



September 17, 2025

Re; Assessors response and new evidence
Appeal Case # CBO2025-1
Mineral County/Cole, Peggy
APN 001-181-13

To; the Nevada State Board of Equalization

Honorable Board Members

Please accept the following as new evidence in the above referenced case.

1. NRS 361.345; Attached in its entirety. I would ask the Petitioner to direct my attention to where a change in Occupancy Code is mentioned. I only see reference to a change in value.
2. Email exchange with Mr. Jeff Mitchell wherein an opinion was provided regarding the appropriateness of changing an occupancy code due to age.
3. 2012 re-appraisal photo of the building in question operating as a retail store.
4. NRS 361.227; Attached in its entirety. Petitioners statement under the paragraph entitled **“Clarification of the Occupancy Code:”** refers to NRS 361.227(1)(a)(2) which speaks to determining the value of improved land and not the improvements.

This statute was carefully reviewed at the CBOE and an opinion was rendered by the Mineral County District Attorney to which the petitioner disagreed.

I defer to the opinion rendered by Deputy Director Mitchell in attachment #2, and NRS 361.277(1)(b) as to determining taxable value of improvements.

5. Business License Application dated June 25th, 2025, for S & W Warehouse, aka/ Wayne Brusseau and a letter from the Mineral County Business license clerk regarding the nature of the business now located and in operation at the subject property.

Mr. Wayne Brusseau was introduced as Mrs. Coles Husband at the CBOE although he has not joined in executing any conveyances, executed by Peggy Cole to divest himself of any community interest he may have by being married to the Petitioner.

Petitioner states in her appeal that “the building is no longer being used for retail purposes. We use the building for storage, including furniture, desks, appliances, tools,



Kevin Chisum

Mineral County Assessor

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vehicles and other miscellaneous items. We are not operating a retail business. We do not have a state or city business license, nor do we file business tax returns.”

As of June 17th, 2025, this property has operated as a retail store.

Assessors Comments:

This case is especially concerning for me as an Assessor in that the arguments posed by the petitioner during the appeals process, are so far out of line with the standards and practices in NAC and NRS and opinions of the Department of Taxation. My main concern is we as Assessors rely in the interpretation and opinions of the Department of Taxation to execute the very important business of Nevada’s Ad Valorem tax code. When an employee of the department contradicts methodology, mis-interprets NRS and insists that the Assessor make changes to the methodology applied and disparages the Nevada appeal process is an outrageous overreach of her position. Her position at the Department of Taxation is only mention due to the fact she chose to wear her DoT identification lanyard to the CBOE and also identified as an employee of the department during the hearing. Mrs. Cole also stood and represented the DoT at the 2025 Fall Assessors Conference.

Mrs. Cole has every right to appeal the value of her property, but no authority to insist my office change how we determined that value.

Furthermore: Mrs. Cole states in her petition...

“The precedent set by the Mineral County Board of Equalization is that the 17 County Assessors are not held accountable for inaccuracies in the occupation code. This leaves property owners with no recourse for such errors.”

I am utterly offended by this comment as it comes from a place of ignorance and a lack of respect for the Appeal process.

Lastly:

Petitioner Cole provided several comparable sales. All but one was recorded outside the period required for comparable sales used in a 2025 Direct Appeal. The one sale provided within that period fails to qualify as a valid/qualified sale due to it being a distressed sale.

Respectfully submitted
Kevin B. Chisum, Mineral County Assessor

COMPLETE NRS'S REFERENCED BY PETITIONER

1. NRS 361.345 Power of county board of equalization to change valuation of property; review of changes in valuation and estimation of certain property by county assessor; notice of addition to assessed valuation.

1. Except as otherwise provided in subsection 2, the county board of equalization may:

(a) Determine the valuation of any real or personal property placed on:

(1) The secured tax roll which was assessed by the county assessor; or

(2) The unsecured tax roll which was assessed by the county assessor on or after May 1 and on or before December 15; and

(b) Change and correct any valuation found to be incorrect either by adding thereto or by deducting therefrom such sum as is necessary to make it conform to the taxable value of the property assessed, whether that valuation was fixed by the owner or the county assessor. The county board of equalization may not reduce the assessment of the county assessor unless it is established by a preponderance of the evidence that the valuation established by the county assessor exceeds the full cash value of the property or is inequitable. A change so made is effective only for the fiscal year for which the assessment was made. The county assessor shall each year review all such changes made for the previous fiscal year and maintain or remove each change as circumstances warrant.

