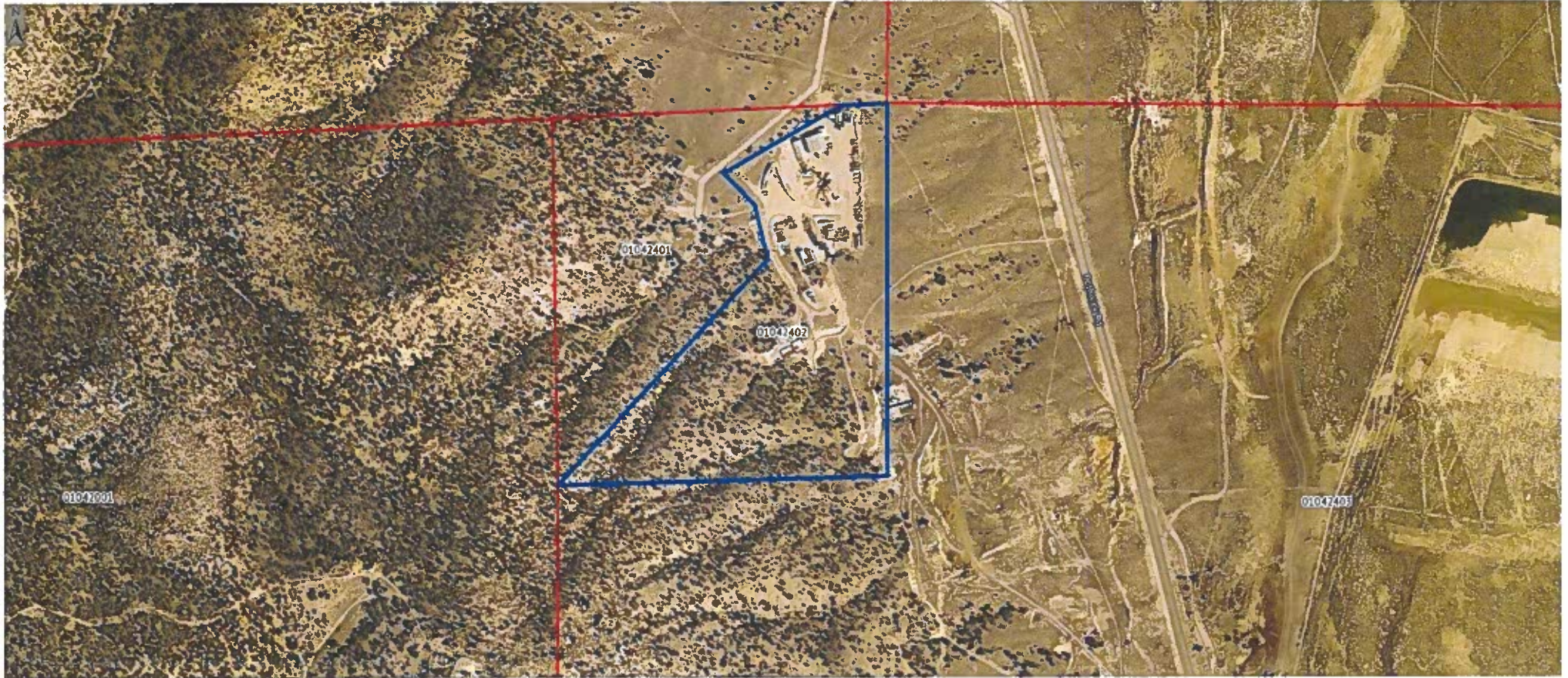
AREA CALCULATIONS SUMMARY						COMMENT TABLE 1	
Code	Description	Factor	Net Size	Perimeter	Net Totals		
UND	Undefined	1.0	48.0	32.0	48.0		
						COMMENT TABLE 2	COMMENT TABLE 3

