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5 *Attorneys for Petitioners*

6 **IN THE NEVADA STATE BOARD OF EQUALIZATION**

7 EMPIRE SOUTHWEST LLC, EMPIRE  
8 SOUTHWEST LLC/CASHMAN  
9 EQUIPMENT COMPANY,

10 Petitioners,

11 v.

12 ELKO COUNTY ASSESSOR, HUMBOLDT  
13 COUNTY ASSESSOR AND WASHOE  
14 COUNTY ASSESSOR

15 Respondents.

CASE NOS. 25-126, 25-127, 25-128, and  
25-152

**PETITIONERS' COMBINED OPENING  
BRIEF**

**[ERRATUM]**

16 Petitioners (together "Empire"), through undersigned counsel, filed the Petitioners'  
17 Combined Opening Brief on July 11, 2025. Thereafter, an error was discovered in the calculation of  
18 the number of days certain property in Washoe County that Empire reported under personal  
19 property account 2212804 on pages 4 - 5.

20 The corrected (underlined> information is as follows:

<u>Item</u>	<u>Year acquired</u>	<u>Acquisition cost</u>
PUMP 14-273	2022	66,710
SCISSORLIFT	2022	8,189
PUMP 15-002	2022	23,667

22 For the period July 1, 2023 to June 30, 2024 (hence the prior fiscal year the statute notes for  
23 calculating the percentage that is taxable) these three items were "leased to the lessee" for 365, 168,  
24

1 and 118 days, or 100%, 46% and 32% of the fiscal year, respectively. Nevertheless, because it is  
2 administratively burdensome for Empire to track daily usage for several hundred pieces of  
3 equipment “in the field” for the entire year, Empire reports 100% of the acquisition cost for each  
4 item as being subject to tax. This reporting is to the county’s benefit because a far smaller  
5 percentage than 100% is deemed taxable under the statute, but it is just a bear for Empire to  
6 calculate for each piece of equipment “in the field” in every Nevada county – and Empire does lease  
7 equipment in every Nevada county.

8 RESPECTFULLY SUBMITTED this 14th day of July, 2025.

9  
10 DeCONCINI McDONALD YETWIN & LACY, P.C.

11 By: /s/ James M. Susa

James M. Susa

*Attorneys for Petitioners*

12  
13 ORIGINAL of the foregoing E-Filed  
this 14th day of July, 2025, with:

14 Nevada State Board of Equalization  
15 [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us)

16 I hereby certify that I have this day served the foregoing document upon all parties of record in this  
proceeding by mailing a copy thereof, properly addressed, with postage prepaid to the following:

17 Chris Sarman  
Washoe County Assessor  
18 1001 E. Ninth St., Building A  
Reno, NV 89152

19 Andy Heiser  
20 Humboldt County Assessor  
50 West Fifth Street  
21 Winnemucca, NV 89445

22 Janet Iribarne  
Elko County Assessor  
23 571 Idaho Street  
Elko, NV 89801  
24

1 Dated at this 14th day of the month of July of the year 2025.

2 /s/ Lexi Gonzales

Legal Assistant

3 DeConcini McDonald Yetwin & Lacy, PC

Tucson, Arizona

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