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5 *Attorneys for Petitioners*

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

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

9  
10 Petitioners,

11 v.

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

13  
14 Respondents.

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

**PETITIONERS' COMBINED OPENING  
BRIEF**

15 Petitioners (together "Empire"), through undersigned counsel, file this Combined Opening  
16 Brief pursuant to NAC § 361.703(2). These appeals are for Empire's personal property located in  
17 Respondents' counties. The appeals are the result of a performed audit. The arguments relating to  
18 Empire's property are the same. Thus, only one brief will be filed.

19 **I. Summary of Case**

20 The appeals all relate to an auditor's determination that Empire's property, located on  
21 Empire's lot on the July 1 valuation date, are subject to taxation pursuant to NRS § 361.159. In each  
22 county, Empire submitted personal property declarations for property that was at a lessee's location,  
23 hereafter called "in the field" on the July 1 valuation date. Those declarations listed the equipment

1 description, year acquired and – most importantly – full purchase price Empire paid for the  
2 equipment.

3 The auditor chose to accept the declaration for “in the field” equipment. However, the  
4 auditor then assessed tax against the equipment located in Empire’s yard that was not being leased  
5 to anyone, hereafter “in the yard” on the July 1 valuation date. The auditor used the year acquired  
6 and the full purchase price Empire paid for the equipment in the audit. Prior to the audit, Empire  
7 had followed the same methodology for reporting equipment “in the field” and “in the yard” as its  
8 predecessor Cashman Equipment Company.

## 9 **II. Legal Analysis**

### 10 A. Inventory is exempt from property tax.

11 Nevada statute states that all personal property, if not exempted by law, is presumed taxable  
12 for property tax purposes. NRS § 361.045. The Nevada Constitution exempts business inventories  
13 from property taxation. Art. X, Section 1(6). Nevada statute exempts “personal property held for  
14 sale by a merchant.” NRS § 361.068 (1)(a). The Department of Taxation has issued an advisory  
15 opinion (23-005 dated December 18, 2023) stating that property is considered as exempt inventory  
16 if the primary purpose of the property is to be sold. Thus, sporadic rental of inventory does not  
17 deprive the property of the exemption so long as the primary purpose is to sell the property. All  
18 Empire equipment in the rental fleet is intended for and does end up being sold as used equipment.

19 The auditor recognized that any Empire equipment that was not available for rent was  
20 exempt from property taxation. However, the auditor did not extend that same recognition to  
21 Empire’s equipment that was held for rent if either the equipment was “in the field” on the July 1  
22 valuation date or “in the yard” on that same day.

1 B. Empire has met all requirements for reporting taxable property.

2 Nevada statute envisions an exception where otherwise exempt property is put to non-  
3 exempt use. The statute reads as follows:

4 **NRS 361.159 Exempt personal property subject to taxation if used in**  
5 **business conducted for profit; exceptions.**

6 1. Except as otherwise provided in subsection 3, when personal property, or a  
7 portion of personal property, which for any reason is exempt from taxation is leased,  
8 loaned or otherwise made available to and used by a natural person, association or  
9 corporation in connection with a business conducted for profit, the leasehold interest,  
10 possessory interest, beneficial interest or beneficial use of any such lessee or user of  
11 the property is subject to taxation to the extent the:

12 (a) Portion of the property leased or used; and

13 (b) Percentage of time during the fiscal year that the property is leased to the  
14 lessee or used by the user, in accordance with NRS 361.2275,

15 can be segregated and identified. The taxable value of the interest or use must be  
16 determined in the manner provided in subsection 3 of NRS 361.227 and in  
17 accordance with NRS 361.2275. (emphasis added).

18 Initially, this statute applies to all exempt property, not just to business inventory items.  
19 When property meets the exception's requirements, the statute provides a formula for taxing the  
20 property. The formula looks at the portion of the property leased (how much of the exempt property  
21 was leased), and then further looks at the duration of the lease (how long the exempt property was  
22 leased). The determination of whether property meets the statute's requirements is made on July 1,  
23 per NRS § 361.260 fixing the date. It is a snapshot in time. Property may have been outside Nevada  
24 on June 30, or it may leave Nevada on July 2. However, if the property was in Nevada on July 1, it  
is to be evaluated to determine its value for property tax purposes.

