



**Esmeralda County Clerk & Treasurer**  
**P.O. Box 547**  
**Goldfield, Nevada 89013**  
**Office: (775) 485-6309 Fax: (775): 485-6376**

July 28, 2025

Brenda Martinez  
Allison McKenzie

RE: Index of the Board of Equalization

Good Morning Mrs. Martinez,

Here is the index from start to finish with the Board of Equalization on the Esmeralda County School District Appeal on parcels.

January 2024: Affidavit of Publication for first meeting of the Board of Equalization to be scheduled on February 13<sup>th</sup>, 2025 at 10am

February 14<sup>th</sup>, 2025 Sent Letter with Certified Mail Tracking Number for Ryan Russell, Esmeralda County School District Attn: Anabel Guerrero, Christy Martin-Henshaw Board Member and Dan Peterson Board Member

February 20<sup>th</sup>, 2025 Affidavit of Publication for New Date of the Board of Equalization Meeting

April 3<sup>rd</sup>, 2025: Esmeralda County School District Appeal Packet

February 26<sup>th</sup>, 2025 Esmeralda County Board of Equalization Meeting Minutes (Not Approved)

Copy of the Certification of the Signed Green Cards

Esmeralda County is an equal opportunity employer and provider.



Tonopah Times-Bonanza  
150 Main Street  
P. O. Box 1112  
Tonopah, Nevada 89049

AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)  
COUNTY OF NYE) SS:

ESMERALDA COUNTY CLERK  
PO BOX 547  
GOLDFIELD NV 89013

Account #  
Order ID

104521  
327907

IMAGE ON NEXT PAGE(S)

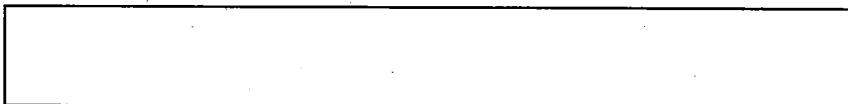
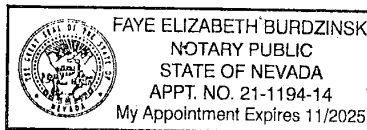
Suzanne Cochrell, being 1st duty sworn, deposes and says: That she is the Legal Clerk for the Tonopah Times-Bonanza & Goldfield News, a weekly newspaper regularly issued, published and circulated in the Town of Tonopah, County of Nye, State of Nevada, and that the advertisement, a true copy attached for, was continuously published in said Tonopah Times-Bonanza & Goldfield News, in 5 edition(s) of said newspaper issued from 01/02/2025 to 01/30/2025, on the following day(s):

01/02/2025, 01/09/2025, 01/16/2025, 01/23/2025, 01/30/2025

LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this January 30, 2025

Notary





**NOTICE TO TAXPAPERS**  
**NOTICE OF MEETING OF ESMERALDA COUNTY**  
**BOARD OF EQUALIZATION**

NOTICE IS HEREBY GIVEN that the Esmeralda County Board of Equalization will meet at the Commissioner's Chambers, 233 Crook Ave., Goldfield, at the following time and on the following date:

Thursday, February 13th, 2025: 10:00 a.m.

NOTE: Only that number of meetings required to hear and equalize all petitions filed will be held. If the Board concludes its business before February 13th, 2025 scheduled meetings after its conclusion of business will not be held.

Petitions to County Board of Equalization for review of Assessed Valuation are available at the office of the Esmeralda County Assessor, Goldfield, Nevada.

**ALL PETITIONS SHOULD BE RETURNED TO THE ESMERALDA COUNTY ASSESSOR, GOLDFIELD, NEVADA, PO BOX 471, GOLDFIELD, NEVADA 89013.**

Under regulations enacted by the Nevada Tax Commission, no appeals from assessments postmarked after January 15th, 2025 may be considered. By law, the work of the County Board of Equalization must be concluded no later than February 13th, 2025.

Chapter 361, Nevada Revised Statutes, requires that if a transcript of any hearing before the County Board of Equalization is requested by the complainant, he shall furnish and pay for the reporter. Complainant must furnish a copy of the transcript to the Clerk of the County Board of Equalization at least two days before his hearing with the State Board of Equalization.

