Form 5101SBE

**RECEIVED** 

March 10, 2025 **STATE OF NEVADA** 

# Nevada State Board of Equalization DEPARTMENT OF TAXATION

## **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 OWN	ER AND	PETITION	ONER INF	ORMATI	ON			
NAME OF PROPERTY OWNER AS IT APPEAR	S ON THE TAX I	ROLL						
NAME OF PETITIONER (IF DIFFERENT THAN	PROPERTY OW	NER LISTED	IN PART A)			TITLE		
		0.00				EMAIL ADDRESS		102.4
MAILING ADDRESS OF PETITIONER (STREE		1 V				paggy Cole	770 6	egmail. Con
430 EMERSO	NW	STATE	ZIP CODE	DAYTIME PH		ALTERNATE PHON		FAX NUMBER
SPARKS		NV	29431		49790			
Part B. PROPERTY OWI	NER ENT	ITY DE	SCRIPTIC	N		Made	!	e may ekin Part R
Check organization type which be	est describes	s the Prop	erty Owner i	f an entity a	nd not a nati	urai person. Natu Corporation	rai person	s may skip rait b.
☐ Sole Proprietorship		Trust	Limitod	Dortnorchi		vernment or Go	overnmei	ntal Agency
☐ Limited Liability Company	(LLC) LI	General	or Limited	railieisii	р 🗆 00	verrincin or o		
☐ Other, please describe: The organization described a	hove wee	formed	under the I	aws of the	State of			27
The organization described a	shove is a	non-prof	iit organizal	ion	'es 🔲	No		
DOM O DEL ATIONICHID	OE DETI	LIUNEE	TO PRO	PERIYU	MANEKII	N PART A		
Check box which best describes	the relations	hip of Pe	titioner to Pr	operty Owne	er: 🗹 Additio	onal information i	nay be ned	cessary.
☐ Self		Trustee	of Trust		Employee	of Property Ow	ner	
☐ Co-owner, partner, mana	aing mem	ber			Officer of C	Company		
C Employee or Officer of M	lanademer	nt Compa	any					
☐ Employee of Officer, or Ow	ner of Les	see of le	easehold, p	ossessory	interest, o	r beneficial inte	erest in re	eal property
☐ Other, please describe:_								
Part D. PROPERTY IDE	NTIFICAT	ION IN	FORMAT	ION				
1. Enter Physical Address	of Proper	ty:				I cou	NTV	
ADDRESS //D7	STREET/ROAD	STREE		411.11	PPLICABLE) NTTHORN	1 - 4	INEA	2A L
				1///	, , ,		1111	
2. Enter Applicable APN of	r Account	t Numbe	er from ass	essment ACCOUNT	notice or	taxbill:		
ASSESSOR'S PARCEL NUMBER (APN)	2			ACCOON	NOMBER			
001-121-1			- V	AL SEP		At a second		ate, letter-sized sheet.
3. Does this appeal involve	e multiple	parcels	? Yes 🗆	No 🔣			s on a separ	ate, letter-sized sireett
If yes, enter number of parc	els:		Mu	tiple parce	el list is atta	acried. L		
4. Check Property Use Ty	pe: ☑							
☐ Vacant Land		□ Мо	bile Home	(Not on for	undation)	☐ Mining F	roperty	h.
☐ Residential Property			mmercial P			□ Industria □ Persona		
☐ Multi-Family Residential I	Property		ricultural Pr	орепу		□ Persona	rropert	y
☐ Possessory Interest in Re	eal or Pers	onai pro	репу	poolod: [				
5. Check Year and Roll Ty			nt being ap	F. Unessu		□ 202	1-2025 S	supplemental Roll
■ 2025-2026 Secured Roll			2024-202				1-2020 0	арринина
☐ 2025-2026 Centrally-ass	essed Roll		2024-202	5 Net Prod	Leeus Roil			
Other years being appealed:  Be prepared to cite the legal authority	n if any that	nermits the	e State Board t	o consider ap	peals of taxab	le value from prior	years.	
Part E. VALUE OF PRO	PFRTY	permits in						
FAILE, VALUE OF PRO	As esta	ablished b	y County Bo	ard of	Property O	wner: What is the	value you	u seek? Write N/A on
	Taxable		lization	ed Value	each line f	or values which a ble Value	A NOT DELL	ssessed value
Land	Zei 6	e Value タイ	ASSUSS 4	33 G		A		473
Buildings	69.0	199	24/	85	48	, 492	16.	9/2
Personal Property					,	<u> </u>	1	
Total							·	

For Clerk Use Only

25-141

### Form 5101SBE

### Part F. TYPE OF APPEAL

Check box which best describes the authority	of the S	tate Board to tai	ke jurisdiction to hear	the appeal.				
NRS 361.360(1); NRS 361.400(2): The value County Board or the failure of the County Board property.	County Board or the failure of the County Board to equalize resulting in overvaluation of property or undervaluation or non-assessment of other property.							
NRS 361A.240(2)(b): The under-or-over va	aluation o	f open-space use	property is being appear	aled				
NRS 361A.273(1): This is an appeal of a deferred tax years; the notice of conversion from County Board.	determin the asse	ation that agricul essor was receive	tural property has beer ad after July 1 and befor	n converted to a higher use re December 16 and the ap	e and for valuations for opeal was heard by the			
NRS 361.360(1); NAC 361.747(2)(c): The p	property w	vas denied an exc	emption that is allowed	by law. If so, describe the a	pplicable exemption			
Other reason, please describe.								
Part G. ATTACH A BRIEF STATES	MENT	OR LETTER	DESCRIBING T	HE ISSUES AND C	ONTENTIONS			
Part H. COUNTY APPEAL INFOR				Date Heard by County:				
County in which appeal was heard:	∟ آ ا	ase Number:	- 1	Feb 1B, 2	0.35			
MINERAL	<u> </u>	DE202	5-1	TED TOTA	- X			
		VERIFIC	ATION		-1 33 THE			
I verify ( or declare) under penalty of perjury using accompanying statements or documents, (1) the person who owns or controls taxable interest, possessory interest, beneficial interest. Owner or an affiliate of the Property Owner certify I have authorized each agent named in Part I.	, is true, of property est or ber and I am	correct, and con c, or possesses neficial use, purs acting within t	nplete to the best of m in its entirety taxable suant to NRS 361.334; he scope of my empl	y knowledge and belief; a property, or the lessee o or (2) I am a person emp oyment. If Part I below is	and that I am either or user of a leasehold loyed by the Property s completed, I further			
· slegar Coll			19 women					
Petitioner Signature ()			Title					
Print Name of Signatory			Date					
Part I. AUTHORIZATION OF AGE represent the Property Owner/Petitioner in proceeded, including printed name, contact information of the process	roceeding mation, s	gs before the St signature, title a	ate Board. List addition and date.	onal authorized agents o	n a separate sheet as			
I hereby authorize the agent whose name Equalization and to contest the value and/or authorize the agent listed below to receive hearings and matters including stipulations limited to the appeal of property valuation for	or exemple all notice and with a month of the contract of the	ption establishe es and decision thdrawals befor	d for the properties letters related there e the Nevada State	named in Part D(2) of to; and represent the Pe Board of Equalization.	his Petition. I further etitioner in all related			
Authorized Agent Contact Information:			L TITLE					
NAME OF AUTHORIZED AGENT:			TITLE:					
AUTHORIZED AGENT COMPANY, IF APPLICABLE:			EMAIL ADDRESS:					
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDR	RESS OR P.O	O. BOX)	· · · · · · · · · · · · · · · · · · ·					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER			
Authorized Agent must check each applicable	statemen	t and sign belov	<i>/</i> .					
I hereby accept appointment as the author	ized age	nt of the Proper	y Owner in proceedin	gs before the County Boa	ırd.			
It verify (or declare) under penalty of perincluding any accompanying statements or of the authorized agent with authority to petition in the Agent Authorization Form to be separate	locumen n the Sta	ts, is true, corre ite Board subjec	ct, and complete to t	he best of my knowledge	and belief; and I am			
Authorized Agent Signature			Title					
Print Name of Signatory			Date					

### To the Nevada State Board of Equalization:

Appeal of Mineral County Board of Equalization – Appeal Case # CBO2025-1 RE: Parcel Number 001-181-13, 1107 5th Street, Hawthorne, NV 89431

I am submitting this appeal to the Nevada State Board of Equalization because the Mineral County Board of Equalization declined to change the occupancy code for the property. During the hearing, the Mineral County District Attorney advised the board that an appeal of valuation does not encompass a change in occupancy code. I disagree.

**Relevant Statute:** NRS 361.345 outlines the power of the county board of equalization to change property valuations:

1. **(b)** The board may change or correct any valuation found to be incorrect by either adding or deducting the appropriate sum to ensure it reflects the taxable value of the property.

The board focused on adjusting the valuation based on the condition of the property, but I would like to emphasize that if the initial value or classification is incorrect, any subsequent adjustments will yield an inaccurate result. I hold a Bachelor of Arts in Mathematics, and it is clear to me that if the starting point is wrong, the outcome will be too.

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

Clarification of the Occupancy Code: The Mineral County Assessor stated during the hearing that NRS 361.227 (Determination of taxable value) and NAC 361.113 (Definitions of "Improved Land" and "Improvement") apply to the assessment of land values based on the property's use. According to NAC 361.1133, "improvement" includes any structure or building on the land, which should be classified accurately based on the current use.

The property at 1107 5th Street, Hawthorne, Nevada, should be classified under code 406 – Storage Warehouse. The current classification as 353 – Retail Store is based on its original use as a retail store 75 years ago. However, the building is no longer being used for retail purposes. We use the building for storage, including furniture, desks, appliances, tools, 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.

Given this, the property should be valued based on its current use as a storage warehouse, not as a retail store. The proper valuation should be based on the building's size (4,800 sq. ft.) at the RCN rate of \$40.41, with a 75% depreciation adjustment, resulting in a value of \$48,492. The assessor has made some adjustments in his calculations, but they do not reflect the proper occupancy code or the building's true use.

### **Attached Documents:**

- Picture of the building
- Property information from Assessor's Website
- Description of Class Code 406 Storage Warehouse
- Copy of the Assessor's Worksheet

I respectfully request that the Nevada State Board of Equalization review this appeal and adjust the occupancy code and valuation accordingly.

Thank you for your time and consideration.

Sincerely,

Peggy Cole peggycole770@gmail.com

775-224-9790

Parcel ID	001-181-13	Parcel Acreage	0.2300
Tax Year	2025 🕶	Assessed Value	33,524
		Tax Rate	0.0000
Land Use Group	COM	Тах Сар	High Cap
Land Use	400 - General Commercial	Tax Cap Returned	
Zoning	C1	Total Tax Fiscal Year	\$0.00
Tax District	010	(2025 - 2026)	<b>4</b>
Site Address	1107 5TH ST HAWTHORNE	Total Unpaid All Years	\$414.37
Neighborhood	010 - HAWTHORNE	Total Cupata in Icars	<b>611</b> (1.5)

Photos & Sko	etches		
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• A	Assessor Descriptions											
Year	Assessor Descriptions	Subdivision	Section	Township	Range	Block & Lot						
******	- Current Year 2025											
2025	HAWTHORNE LTS 19-20 BLK 111 .230 AC	HAWTHORNE-LTS 19-20				BLK 111 LT 20						

Related Names

**CURRENT OWNER FOR 2025 (2025 - 2026)** 

Name

COLE, PEGGY A.

**Mailing Address** 

430 EMERSON WY.

SPARKS, NV, 89431

Status

Current

Νo	Pers	sonal	Pro	perty
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• Structure 1 of 2

Structure 2 of 2

Taxable Value	Land	Building	Per. Property	ÿ	Totals
Residential	0	0	Andrew Control of Marine Control of the Control of	0	(
Com / Ind.	26,683	69,099	*****	0	95,782
Agricultural	0	0		0 ,	
Exempt	0	0	• .	0	0
Pers. Exempt					0
Total	26,683	69,099		0	95,782
Assessed Value	Land	Building	Per. Property		Totals
Residential	0	0		0	0
Com / Ind.	9,339	24,185	·	. 0	33,524
Agricultural	0	0		0	0
Exempt	0	0		0	0
Pers. Exempt					0
Total	9,339	24,185		0	33,524
	New Land	New C	onst.	New P	<sup>2</sup> .P.
Residential		0	0		0
Com / Ind.	· · · · · · · · · · · · · · · · · · ·	0	0		0
Agricultural		0	0		0
Exempt	•	0	0		0
Totals		0	. 0		0

No Billing Information

Fiscal Year	Total Due	Total Paid	Amount Unpaid
(2024 - 2025)	\$1,657.49	\$1,243.12	\$414.37
(2023 - 2024)	\$1,817.17	\$1,817.17	\$0.00
 (2022 - 2023)	\$1,427.53	\$1,427.53	\$0.00
(2021 - 2022)	\$1,694.39	\$1,694.39	\$0.00
 (2020 - 2021)	\$2,136.88	\$2,136.88	\$0.00

No Taxing Bodies Information

	Document					
Year	#	<b>Document Type</b>	Sale Date	Sold By	Sold To	Price
2019	170693	OTHER COUNTY DOCUMENT	6/4/2019			\$0
2016	162950	DEED (OLD RECORDS)	3/1/2016			\$33,911
2012	156342		7/17/2012			\$0
2012	156343	DEED (OLD RECORDS)	7/17/2012	•		\$94,000
2005	135800		8/2/2005	PATRICIA PARSONS-JACKSON	DAVID M & MARGERY DEAN ASHWOOD	\$95,000

No Genealogy

### Disclaimer

Mineral County presents the information on this web site as a service to the public. We have tried to ensure that the information contained in this electronic document is accurate. Mineral County makes no warranty or guarantee concerning the accuracy or reliability of the content at this site or any other sites to which we link. Determining the accuracy and reliability of this information is the responsibility of the user. Mineral County shall not be liable for errors contained herein or for any damages in connection with the use of the information contained herein. Due to data update schedules, the information on this web site may not reflect the most recent changes to property information.

For questions about property assessment information please contact 775-945-3684

2/12/25, 2:16 PM

406 Storage Warehouse

Show

Home > 406 Storage Warehouse

### 406 Storage Warehouse

These buildings are designed for storage and include an amount of office space commensurate with the quality of the building (typically 3 to 12 percent).

Typically, they have plaster or drywall interior partitions and may have some finished ceilings. The better qualities have small office fronts with ornamental materials at the front elevation, while lower cost structures are plain with very little if any ornamentation. Heating and ventilating facilities are sufficient to protect goods from freezing and other spoilage.

The following are not included in the costs: Special climate control equipment and dock levelers and material handling equipment.

Availability of Elevators by Area for this occupancy: Yes

Marshall Valuation Service sections: 14 and 44.

#### **Typical Lives:**

					Class				
Quality	Α	В	С	D	Н	S	Р	M	W
Low	45	45	40	35		35	35	40	
Average	50	50	45	40		40	40	45	
Good	50	50	45	40		40	40	45	
Excellent	55	55	50	45		45	45	50	-

### **Quality Selection Guide:**

Class A (Fireproof Structural Steel Frame):

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Low-cost block, tile or concrete	Unfinished, small office, few partitions	Minimum lighting & plumbing	Space heaters
Average	Brick on block or tile, concrete panels, very plain	Painted walls, few partitions, small offices	Adequate lighting & plumbing	Space heaters
Good	Ornamental concrete or brick, small office front	Plaster or drywall with partitions, some finished ceilings	Good lighting, plumbing, adequate restrooms	Hot water

Class B (Reinforced Concrete Frame):

https://www.swiftestimator.com/SE7Help/CE/help/Occupancies/O\_406.htm

1/3

### 2/12/25, 2:16 PM

### 406 Storage Warehouse

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Low-cost block, tile or concrete	Unfinished, small office, few partitions	Minimum lighting & plumbing	Space heaters
Average	Brick on block or tile, concrete panels, very plain	Painted walls, few partitions, small offices	Adequate lighting & plumbing	Space heaters
Good	Ornamental concrete or brick, small office front	Plaster or drywall with partitions, finished ceilings in most areas	Good lighting, plumbing, adequate restrooms	Hot water

### Class C (Masonry Bearing Walls):

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Block, cheap brick, tilt- up, light construction	Unfinished, small office, shell type, minimum code	Minimum lighting & plumbing	Space heaters
Average	Steel or wood frame or bearing walls, brick, block, or tilt-up	Painted walls, finished office, hardened slab	Adequate lighting, low- cost plumbing fixtures	Space heaters
Good	Steel frame, good brick, block, or tilt-up, tapered girders	Plaster or drywall, some masonry partitions, good offices		Space heaters
Excellent	Brick, concrete, good facade	Plaster or drywall, partitioned, finished ceilings in most areas	Good lighting & plumbing	Package A.C.

### Class D (Wood or Steel Framed Exterior Walls):

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Stucco or siding on woo	d Unfinished, slab, utility type, minimum office	Minimum lighting & plumbing	Space heaters
Average	Stucco on wood frame, wood trusses	Small office, average slab	Adequate lighting, low- cost plumbing fixtures	Space heaters
Good	Heavy wood frame, wood-or-stucco-siding—	Heavy slab or mill-type floors	Good lighting, adequate plumbing	Space heaters——

### Class M (Mill Type):

https://www.swiftestimator.com/SE7Help/CE/help/Occupancies/O\_406.htm

2/3

### 2/12/25, 2:16 PM

### 406 Storage Warehouse

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Average	Mill-type construction, brick and block, wood trusses	Painted walls, few partitions, small offices	Adequate lighting & plumbing	Space heaters
Good	Mill-type construction, brick walls, wood or steel trusses	Plaster walls, masonry partitions, painted trusses	Good lighting, adequate plumbing	Steam

### Class P (Pole Frame):

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Pole frame, metal siding	Unfinished utility type, light slab, minimum office	Minimum lighting & plumbing	Space heaters
Average	Pole frame, good metal siding, insulated	Small office, some finish, slab	Adequate lighting, little plumbing	Space heaters

### Class S (Metal Frame and Walls):

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Pre-engineered frame, metal siding	Unfinished utility type, light slab, minimum office	Minimum lighting & eplumbing	Space heaters
Average	Rigid steel frame, siding	Small office, average slab	Adequate lighting, low- cost plumbing fixtures	Space heaters
Good	Good steel frame, siding and fenestration	Some good office, interior finish and floor	Good lighting, adequate plumbing	Space heaters
Excellent	Heavy steel frame, insulated panels, good facade	Plaster or drywall, partitioned, finished ceilings in most areas	Good lighting & plumbing	Package A.C.

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				15 70 3	48,492



# Teresa McNally Mineral County Clerk-Treasurer

Bonnie Demars, Chief Deputy Suzanne Lahre, Senior Deputy Weslie Nigro, Deputy II

Mineral County is an Equal Opportunity Provider & Employer

April 3, 2025

Peggy Cole 430 Emerson Way Sparks, NV 89431

Re: Petition CBOE2025-1

Assessment Year:

2025-2026

Parcel Number:

001-181-13

Multiple Parcels:

No

**Hearing Date:** 

February 28, 2025

This is to notify you that the Mineral County Board of Equalization has decided to deny your appeal based on the Assessor's, Kevin Chisum, evaluation of Parcel #001-181-13.