25 The statute states that exception only applies to property that "is leased." NRS § 361.159(1).  
26 Thus, on July 1, if the property is leased on that day, the statute applies to make the property  
27 taxable. Note the term "is leased" is different than "available for lease." This connotes the

1 Legislature's intention to only have the exception apply when property, otherwise exempt from the  
2 property tax, is leased to a lessee on the July 1 valuation date. If the inventory is leased to some user  
3 on July 1, the exception applies to make the property taxable. If the inventory is not leased to some  
4 user on July 1, the exception does not apply, leaving the property exempt.

5 Supporting this analysis is the same statute's calculation of the percentage of the property  
6 that is taxable. The calculation is based on the actual days the property "is leased to the lessee" in  
7 the fiscal year prior to the valuation date. Again, the Legislature's use of the term "is leased" means  
8 the days when personal property is in the hands of the lessee, being used. It does not mean "may  
9 have been leased to a lessee." The statute provides some flexibility in this percentage calculation  
10 requirement by stating the math must be done to the extent the leased use can be "segregated and  
11 identified."

12 Empire is well aware of this statute and has been following its requirements since acquiring  
13 Cashman Equipment Company in 2022. Empire is following the statute's requirements the same  
14 way that Cashman reported its property for decades without any Assessor pushback. For example,  
15 Empire reported to Washoe County all equipment that was "in the field" on July 1, 2024, using  
16 personal property account 2212804. Empire reported 204 separate equipment items. A spreadsheet  
17 utilized by Empire to report the equipment is attached as exhibit A hereto. For each item reported,  
18 there is a manual description, serial number, year acquired, acquisition cost, lessee name and lessee  
19 address.

20 If we took the first three items listed on the spreadsheet, we see the following items:

<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

1 For the period July 1, 2023 to June 30, 2024 (hence the prior fiscal year the statute notes for  
2 calculating the percentage that is taxable) these three items were “leased to the lessee” for 169, 90  
3 and 104 days, or 46%, 25% and 28% of the fiscal year, respectively. Nevertheless, because it is not  
4 feasible for Empire to track daily usage for several hundred pieces of equipment “in the field” for  
5 the entire year, Empire reports 100% of the acquisition cost for each item as being subject to tax.  
6 This reporting is to the county’s benefit because a far smaller percentage than 100% is deemed  
7 taxable under the statute, but it is just a bear for Empire to calculate for each piece of equipment “in  
8 the field” in every Nevada county – and Empire does lease equipment in every Nevada county.

9 C. The auditor’s conclusions disregard the statute’s requirements.

10 Despite the statute’s command that the exception to exemption only applies when exempt  
11 property “is leased” on the July 1 valuation day, the auditor concluded that “available for lease” is  
12 the equivalent of “is leased” found in the statute. This is a fundamental error that doomed the  
13 auditor’s assessment. Not a single “in the yard” item should have been found taxable under the  
14 statute. This error was compounded by the auditor’s failure to follow the statutory percentage  
15 calculation by determining days “leased to the lessee” in the prior fiscal year. This would have  
16 yielded percentages like 46%, 25% and 28% above. Instead, the auditor summarily concluded that  
17 100% of all the “in the yard” property was taxable and 100% of the acquisition cost of that property  
18 was to be taxed.

19 It is not entirely surprising that the auditor reached this conclusion. The auditor is based in  
20 Arizona and there is no indication at all that the auditor conducted any legal research as to the  
21 Nevada statutory requirements for the taxation of otherwise exempt personal property. The  
22 obligation now falls on the State Board of Equalization to apply the undisputed facts to the clearly  
23 written statute and conclude that all “in the yard” Empire property constitutes exempt inventory as it  
24 was not leased on the July 1 valuation day (which is why the property was “in the yard” that day).