Failure to make complaint to the County Board of Equalization shall preclude appeal to the State Board of Equalization except where the complainant shall prove to the satisfaction of the State Board of Equalization that acknowledgment of under assessment or over assessment was received after adjournment of the County Board.

In compliance with the open meeting law, agendas will be posted at the Esmeralda County Courthouse, Goldfield Post Office, Goldfield Library, Silver Peak Post Office, Silver Peak Library, Dyer Post Office and Fish Lake Valley Library.

LaCinda Elgan  
Esmeralda County Clerk



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

February 14, 2025

TO: Ryan Russell, Esq & Allison McKenzie, Ltd  
P.O. Box 646  
Carson City, NV 89702

Certified Mail #7022 0410 0000 0805 2784

From: Esmeralda County Clerk  
P.O. Box 547  
Goldfield, NV 89013

RE: Notice of Appearance, Notice of Hearing, Equalization Board Agenda & Back Up

Good Morning,

First thing I wanted to say sorry for notifying your office about this meeting on February 13<sup>th</sup>, 2025, I didn't realize I was supposed to do this and again I'm sorry about that.

Here is the notice of appearance, notice of hearing and equalization board agenda and back up for this meeting on February 26<sup>th</sup>, 2025 at 10:00am.

If you need anything else from me, please let me know. My telephone number is 775-485-6309 or you can email me at [ajewell@esmeraldacountynv.gov](mailto:ajewell@esmeraldacountynv.gov).

Sincerely,

  
Angela Jewell

Esmeralda County Chief Deputy Clerk

Esmeralda County is an equal opportunity employer and provider

# NOTICE OF APPEARANCE

February 13, 2025

CERTIFIED MAIL - xx      CERTIFIED MAIL - xx RESPONDENT

PETITIONER:      ESMERALDA COUNTY SCHOOL DISTRICT  
c/o:                Ryan Russell, Esq.  
                      Allison McKenzie, Ltd.  
Address:           PO Box 646  
  
DATE:               February 26, 2025  
TIME:               10:00 a.m.  
PLACE:              Commissioner Chambers  
Hearing Address:   403 Crook St., Goldfield, NV 89013

Parcel Nos:

Our records indicate one of the following:

✓  
The appeal was filed late  
The agent authorization does not comply with statutory requirements.

The Esmeralda County Board of Equalization (County Board) will determine whether the Petitioners appeal is within the legal authority and jurisdiction of Esmeralda County Board of Equalization pursuant to the requirements of NRS 361.360. Please be aware that the time is approximate and although you may be assured the matter will not be heard prior to the stated time. Be prepared for possible delays as several appeals may be scheduled at the same time.

If the County Board decides to hear the matter on the merits of the appeal immediately upon determination it has jurisdiction, then the Petitioner and Respondent may each make an additional presentation on the merits of the case.

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

If you have any questions, please call (775) 485-6309

ESMERALDA COUNTY CLERK

  
Angela Jewell, Chief Deputy  
cc: CERTIFIED MAIL

# NOTICE OF HEARING

February 13, 2025

CERTIFIED MAIL - xx      CERTIFIED MAIL - xx RESPONDENT

PETITIONER:      ESMERALDA COUNTY SCHOOL DISTRICT  
c/o:                Ryan Russell, Esq.  
                      Allison McKenzie, Ltd.  
Address:           PO Box 646  
  
DATE:               February 26, 2025  
TIME:               10:00 a.m.  
PLACE:              Commissioner Chambers  
Hearing Address:   403 Crook St., Goldfield, NV 89013

LEGAL AUTHORITY AND JURISDICTION OF THE ESMERALDA  
COUNTY BOARD OF EQUALIZATION: NRS 361.400

Parcel Nos: 001-101-02; 001-101-05; 001-095-01; 001-094-01; 001-094-02; 001-085-01;  
001-022-01; 001-185-05; 001-085-04; 001-085-03; 002-014-03

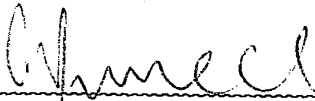
The Esmeralda County Board of Equalization (County Board) will hear the Petitioners appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured the appeal will not be heard prior to the stated time. Be prepared for possible delays as several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

The Esmeralda County School District has graciously waived any defect in Notice requirements to the extent that the above hearing date does so.

