

RECEIVED

March 10, 2025
STATE OF NEVADA
DEPARTMENT OF TAXATION



Form 5101SBE

Nevada State Board of Equalization Taxpayer Petition for Appeal from the Decision of the County Board of Equalization

If you have questions about this form or the appeal process, please call: (775) 684-2160.

Email completed form to: stateboard@tax.state.nv.us or Fax (775) 684-2020 EMAIL or FAX by 5:00 p.m. March 10, 2025

Mail: State Board of Equalization, 3850 Arrowhead Dr, Carson City, NV, 89706 POSTMARK by 5:00 p.m. March 10, 2025

Part A. PROPERTY OWNER AND PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL Esmeralda County School District Board of Trustees					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A) James Fossett				TITLE Superintendent	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) P.O. Box 129				EMAIL ADDRESS jfossett@ecsdnv.org	
CITY Dyer	STATE NV	ZIP CODE 89010	DAYTIME PHONE 775-572-3250	ALTERNATE PHONE	FAX NUMBER 775-572-3310

Part B. PROPERTY OWNER ENTITY DESCRIPTION

Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.

- ☐ Sole Proprietorship
 ☐ Trust
 ☐ Corporation
☐ Limited Liability Company (LLC)
 ☐ General or Limited Partnership
 ☒ Government or Governmental Agency
☐ Other, please describe: _____

The organization described above was formed under the laws of the State of NEVADA

The organization described above is a non-profit organization. ☒ Yes ☐ No

Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A

Check box which best describes the relationship of Petitioner to Property Owner: ☒ Additional information may be necessary.

- ☐ Self
 ☐ Trustee of Trust
 ☒ Employee of Property Owner
☐ Co-owner, partner, managing member
 ☐ Officer of Company
☐ Employee or Officer of Management Company
☐ Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property
☐ Other, please describe: _____

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS: 1101 N. Seventh Street	STREET/ROAD: Lots 3-32 Block 234	CITY (IF APPLICABLE) Goldfield	COUNTY Esmeralda
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0. Enter Applicable APN or Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) 001-022-01	ACCOUNT NUMBER
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0. Does this appeal involve multiple parcels? Yes ☐ No ☒

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

If yes, enter number of parcels:	11	Multiple parcel list is attached.
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2. Check Property Use Type: ☒

- ☐ Vacant Land
 ☐ Mobile Home (Not on foundation)
 ☐ Mining Property
☐ Residential Property
 ☐ Commercial Property
 ☐ Industrial Property
☐ Multi-Family Residential Property
 ☐ Agricultural Property
 ☐ Personal Property
☐ Possessory Interest in Real or Personal property

5. Check Year and Roll Type of Assessment being appealed: ☒

- ☐ 2025-2026 Secured Roll
 ☒ 2024-2025 Unsecured Roll
 ☐ 2024-2025 Supplemental Roll
☐ 2025-2026 Centrally-assessed Roll
 ☐ 2024-2025 Net Proceeds Roll

Other years being appealed: 2023-2024 Secured Roll, 2025-2026 Supplemental Roll

Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.

Part E. VALUE OF PROPERTY

Property Type	As established by County Board of Equalization		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land	\$231.42	\$231.42	\$0.00	\$0.00
Buildings	N/A	N/A	N/A	N/A
Personal Property	N/A	N/A	N/A	N/A
Total	\$231.42	\$231.42	\$0.00	\$0.00

25-143

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(1); NRS 361.400(2): The value of real or personal property is being appealed; the Petitioner is aggrieved at the action of the 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 valuation of open-space use property is being appealed
- ☐ NRS 361A.273(1): 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 July 1 and before December 16 and the appeal was heard by the County Board.
- ☒ NRS 361.360(1); NAC 361.747(2)(c): The property was denied an exemption that is allowed by law. If so, describe the applicable exemption:

NRS 361.065- Property Owned by the School District for School Purposes, is exempt from Taxation.

- ☐ Other reason, please describe.

Part G. ATTACH A BRIEF STATEMENT OR LETTER DESCRIBING THE ISSUES AND CONTENTIONS IN THIS APPEAL.

Part H. COUNTY APPEAL INFORMATION

County in which appeal was heard: Esmeralda County	County Case Number:	Date Heard by County: February 26, 2025
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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 I below 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 I.

☐ See Attached County Appeal with Authorization

Petitioner Signature:

Title: Superintendent

Print Name of Signatory: James Fossett

Date:

Part I. 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. List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.*

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.

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT: Ryan Russell		TITLE: District Counsel			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Allison MacKenzie, Ltd.		EMAIL ADDRESS: rrussell@allisonmackenzie.com			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) P.O.Box 646					
CITY Carson City	STATE NV	ZIP CODE 89703	DAYTIME PHONE 775-687-0202	ALTERNATE PHONE	FAX NUMBER 775-882-7918

Authorized Agent must check each applicable statement and sign below.

☐ I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.

☐ 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 the limitations contained in the Agent Authorization Form to be separately submitted.

☐ _____

Authorized Agent Signature

Title

Print Name of Signatory

Date

Nevada State Board of Equalization
Taxpayer Petition for Appeal from
the Decision of the County Board of Equalization

Part G Statement

Please note: This appeal follows the non-decision of the Esmeralda County Board of Equalization following the hearing held on February 26, 2025. This hearing was rescheduled from February 13, 2025, due to the Board's failure to notify the Esmeralda County School District or their counsel about the hearing, pursuant to NAC 361.634. Accordingly, this appeal is filed on time, pursuant to NRS 361.360(1), but the official decision of the County Board is yet to be released under Esmeralda County Rules.¹

At a hearing held on February 26, 2025, the Esmeralda County Board of Equalization ("Board") failed to make a decision on an appeal from the Esmeralda County School District ("School District") declaring that School District Property is exempt from taxes under NRS 361.065. Accordingly, the School District has been forced to file this appeal to the State Board of Equalization.

During the hearing, the County Assessor arbitrarily asserted that a property owned by the School District must be in use to qualify for the tax exemption under NRS 361.065. Even after being repeatedly told by the School District and their counsel that no such requirement was contained within the statute, the Board applied this arbitrary standard throughout the hearing, stating, "if you are using it for school purposes, no taxes" and "I didn't hear anybody say you are using this for parking busses, that's what I wanted to hear".² NRS 361.065 states, "All lots, buildings and other school property owned by any legally created school district or a charter school within the State and devoted to public school purposes are exempt from taxation." No where in that statute is there any use requirement, as desired by the Board. Despite this, the Board repeatedly stated that they believed the statute did include a use requirement, and therefore that is what they would apply.

¹ See Esmeralda County Website, Property Tax Information at https://www.accessesmeralda.com/county_offices/assessor/property_tax_info.php

² See Meeting recording at 1:06:45

The County Assessor also desired for an arbitrary “Proof” requirement to be applied to any exemption, stating that exemptions had to be proven.³ Again, this standard does not exist in NRS 361. Both of these interpretations were applied by the Board throughout the Hearing, eventually resulting in the non-decision that currently stands.

Finally, and perhaps most egregiously, the Board repeatedly refused to let the School District’s counsel speak. On more than one occasion, the Board interrupted Counsel, and forced members of the School District to speak. This directly contradicts the well-established principle that, “[t]he attorney’s role is to not only communicate on behalf of his client, but also to counsel, render candid advice, and advocate for his client.” Dezzani v. Kern & Assocs., Ltd., 134 Nev. 61, 69, 412 P.3d 56, 62 (2018). Counsel, not the School District, is expected to understand and explain the law. By refusing to let Counsel speak, the Board unjustifiably placed that expectation on the School District, and then proceed to find the resultant answers lacking. This alone should result in the Board’s non-decision being discarded, however, the following analysis addressing the specific issues and arbitrary standards raised by the County Assessor and used by the Board are more than sufficient to overturn the Board’s ruling.

Can a School District own real property, including vacant lots, with that ownership being considered devoted for school purposes?

Rule:

Nevada Constitution Article 11 section 1 States in relevant part :

The legislature shall encourage by all suitable means the promotion of intellectual, literary, scientific, mining, mechanical, agricultural, and moral improvements

³ See Meeting recording at 42:00

NRS 361.065 states:

All lots, buildings and other school property owned by any legally created school district or a charter school within the State and devoted to public school purposes are exempt from taxation.

Analysis:

“Use of the phrase ‘by all suitable means’ reflects the framers’ intent to confer broad discretion on the Legislature in fulfilling its duty to promote intellectual, literary, scientific, and other such improvements, and to encourage other methods in addition to the public school system. “Schwartz v. Lopez, 132 Nev. 732, 747, 382 P.3d 886, 897 (2016). The Legislature, in fulfilling its duty, granted School Boards, “such reasonable and necessary powers, not conflicting with the Constitution and the laws of the State of Nevada, as may be requisite to attain the ends for which the public schools, excluding charter schools and university schools for profoundly gifted pupils, are established and to promote the welfare of school children, including the establishment **and operation of schools and classes deemed necessary and desirable.**” NRS 386.350.

Here, the Esmeralda County School District has deemed that the vacant lots it owns as necessary and desirable for the operation of the school and its classes. As noted previously, this operation includes, conducting field trips, physical education activities, and storing the district vehicles and buses.⁴ Further, “the Board specifically is invested with authority to change the location of schools, and school-house sites, and to furnish transportation for pupils.” Bartlett v. Bd. of Trustees of White Pine Cnty. Sch. Dist., 92 Nev. 347, 349–50, 550 P.2d 416, 417 (1976) (internal citations omitted). Therefore, school purposes for school property also involve logistical and operational decisions that support the functioning of the school, such as storage of school vehicles on school property.

The Legislature also granted school boards the power to, “exchange, purchase, lease or otherwise to acquire any school site or other real property for necessary school purposes, including

⁴ See letter from Anabel Guerrero to Kathy Keys

but not limited to playgrounds, athletic fields and sites for stadiums.” NRS 393.140. Notably, the Legislature did not specify these sites had to be in use, or even constructed. They simply granted to school board the power acquire any real property necessary for school purposes. As such, lots owned by the school district have been acquired for school purposes and are therefore, exempt from taxation under NRS 361.065.

Also, “when a statute’s language is plain and its meaning clear, the courts will apply that plain language.” Pub. Employees’ Ret. Sys. of Nevada v. Gitter, 133 Nev. 126, 131, 393 P.3d 673, 679 (2017). “It is not [a court’s] function or within [a court’s] power to enlarge or improve or change the law. A court has only the ‘right and the duty ... to interpret the [legislative] document’ not ‘to rewrite the words.’” Doe Dancer I v. La Fuente, Inc., 137 Nev. 20, 33, 481 P.3d 860, 872 (2021) (internal citations omitted). Further, “[t]he maxim ‘Expressio Unius Est Exclusio Alterius’, the expression of one thing is the exclusion of another, has been repeatedly confirmed in this State.” Galloway v. Truesdell, 83 Nev. 13, 26, 422 P.2d 237, 246 (1967). The Supreme Court of Nevada has long held that, “[w]hen public property is involved, exemption is the rule and taxation the exception.” State v. Lincoln Cnty. Power Dist. No. 1, 60 Nev. 401, 111 P.2d 528, 531 (1941). Here, the Legislature did not add any provision requiring or defining “use” of school property in NRS 361.065, only that the property was to be for school purposes. Also, the Legislature did not include a “proof” provision, or outline what constituted sufficient proof. Therefore, the Legislature, in determining taxation, intended that all school purposes, not only those purposes involving “use”, resulted in an exemption. As demonstrated above, if a school board deems it necessary to own vacant land for school purposes, then it is empowered, by the Legislature, to own and use that lot for whatever purposes are require for the operation of the schools (i.e., school purposes).

The Court, “strive[s] to the extent possible to interpret a statute in a matter that avoids ‘unreasonable or absurd result[s]’ unintended by the Legislature.” Platte River Ins. Co. v. Jackson, 137 Nev. 773, 778, 500 P.3d 1257, 1262 (2021). “An absurd result is one so gross as to shock the

general moral or common sense.” Home Warranty Adm'r of Nevada, Inc. v. Dep't of Bus. & Indus., 137 Nev. 43, 47, 481 P.3d 1242, 1247 (2021) (internal quotations omitted). Taking the Esmeralda County Assessor’s argument that only federal, state, and local government properties are exempt from taxation based on ownership and all other properties exemption from taxation is based on use of the property⁵, as true, the results would indeed be absurd. For example, property held by a cemetery, dedicated for the purpose of a cemetery, would only be exempted from taxation if there were remains buried on the property. Any plots held for the future, would not be in use and therefore taxable according to the Assessor. This is in direct contradiction to NRS 361.132. The Legislature did not intend for all land owned by a cemetery to be in use in order for the tax exemption to apply. Nor did the Legislature intend for cemetery owners to fill their land to bursting for fear of unused land being taxed. Reading NRS 361 as requiring a property to be “used” would result in such absurd results.

Time and again, the Legislature has exempted School District property from taxes. Notably, the examples cited by the County Assessor during Esmeralda County Board of Equalization hearing (“Hearing”), and partially relied on by the Board, are instances where School District Property is exempt. During the Hearing, the County Assessor made a claim that properties cannot be exempted from special assessments.⁶ In fact, pursuant to NRS 318.350, School District Property is exempt from any assessment under that chapter unless the School Board consents to the assessment. While General Improvement District special assessments may not be what this County Assessor was referring to, this demonstrates yet another statutory example of School District Property being exempted from Taxation. Further, the County Assessor states that exemptions have to be proven in order to be valid. Much like the argument for the “Use” requirement, there is no statutory language that requires “Proof” of an exemption. Any “Proof” needed is what is written in the statute, otherwise it was left out intentionally by the Legislature. Finally, the County assessor referenced the School District’s leasing of its Silver Peak property

⁵ See email from Kathy Keys on September 18, 2023.

⁶ See Hearing at 44:37

(APN 002-014-03) as an example of the School District failing to use its property for school purposes. The County Assessor failed to address yet another exemption for School District Property under NRS 361.157 stating that lessees are exempt from taxation because Silver Peak is a School District Property. In fact, the leasing of the Silver Peak property was directly dedicated to school purposes as the revenue generated could be put towards school programs. Again, School District property is exempt from taxation.

Conclusion:

Real property owned and acquired by a school district is property being used for school purposes. How that property fulfills its school purpose is determined by the school board, not the county assessor. Further, there is no “use” requirement for a school purpose nor is there a “proof” requirement outside of what is written in the statute. As such, the lots owned by the Esmeralda County School District, whether being used for the school purposes of vehicle storage and physical education, revenue generation through leasing, or vacant lots serving any other School District Need are all exempt under NRS 361.

NEVADA State Board of Equalization
Petition for Review of ESMERALDA County Board of Equalization Taxable Valuation

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

120 E. Aluminum Street
Lots 5-8, Block 186
Goldfield, Esmeralda County, Nevada
Purchase Price: 0.00
Deeded to School District 100+ years

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

001-085-01

Part E. VALUE OF PROPERTY

Property Type	As established by County Board of Equalization		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land	\$199.42	\$199.42	\$0.00	\$0.00
Buildings	N/A	N/A	N/A	N/A
Personal Property	N/A	N/A	N/A	N/A
Total	\$199.42	\$199.42	\$0.00	\$0.00

NEVADA State Board of Equalization
Petition for Review of ESMERALDA County Board of Equalization Taxable Valuation

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

134 E. Aluminum Street
Lots 11-19, Block 186
Goldfield, Esmeralda County, Nevada
Purchase Price: 0.00
Deeded to School District 100+ years

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

001-085-03

Part E. VALUE OF PROPERTY

	As established by County Board of Equalization		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
Property Type	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land	\$351.79	\$351.79	\$0.00	\$0.00
Buildings	N/A	N/A	N/A	N/A
Personal Property	N/A	N/A	N/A	N/A
Total	\$351.79	\$351.79	\$0.00	\$0.00

NEVADA State Board of Equalization
Petition for Review of ESMERALDA County Board of Equalization Taxable Valuation

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

900 N. Oak Street
Lots 1-4, Block 186
Goldfield, Esmeralda County, Nevada
Purchase Price: 0.00
Deeded to School District 100+ years

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

001-085-04

Part E. VALUE OF PROPERTY

	As established by County Board of Equalization		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
Property Type	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land	\$187.41	\$187.41	\$0.00	\$0.00
Buildings	N/A	N/A	N/A	N/A
Personal Property	N/A	N/A	N/A	N/A
Total	\$187.41	\$187.41	\$0.00	\$0.00

NEVADA State Board of Equalization
Petition for Review of ESMERALDA County Board of Equalization Taxable Valuation

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

800 N. Oak Street
Lots 1-8, Block 187
Goldfield, Esmeralda County, Nevada
Purchase Price: 0.00
Deeded to School District 100+ years

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

001-094-01

Part E. VALUE OF PROPERTY

	As established by County Board of Equalization		Property Owner: <i>What is the value you seek? Write N/A on each line for values which are not being appealed.</i>	
Property Type	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land	\$407.81	\$407.81	\$0.00	\$0.00
Buildings	N/A	N/A	N/A	N/A
Personal Property	N/A	N/A	N/A	N/A
Total	\$3407.81	\$407.81	\$0.00	\$0.00

NEVADA State Board of Equalization
Petition for Review of ESMERALDA County Board of Equalization Taxable Valuation

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

801 N. Columbia Street
Lots 9-17, Block 187
Goldfield, Esmeralda County, Nevada
Purchase Price: 0.00
Deeded to School District 100+ years

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

001-094-02

Part E. VALUE OF PROPERTY

	As established by County Board of Equalization		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
Property Type	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land	\$435.06	\$435.06	\$0.00	\$0.00
Buildings	N/A	N/A	N/A	N/A
Personal Property	N/A	N/A	N/A	N/A
Total	\$435.06	\$435.06	\$0.00	\$0.00

NEVADA State Board of Equalization
Petition for Review of ESMERALDA County Board of Equalization Taxable Valuation

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

708 N. Oak Street
Lots 5-10, Block 180
Goldfield, Esmeralda County, Nevada
Purchase Price: 0.00
Deeded to School District 100+ years

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

001-095-01

Part E. VALUE OF PROPERTY

	As established by County Board of Equalization		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
Property Type	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land	\$521.87	\$521.87	\$0.00	\$0.00
Buildings	N/A	N/A	N/A	N/A
Personal Property	N/A	N/A	N/A	N/A
Total	\$521.87	\$521.87	\$0.00	\$0.00

NEVADA State Board of Equalization
Petition for Review of ESMERALDA County Board of Equalization Taxable Valuation

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

706 Columbia Street
Lots 4-16, Block 181
Goldfield, Esmeralda County, Nevada
Purchase Price: 0.00
Deeded to School District 100+ years

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

001-101-02

Part E. VALUE OF PROPERTY

Property Type	As established by County Board of Equalization		Property Owner: <i>What is the value you seek? Write N/A on each line for values which are not being appealed.</i>	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land	\$230.56	\$230.56	\$0.00	\$0.00
Buildings	N/A	N/A	N/A	N/A
Personal Property	N/A	N/A	N/A	N/A
Total	\$230.56	\$230.56	\$0.00	\$0.00

NEVADA State Board of Equalization
Petition for Review of ESMERALDA County Board of Equalization Taxable Valuation

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

801 N. Post Office Street
Lots 21-24, Block 181
Goldfield, Esmeralda County, Nevada
Purchase Price: 0.00
Deeded to School District 100+ years

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

001-101-05

Part E. VALUE OF PROPERTY

	As established by County Board of Equalization		Property Owner: <i>What is the value you seek? Write N/A on each line for values which are not being appealed.</i>	
Property Type	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land	\$225.22	\$225.22	\$0.00	\$0.00
Buildings	N/A	N/A	N/A	N/A
Personal Property	N/A	N/A	N/A	N/A
Total	\$225.22	\$225.22	\$0.00	\$0.00

NEVADA State Board of Equalization
Petition for Review of ESMERALDA County Board of Equalization Taxable Valuation

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

406 N. Sundog Avenue
Lot 4, Block 74
Goldfield, Esmeralda County, Nevada
Purchase Price: 0.00
Deeded to School District 100+ years

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

001-185-05

Part E. VALUE OF PROPERTY

	As established by County Board of Equalization		Property Owner: <i>What is the value you seek? Write N/A on each line for values which are not being appealed.</i>	
Property Type	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land	\$116.87	\$116.87	\$0.00	\$0.00
Buildings	N/A	N/A	N/A	N/A
Personal Property	N/A	N/A	N/A	N/A
Total	\$116.87	\$116.87	\$0.00	\$0.00

NEVADA State Board of Equalization
Petition for Review of ESMERALDA County Board of Equalization Taxable Valuation

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

350 Galena Street
Lots 1-6, Block D
Silver Peak, Esmeralda County, Nevada
Purchase Price: 0.00
Deeded to School District 100+ years

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

002-014-03

Part E. VALUE OF PROPERTY

	As established by County Board of Equalization		Property Owner: <i>What is the value you seek? Write N/A on each line for values which are not being appealed.</i>	
Property Type	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land	\$115.45	\$115.45	\$0.00	\$0.00
Buildings	N/A	N/A	N/A	N/A
Personal Property	N/A	N/A	N/A	N/A
Total	\$115.45	\$115.45	\$0.00	\$0.00

KAREN A. PETERSON
JAMES R. CAVILIA
CHRIS MacKENZIE
RYAN D. RUSSELL
JOEL W. LOCKE
KYLE A. WINTER
DANIEL S. JUDD

ROBERT MORGAN-BEESLEY
KEITH KETOLA



ATTORNEYS & COUNSELORS AT LAW

GEORGE V. ALLISON
JOAN C. WRIGHT
PATRICK V. FAGAN
MIKE PAVLAKIS
(OF COUNSEL)

ANDREW MacKENZIE
(1941 - 2018)
MIKE SOUMBENIOTIS
(1932 - 1997)

September 25, 2024

VIA EMAIL AND U.S. MAIL

Kathleen R. Keyes
Esmeralda County Assessor
403 E. Crook Avenue
P.O. Box 471
Goldfield, NV 89013

Re: Esmeralda County School District

Dear Assessor Keyes:

Enclosed please find an original Petition for Review of Taxable Valuations for eleven (11) parcels owned by the Esmeralda County School District.

We would appreciate your acknowledgment of receipt. Upon your review, should you or the Board of Equalization, have any questions or require further information, please let us know.

Thank you for your time and attention to this matter.

Sincerely,

RYAN D. RUSSELL

RDR/jb
Enclosures
cc: EsCSD

4857-8779-5433, v. 1

CONTROL #

APPEAL CASE #

ESMERALDA 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:

Part A. PROPERTY OWNER/ PETITIONER INFORMATION (Agent's Information to be completed in Part H)

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL Esmeralda County School District Board of Trustees					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A) James Fossett				TITLE Superintendent	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) P.O. Box 129				EMAIL ADDRESS jfosssett@ecsdnv.org	
CITY Dyer	STATE NV	ZIP CODE 89010	DAYTIME PHONE 775-572-3250	ALTERNATE PHONE	FAX NUMBER 775-572-3310

Part B. PROPERTY OWNER ENTITY DESCRIPTION

Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.

- ☐ Sole Proprietorship ☐ Trust ☐ Corporation
☐ Limited Liability Company (LLC) ☐ General or Limited Partnership ☒ Government or Governmental Agency
☐ Other, please describe:

The organization described above was formed under the laws of the State of Nevada

The organization described above is a non-profit organization. ☒ Yes ☐ No

Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A

Check box which best describes the relationship of Petitioner to Property Owner. ☒ Additional information may be necessary.

- ☐ Self ☐ Trustee of Trust ☒ Employee of Property Owner
☐ Co-owner, partner, managing member ☐ Officer of Company
☐ Employee or Officer of Management Company
☐ Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property
☐ Other, please describe:

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS 1101 N Seventh Street	STREET/ROAD Lots 3-32 Block 234	CITY (IF APPLICABLE) Goldfield	COUNTY Esmeralda
Purchase Price 0.00		Purchase date Deeded to School District 100+ yrs	

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

ASSESSOR'S PARCEL NUMBER (APN) 001-022-01	ACCOUNT NUMBER
--	----------------

3. Does this appeal involve multiple parcels? Yes ☒ No ☐ List multiple parcels on a separate, letter-sized sheet.If yes, enter number of parcels: 11 Multiple parcel list is attached. ☒4. Check Property Use Type: ☒

- ☒ Vacant Land ☐ Mobile Home (Not on foundation) ☐ Mining Property
☐ Residential Property ☐ Commercial Property ☐ Industrial Property
☐ Multi-Family Residential Property ☐ Agricultural Property ☐ Personal Property
☐ Possessory Interest in Real or Personal property

5. Check Year and Roll Type of Assessment being appealed: ☒☒ 2023-2024 Secured Roll ☒ 2024 -20 25 Unsecured Roll ☐ 2025 -20 26 Supplemental Roll

Part E. VALUE OF PROPERTY

Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed. See NRS 361.025 for the definition of Full Cash Value.