If you have any questions, please contact the Mineral County Clerk's Office, 105 South "A" Street, Ste. #1, P.O. Box 1450, Hawthorne, Nevada 89415

Sincerely,

Teresa McNally Clerk- Treasurer

eresa Ma

PO Box 1450 Office: 775-945-2446



# **Nevada State Board of Equalization**





Taxpayer Petition for DIRECT Appeal
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
Mail: State Board of Equalization, 3850 Arrowhead Dr. Carson City, NV, 89706

Please Print or Type:

Part A. PROPERTY OW	NER	AND PETIT	<b>TONER INF</b>	ORMA	TION			
NAME OF PROPERTY OWNER AS IT APPE	ARS ON	THE TAX ROLL						
PEGGY A. COLE  NAME OF PETITIONEP (IF DIFFERENT THE	AN PROI	PERTY OWNER)				TITLE		*******
The state of the s		,						
MAILING ADDRESS OF PETITIONER (STRE	EET ADD	RESSORPO BOW)				EMAIL ADDR		
430 EMERSON WAY							70.6 gmail com	
SPARKS		STATE	89431	775-22	EPHONE 24-9790	ALTERNA	FE PHONE	FAX NUMBER
Part B. PROPERTY OV	VNER	R FNTITY DE		N				1.
Check organization type which	best di	escribes the Pro	perty Owner if	an entity	and hot a nati	ural persoi	n Natural perso	ons may skip Part B.
☐ Sole Proprietorship		☐ Trust				Corporati	on	
☐ Limited Liability Compar	ıv (LL	C) 🗆 Genera	ıl or Limited F	artners	ship Go	vernment	or Governm	ental Agency
☐ Other, please describe:	7 (	,			,			-
The organization described	abov	e was formed	under the la	ws of th	ne State of	-		791
The organization described	abov	e is a non-pro	ofit organization	on. 🗆	Yes 🗆	No		
Part C. RELATIONSHIP	OF	PETITIONE	R TO PROP	ERTY	OWNER IN	V PART	Α	
Check box which best describes	s the re	elationship of Pe	etitioner to Prop	perty Ow	ner 🗹 Additio	onal inform	ation may be n	ecessary
☑ Self		☐ Trustee			Employee			
Co-owner, partner, man	aging	member			Officer of C	Company		
☐ Employee or Officer of I			anv					
☐ Employee, Officer, or O				ssesso	ry interest, or	r benefici	al interest in i	real property
Other, please describe:		0, 200000 0			,			, , ,
Part D. PROPERTY IDE		ICATION IN	FORMATIO	)N				
1. Enter Physical Address								
ADDRESS	STREE	TIROAD			APPLICABLE)		COUNTY	
1107		Street			THORNE		MINERAL	
2. Enter Applicable APN	or Ac			ssmen	t notice or t	ax bill:	o	
ASSESSOR'S PARCEL NUMBER (APN) 001-181-13		ACCOUN	T NUMBER			PROPERTY	Y IDENTIFICATION N	UMBER (PIN)-MINES
			<u> </u>					
3. Does this appeal involv		Itiple parcels		lo 🗵			parcels on a sepa	rate, letter-sized sheet.
If yes, enter number of pare			Multip	ole parc	el list is atta	ched. L		
4. Check Property Type: I	✓					****		
☐ Vacant Land			obile Home (N		oundation)		ing Property	
☐ Residential Property	_		mmercial Pro				istrial Propert	
☐ Multi-Family Residential I			ricultural Prop	регту		LI Pers	sonal Propert	У
☐ Possessory Interest in Re								
5. Check Year and Roll Ty	/pe o							
☑ 2025-2026 Secured Roll		_	2024-2025				2024-2025 S	upplemental Roll
■ 2025-2026 Centrally-Ass	esse	d Roll 📗 🛭	2024-2025	Net Pro	oceeds Roll			
Other years being appealed:		u khat anamite tha	State Regard to co	oneidae ae	sneals of tayahla	value from	nring years	
Be prepared to the the legal dutilions	y, if air	y, that permits the	State Board to Le	Dirisider up	peurs of taxable	TORC JOHN	prior years.	14724
Part E. VALUE OF PRO	PER	TY						
		established by		or or				seek? Write N/A
			t of Taxation Assessed	Malua	on each line Taxable		which are not I	eing appealed essed value
Property Type Land		axable Value	Assessed			A		essed value
Buildings	60		24/10	75		192	70	9.9.72
Personal Property								
Possessory interest in real property		· · · · · · · · · · · · · · · · · · ·						
Centrally-assessed properties  Net Proceeds of Minerals			_					
Total								
			EIVE	(D)				
				1227	For Cler	k CSet info		
Form 5102SBE Laxpayer Direct Appeal			1.0 0005					
Last Revised 11 19 2024		I MAK	1 0 2025		<u> </u>			
		P.	l l		1			

### Part F. TYPE OF APPEAL Check box which best describes the authority of the State Board to take jurisdiction to hear the appeal. NRS 361.360(3): The value of real or personal property is being appealed, but the appeal could not be heard by a county board of equalization because the real or personal property was placed on the unsecured tax roll after December 15. NRS 361A.240(2)(b): The value of open-space property is being appealed, but the appeal could not be heard by a county board of equalization because the under-or-over valuation of open-space use assessment was placed on the unsecured tax roll after December 15. NRS 361A.273(2): This is an appeal of a determination that agricultural property has been converted to a higher use and for valuations for deferred tax years; the notice of conversion from the assessor was received after December 16 and before July 1. NRS 361.403: This is an appeal regarding the undervaluation, overvaluation or non-assessment of property by the Nevada Tax Commission (centrally-assessed utility, transportation or mine properties). NRS 362.135: This is an appeal of the certification of Net Proceeds of Minerals Tax by the Department of Taxation. This is an appeal of the denial of exemption of real or personal property by Department of Taxation X Other reason, please describe. Part G. ATTACH A STATEMENT DESCRIBING THE FACTS, REASONS AND STATUTORY BASIS RELIED UPON TO SUPPORT THE CLAIM, PURSUANT TO NAC 361.7012(6). Part H. AUTHORIZATION OF AGENT Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the State Board. I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition. I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Nevada State Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition. List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date. **Authorized Agent Contact Information:** TITI F NAME OF AUTHORIZED AGENT AUTHORIZED AGENT COMPANY, IF APPLICABLE: EMAIL ADDRESS: MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) DAYTIME PHONE ALTERNATE PHONE FAX NUMBER CITY STATE ZIP CODE I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the State Board. **Authorized Agent Signature** Date VERIFICATION I verify ( or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part H above is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part H. 3-10-25 owner Title Agent Signature required only if Petitioner did not sign certification and a separate Agent Authorization will be submitted. I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the State Board subject to the requirements of NRS 361.362 and NAC 361.7018 and the limitations contained in the Agent Authorization Form 5105SBE to be separately submitted. Title Date Authorized Agent Signature

Form 5102SBE Taxpayer Direct Appeal Last Revised 11/19/2024

# COUNTY RECORD



# Teresa McNally Mineral County Clerk-Treasurer

Bonnie Demars, Chief Deputy Suzanne Lahre, Senior Deputy Weslie Nigro, Deputy II

Mineral County is an Equal Opportunity Provider & Employer

April 24, 2025

Department of Taxation/DOAS Attn: State Board of Equalization 3850 Arrowhead Drive Carson City, Nevada 89706

**Dear State Board of Equalization:** 

Enclosed herewith are the following materials relative to the January 21, 2025, January 28, 2025, and February 18, 2025, meetings of the Mineral County Board of Equalization:

- 1. Certification of Copy
- 2. Notice of meeting of the Mineral County Board of Equalization and Notice of Deadline to File Petitions for Review of Assessed Valuation
  - a. Copy of Affidavit of Publication of Notice from the Mineral County Independent-News
- 3. Notice of date change for the meeting of the Mineral County Board of Equalization
  - a. Copy of Affidavit of Publication of Notice from the Mineral County Independent-News

### JANUARY 21, 2025, MEETING: Cancelled due to lack of quorum.

1. Photocopy of the Agenda of the Meeting of the Mineral County Board of Equalization for Tuesday, January 21, 2025

### JANUARY 28, 2025, MEETING:

- Photocopy of the Agenda of the Meeting of the Mineral County Board of Equalization held on Tuesday, January 28, 2025
- 2. Certified Copy of the Minutes of the Mineral County Board of Equalization meeting held on Tuesday, January 28, 2025, and a CD recording



## Teresa McNally Mineral County Clerk-Treasurer

Bonnie Demars, Chief Deputy Suzanne Lahre, Senior Deputy Weslie Nigro, Deputy II

Mineral County is an Equal Opportunity Provider & Employer

### FEBRUARY 18, 2025, MEETING:

- 1. Photocopy of the Agenda of the Meeting of the Mineral County Board of Equalization held on Tuesday, February 18, 2025
- 2. Photocopy of letter to Peggy Cole regarding the date and time of meeting
- 3. Photocopy of the Petition for Review of Taxable Valuation for Parcel #001-181-13, Assessed Owner – Peggy A. Cole, dated January 15, 2025
- 4. Photocopy of memorandum from the Mineral County Assessor dated January 28, 2025, with the recommendations relative to the Petition for Review of Assessed Taxable Valuation for Parcel #001-181-13, Assessed Owner - Peggy A. Cole
- 5. Certified Copy of the Minutes of the Mineral County Board of Equalization meeting held on Tuesday, February 18, 2025, and a CD recording
- 6. Photocopy of the Confirmation of Mailing
- 7. Photocopy of the Letter of Decision

April 24, 2025 Dept. of Taxation State Board of Equalization Page Two

If any additional information is desired, it will be furnished upon request.

Sincerely,

ly by Slahre

TM/sl **Enclosures** 

PO Box 1450 Office: 775-945-2446

105 South "A" Street, Suite 1 clerk-treasurer@mineralcountynv.org

Hawthorne, NV 89415

### **CERTIFICATION OF COPY**

STATE OF NEVADA	)	
	)	SS
COUNTY OF MINERAL	)	

I, TERESA MCNALLY, the duly qualified and acting Clerk of Mineral County, in the State of Nevada, and Ex-Officio Clerk of the Mineral County Board of Equalization, do hereby certify that the foregoing is a true, full and correct copy of the original:

CBOE Case #:

2025-1

Hearing Date:

2/18/2025

APN:

001-181-13

Petitioner:

Peggy Cole

now on file and or record in this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of Mineral County at my office, Hawthorne, Nevada, this 24th day of February, 2025.

TERESA MCNALLY, Clerk

Suzanne Lahre, Senior Deputy Clerk

# NOTICE OF MEETING OF THE MINERAL COUNTY BOARD OF EQUALIZATION AND NOTICE OF DEADLINE TO FILE PETITION FOR REVIEW OF ASSESSED VALUATION

The Mineral County Board of Equalization will meet in 2025 on the following dates:

January 21, 2025 at 2:00 p.m.

January 28, 2025 at 2:00 p.m.

February 4, 2025 at 2:00 p.m. (if necessary)

If additional meetings are necessary dates will be set by the Mineral County Board of Equalization and noticed by posting and newspaper advertisement.

Meetings of the Mineral County Board of Equalization will be held in the County Commissioner's Meeting Room, Mineral County Courthouse, First and "A" Streets, Hawthorne, Nevada.

Those taxpayers intending to protest their property valuation should obtain a Petition for Review of Assessed Valuation from the Mineral County Assessor's Office, and information for the preparation of the Petition can also be obtained from the County Assessor's Office.

The deadline for filing the Petition for Review of Assessed Valuation with the Mineral County Assessor is January 15, 2025.

If a Petitioner desires his hearing reported, he must arrange for a person to report the hearing. A copy of the transcript is to be provided to the County Board of Equalization, and one to the State Board of Equalization, at the expense of the Petitioner.

Persons filing a protest with the Assessor must appear before the County

Board of Equalization and submit proof of the improper assessment.

CLERK OF THE MINERAL COUNTY BOARD OF

EQUALIZATION.

Publish:

December 16, 2024

# Mineral County Independent-News

### And Kathryn Chidaster

clark of The Minaral County Independent-Noun, a weekly Newspaper, published for Minaral County in Minaral County County, Navada; that she has charge of and knows the legal notice appearing in said newspaper, of which a copy is hereunto attached, was first published in said newspaper in its print issue dated:

the date of the last publication being in the print issue of:

Under penelty of perjury, I declare that The foregoing is true and correct.

Dated:

Signed;

Kathryn-Chidester

STATEMENT

Mineral County Independent-News 420 Third St. Hawthorne, Neveda 89415 (775) 945-8444- LO88 MINERAL COUNTY BOARD OF THE AND NOTICE OF MEETING OF THE AND NOTICE OF DEADLINE TO FILE PETITION FOR REVIEW OF ASSESSED VALUATION

The Mineral County Board of Equalization will following dates:

January 21, 2025 at 2:00 p.m.

meet in 2025 on the

January 28, 2025 at 2:00 p.m. February 4, 2025 at 2:00 p.m. (if necessary) If additional meetings are necessary dates will be set by the Mineral County Board of Equalization and noticed by posting and newspaper advertisement.

County Commissioner's Meeting Room, Mineral County Courthouse, First and "A" Streets, Hawthome, Nevada.

Meetings of the Mineral County Board of Equalization will be held in the

SBE 22

Those taxpayers intending to protest their property valuation should obtain

Assessor's Office.

The deadline for filing the Petition for Review of Assessed Valuation with the Mineral County Assesser is January 15, 2025.

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Persons filing a protest with the Assessor must appear before the County Board of Equalization and submit proof of the improper assessment.

CLERK OF THE MINERAL COUNTY BOARD OF

Publish: December 16, 2024

# NOTICE TO THE PUBLIC

Notice is hereby given that the meeting of the Board of Equalization scheduled for February 4, 2025, has been cancelled. They will meet on February 18, 2025, at 2:00 PM and if necessary, on February 25, 2025, at 2:00 PM.

If you have any questions, please contact County Clerk Teresa McNally at 945-2446 or <u>clerk-treasurer@mineralcountynv.org</u>.

# Mineral County Independent-News

And Kathryn Chidester

declares and says that she is the Record

Clerk of The tillneral County Independent-Hours, a weekly
Newspaper, published for Mineral County in Mineral County
County, Nevada; that she has charge of
and knows the legal notice appearing in
said newspaper, of which a copy is
hereunto attached, was first published in
said newspaper in its print issue dated:

the date of the last publication being in the print issue of:

Under penalty of parjury, I declare that The foregoing is true and correct

Dated:

Signed.

Jan 30, 2025

Kath

STATEMENT:

Mineral County Independent-News 420 Third St. Hawthorns, Nevada 89415 (775) 945-8444- 1,088 NOTICE TO THE PUBLIC

Notice is hereby given that the meeting of the Board of Equalization scheduled for February 4, 2025, has been cancelled. They will meet on February 18, 2025, at 2:00 PM and if necessary, on February 25, 2025, at 2:00 PM.

If you have any questions, please contact County Clerk Teresa McNally at 945-2446 or clerktreasurer@mineralcountyny.org

SBE 25

# Cancelled - Did not have a quorum.

# MINERAL COUNTY BOARD OF EQUALIZATION

Delores Schaar, Chairman Gloria Hughes, Member Cindy Nixon, Member

Telephone (775)945-2446 P.O. Box 1450 Hawthorne, Nevada 89415

### **January 13, 2025**

AGENDA FOR THE MEETING OF THE MINERAL COUNTY BOARD OF EQUALIZATION TO BE HELD ON TUESDAY, JANUARY 21, 2025 AT 2:00 P.M.

PLACE OF MEETING: County Commissioner's Meeting Room, Mineral County Courthouse, First and "A" Streets, Hawthorne, Nevada.

DATE AND TIME OF MEETING: January 21, 2025 at 2:00 P.M.

2:00 p.m.

Organization of the Board (Public comment following)

<u>Immediately</u>

Minutes for January 21, 2025 - to be presented for review and approval.

**Following** 

(Public comment following)

### PUBLIC COMMENT

The Board may take action on any item scheduled for review or consideration immediately following such review or consideration. Unless otherwise stated, items may be taken out of the order presented on the agenda at the discretion of the Board.

NOTE: Persons attending the meeting who are disabled and require special accommodations or assistance are requested to notify the County Clerk's Office, P.O. Box 1450, Hawthorne, NV 89415 or by calling 775-945-2446 no later than 3 days prior to the meeting.

### A COPY OF THE AGENDA WILL BE POSTED AT THE FOLLOWING LOCATIONS:

- Bulletin Board in the hall by the DMV Office Hawthorne Nevada.
- Mineral County Clerk & Treasurer's Office, Mineral County Courthouse Hawthorne, Nevada.
- County Commissioner's Meeting Room, Mineral County Courthouse, Hawthorne, Nevada.
- Lobby of the Mineral County Courthouse, Hawthorne, Nevada.
- Bulletin Board at the Hawthorne Post Office, Hawthorne, Nevada.
- Bulletin Board at Safeway

If a Petitioner wants his matter reported, he must obtain the services of a Reporter and is to provide a copy of the transcript of the hearing to the County Board of Equalization and to the State Board of Equalization.

Posted by:

Suzanne Lahre

**Senior Deputy Clerk-Treasurer** 

# MINERAL COUNTY BOARD OF EQUALIZATION

Delores Schaar, Chairman Gloria Hughes, Member Cindy Nixon, Member

Telephone (775)945-2446 P.O. Box 1450 Hawthorne, Nevada 89415

### **January 21, 2025**

AGENDA FOR THE MEETING OF THE MINERAL COUNTY BOARD OF EQUALIZATION TO BE HELD ON TUESDAY, JANUARY 28, 2025 AT 2:00 P.M.

**PLACE OF MEETING:** County Commissioner's Meeting Room, Mineral County Courthouse, First and "A" Streets, Hawthorne, Nevada.

DATE AND TIME OF MEETING: January 28, 2025 at 2:00 P.M.

2:00 p.m.

Organization of the Board (Public comment following)

<u>Immediately</u>

Minutes for January 28, 2025 - to be presented for review and approval.

Following

(Public comment following)

### PUBLIC COMMENT

The Board may take action on any item scheduled for review or consideration immediately following such review or consideration. Unless otherwise stated, items may be taken out of the order presented on the agenda at the discretion of the Board.

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- Bulletin Board at Safeway

If a Petitioner wants his matter reported, he must obtain the services of a Reporter and is to provide a copy of the transcript of the hearing to the County Board of Equalization and to the State Board of Equalization.

Posted by:

Suzanne Lahre

Senior Deputy Clerk-Treasurer

# Mineral County **Board of Equalization January 28, 2025**

The Honorable Board of Mineral County Equalization met this day in a regular session with the following people present:

Gloria Hughes

Member

Cindy Nixon

Member

Suzanne Lahre Teresa McNally Senior Deputy Clerk

Clerk-Treasurer

Jaren Stanton

**CERTIFIED COPY** 

District Attorney
The document to which this certificate is attached is a full, true and correct copy of the original on file and of record in my office.

Chairman

DATE:

One of the cord in the cor

ABSENT:

Delores Schaar Kevin Chisum

Assessor

TERESA McNALLY, Clerk in and for the County of Mineral, State of Nevada.

Deputy

2:00 P.M.

Organization of the Board

The Mineral County Board of Equalization met at this time to proceed with the Organization of the Board.

The meeting was called to order by Cindy Nixon, Member.

Cindy Nixon, Member, suggested Delores Schaar remain the Chairman and Gloria Hughes, Member, become the Vice-Chairman.

A MOTION WAS MADE BY Member Nixon, seconded by Member Hughes, and unanimously carried by the Board to keep Delores Schaar as Chairman of the Board, Gloria Hughes to become Vice-Chairman of the Board, and Cindy Nixon to remain a Member.

Ayes:

Vice-Chairman Hughes

Member Nixon

Nays: Abstain: None None

Absent:

Chairman Schaar

Public Comment: None

### **IMMEDIATELY**

FOLLOWING:

The minutes of January 28, 2025 - presented to the Board for review and approval.

The minutes for January 28, 2025 will be presented and reviewed at the next meeting on February 18, 2025.

### **PUBLIC COMMENT: None**

Cindy Nixon, Member, adjourned the meeting until February 18, 2025, at 2:00 p.m. If necessary, another meeting will be scheduled for February 25, 2025.

There being no further business to come before the Board, the meeting of the Board adjourned sine die.

A verbatim recording of this meeting has been prepared and by reference becomes a part thereof.

# Mineral County Board of Equalization Tuesday, January 28, 2025

APPROVED:

MINERAL COUNTY BOARD OF EQUALIZATION

De ores Schaar, Chairman

ATTEST:

Teresa McNally, Clerk of the Board

# MINERAL COUNTY BOARD OF EQUALIZATION

Delores Schaar, Chairman Gloria Hughes, Vice Chairman Cindy Nixon, Member

Telephone (775) 945-2446 P.O. Box 1450 Hawthorne, Nevada 89415

### February 11, 2025

AGENDA FOR THE MEETING OF THE MINERAL COUNTY BOARD OF EQUALIZATION TO BE HELD ON TUESDAY, FEBRUARY 18, 2025 AT 2:00 P.M.