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1 Elko, NV 89801

2 Dated at this 11th day of the month of July of the year 2025.

3 /s/ Lexi Gonzales

Legal Assistant

4 DeConcini McDonald Yetwin & Lacy, PC

Tucson, Arizona

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EXHIBIT A

EXHIBIT A



Manual Description	Serial No.	Year Acquired	Acq Cost	Lessee/Lessor	Lessor Address or Asset Location	
PUMP	14-273	2022	66,710.54	ORPOWER 4 INC		6140
SCISSORLIFT	CE005984	2022	8,189.00	MACALLISTER MACHINERY CO CAT	2625 USA PKWY #117	
PUMP	15-002	2022	23,667.00	TEICHERT CONSTRUCTION RENO	SHA NEVA	
PUMP	15-021	2022	60,581.85	ORPOWER 4 INC		6140
SCISSORLIFT	CE006350	2022	6,557.00	D & D PLUMBING INC	1171 STEAMBOAT PARKWAY	
SCISSORLIFT	CE006497	2022	28,884.00	UNIVERSITY OF NEVADA-RENO	1664 NORTH VIRGINIA STREET	
PUMP	15-294	2022	26,019.00	WASHOE COUNTY GENERAL FUND	COMPTON STREET	
PUMP	15-357	2022	69,972.00	RAIN FOR RENT	1230 GLENDALE AVE	
PUMP	15-374	2022	17,404.80	POKRAJAC CORPORATION	RENO	
TELEHANDLER	CE006817	2022	79,771.45	Q & D CONSTRUCTION LLC	Q&D MUSTANG QUARRY	
EXCAVATOR	CE006927	2022	105,663.87	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY	
QUICK COUPLER	CE006927	2022	8,604.68	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY	
AUGER	CE007858	2022	3,420.58	Q & D CONSTRUCTION LLC	8587 WHITE FIR DR	
PUMP	16-158	2022	3,406.62	ART WILSON CO DBA ARCOSA	LOWER DEWATERING PIT PUMP	
PUMP	16-275	2022	24,108.00	RENTALS-JOY ENGINEERING	EARTHSTONE DRIVE	
TELEHANDLER	CE007905	2022	102,069.00	CNR TRUCKING & CATTLE CO	19955 S RENO PARK BLVD	
SCISSORLIFT	CE008138	2022	6,921.00	NEXT GENERATION DRYWALL	2625 USA PARKAY	
SCISSORLIFT	CE008140	2022	10,377.00	MACALLISTER MACHINERY CO CAT	2625 USA PKWY #117	
MINI EXCAVATOR	CE008244	2022	50,127.46	Q & D CONSTRUCTION LLC	WILLOW CREEK	
RIPPER	CE009393	2022	9,133.17	PYRAMID MATERIALS INC	271 REPROCESS QUARRY	
SCISSORLIFT	CE008648	2022	7,267.00	MACALLISTER MACHINERY CO CAT	2625 USA PKWY #117	
SCISSORLIFT	CE008643	2022	7,267.00	NEXT GENERATION DRYWALL	2625 USA PARKAY	
STRAIGHT BOOMLIFT	CE008447	2022	42,972.00	KINROSS GOLD USA	1000 FAIRGROUNDS RD	
BUCKET	CE010188	2022	918.83	Q & D CONSTRUCTION LLC	CLEARACRE LANE	
SCISSORLIFT	CE009146	2022	7,545.00	MACALLISTER MACHINERY CO CAT	2625 USA PKWY #117	
SCISSORLIFT	CE012004	2022	7,545.00	NEXT GENERATION DRYWALL	6895 SIERRA CENTER PKWY	
SCISSORLIFT	CE012006	2022	10,759.00	MACALLISTER MACHINERY CO CAT	2625 USA PKWY #117	
DOZER	CE009521	2022	260,444.00	RENO-TAHOE CONSTRUCTION INC.	505 USA PARKWAY	
BUCKET	CE010517	2022	7,544.54	Q & D CONSTRUCTION LLC	LA POSADA/VISTA	
SCISSORLIFT	CE012020	2022	33,429.00	UNIVERSITY OF NEVADA-RENO	1664 NORTH VIRGINIA STREET	
BUCKET	CE010571	2022	867.49	M4 ENGINEERING LLC	330 DOUBLE BACK ROAD	