Property Type	Assessor's Taxable Value	Owner's Opinion of Value
Land	\$231.42	Government Defined Entity
Buildings		
Personal Property		
Possessory Interest in real property		
Exempt Value		
Total	\$231.42	

Part F. TYPE OF APPEAL

- Check box which best describes the reason for the County Board of Equalization appeal.
- ☐ NRS 361.337: The LA cash value of my property is less than the comparable taxable value of the property.
- ☐ NRS 361.338: My property is assessed at a higher value than another property situated in identical or a comparable location to my property.
- ☐ NRS 361.353: My property is overvalued because either property value in the County is undervalued or not assessed, or I have attached the proof showing the former, location, description and the taxable value of the undervalued property.
- ☒ NRS 361.353: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.
- ☐ NRS 361A.230: The Assessor has determined my agriculture of property has been converted to a higher use and defers taxes are now due.
- ☐ NRS 361.763: My property has been assessed as property escaping taxation for 6 years and/or prior years.

Part G. WRITE A STATEMENT DESCRIBING THE FACTS AND/OR REASONS FOR YOUR APPEAL, REQUEST FOR REVIEW, OR COMPLAINT. (ATTACH A SEPARATE PAGE IF MORE ROOM IS NEEDED).

See attached Memorandum dated May 2, 2024.

VERIFICATION

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information herein, 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 leasedhold 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 below is completed, I further certify I have authorized each agent named therein to present the Property Owner as stated and I have the authority to appoint each agent named in Part H.

Superintendent

James Fossett

8/27/24

Print Name of Signatory

Date

Part H. AUTHORIZATION OF AGENT (Section only if agent, including an attorney, has been appointed to represent the Property Owner in the proceedings before the County Board of Equalization.)

I hereby authorize the agent whose name and contact information appears below to file a petition to the County 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 County 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:

NAME OF AUTHORIZED AGENT: Ryan Russell		TITLE: District Counsel	
AUTHORIZED AGENT COMPANY: AFFILIABLE		EMAIL ADDRESS: russell@allisonmackenzie.com	
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX): Allison MacKenzie, Ltd. P.O. Box 848			
CITY: Carson City	STATE: NV	ZIP CODE: 89703	DAYTIME PHONE: 775-687-0202
		ALTERNATE PHONE:	FAX NUMBER: 775-882-7918

Authorized Agent must check each applicable statement and sign below.

☒ I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.

☒ I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information herein, 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 the limitations contained in the Agent Authorization Affidavit to be separately submitted.

Authorized Agent Signature

Title

Print Name of Signatory

Date

I hereby withdraw my appeal to the County Board of Equalization.

Signature of Owner or Authorized Agent/Attorney

Date

LaCinda Elgan
Esmeralda County Clerk/Treasurer
(775) 485-6308

ESMERALDA COUNTY
REAL PROPERTY TAXES FOR FISCAL YEAR
2024 - 2025

TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025

PROPERTY LOCATION / DESCRIPTION

PARCEL NUMBER 001-022-01 **DISTRICT** 010 **ROLL NUMBER** 2024044143 **PROPERTY LOCATION** 1101 N SEVENTH ST

*****ALL FOR AADC 890
ESMERALDA COUNTY SCHOOL DISTRICT
ES CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89010

1-0000308
000004

MAKE REMITTANCE PAYABLE TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

YOUR CHECK IS YOUR RECEIPT
IF AN ADDITIONAL RECEIPT IS NEEDED, PLEASE
ENCLOSE A SELF-ADDRESSED STAMPED ENVELOPE.

NOTE: IF YOU HAVE A LENDER WHO PAYS YOUR TAXES, PLEASE FORWARD THIS TAX BILL TO THEM.

ASSESSED VALUATION

DISTRIBUTION OF TAX AMOUNTS

DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREABATEMENT AMOUNT	ABATEMENT/RECAPTURE AMOUNT	TAX AMOUNT
Real Estate	3,710	STATE	0.1700	0.30	-0.25	5.05
		ST. INC.	0.0150	0.56	-0.02	0.54
		GENERAL	2.1281	78.95	-5.77	73.18
		SCHOOL	0.7500	27.83	-1.09	26.74
		CO MED ASSIST	0.0100	0.37	-0.01	0.36
		Ag. Extension	0.0010	0.04		0.04
		YOUTH SERVICE	0.0200	0.74	-0.03	0.71
		HEALTHWELFARE				
		ESMERALDA COUNTY				
		GOLDFIELD TOWN				
		ESMERALDA COUNTY SCHOOLS				
		CAPITAL PROJECTS	0.0250	0.93	-0.04	0.89
		Ad Valorem Totals	3.1191	115.72	-7.21	108.51
		Solid Waste Asmt Fee				56.00
		Water Access Asmt Fee				100.00
		Sewer Access Asmt Fee				15.00
		Special Asmt Totals				171.00
		Prior Year				122.91
NET ASSESSED	3,710					
TOTAL TAX DUE						\$402.42

Information concerning taxing jurisdiction,
rates and uses of taxes collected can be found
at www.tax.state.nv.us, or by calling
775-485-6308. CREDIT CARD
PAYMENTS WILL BE ACCEPTED BY
PHONE.

If you have a lender who pays your taxes, please forward this tax bill to them.
If you have recently sold your property, please forward this tax bill to the new owner.

TAXES TOTALING \$100 OR LESS MUST BE PAID ON THE FIRST INSTALLMENT AS INDICATED. FAILURE TO RECEIVE AN INDIVIDUAL TAX BILL DOES NOT EXCUSE THE TIMELY PAYMENT OF TAXES. IF ANY PERSON CHARGED WITH TAXES, WHICH ARE A LIEN ON REAL PROPERTY FAILS TO PAY:
1. ANY ONE QUARTER OF SUCH TAXES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY SUCH TAXES BECOME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 4 PERCENT.
2. ANY TWO INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATEST INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 8 PERCENT OF THE TWO INSTALLMENTS DUE.
3. ANY THREE INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATEST INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 8 PERCENT OF THE THREE INSTALLMENTS DUE.
4. THE FULL AMOUNT OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE FIRST MONDAY OF MARCH, THERE MUST BE ADDED THERE TO A PENALTY OF 7 PERCENT OF THE FULL AMOUNT OF SUCH TAXES.
ALL PROPERTY UPON WHICH THE TAXES ARE NOT PAID IN FULL WITHIN 30 DAYS AFTER THE FIRST MONDAY OF APRIL OF EACH YEAR, WILL BE ADVERTISED IN THE LOCAL NEWSPAPER, WITH ALL PENALTIES, COSTS AND ADVERTISING COSTS ADDED THERE TO.
CHANGE OF ADDRESS? PLEASE INDICATE ON STUB, SIGN & RETURN WITH PAYMENT

4TH INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

March 3, 2025

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-022-01

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044143

AMOUNT

AUTHORIZED SIGNATURE _____

\$89.88

2024RE001022014

DETACH AND MAIL THIS STUB WHEN PAYING 4TH INSTALLMENT.

3RD INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

January 6, 2025

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-022-01

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044143

AMOUNT

AUTHORIZED SIGNATURE _____

\$89.88

2024RE001022013

DETACH AND MAIL THIS STUB WHEN PAYING 3RD INSTALLMENT.

2ND INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

October 7, 2024

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-022-01

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044143

AMOUNT

AUTHORIZED SIGNATURE _____

\$89.88

2024RE001022012

DETACH AND MAIL THIS STUB WHEN PAYING 2ND INSTALLMENT.

1ST INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

August 19, 2024

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-022-01

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044143

AMOUNT

AUTHORIZED SIGNATURE _____

\$192.78

2024RE001022011

DETACH AND MAIL THIS STUB WHEN PAYING 1ST INSTALLMENT.

ESMERALDA COUNTY, NV 2024-248937

Total \$0.00 06/12/2024 08:22 AM

ESMERALDA COUNTY EX-OFFICIO Pgs=1

APN: 001-022-01

Return to:

Esmeralda County Treasurer

P.O. Box 547

Goldfield, Nevada 89013



00042840202402489370010013

VERA BOYER, RECORDER <<TAX_STATUS>>

The undersigned hereby affirms that the document does not contain a social security number

TRUSTEE CERTIFICATE

I, LaCinda Elgan, the duly elected, qualified and acting Treasurer and Ex-Officio Tax Receiver of Esmeralda County, State of Nevada, pursuant to NRS 61.570, has issued this Trustee Certificate and authorize the Treasurer as Trustee for the State and Esmeralda County, to hold the property described herein for the period of two years after the date hereof, unless sooner redeemed.

The property is described as follows: Parcel # 001-022-01,
1101 N. Seventh Street
Lots 3-32 Portion of Block 234
District 010, Goldfield
Owner and/or Taxpayer: ESMERALDA COUNTY SCHOOL DISTRICT
Delinquent Tax Years: 2023-2024

Delinquent Taxes	\$102.04
Penalties, Interest	\$12.77
Misc Cost	\$8.10

231.42

Interest thereon will be added at the rate of ten (10) percent per annum from the date due until paid. The property may be redeemed within two (2) years from the date originally recorded. If not redeemed, the title of the property shall vest in Esmeralda County for the benefit of the State and Esmeralda County.

Until the expiration of the period of redemption, the property held pursuant to this Trustee Certificate shall be assessed annually to the Treasurer as Trustee and before the owner or his successor shall redeem such property he shall also pay the Treasurer holding the Trustee Certificate any additional taxes assessed and accrued against the property after the date of this Certificate, together with the interest thereon at the rate of ten (10) percent per annum from the date due until paid.

IN WITNESS WHEREOF, I have hereto set my hand and affixed my official seal at my office in Goldfield, Nevada, this 11th day of June, 2024.

LaCinda Elgan, Esmeralda County Treasurer and Ex-Officio Tax Receiver.

Memorandum

To: Anabel Guerrero

From: Ryan Russell

Re: Esmeralda County School District Property Taxation

Date: May 2, 2024

Question 1:

Are School District properties exempt from taxation under NRS 361.065?

Rule:

NRS 361.065 states:

All lots, buildings and other school property owned by any legally created school district or a charter school within the State and devoted to public school purposes are exempt from taxation.

Analysis:

"[W]hen a statute's language is plain and its meaning clear, the courts will apply that plain language." Pub. Employees' Ret. Sys. of Nevada v. Gitter, 133 Nev. 126, 131, 393 P.3d 673, 679 (2017). The Esmeralda County Assessor ("Assessor") argues that only federal, state, and local government properties are exempt from taxation based on ownership and all other properties exemption from taxation is based on use of the property.¹ While there is no statutory language backing this argument, it is irrelevant because the Esmeralda County School District ("School District") is already using the property for school purposes. In its application for property tax exemption, the School District attests, under penalty of perjury, that the properties in question are being used to conduct field trips, physical education activities, and store their district vehicles and buses.² The statute clearly indicates that properties owned by a School District used for school purposes are exempt and the properties in question are being used in this way. Therefore, the School District should be exempt for taxation under the statute.

¹ See email from Kathy Keys on September 18, 2023.

² See letter from Anabel Guerrero to Kathy Keys

The Assessor argues the lots in question are vacant, not being used for school purposes, and therefore the tax exemption does not apply.³ Again, there is no language in the statute specifying that a vacant lot cannot be used for school purposes. However, "the Board of School Trustees is given the power . . . as may be requisite to attain the end for which the public schools are established and to promote the welfare of school children, including the establishment and operation of schools deemed necessary and desirable." Bartlett v. Bd. of Trustees of White Pine Cnty. Sch. Dist., 92 Nev. 347, 349, 550 P.2d 416, 417 (1976). It is the School District, not the Assessor, that gets to decide how to best use its property to promote the welfare of school children.⁴ If this means keeping a lot open for field trips, physical education, and vehicle storage, then that is the school purpose the School District has decided to use the property for. "Moreover, the Board specifically is invested with authority to change the location of schools, and school house sites, and to furnish transportation for pupils." Id. (internal citations omitted). Surely a School District storing the vehicles it uses to provide transportation to its students is using its property for school purposes.⁵

Finally, the Supreme Court of Nevada has long held that, "When public property is involved, exemption is the rule and taxation the exception." State v. Lincoln Cnty. Power Dist. No. 1, 60 Nev. 401, 111 P.2d 528, 531 (1941). Trying to assert a technical definition of a school purpose to assess taxes against School District property is contrary to over 80 years of precedent.

Conclusion:

The Esmeralda County School District's property should be exempt from taxation because it is being used for school purposes. Field trips, physical education, and vehicle storage are all school purposes furthering the education of its students. Here, the Assessor should treat the School District property as exempt in accordance with the plain language of the statute, judicial precedent, and obvious use by the School District for school purposes.

³ See email from Kathy Keys on September 18, 2023.

⁴ See NRS 386.350

⁵ See NRS 386.790

**ESMERALDA County Board of Equalization
Petition for Review of Taxable Valuation**

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

120 E. Aluminum Street
Lots 5-8, Block 186
Goldfield, Esmeralda County, Nevada
Purchase Price: 0.00
Deeded to School District 100+ years

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

001-085-01

LaCinda Egan
Emeralda County Clerk/Treasurer
(775)465-6309

ESMERALDA COUNTY
REAL PROPERTY TAXES FOR FISCAL YEAR
2024 - 2025

TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025

PROPERTY LOCATION / DESCRIPTION

PARCEL NUMBER DISTRICT ROLL NUMBER PROPERTY LOCATION
001-085-01 01.0 2024044302 120 E ALUMINUM ST

ESMERALDA COUNTY SCHOOL DISTRICT BOARD OF 18-11-00001
TRUSTEES
ES. CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89010

MAKE REMITTANCE PAYABLE TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

YOUR CHECK IS YOUR RECEIPT
IF AN ADDITIONAL RECEIPT IS NEEDED, PLEASE
ENCLOSE A SELF-ADDRESSED STAMPED ENVELOPE.

NOTE: IF YOU HAVE A LENDER WHO PAYS YOUR TAXES, PLEASE FORWARD THIS TAX BILL TO THEM.

ASSESSED VALUATION

DISTRIBUTION OF TAX AMOUNTS

DESCRIPTION	VALUE	TAXING AGENCY	RATE	PRESTATEMENT AMOUNT	ADDITION/RECAPTURE AMOUNT	TAX AMOUNT
Real Estate	3,172	STATE	0.1700	5.40	-0.20	8.20
		ST. IND.	0.0150	0.48	-0.02	0.46
		GENERAL	2.1281	67.50	-4.75	62.75
		SCHOOL	0.7500	23.79	-0.87	22.92
		CO.MED.ASSIST	0.0100	0.32	-0.01	0.31
		Ag. Exemption				
		YOUTH SERVICE	0.0010	0.03		0.03
		HEALTH/WELFARE	0.0200	0.63	-0.02	0.61
		ESMERALDA COUNTY				
		GOLDFIELD TOWN				
		ESMERALDA COUNTY SCHOOLS				
		CAPITAL PROJECTS	0.0250	0.79	-0.03	0.76
		Ad Valorem Totals	3.1181	98.94	-5.90	93.04
		Solid Waste Asmt Fee				58.00
		Water Access Asmt Fee				100.00
		Sewer Access Asmt fee				15.00
		Special Asmnt Totals				171.00
NET ASSESSED	3,172	Prior Year				108.36
TOTAL TAX DUE						\$370.40

Information concerning taxing authorization, rates and uses of taxes collected can be found at www.lax.state.nv.us, or by calling 775-465-6309. CREDIT CARD PAYMENTS WILL BE ACCEPTED BY PHONE.

If you have a lender who pays your taxes, please forward this tax bill to them.
If you have recently sold your property, please forward this tax bill to the new owner.

TAXES TOTALING \$100 OR LESS MUST BE PAID ON THE FIRST INSTALLMENT AS INDICATED. FAILURE TO RECEIVE AN INDIVIDUAL TAX BILL DOES NOT EXCUSE THE TIMELY PAYMENT OF TAXES. IF ANY PERSON CHARGED WITH TAXES, WHICH ARE A LIEN ON REAL PROPERTY FAILS TO PAY:
1. ANY ONE QUARTER OF SUCH TAXES ON OR WITHIN 10 DAYS FOLLOWING THE DAY SUCH TAXES BECOME DUE, THERE MUST BE ADDED THEREON A PENALTY OF 4 PERCENT.
2. ANY TWO INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATTER INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THEREON A PENALTY OF 6 PERCENT OF THE TWO INSTALLMENTS DUE.
3. ANY THREE INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATTER INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THEREON A PENALTY OF 8 PERCENT OF THE THREE INSTALLMENTS DUE.
4. THE FULL AMOUNT OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE FIRST MONDAY OF MARCH, THERE MUST BE ADDED THEREON A PENALTY OF 7 PERCENT OF THE FULL AMOUNT OF SUCH TAXES.
ALL PROPERTY UPON WHICH THE TAXES ARE NOT PAID OR PAID WITHIN 30 DAYS AFTER THE FIRST MONDAY OF APRIL OF EACH YEAR, WILL BE ADVERTISED IN THE LOCAL NEWSPAPER, WITH ALL PENALTIES, COSTS AND ADVERTISING COSTS ADDED THEREON.

CHANGE OF ADDRESS? PLEASE INDICATE ON STUB, SIGN & RETURN WITH PAYMENT

4TH INSTALLMENT

MAIL TO:

ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

March 3, 2025

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-085-01

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044302

AMOUNT

AUTHORIZED SIGNATURE

\$58.01

2024RE001085014

DETACH AND MAIL THIS STUB WHEN PAYING 4TH INSTALLMENT.

3RD INSTALLMENT

MAIL TO:

ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

January 8, 2025

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-085-01

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044302

AMOUNT

AUTHORIZED SIGNATURE

\$88.01

2024RE001085013

DETACH AND MAIL THIS STUB WHEN PAYING 3RD INSTALLMENT.

2ND INSTALLMENT

MAIL TO:

ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

October 7, 2024

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-085-01

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044302

AMOUNT

AUTHORIZED SIGNATURE

\$58.01

2024RE001085012

DETACH AND MAIL THIS STUB WHEN PAYING 2ND INSTALLMENT.

1ST INSTALLMENT

MAIL TO:

ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

August 19, 2024

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-085-01

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044302

AMOUNT

AUTHORIZED SIGNATURE

\$172.37

2024RE001085011

DETACH AND MAIL THIS STUB WHEN PAYING 1ST INSTALLMENT.

APN: 001-085-01
Return to:
Esmeralda County Treasurer
P.O., Box 547
Goldfield, NV 89013

ESMERALDA COUNTY, NV 2024-248783
Total \$0.00 06/10/2024 10:19 AM
ESMERALDA COUNTY EX-OFFICIO Pgs=1



00042681202402487830010013
VERA BOYER, RECORDER <<TAX_STATUS>>

The undersigned hereby affirms that the document does not contain social security numbers

TRUSTEE CERTIFICATE

I, ~~LaCinda Elgan~~, the duly elected, qualified and acting Treasurer and Ex-officio Tax Receiver of Esmeralda County, State of Nevada, pursuant to NRS 361.570, issue this Certificate and authorize the Treasurer as Trustee for the State and Esmeralda County, to hold the property described herein for the period of two (2) years after the date herof, unless sooner redeemed.

The Property is described as follows: 001-085-01
120 E ALUMINUM STREET
Lot(s) 5-8 Block 186 Dist. 010, Goldfield
Owner and/or Taxpayer: ESMERALDA COUNTY SCHOOL DISTRICT

Delinquent Taxes	\$ 87.56
Penalites, Interest	\$ 10.70
Misc. costs	\$ 8.10

Interest thereon will be added at the the rate of ten (10) percent per annum from the date due until paid. The property may be redeemed withn two (2) years from the date hereof. If not redeemed, the title to the proerty shall vest in Esmeralda County for benefit of the state and Esmeralda County.

Until the expiration of the period of redemption, the property held pursuant to this Certificate shall be assessed annually to the Treasurer as Trustee, and before the owner or his/her successor shall redeem such property he/she shall also pay the Treasurer holding the Certificate any additional taxes, penalites and costs accrued against the property after the date of the the Certificate, together with the interest thereon at the rate of ten (10) percent per annum from the date due until paid.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal at my office in Esmeralda County, Nevada, This 7th day of June 2024

Esmeralda County Treasurer and Ex-Officia Tax Receiver

Memorandum

To: Anabel Guerrero

From: Ryan Russell

Re: Esmeralda County School District Property Taxation

Date: May 2, 2024

Question 1:

Are School District properties exempt from taxation under NRS 361.065?

Rule:

NRS 361.065 states:

All lots, buildings and other school property owned by any legally created school district or a charter school within the State and devoted to public school purposes are exempt from taxation.

Analysis:

"[W]hen a statute's language is plain and its meaning clear, the courts will apply that plain language." Pub. Employees' Ret. Sys. of Nevada v. Gitter, 133 Nev. 126, 131, 393 P.3d 673, 679 (2017). The Esmeralda County Assessor ("Assessor") argues that only federal, state, and local government properties are exempt from taxation based on ownership and all other properties exemption from taxation is based on use of the property.¹ While there is no statutory language backing this argument, it is irrelevant because the Esmeralda County School District ("School District") is already using the property for school purposes. In its application for property tax exemption, the School District attests, under penalty of perjury, that the properties in question are being used to conduct field trips, physical education activities, and store their district vehicles and buses.² The statute clearly indicates that properties owned by a School District used for school purposes are exempt and the properties in question are being used in this way. Therefore, the School District should be exempt for taxation under the statute.

¹ See email from Kathy Keys on September 18, 2023.

² See letter from Anabel Guerrero to Kathy Keys

The Assessor argues the lots in question are vacant, not being used for school purposes, and therefore the tax exemption does not apply.³ Again, there is no language in the statute specifying that a vacant lot cannot be used for school purposes. However, "the Board of School Trustees is given the power ' . . . as may be requisite to attain the end for which the public schools are established and to promote the welfare of school children, including the establishment and operation of schools deemed necessary and desirable.'" Bartlett v. Bd. of Trustees of White Pine Cnty. Sch. Dist., 92 Nev. 347, 349, 550 P.2d 416, 417 (1976). It is the School District, not the Assessor, that gets to decide how to best use its property to promote the welfare of school children.⁴ If this means keeping a lot open for field trips, physical education, and vehicle storage, then that is the school purpose the School District has decided to use the property for. "Moreover, the Board specifically is invested with authority to change the location of schools, and school-house sites, and to furnish transportation for pupils." Id. (internal citations omitted). Surely a School District storing the vehicles it uses to provide transportation to its students is using its property for school purposes.⁵

Finally, the Supreme Court of Nevada has long held that, "When public property is involved, exemption is the rule and taxation the exception." State v. Lincoln Cnty. Power Dist. No. 1, 60 Nev. 401, 111 P.2d 528, 531 (1941). Trying to assert a technical definition of a school purpose to assess taxes against School District property is contrary to over 80 years of precedent.

Conclusion:

The Esmeralda County School District's property should be exempt from taxation because it is being used for school purposes. Field trips, physical education, and vehicle storage are all school purposes furthering the education of its students. Here, the Assessor should treat the School District property as exempt in accordance with the plain language of the statute, judicial precedent, and obvious use by the School District for school purposes.

³ See email from Kathy Keys on September 18, 2023.

⁴ See NRS 386.350

⁵ See NRS 386.790

**ESMERALDA County Board of Equalization
Petition for Review of Taxable Valuation**

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

134 E. Aluminum Street
Lots 11-19, Block 186
Goldfield, Esmeralda County, Nevada
Purchase Price: 0.00
Deeded to School District 100+ years

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

001-085-03

LaCinda Elgan
Esmeralda County Clerk/Treasurer
(775)485-6308

**ESMERALDA COUNTY
REAL PROPERTY TAXES FOR FISCAL YEAR
2024 - 2025**

TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025

PROPERTY LOCATION / DESCRIPTION
PARCEL NUMBER DISTRICT ROLL NUMBER PROPERTY LOCATION
001-085-03 01.0 2024044304 134 E ALUMINUM ST

ESMERALDA COUNTY SCHOOL DISTRICT BOARD OF TRUSTEES
ES. CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89010

MAKE REMITTANCE PAYABLE TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

YOUR CHECK IS YOUR RECEIPT
IF AN ADDITIONAL RECEIPT IS NEEDED, PLEASE
ENCLOSE A SELF-ADDRESSED STAMPED ENVELOPE.

NOTE: IF YOU HAVE A LENDER WHO PAYS YOUR TAXES, PLEASE FORWARD THIS TAX BILL TO THEM.