**PLACE OF MEETING:** County Commissioner's Meeting Room, Mineral County Courthouse, First and "A" Streets, Hawthorne, Nevada.

DATE AND TIME OF MEETING: February 18, 2025 at 2:00 P.M.

2:00 p.m.

Kevin Chisum, Assessor - Petition for Review of Assessed Valuation for Parcel

#001-181-13, Owner, Peggy Cole. (Public comment following)

<u>Immediately</u>

Minutes for January 28, 2025, & February 18, 2025 - to be presented for

following review and approval. (Public comment following)

### **PUBLIC COMMENT**

The Board may take action on any item scheduled for review or consideration immediately following such review or consideration. Unless otherwise stated, items may be taken out of the order presented on the agenda at the discretion of the Board.

NOTE: Persons attending the meeting who are disabled and require special accommodations or assistance are requested to notify the County Clerk's Office, P.O. Box 1450, Hawthorne, NV 89415 or by calling 775-945-2446 no later than 3 days prior to the meeting.

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- County Commissioner's Meeting Room, Mineral County Courthouse, Hawthorne, Nevada.
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- Bulletin Board at the Hawthorne Post Office, Hawthorne, Nevada.
- Bulletin Board at Safeway

If a Petitioner wants his matter reported, he must obtain the services of a Reporter and is to provide a copy of the transcript of the hearing to the County Board of Equalization and to the State Board of Equalization.

Posted by:

Suzanne Lahre

Senior Deputy Clerk-Treasurer





Bonnie Demars, Chief Deputy Suzanne Lahre, Senior Deputy Weslie Nigro, Deputy II

Mineral County is an Equal Opportunity Provider & Employer

February 11, 2025

Peggy Cole 430 Emerson Way Sparks, NV 89431

Re: Petition No. CBOE2025-1

Assessment Year: 2025-2026 Parcel Number: 001-181-13

Multiple Parcels:

No

Meeting Date:

February 18, 2025

This is to notify you that the Mineral County Board of Equalization will be holding a meeting regarding your Petition No. CBOE2025-1 on February 18, 2025, at 2:00 p.m. with a second meeting, if necessary, on February 25, 2025, at 2:00 p.m. The meetings will be held at the Mineral County Court House Commissioner Meeting Room, 105 South A Street, Hawthorne, NV 89415.

If you are unable to attend, you may join the meeting at: <a href="https://global.gotomeeting.com/join/550158989">https://global.gotomeeting.com/join/550158989</a>.

You can also dial in using your phone. United States (Toll Free): 877-309-2073

United States: +1 (646) 749-3129

Access Code: 550-158-989

If you have questions, please contact us at 775-945-2446 or PO Box 1450, Hawthorne, NV 89415 or clerk-treasurer@mineralcountynv.org.

Sincerely,

Suzanne Lahre

Clerk-Treasurer, Senior Deputy

# **MINERAL** County Board of Equalization

## PETITION FOR REVIEW OF TAXABLE VALUATION

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

Please Print or Type:						
NAME OF PROPERTY OWNER AS IT	NER/ PETITIONER INFOR	MATION	(Agent's Info	rmation to be cor	mpleted in Part	H)
PEGGY A.	D LE					
NAME OF PETITIONER (IF DIFFEREN	T THAN PROPERTY OWNER LISTED IN	PART A):		TITLE		
MAILING ADDRESS OF PETITIONER (	STREET ADDRESS OR P.O. BOX			C14411 40000000		
430 EMERS	ON WAY			Peggy Cute	170 egm	a. 1. com
CITY	STATE ZIP CODE	DAYTIME		ALTERNATE PHO		NUMBER
SPARKS	NV 8943		4-9790			
Check organization type which to Sole Proprietorship ☐ Limited Liability Compai ☐ Other, please describe:		r if an entity and ent	hip 🗖	Corporation Government or		
The organization described	above was formed under the	a laws of the	e State of			
	above is a non-profit organiz			J No		
Part C. RELATIONSHII	P OF PETITIONER TO PR	OPERTY	OWNER I	N PART A		
Check box which best describe	is the relationship of Petitioner to i	Property Own	ner: 🗹 Addit	ional information	may be necess	ary.
<b>⊠</b> Self	□ Trustee of Trust		<b>Employee</b>	of Property Ov	vner	
Co-owner, partner, mar			Officer of	Company		
	Management Company					
☐ Employee, Officer, or O	wner of Lessee of leasehold,	possessor	y interest,	or beneficial int	erest in real	property
Other, please describe:						,
Part D. PROPERTY IDE	ENTIFICATION INFORMA	TION				
1. Enter Physical Addres		411		_		
ADDRESS	STREET/ROAD		APPLICABLE)		COUNTY	
1107	5th Street	HAI	WTHURN	UR	MINERI	1 4
Purchase Price: ₹ 35,100.	(27)	Purchas	e date:// - /	-21		
2. Enter Applicable Asse	ssor Parcel Number (APN)	or Persona	al Property	Account Nun	ther from as	cacemant
notice or tax bill:				, , , , , , , , , , , , , , , , , , , ,		00001110111
-ASSESSOR'S PARCEL NUMBER (AF	· ·	ACCOU	NT NUMBER			
001-181-						
If yes, enter number of par	ve multiple parcels? Yes □			List multiple parcel	on a separate, le	tter-sized sheet.
il yes, enter number of par	ceis: Mi	ultiple parc	el list is atta	ached. 🔲		70
4. Check Property Use Ty					<u>.</u>	
☐ Vacant Land☐ Residential Property	☐ Mobile Home			☐ Mining P	roperty	
☐ Multi-Family Residential	Property ☐ Agricultural F			☐ Industria ☐ Persona	Property	
☐ Possessory Interest in R	eal or Personal property	toberty		□ reisona	Property	
	ype of Assessment being a	nnealed:	DI .	(w)		
	2025- 2026 - 2019-20			□ 2019	)-2020 Suppl	emental Roil
Part E. VALUE OF PRO						
Property Owner: What is the videfinition of Full Cash Value.	value you seek? Write N/A on each	h line for valu	ies which an	e not being appea	led. See NRS 3	61.025 for the
Property Type	Assessor's Taxable Val	ue			nion of Value	
Land Buildings	NA NA				IA	11
Personal Property	116, 240 NIA				140	=
Possessory Interest in real property	NIB				A	
Exempt Value	NIF	(8)		NI	A	
Total	116,240			65,	000	

1

### Part F. TYPE OF APPEAL

Check box which best descr	ibes the authority	of the Co	unty Board to	take jurisdiction to h	ear the appeal.	
NRS 361.357: The full				1970		
NRS 361.356: My prop					an identical use and a comp	parable location to my
property.						
NRS 361.355: My prop proof showing the owne					ervalued or not assessed, ar perty.	nd I have attached the
NRS 361.155: I request	a review of the As	sessor's d	ecision to deny	my claim for exemption	from property taxes.	
NRS 361A.280: The As	sessor has determi	ined my ag	ricultural propi	erty has been converted	to a higher use and deferred	I taxes are now due.
NRS 361.769: My prope	erty has been asse	ssed as pr	operty escapin	g taxation for this year a	and/or prior years.	
Part G. WRITE A ST	ATEMENT D	ESCRIE	ING THE	FACTS AND/OR	REASONS FOR YO	UR APPEAL.
REQUEST FOR REV	IEW, OR COR	MPLAIN	T. (ATTAC	H A SEPARATE	PAGE IF MORE ROOM	IS NEEDED).
		的有民族主	VERIFI	CATION		Uniforcial de la
verify ( or declare) under p	enalty of perlury	under the			foregoing and all informat	ion hereon, including
1) the person who owns on nterest, possessory interest Owner or an affiliate of the certify I have authorized ea agent named in Part H	t, beneficial interest Property Owner and sch agent named	est or ben and I am	eficial use, pu acting within	rsuant to NRS 361.33- the scope of my empl	4; or (2) I am a person empl oyment. If Part H below is	loyed by the Property s completed, I further
Jugger U				Title	***	
Petitioner Signature PE664 A.	COLG				150-06	
	WLE			January	15,2025	<del></del>
Print Name of Signatory Part H. AUTHORIZA	TION OF AG	ENT C.	malata thia ac	Date	Including an attornou has	has annulated to
represent the Property Own	er/Petitioner in p	roceedina	mprete ans se s before the C	cuon omy n an agent, county Board.	meroumy an automey, nas	Deen appointed to
<b>Authorized Agent Conta</b>	below to receive uding stipulations uation for the tax agents on a sepa	all notice and with roll and f	es and decision drawals befo iscal year nai	on letters related the re the County Board ned in Part D(5) of th neluding printed name	reto; and represent the Pe of Equalization. This auth	etitioner in all related orization is limited to
NAME OF AUTHORIZED AGENT:				TITLE:		
AUTHORIZED AGENT COMPANY, IF	APPLICABLE:			EMAIL ADDRESS:		
MAILING ADDRESS OF AUTHORIZE	D AGENT (STREET ADD	DRESS OR P	O. BOX)			
		STATE	I ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
CITY		SIAIE	ZIPGODE	DATIME PRONE	ACICAMATE PHONE	PACHOMBER
Authorized Agent must che	ck each annlicable	e statemer	at and sign he	low	1)))	
					lines hefers the County Bo	and
					lings before the County Bo	
Including any accompany	der penalty of pe	erjury und	er the laws o	of the State of Nevada	that the foregoing and a	Il information hereon
the authorized agent with	authority to petition	on the Sta	ite Board sub	ject to the requiremen	its of NRS 361.362 and the	Ilmitations contained
in the Agent Authorization	Form to be sepa	rately sub	mitted.			
Authorized Agent Signature				Title		
Print Name of Signatory				Date		
I hereby withdraw my						
	appeal to the Cou	inty Board	of Equalization			
Signature of Owner or Auti			of Equalization	Date	<u> </u>	

Statement regarding Assessment of APN #001-181-13 – 1107 5th Street, Hawthorne, NV 89431

The property identified above is currently assessed as Retail Stores and should be assessed as Storage Warehouses.

Talked with the County Assessor around 10:00 am on Monday January 13, 2025 and we could not come to an agreement regarding the assessed value. Kevin Chisum offered to change some amount for obsolesce, but still insisted that the classification as a retail store would remain the same.

The Property Condition/Construction is as follows:

- Block construction
- Unfinished interior
- minimum lighting
- minimum plumbing
- No heat
- swap cooler
- broken windows

The building is 74 years old and is currently used for storage. Items in the building include vehicles and miscellaneous personal property.

The property is not used as a retail store and has not been for several years. Definitely not during the time that I have owned the property.

Property Information

Parcel ID Tax Year 001-181-13

2025 🕶

Land Use Group

Land Use Zoning

Tax District
Site Address
Neighborhood

COM 400 - Gener

400 - General Commercial C1

010 1107 5TH ST HAWTHORNE

010 - HAWTHORNE

Parcel Acreage Assessed Value Tax Rate

50,023 0.0000 High Cap

0.2300

Tax Cap Returned Total Tax Fiscal Year

(2025 - 2026)

Tax Cap

**Total Unpaid All Years** 

\$0.00

\$828.74

Pay Taxes

Photos & Sketches



• Assessor Descriptions

Year

**Assessor Descriptions** 

Subdivision

Section Township Range

Block & Lot

Current Year 2025

2025

HAWTHORNE LTS 19-20 BLK 111 .230 AC

**HAWTHORNE-LTS 19-20** 

BLK 111 LT 20

Related Names

**CURRENT OWNER FOR 2025 (2025 - 2026)** 

Name Mailing Address COLE, PEGGY A. 430 EMERSON WY.

SPARKS, NV, 89431

Status

Current

No Personal Property

Structure 1 of 2

Structure 2 of 2

• Assessments	00				
Taxable Value	Land	Building	Per. Property		Totals
Residential	0	0		0	0
Com / Ind.	26,683	116,240		0	142,923
Agricultural	0	0		0	0
Exempt	0	0		0	0
Pers. Exempt					0
Total	26,683	116,240		0	142,923
Assessed Value	Land	Building	Per. Property		Totals
Residential	0	0		0	0
Com / Ind.	9,339	40,684	2011 411	0	50,023
Agricultural	0	0		0	0
Exempt	0	0		0	0
Pers. Exempt					0
Total	9,339	40,684		0	50,023
	New Land	New (	Const.	New	P.P.
Residential		0	0		0
Com / Ind.		0	0		0
Agricultural		0	0		0
Exempt		0	0		0

No Billing Information

Totals

	Fiscal Year	Total Due	Total Paid	Amount Unpaid
•	(2024 - 2025)	\$1,657.49	\$828.75	\$828.74
9	(2023 - 2024)	\$1,817.17	\$1,817.17	\$0.00
Ð	(2022 - 2023)	\$1,427.53	\$1,427.53	\$0.00
9	(2021 - 2022)	\$1,694.39	\$1,694.39	\$0.00
•	(2020 - 2021)	\$2,136.88	\$2,136.88	\$0.00

0

0

No Taxing Bodies Information

• s	ales History					
Year	Document #	Document Type	Sale Date	Sold By	Sold To	Price
2019	170693	OTHER COUNTY DOCUMENT	6/4/2019			\$0
2016	162950	DEED (OLD RECORDS)	3/1/2016			\$33,911
2012	156342		7/17/2012			\$0
2012	156343	DEED (OLD RECORDS)	7/17/2012			\$94,000
2005	135800		8/2/2005	PATRICIA PARSONS-JACKSON	DAVID M & MARGERY DEAN ASHWOOD	\$95,000
				Show 5 More (11)		

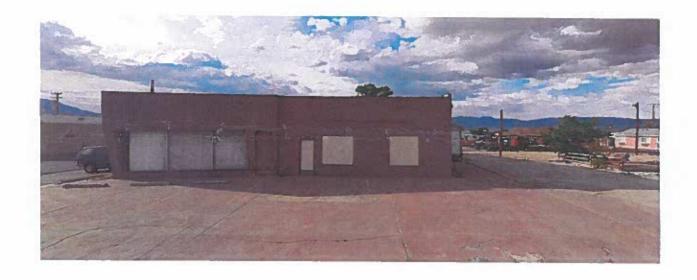
No Genealogy

#### Disclaimer

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For questions about property assessment information please contact 775-945-3684

# 1107 E Street Hawthorne, Nevada - TAKEN BY ASSESSOR



When Recorded mail to: Peggy A. Cole 430 Emerson Way Sparks, Nevada 89431

APN #001-181-13

JUC #: 1/9835

11/01/2021 08:35 AM Page: 1 of 2

OFFICIAL RECORD

Requested By: PEGGY A. COLE

Mineral County, NV Cindy Nixon, Recorder - Auditor

Fee: \$37.00 RPTT: \$138.45 Recorded By: dellis



# TREASURER'S TRUSTEE/QUIT CLAIM DEED

THIS INDENTURE, made and entered this 25<sup>th</sup> day of October 2021, by and between Christopher Nepper, County Treasurer, Trustee for Mineral County, State of Nevada, Party of the First part, and, **Peggy A. Cole**, a single woman as her sole property, Rarty of the second part.

Lots 19 and 20 in Block 111 as shown on the Official Plat of the Town of Hawthorne, recorded November 8, 198 in the Office of the County Recorder of Mineral County, Nevada as File No. 01455, Mineral County, Nevada records.

Together with all singular the tenements, hereditaments and appurtenances thereto belonging or in any wise appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits there, as well in law as in equity, subject to all easements of rights of way of record.

IN WITNESS WHEREOF, the party of the first part, County Treasurer as aforesaid, has hereunto set his hand and seal the day and year first above written.

\_\_\_\_\_\_Trustee

Treasurer of Mineral County, Nevada

JAN 2 8 2025



### ASSESSORS NOTES CONCERNING M&S ESTIMATOR FROM APPEALANT

1. Local Multiplier shown as 1.16 is incorrect.

Mineral County is an Equal Opportunity Provider & Employer

Estimate should have used a compound multiplier of 1.15 which is arrived at by multiplying the current cost multiplier (1.13) by the local multiplier (1.02). Ie: 1.13\*1.02 = 1.16 Please see the green pages copied from Marshall & Swift

2. Effective age of 74 is incorrect.

Year built is 1950. 2025-1950= 75yrs

3. Quality class is incorrect.

A .5 quality class is the absolute lowest quality class available in Marshall and Swift. Anything lower does not return a value in these estimator programs. This class is reserved for uninhabitable/ unusable buildings. This is the quality class used for structures which should be torn down.

Assessor believes a more appropriate class would be a split between avg and low. Some components present in the building are excessive for a Storage Warehouse. The number of light fixtures, wall outlets, finished walls and insulation are excessive for a storage warehouse therefore Assessor believes a 1.5 is appropriate.

4. Depreciation of 80% is incorrect.

NRS 361.227.2b states that depreciation shall be calculated at a rate of 1.5% for 50 years for a total of 75%. Taxpayer is aware of what Nevada depreciation is because NRS 361.227.2b was included in the evidence provided by taxpayer.

5. Assessor takes issue with the fact that the estimator did not account for those attributes which are present in the building but are absent from the Occupancy Description in Marshall & Swift such as a suspended ceiling, finished walls, insulation, building fenestration, extra office space with its own entrance, wall outlets and light fixtures, all of which are commensurate to a retail store and not a storage warehouse.

P.O. Box 400 Office: {775} 945-3684 105 South "A" Street, Suite 3 kchisum@mineralcountynv.org

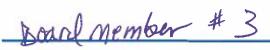
Hawthorne, NV 89415





## **CBOE 2025-1**

- 1. Assessors re-assessment response
- 2. Marshall & Swift pages for review
- 3. Assessors Calculation sheet for adjustments to a Retail Store
- 4. Taxpayers Estimate and NRS 361.227
- 5. Assessors Notes for Taxpayers estimate



#### **Kevin Chisum**

From:

Kevin Chisum <kchisum@mineralcountynv.org> on behalf of Kevin Chisum

Sent:

Tuesday, January 21, 2025 1:15 PM

To:

Peggy Cole

Subject:

Re: Petition for Review of Taxable Valuation

When we spoke last week, I agreed the value needed to be looked at and at least, some obsolescence applied. I also stated that I was unable to make any changes without a site visit.

As you are aware, I'm out of the office replacing the roof on my house which blew away last week. I will have Kelly submit your appeal to the CBE after this afternoon's meeting. I have requested the board push the next meeting out to February 18<sup>th</sup> and the 25th, to allow time for a site visit, re-assessment based on the site visit and a few days to consider a stipulated value. I'll reach out to you next week to arrange a site visit and access to the building.

In the meantime, please forward your workpapers used to arrive at a value of \$65,000 as stated in your appeal.

Respectfully Kevin B. Chisum, MC Assessor

From: Peggy Cole <peggycole770@gmail.com> Sent: Tuesday, January 21, 2025 12:21 PM

**To:** Kevin Chisum <a href="mailto:kchisum@mineralcountynv.org">kchisum@mineralcountynv.org</a> **Subject:** Re: Petition for Review of Taxable Valuation

#### Kevin,

Thanks for the update. Your office is welcome to see the inside of the building whenever we can set an appointment. We have a friend in Hawthorne that has a key to the building, we just need to coordinate a time. I understand your position. You have done nothing wrong.

I take full responsibility for not being aware of the classification of the building.

Thanks for your help.

**Peggy Cole** 

On Tue, Jan 21, 2025 at 9:40 AM Kevin Chisum < kchisum@mineralcountynv.org > wrote:

Peggy

You know any decision made by the board of appeals is only good for one year right? So if you and I don't have a meeting of the minds about the valuation then you will be dealing with this next year and the following year and so on. Its far better to grant my office access so we can make a determination about the missing attributes and quality class as we had agreed to last week. Without any evidence or access to the building I am not able to change the assessment. My first County board of appeals meeting is today at 2:00. If the appeal is not withdrawn by then then I am forced to defend the values as they are. My offer of reviewing the property and applying the appropriate obsolescence or reclassifying the building to a cinderblock storage warehouse can only happen after a site visit. I don't make changes to assessments based on the taxpayers word, even if you work at the Department of Taxation.