010-424-02



04/01/2022 - 04/10/2022

010-424-02



04/01/2022 - 04/10/2022

Section 3, T16N R63E

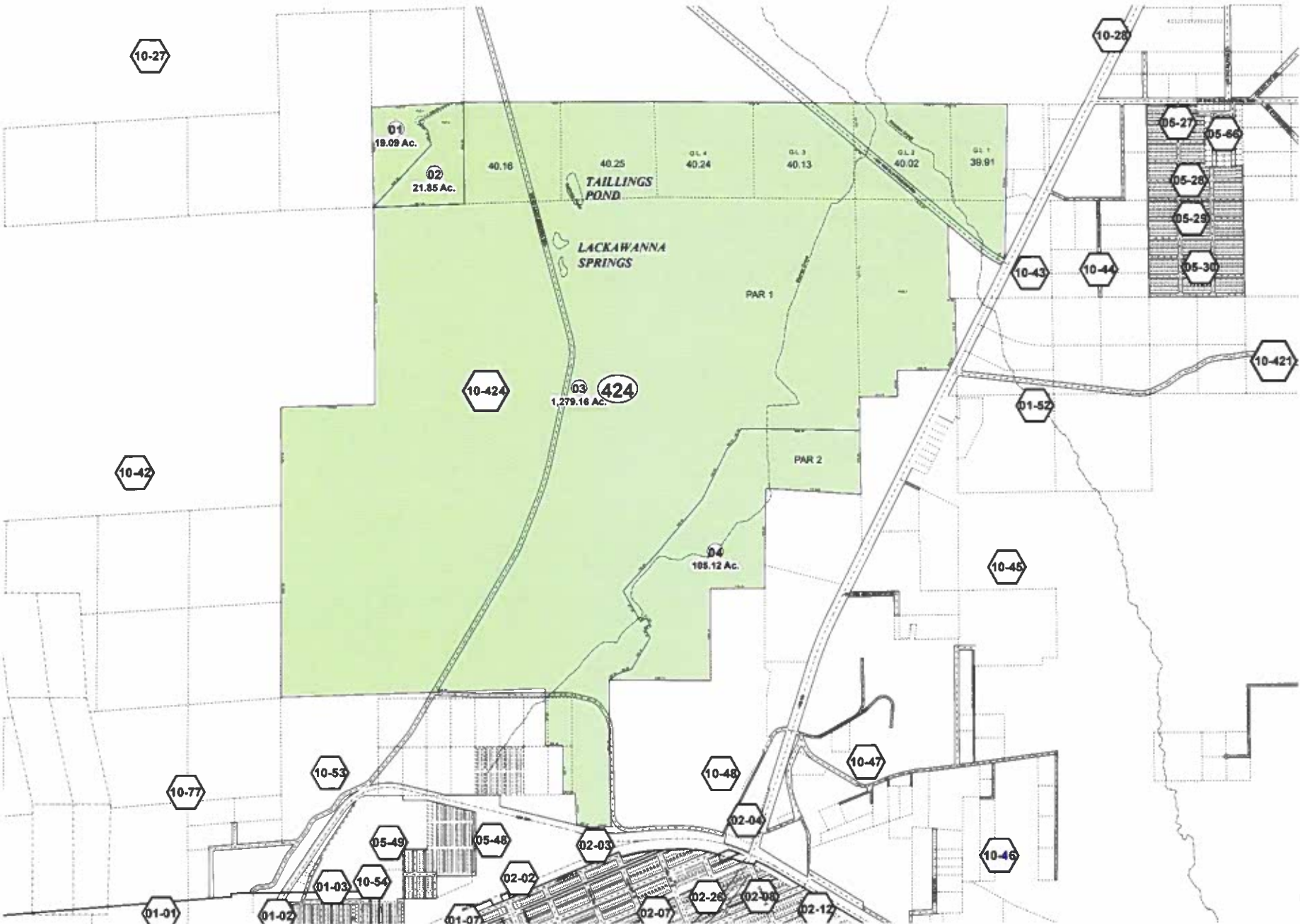
10-424

N

0 580 1,161
Feet

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 hereon. 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 #2025-6

010-424-02

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. However, they did not indicate what NRS the appeal is under as required by NAC 361.622(3)(a). They did not file their brief/evidence in a timely manner with the Clerk of the Board of Equalization. Some was received on 2/3/25 and some on 2/5/25. 18 days and 16 days, respectively from the BOE hearings, which is less than the 20 days established by the BOE rule (approved by the SBOE).

The Petitioner's did not want to discuss the parcel with the Assessor's Office.

As stated above, the Petitioner's did not state an NRS that they are appealing their assessment under as required by NAC 361.622

NAC 361.622 Scope; practice and procedure; power of county boards to adopt additional requirements. (NRS 361.340)

1. NAC 361.622 to 361.645, inclusive, are the minimum requirements governing procedures before each county board of equalization and elected officers serving that board.

2. With the prior approval of the State Board of Equalization, each county board of equalization may:

- (a) Require petitioners to attach additional information to the petition form; and
- (b) Adopt more detailed rules of procedure.