ASSESSED VALUATION		DISTRIBUTION OF TAX AMOUNTS				
DESCRIPTION	VALUE	TAXING AGENCY	RATE	PRELIMINARY AMOUNT	ABATEMENT/RECAPTURE AMOUNT	TAX AMOUNT
Real Estate	5,646	STATE	0.1700	0.59	-0.28	9.30
		ST. IND	0.0150	0.85	-0.00	0.82
		GENERAL	2.1281	120.15	-7.71	112.44
		SCHOOL	0.7500	42.38	-1.27	41.08
		COJ.MED.ASSIST	0.0100	0.58	-0.02	0.54
		Ag. Exemption				
		YOUTH SERVICE	0.0010	0.06		0.06
		HEALTHWELFARE	0.0200	1.13	-0.03	1.10
		ESMERALDA COUNTY				
		GOLDFIELD TOWN				
		ESMERALDA COUNTY SCHOOLS				
		CAPITAL PROJECTS	0.0250	1.41	-0.04	1.37
		Ad Valorem Totals	3.1181	176.10	-9.39	166.71
		Solid Waste Asmt Fee				56.00
		Water Access Asmt Fee				100.00
		Sewer Access Asmt fee				15.00
		Special Asmnt Totals				171.00
		Prior Year				185.08
NET ASSESSED	5,646					
TOTAL TAX DUE						\$522.70

Information concerning taxing jurisdiction, rates and uses of taxes collected can be found at www.tax.state.nv.us, or by calling 775-485-6308. CREDIT CARD PAYMENTS WILL BE ACCEPTED BY PHONE.

If you have a lender who pays your taxes, please forward this tax bill to them.
If you have recently sold your property, please forward this tax bill to the new owner.

TAXES TOTALING \$100 OR LESS MUST BE PAID ON THE FIRST INSTALLMENT AS INDICATED. FAILURE TO RECEIVE AN INDIVIDUAL TAX BILL DOES NOT EXCUSE THE TIMELY PAYMENT OF TAXES. IF ANY PERSON CHANGES WITHIN TAXES, WHICH ARE A LIEN ON REAL PROPERTY, PLEASE TO: 1. ANYONE CHARTER OF SUCH TAXES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY SUCH TAXES BECOME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 4 PERCENT. 2. ANY TWO INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATEST INSTALLMENT OF TAXES BECOMES DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 5 PERCENT OF THE TWO INSTALLMENTS DUE. 3. ANY THREE INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATEST INSTALLMENT OF TAXES BECOMES DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 6 PERCENT OF THE THREE INSTALLMENTS DUE. 4. THE FULL AMOUNT OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 15 DAYS FOLLOWING THE FIRST MONDAY OF MARCH, THERE MUST BE ADDED THERE TO A PENALTY OF 7 PERCENT OF THE FULL AMOUNT OF SUCH TAXES. ALL PROPERTY UPON WHICH THE TAXES ARE NOT PAID IN FULL WITHIN 30 DAYS AFTER THE FIRST MONDAY OF APRIL OF EACH YEAR, WILL BE ADVERTISED IN THE LOCAL NEWSPAPER, WITH ALL PENALTIES, COSTS AND ADVERTISING COSTS ADDED THERE TO.

CHANGE OF ADDRESS? PLEASE INDICATE ON STUB, SIGN & RETURN WITH PAYMENT

4TH INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

March 3, 2025

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET

001-085-03

CITY

ROLL NUMBER

STATE

ZIP

2024044304

AMOUNT

AUTHORIZED SIGNATURE

\$84.43

2024RE001085034

DETACH AND MAIL THIS STUB WHEN PAYING 4TH INSTALLMENT.

3RD INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

January 8, 2025

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET

001-085-03

CITY

ROLL NUMBER

STATE

ZIP

2024044304

AMOUNT

AUTHORIZED SIGNATURE

\$84.43

2024RE001085033

DETACH AND MAIL THIS STUB WHEN PAYING 3RD INSTALLMENT.

2ND INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

October 7, 2024

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET

001-085-03

CITY

ROLL NUMBER

STATE

ZIP

2024044304

AMOUNT

AUTHORIZED SIGNATURE

\$84.43

2024RE001085032

DETACH AND MAIL THIS STUB WHEN PAYING 2ND INSTALLMENT.

1ST INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

August 19, 2024

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET

001-085-03

CITY

ROLL NUMBER

STATE

ZIP

2024044304

AMOUNT

AUTHORIZED SIGNATURE

\$269.50

2024RE001085031

DETACH AND MAIL THIS STUB WHEN PAYING 1ST INSTALLMENT.

APN: 001-085-03
Return to:
Esmeralda County Treasurer
P.O. Box 547
Goldfield, Nevada 89013

ESMERALDA COUNTY, NV 2024-248784

Total \$0.00 06/10/2024 10:19 AM

ESMERALDA COUNTY EX-OFFICIO Pgs=1



00042682202402487840010010

VERA BOYER, RECORDER <<TAX_STATUS>>

The undersigned hereby affirms that the document does not contain a social security number

TRUSTEE CERTIFICATE

I, LaCinda Elgan, the duly elected, qualified and acting Treasurer and Ex-Officio Tax Receiver of Esmeralda County, State of Nevada, pursuant to NRS 61.570, has issued this Trustee Certificate and authorize the Treasurer as Trustee for the State and Esmeralda County, to hold the property described herein for the period of two years after the date hereof, unless sooner redeemed.

The Property is described as follows: Parcel # 001-085-03
134 E Aluminum Street
Lots 11-19, Block 186, District 1, Goldfield
Owner and/or Taxpayer: ESMERALDA COUNTY SCHOOL DISTRICT
Delinquent Tax Years: 2023-2024

Delinquent Taxes	\$ 156.45
Penalties, Interest	\$ 20.53
Misc cost	\$ 8.10

Interest thereon will be added at the rate of ten (10) percent per annum from the date due until paid. The property may be redeemed within two (2) years from the date originally recorded. If not redeemed, the title to the property shall vest in Esmeralda County for the benefit of the State and Esmeralda County.

Until the expiration of the period of redemption, the property held pursuant to this Trustee Certificate shall be assessed annually to the Treasurer as Trustee and before the owner or his successor shall redeem such property he shall also pay the Treasurer holding the Trustee Certificate any additional taxes assessed and accrued against the property after the date of this Certificate, together with the interest thereon at the rate of ten (10) percent per annum from the date due until paid.

IN WITNESS WHEREOF, I have hereto set my hand and affixed my official seal at my office in Goldfield, Nevada, this 8TH day of June, 2024.

LaCinda Elgan, Esmeralda County Treasurer and
Ex-Officio Tax Receiver.

Memorandum

To: Anabel Guerrero

From: Ryan Russell

Re: Esmeralda County School District Property Taxation

Date: May 2, 2024

Question 1:

Are School District properties exempt from taxation under NRS 361.065?

Rule:

NRS 361.065 states:

All lots, buildings and other school property owned by any legally created school district or a charter school within the State and devoted to public school purposes are exempt from taxation.

Analysis:

"[W]hen a statute's language is plain and its meaning clear, the courts will apply that plain language." Pub. Employees' Ret. Sys. of Nevada v. Gitter, 133 Nev. 126, 131, 393 P.3d 673, 679 (2017). The Esmeralda County Assessor ("Assessor") argues that only federal, state, and local government properties are exempt from taxation based on ownership and all other properties exemption from taxation is based on use of the property.¹ While there is no statutory language backing this argument, it is irrelevant because the Esmeralda County School District ("School District") is already using the property for school purposes. In its application for property tax exemption, the School District attests, under penalty of perjury, that the properties in question are being used to conduct field trips, physical education activities, and store their district vehicles and buses.² The statute clearly indicates that properties owned by a School District used for school purposes are exempt and the properties in question are being used in this way. Therefore, the School District should be exempt for taxation under the statute.

¹ See email from Kathy Keys on September 18, 2023.

² See letter from Anabel Guerrero to Kathy Keys

The Assessor argues the lots in question are vacant, not being used for school purposes, and therefore the tax exemption does not apply.³ Again, there is no language in the statute specifying that a vacant lot cannot be used for school purposes. However, "the Board of School Trustees is given the power ' . . . as may be requisite to attain the end for which the public schools are established and to promote the welfare of school children, including the establishment and operation of schools deemed necessary and desirable.'" Bartlett v. Bd. of Trustees of White Pine Cnty. Sch. Dist., 92 Nev. 347, 349, 550 P.2d 416, 417 (1976). It is the School District, not the Assessor, that gets to decide how to best use its property to promote the welfare of school children.⁴ If this means keeping a lot open for field trips, physical education, and vehicle storage, then that is the school purpose the School District has decided to use the property for. "Moreover, the Board specifically is invested with authority to change the location of schools, and school house sites, and to furnish transportation for pupils." Id. (internal citations omitted). Surely a School District storing the vehicles it uses to provide transportation to its students is using its property for school purposes.⁵

Finally, the Supreme Court of Nevada has long held that, "When public property is involved, exemption is the rule and taxation the exception." State v. Lincoln Cnty. Power Dist. No. 1, 60 Nev. 401, 111 P.2d 528, 531 (1941). Trying to assert a technical definition of a school purpose to assess taxes against School District property is contrary to over 80 years of precedent.

Conclusion:

The Esmeralda County School District's property should be exempt from taxation because it is being used for school purposes. Field trips, physical education, and vehicle storage are all school purposes furthering the education of its students. Here, the Assessor should treat the School District property as exempt in accordance with the plain language of the statute, judicial precedent, and obvious use by the School District for school purposes.

³ See email from Kathy Keys on September 18, 2023.

⁴ See NRS 386.350

⁵ See NRS 386.790

**ESMERALDA County Board of Equalization
Petition for Review of Taxable Valuation**

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

900 N. Oak Street
Lots 1-4, Block 186
Goldfield, Esmeralda County, Nevada
Purchase Price: 0.00
Deeded to School District 100+ years

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

001-085-04

LaCinda Elgan
Emeralda County Clerk/Treasurer
(775)485-8309

ESMERALDA COUNTY
REAL PROPERTY TAXES FOR FISCAL YEAR
2024 - 2025

TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025

PROPERTY LOCATION / DESCRIPTION

PARCEL NUMBER DISTRICT ROLL NUMBER PROPERTY LOCATION
001-085-04 010 2024044305 900 N OAK ST

ESMERALDA COUNTY SCHOOL DISTRICT BOARD OF 12-14-2020
TRUSTEES
ES CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89010

MAKE REMITTANCE PAYABLE TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

YOUR CHECK IS YOUR RECEIPT
IF AN ADDITIONAL RECEIPT IS NEEDED, PLEASE
ENCLOSE A SELF-ADDRESSED STAMPED ENVELOPE.

NOTE: IF YOU HAVE A LENDER WHO PAYS YOUR TAXES, PLEASE FORWARD THIS TAX BILL TO THEM.

ASSESSED VALUATION

DISTRIBUTION OF TAX AMOUNTS

DESCRIPTION	VALUE	TAXING AGENCY	RATE	PRE-STATEMENT AMOUNT	ABATEMENT/CAPTURE AMOUNT	TAX AMOUNT
Real Estate	2,953	STATE	0.1700	5.02	-0.16	4.86
		ST. IND.	0.0150	0.44	-0.01	0.43
		GENERAL	2.1281	62.84	-4.00	58.84
		SCHOOL	0.7500	22.15	-0.65	21.50
		CO. MED. ASSIST	0.0100	0.30	-0.01	0.29
		Ag. Extension				
		YOUTH SERVICE	0.0010	0.03		0.03
		HEALTHWELFARE	0.0200	0.59	-0.02	0.57
		ESMERALDA COUNTY				
		GOLDFIELD TOWN				
		ESMERALDA COUNTY SCHOOLS				
		CAPITAL PROJECTS	0.0250	0.74	-0.02	0.72
		Ad Valorem Totals	3.1191	92.11	-4.87	87.24
		Solid Waste Asmt Fee				56.00
		Water Access Asmt Fee				100.00
		Sewer Access Asmt fee				15.00
		Special Asmt Totals				171.00
NET ASSESSED	2,953	Prior Year				100.17
TOTAL TAX DUE						\$358.41

Information concerning taxing authorization, rates and uses of taxes collected can be found at www.tax.state.nv.us, or by calling 775-485-8309. CREDIT CARD PAYMENTS WILL BE ACCEPTED BY PHONE.

If you have a lender who pays your taxes, please forward this tax bill to them.
If you have recently sold your property, please forward this tax bill to the new owner.

TAXES TOTALING \$100 OR LESS MUST BE PAID ON THE FIRST INSTALLMENT AS INDICATED. FAILURE TO RECEIVE AN INDIVIDUAL TAX BILL DOES NOT EXCUSE THE TIMELY PAYMENT OF TAXES. IF ANY PERSON CHANGES WITHIN TAXES, WHICH ARE A LIEN ON REAL PROPERTY FAILS TO PAY:

1. ANY ONE QUARTER OF SUCH TAXES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY SUCH TAXES BECOME DUE, THERE MUST BE ADDED THERETO A PENALTY OF 4 PERCENT.
2. ANY TWO INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATER INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERETO A PENALTY OF 4 PERCENT OF THE TWO INSTALLMENTS DUE.
3. ANY THREE INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATEST INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERETO A PENALTY OF 4 PERCENT OF THE THREE INSTALLMENTS DUE.
4. THE FULL AMOUNT OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE FIRST MONDAY OF MARCH, THERE MUST BE ADDED THERETO A PENALTY OF 7 PERCENT OF THE FULL AMOUNT OF SUCH TAXES.

ALL PROPERTY UPON WHICH THE TAXES ARE NOT PAID IN FULL WITHIN 30 DAYS AFTER THE FIRST MONDAY OF APRIL OF EACH YEAR, WILL BE ADVERTISED IN THE LOCAL NEWSPAPER, WITH ALL PENALTIES, COSTS AND ADVERTISING COSTS ADDED THERETO.

CHANGE OF ADDRESS? PLEASE INDICATE ON STUB, SIGN & RETURN WITH PAYMENT

4TH INSTALLMENT

MAIL TO:

ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

March 3, 2025

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER STREET
001-085-04 CITY
ROLL NUMBER STATE ZIP
2024044305
AMOUNT AUTHORIZED SIGNATURE
\$64.56 *2024RE001085044*

DETACH AND MAIL THIS STUB WHEN PAYING 4TH INSTALLMENT.

3RD INSTALLMENT

MAIL TO:

ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

January 8, 2025

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER STREET
001-085-04 CITY
ROLL NUMBER STATE ZIP
2024044305
AMOUNT AUTHORIZED SIGNATURE
\$64.56 *2024RE001085043*

DETACH AND MAIL THIS STUB WHEN PAYING 3RD INSTALLMENT.

2ND INSTALLMENT

MAIL TO:

ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

October 7, 2024

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER STREET
001-085-04 CITY
ROLL NUMBER STATE ZIP
2024044305
AMOUNT AUTHORIZED SIGNATURE
\$64.56 *2024RE001085042*

DETACH AND MAIL THIS STUB WHEN PAYING 2ND INSTALLMENT.

1ST INSTALLMENT

MAIL TO:

ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

August 19, 2024

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER STREET
001-085-04 CITY
ROLL NUMBER STATE ZIP
2024044305
AMOUNT AUTHORIZED SIGNATURE
\$164.73 *2024RE001085041*

DETACH AND MAIL THIS STUB WHEN PAYING 1ST INSTALLMENT.

APN: 001-085-04
Return to:
Esmeralda County Treasurer
P.O. Box 547
Goldfield, Nevada 89013

ESMERALDA COUNTY, NV 2024-248785

Total \$0.00 06/10/2024 10:19 AM
ESMERALDA COUNTY EX-OFFICIO Pgs=1



00042683202402487850010016

VERA BOYER, RECORDER <<TAX_STATUS>>

The undersigned hereby affirms that the document does not contain a social security number

TRUSTEE CERTIFICATE

I, LaCinda Elgan, the duly elected, qualified and acting Treasurer and Ex-Officio Tax Receiver of Esmeralda County, State of Nevada, pursuant to NRS 61.570, has issued this Trustee Certificate and authorize the Treasurer as Trustee for the State and Esmeralda County, to hold the property described herein for the period of two years after the date hereof, unless sooner redeemed.

The Property is described as follows: Parcel # 001-085-04
900 N. Oak Street
Lots 1-4, Block 186, District 1, Goldfield
Owner and/or Taxpayer: ESMERALDA COUNTY SCHOOL DISTRICT
Delinquent Tax Years: 2023-2024

Delinquent Taxes	\$ 82.15
Penalties, Interest	\$ 9.92
Misc cost	\$ 8.10

18241

Interest thereon will be added at the rate of ten (10) percent per annum from the date due until paid. The property may be redeemed within two (2) years from the date originally recorded. If not redeemed, the title to the property shall vest in Esmeralda County for the benefit of the State and Esmeralda County.

Until the expiration of the period of redemption, the property held pursuant to this Trustee Certificate shall be assessed annually to the Treasurer as Trustee and before the owner or his successor shall redeem such property he shall also pay the Treasurer holding the Trustee Certificate any additional taxes assessed and accrued against the property after the date of this Certificate, together with the interest thereon at the rate of ten (10) percent per annum from the date due until paid.

IN WITNESS WHEREOF, I have hereto set my hand and affixed my official seal at my office in Goldfield, Nevada, this 7TH day of June, 2024.

LaCinda Elgan, Esmeralda County Treasurer and
Ex-Officio Tax Receiver.

Memorandum

To: Anabel Guerrero

From: Ryan Russell

Re: Esmeralda County School District Property Taxation

Date: May 2, 2024

Question 1:

Are School District properties exempt from taxation under NRS 361.065?

Rule:

NRS 361.065 states:

All lots, buildings and other school property owned by any legally created school district or a charter school within the State and devoted to public school purposes are exempt from taxation.

Analysis:

"[W]hen a statute's language is plain and its meaning clear, the courts will apply that plain language." Pub. Employees' Ret. Sys. of Nevada v. Gitter, 133 Nev. 126, 131, 393 P.3d 673, 679 (2017). The Esmeralda County Assessor ("Assessor") argues that only federal, state, and local government properties are exempt from taxation based on ownership and all other properties exemption from taxation is based on use of the property.¹ While there is no statutory language backing this argument, it is irrelevant because the Esmeralda County School District ("School District") is already using the property for school purposes. In its application for property tax exemption, the School District attests, under penalty of perjury, that the properties in question are being used to conduct field trips, physical education activities, and store their district vehicles and buses.² The statute clearly indicates that properties owned by a School District used for school purposes are exempt and the properties in question are being used in this way. Therefore, the School District should be exempt for taxation under the statute.

¹ See email from Kathy Keys on September 18, 2023

² See letter from Anabel Guerrero to Kathy Keys

The Assessor argues the lots in question are vacant, not being used for school purposes, and therefore the tax exemption does not apply.³ Again, there is no language in the statute specifying that a vacant lot cannot be used for school purposes. However, "the Board of School Trustees is given the power ' . . . as may be requisite to attain the end for which the public schools are established and to promote the welfare of school children, including the establishment and operation of schools deemed necessary and desirable.'" Bartlett v. Bd. of Trustees of White Pine Cnty. Sch. Dist., 92 Nev. 347, 349, 550 P.2d 416, 417 (1976). It is the School District, not the Assessor, that gets to decide how to best use its property to promote the welfare of school children.⁴ If this means keeping a lot open for field trips, physical education, and vehicle storage, then that is the school purpose the School District has decided to use the property for. "Moreover, the Board specifically is invested with authority to change the location of schools, and school house sites, and to furnish transportation for pupils." Id. (internal citations omitted). Surely a School District storing the vehicles it uses to provide transportation to its students is using its property for school purposes.⁵

Finally, the Supreme Court of Nevada has long held that, "When public property is involved, exemption is the rule and taxation the exception." State v. Lincoln Cnty. Power Dist. No. 1, 60 Nev. 401, 111 P.2d 528, 531 (1941). Trying to assert a technical definition of a school purpose to assess taxes against School District property is contrary to over 80 years of precedent.

Conclusion:

The Esmeralda County School District's property should be exempt from taxation because it is being used for school purposes. Field trips, physical education, and vehicle storage are all school purposes furthering the education of its students. Here, the Assessor should treat the School District property as exempt in accordance with the plain language of the statute, judicial precedent, and obvious use by the School District for school purposes.

³ See email from Kathy Keys on September 18, 2023

⁴ See NRS 386.350

⁵ See NRS 386.790

**ESMERALDA County Board of Equalization
Petition for Review of Taxable Valuation**

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

**800 N. Oak Street
Lots 1-8, Block 187
Goldfield, Esmeralda County, Nevada
Purchase Price: 0.00
Deeded to School District 100+ years**

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

001-094-01

LaCinda Elgan
Emeralda County Clerk/Treasurer
(775)483-6308

ESMERALDA COUNTY
REAL PROPERTY TAXES FOR FISCAL YEAR
2024 - 2025

TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025

PROPERTY LOCATION / DESCRIPTION
PARCEL NUMBER 001-094-01 **DISTRICT** 010 **ROLL NUMBER** 2024044330 **PROPERTY LOCATION** 800 N OAK ST

ESMERALDA COUNTY SCHOOL DISTRICT BOARD OF TRUSTEES
ES. CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89010

MAKE REMITTANCE PAYABLE TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 647
GOLDFIELD, NV 89013

YOUR CHECK IS YOUR RECEIPT
IF AN ADDITIONAL RECEIPT IS NEEDED, PLEASE
ENCLOSE A SELF-ADDRESSED STAMPED ENVELOPE.

NOTE: IF YOU HAVE A LENDER WHO PAYS YOUR TAXES, PLEASE FORWARD THIS TAX BILL TO THEM.

ASSESSED VALUATION		DISTRIBUTION OF TAX AMOUNTS				
DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREPAYMENT AMOUNT	ABATEMENT/RECAPTURE AMOUNT	TAX AMOUNT
Real Estate	6,538	STATE	0.1700	11.11	-0.30	10.81
		ST. IND.	0.0150	0.98	-0.03	0.95
		GENERAL	2.1281	139.14	-5.56	133.48
		SCHOOL	0.7600	49.04	-1.37	47.67
		CO MED ASSIST	0.0100	0.65	-0.02	0.63
		Ag. Extension	-	-	-	-
		YOUTH SERVICE	0.0010	0.07	-	0.07
		HEALTH/WELFARE	0.0250	1.31	-0.04	1.27
		ESMERALDA COUNTY	-	-	-	-
		GOLDFIELD TOWN	-	-	-	-
		ESMERALDA COUNTY SCHOOLS	-	-	-	-
		CAPITAL PROJECTS	0.0250	1.53	-0.05	1.58
		Ad Valorem Totals	3.1191	203.93	-10.47	193.46
		Solid Waste Asmt Fee	-	-	-	55.00
		Water Access Asmt Fee	-	-	-	100.00
		Sewer Access Asmt Fee	-	-	-	15.00
		Special Asmnt Totals	-	-	-	171.00
		Prior Year	-	-	-	217.39
NET ASSESSED	6,538					
Information concerning taxing authorization, rates and ease of taxes collected can be found at www.tax.sislo.nv.us , or by calling 775-463-8386. CREDIT CARD PAYMENTS WILL BE ACCEPTED BY PHONE.						
TOTAL TAX DUE						\$581.81

If you have a lender who pays your taxes, please forward this tax bill to them.
If you have recently sold your property, please forward this tax bill to the new owner.

TAXES TOTALING \$100 OR LESS MUST BE PAID ON THE FIRST INSTALLMENT AS INDICATED. FAILURE TO RECEIVE AN INDIVIDUAL TAX BILL DOES NOT EXCUSE THE TIMELY PAYMENT OF TAXES. IF ANY PERSON CHARGED WITH TAXES, WHICH ARE A LIEN ON REAL PROPERTY, FAILS TO PERFORM THE FOLLOWING DUTIES, THERE MUST BE ADDED THERE TO A PENALTY OF 4 PERCENT.
1. ANY ONE QUARTER OF SUCH TAXES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY SUCH TAXES BECOME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 4 PERCENT.
2. ANY TWO INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATER INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 4 PERCENT OF THE TWO INSTALLMENTS DUE.
3. ANY THREE INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATEST INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 4 PERCENT OF THE THREE INSTALLMENTS DUE.
4. THE FULL AMOUNT OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE FIRST MONDAY OF MARCH, THERE MUST BE ADDED THERE TO A PENALTY OF 7 PERCENT OF THE FULL AMOUNT OF SUCH TAXES.
ALL PROPERTY UPON WHICH THE TAXES ARE NOT PAID IN FULL WITHIN 30 DAYS AFTER THE FIRST MONDAY OF APRIL OF EACH YEAR, WILL BE ADVERTISED IN THE LOCAL NEWSPAPER, WITH ALL PENALTIES, COSTS AND INTEREST COSTS ADDED THERE TO.
CHANGE OF ADDRESS? PLEASE INDICATE ON STUB, SIGN & RETURN WITH PAYMENT

4TH INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 647
GOLDFIELD, NV 89013

DUE ON OR BEFORE

March 3, 2025

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-094-01

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044330

AMOUNT

AUTHORIZED SIGNATURE _____

\$91.12

☎2024RE001094014☎

DETACH AND MAIL THIS STUB WHEN PAYING 4TH INSTALLMENT.