Respectfully

Keren B. Chisum

Mineral County Assessor

assessonamineralcountyny.org 105 So. A Street/PO Box 400 Hawthorne, NV 89415 (775)945-3684

From: Peggy Cole < peggycole770@gmail.com > Sent: Wednesday, January 15, 2025 12:56 PM

To: Mineral County Parcel 00126208 < kchisum@mineralcountynv.org >; kowens@mineralcountynv.org

snepper@mineralcountynv.org

Subject: Petition for Review of Taxable Valuation

Attached is a Petition for Review of Taxable Valuation for APN # 001-181-13 - 1107 5th Street, Hawthorne

I am retiring this year and want the valuation resolved. I don't want to travel back from Arizona next year to deal with this.

Your offer to adjust for obsolescence is not the resolution I was hoping for. Thank you,
Peggy Cole

I am sending the hard copy of the petition registered mail.

# **MINERAL** County Board of Equalization

## PETITION FOR REVIEW OF TAXABLE VALUATION

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

Part A. PROPERTY O	WNER/ PE	TITIONER	INFORM	AATION	(Agent's Infi	ormetion to be o	ompleted	in Part ið
PEGGY A.	COLE							
NAME OF PETTTONER (IF DIFFER	ENT THAN PROP	ERTY OWNER	LISTED IN P	ARTA):		TITLE		
MAILING ADDRESS OF PETITIONS	R (STREET ADD	RESS OR P.O.	BOX	<u> </u>		EWAIL ADDRESS	•	
430 EMER	SON h	-			_	peggy cute	1700	egma. I. Con
SPARKS			P CODE 19431	DAYTIME F	HONE 4- 9790	ALTERNATE PI	ONE	FAX NUMBER
Part B. PROPERTY					1016/201662	50 (8)	57116-5	
Check organization type white Sole Proprietorship		es the Prope	rty Owner il	an entity a			dural pen	sons may skip Part
☐ Limited Liability Comp			e i imitad i	Dodoonh		Corporation	- 0	nmental Agency
Other, please describ		a General C	n minten	L or frieign		30veriument o	r Govern	unental Agency
The organization describ		a formed u	nder the le	num of the	Ctoto of	<del></del>		
The organization describ						] No		
Part C. RELATIONSH								
Check box which best descri-	bes the relation	nship of Petil	ioner to Pro	perty Own	er: 🛭 Additi	ional Information	may be	necessary.
☑ Self		Trustee o	f Trust			of Property O	wner	
Co-owner, partner, m					Officer of C	Company		
Employee or Officer of						. 42		
Employee, Officer, or Other, please describe		ssee of lea	senota, po	DSSESSORY	interest, o	r beneficial in	terest in	real property
Part D. PROPERTY II		TION INE	DEMATIC	OM			_	
1. Enter Physical Addre			PACIFICATION IN	JI4				
ADDRESS	STREET/ROA				PPLICABLE)		COUNTY	
1107	5tn	Street	_	HAW	THURN	16	MN	ER A L
Purchase Price: \$ 35.100	. OD			Purchase	date:// - / -	-21 -		
2. Enter Applicable Ass	essor Parce	Number (	APN) or f	Personal	Property.	Account Nun	nber fro	m assessment
notice or tax bill: ASSESSOR'S PARCEL NUMBER (A	PAN	· · · · · · · · · · · · · · · · · · ·		ACCOUNT	* NAMED			·
001-181-				ACCOUNT	NUMBER			
3. Does this appeal invol		parcels?	Yes □ N	No 123		er multiple porcels	00 0 0000	rate, letter-sized sheet
If yes, enter number of pa					list is attac		LIVE STOPE	ner were sweet sweet
4. Check Property Use T	vpe: 🗃	<del>-</del> ,						
☐ Vacant Land		☐ Mobile	Home (N	ot on four	ndation)	☐ Mining P	roperty	
☐ Residential Property			ercial Pro		•	☐ Industrial		
☐ Multi-Family Residential☐ Possessory Interest in R			itural Prop	егту		☐ Personal	Propert	У
5. Check Year and Roll T				eled: M				<del> </del>
☑ 2020-2021 Secured Rol						2019	-2020 <b>\$</b>	upplemental Roll
Part E. VALUE OF PRO	PERTY		•					
Property Owner: What is the udefinition of Full Cash Value.	THE THEORY			o for values	which are n	ot being appeal	ed. See A	IRS 361.025 for the
Property Type Land	Ass	essor's Taxa	ble Value			Owner's Opin		hie
Buildings			40			(A. 5.	<u> </u>	
Personal Property  Possessory Interest in real property		NIA					A	
Exempt Value		NIA					A-	
Total			10					

1

Part F. TYPE OF APPEAL Check box which best describes the author	ritu of th	o County Boars	d to ta	re lurisdiction to l	ear the appeal	
NRS 361.356: My property is assesse						mparable location to my
property.  NRS 361.355: My property is overvalu proof showing the owner, location, descriptions.	ed becau	ise other propert	ly with	in the county is und the undervalued pro	lervatued or not assessed, sperty	and I have attached the
NRS 361.155: I request a review of the						
NRS 381A.280: The Assessor has dete	mined m	y agricultural pro	perty	has been converted	to a higher use and defem	ed taxes are now due.
NRS 361.769: My property has been as	sessed &	s property escap	ing ta	kation for this year a	nd/or prior years.	241D A DOW A1
Part G. WRITE A STATEMENT REQUEST FOR REVIEW, OR CO	MPLA	RIBING THE	CH	A SEPARATE F	PAGE IF MORE ROOM	M IS NEEDED).
		VERIF	3CA	TION		
I verify ( or doclare) under penalty of perjury any accompanying statements or document (1) the person who owns or controls taxabilinterest, possessory interest, beneficial into Owner or an affiliate of the Property Owner certify I have authorized each agent named agent named in Part H	ts, is tru e proper rest or b	e, correct, and ity, or possessi eneficial use, p	comp es in sursus	plete to the best of its entirety taxable ant to MRS 361.334 acone of my emplo	my knowledge and belie property, or the lessee ; or (2) I am a person emp wment. If Part H below I	n; and that I am either or user of a leasehold ployed by the Property is completed. I further
Jugger a could			Title	<u> </u>		· <del></del>
Petitioner Signature PEGUY A. CUL E					15,2025	
Print Name of Signatory			Dal	B	10,004	· · · · · · · · · · · · · · · · · · ·
Equalization and to contest the value and authorize the agent listed below to receive hearings and matters including stipulations the appeal of property valuation for the tax.  List additional authorized agents on a sept	all notice and with roll and	ces and decisions the contract of the contract	on let re the ned in	ters related there: County Board of Part D(5) of this	lo; and represent the Pe Equalization. This auth Petition.	ntioner in all related orization is limited to
					·	
AUTHORIZED AGENT COMPANY, IF APPLICABLE			1	BAAL ADDRESS:		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADD	RESS OR P	.O. BOXQ				
CITY	STATE	ZIP CODE	DAY	TIME PHONE	ALTERNATE PHONE	FAX N. IMBER
Authorized Agent must check each applicable	statemer	nt and sign belo	w.			
If hereby accept appointment as the author	ized age	nt of the Prope	rty O	wner in proceeding	s before the County Bos	rd.
I verify (or declare) under penalty of per netuding any accompanying statements or of the authorized agent with authority to petition in the Agent Authorization Form to be separa	locument the Sta	its, is true, con its Board subje	rect. s	and complete to th	e best of my knowledge	and belief; and I am
<u> </u>			Tille			
Authorized Agent Signature			Title			
rint Name of Signatory			Date			
I hereby withdraw my appeal to the Count	y Board o	of Equalization.				
Signature of Owner or Authorized Agent/Attorne	у		Dat	<b>e</b>		

Statement regarding Assessment of APN #001-181-13 - 1107 5th Street, Hawthorne, NV 89431

The property identified above is currently assessed as Retail Stores and should be assessed as Storage Warehouses.

Talked with the County Assessor around 10:00 am on Monday January 13, 2025 and we could not come to an agreement regarding the assessed value. Kevin Chisum offered to change some amount for obsolesce, but still insisted that the classification as a retail store would remain the same.

paneling, trimed diarways got sinish (plywood partitions) The Property Condition/Construction is as follows:

Block construction

Unfinished interior

minimum lighting

minimum plumbing

No heat

swap cooler

broken windows

The building is 74 years old and is currently used for storage. Items in the building include vehicles and miscellaneous personal property.

The property is not used as a retail store and has not been for several years. Definitely not during the time that I have owned the property.



#### **Kevin Chisum**

From:

Kevin Chisum

Sent:

Thursday, January 30, 2025 1:58 PM

To:

'Peggy Cole'

Cc: Subject: 'Jaren Stanton'; 'Teresa McNally'

Appeal of Improvements 001-181-13

### **Good afternoon Peggy**

I've gone thru the assessment for your commercial building and have found quite a few changes that need to be made but first I'll address the components mentioned in your appeal and the notes I made during the site visit.

#### **Block Construction:**

All exterior walls are concrete block and measured to be 14 feet tall. CAMA says 12' but no adjustment is being made. CAMA says building is 5,110 SF. Measured in Pictometry at 4800 sf.

#### Unfinished interior:

80% of exterior walls have insulation, wood paneling, trim and base. Interior walls separate the store retail area from the storage area, bathrooms and an office. Suspended ceilings in about 70% of the building with most acoustic tiles needing to be replaced. Some temporary walls have been erected but were not considered for this assessment due to inferior construction and materials.

#### Minimum Lighting:

Lighting fixtures, switches and wiring are all intact and commensurate to a retail store or an exceptionally well lit warehouse. Additionally an extension cord runs from within the building to an RV parked outside. The building has power to the electric panel but is not metering any output. It appears the electric system is fully functional but shut off at the time of the site visit.

#### Minimum plumbing:

Only rough-in plumbing, no fixtures.

#### No Heat:

Ductwork, LP pipe from tank to where furnace used to be. No Heater.

#### "Swap" Cooler:

Swamp cooler located on west side of building rusted out and not attached to the building. No cooling system was included in the assessment and Assessor considers this unit as Personal Property of no value to the building.

#### **Broken windows:**

Most windows were boarded up with some of those broken. Assessor considers glass as a maintenance item which periodically needs to be replaced. The value of windows are in the framing and fenestration they provide the building. Windows are commensurate to a retail store and not a storage warehouse.

**Notes from site visit;** Interior in rough shape but could be brought back to a functioning retail store with a reasonable amount of effort and replacing missing components. Exterior is not in bad shape but needs a new paint job, windows repaired and roof fixed.

In reviewing the assessment, the following outbuilding components will be changed as follows:

C/L fence w/rail 6'@ 30ft; none found- removed from assessment

Avg Asphalt per sq ft @ 5070 sf; measured with Pictometry @ 945 sf- corrected sq footage to measured.

Conc Block wall or fence Sq ft 8" @ 89 sq ft; confirmed, No changes.

CFW @ 4800 sf; measured 3800 sq ft, corrected to measured sf.

Parking bumpers @ 30 LF; 6 bumpers 5' each = 30 LF, no changes

In refining the building assessment, the following changes have been made.

Square footage of building was corrected to 4800 Sq Ft.

Exterior walls were changed from default to Concrete block but no adjustment for height.

Obsolescence has been added according to the contributary value percentage of each of the following components: I used the information contained in M&S Commercial Manual Section 85 Pg 1 "Avg Quality Neighborhood Shopping Center" as it was the closest representation of the subject building.

applied -4% adjustment Aluminum Storefront; (M&S = 4%) applied -3% adjustment Roofing (M&S = 6.1%) applied -4.56% adjustment Interior Finish; (M&S = 5.7%) Floor Cover; (M&S = 2.5%) applied -2.5% adjustment applied -1.3% adjustment Acoustic ceilings; (M&S = 1.3%) applied -5.6% adjustment Plumbing; (M&S = 5.6%)applied - .3% adjustment Toilet accessories and partitions (M&S = .3%) applied -7.7% adjustment Heat and Air (M&S = 7.7%) applied -8% adjustment Electrical including fixtures (M&S = 10.2%) Total obsolescence (M&S = 43.4%) applied (-36.96%) SAY -37%

After all adjustments are made, the new taxable value is as follows;

Building Structure: \$62,967 TV/ 22,038AV
Outbuildings: \$8026 TV/ 2809AV

Total Improvement value is \$70,933TV / \$24,848AV Owners opinion of value as stated in the petition for review was \$65,000TV/ 22,750AV. TV was 178.8% of owners opinion of value prior to changes. TV is 109% of owners opinion of value after changes

Land remains at \$26,683TV / \$9339AV

Total assessment \$97,676TV/\$34,187AV

Below are snips of the applicable screens in our training module.

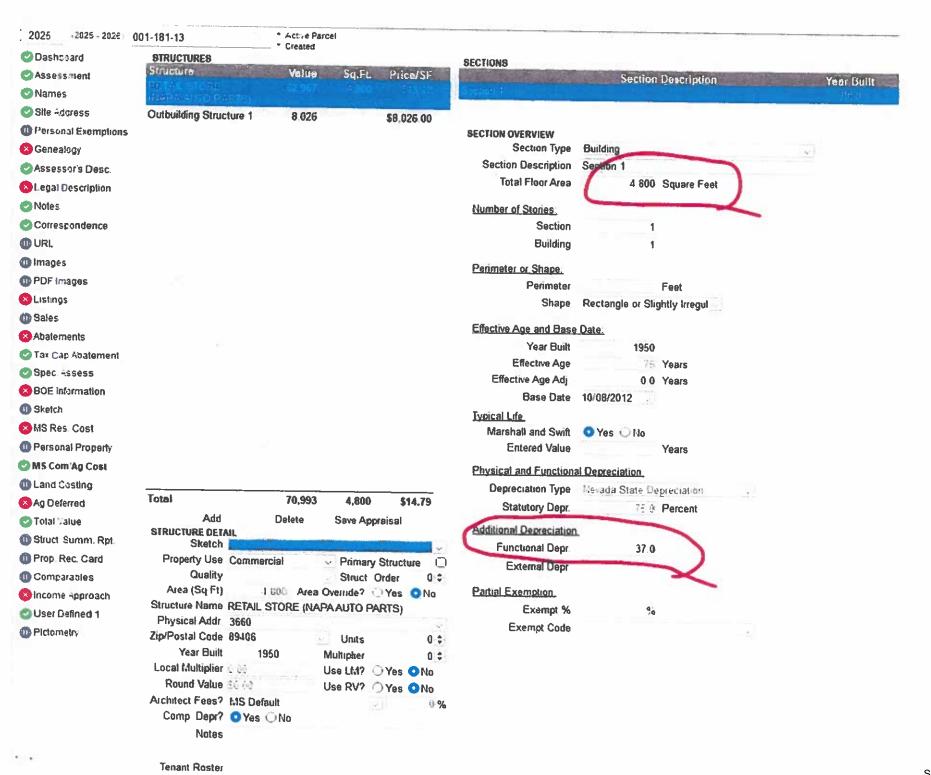
Parcel - 001-181-13 X Active Parcel 2025 (2025 - 2026 - 001-181-13 \* Created Dashcoard PRIOR YEAR GROSS ASSESSED VALUE Assessment Override Value Last Changed By Calculated Value Names 43.263 TIJCHALLY on 67/08/2014 43.263 Site Address **ASSESSMENTS** Personal Exemptions Leve! Land Building Agricultural Per. Property Ex. Land Ex. Bldg Genealogy Ex. P.P. Pers. Ex. Total Assessor's Desc. Reopen Roll (2025 - 2026) 9.339 + 40.684 + 0 + 0 + 0 + 0+ 0 . 0 =50.023 Legal Description Open Rell (2025 - 2026) 9.339 +40.684 + 0 +0 + 0 + 0+ 0 -0 = 50.023 estol1 Open Roll (2025 - 2026) 9.339 + 40.700 + 0 + 0 + 0 + 0 + 0 -0 = 50.039 Prior Year (2024 - 2025) 9.339 + Correspondence 40.700 + 0 + 0 + 0 + 0 + 0. 0 =50.039 **WURL O**lmages PDF Images Add Delete Listings ASSESSMENT DETAILS **O** Sales Date of Assessment Assessment Level Last Changed Changed By Reason for Change Assessed by CAMA Reopen Ron Abatements 1/30/2025 1/30/2025 KCHISUMAY Land Use 400 - General Commercial Tax Cap Abatement Exempt Code Not Exempt **Taxable Value Assessment Value** 🖸 Spec. Assess Land Building Per. Property Totals Land Building Per. Property Totals New Land New Const. New P.P. Omrt. Bide Residential 0 BOE Information 0 0 0 0 0 Com/Ind 26.683 70.993 97,676 9.339 24 548 Sketch 34.187 0 0 0 0 Agricultural 0 U 🔯 MS Res. Cost 0 0 Exempt 0 0 0 n 0 0 Personal Property Pers Exempt 0 MS Com/Ag Cost Total 26,683 70.993 97.676 9.339 24.848 34.187 0 0 Ū. Cand Costing PARTIAL EXEMPT DETAIL Source Citation beneted gA 🔯 Partial Exemption Amount

Total Value

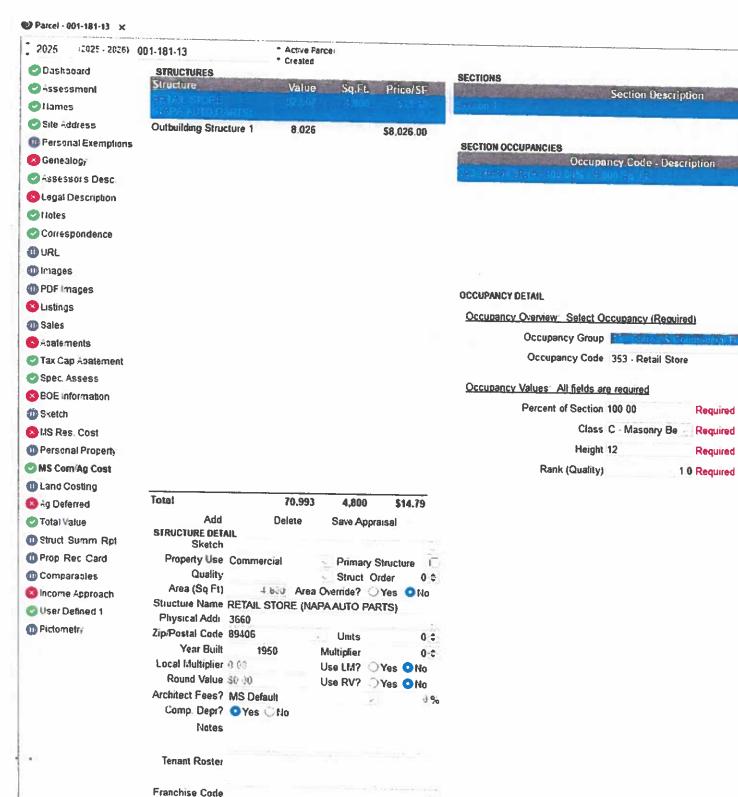
Total Value

Struct Summ Rpt.
Prop. Rec. Card

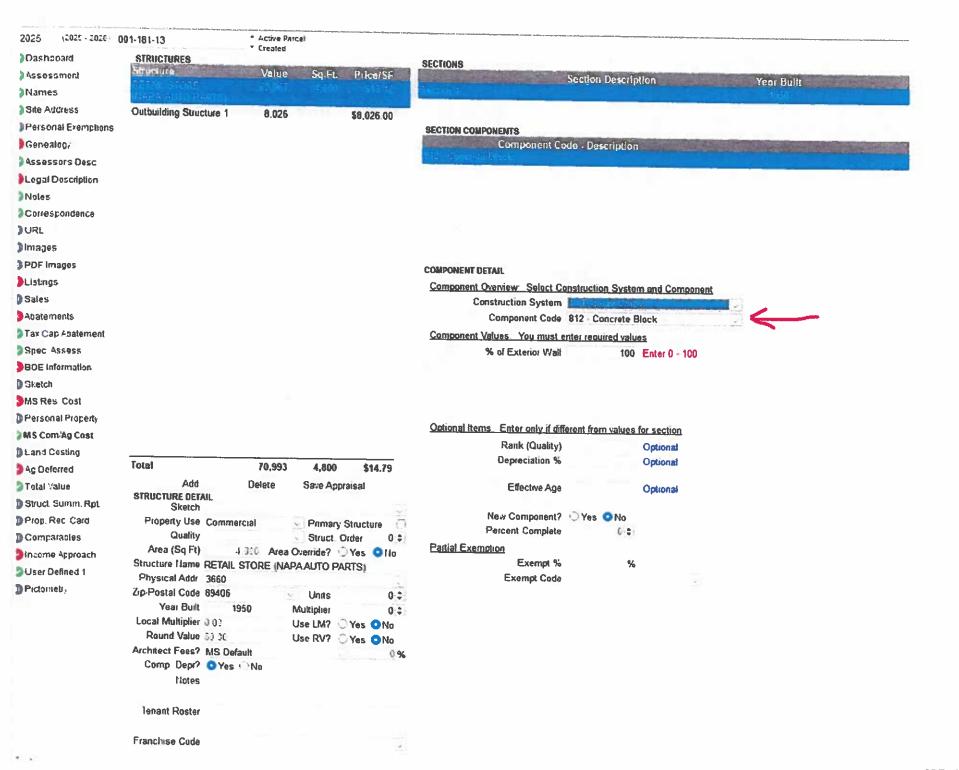
Comparables
Income Approach
User Defined 1
Pictometry



Franchise Code



Year Built



Franchise Code

Please review the above and give me a call if you have any questions.