3. The provisions of NAC 361.682 to 361.753, inclusive, that govern the practice and procedure in contested cases before the State Board of Equalization shall, to the extent practicable, be deemed to apply to the practice and procedure in contested cases before a county board of equalization except that a petition filed with a county board:

(a) Must include a citation to each section of NRS that authorizes the county board to hear the appeal; and

(b) Is not required to include the name of the county board, the hearing or case number or the date the case was heard by the county board.

The Assessor's Office taxable value for the property is \$719,895. The current tax cap for the parcel (which is their primary residence) is \$470,000. This means that \$249,895 of the taxable value is currently being abated.

The Petitioner's brief/evidence is an invoice for obtaining a transcript of the SBOE Hearing on 10/21/2024, Transcript of SBOE hearing from 10/21/2024, CBOE

meeting minutes from 2/23/24 and 2/29/24, and the SBOE Notice of Decision from the 10/21/2024 meeting.

The Petitioner's did not include anything with respect to the 2025-26 taxable value of the parcel and there is no way for the Assessor's Office to respond to the appeal since no NRS for the appeal was cited. Decisions issued by the CBOE or the SBOE are only valid for the fiscal year that they were appealed, so the decision of the SBOE is only valid for the 2024-25 fiscal year and has no bearing on an appeal for the 2025-26 fiscal year.

Additionally, due to the ongoing challenges with the Petitioner's, the Assessor's Office submitted a request to the Department of Taxation for them to conduct an independent appraisal of the parcel. After some challenges in getting in touch with the Petitioner's, the two parties have been in communication and that appraisal should be forthcoming. When that information is received it will be conveyed to the Board.

The Assessor's Office maintains that the BOE does not have the authority to hear this appeal and the Assessor's Office valuation should remain unchanged, pending the appraisal from the Department of Taxation.

Attachments:

Request to Department of Taxation

Zillow estimate

Information Sheet

WHITE PINE COUNTY ASSESSOR'S OFFICE

297 Nevada Northern Rail Way, STE 3

ELY, NEVADA 89301

(775) 293-6542 PHONE

(775) 289-8842 FAX

EMAIL: assessorsoffice@whitepinecountynv.gov

Department of Taxation
Deputy Director Jeffrey Mitchell
3850 Arrowhead Drive, 2nd Floor
Carson City, NV 89706

November 13, 2024

Re: NRS 360.215

Deputy Director Mitchell,

As outlined in NRS 360.215(8), The Department of Taxation "May conduct appraisals at the request of and in conjunction with any county assessor when the assessor considers such assistance necessary. One-half of the cost of the appraisal must be paid by the county. In lieu of a cash payment, the county may provide labor, material or services having a value equal to one-half of the appraisal cost."

I am requesting that the Department conduct the appraisal of parcel 010-424-02 for the White Pine County Assessor's Office due to ongoing challenges with the property owner in assessing their parcel. The White Pine County Assessor's Office would greatly appreciate the assistance of the Department of Taxation with this matter and is prepared to pay any associated costs.

If the Department agrees to providing assistance, we would ask that it be conducted as soon as practical, in order to try and provide resolution to this long standing matter.

Respectfully submitted,



Burton Hilton
White Pine County Assessor

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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 APPEARANCE



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 APPEARANCE

CERTIFIED MAIL –9489 0090 0027 6554 2391 69

PETITIONER:

TIM PAULEY

1 WARM SPRINGS RD

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.

Case No: 25-124

Parcel No: APN: 010-424-02

THE SECRETARY TO THE STATE BOARD HAS RECOMMENDED THIS APPEAL BE DISMISSED
BECAUSE ONE OR MORE OF THE FOLLOWING SITUATIONS APPLY:

- ☐ The appeal was filed late to the State Board;
 - ☐ The appeal should have first been heard by the County Board and was not; or
 - ☒ The County Board did not accept jurisdiction to hear the appeal.
- See NAC 361.7014.

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



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 APPEARANCE

CERTIFIED MAIL –9489 0090 0027 6613 7918 29
PETITIONER:
TIM PAULEY
1 WARM SPRINGS RD
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.

Case No: 25-124

Parcel No: **APN: 010-424-02**

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- ☐ The appeal should have first been heard by the County Board and was not; or
- ☒ The County Board did not accept jurisdiction to hear the appeal.
See NAC 361.7014.

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Shellie Hughes
Secretary to the State Board of Equalization

By: Christina Griffith
Christina Griffith
Department of Taxation

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 2, 2025

NOTICE OF HEARING

CERTIFIED MAIL –9489 0090 0027 6554 2391 69

PETITIONER:

TIM PAULEY

1 WARM SPRINGS RD

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.
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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: 25-124

Parcel No: APN: 010-424-02

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.

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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