3RD INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 647
GOLDFIELD, NV 89013

DUE ON OR BEFORE

January 8, 2025

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-094-01

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044330

AMOUNT

AUTHORIZED SIGNATURE _____

\$31.12

☎2024RE001094013☎

DETACH AND MAIL THIS STUB WHEN PAYING 3RD INSTALLMENT.

2ND INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 647
GOLDFIELD, NV 89013

DUE ON OR BEFORE

October 7, 2024

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-094-01

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044330

AMOUNT

AUTHORIZED SIGNATURE _____

\$91.12

☎2024RE001094012☎

DETACH AND MAIL THIS STUB WHEN PAYING 2ND INSTALLMENT.

1ST INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 647
GOLDFIELD, NV 89013

DUE ON OR BEFORE

August 19, 2024

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-094-01

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044330

AMOUNT

AUTHORIZED SIGNATURE _____

\$308.45

☎2024RE001094011☎

DETACH AND MAIL THIS STUB WHEN PAYING 1ST INSTALLMENT.

APN: 001-094-01
Return to:
Esmeralda County Treasurer
P.O., Box 547
Goldfield, NV 89013

ESMERALDA COUNTY, NV 2024-248786

Total \$0.00 06/10/2024 10:19 AM
ESMERALDA COUNTY EX-OFFICIO Pgs=1



00042684202402487860010013

VERA BOYER, RECORDER <<TAX_STATUS>>

The undersigned hereby affirms that the document does not contain social security numbers

TRUSTEE CERTIFICATE

I, LaCinda Elgan, the duly elected, qualified and acting Treasurer and Ex-officio Tax Receiver of Esmeralda County, State of Nevada, pursuant to NRS 361.570, issue this Certificate and authorize the Treasurer as Trustee for the State and Esmeralda County, to hold the property described herein for the period of two (2) years after the date herof, unless sooner redeemed.

The Property is described as follows: 001-094-01
800 N OAK STREET
Lot(s) 1-8 Block 187 Dist. 010, Goldfield
Owner and/or Taxpayer: ESMERALDA COUNTY SCHOOL DISTRICT

Delinquent Taxes	\$ 181.29
Penalites, Interest	\$ 27.96
Misc. costs	\$ 8.10

Interest thereon will be added at the the rate of ten (10) percent per annum from the date due until paid. The property may be redeemed withn two (2) yéars from the date hereof. If not redeemed, the title to the proerty shall vest in Esmeralda County for benefit of the state and Esmeralda County.

Until the expiration of the period of redemption, the property held pursuant to this Certificate shall be assessed annually to the Treasurer as Trustee, and before the owner or his/her successor shall redeem such property he/she shall also pay the Treasurer holding the Certificate any additional taxes, penalites and costs accrued against the property after the date of the the Certificate, together with the interest thereon at the rate of ten (10) percent per annum from the date due until paid.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal at my office in Esmeralda County, Nevada, This 24th day of June 2024

Esmeralda County Treasurer and Ex-Officia Tax Receiver

Memorandum

To: Anabel Guerrero

From: Ryan Russell

Re: Esmeralda County School District Property Taxation

Date: May 2, 2024

Question 1:

Are School District properties exempt from taxation under NRS 361.065?

Rule:

NRS 361.065 states:

All lots, buildings and other school property owned by any legally created school district or a charter school within the State and devoted to public school purposes are exempt from taxation.

Analysis:

"[W]hen a statute's language is plain and its meaning clear, the courts will apply that plain language." Pub. Employees' Rel. Sys. of Nevada v. Gitter, 133 Nev. 126, 131, 393 P.3d 673, 679 (2017). The Esmeralda County Assessor ("Assessor") argues that only federal, state, and local government properties are exempt from taxation based on ownership and all other properties exemption from taxation is based on use of the property.¹ While there is no statutory language backing this argument, it is irrelevant because the Esmeralda County School District ("School District") is already using the property for school purposes. In its application for property tax exemption, the School District attests, under penalty of perjury, that the properties in question are being used to conduct field trips, physical education activities, and store their district vehicles and buses.² The statute clearly indicates that properties owned by a School District used for school purposes are exempt and the properties in question are being used in this way. Therefore, the School District should be exempt for taxation under the statute.

¹ See email from Kathy Keys on September 18, 2023.

² See letter from Anabel Guerrero to Kathy Keys

The Assessor argues the lots in question are vacant, not being used for school purposes, and therefore the tax exemption does not apply.³ Again, there is no language in the statute specifying that a vacant lot cannot be used for school purposes. However, "the Board of School Trustees is given the power ' . . . as may be requisite to attain the end for which the public schools are established and to promote the welfare of school children, including the establishment and operation of schools deemed necessary and desirable.'" Bartlett v. Bd. of Trustees of White Pine Cnty. Sch. Dist., 92 Nev. 347, 349, 550 P.2d 416, 417 (1976). It is the School District, not the Assessor, that gets to decide how to best use its property to promote the welfare of school children.⁴ If this means keeping a lot open for field trips, physical education, and vehicle storage, then that is the school purpose the School District has decided to use the property for. "Moreover, the Board specifically is invested with authority to change the location of schools, and school-house sites, and to furnish transportation for pupils." Id. (internal citations omitted). Surely a School District storing the vehicles it uses to provide transportation to its students is using its property for school purposes.⁵

Finally, the Supreme Court of Nevada has long held that, "When public property is involved, exemption is the rule and taxation the exception." State v. Lincoln Cnty. Power Dist. No. 1, 60 Nev. 401, 111 P.2d 528, 531 (1941). Trying to assert a technical definition of a school purpose to assess taxes against School District property is contrary to over 80 years of precedent.

Conclusion:

The Esmeralda County School District's property should be exempt from taxation because it is being used for school purposes. Field trips, physical education, and vehicle storage are all school purposes furthering the education of its students. Here, the Assessor should treat the School District property as exempt in accordance with the plain language of the statute, judicial precedent, and obvious use by the School District for school purposes.

³ See email from Kathy Keys on September 18, 2023.

⁴ See NRS 386.350

⁵ See NRS 386.790

**ESMERALDA County Board of Equalization
Petition for Review of Taxable Valuation**

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

**801 N. Columbia Street
Lots 9-17, Block 187
Goldfield, Esmeralda County, Nevada
Purchase Price: 0.00
Deeded to School District 100+ years**

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

001-094-02

LaCinda Elgan
Esmeralda County Clerk/Treasurer
(775)465-6309

**ESMERALDA COUNTY
REAL PROPERTY TAXES FOR FISCAL YEAR
2024 - 2025**

TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025

PROPERTY LOCATION / DESCRIPTION

PARCEL NUMBER DISTRICT ROLL NUMBER PROPERTY LOCATION
001-094-02 010 2024044331 801 N COLUMBIA ST

ESMERALDA COUNTY SCHOOL DISTRICT BOARD OF TRUSTEES
ES CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89010

MAKE REMITTANCE PAYABLE TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

YOUR CHECK IS YOUR RECEIPT
IF AN ADDITIONAL RECEIPT IS NEEDED, PLEASE
ENCLOSE A SELF-ADDRESSED STAMPED ENVELOPE.

NOTE: IF YOU HAVE A LENDER WHO PAYS YOUR TAXES, PLEASE FORWARD THIS TAX BILL TO THEM.

ASSESSED VALUATION

DISTRIBUTION OF TAX AMOUNTS

DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREABATEMENT AMOUNT	ABATEMENT/CAPTURE AMOUNT	TAX AMOUNT
Real Estate	8,930	STATE	0.1700	11.77	-0.31	11.46
		ST. IND.	0.0150	1.04	-0.03	1.01
		GENERAL	2.1281	147.48	-9.17	138.31
		SCHOOL	0.7600	51.98	-1.45	50.53
		CO.MED ASSIST	0.0100	0.89	-0.02	0.87
		Ag. Extension				
		YOUTH SERVICE	0.0010	0.07		0.07
		HEALTHWIS FAR	0.0200	1.39	-0.04	1.35
		ESMERALDA COUNTY				
		GOLDFIELD TOWN				
		ESMERALDA COUNTY SCHOOLS		1.73	-0.06	1.68
		CAPITAL PROJECTS	0.0250			
		Ad Valorem Totals	3.1191	216.15	-11.07	205.08
		Solid Waste Asmt Fee				58.00
		Water Access Asmt Fee				100.00
		Sewer Access Asmt fee				15.00
		Special Asmt Totals				171.00
NET ASSESSED	6,930	Prior Year				229.98
TOTAL TAX DUE						\$606.06

Information concerning taxing authorization, rates and uses of taxes collected can be found at www.tax.state.nv.us, or by calling 775-465-6309. CREDIT CARD PAYMENTS WILL BE ACCEPTED BY PHONE.

If you have a lender who pays your taxes, please forward this tax bill to them.
If you have recently sold your property, please forward this tax bill to the new owner.

TAXES TOTALING \$100 OR LESS MUST BE PAID ON THE FIRST INSTALLMENT AS INDICATED. FAILURE TO RECEIVE AN INDIVIDUAL TAX BILL DOES NOT EXCUSE THE TIMELY PAYMENT OF TAXES. IF ANY PERSON CHANGES WITHIN TAXES, WHICH ARE A LIEB ON REAL PROPERTY TAXES TO PAY.
1. ANY ONE QUARTER OF SUCH TAXES, ON OR WITHIN 15 DAYS FOLLOWING THE DAY SUCH TAXES BECOME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 4 PERCENT.
2. ANY TWO INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 15 DAYS FOLLOWING THE DAY THE LATEST INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 8 PERCENT OF THE TWO INSTALLMENTS DUE.
3. ANY THREE INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 15 DAYS FOLLOWING THE DAY THE LATEST INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 8 PERCENT OF THE THREE INSTALLMENTS DUE.
4. THE FULL AMOUNT OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 15 DAYS FOLLOWING THE FIRST MONDAY OF MARCH, THERE MUST BE ADDED THERE TO A PENALTY OF 7 PERCENT OF THE FULL AMOUNT OF SUCH TAXES.
ALL PROPERTY UPON WHICH TAXES ARE NOT PAID BY JULY 31, 2025, WILL BE ADVERTISED IN THE LOCAL NEWSPAPER, WITH ALL PENALTIES, COSTS AND ADVERTISING COSTS ADDED THERE TO.

CHANGE OF ADDRESS? PLEASE INDICATE ON STUB, SIGN & RETURN WITH PAYMENT

4TH INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

March 3, 2025

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-094-02

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044331

AMOUNT

AUTHORIZED SIGNATURE _____

\$94.02

2024RE001094024

DETACH AND MAIL THIS STUB WHEN PAYING 4TH INSTALLMENT.

3RD INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

January 8, 2025

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-094-02

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044331

AMOUNT

AUTHORIZED SIGNATURE _____

\$94.02

2024RE001094023

DETACH AND MAIL THIS STUB WHEN PAYING 3RD INSTALLMENT.

2ND INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

October 7, 2024

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-094-02

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044331

AMOUNT

AUTHORIZED SIGNATURE _____

\$94.02

2024RE001094022

DETACH AND MAIL THIS STUB WHEN PAYING 2ND INSTALLMENT.

1ST INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

August 19, 2024

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-094-02

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044331

AMOUNT

AUTHORIZED SIGNATURE _____

\$324.00

2024RE001094021

DETACH AND MAIL THIS STUB WHEN PAYING 1ST INSTALLMENT.

APN: 001-094-02
Return to:
Esmeralda County Treasurer
P.O. Box 547
Goldfield, Nevada 89013

ESMERALDA COUNTY, NV 2024-248787

Totl \$0.00 06/10/2024 10:19 AM
ESMERALDA COUNTY EX-OFFICIO Pgs=1



00042685202402487870010010
VERA BOYER, RECORDER <<TAX_STATUS>>

The undersigned hereby affirms that the document does not contain a social security number

TRUSTEE CERTIFICATE

I, LaCinda Elgan, the duly elected, qualified and acting Treasurer and Ex-Officio Tax Receiver of Esmeralda County, State of Nevada, pursuant to NRS 61.570, has issued this Trustee Certificate and authorize the Treasurer as Trustee for the State and Esmeralda County, to hold the property described herein for the period of two years after the date hereof, unless sooner redeemed.

The Property is described as follows: Parcel # 001-094-02
801 N. Columbia Street
Lots 9-17, Block 187, District 1, Goldfield
Owner and/or Taxpayer: ESMERALDA COUNTY SCHOOL DISTRICT
Delinquent Tax Years: 2023-2024

Delinquent Taxes	\$ 192.05
Penalties, Interest	\$ 29.83
Misc cost	\$ 8.10

435.06

Interest thereon will be added at the rate of ten (10) percent per annum from the date due until paid. The property may be redeemed within two (2) years from the date originally recorded. If not redeemed, the title to the property shall vest in Esmeralda County for the benefit of the State and Esmeralda County.

Until the expiration of the period of redemption, the property held pursuant to this Trustee Certificate shall be assessed annually to the Treasurer as Trustee and before the owner or his successor shall redeem such property he shall also pay the Treasurer holding the Trustee Certificate any additional taxes assessed and accrued against the property after the date of this Certificate, together with the interest thereon at the rate of ten (10) percent per annum from the date due until paid.

IN WITNESS WHEREOF, I have hereto set my hand and affixed my official seal at my office in Goldfield, Nevada, this 7TH day of June, 2024.

LaCinda Elgan, Esmeralda County Treasurer and
Ex-Officio Tax Receiver.

Memorandum

To: Anabel Guerrero

From: Ryan Russell

Re: Esmeralda County School District Property Taxation

Date: May 2, 2024

Question 1:

Are School District properties exempt from taxation under NRS 361.065?

Rule:

NRS 361.065 states:

All lots, buildings and other school property owned by any legally created school district or a charter school within the State and devoted to public school purposes are exempt from taxation.

Analysis:

"[W]hen a statute's language is plain and its meaning clear, the courts will apply that plain language." Pub. Employees' Ret. Sys. of Nevada v. Gitter, 133 Nev. 126, 131, 393 P.3d 673, 679 (2017). The Esmeralda County Assessor ("Assessor") argues that only federal, state, and local government properties are exempt from taxation based on ownership and all other properties exemption from taxation is based on use of the property.¹ While there is no statutory language backing this argument, it is irrelevant because the Esmeralda County School District ("School District") is already using the property for school purposes. In its application for property tax exemption, the School District attests, under penalty of perjury, that the properties in question are being used to conduct field trips, physical education activities, and store their district vehicles and buses.² The statute clearly indicates that properties owned by a School District used for school purposes are exempt and the properties in question are being used in this way. Therefore, the School District should be exempt for taxation under the statute.

¹ See email from Kathy Keys on September 18, 2023

² See letter from Anabel Guerrero to Kathy Keys

The Assessor argues the lots in question are vacant, not being used for school purposes, and therefore the tax exemption does not apply.³ Again, there is no language in the statute specifying that a vacant lot cannot be used for school purposes. However, “the Board of School Trustees is given the power ‘. . . as may be requisite to attain the end for which the public schools are established and to promote the welfare of school children, including the establishment and operation of schools deemed necessary and desirable.” Bartlett v. Bd. of Trustees of White Pine Cnty. Sch. Dist., 92 Nev. 347, 349, 550 P.2d 416, 417 (1976). It is the School District, not the Assessor, that gets to decide how to best use its property to promote the welfare of school children.⁴ If this means keeping a lot open for field trips, physical education, and vehicle storage, then that is the school purpose the School District has decided to use the property for. “Moreover, the Board specifically is invested with authority to change the location of schools, and school house sites, and to furnish transportation for pupils.” Id. (internal citations omitted). Surely a School District storing the vehicles it uses to provide transportation to its students is using its property for school purposes.⁵

Finally, the Supreme Court of Nevada has long held that, “When public property is involved, exemption is the rule and taxation the exception.” State v. Lincoln Cnty. Power Dist. No. 1, 60 Nev. 401, 111 P.2d 528, 531 (1941). Trying to assert a technical definition of a school purpose to assess taxes against School District property is contrary to over 80 years of precedent.

Conclusion:

The Esmeralda County School District’s property should be exempt from taxation because it is being used for school purposes. Field trips, physical education, and vehicle storage are all school purposes furthering the education of its students. Here, the Assessor should treat the School District property as exempt in accordance with the plain language of the statute, judicial precedent, and obvious use by the School District for school purposes.

³ See email from Kathy Keys on September 18, 2023.

⁴ See NRS 386.350

⁵ See NRS 386.790

**ESMERALDA County Board of Equalization
Petition for Review of Taxable Valuation**

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

708 N. Oak Street
Lots 5-10, Block 180
Goldfield, Esmeralda County, Nevada
Purchase Price: 0.00
Deeded to School District 100+ years

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

001-095-01

LaCinda Elgan
Emeralda County Clerk/Treasurer
(775)485-6369

ESMERALDA COUNTY
REAL PROPERTY TAXES FOR FISCAL YEAR
2024 - 2025

TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025

PROPERTY LOCATION / DESCRIPTION

PARCEL NUMBER DISTRICT ROLL NUMBER PROPERTY LOCATION
001-095-01 01.0 2024044332 708 N OAK ST

ESMERALDA COUNTY SCHOOL DISTRICT BOARD OF TRUSTEES
ES. CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89010

MAKE REMITTANCE PAYABLE TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

YOUR CHECK IS YOUR RECEIPT
IF AN ADDITIONAL RECEIPT IS NEEDED, PLEASE
ENCLOSE A SELF-ADDRESSED STAMPED ENVELOPE.

NOTE: IF YOU HAVE A LENDER WHO PAYS YOUR TAXES, PLEASE FORWARD THIS TAX BILL TO THEM.

ASSESSED VALUATION		DISTRIBUTION OF TAX AMOUNTS				
DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREPARATION AMOUNT	ABATED/RENTURE CAPTURE AMOUNT	TAX AMOUNT
Real Estate	8,352	STATE	0.1700	14.20	-0.43	13.77
		ST. IND.	0.0150	1.25	-0.04	1.21
		GENERAL	2.1281	177.74	-11.39	166.35
		SCHOOL	0.7500	62.64	-1.87	60.77
		CO. MED. ASSIST.	0.0100	0.84	-0.02	0.82
		Ag. Extension				
		YOUTH SERVICE	0.0010	0.08		0.08
		HEALTHWELFARE	0.0200	1.67	-0.05	1.62
		ESMERALDA COUNTY				
		GOLDFIELD TOWN				
		ESMERALDA COUNTY SCHOOLS				
		CAPITAL PROJECTS	0.0250	2.09	-0.06	2.03
		Ad Valorem Totals	3.1191	260.51	-13.88	246.55
		Solid Waste Asmt Fee				58.00
		Water Access Asmt Fee				100.00
		Sewer Access Asmt Fee				15.00
		Special Asmnt Totals				171.00
NET ASSESSED	8,352	Prior Year				275.22
TOTAL TAX DUE						\$692.87

Information concerning taxing jurisdiction,
rates and uses of taxes collected can be found
at www.tax.state.nv.us, or by calling
775-485-6369. CREDIT CARD
PAYMENTS WILL BE ACCEPTED BY
PHONE.

If you have a lender who pays your taxes, please forward this tax bill to them.
If you have recently sold your property, please forward this tax bill to the new owner.

TAXES TOTALING \$100 OR LESS MUST BE PAID ON THE FIRST INSTALLMENT AS INDICATED. FAILURE TO RECEIVE AN INDIVIDUAL TAX BILL DOES NOT EXCUSE THE TIMELY PAYMENT OF TAXES. IF ANY PERSON CHARGED WITH TAXES, WHICH ARE A LIEN ON REAL PROPERTY FAILS TO PAY:
1. ANY ONE QUARTER OF SUCH TAXES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY SUCH TAXES BECOME DUE, THERE MUST BE ADDED THERETO A PENALTY OF 4 PERCENT.
2. ANY TWO INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATEST INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERETO A PENALTY OF 8 PERCENT OF THE TWO INSTALLMENTS DUE.
3. ANY THREE INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATEST INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERETO A PENALTY OF 8 PERCENT OF THE THREE INSTALLMENTS DUE.
4. THE FULL AMOUNT OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE FIRST MONDAY OF MARCH, THERE MUST BE ADDED THERETO A PENALTY OF 7 PERCENT OF THE FULL AMOUNT OF SUCH TAXES.
ALL PROPERTY UPON WHICH THE TAXES ARE NOT PAID IN FULL WITHIN 30 DAYS AFTER THE FIRST MONDAY OF APRIL OF EACH YEAR, WILL BE ADVERTISED IN THE LOCAL NEWSPAPER, WITH ALL PENALTIES, COSTS AND ADVERTISING COSTS ADDED THERETO.

CHANGE OF ADDRESS? PLEASE INDICATE ON STUB, SIGN & RETURN WITH PAYMENT

4TH INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

March 3, 2025

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET

CITY

001-095-01

STATE

ZIP

ROLL NUMBER

2024044332

AMOUNT

\$104.41

AUTHORIZED SIGNATURE

2024RE001095014

DETACH AND MAIL THIS STUB WHEN PAYING 4TH INSTALLMENT.

3RD INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

January 6, 2025

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET

CITY

001-095-01

STATE

ZIP

ROLL NUMBER

2024044332

AMOUNT

\$104.41

AUTHORIZED SIGNATURE

2024RE001095013

DETACH AND MAIL THIS STUB WHEN PAYING 3RD INSTALLMENT.

2ND INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

October 7, 2024

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET

CITY

001-095-01

STATE

ZIP

ROLL NUMBER

2024044332

AMOUNT

\$104.41

AUTHORIZED SIGNATURE

2024RE001095012

DETACH AND MAIL THIS STUB WHEN PAYING 2ND INSTALLMENT.

1ST INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

August 19, 2024

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET

CITY

001-095-01

STATE

ZIP

ROLL NUMBER

2024044332

AMOUNT

\$379.64

AUTHORIZED SIGNATURE

2024RE001095011

DETACH AND MAIL THIS STUB WHEN PAYING 1ST INSTALLMENT.

APN: 001-095-01
Return to:
Esmeralda County Treasurer
P.O. Box 547
Goldfield, Nevada 89013

ESMERALDA COUNTY, NV 2024-248788

Total \$0.00 06/10/2024 10:19 AM
ESMERALDA COUNTY EX-OFFICIO Pgs=1



00042686202402487880010017
VERA-BOYER, RECORDER <<TAX_STATUS>>

The undersigned hereby affirms that the document does not contain a social security number

TRUSTEE CERTIFICATE

I, LaCinda Elgan, the duly elected, qualified and acting Treasurer and Ex-Officio Tax Receiver of Esmeralda County, State of Nevada, pursuant to NR5 61.570, has issued this Trustee Certificate and authorize the Treasurer as Trustee for the State and Esmeralda County, to hold the property described herein for the period of two years after the date hereof, unless sooner redeemed.

The Property is described as follows: Parcel # 001-095-01
708 n Columbia Street — 708 N. Oak St
Lots 5-10, Block 180, District 1, Goldfield
Owner and/or Taxpayer: ESMERALDA COUNTY SCHOOL DISTRICT
Delinquent Tax Years: 2023-2024

Delinquent Taxes	\$ 230.55
Penalties, Interest	\$ 36.57
Misc cost	\$ 8.10

521.87

Interest thereon will be added at the rate of ten (10) percent per annum from the date due until paid. The property may be redeemed within two (2) years from the date originally recorded. If not redeemed, the title to the property shall vest in Esmeralda County for the benefit of the State and Esmeralda County.

Until the expiration of the period of redemption, the property held pursuant to this Trustee Certificate shall be assessed annually to the Treasurer as Trustee and before the owner or his successor shall redeem such property he shall also pay the Treasurer holding the Trustee Certificate any additional taxes assessed and accrued against the property after the date of this Certificate, together with the interest thereon at the rate of ten (10) percent per annum from the date due until paid.

IN WITNESS WHEREOF, I have hereto set my hand and affixed my official seal at my office in Goldfield, Nevada, this 7TH day of June, 2024.

LaCinda Elgan, Esmeralda County Treasurer and
Ex-Officio Tax Receiver.

Memorandum

To: Anabel Guerrero

From: Ryan Russell

Re: Esmeralda County School District Property Taxation

Date: May 2, 2024

Question 1:

Are School District properties exempt from taxation under NRS 361.065?

Rule:

NRS 361.065 states:

All lots, buildings and other school property owned by any legally created school district or a charter school within the State and devoted to public school purposes are exempt from taxation.

Analysis:

"[W]hen a statute's language is plain and its meaning clear, the courts will apply that plain language." Pub. Employees' Ret. Sys. of Nevada v. Gitter, 133 Nev. 126, 131, 393 P.3d 673, 679 (2017). The Esmeralda County Assessor ("Assessor") argues that only federal, state, and local government properties are exempt from taxation based on ownership and all other properties exemption from taxation is based on use of the property.¹ While there is no statutory language backing this argument, it is irrelevant because the Esmeralda County School District ("School District") is already using the property for school purposes. In its application for property tax exemption, the School District attests, under penalty of perjury, that the properties in question are being used to conduct field trips, physical education activities, and store their district vehicles and buses.² The statute clearly indicates that properties owned by a School District used for school purposes are exempt and the properties in question are being used in this way. Therefore, the School District should be exempt for taxation under the statute.