If the values highlighted above are acceptable, please let me know and I will make the changes to the assessment in the live environment and draw a stipulation of value for us to sign and present to the CBOE.

Thank you

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



# **CALCULATOR METHOD**

RETAIL STORES (353)

	1		THE THE GIO	1750 2001				
CLASS	TYPE	EXTERIOR WALLS	INTERIOR FINISH	LIGHTING, PLUMBING AND MECHANICAL	HEAT	Sq. M.	COST Cu. Ft.	Sq. Ft.
	Excellent	Stone, face brick, best metal, fine display fronts	Best plaster and paneling, highly ornamental, terrazzo, carpet	Special lighting fixtures and effects, deluxe restrooms	Hot and chilled water (zoned)	2701.74	20.91	251.00
Α	Good	Brick or concrete, good metal or stone display front	Plaster, acoustic plaster or tile, carpet, plain terrazzo, vinyl	Good lighting and outlets, good restrooms and fixtures	Warm and cool air (zoned)	2023.61	15.66	188.00
	Average	Brick or concrete, average metal display fronts	Plaster or drywall, acoustic tile, rubber or vinyl composition tile	Adequate lighting and outlets,	Warm and cool air (zoned)	1593.06	12.33	148.00
	Low cost	Block and brick, concrete panels, plain front	Very plain, acoustic tile, asphalt tile	Minimum lighting, outlets and plumbing fixtures	Hot water	1216.32	9.41	113.00
	Excellent	Stone, face brick, best metal walls, fine display fronts	Best plaster and paneling, highly omamental, terrazzo, carpet	Special lighting fixtures and effects, deluxe restrooms	Hot and chilled water (zoned)	2486.46	19.24	231.00
В	Good	Brick or concrete, good walls, fine display fronts	Plaster, acoustic plaster or tile, carpet, plain terrazzo, vinyl	Good lighting and outlets, good restrooms and fixtures	Warm and cool air (zoned)	1862.15	14.41	173.00
	Average	Brick or concrete, average metal display fronts	Plaster or drywall, acoustic tile, rubber or vinyl composition tile	Adequate lighting and outlets, small restrooms	Warm and cool air (zoned)	1453.13	11.25	135.00
	Low cost	Block and brick, concrete panels, plain front	Very plain, acoustic tile, asphalt tile	Minimum lighting, outlets, and plumbing fixtures	Hot water	1097.92	8.50	102.0
	Excellent	Face brick, metal, fine ornamentation and displays	Best plaster, ornamental ceilings, paneling, terrazzo, carpet	Special lighting effects, good restrooms and fixtures	Warm and cool	2142.02	16.58	199.0
C	Good	Brick, stucco on block, best tilt-up, good display front	Plaster, acoustic plaster or tile ceilings, carpet, vinyl tile	Good lighting and outlets, adequate restrooms	air (zoned) Package A.C.	1582.29	12.25	147.0
•	Average	Brick, block, tilt-up, plain front, some ornamentation	Drywall/plaster, exposed masonry, acoustic tile, vinyl composition	Adequate lighting and outlets, small employees' restroom	Package A.C.	1194.79	9.25	111.0
	Low cost	Low-cost brick, block, tilt-up, low- cost front	Painted walls, drywall or acoustic tile, asphalt tile	Minimum lighting and employees'	Forced air	861.11	6.66	80.0
	Excellent	Good brick or stone veneer, good front and entrance	Plaster, acoustic plaster or good mineral tile, carpet and vinyl	High-level lighting and outlets,	Warm and cool	2055.90	15.91	191.0
D	Good	Good stucco or siding, brick veneer, good display front, ornamentation	Plaster, acoustic plaster or good acoustic tile, vinyl composition	good restrooms Good lighting and outlets,	air (zoned) Package A.C.	1517.71	11.75	141.0
	Average	Stucco or siding, plain front, little	Plaster or drywall, acoustic tile.	restrooms, standard fixtures Adequate store lighting	- acrage A.C.		11.73	141.0

Adequate store lighting.

minimum plumbing

restroom

restrooms, low cost fixtures

Good lighting and outlets,

Adequate store lighting,

restrooms, standard fixtures

restrooms, low-cost fixtures

Minimum lighting and outlets.

Minimum lighting and outlets,

Minimum lighting and employees'

finish, vinyl composition minimum plumbing NOTES: For retail basements, see Page 30. For parking structures, see Section 14. Pedestrian bridges, see Section 15 or 66.

#### **MULTISTORY BUILDINGS**

Low-cost stucco, siding, very plain

Pole frame, metal panels, lined

Sandwich panels, metal & glass,

ornamentation, good display front

and insulated, small front

Good colored panels, little

ornamentation, plain front

Metal panels on light frame,

finished interior, small front

Add 0.5% (1/2%) for each story over three, above ground, to all base costs, including basements but excluding mezzanines, up to 30 stories. Add 0.4% (4/10%) for each additional story over 30.

#### **CANOPIES**

To determine the cost for large entrance marquees or carport canopies use one of the following: Page 40 in this section; compute from the Segregated Costs in Section 43; or from Unit-In-Place Costs in Section 66.

#### **SPRINKLERS**

Systems are not included. Costs should be added from Page 40.

ornamentation

exterior

Low cost

Low cost

Average

Low cost

Good

DPOLE

S

#### **ELEVATORS**

Package A.C.

Forced air

Forced air

Package A.C.

Package A.C.

Forced air

1140.97

818.06

753.47

1506.95

1119.45

780.38

8.83

6.33

5.83

11.66

8.66

6.04

106.00

76.00

70.00

140.00

104.00

72.50

Elevator costs are not included in the base costs for retail stores. Extreme care must be exercised when using square foot elevator costs. Small commercial buildings may have only one elevator and/or handicap lift regardless of size, where a normal range or area served is not feasible for low- to mid-rise applications. Costs should be added as a lump sum from Page 39.

#### **BALCONIES**

To determine the cost for exterior balconies use one of the following: Page 40 in this section; compute from the Segregated Costs in Section 43; or from Unit-In-Place Costs in Section 66.

Drywall, cheap acoustic tile, vinvl

Acoustic tile, vinyl composition

Acoustic tile, vinyt composition.

Acoustic tile, gypsum board wall

vinyl composition, little trim

Drywall, cheap acoustic tile,

asphalt tile, few partitions

composition, few partitions

and carpet, some trim

carpet, interior finish

# PERCENTAGE BREAKDOWN OF BASE COST

The following general information should be considered for rough budgeting guides and checks only. The percentage breakdowns in some cases are based only on a few construction projects. They are presented here in conformity with our policy of furnishing all possible information to the users of the Marshall Valuation Service, with the knowledge that they will use the data with consideration for

# **AVERAGE-QUALITY FAST FOOD RESTAURANT**

The following percentages indicate the approximate portions of the total cost attributable to each component in a typical fast food restaurant of average size and quality.

Plans, engineering and supervision	2.5%
Permits	1.8%
Survey	.7%
Clearing, excavation and fill	2.3%
Concrete	.8%
Footings	1.2%
Foundations	2.0%
Slab on grade	1.9%
Masonry	4.3%
Wall insulation	.7%
Steel frame and decking	8.4%
Doors, frames and hardware	1.6%
Carpentry	5.5%
Roofing and roof insulation	7.0%
HVAC	10.6%
Electrical, including fixtures	8.6%
Plumbing	6.4%
Sprinkler system	.3%
Toilet partitions and equipment	.6%
Glass storefront	
Exterior ornamentation	4.9%
Drywall and partitions	2.7%
Tile, (FRP) and marlite	2.3%
Acoustic cellings	4.0%
Floor coverings	1.6%
Painting	4.6%
Cleanus and miscellaneous	1.8%
Cleanup and miscellaneous	.5%
Tax and freight	.5%
Contractors' overhead and profit	9.9%

The 9.9% listed for the general contractors' overhead and profit is the percentage of total cost. This is the equivalent of 11.6% of labor, material and subcontracts, excluding plans, engineering, permits and survey.

# **AVERAGE-QUALITY NEIGHBORHOOD SHOPPING CENTER**

The percentages listed below indicate typical costs attributable to various components in an average quality and size neighborhood shopping center.

5.5%	
3.1%	
6.5%	
11.5%	
3.9%	
1.5%	
13.6%	
4.0%	
6.1%	
1.7%	
5.7%	
2.5%	
.5%	
1.3%	
5.6%	
0.0%	
100.0%	
	3.1% 6.5% 11.5% 3.9% 1.5% 13.6% 4.0% 6.1% 1.7% 5.7% 2.5% .5% 1.3% 5.6% 3.3% 7.7% 10.2% 8.8%

Aljurtments to stone

The 8.8% listed for the general contractors' overhead and profit is the percentage of total cost. This is the equivalent of 10.3% of tabor, material and subcontracts, excluding plans, engineering and supervision.

# **CALCULATOR METHOD**

# STORAGE WAREHOUSES (406)

CLASS	TYPE	EXTERIOR WALLS	INTERIOR FINISH	LIGHTING, PLUMBING AND MECHANICAL	HEAT	Sq. M.	COST Cu. Ft.	Sq. Ft
	Good	Ornamental concrete or brick, small office front	Plaster or drywall with partitions, some finished cellings	*Good lighting, plumbing, adequate restrooms	Hot water	1313.20	8.71	122.00
A	Average	Brick on block or tile, concrete panels, very plain	Painted walls, few partitions, small offices	*Adequate lighting and plumbing	Space heaters	963.37	6.39	89.50
	Low cost	Low-cost block, tite or concrete	Unfin., small office, few partitions	*Minimum lighting/plumbing	Space heaters	758.86	5.03	70.50
	Good	Ornamental concrete or brick, small office front	Plaster or drywall with partitions, finished ceilings in most areas	*Good lighting, plumbing, adequate restrooms	Hot water	1173.27	7.78	109.0
В	Average Brick on block or tile, concrete panels, very plain		Painted walls, few partitions, small offices	*Adequate lighting and plumbing	Space heaters	850.35	5.64	79.00
	Low cost	Low-cost block, tile or concrete	Unfin., small office, few partitions	*Minimum lighting/plumbing	Space heaters	667.36	4.43	62.00
	Excellent Brick, concrete, good facade		Plaster or drywall, partitioned, finished ceitings in most areas	Good lighting and plumbing	Package A.C.	1323.96	8.78	123.00
C	Good Steel frame, good brick, block, or till-up, tapered girders		Plaster or drywall, some masonry partitions, good offices	Good lighting, adequate plumbing	Space heaters	855.73	5.68	79.50
1,5 >	Average Steel or wood frame or bearing walls, brick, block, or tilt-up  Block, cheap brick, tilt-up, light construction		Painted walls, finished office, hardened slab	Adequate lighting, low-cost plumbing fixtures	Space heaters	602.78	4.00	56.0
			Unfinished, small office, shell type, minimum code	Minimum lighting and plumbing	Space heaters	427.87	2.84	39.7
CMILL	Good Mill-type construction, brick walls, wood or steel trusses		Plaster walls, masonry partitions, painted trusses	*Good lighting, adequate plumbing	Steam	1173.27	7.78	109.0
OWILL	Average	Mill-type construction, brick and block, wood trusses	Painted walls, few partitions, small offices	*Adequate lighting and plumbing	Space heaters	812.67	5.39	75.5
	Good	Heavy wood frame, wood or stucco siding	Heavy slab or mill-type floors	Good lighting, adequate plumbing	Space heaters	780,38	5.18	72.5
D	Average	Stucco on wood frame, wood trusses	Small office, average slab	Adequate lighting, low-cost plumbing fixtures	Space heaters	543.58	3.61	50.5
	Low cost	Stucco or siding on wood	Unfinished, slab, utility type, minimum office	Minimum lighting and plumbing	Space heaters	384.81	2.55	35.7
DPOLE	Average	Pole frame, good metal siding, insulated	Small office, some finish, slab	Adequate lighting, little plumbing	Space heaters	470.92	3.12	43.7
POLE	Low cost	Pole frame, metal siding	Unfinished utility type, light slab, minimum office	Minimum lighting and plumbing	Space heaters	333.68	2.21	31.0
	Excellent	Heavy steel frame, insulated panels, good facade	Plaster or drywall, partitioned, finished ceilings in most areas	Good lighting and plumbing	Package A.C.	1237.85	8.21	115.0
S	Good	Good steel frame, siding and fenestration	Some good office, interior finish and floor	Good lighting, adequate plumbing	Space heaters	785.76	5.21	73.0
J	Average	Rigid steel frame, siding	Small office, average slab	Adequate lighting, low-cost plumbing fixtures	Space heaters	543.58	3.61	50.5
_8	Low cost	Pre-engineered frame, metal siding	Unfinished utility type, light slab, minimum office	Minimum lighting and plumbing	Space heaters	382.12	2.53	35.5

NOTE: For light commodity storage, see Section 17.

MULTISTORY BUILDINGS - Add .5% (1/2%) for each story, over three above ground, to all base costs of the building, including basements but excluding mezzanines.

SPRINKLERS - Systems are not included. Costs should be added from Page 37.

DOCK-HEIGHT FLOORS - See Page 27.

WAREHOUSE SHELLS - See Page 35.

\*ELEVATORS - Buildings with base costs which include elevators are marked with an asterisk (\*). If the subject building has no elevators, deduct the following from the base costs for buildings on this page, which are so marked. For buildings not marked or for basement stops, add costs from Page 36.

Sq. M. Sq. Ft.

Sq. M. Sq. Ft.

Sq. M. Sq. Ft.

Good.....

36.49 3.39 Average .....

29.60 2.75 Low Cost ...

32.82 2.12 SBE 57 2.12

# GARAGES, INDUSTRIALS, LOFTS AND WAREHOUSES

	OLO,	UNI-X		director, i	LOT TO AND WANE HOUSE					-
PLUMBING - Apply Table I to total floor area. Use Table II or S TABLE I - Typical cost ranges.	Section 53	for more	detail.		SPRINKLERS (Continued)	1	2	3	4	
TABLE ! - Typidal cost ranges.	1	2	3	4		2.48	3.18	4.09	5 23	
Armones and an armone and an armone and armone and armone and armone arm	6,38	9/24	13,25	19.15	9,000 20 20 20 20 20 20 20 20 20 20 20 20	2.38	3.03	3.87	4 96	
Automotive centers	3.74	5 51	8,17	12.15	80000 annument on an intermediate of the control of	2 31	2.95	3.75	4.78	
Auto dealerships, complete mannament and mannament and an artist and an artist and artist artist and artist and artist	3,77	5,65	8.42	12,55	125000	2.23	2.82	3 60	4.58	
Broadcasting facilities	4.01	5.88	8.63	12.70	150000 положения положения положения	2.16	2.74	3,49	4.43	
Cold storage facilities	1.49	2.66	4/39	6,99	200000	2,08	2,63	3.33	4.21	
Computer centers management and annual community of the c	6 18	8/15	10,75	14.20	250000 жиле физический принципальный принципальный	2.01	2.53	3.19	4.02	
Creameries an manuscriptor and accommon according	7.59	12.00	18.60	28.50	300000 адамиратацияння парадитичного принципа	1.98	2 46	3/08	3.86	
Garages, minitube deposition and administration	7.16	11.45	17 85	27 50	400000 жен надарного доп интеграратир до достато принима	1,89	2.36	2,95	3.67	
service, lower qualities	2.77	4,64	7.44	11.60	600000 в его и инапантальной выпанальной принципанию	1.75	2.19	2.73	3 42	
higher qualities (incl. municipal service centers)	4,66	7.59	11.95	18,85	800000 даналина выправания политичного политичного	1.68	2.10	2 62	3.26	
service shed	0.41	0.60	0.90	1,34	1000000 от полительно принципального	1.62	2.01	2.50	3.11	7
storage companion to a management and the storage of the storage o	1.82	2,78	4.24	6/39	HEATING, COOLING AND VENTILATING - Apply to total	il floor ar	08.			A.
underground parking	2.00	2.67	3.30	4 25	Add or deduct 3% for each foot of variation in average story	height fr	om 14 bi	189		-
Hangars, storage announcement management as a community	0.80	1.63	2,89	4.77	Costs are given for gas-fired heating surfaces. Add or dedu	ot as follo	we for ot	ner fuels.		
maintenance and offices	2.73	4.93	8.20	13/10	Oll-fired +7% Coal, stoker +7%			ind-fired	-2%	
Industrials, manufacturing, light	2.01	3.29	5.20	8 02	For Passenger Terminals, Research Labs and Cold Storage	e Bullding	s, use co	sts In Se	cilon 14	
heavy солошиний подоприментория спораванием	7/25	8.70	10,45	12 60	(4 - 1) <u>- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - </u>	A THE PARTY				
engineering and research parameters are un-	5.16	7.51	10.95	18 00	Heating Only Electric cable or baseboard annual months of the cable of baseboard annual months of the cable o	3.68	4.62	5.99	7.77	
laboratories	19.90	28.75	41.50	60.00	Electric Wall heaters (including FWA)	1.86	2 21	2.65	3.16	
Lofts - manuscript and a second	2.67	4 87	8.16	13,05	The state of the s	4.08	5 24	6.79	8.77	
flex buildings own meaning and an arrangement and are	2,18	3,63	5,80	9.03	Forced air communication and arrangement of the communication of the com		A PERSONAL PROPERTY.			
Miniwarehouses, company and an arrangement of the company of the c	0.45	1.21	2.34	4.05	Hot water, baseboard or radiators community or process	6.57	8.74	11166	15.55	The same
high-rise facilities	0.72	1.55	2.78	4,63	radiant floor assessment to company the commence of the	6.37	8.77	12,05	16 65	
Parking structures, parkades	0,83	1,62	2,80	4 68	Radiant heat, gas, suspended annumentation and the second	1.97	2:67	3.64	4.96	-
Passenger terminals	9.10	13,40	19.75	29.00	radiant panels compro-most-enr-de-ventomentum	3,38	4.03	4.79	5.72	
Post offices, branch processor and processor	4.98	6,68	8.97	12 10	Space heaters, gas, with fan	1.64	2.28	3.19	4.43	
main and a second	5.59	7.82	10,95	15,40	steam coil, With bolter, and an annual communication.	2.78	3.63	4.70	6.10	
processing facilities accommon accommon common accommon a	6,15	B 50	11.75	16.30	steam coll, without boller	1.97	2.66	3 56	4.78	
Showrooms: accommendation on the state of th	5,46	7.67	10.80	15,20	Steam radiator, with boller representation of the steam radiator, with boller representation of the steam radiator.	6/27	8.11	10.45	13.55	
T-Hangars occurrence o	0.57	0.98	1.55	2:42	without boiler unappropriate propriate propria	5.05	6.71	8.88	11/80	
Warehouses, storage annumentation and the storage and the stor	1.18	2.13	3,56	5.88	Wall or floor furnace	1.97	2.40	2 92	3.56	
distribution communication and a second contraction of the second cont		4,63	6.94	10.35	Heating and Cooling	11701	Zino	2102	0.00	
mega storage/distribution and management and pro-		0.87	1,55	2,57		17.05	22.55	29.75	39.25	
transit and approximate the commence of the co		5 92	The second	9.97	Zoned A.C., hot and chilled water and account of the control of th		18 10	CONTRACTOR OF STREET	23.40	1
TABLE II - ALTERNATE METHOD - Apply to total ni					Warm and cooled air months and the contract of	9.82	PERSONAL PROPERTY.	17.60	and the latest terminal to the latest terminal t	B
costs it l'able i la used.					Package heating and cooling, short ducts	7.48	9.84	12.95	17.10	
Cost per fixture				10300 00	Heat-pump system польностью польностью польностью на	8.04	11.15	15.50	21 45	
Cost per lap or drain without fixture and accommensation	690,00	890.00	1140.00	1480.00	add for ground-loop heat source	2.0B	3 01	4:39	6.37	
SPRINKLERS - Apply to aprinklered area. Costs in occupancies but do not include tanks. For extra-ha add 15% to the costs below. For supplemental in-rack	clude all	piping	for ordi	nary-hazard	Individual thru-wall heat pump	3.49	4.78	6.57	8 99	
add 16% to the costs below For stipplemental in-rack	zard occi	pancies,	such a	s hangars,	Cooling Only					
For early-suppression, fast-response system, add	0.68 pl	auu 307	. 10 1007	o per level.	Evaporative coolers	3.49	4,17	5.00	5.97	7
Ror early-suppression, fast-response system, add Chemical systems: see Section 63. For further discussion,	see Section	14 ahd	40	Prompto.	Refrigerated air conditioning only, zoned system amount	6.75	8.69	11.16	14:45	4
2500 square feet among announce or programmer		5,85			package unit, short ducts process proc	4/78	6.03	7.58	9.54	27-
5000 жентеринатирация принципальный принципа	3,61	4.78		8.35	Ventilation only, with ducts & blowers, more appropriately	1.22	1.57	2.01	2.57	
10000 альный противника политический политич	3.27	4 29			and the state of t					
15000 м. станистирнический придаваний при	3.07	4.01			MISCELLANEOUS - Apply to square feet of floor area	of descri	bed lami	nar flow	coverage	
20000 принципальным отпринципально отпринципального принципального	2 92	3.79	4,94	6,44	These costs vary greatly and the following typical cost	ranges si	hould be	used wit	h caution	is .
тако алу	2.76	3.87	4,63	5.97	Glean rooms, class 100,000 to 10,000		300,00			
40000 анализирання принадання в	2,63				class 1,000 to 100 companion opposition and an arrangement		800.00			4
арами интенциализмини принципри в в 60000	2 57	3 28	4.24	5,43	dass 100 to 10 merom memor memor meroment	The second second second	The second second			A
					Case (On to mercine and commence of the comment of	111000	10000	4100100	CONTRACTOR	E S