2. If a person complaining of the assessment of his or her property:

(a) Has refused or, without good cause, has neglected to give the county assessor the person's list under oath, as required by [NRS 361.265](#); or

(b) Has, without good cause, refused entry to the assessor for the purpose of conducting the physical examination required by [NRS 361.260](#),

↪ the county assessor shall make a reasonable estimate of the property and assess it accordingly. No reduction may be made by the county board of equalization from the assessment of the county assessor made pursuant to this subsection.

3. If the county board of equalization finds it necessary to add to the assessed valuation of any property on the assessment roll, it shall direct the clerk to give notice to the person so interested by registered or certified letter, or by personal service, naming the day when it will act on the matter and allowing a reasonable time for the interested person to appear.

[Part 18:344:1953; A [1954, 29](#)](NRS A [1969, 95](#); [1981, 796](#); [1985, 1435](#); [1991, 2097](#); [1997, 1576](#); [2003, 2764](#); [2005, 2657](#); [2009, 1219](#))

4. NRS 361.227 Determination of taxable value.

1. Any person determining the taxable value of real property shall appraise:

(a) The full cash value of:

(1) Vacant land by considering the uses to which it may lawfully be put, any legal or physical restrictions upon those uses, the character of the terrain, and the uses of other land in the vicinity.

(2) Improved land consistently with the use to which the improvements are being put.

(b) Any improvements made on the land by subtracting from the cost of replacement of the improvements all applicable depreciation and obsolescence. Depreciation of an improvement made on real property must be calculated at 1.5 percent of the cost of replacement for each year of adjusted actual age of the improvement, up to a maximum of 50 years.

2. The unit of appraisal must be a single parcel unless:

(a) The location of the improvements causes two or more parcels to function as a single parcel;

(b) The parcel is one of a group of contiguous parcels which qualifies for valuation as a subdivision pursuant to the regulations of the Nevada Tax Commission; or

(c) In the professional judgment of the person determining the taxable value, the parcel is one of a group of parcels which should be valued as a collective unit.

3. The taxable value of a leasehold interest, possessory interest, beneficial interest or beneficial use for the purpose of [NRS 361.157](#) or [361.159](#) must be determined in the same manner as the taxable value of the property would otherwise be determined if the lessee or user of the property was the owner of the property and it was not exempt from taxation, except that the taxable value so determined must be reduced by a percentage of the taxable value that is equal to the:

(a) Percentage of the property that is not actually leased by the lessee or used by the user during the fiscal year; and

(b) Percentage of time that the property is not actually leased by the lessee or used by the user during the fiscal year, which must be determined in accordance with [NRS 361.2275](#).

4. The taxable value of other taxable personal property, except a mobile or manufactured home, must be determined by subtracting from the cost of replacement of the property all applicable depreciation and obsolescence. Depreciation of a billboard must be calculated at 1.5 percent of the cost of replacement for each year after the year of acquisition of the billboard, up to a maximum of 50 years.

5. The computed taxable value of any property must not exceed its full cash value. Each person determining the taxable value of property shall reduce it if necessary to comply with this requirement. A person determining whether taxable value exceeds that full cash value or whether obsolescence is a factor in valuation may consider:

(a) Comparative sales, based on prices actually paid in market transactions.

(b) A summation of the estimated full cash value of the land and contributory value of the improvements.

(c) Capitalization of the fair economic income expectancy or fair economic rent, or an analysis of the discounted cash flow.

↪ A county assessor is required to make the reduction prescribed in this subsection if the owner calls to his or her attention the facts warranting it, if the county assessor discovers those facts during physical reappraisal of the property or if the county assessor is otherwise aware of those facts.

6. The Nevada Tax Commission shall, by regulation, establish:

(a) Standards for determining the cost of replacement of improvements of various kinds.

(b) Standards for determining the cost of replacement of personal property of various kinds. The standards must include a separate index of factors for application to the acquisition cost of a billboard to determine its replacement cost.

(c) Schedules of depreciation for personal property based on its estimated life.

(d) Criteria for the valuation of two or more parcels as a subdivision.

7. In determining, for the purpose of computing taxable value, the cost of replacement of:

(a) Any personal property, the cost of all improvements of the personal property, including any additions to or renovations of the personal property, but excluding routine maintenance and repairs, must be added to the cost of acquisition of the personal property.

(b) An improvement made on land, a county assessor may use any final representations of the improvement prepared by the architect or builder of the improvement, including, without limitation, any final building plans, drawings, sketches and surveys, and any specifications included in such representations, as a basis for establishing any relevant measurements of size or quantity.

8. The county assessor shall, upon the request of the owner, furnish within 15 days to the owner a copy of the most recent appraisal of the property, including, without limitation, copies of any sales data, materials presented on appeal to the county board of equalization or State Board of Equalization and other materials used to determine or defend the taxable value of the property.