¹ See email from Kathy Keys on September 18, 2023.

² See letter from Anabel Guerrero to Kathy Keys

The Assessor argues the lots in question are vacant, not being used for school purposes, and therefore the tax exemption does not apply.³ Again, there is no language in the statute specifying that a vacant lot cannot be used for school purposes. However, "the Board of School Trustees is given the power ' . . . as may be requisite to attain the end for which the public schools are established and to promote the welfare of school children, including the establishment and operation of schools deemed necessary and desirable.'" Bartlett v. Bd. of Trustees of White Pine Cnty. Sch. Dist., 92 Nev. 347, 349, 550 P.2d 416, 417 (1976). It is the School District, not the Assessor, that gets to decide how to best use its property to promote the welfare of school children.⁴ If this means keeping a lot open for field trips, physical education, and vehicle storage, then that is the school purpose the School District has decided to use the property for. "Moreover, the Board specifically is invested with authority to change the location of schools, and school house sites, and to furnish transportation for pupils." Id. (internal citations omitted). Surely a School District storing the vehicles it uses to provide transportation to its students is using its property for school purposes.⁵

Finally, the Supreme Court of Nevada has long held that, "When public property is involved, exemption is the rule and taxation the exception." State v. Lincoln Cnty. Power Dist. No. 1, 60 Nev. 401, 111 P.2d 528, 531 (1941). Trying to assert a technical definition of a school purpose to assess taxes against School District property is contrary to over 80 years of precedent.

Conclusion:

The Esmeralda County School District's property should be exempt from taxation because it is being used for school purposes. Field trips, physical education, and vehicle storage are all school purposes furthering the education of its students. Here, the Assessor should treat the School District property as exempt in accordance with the plain language of the statute, judicial precedent, and obvious use by the School District for school purposes.

³ See email from Kathy Keys on September 18, 2023.

⁴ See NRS 386.350

⁵ See NRS 386.790

**ESMERALDA County Board of Equalization
Petition for Review of Taxable Valuation**

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

706 Columbia Street
Lots 4-16, Block 181
Goldfield, Esmeralda County, Nevada
Purchase Price: 0.00
Deeded to School District 100+ years

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

001-101-02

LaCinda Elgan
Emeralda County Clerk/Treasurer
(775)455-6309

ESMERALDA COUNTY
REAL PROPERTY TAXES FOR FISCAL YEAR
2024 - 2025

TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025

PROPERTY LOCATION / DESCRIPTION

PARCEL NUMBER DISTRICT ROLL NUMBER PROPERTY LOCATION
001-101-02 010 2024044353 706 N COLUMBIA ST

ESMERALDA COUNTY SCHOOL DISTRICT BOARD OF TRUSTEES
ES. CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89010

MAKE REMITTANCE PAYABLE TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

YOUR CHECK IS YOUR RECEIPT
IF AN ADDITIONAL RECEIPT IS NEEDED, PLEASE
ENCLOSE A SELF-ADDRESSED STAMPED ENVELOPE.

NOTE: IF YOU HAVE A LENDER WHO PAYS YOUR TAXES, PLEASE FORWARD THIS TAX BILL TO THEM.

ASSESSED VALUATION		DISTRIBUTION OF TAX AMOUNTS				
DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREASSESSMENT AMOUNT	ABATEMENT/CAPTURE AMOUNT	TAX AMOUNT
Real Estate	3,606	STATE	0.1700	6.29	-0.25	6.04
		ST. IND.	0.0150	0.55	-0.02	0.53
		GENERAL	2.1281	78.65	-5.74	72.91
		SCHOOL	0.7500	27.72	-1.09	26.63
		CO.MED.ASSIST	0.0100	0.37	-0.01	0.36
		Ag. Extension				
		YOUTH SERVICE	0.0010	0.04		0.04
		HEALTH/WEFAR	0.0200	0.74	-0.03	0.71
		ESMERALDA COUNTY				
		GOLDFIELD TOWN				
		ESMERALDA COUNTY SCHOOLS				
		CAPITAL PROJECTS	0.0250	0.92	-0.04	0.98
		Ad Valorem Totals	3.1191	115.28	-7.18	108.10
		Solid Waste Asmt Fee				56.00
		Water Access Asmt Fee				100.00
		Sewer Access Asmt fee				15.00
		Special Assmnt Totals				171.00
		Prior Year				122.46
NET ASSESSED	3,596					
TOTAL TAX DUE						\$401.56

Information concerning taxing authorization, rates and uses of taxes collected can be found at www.tax.state.nv.us, or by calling 775-486-8309. CREDIT CARD PAYMENTS WILL BE ACCEPTED BY PHONE.

If you have a lender who pays your taxes, please forward this tax bill to them.
If you have recently sold your property, please forward this tax bill to the new owner.

TAXES TOTALING \$100 OR LESS MUST BE PAID ON THE FIRST INSTALLMENT AS INDICATED. FAILURE TO RECEIVE AN INDIVIDUAL TAX BILL DOES NOT EXCUSE THE TIMELY PAYMENT OF TAXES. IF ANY PERSON CHARGED WITH TAXES, WHICH ARE A LIE ON REAL PROPERTY TAXES TO PAY.
1. ANY ONE QUARTER OF SUCH TAXES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY SUCH TAXES BECOME DUE, THERE MUST BE ADDED THERETO A PENALTY OF 4 PERCENT.
2. ANY TWO INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATER INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERETO A PENALTY OF 8 PERCENT OF THE TWO INSTALLMENTS DUE.
3. ANY THREE INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATEST INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERETO A PENALTY OF 8 PERCENT OF THE THREE INSTALLMENTS DUE.
4. THE FULL AMOUNT OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE FIRST MONDAY OF MARCH, THERE MUST BE ADDED THERETO A PENALTY OF 7 PERCENT OF THE FULL AMOUNT OF SUCH TAXES.
ALL PROPERTY UPON WHICH THE TAXES ARE NOT PAID IN FULL WITHIN 30 DAYS AFTER THE FIRST MONDAY OF APRIL OF EACH YEAR, WILL BE ADVERTISED IN THE LOCAL NEWSPAPER, WITH ALL PENALTIES, COSTS AND ADVERTISING COSTS ADDED THERETO.

CHANGE OF ADDRESS? PLEASE INDICATE ON STUB, SIGN & RETURN WITH PAYMENT

4TH INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

March 3, 2025

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-101-02

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044353

AMOUNT

AUTHORIZED SIGNATURE _____

\$59.78

2024RE001101024

DETACH AND MAIL THIS STUB WHEN PAYING 4TH INSTALLMENT.

3RD INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

January 8, 2025

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-101-02

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044353

AMOUNT

AUTHORIZED SIGNATURE _____

\$59.78

2024RE001101023

DETACH AND MAIL THIS STUB WHEN PAYING 3RD INSTALLMENT.

2ND INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

October 7, 2024

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-101-02

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044353

AMOUNT

AUTHORIZED SIGNATURE _____

\$59.78

2024RE001101022

DETACH AND MAIL THIS STUB WHEN PAYING 2ND INSTALLMENT.

1ST INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

August 19, 2024

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-101-02

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044353

AMOUNT

AUTHORIZED SIGNATURE _____

\$192.22

2024RE001101021

DETACH AND MAIL THIS STUB WHEN PAYING 1ST INSTALLMENT.

APN: 001-101-02
Return to:
Esmeralda County Treasurer
P.O., Box 547
Goldfield, NV 89013

ESMERALDA COUNTY, NV 2024-248790

Total \$0.00 06/10/2024 10:19 AM
ESMERALDA COUNTY EX-OFFICIO Pgs=1



00042688202402487900010011
VERA BOYER, RECORDER <<TAX_STATUS>>

The undersigned hereby affirms that the document does not contain social security numbers

TRUSTEE CERTIFICATE

I, LaCinda Elgan, the duly elected, qualified and acting Treasurer and Ex-officio Tax Receiver of Esmeralda County, State of Nevada, pursuant to NRS 361.570, issue this Certificate and authorize the Treasurer as Trustee for the State and Esmeralda County, to hold the property described herein for the period of two (2) years after the date herof, unless sooner redeemed.

The Property is described as follows: 001-101-02
706 N COLUMBIA STREET
Lot(s) 4-16 Block 181 Dist. 010, Goldfield
Owner and/or Taxpayer: ESMERALDA COUNTY SCHOOL DISTRICT

Delinquent Taxes	\$ 101.64
Penalites, Interest	\$ 12.72
Misc. costs	\$ 8.10

230.56

Interest thereon will be added at the the rate of ten (10) percent per annum from the date due until paid. The property may be redeemed withn two (2) years from the date hereof. If not redeemed, the title to the proerty shall vest in Esmeralda County for benefit of the state and Esmeralda County.

Until the expiration of the period of redemption, the property held pursuant to this Certificate shall be assessed annually to the Treasurer as Trustee, and before the owner or his/her successor shall redeem such property he/she shall also pay the Treasurer holding the Certificate any additional taxes, penalites and costs accrued against the property after the date of the the Certificate, together with the interest thereon at the rate of ten (10) percent per annum from the date due until paid.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal at my office in Esmeralda County, Nevada, This 7th day of June 2024

LaCinda Elgan

Esmeralda County Treasurer and Ex-Officia Tax Receiver

Memorandum

To: Anabel Guerrero

From: Ryan Russell

Re: Esmeralda County School District Property Taxation

Date: May 2, 2024

Question 1:

Are School District properties exempt from taxation under NRS 361.065?

Rule:

NRS 361.065 states:

All lots, buildings and other school property owned by any legally created school district or a charter school within the State and devoted to public school purposes are exempt from taxation.

Analysis:

"[W]hen a statute's language is plain and its meaning clear, the courts will apply that plain language." Pub. Employees' Ret. Sys. of Nevada v. Gitter, 133 Nev. 126, 131, 393 P.3d 673, 679 (2017). The Esmeralda County Assessor ("Assessor") argues that only federal, state, and local government properties are exempt from taxation based on ownership and all other properties exemption from taxation is based on use of the property.¹ While there is no statutory language backing this argument, it is irrelevant because the Esmeralda County School District ("School District") is already using the property for school purposes. In its application for property tax exemption, the School District attests, under penalty of perjury, that the properties in question are being used to conduct field trips, physical education activities, and store their district vehicles and buses.² The statute clearly indicates that properties owned by a School District used for school purposes are exempt and the properties in question are being used in this way. Therefore, the School District should be exempt for taxation under the statute.

¹ See email from Kathy Keys on September 18, 2023.

² See letter from Anabel Guerrero to Kathy Keys

The Assessor argues the lots in question are vacant, not being used for school purposes, and therefore the tax exemption does not apply.³ Again, there is no language in the statute specifying that a vacant lot cannot be used for school purposes. However, "the Board of School Trustees is given the power ' . . . as may be requisite to attain the end for which the public schools are established and to promote the welfare of school children, including the establishment and operation of schools deemed necessary and desirable.'" Bartlett v. Bd. of Trustees of White Pine Cnty. Sch. Dist., 92 Nev. 347, 349, 550 P.2d 416, 417 (1976). It is the School District, not the Assessor, that gets to decide how to best use its property to promote the welfare of school children.⁴ If this means keeping a lot open for field trips, physical education, and vehicle storage, then that is the school purpose the School District has decided to use the property for. "Moreover, the Board specifically is invested with authority to change the location of schools, and school-house sites, and to furnish transportation for pupils." Id. (internal citations omitted). Surely a School District storing the vehicles it uses to provide transportation to its students is using its property for school purposes.⁵

Finally, the Supreme Court of Nevada has long held that, "When public property is involved, exemption is the rule and taxation the exception." State v. Lincoln Cnty. Power Dist. No. 1, 60 Nev. 401, 111 P.2d 528, 531 (1941). Trying to assert a technical definition of a school purpose to assess taxes against School District property is contrary to over 80 years of precedent.

Conclusion:

The Esmeralda County School District's property should be exempt from taxation because it is being used for school purposes. Field trips, physical education, and vehicle storage are all school purposes furthering the education of its students. Here, the Assessor should treat the School District property as exempt in accordance with the plain language of the statute, judicial precedent, and obvious use by the School District for school purposes.

³ See email from Kathy Keys on September 18, 2023.

⁴ See NRS 386.350

⁵ See NRS 386.790

**ESMERALDA County Board of Equalization
Petition for Review of Taxable Valuation**

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

**801 N. Post Office Street
Lots 21-24, Block 181
Goldfield, Esmeralda County, Nevada
Purchase Price: 0.00
Deeded to School District 100+ years**

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

001-101-05

LaCinda Elgan
Esmeralda County Clerk/Treasurer
(775)485-6308

ESMERALDA COUNTY
REAL PROPERTY TAXES FOR FISCAL YEAR
2024 - 2025

TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025

PROPERTY LOCATION / DESCRIPTION

PARCEL NUMBER DISTRICT ROLL NUMBER PROPERTY LOCATION
001-101-05 01.0 2024044356 801 N POST OFFICE ST

ESMERALDA COUNTY SCHOOL DISTRICT BOARD OF TRUSTEES
ES. CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89010

MAKE REMITTANCE PAYABLE TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

YOUR CHECK IS YOUR RECEIPT
IF AN ADDITIONAL RECEIPT IS NEEDED, PLEASE
ENCLOSE A SELF-ADDRESSED STAMPED ENVELOPE.

NOTE: IF YOU HAVE A LENDER WHO PAYS YOUR TAXES, PLEASE FORWARD THIS TAX BILL TO THEM.

ASSESSED VALUATION		DISTRIBUTION OF TAX AMOUNTS				
DESCRIPTION	VALUE	TAXING AGENCY	RATE	PRE-STATEMENT AMOUNT	ABATEMENT/CAPTURE AMOUNT	TAX AMOUNT
Real Estate	3,571	STATE	0.1700	6.07	-0.18	5.89
		ST. IND.	0.0150	0.54	-0.02	0.52
		GENERAL	2.1281	75.99	-4.82	71.17
		SCHOOL	0.7500	26.78	-0.79	25.99
		CO. MED. ASSIST	0.0100	0.36	-0.01	0.35
		Ag. Extension				
		YOUTH SERVICE	0.0010	0.04		0.04
		HEALTH WELFARE	0.0200	0.71	-0.02	0.69
		ESMERALDA COUNTY				
		GOLDFIELD TOWN				
		ESMERALDA COUNTY SCHOOLS				
		CAPITAL PROJECTS	0.0250	0.89	-0.03	0.86
		Ad Valorem Totals	3.1191	111.38	-6.87	104.51
		Solid Waste Asmt Fee				55.00
		Water Access Asmt Fee				100.00
		Sewer Access Asmt Fee				15.00
		Special Asmt Totals				171.00
		Prior Year				119.71
NET ASSESSED	3,571					
TOTAL TAX DUE						\$396.22

Information concerning taxing jurisdiction, rates and uses of taxes collected can be found at www.tax.state.nv.us, or by calling 775-485-6308. CREDIT CARD PAYMENTS WILL BE ACCEPTED BY PHONE.

If you have a lender who pays your taxes, please forward this tax bill to them.
If you have recently sold your property, please forward this tax bill to the new owner.

TAXES TOTALING \$100 OR LESS MUST BE PAID ON THE FIRST INSTALLMENT AS INDICATED. FAILURE TO RECEIVE AN INDIVIDUAL TAX BILL DOES NOT EXCUSE THE TIMELY PAYMENT OF TAXES. IF ANY PERSON CHARGED WITH TAXES, WHICH ARE A LIEN ON REAL PROPERTY FAILS TO PAY:
1. ANY ONE QUARTER OF SUCH TAXES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY SUCH TAXES BECOME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 4 PERCENT.
2. ANY TWO INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATER INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 8 PERCENT OF THE TWO INSTALLMENTS DUE.
3. ANY THREE INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATEST INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 8 PERCENT OF THE THREE INSTALLMENTS DUE.
4. THE FULL AMOUNT OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE FIRST MONDAY OF MARCH, THERE MUST BE ADDED THERE TO A PENALTY OF 7 PERCENT OF THE FULL AMOUNT OF SUCH TAXES.
ALL PROPERTY UPON WHICH THE TAXES ARE NOT PAID IN FULL WITHIN 30 DAYS AFTER THE FIRST MONDAY OF APRIL OF EACH YEAR, WILL BE ADVERTISED IN THE LOCAL NEWSPAPER, WITH ALL PENALTIES, COSTS AND ADVERTISING COSTS ADDED THERE TO.

CHANGE OF ADDRESS? PLEASE INDICATE ON SUB, SIGN & RETURN WITH PAYMENT

4TH INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

March 3, 2025

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-101-05

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044356

AMOUNT

AUTHORIZED SIGNATURE _____

\$69.13

2024RE001101054

DETACH AND MAIL THIS SUB WHEN PAYING 4TH INSTALLMENT.

3RD INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

January 6, 2025

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-101-05

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044356

AMOUNT

AUTHORIZED SIGNATURE _____

\$69.13

2024RE001101053

DETACH AND MAIL THIS SUB WHEN PAYING 3RD INSTALLMENT.

2ND INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

October 7, 2024

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-101-05

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044356

AMOUNT

AUTHORIZED SIGNATURE _____

\$69.13

2024RE001101052

DETACH AND MAIL THIS SUB WHEN PAYING 2ND INSTALLMENT.

1ST INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

August 10, 2024

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER

STREET _____

001-101-05

CITY _____

ROLL NUMBER

STATE _____ ZIP _____

2024044356

AMOUNT

AUTHORIZED SIGNATURE _____

\$168.83

2024RE001101051

DETACH AND MAIL THIS SUB WHEN PAYING 1ST INSTALLMENT.

APN: 001-101-05
Return to:
Esmeralda County Treasurer
P.O., Box 547
Goldfield, NV 89013

ESMERALDA COUNTY, NV 2024-248791

Total \$0 00 06/10/2024 10:19 AM
ESMERALDA COUNTY EX-OFFICIO Pgs= 1



00042689202402487910010018

VERA BOYER, RECORDER <<TAX_STATUS>>

The undersigned hereby affirms that the document does not contain social security numbers

TRUSTEE CERTIFICATE

I, LaCinda Elgan, the duly elected, qualified and acting Treasurer and Ex-officio Tax Receiver of Esmeralda County, State of Nevada, pursuant to NRS 361.570, issue this Certificate and authorize the Treasurer as Trustee for the State and Esmeralda County, to hold the property described herein for the period of two (2) years after the date herof, unless sooner redeemed.

The Property is described as follows:		001-101-05
801 N POST OFFICE STREET		
Lot(s)	21-24 Block	181 Dist. 010, Goldfield
Owner and/or Taxpayer:	ESMERALDA COUNTY SCHOOL DISTRICT	
Delinquent Tax Year:	2023-24	
Delinquent Taxes	\$	99.23
Penalites, Interest	\$	12.38
Misc. costs	\$	8.10

225.22

Interest thereon will be added at the the rate of ten (10) percent per annum from the date due until paid. The property may be redeemed withn two (2) yéars from the date hereof. If not redeemed, the title to the proerty shall vest in Esmeralda County for benefit of the state and Esmeralda County.

Until the expiration of the period of redemption, the property held pursuant to this Certificate shall be assessed annually to the Treasurer as Trustee, and before the owner or his/her successor shall redeem such property he/she shall also pay the Treasurer holding the Certificate any additional taxes, penalites and costs accrued against the property after the date of the the Certificate, together with the interest thereon at the rate of ten (10) percent per annum from the date due until paid.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal at my office in Esmeralda County, Nevada, This 7th day of June 2024

LaCinda Elgan
Esmeralda County Treasurer and Ex-Officia Tax Receiver

Memorandum

To: Anabel Guerrero

From: Ryan Russell

Re: Esmeralda County School District Property Taxation

Date: May 2, 2024

Question 1:

Are School District properties exempt from taxation under NRS 361.065?

Rule:

NRS-361.065 states:

All lots, buildings and other school property owned by any legally created school district or a charter school within the State and devoted to public school purposes are exempt from taxation.

Analysis:

"[W]hen a statute's language is plain and its meaning clear, the courts will apply that plain language." *Pub. Employees' Ret. Sys. of Nevada v. Gitter*, 133 Nev. 126, 131, 393 P.3d 673, 679 (2017). The Esmeralda County Assessor ("Assessor") argues that only federal, state, and local government properties are exempt from taxation based on ownership and all other properties exemption from taxation is based on use of the property.¹ While there is no statutory language backing this argument, it is irrelevant because the Esmeralda County School District ("School District") is already using the property for school purposes. In its application for property tax exemption, the School District attests, under penalty of perjury, that the properties in question are being used to conduct field trips, physical education activities, and store their district vehicles and buses.² The statute clearly indicates that properties owned by a School District used for school purposes are exempt and the properties in question are being used in this way. Therefore, the School District should be exempt for taxation under the statute.

¹ See email from Kathy Keys on September 18, 2023.

² See letter from Anabel Guerrero to Kathy Keys

The Assessor argues the lots in question are vacant, not being used for school purposes, and therefore the tax exemption does not apply.³ Again, there is no language in the statute specifying that a vacant lot cannot be used for school purposes. However, "the Board of School Trustees is given the power '... as may be requisite to attain the end for which the public schools are established and to promote the welfare of school children, including the establishment and operation of schools deemed necessary and desirable.'" Bartlett v. Bd. of Trustees of White Pine Cnty. Sch. Dist., 92 Nev. 347, 349, 550 P.2d 416, 417 (1976). It is the School District, not the Assessor, that gets to decide how to best use its property to promote the welfare of school children.⁴ If this means keeping a lot open for field trips, physical education, and vehicle storage, then that is the school purpose the School District has decided to use the property for. "Moreover, the Board specifically is invested with authority to change the location of schools, and school-house sites, and to furnish transportation for pupils." Id. (internal citations omitted). Surely a School District storing the vehicles it uses to provide transportation to its students is using its property for school purposes.⁵

Finally, the Supreme Court of Nevada has long held that, "When public property is involved, exemption is the rule and taxation the exception." State v. Lincoln Cnty. Power Dist. No. 1, 60 Nev. 401, 111 P.2d 528, 531 (1941). Trying to assert a technical definition of a school purpose to assess taxes against School District property is contrary to over 80 years of precedent.

Conclusion:

The Esmeralda County School District's property should be exempt from taxation because it is being used for school purposes. Field trips, physical education, and vehicle storage are all school purposes furthering the education of its students. Here, the Assessor should treat the School District property as exempt in accordance with the plain language of the statute, judicial precedent, and obvious use by the School District for school purposes.

³ See email from Kathy Keys on September 18, 2023.

⁴ See NRS 386.350

⁵ See NRS 386.790

**ESMERALDA County Board of Equalization
Petition for Review of Taxable Valuation**

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

**406 N. Sundog Avenue
Lot 4, Block 74
Goldfield, Esmeralda County, Nevada
Purchase Price: 0.00
Deeded to School District 100+ years**

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

001-185-05

LaCinda Elgan
Esmeralda County Clerk/Treasurer
(775)485-6309

ESMERALDA COUNTY
REAL PROPERTY TAXES FOR FISCAL YEAR
2024 - 2025

TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025

PROPERTY LOCATION / DESCRIPTION

PARCEL NUMBER	DISTRICT	ROLL NUMBER	PROPERTY LOCATION
001-185-05	E10	2024044849	406 N SUNDG AVE

ESMERALDA COUNTY SCHOOL DISTRICT BOARD OF TRUSTEES
ES CO. TREASURER AS TRUSTEE
P.O. BOX 129
DYER, NV 89010

MAKE REMITTANCE PAYABLE TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

YOUR CHECK IS YOUR RECEIPT
IF AN ADDITIONAL RECEIPT IS NEEDED, PLEASE
ENCLOSE A SELF-ADDRESSED STAMPED ENVELOPE.

NOTE: IF YOU HAVE A LENDER WHO PAYS YOUR TAXES, PLEASE FORWARD THIS TAX BILL TO THEM.

ASSESSED VALUATION

DISTRIBUTION OF TAX AMOUNTS

DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREPARATION AMOUNT	ABATEMENT/RECAPTURE AMOUNT	TAX AMOUNT
Real Estate	1,817	STATE	0.1700	3.09	-0.08	3.01
		ST. IND.	0.0150	0.27	-0.01	0.26
		GENERAL	2.1281	38.67	-2.62	36.05
		SCHOOL	0.7500	13.63	-0.46	13.17
		CO. MED. ASSIST	0.0100	0.18	-0.01	0.17
		Ag. Extension				
		YOUTH SERVICE	0.0010	0.02		0.02
		HEALTHWELFARE	0.0200	0.36	-0.01	0.35
		ESMERALDA COUNTY				
		GOLDFIELD TOWN				
		ESMERALDA COUNTY SCHOOLS	0.0250	0.45	-0.02	0.43
		CAPITAL PROJECTS				
		Ad Valorem Totals	3.1191	58.67	-3.21	53.46
		Solid Waste Asmt Fee				58.00
		Water Access Asmt Fee				100.00
		Sewer Access Asmt Fee				15.00
		Special Asmt Totals				171.00
		Prior Year				53.41
NET ASSESSED	1,817					
TOTAL TAX DUE						\$287.87

Information concerning taxing authority, rates and uses of taxes collected can be found at www.tax.state.nv.us, or by calling 775-485-6309. CREDIT CARD PAYMENTS WILL BE ACCEPTED BY PHONE.