Please be aware the County 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 County Board are on the attached information sheet.

If you have any questions, please call (775) 485-6309

ESMERALDA COUNTY CLERK

  
\_\_\_\_\_  
Angela Jewell, Chief Deputy

cc: CERTIFIED MAIL



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

February 14, 2025

TO: Esmeralda County School District  
Attn: Anabel Guerrero  
P.O. Box 129  
Dyer, NV 89010

Certified # 7022 0410 0000 0805 3613

From: Esmeralda County Clerk  
P.O. Box 547  
Goldfield, NV 89013

RE: Notice of Appearance, Notice of Hearing, Equalization Board Agenda & Back Up

Good Morning,

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Sincerely,

  
Angela Jewell

Esmeralda County Chief Deputy Clerk

Esmeralda County is an equal opportunity employer and provider





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

February 14, 2025

TO: Christy Martin-Henshaw  
P.O. Box 64  
Goldfield, NV 89013

Certified # 7022 0410 0000 0805 2739

From: Esmeralda County Clerk  
P.O. Box 547  
Goldfield, NV 89013

RE: Equalization Board Agenda & Back Up

Good Morning,

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Sincerely,

Angela Jewell

Esmeralda County Chief Deputy Clerk



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

February 14, 2025

TO: Dan Peterson  
P.O. Box 77  
Dyer, NV 89010

*Tracking # 7022 0410 0000 0805 3705*

From: Esmeralda County Clerk  
P.O. Box 547  
Goldfield, NV 89013

RE: Equalization Board Agenda & Back Up

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If you need anything else from me, please let me know. My telephone number is 775-485-6309 or you can email me at [ajewell@esmeraldacountynv.gov](mailto:ajewell@esmeraldacountynv.gov).

Sincerely,

A handwritten signature in cursive script, appearing to read "Angela Jewell".  
Angela Jewell

Esmeralda County Chief Deputy Clerk



Tonopah Times-Bonanza  
150 Main Street  
P. O. Box 1112  
Tonopah, Nevada 89049

AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)  
COUNTY OF NYE) SS:

ESMERALDA COUNTY CLERK  
PO BOX 547  
GOLDFIELD NV 89013

Account #  
Order ID

104521  
330200

IMAGE ON NEXT PAGE(S)

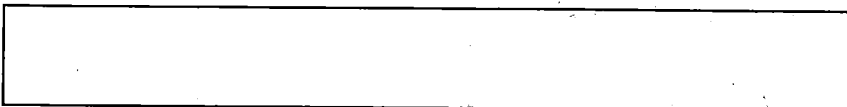
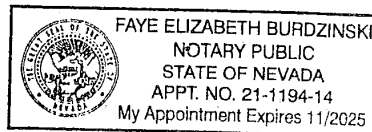
Suzanne Cochrell, being 1st duty sworn, deposes and says: That she is the Legal Clerk for the Tonopah Times-Bonanza & Goldfield News, a weekly newspaper regularly issued, published and circulated in the Town of Tonopah, County of Nye, State of Nevada, and that the advertisement, a true copy attached for, was continuously published in said Tonopah Times-Bonanza & Goldfield News, in 1 edition(s) of said newspaper issued from 02/20/2025 to 02/20/2025, on the following day(s):

02/20/2025

LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this February 20, 2025

Notary



# NOTICE TO TAXPAYERS

## NOTICE OF MEETING OF ESMERALDA COUNTY BOARD OF EQUALIZATION

NOTICE IS HEREBY GIVEN that the Esmeralda County Board of Equalization will meet at the Commissioner's Chambers, 233 Crook Ave., Goldfield, at the following time and on the following date:

**Wednesday, February 26<sup>th</sup>, 2025: 10:00 a.m.**

NOTE: Only that number of meetings required to hear and equalize all petitions filed will be held. If the Board concludes its business before February 26<sup>th</sup>, 2025 scheduled meetings after its conclusion of business will not be held.