# LOCAL MULTIPLIERS

Apply to costs brought up-to-date from preceding pages. Do not apply to Section 98 or any other indexes,

## UNITED STATES

GLASS	A	В	C	D	S	GLASS	A	В	C	D	S	CLASS	A	В	C	D	S
KENTUCKY	0.95	0.96	0,96	0.96	0.97	MICHIGAN	1.02	1,02	1.02	1.01	1.04	MISSOURI	0.98	1.00	1.00	1.00	0,99
Ashland	1.01	1.01	1.00	1.01	1.01	Adrian	101	1.02	1.02	1,02	1.03	Cabe Girardeau	0.91	0.91	0.92	0.90	0.89
Bowling Green	0 93	0.97	0.95	0.95	0.97	Alpena	1.01	0199	0.98	0.97	1.01	Objumbia	1.00	1.06	1.03	1.03	1.06
Covington	0.96	0.97	0.97	0.97	0.98	AnniArbor	1,06	1.07	1107	1.06	1.09	Independence	1.05	1.07	1.07	1.07	1.06
Frankfort	0 94	0:94	0,94	0,98	0188	Battle Greek	0.99	0.99	0.99	0.98	0.99	Jefferson Gity	0,95	0.98	0.97	0.99	0.97
Lexington	0.95	0 95	0,94	0.98	0)94	Bay Oity	1.07	104	1.03	1.08	1.07	doplin	0.90	0.91	0.92	0.91	0.93
Louisville	0.96	0.95	0.94	0.95	0.95	Detroit	1.06	1.06	1.07	1.07	1.07	Kansas Olty	1.07	1.07	1,06	1.07	1.07
Newport Owenshoro	0.98	0.97	0.97	0.97	0.98	Escanaba	0.94	0.96	0 96	0.95	0.96	Rolla	0.86	0.89	0.89	0.88	0.86
Paducah	0.94	0.97	0.96	0.94	0.99	Film	1.06	1.06	1.04	1.04	1.09	Springfield	1,00	0.99	1.01	1,00	1.02
T 40 40 AT	U.D.	UIZO	Ciph	U(B4	Cioni	Grand Rapids	1.00	0.99	0.99	0198	0:99	St. Joseph	1.01	1.05	1.04	1.04	1.03
LOUISIANA	0:90	0.91	0,91	0.90	0.90	lähpeming	0.97	0198	0.99	0.97	0.98	St. Louis	1.05	1.05	1.07	1.08	1.05
Alexandria	0.89	0.80	0191	0.90	0190	Jackson	1.01	1.01		Contract of the last	Charles State of the Control of the		1100	1100		1100	1100
Baton Rouge	0.88	0.89	0.89	0.89	0.88			1000	1.01	1.01	1.03	MONTANA	0.91	0.95	0.97	0.95	0.97
Lafayette	0.88	0.91	0.91	0.91	0.87	Kalamazoo	1 04	1.03	1.03	1.01	1.04	Billings	0.94	0.95	0.99	0.96	0.99
Lake Charles	0.89	0,93	0.91	0.88	0.92	Lansing	0,99	0.99	0.99	0.97	0.99	Bozeman	0.92	0.97	0.98	0.97	0.99
Monroe	0,98	0.92	0.92	0.92	0.98	Marquette	0.97	0.98	0199	0/97	0.98	Butte	0.91	0.97	0,99	0.96	0.97
New Orleans	0.93	0.91	0.91	0 92	0.89	Monroe	1.02	1.04	1.04	1.03	1,05	Great Palls	0190	0.96	0.97	0.93	0.97
Shreveport	0.93	0193	860	0,91	0.92	Muskegon	1.01	101	1.00	0.99	1.01		0.88	0.93	0.98	0.94	0.94
en al Color						Nijos	1.08	1.05	1.07	1.05	1.07	Helene	The second section	ALC: UNKNOWN BOOK		and the Street of the Lot	0.93
MAINE	1,00	0.99	1.01	1.00	1 00	Roriflac	1.07	1,07	1.07	1,07	1.09	Lewistown	0.89	0.92	0.94	0.93	THE RESERVE AND ADDRESS.
Auburn	1.04	1.03	1.05	1.04	1.02	Port Huron	1.06	1.06	1.08	1.08	1.08	Missoula	0.95	0.98	0198	0.96	0.99
Augusta	1105	1.04	1108	1.06	1.07	Saginayy	1.04	1.02	1.01	1.01	1,04		0.00		0.07	1	alam.
Bangor	0.97	0.96	0.99	0.97	0.97	Sault Ste. Marie	0.99	0:99	0.98	0.97	1.00	NEBRASKA	0.93	0:95	0.95	0.94	0195
Blddeford	1.05	1.02	1.05	1.04	1.00	Traverse City	1.01	1.04	1,02	1.00	1.03	Grand Island	0.92	0.92	0.93	0:93	ACCRECATE AND ADDRESS.
Caribou Lewiston	0.93	0.92	0.93	0 93	0.94	Ypsilanti	1.08	1.07	1,07	1.08	1.09	Lincoln	0.94	0.95	0.92	0.91	0.95
Portland	1,04	1.03	1.05	1.04	1.02							Norfolk	0.95	0.98	0.99	0.98	Charleston extra
Presque Isle	0.93	1.00	1.03	1.02	1.02	MINNESOTA	1.07	1.12	1.10	1.08	1.11	North Platte	0.93	0.94	0.95	0.93	Manager of Laborator (C.)
Waterville	0.96	0.92	0.98	0:93	0.94	Austh	1.05	1.11	1.08	1.07	1.10	Omaha	0193	0.95	0 95	0.93	0,95
TY ATOT VINE	0.50	u sr	0,99	0)98	0.98	Brainerd	1.03	1.08	1.06	1.04	1.04						
MARYLAND	0.99	1,02	1.00	0199	0199	Duluth	1.09	1.13	1.11	1.08	1.12	NEVADA	1.11	1.41	1.11	1.09	1.13
Anne Arundel County	1.01	1.02		0.98	1.02	Hidbing	The second second	-		The second second	200	Garson City	1.07	1.07	1.07	1.05	1.10
Ballimore	0.98	1 00		0.99	0.99		1.07	1110	1.07	1,03	1.08	Elko.	1.13	1.15	1.13	1.12	1.17
Bethesda	1.03	1.08			1.01	Mankato	1.03	1.10	109	1.07	1.11	Fallon	1.02	1.01	1.02	1.01	1.04
Gumberland	0.98	1 00			0.98	Minneapolis	1.42	1.16	1.15	1.15	1.15	Las Vegas	1.09	1.13	1.12	1.14	1.12
Eastern Shore Area	0.96	0195			0.97	Moornead	1.04	1.10	1.07	1.04	1.10	Lincoln County	0.99	1:04	1.05	1.05	
Hagerstown	0.95	0.99			0.97	Rochester	1.08	1.14	1.11	1.08	1.13	Nye County	0.93	0.93	0.91	0.87	
Sliver Spring	1.03	1.06			1.02	St. Gloud	1.06	1.12	1.10	1108	1.10	Reno	1.12	1.11	1.09	1.07	MODERNA CO. C.
						St. Paul	1.12	1.17	1.45	1.15	1.15	Sparks	1.12	1.11	1,10	1.07	ACCOUNT OF SAME
MASSACHUSETTS	1113				1.12							Tahoe Area	1.19	1 20	The second second	1.20	
Boston	1.23	1.25			1.23	MISSISSIPPI	0,90	0.91	0.89	0.89	0.89			1120	THE REAL PROPERTY.		and the P
Cape Cod	1.14	1.15	100		The second second	Blloxi	0,91	0,94	0:90	0.90	0.89	NEW HAMPSHIRE	1.02	1.03	1.02	1.01	1 1.01
Fall River	1.11	1.12				Columbus	0.88	0,90	0.89	0.89	0.88	Concord	0.96	A SECURITY OF THE PARTY OF THE	DESTRUCTION OF THE PARTY	ACCEPTANCE AND	MARKET AND ASSESSMENT OF THE PARTY OF THE PA
Holyoke	1.10		THE RESERVE AND ADDRESS.	STREET, SQUARE, IN		Greenville	0.91	0.92	- Charles	0.91	0.89		THE RESERVE TO SERVE THE PARTY OF THE PARTY	Charles of the last	Company of the Party	STATE OF THE PARTY	Maria Company of the Park
Lawrence	1/14					Gulfport	0.90	0.92		0,90	The second second second	Dover	1.06	The second second			
Lowell	1.15					Hattlesburg	0.91	-	0.87	0.88		Keene	0.96	The second second	NO STATE OF THE PARTY NAMED IN		CONTRACTOR OF THE PARTY OF THE
Lynh	1.18					Jackson	0.89				-	Laconia	0.94	Married World Co., or other Designation of the last of		All Inches and the Control of the Co	THE PERSON NAMED IN
Methuen	1.15			A STATE OF THE PARTY OF THE PAR		Laurel	0.92	Maria Company	the Street of Street	COLUMN TO SERVICE		Littleton	0.96	A STATE OF THE PARTY OF THE PAR		ALC: UNKNOWN	THE RESERVE OF THE PERSON OF T
Natick	1/16										A CONTRACTOR OF THE PARTY OF TH	Manchester	1.01		THE RESERVE	ACCOUNTS AND ADDRESS.	CONTRACTOR CO.
New Bedford	11.12					Meridian	0.88			1000000	1000	Nashua	1.13	THE RESERVE			Name and Address of the Owner, where the Party of the Owner, where the Party of the Owner, where the Owner, which is the Owner, which
Pittafield	1,02					Natohez	0,89	COLUMN TO SERVICE STATE OF THE PARTY OF THE		and the second	0,89	Portsmouth	1.03	1(04	1.05	1.04	4 1.03
Springfield	1.14					Tupelo	0.88	A STATE OF THE PARTY OF THE PAR	0.88		0.87	Rochester	1.04	1.06	1.05	1.0	4 1.04
Worcester	1108	1.08	1106	1.10	1110	Vicksburg	0.97	0.90	0.89	0.90	0.89	Salem	1.08	1.10	1.08	1.05	5 1.06

MARSHSEL PALUATION SERVICE

The data included on this page becomes obsolete after update delivery, scheduled for April 2024.

O 2024 Gord on this page becomes obsolete after update delivery, scheduled for April 2024.

These multipliers bring costs from preceding pages up to date. Also apply Local Multipliers, Section 99, Pages 5 through 10,

		C	ALCI	JLAT	OR C	OSTS	ECTI	ONS				s	EGRE	GAT	ED C	OST S	ECTI	alle	
(Effective Date of Cost Pages)  EASTERN	A B C D	11 (11/22) 1.05 1.04 0.99 0.96	12 (8/22) 1,06 1,05 0,99 0,97	13 (5/22) 1.11 1.08 1.08 1.05	14 (2/22) 1,14 1,14 1,09 1,07	15 (11/23) 1.01 0.98 1.02 0.99	16 (8/23) 1.03 1.00 1.02 1.00	1/7 (6/23) 1,05 1,02 1,03 0,98	18 (2/23) 1.07 1.04 0.99 0.97	(Effective Date of Cost Pages)	A B C D	41 (12/22) 1.05 1.04 0,99 0.96	42 (9/22) 1.06 1.05 0.99 0.97	43 (6/22) 1.11 1.08 1.08 1.05	44	45 (12/23) 1.01 0.98 1.02 0.99	46 (9/23) 1.03 1.00 1.02 1.00	47 (6/23) 1.05 1.02 1.03 0.98	48 (3/23) 1.07 1.04 0.99 0.97
CENTRAL	S A B C D S	1,02 1,00 0,98 0,96 0,98 0,91	1.02 1.01 1.00 0.97 0.95 0.96	1.05 1.05 1.05 1.05 1.03 1.00	1.10 1.12 1.09 1.06 1.06 1.07	0.97 0.99 0.97 1.01 0.97	0.99 0.97 0.96 1.00 0.95	0,99 0,96 0,96 0,95 0,98	0.99 0.97 0.96 0.95 0.95	CENTRAL	SABCOS	1.02 1.00 0.98 0.96 0.93 0.91	1.02 1.01 1.00 0.97 0.95 0.96	1.08 1.05 1.05 1.05 1.03 1.00	1.10 1.12 1.09 1.08 1.06 1.07	1.02 0.97 0.99 0.97 1.01 0.97	1.00 0.99 0.97 0.96 1.00 0.95	0.99 0.99 0.96 0.96 0.95 0.98	0.97 1.03 0.99 0.97 0.96 0.95 0.95
WESTERN	A B C D S	1,00 0,99 0,98 0,99 0,98	1.06 1.02 1.02 0.98 0:97	1,18 1,18 1,07 1,07 1,07	1,20 1,14 1,13 1,12 1,12	1.08 1.08 1.02 1.00 1.01	1.02 1.04 1.03 0.99 1.05	1,03 1,03 1,01 1,04 1,03	0,99 1,00 1,02 1,00 0,97	WESTERN	A B C D S	1.00 0.99 0.98 0.99 0.96	1.06 1.02 1.02 0,98 0,97	1.13 1.13 1.07 1.07 1.10	1.20 1.14 1.03 1.12 1.12	1.03 1.03 1.02 1.00 1.01	1.02 1.04 1.03 0.99 1.05	1.03 1.03 1.01 1.04 1.03	0.99 1.00 1.02 1.00 0.97

# UNIT-IN-PLACE COST SECTIONS (51 - 70)

1 sapas adms abod siyl.  51 - 51 - 51 - 52 - 53 - 54 - 55 - 56 - 56 - 56 - 56 - 56 - 56	2-3 4 7-8 3,7 1-4,6 5 1-8 9-12 1-6 3-7 1-2 3-6 7 8 8 1-6 1	Date (3/23) (3/23) (3/23) (3/23) (3/23) (6/23) (6/23) (6/23) (6/23) (8/23) (8/23) (8/23) (8/29) (8/28) (8/29) (9/23) (9/23)	Goncrete Foundations Plings Steel and Concrete Frame Wood Foundations, Frame Interior Construction Banik Vaults and Equipment Heating, Gooling & Ventilating Plumbing, Fire Protection, etc. Electrical, Security Wall Costs Stained Glass Storefronts Stonework Columns, Stone & Concrete Columns, Wood & Aluminum Roofs Cold Storage Elevators, Conveying Systems	0.96 0.99 1.00 1.00 1.00 1.01 0.99 0.99 0.99	0.98 0.96 0.97 0.96 0.99 0.96 0.98 0.96 1.06 0.97 0.98 0.98 0.99 0.99 0.99	Western  1.03 1.02 1.03 1.03 1.01 0.99 1.04 1.04 1.02 1.04 1.03 1.03 1.05 1.06 1.04 1.08	61 - 62 - 62 - 62 - 62 - 63 - 63 - 64 - 64 - 65 - 66 - 66 - 66 -	5 6 1-4 5-10, 1-8 7-9 7-8 1-12 1 2-9 10-11 1-2	(6/22) (6/22) (6/22) (6/22) (6/22) (9/22) (9/21) (3/22) (3/22) (3/22) (3/22) (12/23) (12/23) (12/23) (12/23)	Tanks Industrial Pumps & Boilers Piping Electrical Motors Steel Stacks, Chutes Masonry & Concrete Chimneys Gompactors, Incinerators Trailer and Mfg. Housing Parks Manufactured Housing Service Stations, Car Washes Prefabricated Metal Structures Prefab. Wood & Air Structures Equipment Gosts Subdivision Costs Yard Improvements Demolition & Remediation Golf Gourses	1.11 1.09 1.08 1.10 1.00 0.99 0.98 0.98	0.96 0.97 0.97 0.97 0.97 1.03 0.97 0.95 1.07 1.05 1.07 1.11 0.97 0.96 0.98 1.00	1.01 1.10 1.10 1.10 1.10 1.13 1.10 1.04 0.99 1.10 1.14 1.11 1.11 1.04 1.05 1.04
			Cortoying Systems	1.02	0.99	1.04	67 - 70 -	3-7	(1/24)	Green Section	0.98	0.98	1.04

MARSHALL VALUATION SERVICE

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2025 TY M&S Commercial Manual Sec 44 Pg 4 (LM.D = 1.02 \* CCM = 1.09) Composite Multiplier = 1.11

Radiant Heat, Gas, Suspended; 1.97/sq ft

-3% for every ft of height from 14 ft base. -6%

1.11\* \$1.97= \$2.19/SF

2.19 \* 4635 sf = \$10,150.65

10150.65 \* .06 = \$609.04

\$10,150.65 - \$609.04 = \$9541.61 New & adj for story height

\$9541.61 / 4635 sf = say \$2.06/SF

Depreciation Maximum is 50 years @ 1.5%/year = 25% good/ 75% DEPRECIATED

\$9541.61 \* .25 = \$2385.40 2025 TY Value

\$2385.40 /4635sf = \$.52/sf(2025)

Plumbing; \$1.18/sf (no adjustment for story height)

1.11 \* \$1.18= \$1.31/sf

\$1.31 \* 4635 = \$6,071.85 New

\$6071.85 \* .25 = \$1517.96 2025 TY Value

\$1517.96 / 4635sf = \$.33/sf (2025)

M&S estimator for storage warehouse is \$16.51/sf (2025)[\$76,501]

\$16.51 - (\$.52 + \$.33) = \$15.66/sf

15.66/sf \* 4635= \$72,584.10

76501-72584= 3917

3917/76501 = .051201 say .05 or 5%

#### **Kevin Chisum**

From:

Kevin Chisum

Sent:

Tuesday, January 28, 2025 8:40 AM

To:

'Peggy Cole'

Subject:

RE: Appeal

Follow Up Flag:

Follow up

Flag Status:

Flagged

Thank you

Again, I am requesting any workpapers/ comparable sales you used to arrive at a value of \$65,000 for the improvements, according to your appeal form.