AUGER	CE010827	2022	3,493.01	Q & D CONSTRUCTION LLC	2500 KINNEY LN
PUMP	18-185	2022	66,331.26	SNC LEASING LLC	RENO
PUMP	18-184	2022	71,400.00	ART WILSON CO DBA ARCOSA	LOWER DEWATERING PIT PUMP
BUCKET	CE010628	2022	5,232.64	Q & D CONSTRUCTION LLC	2000 ARMY AVIATION DR
COMPACTOR	CE009659	2022	19,661.00	SIERRA NEVADA CONSTR LLC	SNC YARD - GREG ST
PUMP	18-230	2022	71,400.00	SNC LEASING LLC	RENO
SKIDSTEER	CE009736	2022	39319.28	MNW CONSTRUCTION LLC	6545 PAINTED TRAIL RD
SKIPLOADER	CE009505	2022	74,962.00	M4 ENGINEERING LLC	14101 OLD VIRGINIA ROAD
BUCKET	CE011501	2022	1,016.91	Q & D CONSTRUCTION LLC	WILLOW CREEK
WHEEL LOADER	CE010071	2022	169802.85	NV ENERGY INC RENO	11 OHM PLACE
BUCKET	CE011905	2022	928.78	M4 ENGINEERING LLC	E 4TH ST & QUINCY ST
SCISSORLIFT	CE012343	2022	8,409.00	MACALLISTER MACHINERY CO CAT	2625 USA PKWY #117
STRAIGHT BOOMLIFT	CE012339	2022	67,478.00	IMAGE DRYWALL & PAINT INC	214 LAKE STREET
FORKS	CE011940	2022	15,111.10	GRANITE CONSTR RENO	HWY 50
PUMP	19-057	2022	446.25	RENTALS-JOY ENGINEERING	EARTHSTONE DRIVE
DOZER	CE010063	2022	540,174.46	CEMEX PAIUTE QUARRY	11 HILL RANCH RD X STREET-QUAIL RUN AVE
PUMP	19-101	2022	193.2	FOLEY INCORPORATED	235 EAST SYDNEY DRIVE
PUMP	19-102	2022	193.2	FOLEY INCORPORATED	235 EAST SYDNEY DRIVE
AIR COMPRESSOR	CE012427	2022	12,933.00	SUMMIT LINE CONSTRUCTION INC	4096 PERU DR
PUMP	19-121	2022	193.2	FOLEY INCORPORATED	235 EAST SYDNEY DRIVE
PUMP	19-124	2022	193.2	FOLEY INCORPORATED	235 EAST SYDNEY DRIVE
BUCKET	CE010416	2022	5,467.25	NV ENERGY INC RENO	11 OHM PLACE
UTILITY CART	UR001177	2022	11,966.00	Q & D CONSTRUCTION LLC	3530 SULLIVAN LANE
[UM	19-255	2022	76,219.50	WASHOE COUNTY GENERAL FUND	SWAN LAKE - LEMMON VALLEY
MOTOR GRADER	CE010661	2022	402,643.00	RENO-TAHOE CONSTRUCTION INC.	505 USA PARKWAY
THUMB	CE013018	2022	7,558.27	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
WATER TOWER	CE012423	2022	43,873.00	RENO-TAHOE CONSTRUCTION INC.	505 USA PARKWAY
MULE CART	CE011686	2022	10,150.00	POKRAJAC CORPORATION	2605 COMSTOCK DR
EXCAVATOR	CE010666	2022	180,315.80	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
QUICK COUPLER	CE010666	2022	4,913.76	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
TELEHANDLER	CE010043	2022	89,572.00	MOANA NURSERY	3000 AIRWAY DR
QUICK COUPLER	CE013162	2022	1,118.84	Q & D CONSTRUCTION LLC	WILLOW CREEK
BUCKET	CE013354	2022	1,108.44	SUMMIT LINE CONSTRUCTION INC	LEMMON VALLEY EXIT 27