9. The provisions of this section do not apply to property which is assessed pursuant to [NRS 361.320](#).

(Added to NRS by [1965, 1445](#); A [1969, 1451](#); [1975, 65, 1656](#); [1977, 1318](#); [1979, 79](#); [1981, 788, 789](#); [1983, 1047, 1884, 1885](#); [1987, 2075](#); [1989, 668, 1818](#); [1993, 2312](#); [1997, 1111](#); [1999, 1029](#); [2001, 842](#); [2003, 2758](#); [2009, 1216](#); [2013, 3116](#))

Kevin Chisum

From: Jeffrey Mitchell <jmitchell@tax.state.nv.us> on behalf of Jeffrey Mitchell
Sent: Tuesday, September 16, 2025 12:26 PM
To: assessor
Subject: RE: Request for opinion

Good morning Mr. Chisum

In general within Marshall and Swift it is not the best practice to change occupancy codes in reference to age to accommodate value loss, but rather appropriate to set the occupancy codes according to the structure as built and then reduce valuation through appropriate forms of depreciation. Age does contribute to value loss and in some instances functionality of a property can change, but in general the occupancy should remain constant as built.

As you are aware with real property we are under the constraints of NRS 361.227 and specifically 1(b) which states.

(b) Any improvements made on the land by subtracting from the cost of replacement of the improvements all applicable depreciation and obsolescence. Depreciation of an improvement made on real property must be calculated at 1.5 percent of the cost of replacement for each year of adjusted actual age of the improvement, up to a maximum of 50 year.

NAC further clarifies that we are to value real property improvements according to the appropriate Marshall and Swift valuation service.

Sometimes age depreciation of 1.5 percent a year may not keep up with market depreciation, especially for extremely old properties that have exceeded 50 years of life. For such improvements there may be excess value loss that isn't captured accordingly and should be addressed so that the property does not exceed full cash value. With this we may need to take other measures to capture the appropriate value loss and depending on the type of property there are avenues available to address. Unfortunately changing occupancy codes is not the appropriate manner to do so. For example to capture further value loss it would be inappropriate to change a 428 Horse Arena to a 137 Hoop Greenhouse to accommodate for obsolescence. This can provide for confusion for successor appraisals as well as change the fundamental costs included in a specific cost.

If such value is warranted to be reduced to not exceed full cash value it is better practice to make a percentage adjustment downward or a lump sum adjustment to value and to leave the occupancy of the property as originally constructed. If help is needed in various ways to help determine appropriate obsolescence please reach out and we are happy to work through specific examples or scenarios.

Have a wonderful day and appreciate all you do for you County.

Regards

From: Kevin Chisum <assessor@mineralcountynv.org>
Sent: Monday, September 15, 2025 11:29 AM

To: Jeffrey Mitchell <jmitchell@tax.state.nv.us>

Subject: Request for opinion

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

Dear Jeff

I am in need of an opinion concerning occupancy. Is it appropriate to change the occupancy code of a structure due to age? Please forward your opinion and feel free to expand on your answer if needed for clarity.
Thank you in advance as I truly appreciate your time.

Kevin B. Chasen

Mineral County Assessor
assessor@mineralcountynv.org
105 So. A Street/PO Box 400
Hawthorne, NV 89415
(775)945-3684