Petitions to County Board of Equalization for review of Assessed Valuation are available at the office of the Esmeralda County Assessor, Goldfield, Nevada.

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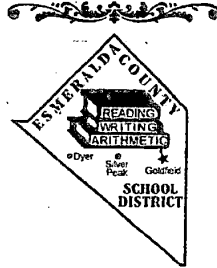
In compliance with the open meeting law, agendas will be posted at the Esmeralda County Courthouse, Goldfield Post Office, Goldfield Library, Silver Peak Post Office, Silver Peak Library, Dyer Post Office and Fish Lake Valley Library.

LaCinda Elgan, Esmeralda County Clerk

## ESMERALDA COUNTY SCHOOL DISTRICT

P.O. Box 560  
Goldfield, Nevada 89013

P.O. Box 129  
Dyer, Nevada 89010



James D. Fossett, Superintendent

Main Telephone: (775) 485-6382

District Office Fax: (775) 485-3511

Central Office: (775) 572-3250

Central Office Fax: (775) 572-3310

April 3, 2025

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

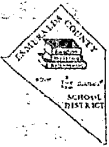
Mr. Elgan,

Please be advised that the enclosed payment check number 17126 dated April 3, 2025, in the amount of \$8,731.36 for property taxes, assessments and penalties has been paid under protest and that we have submitted a Taxpayer Petition for Appeal to the Nevada State Board of Equalization. We reserve the right to recollect all fees.

Best regards,

*Anabel Guerrero*  
Anabel Guerrero, Financial Manager

cc: Kathleen Keyes, Esmeralda County Assessor  
Esmeralda County Board of Equalization  
Esmeralda County Commissioners  
Esmeralda County School Board of Trustees



**ESMERALDA COUNTY SCHOOL DISTRICT**  
**GENERAL ACCOUNT**  
**POST OFFICE BOX 129**  
**DYER, NV 89010**

NEVADA STATE BANK  
 THE DOOR TO YOUR FUTURE  
 132 ERIE MAIN ST.  
 TONOPAH, NEVADA 89049  
 EXPENSE  
 94-77/1224  
 1117

17126

DATE
04/03/2025
CHECK AMOUNT
\$8,731.36

PAY \*\*\*Eight Thousand Seven Hundred Thirty One and 36/100 Dollars\*\*\*

TO THE ORDER OF  
**Esmeralda County Treasurer**  
**P.O. Box 547**  
**Goldfield, NV 89013**

VOID ONE YEAR FROM ISSUE DATE

AUTHORIZED SIGNATURE

⑈017126⑈ ⑆122400779⑆ 482016681⑈

17126

528	Esmeralda County Treasurer	1117	04/03/2025	007-281-03, 7.0 002203	17126
Vendor	Vendor Name	Voucher	Date	Account Number	Check Number

PO Number	Invoice	Amount
0	001-022-01 2324 2425	457.71
0	001-085-01 2324 2425	422.76
0	001-085-03 2324 2425	589.06
0	001-085-04 2324 2425	409.66
0	001-094-01 2324 2425	653.13
0	001-094-02 2324 2425	679.58
0	001-095-01 2324 2425	755.57
0	001-098-04 2324 2425	218.04
0	001-101-02 2324 2425	456.33
0	001-101-05 2324 2425	450.95
0	001-174-05 2324 2425	218.04
0	001-174-06 2324 2425	218.04
0	001-174-10 2425	313.87
0	001-174-11 2324 2425	209.31
0	001-175-12 2425	273.87
0	001-175-14 2425	313.87
0	001-185-05 2324 2425	332.74
0	001-221-01 2324 2425	218.04
0	001-224-01 2324 2425	218.91
0	001-231-12 2324 2425	218.04
0	001-279-02 2324 2425	218.04
0	001-301-04 2324 2425	218.04
0	002-014-03 2324 2425	209.08
0	002-015-01 2324 2425	163.25
0	002-016-02 2324 2425	90.40
0	007-281-03 2324 2425	185.03