PUMP	19-407	2022	808.5 RENTALS-JOY ENGINEERING	EARTHSTONE DRIVE
GENSET	19-410	2022	75,580.45 SR CONSTRUCTION, INC.	5411 KISTZKE LANE
GENSET	19-422	2022	72,059.77 GRANITE CONSTR RENO	100 HILL RANCH ROAD
BOX BLADE	CE013501	2022	22,963.76 M4 ENGINEERING LLC	14101 OLD VIRGINIA ROAD
PUMP	19-437	2022	808.5 POKRAJAC CORPORATION	RENO
SKIDSTEER	CE011187	2022	46,060.51 Q & D CONSTRUCTION LLC	545 HIGHLAND RANCH PARKWAY
TELEHANDLER	CE011028	2022	92,048.00 SOIL TECH INC	1155 S MCCARRAN BLVD
SCISSORLIFT	CE011337	2022	19,041.00 MACALLISTER MACHINERY CO CAT	2625 USA PKWY #117
SCISSORLIFT	CE011340	2022	19,041.00 MACALLISTER MACHINERY CO CAT	2625 USA PKWY #117
HYDRAULIC HAMMER	CE013671	2022	12,004.75 Q & D CONSTRUCTION LLC	INTERSECTION OF MOUNT ANDERSON AND ECHO
RIPPER	CE013900	2022	4,034.81 Q & D CONSTRUCTION LLC	545 HIGHLAND RANCH PARKWAY
BUCKET	CE015041	2022	907.58 POKRAJAC CORPORATION	RED ROCK RD
TELEHANDLER	CE011058	2022	126,517.00 Q & D CONSTRUCTION LLC	MOGUL WATERLINE
FRAC TANK	20-267	2022	18,816.00 POKRAJAC CORPORATION	RENO
FRAC TANK	20-275	2022	18,816.00 POKRAJAC CORPORATION	RENO
FRAC TANK	20-276	2022	18,816.00 POKRAJAC CORPORATION	RENO
FRAC TANK	20-282	2022	18816 RENTALS-JOY ENGINEERING	EARTHSTONE DRIVE
WATER TOWER	CE012328	2022	46747 Q & D CONSTRUCTION LLC	USA PARKWAY & ELECTRIC AVENUE
BUCKET	CE015549	2022	1,302.00 Q & D CONSTRUCTION LLC	7TH & STOKER
BUCKET	CE015914	2022	2174.43 MOANA NURSERY	3000 AIRWAY DR
JIB	CE016210	2022	1,441.07 Q & D CONSTRUCTION LLC	2880 SUTRO ST
WHEEL LOADER	CE013133	2022	200711.31 TESLA MOTORS INC	ELECTRIC AVENUE
ARTICULATED TRUCK	CE013176	2022	394467 POKRAJAC CORPORATION	2605 COMSTOCK DR
MINI EXCAVATOR	CE012638	2022	29,630.04 DENTIN LLC	11825 CHESAPEAKE DRIVE
BUCKET	CE013133	2022	478.69 TESLA MOTORS INC	ELECTRIC AVENUE
ROCK SCREEN	CE013390	2022	7,299.00 HERC RENTALS INC-RENO	200 MOUNTAIN VIEW DR
GENSET	21-077	2022	174,930.00 TRUCKEE MEADOWS WATER	1355 CAPITOL BLVD
SKIDSTEER	CE013407	2022	61,693.09 SUMMIT LINE CONSTRUCTION INC	5000 PERU DRIVE
GENSET	21-081	2022	174,930.00 TRUCKEE MEADOWS WATER	1355 CAPITOL BLVD
ARTICULATED TRUCK	CE013054	2022	471,218.50 POKRAJAC CORPORATION	2605 COMSTOCK DR
GENSET	21-083	2022	174,930.00 TRUCKEE MEADOWS WATER	1355 CAPITOL BLVD
EXCAVATOR	CE013444	2022	183,801.68 MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
ARTICULATED TRUCK	CE013436	2022	570,512.50 SIERRA NEVADA CONSTR LLC	39°33'18.7"N 119°33'53.4"W