09/04/2012 11:07



09/04/2012 11:07



MINERAL COUNTY, NEVADA BUSINESS LICENSE APPLICATION



1	I Am Applying for: (X Appropriate Field)	New Business <input checked="" type="checkbox"/>	Change in Ownership <input type="checkbox"/>	Change in Location <input type="checkbox"/>	Change in Name <input type="checkbox"/>	Change in Mailing Address <input type="checkbox"/>	Other <input type="checkbox"/>
	X All That Apply:	Liquor <input type="checkbox"/>	Gaming <input type="checkbox"/>	Brothel <input type="checkbox"/>	Amusement Devices <input type="checkbox"/>	Number of Devices: <input type="text"/>	
2	Entity Type: (X Appropriate Field)	Sole Proprietor <input checked="" type="checkbox"/>	Partnership <input type="checkbox"/>	Corporation <input type="checkbox"/>	LLP/LLC <input type="checkbox"/>	Other <input type="checkbox"/>	
3	Business Name: <u>SEW Warehouse</u>						
4	Physical Address:	Street <u>1107 5th ST. PO box 204</u>	City <u>Hawthorne</u>	State <u>NV</u>	ZIP + 4 <u>89415</u>		
5	Mailing Address:	Street/Post Office Box <u>430 Emerson Way</u>	City <u>Sparks</u>	State <u>NV</u>	ZIP + 4 <u>89431</u>		
6	Business Telephone:	<u>775-338-0704</u>	Taxpayer ID Number:	<u>20253371707</u>			
	Responsible Local Contact:	<u>Wayne Brusseau</u>	Contact's Telephone #:	<u>775-338-0704</u>			
7	E-mail address:	<u>Waynebrusseau@gmail</u>	Website Address:				
8	Corporate Office: (Parent Company)						
9	Corporate Address:	Street/Post Office Box	City	State	ZIP + 4		
10	Taxpayer ID #: (If different)		Corporate Office's Telephone				
11	List All Owners, Partners, Corporate Officers, Managers, Members, etc. If individual ownership, list only one owner. Attach Additional Sheets if Needed.						
	Last, First, MI	Title:			Percent Owned:		
	<u>BRUSSEAU, Wayne D.</u>	<u>Owner</u>			<u>100</u>		
	Last, First, MI	Title:			Percent Owned:		
	Last, First, MI	Title:			Percent Owned:		
	Last, First, MI	Title:			Percent Owned:		
12	Date Business Operations Will Begin:	<u>7-1-25</u>	Number of Employees in Mineral County:	<u>0</u>			
13	Describe the Nature of Your Business. Include Product Sold, Labor Performed and/or Services Rendered. <u>Wholesale Distributor</u>						
14	If You Have Acquired An Existing Business, Have a New Federal Tax Number, or Made a Change, Explain Below:						
15	I CERTIFY THE INFORMATION PROVIDED IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF.						
	Signature Responsible Party	Print Name and Title			Date		
	<u>Wayne Brusseau</u>	<u>Wayne Brusseau Owner</u>			<u>6-17-25</u>		
	Signature Responsible Party	Print Name and Title			Date		

ORIGINAL SIGNATURES REQUIRED. IF A GENERAL PARTNERSHIP OR JOINT VENTURE, MORE THAN ONE SIGNATURE IS REQUIRED.

LEGAL SIGNATURES INCLUDE: SOLE PROPRIETOR-OWNER, CORPORATE OFFICER, AND MANAGING MEMBER.

COMPLETING THIS FORM DOES NOT RELIEVE YOU OF ANY STATUTORY REQUIREMENTS RELATING TO YOUR BUSINESS

MINERAL COUNTY RECORDER'S OFFICE SUPPLEMENTAL FORM AND QUESTIONNAIRE

P.O. Box 1447, 105 So. A Street, Suite #2 - Hawthorne, NV 89415
(775) 945-3676 phone - hbunch@mineralcountynv.org

BUSINESS NAME: S & W Warehouse

ADDRESS: 107 5th St.

(PLEASE CHECK ONE)

- ☐ Countywide ☐ Hawthorne ☐ Mina
☐ Luning ☐ Walker Lake

FOR OFFICIAL USE ONLY

Date _____

Receipt _____

Fee _____

Acct _____

➤ AFFIRMATION OF COMPLIANCE WITH MANDATORY INDUSTRIAL INSURANCE REQUIREMENTS (REFER TO NRS 244.33505 and 268.0955)

(PLEASE CHECK ONE)

- ☐ The business named on this form has received workers compensation insurance coverage as required by the Nevada Industrial Insurance Act (NRS 616)
- ☐ Maintains a valid certification of self-insurance issued by the Nevada Insurance Commissioner pursuant to Nevada Industrial Insurance Act (NRS 616)
- ☒ The business named on this form is not subject to the provisions of the Nevada Industrial Insurance Act (NRS 616) due to a statutory exemption or as a business that has no employees nor hires any independent contractor or subcontractor.

➤ CHILD SUPPORT INFORMATION (REFER TO NRS 244.33506)

(PLEASE CHECK ONE) Corporations are exempt from completing this section

- ☒ I am not subject to a court order for the support of a child.
- ☐ I am subject to a court order for the support of one or more children and am in compliance with the order or am in compliance with the plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order; or
- ☐ I am subject to a court order for the support of one or more children and am **NOT** in compliance with the order or a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order. My Security Number is:

➤ ACKNOWLEDGMENT

The undersigned, being a duly authorized representative of the business named on this form, declares under penalty of perjury that all the information provided in the Mineral County Business Licenses is true and correct to the best of his/her knowledge.

Wayne Douglas Brusseau
Signature of Applicant

STATE OF NEVADA)
)
COUNTY OF MINERAL)

SUBSCRIBED AND SWORN TO BEFORE ME BY

Wayne Douglas Brusseau

ON THIS 17th DAY OF June, 2025

Heidi Brunelle
Notary Public