Respectfully,

Kervin B. Chisum

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

From: Peggy Cole <peggycole770@gmail.com> Sent: Tuesday, January 28, 2025 7:05 AM

To: Kevin Chisum <assessor@mineralcountynv.org>

Subject: Re: Appeal

We got in touch with David late last night. He will open the 5th Street entrance at 7:30 am and will lock it up at 5:00.

You can take pictures anytime Tuesday 1/28/25. Davie will be in Carson City all day on Tuesday.

We can communicate at noon, if needed.

Peggy

On Mon, Jan 27, 2025 at 2:07 PM Kevin Chisum <assessor@mineralcountynv.org> wrote:

**Good afternoon Peggy** 

I'm back in the office and would like to schedule a site visit sometime Tuesday or Wednesday morning.

Please let me know if either day would work for you.

Thank you

Kevin B. Chisum

Mineral County Assessor

assesson@mineralcountynv.org

105 So. A Street/PO Box 400

Hawthorne, NV 89415

(775)945-3684

From: Peggy Cole < peggycole770@gmail.com > Sent: Wednesday, January 22, 2025 6:54 PM

To: Kevin Chisum <assessor@mineralcountynv.org>

Subject: Re: Appeal

Thank you for the update. I really appreciate the information.

Peggy

On Wed, Jan 22, 2025 at 8:33 AM Kevin Chisum <assessor@mineralcountynv.org> wrote:

The CBOE was unable to meet yesterday so they have re-scheduled the organization meeting to next Tuesday. The dates I gave for second and third meeting will remain as February 18<sup>th</sup> and 25<sup>th</sup>. All at 2:00PM.

Thank you

Kerin B. Chisum

Mineral County Assessor

assessor@mineralcountynv org

105 So. A Street/PO Box 400

Hawthorne, NV 89415

(775)945-3684

## **Kevin Chisum**



From:

Sent:

Thursday, February 13, 2025 12:05 AM

To:

Kevin Chisum

**Subject:** 

Appeal Case # CBOE2025-1

**Attachments:** 

406 Storage Warehouse from internet search.pdf; 353 Retail Store from internet

search.pdf; Marshall Swift Estimator.docx; NRS 361.docx

Hi Kevin,

The statement that I made with the original appeal is that the property should be classified as 406 Storage Warehouse.

There is no retail business operating at the location 1107 5th Street, Hawthorne, Nevada.

There is no state business license and there is no city business license. There is no sign on the building.

The windows are boarded with wood sheeting.

There is no inventory.

I'm not sure how you conclude that there is an operating retail store.

In checking with the Mineral County Recorder's office there has not been a city business license issued for that location that they could locate.

The MS estimate for the property is much less than I originally thought.

I appreciate the hard work that you have dedicated to the reevaluation of the property. Change the property use to 406 Storage Warehouse and we should be able to agree on the valuation of the property.

Attached is some information. I assume that you have pictures.

**Peggy Cole** 



# Marshall & Swift SwiftEstimator

SAMPLER	EPORTS	TUTORIALS	LOG OUT	HELP
Commercial E	stimator™			
	Reports / Calculate			Estimate ID
General Info Sections	Report Type Data Entry Sum	mary Detailed	Format HTML	001-181-1
Building Data Occupancies Components Additions	CoreLogic - Sw Commercial Es General Informat	timator - Summary	Report	
Remarks	Estimate ID:	001-181-13	D . C	
Adjustments Reports/Calc	Property Owner:	PEGGY COLE	Date Created: Date Updated:	1-31-2025
Save Save As	Property Address:	1107 5th Street HAWTHORNE, NV 894	Date Calculated:	02-02-2025
Close Estimate	Local Multiplier: Architects Fee:	1.16	Cost Data As Of: Report Date:	using report date 01-2025
	Section 1		***	
	Area	4800	Overall Depreciation %	
	Stories in Section	1	Physical Depreciation %	
	Stories in Building	1	Functional Depreciation	

Show

Home > 406 Storage Warehouse

# **406 Storage Warehouse**

These buildings are designed for storage and include an amount of office space commensurate with the quality of the building (typically 3 to 12 percent).

Typically, they have plaster or drywall interior partitions and may have some finished ceilings. The better qualities have small office fronts with ornamental materials at the front elevation, while lower cost structures are plain with very little if any ornamentation. Heating and ventilating facilities are sufficient to protect goods from freezing and other spoilage.

The following are not included in the costs: Special climate control equipment and dock levelers and material handling equipment.

Availability of Elevators by Area for this occupancy: Yes

Marshall Valuation Service sections: 14 and 44.

## **Typical Lives:**

					Class				
Quality	Α	В	C	D	Н	S	Р	M	W
Low	45	45	40	35		35	35	40	_
Average	50	50	45	40	_	40	40	45	
Good	50	50	45	40		40	40	45	
Excellent	55	55	50	45		45	45	50	

## **Quality Selection Guide:**

## Class A (Fireproof Structural Steel Frame):

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC	
Low	Low-cost block, tile er concrete	Unfinished, small office, few partitions	Minimum lighting & plumbing	Space heaters	
Average	Brick on block or tile, concrete panels, very plain	Painted walls, few partitions, small offices	Adequate lighting & plumbing	Space heaters	
Good	Ornamental concrete or brick, small office front	Plaster or drywall with partitions, some finished ceilings	Good lighting, plumbing, adequate restrooms	Hot water	

Class B (Reinforced Concrete Frame):

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Low-cost block, tile or concrete	Unfinished, small office, few partitions	Minimum lighting & plumbing	Space heaters
Average	Brick on block or tile, concrete panels, very plain	Painted walls, few partitions, small offices	Adequate lighting & plumbing	Space heaters
Good	Ornamental concrete or brick, small office front	Plaster or drywall with partitions, finished ceilings in most areas	Good lighting, plumbing, adequate restrooms	Hot water

## Class C (Masonry Bearing Walls):

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Block, cheap brick, tilt- up, light construction	Unfinished, small office, shell type, minimum code	Minimum lighting & plumbing	Space heaters
Average	Steel or wood frame or bearing walls, brick, block, or tilt-up	Painted walls, finished office, hardened slab	Adequate lighting, low-cost plumbing fixtures	Space heaters
Good	Steel frame, good brick, block, or tilt-up, tapered girders	Plaster or drywall, some masonry partitions, good offices	Good lighting, adequate plumbing	Space heaters
Excellent	Brick, concrete, good facade	Plaster or drywall, partitioned, finished ceilings in most areas	Good lighting & plumbing	Package A.C.

# Class D (Wood or Steel Framed Exterior Walls):

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Stucco or siding on wood	Unfinished, slab, utility type, minimum office	Minimum lighting & plumbing	Space heaters
Average	Stucco on wood frame, wood trasses	Small office, average slab	Adequate lighting, low- cost plumbing fixtures	Space heaters
Good	Heavy wood frame, wood or stucco siding	Heavy slab or mill-type floors	Good lighting, adequate plumbing	Space heaters

## Class M (Mill Type):

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC/	
Average	Mill-type construction, brick and block, wood trusses	Painted walls, few partitions, small offices	Adequate lighting & plumbing	Space heaters	
Good	Mill-type construction, brick walls, wood or steel trusses	Plaster walls, masonry partitions, painted trusses	Good lighting, adequate plumbing	Steam	

# Class P (Pole Frame):

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Pole frame, metal siding	Unfinished utility type, light slab, minimum office	Minimum lighting & plumbing	Space heaters
Average	Pole frame, good metal siding, insulated	Small office, some finish, slab	Adequate lighting, little plumbing	Space heaters

## Class S (Metal Frame and Walls):

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Pre-engineered frame, metal siding	Unfinished utility type, light slab, minimum office	Minimum lighting & plumbing	Space heaters
Average	Rigid steel frame, siding	Small office, average slab	Adequate lighting, low- cost plumbing fatures	Space heaters
Good	Good steel frame, siding and fenestration	Some good office, interior finish and floor	Good lighting, adequate plumbing	Space heaters
Excellent	Heavy steel frame, insulated panels, good facade	Plaster or drywall, partitioned, finished ceilings in most areas	Good lighting & plumbing	Package A.C

2/12/25, 2:18 PM 353 Retail Store

Show

Home > 353 Retail Store

## 353 Retail Store

These are one- or two-story buildings designed for retail sales and display. They usually have display and/or decorative fronts. This occupancy includes stores occupied by secondary department stores with limited merchandise lines, specialty shops and commercial buildings designed for a general occupancy.

The stores are usually designed with designated areas for servicing customers, employee operations, merchandise storage, display areas, office and restroom facilities. The higher quality stores have expensive exterior and interior finishes, large display areas, attractive storefronts and special lighting. Lower quality structures have small displays, minimum finish and mechanical items.

The following are related occupancies:

318 Department Store

319 Discount Store

533 Warehouse Food Store

534 Warehouse Showroom Store

700 Mall Anchor Department Store

The following are not included in the costs: Furnishings, signs, trade fixtures and equipment.

Availability of Elevators by Area for this occupancy: No

Marshall Valuation Service sections: 13 and 43.

## **Typical Lives:**

					Class				
Quality	Α	В	C	D	Н	M	P	S	W
Low	45	45	40	40	****		40	40	-
Average	50	50	45	40			40	40	_
Good	55	55	50	45			45	45	
Excellent	55	55	50	45	-		45	45	

## **Quality Selection Guide:**

Class A (Fireproof Structural Steel Frame):

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC	
Low	Block and brick, concrete panels, plain front	Very plain, acoustic tile, asphalt tile	Minimum lighting, outlets and plumbing fixtures	Hot water	
Average	Brick or concrete, average metal display fronts	Plaster or drywall, acoustic tile, rubber or vinyl composition tile	Adequate lighting and outlets, small restrooms	Warm and cool air (zoned)	
Good	Brick or concrete, good metal or stone display front	Plaster, acoustic plaster or tile, carpet, plain terrazzo, vinyl	Good lighting and outlets, good restrooms and fixtures	Warm and cool air (zoned)	
Excellent	Stone, face brick, best metal, fine display fronts	Best plaster and paneling, highly ornamental terrazzo, carpet	Special lighting fixtures and effects, deluxe restrooms	Hot and chilled water (zoned)	

# Class B (Reinforced Concrete Frame):

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Block and brick, concrete panels, plain front	e Very plain, acoustic tile, asphalt tile	Minimum lighting, outlets, and plumbing fixtures	Hot water
Average	Brick or concrete, average metal display fronts	Plaster or drywall, acoustic tile, rubber or vinyl composition tile	Adequate lighting and outlets, small-restrooms	Warm and cool air (zoned)
Good	Brick or concrete, good walfs, fine display fronts	Plaster, acoustic plaster or tile, carpet, plain terrazzo, vinyl	Good lighting and outlets, good restrooms and fixtures	Warm and cool air (zoned)
Excellent	Stone, face brick, best metal walls, fine display fronts	Best plaster and paneling, highly ornamental, terrazzo, carpet	Special lighting fixtures and effects, deluxe restrooms	Hot and chilled water (zoned)

# Class C (Masonry Bearing Walls):

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Low-cost brick, block, tilt- up, low-cost front	Painted walls, drywall or acoustic tile, asphalt tile	Minimum lighting and employees' restroom	Forced air
Ачегаде	Brick, block, tilt-up, plain front, some ornamentation	Drywall/plaster, exposed masonry, acoustic tile, vinyl composition	Adequate lighting and outlets, small employees' restrooms	Package A.C.
Good	Brick, stucco on block, best tilt-up, good display	Plaster, acoustic plaster or tile ceilings, carpet,	Good lighting and outlets, adequate	Package A.C.

L	front	vinyl tile	restrooms	
E	excellent Face brick, metal, fine ornamentation and displays	Best plaster, ornamental ceilings, paneling, terrazzo, carpet	Special lighting effects, good restrooms and fixtures	Warm and cool air (zoned)

# Class D (Wood or Steel Framed Exterior Walls):

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Low-cost stucco, siding, very plain exterior	Drywall, cheap acoustic tile, asphalt tile, few partitions	Minimum lighting and outlets, minimum plumbing	Forced air
Average	Stucco or siding, plain front, little ornamentation	Plaster or drywall, acoustic tile, vinyl composition, little trim	Adequate store lighting, restrooms, low cost lixtures	Package A.C.
Good	Good stucco or siding, brick veneer, good display front, ornamentation	Plaster, acoustic plaster or good acoustic tile, vinyl composition	Good lighting and outlets, restrooms, standard fixtures	Package A.C.
Excellent	Good brick or stone veneer, good front and entrance	Plaster, acoustic plaster or good mineral tile, carpet and vinyl	High-level lighting and outlets, good restrooms	Warm and cool air (zoned)

## Class P (Pole Frame):

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low		Drywall, cheap acoustic tile, vinyl composition, few partitions	Minimum lighting and employees restroom	Forced air

# Class S (Metal Frame and Walls):

Quality	Exterior Walls	<b>Interior Finish</b>	Mechanicals	HVAC
Low	Metal panels on light frame, finished interior, small front	Acoustic tile, gypsum board wall finish, vinyl composition	Minimum lighting and outlets, minimum plumbing	Forced air
Average	Good colored panels, little ornamentation, plain front	Acoustic tile, vinyl composition, carpet, interior finish	Adequate store lighting, restrooms, low-cost fixtures	Package A.C.
Good	Sandwich panels, metal & glass, ornamentation, good display front	Acoustic tile, vinyl composition and carpet, some trim	Good lighting and outlets, restrooms, standard fixtures	Package A.C.

	15						
Shape	rectangular		External Depr	eciation %			
Perimeter	(auto-calc)						
Effective Age 74 75							
Occupancy Deta	ils						
Occupancy			%	Class	Height	Quality	
406 Storage Warehouse			100	С	12	0.5	
Occupancy Total Perce	entage		100	5 Bulit	class is ro	Λ	
System : HVAC (Hea	ating)		/swe	st italy	- 10	not inhabitat	
	,		%/U		ality Depi		
649 HVAC (Heating): N	No HVAC				15 (1 0 C)	origi	
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					1.5	Quality is	
Calculation Info	ormation (All Se	ctions)	1.5 Quality is appropriate				
		Units	<b>Unit Cost</b>	<b>Total Cost</b>	Less	Total	
				New	Depreciation	Cost Depreciated	
Basic Structure							
Base Cost		4,800	\$24.15	\$115,920	\$92,736	\$23,184	
Exterior Walls		4,800 4,800	\$24.15 \$16.26	\$115,920 <b>\$78,</b> 048	\$92,736 \$62,438		
		•				\$15,610	
Exterior Walls  Basic Structure Cost		4,800	\$16.26 <b>\$40.41</b>	\$78,048 <b>\$193,968</b>	\$62,438 <b>\$155,174</b>	\$15,610	
Exterior Walls  Basic Structure Cost  Less Depreciation	1	4,800 <b>4,800</b>	\$16.26 <b>\$40.41</b>	\$78,048 <b>\$193,968</b>	\$62,438 <b>\$155,174</b>	\$15,610 <b>\$38,79</b> 4	
Exterior Walls  Basic Structure Cost	1	4,800	\$16.26 <b>\$40.41</b>	\$78,048	\$62,438 <b>\$155,174</b>	\$23,184 \$15,610 <b>\$38,79</b> 4 \$38,794	

Cost data by CoreLogic, Inc.

<sup>\*\*\*</sup>Except for items and costs listed under "Addition Details," this SwiftEstimator report has been produced utilizing current cost data and is in compliance with the Marshall & Swift Licensed User Certificate. This report authenticates the user as a current Marshall & Swift user.\*\*\*



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## 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 <u>NRS 361.157</u> or <u>361.159</u> 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 <u>NRS</u> 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)

These multipliers bring costs from preceding pages up to date. Also apply Local Multipliers, Section 99, Pages 5 through 10.

			C	ALCI	ULAT	ORC	OST S	EGII	ONS				SEGREGATED COST SECTIONS								
	(Effective Date of Cost Pages)	A	11 (11/22) 1.05	1.06	13 (5/22) 1.11	14 (2/22) 1.14	15 (11/23) 1.01	16 (8/23) 1,03	17 (5/23) 1,05	18 (2/23) 1.07	(Effective Date of Cost Pages)	A	41 (12/22) 1.05	<b>42</b> (9/22) 1,06	43 (6/22) 1.11	44	45 (12/23) 1.01	46 (9/23)	47 (6/23)	48 (3/23)	
	EASTERN	BCDS	1,04 0,99 0,96 1,02	1,05 0,99 0,97 1.02	1.08 1.08 1.05 1.08	1.14 1.09 1.07 1.10	0,98 1,02 0,99 1,02	1.00 1.02 1.00 1.00	1,02 1,03 0,98 0,99	1,04 0,99 0,97 1,03	EASTERN	B 6 0 S	1.04 0.99 0.96 1.02	1:05 0:99 0:97 1:02	1.08 1.08 1.05 1.08	1.14 1.09 1.07 1.10	0.98 1.02 0.99 1.02	1,03 1,00 1,02 1,00 1,00	1.05 1.02 1.03 0.98 0.99	1.07 1.04 0.99 0.97 1.03	
Green Supplement.	CENTRAL	A B C D S	1,00 0,98 0,96 0,93 0,91	1.01 1.00 0.97 0.95 0.96	1.05 1.05 1.05 1.03 1.00	1.12 1.09 1.06 1.08 1.07	0,97 0,99 0,97 1,01 0,97	0.99 0.97 0.96 1.00 0.95	0,99 0,96 0,96 0,95 0,98	0,99 0,97 0,96 0,95 0,95	CENTRAL	ABCDS	1.00 0.98 0.96 0.98 0.91	1,01 1,00 0,97 0,95 0,96	1.05 1.06 1.05 1.03 1.00	1.12 1.09 1.06 1.06 1.07	0.97 0.99 0.97 1.01 0.97	0.99 0.97 0.96 1.00 0.95	0.99 0.96 0.96 0.95 0.98	0.99 0:97 0.96 0:95 0.95	
December 2023 G	WESTERN	A B C D S	1.00 0.99 0.98 0.99 0.96	1,08 1,02 1,02 0)98 0)97	1.13 1.13 1.07 1.07 1.10	1.20 1.14 1.13 1.12 1.12	1.03 1.03 1.02 1.00 1.01	1.02 1.04 1.03 0.99 1.06	1.03 1.03 1.01 1.04 1.03	0.99 1.00 1.02 1.00 0.97	WESTERN	A B C D S	1.00 0.99 0.98 0.99 0.99	1.06 1.02 1.02 0.98 0.97	1.13 1.13 1.07 1.07 1.10	1.20 1.14 1.13 1.12 1.12	1.03 1.03 1.02 1.00 1.01	1.02 1.04 1.03 0.99 1.05	1.03 1.03 1.01 1.04 1.03	0.99 1.00 1.02 1.00 0.97	
the De							UNI	T-IN-	PLA	CE CO	ST SECTIONS (	51 –	70)								

## UNIT-IN-PLACE COST SECTIONS (51 - 70)

# LOCAL MULTIPLIERS

Apply to costs brought up to date from preceding pages. Do not apply to Section 98 or any other indexes.