If you have a lender who pays your taxes, please forward this tax bill to them.
If you have recently sold your property, please forward this tax bill to the new owner.

TAXES TOTALING \$100 OR LESS MUST BE PAID ON THE FIRST INSTALLMENT AS INDICATED. FAILURE TO RECEIVE AN INDIVIDUAL TAX BILL DOES NOT EXCUSE THE TIMELY PAYMENT OF TAXES. IF ANY PERSON CHARGED WITH TAXES, WHICH ARE A LIEN ON REAL PROPERTY FAILS TO PAY:
1. ANY ONE QUARTER OF SUCH TAXES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY SUCH TAXES BECOME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 4 PERCENT.
2. ANY TWO INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATER INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 5 PERCENT OF THE TWO INSTALLMENTS DUE.
3. ANY THREE INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATEST INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 6 PERCENT OF THE THREE INSTALLMENTS DUE.
4. THE FULL AMOUNT OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE FIRST MONDAY OF MARCH, THERE MUST BE ADDED THERE TO A PENALTY OF 7 PERCENT OF THE FULL AMOUNT OF SUCH TAXES.
ALL PROPERTY UPON WHICH THE TAXES ARE NOT PAID IN FULL WITHIN 30 DAYS AFTER THE FIRST MONDAY OF APRIL OF EACH YEAR, WILL BE ADVERTISED IN THE LOCAL NEWSPAPER, WITH ALL PENALTIES, COSTS AND INTERESTING COSTS ADDED THERE TO.

CHANGE OF ADDRESS? PLEASE INDICATE ON STUB, SIGN & RETURN WITH PAYMENT

4TH INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

March 3, 2025

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER STREET _____

001-185-05 CITY _____

ROLL NUMBER STATE _____ ZIP _____

2024044849 _____

AMOUNT AUTHORIZED SIGNATURE _____

\$56.12 #2024RE001185054#

DETACH AND MAIL THIS STUB WHEN PAYING 4TH INSTALLMENT.

3RD INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

January 6, 2025

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER STREET _____

001-185-05 CITY _____

ROLL NUMBER STATE _____ ZIP _____

2024044849 _____

AMOUNT AUTHORIZED SIGNATURE _____

\$56.12 #2024RE001185053#

DETACH AND MAIL THIS STUB WHEN PAYING 3RD INSTALLMENT.

2ND INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

October 7, 2024

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER STREET _____

001-185-05 CITY _____

ROLL NUMBER STATE _____ ZIP _____

2024044849 _____

AMOUNT AUTHORIZED SIGNATURE _____

\$56.12 #2024RE001185052#

DETACH AND MAIL THIS STUB WHEN PAYING 2ND INSTALLMENT.

1ST INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

August 19, 2024

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

PARCEL NUMBER STREET _____

001-185-05 CITY _____

ROLL NUMBER STATE _____ ZIP _____

2024044849 _____

AMOUNT AUTHORIZED SIGNATURE _____

\$119.51 #2024RE001185051#

DETACH AND MAIL THIS STUB WHEN PAYING 1ST INSTALLMENT.

APN: 001-185-05
Return to:
Esmeralda County Treasurer
P.O. Box 547
Goldfield, Nevada 89013

ESMERALDA COUNTY, NV 2024-248762

Total \$0.00

06/10/2024 10:19 AM

ESMERALDA COUNTY EX-OFFICIO

Pgs=1



00042660202402487620010012

VERA BOYER, RECORDER

<<TAX_STATUS>>

The undersigned hereby affirms that the document does not contain a social security number

TRUSTEE CERTIFICATE

I, LaCinda Elgan, the duly elected, qualified and acting Treasurer and Ex-Officio Tax Receiver of Esmeralda County, State of Nevada, pursuant to NRS 61.570, has issued this Trustee Certificate and authorize the Treasurer as Trustee for the State and Esmeralda County, to hold the property described herein for the period of two years after the date hereof, unless sooner redeemed.

The Property is described as follows: Parcel # 001-185-05
406 N. Sundog Ave.
Lot 4, Block 74, District 1, Goldfield
Owner and/or Taxpayer: ESMERALDA COUNTY SCHOOL DISTRICT
Delinquent Tax Years: 2023-2024

Delinquent Taxes	\$ 50.55
Penalties, Interest	\$ 4.76
Misc cost	\$ 8.10

116.87

Interest thereon will be added at the rate of ten (10) percent per annum from the date due until paid. The property may be redeemed within two (2) years from the date originally recorded. If not redeemed, the title to the property shall vest in Esmeralda County for the benefit of the State and Esmeralda County.

Until the expiration of the period of redemption, the property held pursuant to this Trustee Certificate shall be assessed annually to the Treasurer as Trustee and before the owner or his successor shall redeem such property he shall also pay the Treasurer holding the Trustee Certificate any additional taxes assessed and accrued against the property after the date of this Certificate, together with the interest thereon at the rate of ten (10) percent per annum from the date due until paid.

IN WITNESS WHEREOF, I have hereto set my hand and affixed my official seal at my office in Goldfield, Nevada, this 7TH day of June, 2024.

LaCinda Elgan, Esmeralda County Treasurer and
Ex-Officio Tax Receiver.

Memorandum

To: Anabel Guerrero

From: Ryan Russell

Re: Esmeralda County School District Property Taxation

Date: May 2, 2024

Question 1:

Are School District properties exempt from taxation under NRS 361.065?

Rule:

NRS 361.065 states:

All lots, buildings and other school property owned by any legally created school district or a charter school within the State and devoted to public school purposes are exempt from taxation.

Analysis:

"[W]hen a statute's language is plain and its meaning clear, the courts will apply that plain language." Pub. Employees' Ret. Sys. of Nevada v. Gitter, 133 Nev. 126, 131, 393 P.3d 673, 679 (2017). The Esmeralda County Assessor ("Assessor") argues that only federal, state, and local government properties are exempt from taxation based on ownership and all other properties exemption from taxation is based on use of the property.¹ While there is no statutory language backing this argument, it is irrelevant because the Esmeralda County School District ("School District") is already using the property for school purposes. In its application for property tax exemption, the School District attests, under penalty of perjury, that the properties in question are being used to conduct field trips, physical education activities, and store their district vehicles and buses.² The statute clearly indicates that properties owned by a School District used for school purposes are exempt and the properties in question are being used in this way. Therefore, the School District should be exempt for taxation under the statute.

¹ See email from Kathy Keys on September 18, 2023

² See letter from Anabel Guerrero to Kathy Keys

The Assessor argues the lots in question are vacant, not being used for school purposes, and therefore the tax exemption does not apply.³ Again, there is no language in the statute specifying that a vacant lot cannot be used for school purposes. However, "the Board of School Trustees is given the power ' . . . as may be requisite to attain the end for which the public schools are established and to promote the welfare of school children, including the establishment and operation of schools deemed necessary and desirable.'" Bartlett v. Bd. of Trustees of White Pine Cnty. Sch. Dist., 92 Nev. 347, 349, 550 P.2d 416, 417 (1976). It is the School District, not the Assessor, that gets to decide how to best use its property to promote the welfare of school children.⁴ If this means keeping a lot open for field trips, physical education, and vehicle storage, then that is the school purpose the School District has decided to use the property for. "Moreover, the Board specifically is invested with authority to change the location of schools, and school house sites, and to furnish transportation for pupils." Id. (internal citations omitted). Surely a School District storing the vehicles it uses to provide transportation to its students is using its property for school purposes.⁵

Finally, the Supreme Court of Nevada has long held that, "When public property is involved, exemption is the rule and taxation the exception." State v. Lincoln Cnty. Power Dist. No. 1, 60 Nev. 401, 111 P.2d 528, 531 (1941). Trying to assert a technical definition of a school purpose to assess taxes against School District property is contrary to over 80 years of precedent.

Conclusion:

The Esmeralda County School District's property should be exempt from taxation because it is being used for school purposes. Field trips, physical education, and vehicle storage are all school purposes furthering the education of its students. Here, the Assessor should treat the School District property as exempt in accordance with the plain language of the statute, judicial precedent, and obvious use by the School District for school purposes.

³ See email from Kathy Keys on September 18, 2023.

⁴ See NRS 386.350

⁵ See NRS 386.790

**ESMERALDA County Board of Equalization
Petition for Review of Taxable Valuation**

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

350 Galena Street
Lots 1-6, Block D
Silver Peak, Esmeralda County, Nevada
Purchase Price: 0.00
Deeded to School District 100+ years

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

002-014-03

LaCinda Elgan
Esmeralda County Clerk/Treasurer
775-485-6308

ESMERALDA COUNTY
REAL PROPERTY TAXES FOR FISCAL YEAR
2024 - 2025

TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025

PROPERTY LOCATION / DESCRIPTION

PARCEL NUMBER DISTRICT ROLL NUMBER PROPERTY LOCATION
002-014-03 02 0 2024045397 350 GALENA ST

ESMERALDA COUNTY SCHOOL DISTRICT BOARD OF TRUSTEES
ES. CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89810

MAKE REMITTANCE PAYABLE TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

YOUR CHECK IS YOUR RECEIPT
IF AN ADDITIONAL RECEIPT IS NEEDED, PLEASE
ENCLOSE A SELF-ADDRESSED STAMPED ENVELOPE.

NOTE: IF YOU HAVE A LENDER WHO PAYS YOUR TAXES, PLEASE FORWARD THIS TAX BILL TO THEM.

ASSESSED VALUATION		DISTRIBUTION OF TAX AMOUNTS				
DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREABATEMENT AMOUNT	ABATEMENT/RECAPTURE AMOUNT	TAX AMOUNT
Exempt Value	10,871	STATE	0.1700	3.10	-3.10	
		ST. IND.	0.0150	0.27	-0.27	
		GENERAL	2.1281	38.76	-38.76	
		SCHOOL	0.7500	13.85	-13.85	
		CO. MED. ASSIST	0.0100	0.18	-0.18	
		Ag. Extension				
		YOUTH SERVICE	0.0010	0.02	-0.02	
		HEALTH CARE	0.0200	0.36	-0.36	
		ESMERALDA COUNTY				
		SILVER PEAK TOWN				
		ESMERALDA COUNTY SCHOOLS				
		CAPITAL PROJECTS	0.0250	0.48	-0.48	
		Ad Valorem Totals	3.1191	56.81	-56.81	
		Solid Waste Asmt Fee				68.00
		Prior Year				115.45
NET ASSESSED						
TOTAL TAX DUE						\$181.45

Information concerning taxing jurisdiction, rates and uses of taxes collected can be found at www.tax.state.nv.us, or by calling 775-485-8308. CREDIT CARD PAYMENTS WILL BE ACCEPTED BY PHONE.

If you have a lender who pays your taxes, please forward this tax bill to them.
If you have recently sold your property, please forward this tax bill to the new owner.

TAXES TOTALING \$180 OR LESS MUST BE PAID ON THE FIRST INSTALLMENT AS INDICATED. FAILURE TO RECEIVE AN INDIVIDUAL TAX BILL DOES NOT EXCUSE THE TIMELY PAYMENT OF TAXES. IF ANY PERSON CHARGED WITH TAXES, WHICH ARE A LIEN ON REAL PROPERTY FAILS TO PAY:
1. ANY ONE QUARTER OF SUCH TAXES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY SUCH TAXES BECOME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 4 PERCENT.
2. ANY TWO INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATER INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 8 PERCENT OF THE TWO INSTALLMENTS DUE.
3. ANY THREE INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATEST INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 8 PERCENT OF THE THREE INSTALLMENTS DUE.
4. THE FULL AMOUNT OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE FIRST MONDAY OF MARCH, THERE MUST BE ADDED THERE TO A PENALTY OF 7 PERCENT OF THE FULL AMOUNT OF SUCH TAXES.
ALL PROPERTY UPON WHICH THE TAXES ARE NOT PAID IN FULL WITHIN 30 DAYS AFTER THE FIRST MONDAY OF APRIL OF EACH YEAR, WILL BE ADVERTISED IN THE LOCAL NEWSPAPER, WITH ALL PENALTIES, COSTS AND ADVERTISING COSTS ADDED THERE TO.

CHANGE OF ADDRESS? PLEASE INDICATE ON STUB, SIGN & RETURN WITH PAYMENT

4TH INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE
PARCEL NUMBER STREET
002-014-03 CITY
ROLL NUMBER STATE ZIP
2024045397
AMOUNT AUTHORIZED SIGNATURE
\$0.00

DETACH AND MAIL THIS STUB WHEN PAYING 4TH INSTALLMENT.

3RD INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE
PARCEL NUMBER STREET
002-014-03 CITY
ROLL NUMBER STATE ZIP
2024045397
AMOUNT AUTHORIZED SIGNATURE
\$0.00

DETACH AND MAIL THIS STUB WHEN PAYING 3RD INSTALLMENT.

2ND INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE
PARCEL NUMBER STREET
002-014-03 CITY
ROLL NUMBER STATE ZIP
2024045397
AMOUNT AUTHORIZED SIGNATURE
\$0.00

DETACH AND MAIL THIS STUB WHEN PAYING 2ND INSTALLMENT.

1ST INSTALLMENT

MAIL TO:
ESMERALDA COUNTY TREASURER
P.O. BOX 547
GOLDFIELD, NV 89013

DUE ON OR BEFORE

August 19, 2024
IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE
PARCEL NUMBER STREET
002-014-03 CITY
ROLL NUMBER STATE ZIP
2024045397
AMOUNT AUTHORIZED SIGNATURE
\$181.45
#2024REC002014031#

DETACH AND MAIL THIS STUB WHEN PAYING 1ST INSTALLMENT.

APN: 002-014-03
Return to:
Esmeralda County Treasurer
P.O. Box 547
Goldfield, Nevada 89013

ESMERALDA COUNTY, NV 2024-248846

Total \$0.00 06/10/2024 10:30 AM
ESMERALDA COUNTY EX-OFFICIO Pgs=1



00042744202402488460010013
VERA BOYER, RECORDER <<TAX_STATUS>>

The undersigned hereby affirms that the document does not contain a social security number

TRUSTEE CERTIFICATE

I, LaCinda Elgan, the duly elected, qualified and acting Treasurer and Ex-Officio Tax Receiver of Esmeralda County, State of Nevada, pursuant to NRS 61.570, has issued this Trustee Certificate and authorize the Treasurer as Trustee for the State and Esmeralda County, to hold the property described herein for the period of two years after the date hereof, unless sooner redeemed.

The Property is described as follows: Parcel # 002-014-03
350 Galena Street
Lots 1-6, Block D, District 2, Silver Peak
Owner and/or Taxpayer: ESMERALDA COUNTY SCHOOL DISTRICT
Delinquent Tax Years: 2023-2024

Delinquent Taxes	\$ 95.50
Penalties, Interest	\$ 11.85
Misc cost	\$ 8.10

Interest thereon will be added at the rate of ten (10) percent per annum from the date due until paid. The property may be redeemed within two (2) years from the date originally recorded. If not redeemed, the title to the property shall vest in Esmeralda County for the benefit of the State and Esmeralda County.

Until the expiration of the period of redemption, the property held pursuant to this Trustee Certificate shall be assessed annually to the Treasurer as Trustee and before the owner or his successor shall redeem such property he shall also pay the Treasurer holding the Trustee Certificate any additional taxes assessed and accrued against the property after the date of this Certificate, together with the interest thereon at the rate of ten (10) percent per annum from the date due until paid.

IN WITNESS WHEREOF, I have hereto set my hand and affixed my official seal at my office in Goldfield, Nevada, this 7TH day of June, 2024.

LaCinda Elgan, Esmeralda County Treasurer and
Ex-Officio Tax Receiver.

Memorandum

To: Anabel Guerrero

From: Ryan Russell

Re: Esmeralda County School District Property Taxation

Date: May 2, 2024

Question 1:

Are School District properties exempt from taxation under NRS 361.065?

Rule:

NRS 361.065 states:

All lots, buildings and other school property owned by any legally created school district or a charter school within the State and devoted to public school purposes are exempt from taxation.

Analysis:

"[W]hen a statute's language is plain and its meaning clear, the courts will apply that plain language." Pub. Employees' Ret. Sys. of Nevada v. Gitter, 133 Nev. 126, 131, 393 P.3d 673, 679 (2017). The Esmeralda County Assessor ("Assessor") argues that only federal, state, and local government properties are exempt from taxation based on ownership and all other properties exemption from taxation is based on use of the property.¹ While there is no statutory language backing this argument, it is irrelevant because the Esmeralda County School District ("School District") is already using the property for school purposes. In its application for property tax exemption, the School District attests, under penalty of perjury, that the properties in question are being used to conduct field trips, physical education activities, and store their district vehicles and buses.² The statute clearly indicates that properties owned by a School District used for school purposes are exempt and the properties in question are being used in this way. Therefore, the School District should be exempt for taxation under the statute.

¹ See email from Kathy Keys on September 18, 2023

² See letter from Anabel Guerrero to Kathy Keys

The Assessor argues the lots in question are vacant, not being used for school purposes, and therefore the tax exemption does not apply.³ Again, there is no language in the statute specifying that a vacant lot cannot be used for school purposes. However, "the Board of School Trustees is given the power ' . . . as may be requisite to attain the end for which the public schools are established and to promote the welfare of school children, including the establishment and operation of schools deemed necessary and desirable.'" Bartlett v. Bd. of Trustees of White Pine Cnty. Sch. Dist., 92 Nev. 347, 349, 550 P.2d 416, 417 (1976). It is the School District, not the Assessor, that gets to decide how to best use its property to promote the welfare of school children.⁴ If this means keeping a lot open for field trips, physical education, and vehicle storage, then that is the school purpose the School District has decided to use the property for. "Moreover, the Board specifically is invested with authority to change the location of schools, and school-house sites, and to furnish transportation for pupils." Id. (internal citations omitted). Surely a School District storing the vehicles it uses to provide transportation to its students is using its property for school purposes.⁵

Finally, the Supreme Court of Nevada has long held that, "When public property is involved, exemption is the rule and taxation the exception." State v. Lincoln Cnty. Power Dist. No. 1, 60 Nev. 401, 111 P.2d 528, 531 (1941). Trying to assert a technical definition of a school purpose to assess taxes against School District property is contrary to over 80 years of precedent.

Conclusion:

The Esmeralda County School District's property should be exempt from taxation because it is being used for school purposes. Field trips, physical education, and vehicle storage are all school purposes furthering the education of its students. Here, the Assessor should treat the School District property as exempt in accordance with the plain language of the statute, judicial precedent, and obvious use by the School District for school purposes.

³ See email from Kathy Keys on September 18, 2023.

⁴ See NRS 386.350

⁵ See NRS 386.790

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

Phone: (775) 485-6309
www.accessesmeralda.com



February 18, 2025

ESMERALDA COUNTY SCHOOL DISTRICT
ES. CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-022-01
1101 N SEVENTH ST

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

BOLD Amounts shown below are past due. Upcoming payments are listed as a convenience with their due date.

<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	117.36	24.27	15.32	126.31
Qtr. 1: 08/19/24	69.87	2.79	0.00	72.66
Qtr. 2: 10/07/24	69.88	6.99	0.00	76.87
Qtr. 3: 01/06/25	69.88	12.58	0.00	82.46
Qtr. 4: 03/03/25	69.88	0.00	0.00	69.88
				428.18

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,

LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

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February 18, 2025

BOARD OF TRUSTEES
ESMERALDA COUNTY SCHOOL DISTRICT
ES. CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-085-01

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

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<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	106.62	21.72	19.06	109.28
Qtr. 1: 08/19/24	66.01	2.64	0.00	68.65
Qtr. 2: 10/07/24	66.01	6.60	0.00	72.61
Qtr. 3: 01/06/25	66.01	11.88	0.00	77.89
Qtr. 4: 03/03/25	66.01	0.00	0.00	66.01
				394.44

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,

LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

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www.accessesmeralda.com



February 18, 2025

BOARD OF TRUSTEES
ESMERALDA COUNTY SCHOOL DISTRICT
ES. CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-085-03

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

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<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	157.77	33.83	1.32	190.28
Qtr. 1: 08/19/24	84.42	3.38	0.00	87.80
Qtr. 2: 10/07/24	84.43	8.44	0.00	92.87
Qtr. 3: 01/06/25	84.43	15.20	0.00	99.63
Qtr. 4: 03/03/25	84.43	0.00	0.00	84.43
				555.01

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,

LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

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February 18, 2025

BOARD OF TRUSTEES
ESMERALDA COUNTY SCHOOL DISTRICT
ES. CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-085-04

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

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<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	102.60	20.74	20.45	102.89
Qtr. 1: 08/19/24	64.56	2.58	0.00	67.14
Qtr. 2: 10/07/24	64.56	6.46	0.00	71.02
Qtr. 3: 01/06/25	64.56	11.62	0.00	76.18
Qtr. 4: 03/03/25	64.56	0.00	0.00	64.56
				381.79

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,

LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

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February 18, 2025

BOARD OF TRUSTEES
ESMERALDA COUNTY SCHOOL DISTRICT
ES. CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-094-01

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

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<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	235.14	44.25	56.00	223.39
Qtr. 1: 08/19/24	91.10	3.64	0.00	94.74
Qtr. 2: 10/07/24	91.12	9.11	0.00	100.23
Qtr. 3: 01/06/25	91.12	16.40	0.00	107.52
Qtr. 4: 03/03/25	91.12	0.00	0.00	91.12
				617.00

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,

LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

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February 18, 2025

BOARD OF TRUSTEES
ESMERALDA COUNTY SCHOOL DISTRICT
ES. CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-094-02

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

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<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	245.89	46.49	56.00	236.38
Qtr. 1: 08/19/24	94.02	3.76	0.00	97.78
Qtr. 2: 10/07/24	94.02	9.40	0.00	103.42
Qtr. 3: 01/06/25	94.02	16.92	0.00	110.94
Qtr. 4: 03/03/25	94.02	0.00	0.00	94.02
				642.54

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,
LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

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PO Box 547 Goldfield, NV 89013

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February 18, 2025

BOARD OF TRUSTEES
ESMERALDA COUNTY SCHOOL DISTRICT
ES. CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-095-01

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

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<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	284.39	54.51	56.00	282.90
Qtr. 1: 08/19/24	104.42	4.18	0.00	108.60
Qtr. 2: 10/07/24	104.41	10.44	0.00	114.85
Qtr. 3: 01/06/25	104.41	18.79	0.00	123.20
Qtr. 4: 03/03/25	104.41	0.00	0.00	104.41
				733.96

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,

LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

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February 18, 2025

ESMERALDA COUNTY SCHOOL DISTRICT
BOARD OF TRUSTEES
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-098-04

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

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<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	16.50	0.10	15.84	0.76
Qtr. 1: 08/19/24	45.25	1.81	0.00	47.06
Qtr. 2: 10/07/24	45.25	4.53	0.00	49.78
Qtr. 3: 01/06/25	45.25	8.15	0.00	53.40
Qtr. 4: 03/03/25	45.25	0.00	0.00	45.25
				196.25

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,

LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

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February 18, 2025

BOARD OF TRUSTEES
ESMERALDA COUNTY SCHOOL DISTRICT
ES. CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-101-02

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

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<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	117.06	24.22	15.42	125.86
Qtr. 1: 08/19/24	69.76	2.79	0.00	72.55
Qtr. 2: 10/07/24	69.78	6.98	0.00	76.76
Qtr. 3: 01/06/25	69.78	12.56	0.00	82.34
Qtr. 4: 03/03/25	69.78	0.00	0.00	69.78
				427.29

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,

LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

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February 18, 2025

BOARD OF TRUSTEES
ESMERALDA COUNTY SCHOOL DISTRICT
ES. CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-101-05

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

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<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	115.26	23.80	16.03	123.03
Qtr. 1: 08/19/24	69.12	2.76	0.00	71.88
Qtr. 2: 10/07/24	69.13	6.91	0.00	76.04
Qtr. 3: 01/06/25	69.13	12.44	0.00	81.57
Qtr. 4: 03/03/25	69.13	0.00	0.00	69.13
				421.65

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,
LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

Phone: (775) 485-6309
www.accessesmeralda.com



February 18, 2025

ESMERALDA COUNTY SCHOOL DISTRICT
BOARD OF TRUSTEES
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-174-10

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

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<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Qtr. 1: 08/19/24	66.25	2.65	0.00	68.90
Qtr. 2: 10/07/24	66.25	6.63	0.00	72.88
Qtr. 3: 01/06/25	66.25	11.93	0.00	78.18
Qtr. 4: 03/03/25	66.25	0.00	0.00	66.25
				286.21

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,

LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

Phone: (775) 485-6309
www.accessesmeralda.com



February 18, 2025

ESMERALDA COUNTY SCHOOL DISTRICT
BOARD OF TRUSTEES
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-174-05

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

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<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	16.50	0.10	15.84	0.76
Qtr. 1: 08/19/24	45.25	1.81	0.00	47.06
Qtr. 2: 10/07/24	45.25	4.53	0.00	49.78
Qtr. 3: 01/06/25	45.25	8.15	0.00	53.40
Qtr. 4: 03/03/25	45.25	0.00	0.00	45.25
				196.25

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,

LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

Phone: (775) 485-6309
www.accessesmeralda.com



February 18, 2025

ESMERALDA COUNTY SCHOOL DISTRICT
BOARD OF TRUSTEES
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-174-06

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

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<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	16.50	0.10	15.84	0.76
Qtr. 1: 08/19/24	45.25	1.81	0.00	47.06
Qtr. 2: 10/07/24	45.25	4.53	0.00	49.78
Qtr. 3: 01/06/25	45.25	8.15	0.00	53.40
Qtr. 4: 03/03/25	45.25	0.00	0.00	45.25
				196.25

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,

LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

Phone: (775) 485-6309
www.accessesmeralda.com



February 18, 2025

ESMERALDA COUNTY SCHOOL DISTRICT
BOARD OF TRUSTEES
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-174-11

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

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<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	45.25	0.21	43.44	2.02
Qtr. 1: 08/19/24	45.25	1.81	0.00	47.06
Qtr. 2: 10/07/24	45.25	4.53	0.00	49.78
Qtr. 3: 01/06/25	45.25	8.15	0.00	53.40
Qtr. 4: 03/03/25	45.25	0.00	0.00	45.25
				197.51

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,

LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

Phone: (775) 485-6309
www.accessesmeralda.com



February 18, 2025

ESMERALDA COUNTY SCHOOL DISTRICT
BOARD OF TRUSTEES
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-175-12

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

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<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Qtr. 1: 08/19/24	66.25	2.65	0.00	68.90
Qtr. 2: 10/07/24	66.25	6.63	0.00	72.88
Qtr. 3: 01/06/25	66.25	11.93	0.00	78.18
Qtr. 4: 03/03/25	66.25	0.00	0.00	66.25
				286.21

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,

LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

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PO Box 547 Goldfield, NV 89013

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February 18, 2025

ESMERALDA COUNTY SCHOOL DISTRICT
BOARD OF TRUSTEES
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-175-14

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

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<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Qtr. 1: 08/19/24	66.25	2.65	0.00	68.90
Qtr. 2: 10/07/24	66.25	6.63	0.00	72.88
Qtr. 3: 01/06/25	66.25	11.93	0.00	78.18
Qtr. 4: 03/03/25	66.25	0.00	0.00	66.25
				286.21

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,
LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

Phone: (775) 485-6309
www.accessesmeralda.com



February 18, 2025

BOARD OF TRUSTEES
ESMERALDA COUNTY SCHOOL DISTRICT
ES. CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-185-05
406 N SUND OG AVE

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

BOLD Amounts shown below are past due. Upcoming payments are listed as a convenience with their due date.