DOZER	CE013441	2022	242,903.00	POKRAJAC CORPORATION	2605 COMSTOCK DR
DOZER	CE013445	2022	443,077.00	GRANITE CONSTR RENO	7400 BRUNSWICK CANYON
TELEHANDLER	CE013455	2022	95,693.00	Q & D CONSTRUCTION LLC	21ST STREET YARD
BUCKET	CE016637	2022	1,211.05	POKRAJAC CORPORATION	FERRARI MCLEOD/PIMLICO STREETS
QUICK COUPLER	CE013444	2022	5,872.12	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
THUMB	CE013444	2022	9,331.20	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
DOZER	CE013572	2022	515,782.00	CEMEX PAIUTE QUARRY	11 HILL RANCH RD X STREET-QUAIL RUN AVE
HYDRAULIC HAMMER	CE016607	2022	32,839.68	Q & D CONSTRUCTION LLC	2001 E PLUMB LANE
BUCKET	CE017076	2022	1,183.72	MNW CONSTRUCTION LLC	6545 PAINTED TRAIL RD
AUGER	CE016786	2022	9,125.04	Q & D CONSTRUCTION LLC	CANYON WAY
THUMB	CE017356	2022	8,935.23	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
CONTAINMENT BERM	21-200	2022	294	FOLEY INCORPORATED	235 EAST SYDNEY DRIVE
CONTAINMENT BERM	21-201	2022	294	FOLEY INCORPORATED	235 EAST SYDNEY DRIVE
DOZER	CE014281	2022	492,714.00	GAYMAN CONSTRUCTION INC	CULPEPPER DR
MOTOR GRADER	CE014634	2022	170,565.40	TESLA MOTORS INC	ELECTRIC AVENUE
BUCKET	CE017693	2022	38,961.30	PATRIOT CONTRACTORS LLC	QUILICY RANCH RD
ARTICULATED TRUCK	CE014777	2022	377,056.50	Q & D CONSTRUCTION LLC	USA PARKWAY & ELECTRIC AVENUE
BUCKET	CE017035	2022	7,767.77	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
HYDRAULIC HAMMER	CE017762	2022	5,524.04	DENTIN LLC	563 KNOTTY PINE DRIVE
PUMP	22-025	2022	24811.5	FOLEY INCORPORATED	235 EAST SYDNEY DR
BUCKET	CE014941	2022	7057.83	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
BUCKET	CE017804	2022	450.28	DENTIN LLC	11825 CHESAPEAKE DRIVE
WATER TOWER	CE014413	2022	54036	RENO-TAHOE CONSTRUCTION INC.	505 USA PARKWAY
BOOMLIFT	CE014913	2022	101,116.00	Q & D CONSTRUCTION LLC	MUSTANG AGG PLANT
EXCAVATOR	CE015239	2022	801,467.40	Q & D CONSTRUCTION LLC	USA PARKWAY & ELECTRIC AVENUE
BUCKET	CE018526	2022	617.83	DENTIN LLC	11825 CHESAPEAKE DRIVE
AUGER	CE015051	2022	4,725.11	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
DOZER	CE014538	2022	1,010,291.00	Q & D CONSTRUCTION LLC	RIO WRANGLER PARKWAY
BUCKET	CE019747	2022	17,979.87	SIERRA NEVADA CONSTR LLC	SNC YARD - GREG ST
BROOM PICK	CE019061	2022	7,483.18	M4 ENGINEERING LLC	VASSAR ST X MARKET ST
DOZER	CE015274	2022	276,506.37	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
BUCKET	CE019992	2022	1,702.23	Q & D CONSTRUCTION LLC	1155 MILL ST.
SCISSORLIFT	CE015605	2022	18,072.32	UNIVERSITY OF NEVADA-RENO	1664 NORTH VIRGINIA STREET