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UNITED STATES																		
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RENTURKY Ashland Bowling Green Govington Stankfort Lexington Louisville Newport Owerstolo Paducah	0, 45 1, 01 0, 93 0, 95 0, 95 0, 95 0, 95 0, 95 0, 95 0, 95 0, 95	0,93 1,01 0,97 0,97 0,94 0,95 0,95 0,97 0,97	0.98 1.00 0.95 0.97 0.94 0.94 0.94 0.96 0.96	01.98 11.91 0.95 0.97 0.98 0.68 0.68 0.67 0.94 0.94	0.97 1.01 0.97 0.93 0.93 0.94 0.95 0.95 0.99	MICHICAN Adrian Alpara Alpara Atth Arbor Baille Greek Bay Olly Dairolt Escansia	1.02 1.01 1.03 1.03 0.99 1.07 1.08 0.94 1.08	1.02 1.02 0.199 1.07 0.199 1.04 1.05 0.33 1.08	1.02 1.02 0.98 1.07 0.99 1.03 1.07 0.98 1.04	1.01 1.02 0.97 1.05 0.98 1.03 1.07 0.98 1.04	1.04 1.03 1.01 1.09 0.99 1.07 1.07 0.96 1.09	MISSOURI  Cape Girardeau  Columbia Interestance  defferent Cily  doplin  Kansas Cily  Rolla  Springfeld	0.98 0.91 1.00 1.05 0.85 0.80 1.07 0.86 1.00	1,09 0,91 1,08 1,07 0,98 0,91 1,07 0,89 0,99	1,00 0,92 1,08 1,07 0,97 0,92 1,08 0,89 1,01	1.00 0.80 1.03 1.07 0.99 0.91 1.07 0.88 1.00	0,99 0,89 1,08 1,08 0,97 0,93 1,07 0,86 1,02	
LOUISIANA Alexandria Baton Rouge Lafayarta Laka Charles Monroe New Orleans Shrevapon	0,00 0,89 0,88 0,88 0,89 0,93 0,93 0,93	0 (9) 0 (9) 0 (9) 0 (9) 0 (9) 0 (9) 0 (9) 0 (9)	0,91 0,81 0,89 0,91 0,91 0,92 0,91	0.90 0.90 0.89 0.91 0.88 0.92 0.92 0.92	0,90 0,910 0,88 0,87 0,92 0,93 0,69 0,92	Grand Rapids Ishpaming deason Kalamezoo Lensing Misrqueite Monroe Musegon	1.00 0,97 1.01 1.04 0.99 0,97 1.02 1.01	0,99 0,98 1,01 1,08 0,99 0,98 1,08 1,08	0,09 0,09 1,01 1,03 0,29 0,99 1,04 1,00	0.98 0.97 1.01 1.01 0.97 0.97 1.08 0.98	0.99 0.98 1.03 1.04 0.99 0.98 1.06 1.01	Si. Joseph St. Louis MONTANA Billings Boxemen Brito Great Falls	1,01 1,05 0,91 0,94 0,92 0,91 0,90	1.05 1.05 0.95 0.95 0.97 0.97 0.98	1.04 1.07 0.97 0.99 0.98 0.99 0.99	1.04 1.08 0.95 0.96 0.97 0.96 0.93	1.02 1.03 1.05 0.97 0.99 0.97 0.97	
MAINE Auburn Augusia Bangon Biddefordi Caribou Lewiston Portland Fresque Lale	1.00 1.04 1.05 0.97 1.05 0.93 1.04 1.04 0.98	0,09 1,03 1,04 0,98 1,02 0,92 1,03 1,00 0,92	1.01 1.05 1.03 0.99 1.05 0.93 1.05	1.09 1.04 1.03 0.97 1.04 0.98 1.04 1.02 0.98	1.00 1.62 1.07 0.97 1.00 0.94 1.02 1.02 0.94	Nijea Rottias Rott Huron Saginaw Saginaw Saginaw Saginaw Saginaw Saginaw Mare	1.08 1.07 1.08 1.04 0.99 1.01 1.06	1.07 1.08 1.02 0.09 1.04 1.07	1.07 1.07 1.08 1.01 0.98 1.02 1.07	1.05 1.07 1.08 1.01 0.197 1.01 1.01	1.07 1.08 1.08 1.04 1.00 1.03 1.09	Platena Leviatown Missoula NEHRASKA Grand Island Ulficoln Norfolk North Platte	0,68 0,69 0,96 0,93 0,92 0,94 0,95 0,90	0.93 0.92 0.98 0.95 0.92 0.95 0.98 0.94	0.96 0.94 0.98 0.95 0.98 0.92 0.99 0.96	0.94 0.93 0.98 0.94 0.93 0.91 0.98 0.93	0.94 0.93 0.99 0.95 0.94 0.95 0.98	
Waterville  MARY LAND Anne Arundel County Ballimore Betrienda Cumberland Eastern Shore Area Hagerstown Silver Spring	0.98 1.01 0.98 1.08 1.08 0.98 0.98 0.98	0.97 1.02 1.02 1.00 1.06 1.00 0.95 0.99	1(0)2	0.89 0.89 0.89 0.89 1.00 0.89 0.85 0.89	0,98 1,02 0,98 1,01 0,98 0,97 0,97 1,02	Ausin Brainard Duroth Hibbling Mankato Minneapolls Moonlead Rechester St. Glord St. Paul	1.05 1.03 1.02 1.07 1.03 1.12 1.04 1.08 1.06 1.12	1.12 1.11 1.06 1.18 1.10 1.10 1.10 1.14 1.12 1.17	1.10 1.08 1.08 1.11 1.07 1.09 1.15 1.07 1.11 1.10	1.08 1.07 1.04 1.08 1.03 1.07 1.16 1.04 1.08 1.08	1.10 1.04 1.12 1.08 1.01 1.15 1.10 1.13 1.10	Ontha  NEVADA Garson Gliy Eliko Fallon Las Vegas Lincoln Gounty Nye Gounty Rano	0,93 1.11 1,07 1.13 1,02 1,09 0,99 0,93 1.12	0195 1.11 1.07 1.15 1.01 1.18 1.04	0,95 1.11 1.07	1,09 1,05 1,12 1,01 1,14 1,05 0,87 1,07	1.14	
MASSAGHURETTS Boston Cape Cod Fall River Holyoke Lawrence Lowell Lynn Methuen Natiok New Badford Pittsfield Springfield Worcaster	1.18 1.14 1.11 1.10 1.14 1.15 1.18 1.16 1.10 1.12 1.03	1,26 1,15 1,12 1,10 1,15 1,15 1,19 1,18 1,17 1,14 1,106	1.16 1.14 1.16 1.16 1.19 1.18 1.18 1.14 1.108	1.14 1.18 1.16 1.19 1.14 1.07	1.04	MISSISSIFFI Bloss Bloss Oblumbus Gresnylis Guifpot Hattlesburg Jackson Laurei Maridian Natidias Tupalo	0,90 0,91 0,88 0,91 0,90 0,91 0,89 0,89 0,88 0,89	0.91 0.94 0.90 0.92 0.99 0.91 0.90 0.91 0.89 0.91	0,89 0,90 0,89 0,90 0,90 0,87 0,88 0,88 0,89 0,68	0.89 0.90 0.89 0.90 0.80 0.88 0.89 0.88 0.88	0,89 0,89 0,88 0,89 0,90 0,88 0,87 0,90 0,89 0,89 0,87	Sparks Tahoe Area  NEW HAMPSHIRE Concord Dover Keene Lacoria Littleten Manchester Nashua Portamouth Rochester	1.12 1.19 1.02 0.98 1.08 0.198 0.194 0.196 1.01 1.01 1.08	1.03 0.98 1.08 0.98 0.96 0.96 1.02 1.15	1.10 1.22 1.02 0.96 1.08 0.95 0.94 1.08 1.18	1.07 1/20 1.01 0/95 1.08 0.96 0/95 0/93 1.00 1.11	1.14 1.22 1.01 0.95 1.08 0.95 0.94 0.96 0.99 1.10	
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MARSHALL PALUATION SURPLOS.

The duta inclinication files page because obsolete after undate delivery, scientification April 2024.

10 2024 Corologica, the such in lightness all rightness verse day regrating, dair shallon creation of sternal to works, and or public simpley is action problems.

## **Kevin Chisum**

From:

Kevin Chisum

Sent:

Thursday, February 13, 2025 10:45 AM

To:

'Peggy Cole'

**Subject:** 

RE: Appeal Case # CBOE2025-1

I'm confused. So your good with the value stated in the email but not the building classification?
I re-read my proposal and at no time did I say this was an operating retail store. Please highlight where I said it was an operating Retail store on my email and send it back.
Respectfully

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

From: Peggy Cole <peggycole770@gmail.com>
Sent: Thursday, February 13, 2025 12:05 AM

To: Kevin Chisum <assessor@mineralcountynv.org>

Subject: Appeal Case # CBOE2025-1

Hi Kevin,

The statement that I made with the original appeal is that the property should be classified as 406 Storage Warehouse. There is no retail business operating at the location 1107 5th Street, Hawthorne, Nevada.

There is no state business license and there is no city business license. There is no sign on the building.

The windows are boarded with wood sheeting.

There is no inventory.

I'm not sure how you conclude that there is an operating retail store.

In checking with the Mineral County Recorder's office there has not been a city business license issued for that location that they could locate.

The MS estimate for the property is much less than I originally thought.

I appreciate the hard work that you have dedicated to the reevaluation of the property. Change the property use to 406 Storage Warehouse and we should be able to agree on the valuation of the property.

Attached is some information. I assume that you have pictures.

**Peggy Cole** 

## **Kevin Chisum**

From:

**Kevin Chisum** 

Sent:

Tuesday, February 11, 2025 12:29 PM

To:

'Peggy Cole'

Cc: Subject: Jaren Stanton; Teresa McNally Appeal Case # CBOE2025-1

**Dear Peggy** 

I have yet to hear back from you concerning the adjustments to your assessment. My email from January 30<sup>th</sup> requested a response or any evidence you plan on presenting to the board. As of today, I have received neither. With the holiday on Monday, today is the last day before the hearing to receive and review your evidence. I will be out of the office tomorrow and preparing for the CBOE hearing on Thursday. Our office is closed on Fridays. I need to know if I am preparing a stipulation to present to the board or if you plan on contesting the adjusted assessment as welf. Either way, this is my Third request for evidence you plan on presenting to the CBOE. Please respond. Respectfully

Kovin B. Chisum
Mineral County Assessor
assessor mineral county nv. org
105 So. A Street/PO Box 400
Hawthorne, NV 89415
(775)945-3684

## **Kevin Chisum**

From:

Kevin Chisum

Sent:

Sunday, February 16, 2025 4:06 PM

To:

'Peggy Cole'

Cc:

Teresa McNally; Jaren Stanton

Subject:

RE: Parcel Number 001-181-13

I came in and spent over an hour trying to see if there was a setting in System Maintenance to turn these on. I was not successful. I'll have to send this to Devnet to see what is happening.

Here is a snip of the sketch. My appraisal and CAMA system is corrected to the sketch Sq Ft so the appraisal came down a little more than I estimated in my previous email.

I'll be able to share my screen at the hearing but all the photos are from our January 29th 2025 site visit.

## See you Tuesday

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

From: Peggy Cole <peggycole770@gmail.com> Sent: Thursday, February 13, 2025 2:42 PM

To: Kevin Chisum <assessor@mineralcountynv.org>

Subject: Parcel Number 001-181-13

The Photos and Stetches on the Assessor's website are not available to open. Can you please fix the error so that I can view the pictures.

Thank you.

## Server Error

404 - File or directory not found.

The resource you are looking for might have been removed, had its name changed, or is temporarily unavailable

Peggy

## Mineral County **Board of Equalization** February 18, 2025

The Honorable Board of Mineral County Equalization met this day in a regular session with the following people present:

> Gloria Hughes Cindy Nixon Suzanne Lahre Jaren Stanton

Vice Chairman Member Senior Deputy Clerk District Attorney

The document to which this certificate i attached is a full, true and correct copy c the original on file and of record in my office DATE: February 16 McNALLY, Clerk in and for the of Mineral, State of Nevada

Deputy

CERTIFIED COPY

ABSENT:

Delores Schaar

Kevin Chisum

Teresa McNally

Chairman

Assessor

Clerk-Treasurer

The meeting was called to order by Gloria Hughes, Vice-Chairman.

Honorable Kevin Chisum, Assessor - Petition for Review of Assessed 2:00 P.M. Valuation for Parcel #001-181-13, Owner, Peggy Cole.

> Kevin Chisum presented the packet of a petition for Review of Assessed Valuation for Parcel #001-181-13, Owner, Peggy Cole, with his reassessment response and other information.

> Peggy Cole stated she believes that her property was not classified properly. She read part of the NRS pertaining to how her property should be classified as a storage warehouse and not a store. She believes that Mr. Chisum has not classified the property correctly.

> Mr. Chisum provided and read the NRS pertaining to the classification of Ms. Cole's property stating that the statute Ms. Cole provided is for the value of land not improvements.

Mr. Chisum read the email that he had sent to Ms. Cole and provided information regarding the items he assessed, the changes that were made and how he determined his assessment.

Ms. Cole wanted to know how a building would change its classification. Mr. Chisum stated that there was no statute for a change.

Wayne Brusseau asked how to change the classification.

Honorable Jaren Stanton, District Attorney, stated they are not allowed to give legal advice on how they should change the classification, stating they could go talk to an attorney regarding this.

A MOTION WAS MADE BY Member Nixon, seconded by Vice-Chairman Hughes, and unanimously carried by the Board to deny the appeal based on the Assessor, Kevin Chisum's, evaluation of Parcel # 001-181-13.

Ayes:

Vice-Chairman Hughes

Member Nixon

Nays:

None

Abstain:

Chairman Schaar

Absent:

None

Public Comment: None

## Mineral County Board of Equalization Tuesday, February 18, 2025

**Immediately** 

following:

The minutes of <u>January 28, 2025 & February 18, 2025</u> - presented to the Board for review and approval.

A MOTION WAS MADE BY Member Nixon, seconded by Vice-Chairman Hughes, and unanimously carried by the Board to approve the minutes of January 28, 2025.

Ayes:

Vice-Chairman Hughes

Member Nixon

Nays:

None

Abstain:

Chairman Schaar

Absent:

None

Public Comment: None

A MOTION WAS MADE BY BY Member Nixon, seconded by Vice-Chairman Hughes, and unanimously carried by the Board to approve the minutes of February 18, 2025.

Ayes:

Vice-Chairman Hughes

Member Nixon

Nays:

None

Abstain:

Chairman Schaar

Absent<sup>-</sup>

None

Public Comment: None

There being no further business to come before the Board, the meeting of the Board adjourned sine die.

A verbatim recording of this meeting has been prepared and by reference becomes a part thereof.

APPROVED:

MINERAL COUNTY BOARD OF EQUALIZATION

oria Hughes, Vice-Chairman

ATTEST:

Teresa McNally, Clerk of the Board



# Teresa McNally Mineral County Clerk-Treasurer

Bonnie Demars, Chief Deputy Suzanne Lahre, Senior Deputy Weslie Nigro, Deputy II

Mineral County is an Equal Opportunity Provider & Employer

# CONFIRMATION OF MAILING

Hearing Date:

February 18, 2025

APN:

001-181-13

Petitioner:

Peggy Cole

This is to confirm that the Board of Equalization Decision letter regarding the above CBOE meeting was mailed to the following address on April 24, 2025:

Peggy Cole 430 Emerson Way Sparks, Nevada 89431

he LALRY

by USPS regular mail.

Sincerely,

Suzanne Lähre

Clerk-Treasurer, Senior Deputy



# Teresa McNally Mineral County Clerk-Treasurer

Bonnie Demars, Chief Deputy Suzanne Lahre, Senior Deputy Weslie Nigro, Deputy II

Mineral County is an Equal Opportunity Provider & Employer

April 24, 2025

Peggy Cole 430 Emerson Way Sparks, NV 89431

Re: Petition CBOE2025-1

Assessment Year:

2025-2026

Parcel Number:

001-181-13

Multiple Parcels:

No

Hearing Date:

February 28, 2025

This is to notify you that the Mineral County Board of Equalization has decided to deny your appeal based on the Assessor's, Kevin Chisum, evaluation of Parcel #001-181-13.

If you have any questions, please contact the Mineral County Clerk's Office, 105 South "A" Street, Ste. #1, P.O. Box 1450, Hawthorne, Nevada 89415

Sincerely,

Leusa MICHADI

Teresa McNally Clerk- Treasurer MINERAL COUNTY CLERK-TREASURER
PO Box 1450
105 South A Street
Hawthorne, NV 89415





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DEPARTMENT OF TAXATION BOARD OF EQUALIZATION 3850 Arrowhead Dr. Carson City, Nevada 89706

# SBE NOTICE OF HEARING



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

JOE LOMBARDO Governor SHELLIE HUGHES
Secretary

3850 Arrowhead Drive, Second Floor Carson City, Nevada 89706 Telephone (775) 684-2160 Fax (775) 684-2020

September 2, 2025

## NOTICE OF HEARING

**CERTIFIED MAIL** – 9489 0090 0027 6554 2392 80

PETITIONER: PEGGY COLE 430 EMERSON WAY SPARKS, NV 89431 **CERTIFIED MAIL** – 9489 0090 0027 6613 7915 84 RESPONDENT:

KEVIN CHISUM MINERAL COUNTY ASSESSOR

PO BOX 400

**HAWTHORNE NV 89415** 

DATE/ TIME: September 29, 2025 at 9:30 AM

September 30, 2025 at 9:00 AM October 1, 2025 at 9:00 AM

PLACE: Nevada Department of Taxation

700 E Warm Springs Road, Room 150

Las Vegas, Nevada 89119

**Nevada Department of Taxation** 

9850 Double R Blvd. Reno, Nevada 89521

## **ZOOM OPTION:**

https://us02web.zoom.us/j/82951348384

Or Telephone:

US:+1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592

or +1 312 626 6799

Webinar ID: 829 5134 8384

Hearings begin on the first day. It is each taxpayer's or his representative's responsibility to be present when the case is called.

LEGAL AUTHORITY AND JURISDICTION OF THE STATE BOARD OF EQUALIZATION: NRS 361.400

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

Case No: 25-141 Parcel No: APN 001-181-13

The State Board of Equalization (State Board) will hear the Petitioner's appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured the appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled at the same time. 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.

Please be aware the State Board will limit its consideration to the issues and contentions set forth in the petition. Other issues may be heard if the requirements of NAC 361.745 are met.

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 <a href="mailto:stateboard@tax.state.nv.us">stateboard@tax.state.nv.us</a>.

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 <a href="mailto:state.nv.us">state.nv.us</a>.

If you have any questions, please call (775) 684-2160.

Shellie Hughes

Secretary to the State Board of Equalization

Kari Skalsky

Management Analyst III, Boards and Commissions

Department of Taxation



# STATE OF NEVADA STATE BOARD OF EQUALIZATION

JOE LOMBARDO Governor

3850 Arrowhead Drive, Second Floor Carson City, Nevada 89706 Telephone (775) 684-2160 Fax (775) 684-2020 SHELLIE HUGHES
Secretary

July 3, 2024

## **NOTICE OF HEARING**

CERTIFIED MAIL -9489 0090 0027 6613 7917 44

PETITIONER: PEGGY COLE 430 EMERSON WAY SPARKS, NV 89431 CERTIFIED MAIL – 9489 0090 0027 6613 7917 37 RESPONDENT: MR. KEVIN CHISUM MINERAL COUNTY ASSESSOR PO BOX 400

HAWTHORNE, NEVADA 89415

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.

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If you have any questions, please call (775) 684-2160.

Shellie Hughes Secretary to the State Board of Equalization

By: Christina Grifith

Department of Taxation