17126

Parcel #	Address	Tax Year	Ad Valorem	Assessments	PMT 9/12/23	Penalties & Fees	Total 23-24	Tax Year	Ad Valorem	Assessments	Penalties & Fees	Total 24-25	Total Due 3/31/25
001-022-01	1101 N Seventh St	23-24	\$ 100.48	\$ 56.00	\$ (56.00)	\$ 26.68	\$ 127.16	24-25	\$ 108.51	\$ 171.00	\$ 51.04	\$ 330.55	\$ 457.71
001-085-01	120 E Aluminum St	23-24	\$ 86.14	\$ 56.00	\$ (56.00)	\$ 23.87	\$ 110.01	24-25	\$ 93.04	\$ 171.00	\$ 48.71	\$ 312.75	\$ 422.76
001-085-03	134 E Aluminum St	23-24	\$ 154.35	\$ 56.00	\$ (56.00)	\$ 37.23	\$ 191.58	24-25	\$ 166.71	\$ 171.00	\$ 59.77	\$ 397.48	\$ 589.06
001-085-04	900 N Oak St	23-24	\$ 80.78	\$ 56.00	\$ (56.00)	\$ 22.79	\$ 103.57	24-25	\$ 87.24	\$ 171.00	\$ 47.85	\$ 306.09	\$ 409.66
001-094-01	800 N Oak St	23-24	\$ 179.14	\$ 56.00	\$ (56.00)	\$ 45.76	\$ 224.90	24-25	\$ 193.46	\$ 171.00	\$ 63.77	\$ 428.23	\$ 653.13
001-094-02	801 N Columbia St	23-24	\$ 189.89	\$ 56.00	\$ (56.00)	\$ 48.09	\$ 237.98	24-25	\$ 205.08	\$ 171.00	\$ 65.52	\$ 441.80	\$ 679.58
001-095-01	708 N Columbia St	23-24	\$ 228.39	\$ 56.00	\$ (56.00)	\$ 45.76	\$ 274.15	24-25	\$ 246.65	\$ 171.00	\$ 63.77	\$ 481.42	\$ 755.57
001-098-04	712 N Cedar St	23-24	\$ -	\$ 66.00	\$ (66.00)	\$ 0.77	\$ 0.77	24-25	\$ -	\$ 181.00	\$ 36.27	\$ 217.27	\$ 218.04
001-101-02	406 N Columbia St	23-24	\$ 100.08	\$ 56.00	\$ (56.00)	\$ 26.17	\$ 126.25	24-25	\$ 108.10	\$ 171.00	\$ 50.98	\$ 330.08	\$ 456.33
001-101-05	801 N Post Office St	23-24	\$ 97.69	\$ 56.00	\$ (56.00)	\$ 26.17	\$ 123.86	24-25	\$ 105.51	\$ 171.00	\$ 50.58	\$ 327.09	\$ 450.95
001-174-05	409 N Franklin Ave	23-24	\$ -	\$ 66.00	\$ (66.00)	\$ 0.77	\$ 0.77	24-25	\$ -	\$ 181.00	\$ 36.27	\$ 217.27	\$ 218.04
001-174-06	401 N Franklin Ave	23-24	\$ -	\$ 66.00	\$ (66.00)	\$ 0.77	\$ 0.77	24-25	\$ -	\$ 181.00	\$ 36.27	\$ 217.27	\$ 218.04
001-174-10	400 N Euclid Ave	23-24	\$ -	\$ 66.00	\$ (66.00)	\$ 0.77	\$ 0.77	24-25	\$ -	\$ 181.00	\$ 36.27	\$ 217.27	\$ 218.04
001-174-11	410 N Euclid Ave	23-24	\$ -	\$ 66.00	\$ (66.00)	\$ 0.77	\$ 0.77	24-25	\$ -	\$ 181.00	\$ 36.27	\$ 217.27	\$ 218.04
001-175-12	400 N Fifth Ave	23-24	\$ -	\$ 181.00	\$ (181.00)	\$ 2.04	\$ 2.04	24-25	\$ -	\$ 265.00	\$ 48.87	\$ 313.87	\$ 313.87
001-175-14	401 N Euclid Ave	23-24	\$ -	\$ -	\$ -	\$ -	\$ -	24-25	\$ -	\$ 265.00	\$ 8.87	\$ 273.87	\$ 273.87
001-185-05	406 N Sundog Ave	23-24	\$ 49.49	\$ 56.00	\$ (56.00)	\$ 16.02	\$ 65.51	24-25	\$ 53.46	\$ 171.00	\$ 42.77	\$ 267.23	\$ 332.74
001-221-01	312 N Fifth Ave	23-24	\$ -	\$ 66.00	\$ (66.00)	\$ 0.77	\$ 0.77	24-25	\$ -	\$ 181.00	\$ 36.27	\$ 217.27	\$ 218.04
001-224-01	500 E Crook Ave	23-24	\$ -	\$ 150.00	\$ (150.00)	\$ 1.64	\$ 1.64	24-25	\$ -	\$ 181.00	\$ 36.27	\$ 217.27	\$ 218.04
001-231-12	611 E Crook Ave	23-24	\$ -	\$ 66.00	\$ (66.00)	\$ 0.77	\$ 0.77	24-25	\$ -	\$ 181.00	\$ 36.27	\$ 217.27	\$ 218.04
001-279-02	101 S Sundog Ave	23-24	\$ -	\$ 66.00	\$ (66.00)	\$ 0.77	\$ 0.77	24-25	\$ -	\$ 181.00	\$ 36.27	\$ 217.27	\$ 218.04
001-301-04	205 S Euclid Ave	23-24	\$ -	\$ 66.00	\$ (66.00)	\$ 0.77	\$ 0.77	24-25	\$ -	\$ 181.00	\$ 36.27	\$ 217.27	\$ 218.04
002-014-03	350 Galena St	23-24	\$ -	\$ 150.00	\$ (150.00)	\$ 25.45	\$ 119.45	24-25	\$ -	\$ 66.00	\$ 23.63	\$ 89.63	\$ 209.08
002-015-01	500 Galena St	23-24	\$ -	\$ 150.00	\$ (150.00)	\$ 1.64	\$ 1.64	24-25	\$ -	\$ 150.00	\$ 31.61	\$ 181.61	\$ 183.25
002-016-02	575 Galena St	23-24	\$ -	\$ 66.00	\$ (66.00)	\$ 0.77	\$ 0.77	24-25	\$ -	\$ 66.00	\$ 23.63	\$ 89.63	\$ 90.40
007-281-03	1 Dyer School Rd	23-24	\$ 1,266.43	\$ 1,870.54	\$ (1,776.54)	\$ 357.12	\$ 1,717.55	24-25	\$ 1,367.76	\$ 4,567.54	\$ 1,078.51	\$ 7,013.81	\$ 8,731.36