SKIDSTEER	CE015540	2022	49,565.67	Q & D CONSTRUCTION LLC	12050 INTERSTATE I80
WHEEL LOADER	CE015303	2022	146,725.96	SIERRA NEVADA CONSTR LLC	SNC YARD - GREG ST
TELEHANDLER	CE014667	2022	155,726.68	OCHOA DEVELOPMENT CORP	2830 NORTHTOWNE LN
BUCKET	CE019135	2022	974.65	WEST COAST DIRT WORKS LLC DB	726 E GLENDALE AVE
MULE CART	CE014949	2022	13685.34	POKRAJAC CORPORATION	2605 COMSTOCK DR
SKIDSTEER	CE015971	2022	49,204.73	M4 ENGINEERING LLC	330 DOUBLE BACK ROAD
BUCKET	CE019672	2022	7,739.95	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
AUGER	CE019688	2022	5,037.35	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
SKIDSTEER	CE040100	2022	76,687.67	M4 ENGINEERING LLC	14101 OLD VIRGINIA ROAD
EXCAVATOR	CE017129	2022	222,486.80	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
MULE CART	CE015002	2022	14,094.34	UNIVERSITY OF NEVADA-RENO	1664 NORTH VIRGINIA STREET
GENSET	22-397	2022	96,390.00	CEMEX CONST/SALES AND RENTAL	11 HILL RANCH RD
BUCKET	CE019597	2022	1696.7	M4 ENGINEERING LLC	14101 OLD VIRGINIA ROAD
PUMP	22-464	2022	3,822.00	FOLEY INCORPORATED	235 EAST SYDNEY DRIVE
BUCKET	CE016250	2022	1136.61	Q & D CONSTRUCTION LLC	WILLOW CREEK
BUCKET	CE020358	2022	1,550.35	Q & D CONSTRUCTION LLC	12050 INTERSTATE I80
GENSET	22-504	2022	26,073.00	UNIVERSITY OF NEVADA-RENO	1664 N VIRGINIA STREET
AUGER	CE040165	2022	5549.26	Q & D CONSTRUCTION LLC	SELMI DRIVE VARIOUS
COMPACTOR	CE040131	2022	49,319.66	WASTE MANAGEMENT	1076 TAHOE BOULEVARD
BOOMLIFT	CE006004	2022	54,160.00	IMAGE DRYWALL & PAINT INC	214 LAKE ST
DOZER	CE040095	2022	1,245,748.34	Q & D CONSTRUCTION LLC	545 HIGHLAND RANCH PARKWAY
SCISSORLIFT	CE013776	2022	63,697.37	NEXT GENERATION DRYWALL	1575 BUZZ OATS
SCISSORLIFT	CE013775	2022	63,497.37	NEXT GENERATION DRYWALL	2625 USA PARKAY
TELEHANDLER	CE016134	2023	201,401.57	Q & D RHB A JOINT VENTURE	GOLDEN VALLEY/MCCARRAN
QUICK COUPLER	CE020509	2023	24,831.13	Q & D CONSTRUCTION LLC	USA PARKWAY & ELECTRIC AVENUE
ARTICULATED TRUCK	CE016713	2023	463,324.70	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
AUGER	CE020499	2023	474.7	KP CONSTRUCTION	2205 STOWE DRIVE
SKIDSTEER	CE016611	2023	83,947.24	Q & D CONSTRUCTION LLC	WILLOW CREEK
BACKHOE LOADER	CE016630	2023	124,363.72	JC COMPANIES, LLC	3100 TURNSTONE WAY
BUCKET	CE016630	2023	1,570.75	JC COMPANIES, LLC	3100 TURNSTONE WAY
QUICK COUPLER	CE016630	2023	1691.47	JC COMPANIES, LLC	3100 TURNSTONE WAY
GENSET	23-146	2023	290,959.60	EMPIRE MINING CO LLC	EMPIRE MINE SITE
BOOMLIFT	CE015664	2023	104,186.61	IMAGE DRYWALL & PAINT INC	214 LAKE STREET