<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	52.74	14.54	2.19	65.09
Qtr. 1: 08/19/24	56.10	2.24	0.00	58.34
Qtr. 2: 10/07/24	56.12	5.61	0.00	61.73
Qtr. 3: 01/06/25	56.12	10.10	0.00	66.22
Qtr. 4: 03/03/25	56.12	0.00	0.00	56.12
				307.50

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,

LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

Phone: (775) 485-6309
www.accessesmeralda.com



February 18, 2025

ESMERALDA COUNTY SCHOOL DISTRICT
BOARD OF TRUSTEES
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-221-01

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

BOLD Amounts shown below are past due. Upcoming payments are listed as a convenience with their due date.

<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	16.50	0.10	15.84	0.76
Qtr. 1: 08/19/24	45.25	1.81	0.00	47.06
Qtr. 2: 10/07/24	45.25	4.53	0.00	49.78
Qtr. 3: 01/06/25	45.25	8.15	0.00	53.40
Qtr. 4: 03/03/25	45.25	0.00	0.00	45.25
				196.25

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,
LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

Phone: (775) 485-6309
www.accessesmeralda.com



February 18, 2025

ESMERALDA COUNTY SCHOOL DISTRICT
BOARD OF TRUSTEES
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-224-01

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

BOLD Amounts shown below are past due. Upcoming payments are listed as a convenience with their due date.

<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	37.50	0.13	36.00	1.63
Qtr. 1: 08/19/24	45.25	1.81	0.00	47.06
Qtr. 2: 10/07/24	45.25	4.53	0.00	49.78
Qtr. 3: 01/06/25	45.25	8.15	0.00	53.40
Qtr. 4: 03/03/25	45.25	0.00	0.00	45.25
				197.12

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,

LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

Phone: (775) 485-6309
www.accessesmeralda.com



February 18, 2025

ESMERALDA COUNTY SCHOOL DISTRICT
BOARD OF TRUSTEES
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-231-12
611 E CROOK AVE

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

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<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	16.50	0.10	15.84	0.76
Qtr. 1: 08/19/24	45.25	1.81	0.00	47.06
Qtr. 2: 10/07/24	45.25	4.53	0.00	49.78
Qtr. 3: 01/06/25	45.25	8.15	0.00	53.40
Qtr. 4: 03/03/25	45.25	0.00	0.00	45.25
				196.25

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,
LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

Phone: (775) 485-6309
www.accessesmeralda.com



February 18, 2025

ESMERALDA COUNTY SCHOOL DISTRICT
BOARD OF TRUSTEES
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-279-02

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

BOLD Amounts shown below are past due. Upcoming payments are listed as a convenience with their due date.

<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	16.50	0.10	15.84	0.76
Qtr. 1: 08/19/24	45.25	1.81	0.00	47.06
Qtr. 2: 10/07/24	45.25	4.53	0.00	49.78
Qtr. 3: 01/06/25	45.25	8.16	0.00	53.40
Qtr. 4: 03/03/25	45.25	0.00	0.00	45.25
				196.25

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,

LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

Phone: (775) 485-6309
www.accessesmeralda.com



February 18, 2025

ESMERALDA COUNTY SCHOOL DISTRICT
BOARD OF TRUSTEES
PO BOX 129
DYER, NV 89010

Re: Parcel # 001-301-04

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

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<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	16.50	0.10	15.84	0.76
Qtr. 1: 08/19/24	45.25	1.81	0.00	47.06
Qtr. 2: 10/07/24	45.25	4.53	0.00	49.78
Qtr. 3: 01/06/25	45.25	8.15	0.00	53.40
Qtr. 4: 03/03/25	45.25	0.00	0.00	45.25
				196.25

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,
LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

Phone: (775) 485-6309
www.accessesmeralda.com



February 18, 2025

ESMERALDA COUNTY SCHOOL DISTRICT
BOARD OF TRUSTEES
PO BOX 129
DYER, NV 89010

Re: Parcel # 002-016-02
575 GALENA ST

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

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<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	16.50	0.10	15.84	0.76
Qtr. 1: 08/19/24	66.00	2.64	0.00	68.64
Qtr. 2: 10/07/24	0.00	3.30	0.00	3.30
Qtr. 3: 01/06/25	0.00	3.96	0.00	3.96
Qtr. 4: 03/03/25	0.00	0.00	0.00	0.00
				76.66

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,
LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

Phone: (775) 485-6309
www.accessesmeralda.com



February 18, 2025

ESMERALDA COUNTY SCHOOL DISTRICT
BOARD OF TRUSTEES
PO BOX 129
DYER, NV 89010

Re: Parcel # 002-015-01
500 GALENA ST

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

BOLD Amounts shown below are past due. Upcoming payments are listed as a convenience with their due date.

<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	37.50	0.13	36.00	1.63
Qtr. 1: 08/19/24	37.50	1.50	0.00	39.00
Qtr. 2: 10/07/24	37.50	3.75	0.00	41.25
Qtr. 3: 01/06/25	37.50	6.75	0.00	44.25
Qtr. 4: 03/03/25	37.50	0.00	0.00	37.50
				163.63

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,
LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

Phone: (775) 485-6309
www.accessesmeralda.com



February 18, 2025

BOARD OF TRUSTEES
ESMERALDA COUNTY SCHOOL DISTRICT
ES. CO. TREASURER AS TRUSTEE
PO BOX 129
DYER, NV 89010

Re: Parcel # 002-014-03
350 GALENA ST

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

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<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	112.50	23.15	17.00	118.85
Qtr. 1: 08/19/24	66.00	2.64	0.00	68.64
Qtr. 2: 10/07/24	0.00	3.30	0.00	3.30
Qtr. 3: 01/06/25	0.00	3.96	0.00	3.96
Qtr. 4: 03/03/25	0.00	0.00	0.00	0.00
				194.55

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,

LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

OFFICE OF THE ESMERALDA COUNTY TREASURER

LaCinda Elgan
PO Box 547 Goldfield, NV 89013

Phone: (775) 485-6309
www.accessesmeralda.com



February 18, 2025

ESMERALDA COUNTY SCHOOL DISTRICT
BOARD OF TRUSTEES
PO BOX 129
DYER, NV 89010

Re: Parcel # 007-281-03
1 DYER SCHOOL RD

Dear Esmeralda County Taxpayer:

This notice is being sent to you as a friendly reminder to alert you that the taxes on the above-mentioned parcel of property are delinquent and penalties have been applied. Prior Year unpaid taxes have incurred a monthly interest charge and will continue to do so until paid in full. Please review carefully the following information and pay the amount listed at the bottom of the far right column.

BOLD Amounts shown below are past due. Upcoming payments are listed as a convenience with their due date.

<u>Date Due</u>	<u>Tax Amount</u>	<u>Penalties</u>	<u>Amount Paid</u>	<u>Total Due</u>
Prior Yr.	37.89	0.13	36.38	1.64
Qtr. 1: 08/19/24	37.87	1.51	0.00	39.38
Qtr. 2: 10/07/24	37.89	3.79	0.00	41.68
Qtr. 3: 01/06/25	37.89	6.82	0.00	44.71
Qtr. 4: 03/03/25	37.89	0.00	0.00	37.89
				165.30

If you have any questions regarding this information, or if I can be of further assistance, please do not hesitate to contact me.

Sincerely,

LaCinda Elgan

LaCinda Elgan
Esmeralda County Treasurer
& Ex-Officio Tax Collector

From: [Robert Morgan-Beesley](#)
To: [State Board Equalization](#)
Cc: [Ryan Russell](#); [John Brooks](#); [Brenda Martinez](#)
Subject: Taxpayer Petition for Appeal from the Decision of the County Board of Equalization
Date: Monday, March 10, 2025 4:31:04 PM
Attachments: [Esmeralda County School District -Tax Appeal.pdf](#)

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

Good Afternoon,
To Whom it May Concern,
Please see the attached Packet for the Appeal of the Esmeralda County School District, Appealing a Decision by the Esmeralda County Board of Equalization.
The Packet Contains:

Completed Form 5101SBE. Please note the Authorization of Agent from Petitioner is contained within the Meeting Packet from the February 26, 2025, Hearing
Letter Describing the Issues and Contentions of the Appeal
Multiple Parcel List Continuation
The Meeting Packet from the February 26, 2025, Hearing
Late Notices Showing Continued Taxation Despite Exemption

Sincerely,
Robert Morgan-Beesley
Allison MacKenzie
Attorneys for Petitioner, Esmeralda County School District

Robert Morgan-Beesley, Esq.
Allison, MacKenzie, Ltd.
402 N. Division Street
P.O. Box 646
Carson City, NV 89703
Office: 775-687-0202
Direct: 775-886-2219
rmorganbeesley@allisonmackenzie.com
www.allisonmackenzie.com



PERSONAL AND CONFIDENTIAL: This message originates from the law firm of Allison MacKenzie, Ltd. This message and any file(s) or attachment(s) transmitted with it are confidential and may include information subject to the attorney-client privilege, information protected by the attorney work product doctrine, or information which is otherwise proprietary, a trade secret or protected against unauthorized use or disclosure. This message and any file(s) or attachment(s) transmitted with it are transmitted based on a reasonable expectation of privacy. Any disclosure, distribution, copying, or use of this information by anyone other than the intended recipient, regardless of address or routing, is strictly prohibited. If you receive this message in error, please advise the sender by immediate reply and delete the original message. A&M-ver.-xz1.1

PERSONAL AND CONFIDENTIAL: This message originates from the law firm of Allison

MacKenzie, Ltd. This message and any file(s) or attachment(s) transmitted with it are confidential and may include information subject to the attorney-client privilege, information protected by the attorney work product doctrine, or information which is otherwise proprietary, a trade secret or protected against unauthorized use or disclosure. This message and any file(s) or attachment(s) transmitted with it are transmitted based on a reasonable expectation of privacy. Any disclosure, distribution, copying, or use of this information by anyone other than the intended recipient, regardless of address or routing, is strictly prohibited. If you receive this message in error, please advise the sender by immediate reply and delete the original message. A&M-ver.-xz1.1

COUNTY RECORD



ESMERALDA COUNTY CLERK/TREASURER
PO BOX 547
GOLDFIELD, NV 89013
(775) 485-6309

May 13, 2025

State of Nevada Department of Taxation
3850 Arrowhead Drive, Second Floor
Carson City, NV 89706

RE: Letter Received for Esmeralda County Board of Equalization

To May It Concern,

I received your letter about the documentation that you need from our office with concerning of the meeting with the Board of Equalization that we had, we had two meetings for this board. February 13th, 2025 was the original date for the Esmeralda County Board of Equalization that was posted in the newspaper for this date, I have attached the first set of meeting minutes for this date, they have not been approved, this meeting was moved to February 26th, 2025 because the school district wasn't notified so we moved it to the February 26th, 2025, this date was also posted in the newspaper as well. Attached is the not approved minutes for the February 26th, 2025 Board of Equalization meeting that we had. I have attached is the USB with recordings of those two dates.

If you have any questions, please let me know.

Sincerely,

A handwritten signature in black ink, appearing to read "Angela Jewell".

Angela Jewell

Esmeralda County Chief Deputy Clerk

Minutes from the February 13th, 2025 Board of Equalization Meeting Minutes

February 13th, 2025

10:00 a.m.

Esmeralda County Courthouse

403 E. Crook Ave., 2nd Floor

Goldfield, Nevada

Pledge of Allegiance was spoken.

1. **CALL TO ORDER AND ROLL CALL.**

Chairman – Dan Peterson – Present

Vice-Chairman – Christy Martin-Henshaw – Present

District Attorney – Robert Glennen – Present

Assessor – Kathleen Keyes – Present

Esmeralda County School District – Not Present

Clerk of the Board – Angela Jewell - Present

2. ***FOR POSSIBLE ACTION: DISCUSSION/DECISION:** Discuss, Decide and Approved the letter of interest from Natalie Colunga. (Angela Jewell)

Robert Glennen for the record, this agenda item needs to go in front of the board of commissioners approving.

Clerk will place this agenda item on the next board meeting with commissioners on March 4th, 2025 for board of county commissioners to be the approving on this.

No action on this item.

3. ***FOR POSSIBLE ACTION: DISCUSSION/DECISION:** Discuss, Decide, and approve the letter of interest from Lori Baird. (Angela Jewell)

Robert Glennen for the record, this agenda item needs to go in front of the board of commissioners approving.

Clerk will place this agenda item on the next board meeting with commissioners on March 4th, 2025 for board of county commissioners to be the approving on this.

No action on this item.

4. ***FOR POSSIBLE ACTION: DISCUSSION/DECISION:** Discuss, decide, and approve which person will fill the Esmeralda County Board of Equalization seat as a member on this board. (Angela Jewell)

Minutes from the February 13th, 2025 Board of Equalization Meeting Minutes

Robert Glennen for the record, this agenda item needs to go in front of the board of commissioners approving.

Clerk will place this agenda item on the next board meeting with commissioners on March 4th, 2025 for board of county commissioners to be the approving on this.

No action on this item.

5. ***FOR POSSIBLE ACTION: DISCUSSION/DECISION:** Discussion, Decide and approve the re-organization of the Board of Equalization for Chairman, Vice-Chairman and Member. (Dan Peterson, Chairman)

Robert Glennen for the record, this agenda item needs to go in front of the board of commissioners approving.

Clerk will place this agenda item on the next board meeting with commissioners on March 4th, 2025 for board of county commissioners to be the approving on this.

No action on this item.

6. ***FOR POSSIBLE ACTION: DISCUSSION/DECISION:** Discuss and Decide if the Esmeralda County School District's vacant land parcels qualify for Tax Exempt status under NRS 361.065. (Kathleen Keyes)

Angela Jewell for the record, would like to call a recess for 15 minutes to see why and where the Esmeralda County School District was and why they weren't on the meeting.

Christy Martin-Henshaw made the motion to recess; Dan Peterson seconded the motion; all in favor; motion passed.

After figuring out what happened, the Esmeralda County School was never notified of the meeting, so with that said, this item will be set for February 26th, 2025 at 10:00am and the clerk will be notified everyone when the meeting is.

No action currently.

7. ***FOR POSSIBLE ACTION: DISCUSSION/DECISION:** Approve the February 24th, 2024 Esmeralda County Board of Equalization Meeting Minutes.

No action on this item.

Minutes from the February 13th, 2025 Board of Equalization Meeting Minutes

8. **PUBLIC COMMENT.** (Discussion only. Action may not be taken on any matter brought up under this agenda item. It must be placed on an agenda, at a later meeting for action.)

Scott Tygett for the record, I am submitting my letter of recommendation for a position on the board of equalization.

9. ***ADJOURNMENT:**

Christy Martin-Henshaw made the motion to adjourn the meeting; Dan Peterson seconded the motion; all in favor; motion passed.

Minutes from the February 26th, 2025 Esmeralda County Board of Equalization Meeting Minutes

February 26th, 2025

10:00 a.m.

Esmeralda County Courthouse

403 E. Crook Ave., 2nd Floor

Goldfield, Nevada

Pledge of Allegiance was spoken.

1. CALL TO ORDER AND ROLL CALL.

Dan Peterson – Chairman – Present

Christy Martin-Henshaw – Vice-Chairman – Present

Lori Baird – Clerk of Board – Present

Robert Glennen – District Attorney – Present

Kathleen Keyes – Assessor – Present

Ryan Russell – Esmeralda County School District Attorney - Present

2. PUBLIC COMMENT. (Discussion only. Action may not be taken on any matter brought up under this agenda item. It must be placed on an agenda, at a later meeting for action.)

None

3. *FOR POSSIBLE ACTION: DISCUSSION/DECISION: Discuss and Decide if the Esmeralda County School District's vacant land parcels qualify for Tax Exempt status under NRS 361.065. (Kathleen Keyes)

LaCinda Elgan had to give the oaths to the following people:

Kathleen Keyes, Anabel Guerreo, Carl Brownfield, Ryan Russell, Scott Tygett, and Jim Fossett.

Kathleen Keyes for the record, I think at this point what I'm supposed to do is just set the lay of the land of what's going on with the appeal. Where it started was back in November of '22. The parcels were made taxable where previously they were tax-exempt. An appeal was filed with this board. I'm sorry, let's back up a little bit. I rejected the tax-exempt application as I did not have any proof that the stated activities were taking place and with parcel visits, I couldn't conclude that they were.

Then the appeal has been filed this September and 10 parcels are here in Goldfield, one of them is over in Silver Peak. That's what's going on. I think now the petitioner gets to state their case.

Kathleen Keyes for the record, what the school is appealing is their taxable status for the tax years of '23/'24, '24/'25 and then there's upcoming '25/'26. I think I asked Bob what this board can hear as far as back taxes, only this current year. What can be discussed or remedy, I'm asking.

Minutes from the February 26th, 2025 Esmeralda County Board of Equalization Meeting Minutes

Ryan Russell for the record, Ryan Russell, with the Allison MacKenzie law firm on behalf of Esmeralda County school district. Present with me virtually today is Wendy Sanderson. In the actual physical location of your meeting is our superintendent, Jim Fossett. If we get to need to have physical you swear you'll provide that testimony. What you're really providing or presenting today is very truly a question of law.

Ryan Russell for the record, I'll power through and if you miss anything, let me know and I'll repeat it to the best of my ability. Getting back to the question, you're dealt a pure matter of law, does NRS 361.065 exempt school property from taxation? This statute has to be given the full faith and credit that was the contend limit and the blame being of the words on the statute itself on their face claim meeting.

That statute says in no uncertain terms, very first two words are, which we have an issue here, lots. Buildings another small property loan bank, and legally created school district within the state and devoting to public purposes.

Ryan Russell for the record, I'm going to start from the beginning and note that I joined on the phone today with Wendy Sanderson and also present in the physical location is Jim Fossett and Anabel Guerrero all present on behalf of the Esmeralda County school district. I'm with the Allison MacKenzie law firm. I'm general counsel for the district.

If we are going to put a witness on today, it will be Anabel Guerrero. However, what I was starting to say to you guys is you're presented today with really, truly a pure question of law. That question is, does NRS 361.065 exempt school district property from taxation? If the answer to that is yes, the timeliness of the application for exemption is irrelevant because it can't override the exemption provided for on the statute.

More importantly, the exemption and the application for have been proceeded openly, notoriously, and diligently since the exempt was made to assess the property itself. The statute when we talk about it is entitled to not only the full faith and credit the legislature intended for it to be given, but also it's subject to a very plain meaning rule that the words in the statute themselves have to be given meaning.

In this instance, the first two words in the statute are all lots. That's what we're talking about in this situation, our school district are all lots. It provides that all lots and other school property owned by a school district within the state and devoted for public purposes is exempt from taxation. In this case, we've applied for that.

Ryan Russell for the record, As I was saying, the statute itself entitles you on its face The statute itself exempts all lots on the school district purposes. The really frank issue I see in both the assessor's memo all of which with respect to whether or not the property is used for school purposes.

Now, I'll tell you a few things. One, those properties have been exclusively and used solely by the school district possession. In other words, consistent with the statute, those properties are dedicated or devoted to the school district. They're not being rented out, they're not being

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licensed out, not granting other organizations or other to come occupy the property for anything other than school purposes.

These lots are owned very specifically for school purposes. Ms. Guerrero has provided some of the school purposes to which the properties are put to use, but it is not on the assessor or this board to decide whether or not that devoted use is sufficient or not. It's simply that it is devoted solely to the district. Under the statute, the school district property itself is exempt and that exemption is actually a granting of the exemption applied to property owned by local governments.

A school district is specifically defined a division of the state of Nevada. That's a local government entitled to those exemptions, but the specific exemption was to district property. This is for school district purposes only. In other words, these properties are devoted and tax-exempt.

The other argument that was raised this was, well, it doesn't look like the properties are being because she hasn't witnessed it. More importantly, the idea that one of the pieces of property is for sale and thus no longer devoted to school purposes is a bit of a misnomer because if the property is no longer needed, which is a statutory, I would have to make the order to sell it. Then it would be sold and the proceeds would be exempt to the district because it would further school purposes. The property would continue to be devoted solely to the school through the sale, which again satisfies the injunction.

Ryan Russell for the record, I very much appreciate the patience of the board. I think suffering through all this technology is that it does save school district and taxpayer money by not having anyone else. I'm grateful that I am here. My team's gone. Sorry for I'm going to go back to the fact that-- We talked about the idea that the property being listed for sale so now means it's not devoted to school purposes. I'm sorry if this is a repeat, but that couldn't be further from what's actually going on. The school district has to make a finding that it doesn't need that specific piece of real property being offered and can offer it for sale.

In such sale, the use doesn't end until the sale is consummated and to the school district and are devoted to school purposes and are thus exempt. It's all very much with very, very plain language on the statute that says all lots owned by the school district for school purposes are exempt.

On that basis, we have applied for the exemption and gone through the appeal process. The exemptions have been for as long as the district has owned those properties, which is important because you guys understand the necessity of being and the school district is justified in relying on statute for the historical application of the exemptions to it.

On that basis, although I heard the statement that we can only go for one year, we would request the exemption be applied all the way back to when our first application for exemption was made and in your that we can go back and have that exemption apply and continues to apply but fines and penalties for going through them. I'm happy to answer any questions. I'm happy to have Anabel Guerrero come take it out there and provide any further information.

Dan Peterson for the record, I want to hear from the school district about the use of the property. That's the issue, it seems to be, to me. The other thing is that can somebody can supply us with NRS 357.065 so we can read what you're talking about? That would help.

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Anabel Guerrero for the record, I'm the financial manager for the district. I've been with the district for 20 years, and since then, we've never paid taxes on any of the school properties. It hasn't been until the last three years.

For any property taxes or assessed values. We were paying about a dollar for a fish lake water basin fee about three years ago, and then it started with the sewer fees and then property taxes and on and so forth. All these parcels that are listed in the packet are devoted 100% for the school, that's our stand and its for school use and so the NRS is pretty clear.