## AGENDA REQUEST FORM

FOR ESMERALDA COUNTY BOARD OF COMMISSIONERS MEETING

Meeting Name: CBOE

Date Submitted: 1/16/2025

Meeting date requested

~~2/13/2025~~

2/26/25

(see schedule to confirm)

Will be presented by: Kathleen R Keyes (please print clearly)

CONTACT PHONE NUMBER 775-485-6380 EMAIL kkeyes@esmeraldacountynv.gov

WILL AN ACTION BE NEEDED ON THIS ITEM? ☒ YES ☐ NO (YOU MUST CHECK ONE)

DISCUSSION/DECISION: (This must be a clear and complete statement and not vague. Please include what kind of action you are requesting, for example: approve and sign documents, approve report, give direction to entity or person, etc., or if this is just a discussion, please indicate clearly)

Discuss and Decide if the Esmeralda County School District's vacant land parcels qualify for Tax Exempt status under NRS 361.065.

RELATED DEPARTMENTS NOTIFIED ☐ YES ☐ NO

If YES, whom, District Attorney (review contract) and Vera Boyer (regarding budget). Please have Department Sign they received notification. Please note, if department notification is needed and is not signed request will not be accepted,

Department CBOE Clerk Signature via email

Department \_\_\_\_\_ Signature \_\_\_\_\_

Department \_\_\_\_\_ Signature \_\_\_\_\_

Department \_\_\_\_\_ Signature \_\_\_\_\_

ESMERALDA COUNTY IS AN EQUAL OPPORTUNITY EMPLOYER AND PROVIDER





If NO, please explain

WAS BACK-UP PROVIDED TO THE RELATED DEPARTMENTS ☒ YES ☐ NO

WILL THIS DOCUMENT NEED SIGNATURES ☐ YES ☒ NO (If YES, please make sure that it is clearly marked for signatures and provide three (3) copies.)