DOZER	CE040366	2023	1,633,379.59	Q & D CONSTRUCTION LLC	USA PARKWAY & ELECTRIC AVENUE
TELEHANDLER	CE016483	2023	176,254.09	Q & D CONSTRUCTION LLC	WILLOW CREEK
COMPACTOR	CE016691	2023	129,391.33	TESLA MOTORS INC	ELECTRIC AVENUE
FORKS	CE020915	2023	944.35	US FOREST SERVICE	1200 FRANKLIN WAY
MINI EXCAVATOR	CE040452	2023	83,808.35	M4 ENGINEERING LLC	E 4TH ST & QUINCY ST
BUCKET	CE021223	2023	1,929.10	Q & D CONSTRUCTION LLC	19001 BRIAR ST
QUICK COUPLER	CE040452	2023	2,893.53	M4 ENGINEERING LLC	E 4TH ST & QUINCY ST
THUMB	CE040452	2023	2337.95	M4 ENGINEERING LLC	E 4TH ST & QUINCY ST
BUCKET	CE021098	2023	5,014.65	SOIL TECH INC	1155 S MCCARRAN BLVD
BUCKET	CE021096	2023	1,666.50	US FOREST SERVICE	1200 FRANKLIN WAY
BUCKET	CE021095	2023	1666.5	SUMMIT LINE CONSTRUCTION INC	5000 PERU DRIVE
AUGER	CE021240	2023	4538.33	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
AUGER	CE021239	2023	4,538.33	POKRAJAC CORPORATION	7711 SKY VISTA DRIVE
AUGER	CE021238	2023	5,318.50	Q & D CONSTRUCTION LLC	SELMI DRIVE VARIOUS
BUCKET	CE021360	2023	1,328.15	Q & D CONSTRUCTION LLC	545 HIGHLAND RANCH PARKWAY
BROOM	CE017026	2023	30938.52	Q & D CONSTRUCTION LLC	STEAMBOAT PKWY
GENSET	21-371	2023	219,629.47	TRUCKEE MEADOWS WATER	1355 CAPITOL BLVD
GENSET	21-367	2023	120,341.37	TRUCKEE MEADOWS WATER	1355 CAPITOL BLVD
WHEEL LOADER	CE016556	2023	308,296.27	SIERRA NEVADA CONSTR LLC	SNC YARD - GREG ST
WHEEL LOADER	CE016333	2023	308,296.27	GRANITE CONSTR RENO	INCLINE VILLAGE
BUCKET	CE016333	2023	16,210.74	GRANITE CONSTR RENO	INCLINE VILLAGE
BUCKET	CE016556	2023	16,210.74	SIERRA NEVADA CONSTR LLC	SNC YARD - GREG ST
SKIDSTEER	CE040694	2023	87,146.65	SUMMIT LINE CONSTRUCTION INC	LEMMON VALLEY EXIT 27
DOZER	CE040563	2023	873,976.08	RENO-TAHOE CONSTRUCTION INC.	3600 PERU DR
SKIDSTEER	CE040609	2023	99,028.92	US FOREST SERVICE	1200 FRANKLIN WAY
WHEEL LOADER	CE017125	2023	575,700.21	Q & D CONSTRUCTION LLC	USA PARKWAY & ELECTRIC AVENUE
BOOMLIFT	CE015634	2023	78,874.88	Q & D CONSTRUCTION LLC	OLD HUG HIGH SCHOOL
COMPACTOR	CE017097	2023	34,181.48	ASPEN EARTHWORKS INC.	1140 CORPORATE BLVD
COMPACTOR	CE040801	2023	187,854.64	Q & D CONSTRUCTION LLC	545 HIGHLAND RANCH PARKWAY
BACKHOE LOADER	CE040754	2023	124,016.06	TESLA MOTORS INC	ELECTRIC AVENUE
BUCKET	CE040754	2023	1,409.31	TESLA MOTORS INC	ELECTRIC AVENUE
QUICK COUPLER	CE040754	2023	3,302.94	TESLA MOTORS INC	ELECTRIC AVENUE
SCISSORLIFT	CE015681	2023	39,623.07	MACALLISTER MACHINERY CO CAT	2625 USA PKWY #117