Anabel Guerrero for the record, If you look at the NRS 361065 states that all buildings and other school property owned by any legal credit school district or a charter school within the state and devoted to public school purposes are exempt from taxation.

Dan Peterson for the record, Well, it seems like I read in some of the correspondence here that you, the district, would like to sell them, but one of the problems was you had to have an appraisal.

Anabel Guerrero for the record, Over the years, we've gone through the process and sold some of our vacant lots, or some of the school lots. Our process is different than the county. We have to have two appraisals and it can be pretty costly. It's just a process. That's where we're at right now.

The thing is that with the assessment fees and the property taxes for these lots it gets pretty costly. Essentially, you're the county, we're the school district, we both get funded through taxpayers and so it's costing all of us, really.

Carl Brownfield for the record, . I would like to throw in a couple of my thoughts regarding this item and this motion. I've been on the school board for 10 years and I'm president of the school board now. I have two more years left.

It's been my vision and my understanding from the inception of my being on the school board that it's vitally important that we have good, sustainable teachers and staff in our schools in our county. That's basically important. That's why the founders actually when they platted the town, they platted properties for the school district.

They didn't plat those properties for the school district knowing that they were going to be used immediately for school purposes, but it was platted for future needs of the school district. It was intended to not be taxed at that time. How can you revert that and go back and tax property that belongs to school? All property that belongs to the school district is for the benefit of the school district in some way.

Whether it's teachers living in school property in teacher housing or whether it's property that we're saving for future schools for future growth. We all know that that's going to happen. Even though the properties are not being maybe utilized as a softball field today, but there's a purpose for having those properties.

I think that it's important to remember that the school district needs to have those assets available for their needs. Even though they're not being used as a gas station, not being used as

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a mechanic shop today, does not mean that it might not be used in five years as a mechanic shop. It's still for the benefit of the school district.

That is what all of these properties that the school district possesses at this time either are currently being used for some purpose or on the agenda to be planned to use at a future date.

Carl Brownfield for the record, That's my inception and my understanding of why we have school district properties. I'm a proponent of having school district housing because it's enabled us to have good teachers that stick, that stay here, that don't leave. It's hard to get good teachers to come to Goldfield or Dyer or Silver Peak because, let's face it, we're a long ways from Target. That's my opinion and my thoughts on the matter regarding school district property and why it should not be taxed. Thank you.

Ryan Russell for the record, I would like to direct the board's attention to the language of the statute itself, which says the property has to be devoted to school purposes. It doesn't say, it has to be actively locked on or it has to be a class there. The school district is able to hold a portfolio of real property devoted solely to its purposes in order to allow not only for mobility and flexibility and what it means from day to day, but also to have in its arsenal for future planning. That's the definition for devoted. There's nothing in the statute that says it has to be for very active or continuous use. It simply has to be devoted to school property and as it is, yes, it sounds.

Kathleen Keyes for the record, I'd like to start off by saying that the school continually says that the reason that it is devoted to school purposes is because they own it and so therefore, it cannot to be used for anyone else's purpose, only for their own. What I did write in the email that I sent to Anabel back in September of '23, is it says that NRS 361 begins by stating that all property of every kind and nature, whatever, within the state shall be subject to taxation. It then exempt federal, state and local governments based on ownership.

If you own the land, you are free from taxes simply by ownership. Everything else in 361 goes on, and it now has to prove an exemption by use and exemption has to be proved. There's veterans' exemptions in this NRS. You have to prove that you are a veteran. You can't just come in and tell me that you are a veteran. There's widows' exemption. You have to prove that you are a widow. You can't just tell me that you are a widow. That goes along for ag deferment. You can tell me, but I have to go out and inspect the property and agree with you that this is used for agriculture. You need to show me that you've made a profit from it or sold it. It's not just because you own it. All of the other exemptions are by use.

Now when I look at devoted, I looked it up and this is being focused on that particular thing almost exclusively. I take devoted to be that it needs to have a use. It can't just be exempted by ownership. Then I did explain that to Anabel and she gave me some uses and I simply disagree with those uses. I don't believe that those properties are being used for that purpose.

Carl recently stated that this was plotted on the map way back when, I think eight or nine of these parcels were purchased by the school in 1989, so they haven't owned them for 100s of years. The one that they are currently selling or I don't know if it's still on the whatever or not, but anyway in their ad that they advertised, they use the word purposes. They said that it is not currently or

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prospectively being used for school purposes. Right then I would say that they themselves are saying they're not using it for school purpose and if it's not exempted by ownership it would be taxable. The parcel that's out in Silver Peak is still in an exempt status. What is currently owed on that is special assessments.

Do you have any questions for me? I don't know if I've missed anything.

Dan Peterson for the record, Special assessments are over and above the exemption status?

Kathleen Keyes for the record, Yes, you can't be exempted from special assessments. Everybody pays them, even the county pays special assessments. The commissioners passed that in their ordinance when they said, all parcels in the county will be assessed.

Carl Brownfield for the record, I have a question. In 2022 before you took office, that's when these were taken off of exemption. I was told that there was a state law that changed and that's why those 11 parcels were taken off of exemption. In any of the material, I didn't see anything about the state law that caused those to be taken off of exemption.

Kathleen Keyes for the record, In the packet under each parcel what I had found after taking office was that they had scanned in, apparently maybe Ruth, the previous assessor had given it to her employee to make the change. In was a printout of each parcel listing out of our computer and on there handwritten was, remove from exempt per NRS 361.065 and initialed by Marlena and date stamped November 9th of '22. That's all I have to go by. It was already in a taxable status when I took office and upon reading the NRS I completely agreed that a vacant unused parcel does not qualify by ownership for the school district.

Dan Peterson for the record, Ryan, are you aware of any changes to this law, recently? I was not aware of anything. I think it was the same law and just group decided to change their mind in their interpretation.

Ryan Russell for the record, This is the law. The law we're discussing today has been on all of us enforced since 1954, the protections in it for what it's worth. The school district has never said that it could not use these properties for other purposes. It said it has not because they are devoted to other purposes. We have [unintelligible 00:46:58] that we haven't because they're devoted to public purposes.

If you look at the exemptions that Ms. Keyes was talking about, it talks about a presumption of taxability except for a local government or a school board. In fact, the Supreme Court has said, in the instance of local governments, state governments and school boards alike, the rule is an exemption, taxation is the exception, and that's what we have here. There's no doubt that we are a school district recognized as being a political subdivision in the State of Nevada. There's no doubt that we own this property and there's been no showing that the property has been used by anyone other than the school district. In other words, it has been entirely devoted to school district purpose as exempt. it was a very short, very clear statute.

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Kathleen Keyes for the record, I would like to state that actually the parcel that is out in Silver Peak in the late '90s to the early 2000s was leased out to Mineral Ridge to be used as miner housing. At that point, they were still non-taxable but they had leased it out to the mine.

Robert Glennen for the record, I think that Ryan is telling you, Your Honors of the board except it was not used for anything other than school purposes. That it's devoted to school purposes. My own belief legally is that devoted to school purposes means some showing of use and if you look at the pictures there is no showing of use, but again, you're the board, you guys get to decide.

Scott Tygett for the record, I'm here because I'm applying for the job for the empty chair for the board of equalization but as I was listening that we mentioned that Marlayna Payne was a trainee in advance of running for the office, she was the person who added the post it on that page about a legal possible connection.

Jim Fossett for the record, I've done a quick scan of the other 15 districts that are like us and the local opinions are that we're right. That what we're right about is that if we own the property, we don't lease it out to some place in Silver Peak. That one's an anomaly I didn't know about that happened 20 years ago. On that property, I could see our case not being made but for all the other pieces that are exclusively for our use and held by us for our uses, the laws Brian has put forth has been accepted to be they don't get taxed. That's true for all the other 15 counties. Now, here's the thing. I got to pay him a lot of money for this, but if I win, then I don't have to pay taxes forever. If we lose here, we go to the state level and pay them a lot more money and we win because that's why all these counties don't pay taxes on property because, as you noted, the language has been clear since '53. If it's solely for our purpose, then it's ours, and we don't get taxed. That is a simple legal argument and we win pretty simply and it still costs me several thousands of dollars, but I can't afford to open the gates to being taxed on something, especially when it's expanding exponentially that taxation. Because in the long run, that breaks us as a district. This is a one time for you to hire him. I'm sure I'm going to win. We're going to push forward with the appeal.

Now, I'm telling you that because we all want what's best here. I think there's a legal discrepancy as far as Kathy, and you have one view of what the law says, and we have a different view and another 15 counties hold that same view. When it gets kicked to the next level, we'll look at very strictly the language of NRS and say, "Is it strictly theirs?" "Yes." "Have they rented out?" "No." Then we win. I'm saying that not because I want to say I got you. I came in here today thinking, "I don't want her as an enemy or you," because I want the lemons that you brought and her to be a friend.

Jim Fossett for the record, I don't want to make this a fight, but the bottom line is we have to push back on things like this because in the long run what happens is it degrades our ability to fund the schools. Right now, we have flat funding coming out of the governor's office that's going to cost hundreds of thousands for every district, because they're going to fund us the same and

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PERS went up 4% and healthcare went up 3% and everything went up. We're decreasing in funding while our state government says that we're going to be funded at the same rate last year. My point is, if we allow our tax base to erode, we don't stand a chance of pulling off literally the miracles we're pulling off. In six years here, it would take the rest of the week to go over the amount of miracles we created. Now, could we pay this? We could. It does tighten it up and it makes budgetary issues, but in the end, the other 15 counties that aren't paying tax because they interpret the law the way Brian just did for you, are the same deal we're going to get cut to. In the long run, whether we have to appeal to the state or not, is it an undue burden and a hassle for us? Yes. Can you legally do that to us? You're in charge and you can.

I'm just appealing to you not to, and saying also that when we step out of here, you're still my friend. You still get to come to the barbecue. I don't want to make this personal at all and Brian's probably grinding his teeth going, "Jim, this is a legal issue. Stay on target." Our target is, there is a legal interpretation of this. It sounds just like Brian both here and in the other 15 counties, and there's a local interpretation that actually is pretty well argued, but probably not going to make it when it hits the next level where they don't care about anything but exact legal language. That's what we hire him for. Thank you for being patient with me. I appreciate it.

Jim Fossett for the record, You don't know how much trouble I've gone through in the last couple years because I'm a businessman by background. Kathy has a meeting with me after this that she doesn't know about because I want help with it, so we don't go broke trying to move them on. They are ours and we can hold them, but I'm not sure that-- see, and this is way down a rabbit hole. I'll get a bad call from my attorney for this. There are some things we want to change, but the properties that we hold and we don't use for anything but our purposes that is rather present or future.

Carl made a good point that we have a purpose, and some of them are in the future, and we do have purposes. Some of them, we're just trying to sell and not lose money getting rid of it. That doesn't make them taxable. It doesn't make them more of a burden for us. Are we going to have to struggle with that too? Yes. Does that impact this? No, not at all. Kathy promised us some help. I'm going to talk to her about that, because we are working together to resolve some problems. We do hold some properties we wish we could get rid of. Does that mean we have to pay tax on them? Not legally, but it still doesn't mean we want to hold them all. There is going to be forward progress. We're moving forward no matter what. Yet, Brian's reading of the NRS and what it means is legally where everybody else is falling.

Now, one county can change all that maybe, but chances are-- I've done a lot of legal issues, this one is cut and dried because taxing schools is something that kind of-- it goes against the grain, which is why those other 15 counties aren't taxing their schools. I'm not saying your case wasn't well made or that I don't respect you for what you've tried to bring forward, or that I'm not going to take you up on your offer for help because I really do mean I want to talk to you. As it sits, we will pay for the attorney's fees and take it to the next level so as not to start paying taxes on property, because where we're at right now is just trying to keep our nose above water. We really wouldn't be able to afford not to fight this. Not in a mean fight this way once again, but we'd have to push back.

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Now I do have a bad phone call with the attorney for speaking more than I'm supposed to publicly because we're supposed to stick right to the NRS and nothing else there.

Jim Fossett for the record, Oh, good. Okay. As a rule, we keep it very legal and I understand that but we're Esmeralda and we look at things and we work together, and I see us trying to do that here. I appreciate it and I do intend that to happen, but this might not be a way that we could agree to not push back on, because the impact it could have on us is something we couldn't just take. We have to push back on.

Now, as far as whether or not we're going to own all those properties, that's a five year conversation I've been working on. We've already liquidated one, and we're working at one or two more already because they aren't being used for school purposes. No, they're for school purposes. I think I'd rather see Goldfield grow more. I love those things being built all over town. You see those things growing up everywhere. I want to see three times that much because I own property here too. I'm paying taxes, but the school itself paying taxes, since 1953, we've had a set law and it's been interpreted the same way for a reason. If it goes to the next level, I'm pretty sure it'll be interpreted that way again. That's because schools are a set entity. Now I'm-- Yes. Sit down and be quiet.

Ryan Russell for the record, The statement that the board couldn't sell the property or was unwilling to because of appraisal was attributed to the board. It was never actually stated by the board itself. It was an interpretation of what somebody heard. The fact of the matter is every dollar the board spends is public dollar and that it has a duty to spend in the best interest of the school district itself in the matters of education. Holding property that's devoted to public purposes and exploring the ability to sell it, which would raise money for the district is a devotion of public property to public purposes and again, I think makes that property exempt. I just wanted to clarify the idea of selling it.

Jim Fossett for the record, That was in the intent of what I said, if I wasn't as clear as he was. Recouping some of those funds and investing them in more student-centered projects, we have aquaponics and robotics and field trips that are significant for education and special programs for children. Trust me, that all takes money, but it's exciting what we're doing. There are people around the state who look at us and go, "How are they doing that?" They ask me how do we do that too? As a system, you can believe me that we're all in to become something better. We are getting grants and finding money where we can outside of the county to bring in stuff.

The person who's cleaning teeth today in my school, I've been trying for three years, and today she arrived. I don't know if you know what a big deal that is. There are kids that can't get that kind of care and we're bringing it. We got somebody this year donating sneakers. My point is, we're not only overseeing the properties we have, we're bringing in everything we can through grants and community to bring to the children of Esmeralda County the best. I mean better than they might get in a bigger system.

I'm making a plea that you help out and support us in that. I know it's tough when you are standing on the opposite side of the question. I'm appealing to you to say, believe me, we are

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not just trying to do our best, we are doing over and above, and the tax shifting would impede that, it would get in the way of it and I know nobody wants that. This isn't where we were going to take the argument, which is why I stayed quiet and zipped my lip and didn't say anything. I felt as you were stuck there, that I would tell you this is the truth about where we're at as a district. I as the leader of the district, and he's my boss, we are doing stuff that you can be proud of, and we are not holding back.

Dan Peterson for the record, The thing that I see is, if you're using it for school purposes, no taxes. You're not using it for school purposes. I didn't hear anybody say, I'm using this for this, parking buses. That's what I wanted to hear and I haven't heard that. In my simple mind, that's the basic issue. If you're going to use it for school purposes, it's non-taxable, but just sitting there is kind of a-- maybe we might use it next year sometime or maybe not, or pulling it for investment, it doesn't really comply with the law.

Jim Fossett for the record, The NRS as we read it, reads pretty clearly, and that is, as long as it's dedicated solely to the use of the school, whatever we deem that to be, then it's tax exempt. I think the law in the case of school districts is much broader, because school districts, they're not into real estate. When we needed property in Sweetwater County, in Wyoming, it's another rural district, we had 127 acres from the BLM. What they did was they gave us land to build schools and we built about five of them. It was amazing, but who in the world gets that from BLM but a school district?

The kinds of tax laws that are built around schools and school districts and school district usage don't read like anything else. It's part of why there's some confusion over this, because in the case of schools, we can actually stand that status. That's what the law does read. It's very legalistic. We don't have to have a purpose of usage because the law says as long as it's only for us and we aren't using it for making money, then we're tax exempt. It's almost like the church in old times. Education is our other thing. With schools, they don't get taxed. We have a tax exempt status that's broader and more broadly defined than almost any other institution.

I can understand where you're coming from, because from a business mindset, what you're saying makes perfect sense. When you apply it to schools, it's not the same, and the law doesn't work the same for us. That is the law. It's maybe not logical if you're thinking from a business sense, but the NRS is pretty clear. As long as it is only for the school and its purposes, which can mean anything, it's very broad, then we don't get taxed. That's why those other 15 counties that look like us don't get taxed on it, because nobody else has thought to try and make this fly. Could they? I don't think so. As of yet, it hasn't.

Robert Glennen for the record, It says, dedicated to school district purposes. Not in the future dedicated to school district purposes. Not 10 years down the road dedicated to school district purposes.

Ryan Russell for the record, There is nothing in the statute that says you have to be actively traveling on it or walking on it. You can hold it for school purposes, which include not only the

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availability for use of the property, but the ability if and when you don't need it, to sell it and recoup the proceeds of the sale again for school purposes.

Robert Glennen for the record, Ryan, There is nothing in the statute that says you have to be actively traveling on it or walking on it. You can hold it for school purposes, which include not only the availability for use of the property, but the ability if and when you don't need it, to sell it and recoup the proceeds of the sale again for school purposes.

Kathleen Keyes for the record, I'd like to start off by saying that the parcel on Silver Peak is still exempt, so that shouldn't even be discussed. It's just over some special assessments. What I would like to say is that the NRS does not require you to decide whether the taxpayer wants or can pay. None of us want to pay taxes. I also would like to point out is they are paying the taxes to the county. Now, this county is where their children live. These tax dollars go to emergency services, to school or to commodities and food for the families. It's also they are a recipient of some of that tax back to the school district. I just wanted to point that out that although they're saying that they need this tax dollars and whatever, the county is pretty much in the same situation, and I don't think that that's what this is about. The NRS is not asking whether they can or cannot pay. Thank you.

Kathleen Keyes for the record, According to NRS, everything has to be done by February 28th. The County Board of Equalization has to be separate. Now this is Kathy Keyes for the record, sorry. Our County Board of Equalization have to have concluded their hearings and their business by the 28th day of February.

Dan Peterson for the record, I would really like to be able to sit down with the paperwork and look at it myself, but apparently I don't have that. I had to do that ahead of time, which I did. I thought I understood it. My understanding is use. If they're not using it it's taxable. If they're using it it's not taxable. Park a bus on it and it changes.

Ryan Russell for the record, Mr. President, when it's more with that logic, you would put yourself in a position of power rated taxes for different years based on what the assessor feels was not good use or extra use or enough use of the properties is either exaggerated or not. Unless we actively take it away from being devoted to school district purposes, it's exempt and is not something that is evaluated and paraded every year. It's either exempt or it isn't.

Dan Peterson for the record, Planning district attorney, I don't want to cause you guys extra money, but the definition of the term devoted by the state would probably help make the laws uniform throughout the state. I know that's extra money, but I think that's the best.

After all discussion between Kathleen, Ryan and everyone from the audience, the Board of Equalization came to the conclusion that they will not have a motion for this agenda item at this time.

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No action was made on this agenda item.

4. ***FOR POSSIBLE ACTION: DISCUSSION/DECISION:** Approve the February 22nd, 2024 Esmeralda County Board of Equalization Meeting Minutes and Approve the February 13th, 2025 Esmeralda County Board of Equalization Meeting Minutes.

Christy Martin-Henshaw made the motion to approve the February 22nd, 2024 Esmeralda County Board of Equalization Meeting Minutes and approve the February 13th, 2025 Esmeralda County Board of Equalization Meeting Minutes; Dan Peterson second the motion of the minutes to be approved; all in favor; motion carried.

5. *** PUBLIC COMMENT.** (Discussion only. Action may not be taken on any matter brought up under this agenda item. It must be placed on an agenda, at a later meeting for action.)

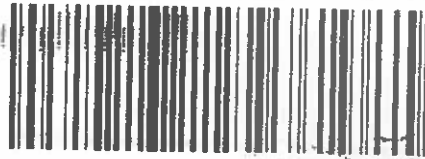
Scott Tygett for the record, I was wondering about the position that is open on this board, when will know the answer?

Robert Glennen for the record, we will be hearing these letters on March 4th, 2025 commissioners meeting.

6. ***ADJOURNMENT:**

Christy Martin-Henshaw made the motion to adjourn the Esmeralda County Board of Equalization meeting at 11:19am; Dan Peterson second the motion; all in favor; motion carried.

Esmeralda County Clerk/Treasurer
P.O. Box 547
Goldfield, NV 89013



7020 0090 0001 4470 6451

Las Vegas P&DC 89199

WED 24 MAY 2025PM



State Of Nevada Dept.
of Taxation
3850 Arrowhead Drive, Second Floor
Carson City, NV 89706

**RETURN RECEIPT
REQUESTED**

SBE NOTICE OF APPEARANCE



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

September 3, 2025

NOTICE OF APPEARANCE

PETITIONER:
ESMERALDA COUNTY SCHOOL DISTRICT
BOARD OF TRUSTEES
ATTN: JAMES FOSSETT
PO BOX 129
DYER, NV 89010

CERTIFIED MAIL – 9489 0090 0027 6554 5238 00
RESPONDENT:
KATHLEEN KEYES
ESMERALDA COUNTY ASSESSOR
BOX 471
GOLDFIELD, NV 89013

DATE/ TIME: September 29, 2025 at 9:30 AM
September 30, 2025 at 9:00 AM
October 1, 2025 at 9:00 AM

PLACE: Nevada Department of Taxation
700 E Warm Springs Road, Room 150
Las Vegas, Nevada 89119

Nevada Department of Taxation
9850 Double R Blvd.
Reno, Nevada 89521

ZOOM OPTION:
<https://us02web.zoom.us/j/82951348384>

Or Telephone:
US:+1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592
or +1 312 626 6799
Webinar ID: 829 5134 8384

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

Case No: 25-143

Parcel No: 001-022-01 + 10 Parcels

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

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

See NAC 361.7014.

The State Board of Equalization (State Board) will 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.

If the State Board decides to hear the merits of the appeal immediately upon determination it has jurisdiction, then the petitioner and the respondent may each make an additional presentation on the merits of the case.

Information regarding the rules of practice and procedure before the State Board are on the attached information sheet.


In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this hearing should notify the Department at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the hearing room.

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Kari Skalsky at 775-684-2160 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request through stateboard@tax.state.nv.us.

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Kari Skalsky al 775-684-2160 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de stateboard@tax.state.nv.us.

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

Shellie Hughes
Secretary to the State Board of Equalization

By: 
Kari Skalsky
Management Analyst III, Boards and Commissions
Department of Taxation

cc: **CERTIFIED MAIL** - 9489 0090 0027 6554 2392 44
Allison MacKenzie, Ltd.
Attn: Ryan Russell
PO Box 646
Carson City, NV 89703

SBE NOTICE OF HEARING



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

September 3, 2025

NOTICE OF HEARING

PETITIONER:
ESMERALDA COUNTY SCHOOL DISTRICT
BOARD OF TRUSTEES
ATTN: JAMES FOSSETT
PO BOX 129
DYER, NV 89010

CERTIFIED MAIL – 9489 0090 0027 6554 5238 00
RESPONDENT:
KATHLEEN KEYES
ESMERALDA COUNTY ASSESSOR
BOX 471
GOLDFIELD, NV 89013

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>

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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 Esmeralda County Board of Equalization

Case No: 25-143

Parcel No: 001-022-01 + 10 Parcels

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 stateboard@tax.state.nv.us.

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Kari Skalsky al 775-684-2160 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de stateboard@tax.state.nv.us.

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

Shellie Hughes
Secretary to the State Board of Equalization

By: 
Kari Skalsky
Management Analyst III, Boards and Commissions
Department of Taxation

cc: **CERTIFIED MAIL** - 9489 0090 0027 6554 2392 44
Allison MacKenzie, Ltd.
Attn: Ryan Russell
PO Box 646
Carson City, NV 89703



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

PETITIONER:
ESMERALDA COUNTY SCHOOL DISTRICT
BOARD OF TRUSTEES
ATTN: JAMES FOSSETT
PO BOX 129
DYER, NV 89010

CERTIFIED MAIL – 9489 0090 0027 6613 7917 51
RESPONDENT:
ESMERALDA COUNTY ASSESSOR
MS. KATHLEEN KEYES
BOX 471
GOLDFIELD, NEVADA 89013

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.

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

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

Case No: 25-143

Parcel No: 001-022-01 + 10 Parcels

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.

Please be aware the State Board will limit its consideration to the issues and contentions set forth in the petition. 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 Christina Griffith at 775-684-2160 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request through stateboard@tax.state.nv.us.

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Christina Griffith al 775-684-2160 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de stateboard@tax.state.nv.us.

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

Shellie Hughes
Secretary to the State Board of Equalization

By: *Christina Griffith*
Christina Griffith
Department of Taxation

cc: **CERTIFIED MAIL** - 9489 0090 0027 6613 7917 68
Allison MacKenzie, Ltd.
Attn: Ryan Russell
PO Box 646
Carson City, NV 89703