IS THIS A BUSINESS IMPACT STATEMENT ☐ YES ☒ NO (If YES, Please contact District Attorney for guidance)

PLEASE NOTE: Any agenda request that does not provide the Board with adequate information prior to or during the scheduled meeting may have the agenda request tabled or dismissed.

\_\_\_\_\_  
Person submitting agenda request

\_\_\_\_\_  
Received by                      date

ESMERALDA COUNTY IS AN EQUAL OPPORTUNITY EMPLOYER AND PROVIDER

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

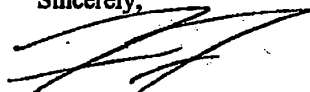
Dear Assessor Keyes:

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 15<sup>th</sup>. 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 B)

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 ☐

If yes, enter number of parcels: 11      Multiple parcel list is attached. ☒ *List multiple parcels on a separate, letter-sized sheet.*

4. Check Property Use Type: ☒

<input checked="" type="checkbox"/> Vacant Land	<input type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input type="checkbox"/> Residential Property	<input type="checkbox"/> Commercial Property	<input type="checkbox"/> Industrial Property
<input type="checkbox"/> Multi-Family Residential Property	<input type="checkbox"/> Agricultural Property	<input type="checkbox"/> Personal Property
<input type="checkbox"/> Possessory Interest in Real or Personal property		

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

<input checked="" type="checkbox"/> 2023-2024 Secured Roll	<input checked="" type="checkbox"/> 20 24 -20 25 Unsecured Roll	<input type="checkbox"/> 20 25 -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	

CSL Petition Form  
Revised 11/17/2021

**Part F. TYPE OF APPEAL**

Check box which best describes the reason for the appeal. (The County Board will take the information in the box as stated.)

- ☐ NRS 361.357: The fair cash value of my property is less than the computed taxable value of the property.
- ☐ NRS 361.358: My property is assessed at a higher value than another property that has an identical parcel and a comparable location to my property.
- ☐ NRS 361.359: My property is overvalued because other property within the county is undervalued or not assessed, and I have attached the proof showing the proper location, description and the taxable value of the undervalued property.
- ☒ NRS 361.359: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.
- ☐ NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and deferred taxes are now due.
- ☐ NRS 361.753: My property has been assessed as property exempting taxation for this year 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 hereby (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 leasehold interest, possessory interest, long-term interest for 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 below to represent 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** (Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner in all taxable proceedings before the County Board.)

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 all 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		TITLE	
Ryan Russell		District Counsel	
AUTHORIZED AGENT COMPANY, IF APPLICABLE		EMAIL ADDRESS	
Allison MacKenzie, Ltd.		mussell@allisonmackenzie.com	
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)			
P.O. Box 648			
CITY	STATE	ZIP CODE	DAYTIME PHONE
Carson City	NV	89703	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 form before 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 Eigan  
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
001-022-01	01.0
ROLL NUMBER	PROPERTY LOCATION
2024044143	1101 N SEVENTH ST

\*\*\*\*\*ALL FOR AADC 690  
ESMERALDA COUNTY SCHOOL DISTRICT  
ES. CO. TREASURER AS TRUSTEE  
PO BOX 129  
DYER, NV 89010

1-0220300  
000054

**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	PRIOR YEAR AMOUNT	APPROPRIATEMENT AMOUNT	TAX AMOUNT
Real Estate	3,710	STATE	0.1700	6.30	-0.25	6.05
		ST. IND.	0.0150	0.56	-0.02	0.54
		GENERAL	2.1281	78.95	-3.77	73.18
		SCHOOL	0.7600	27.83	-1.09	26.74
		CO MED ASSIST	0.0100	0.37	-0.01	0.36
		Ag. Extension				
		YOUTH SERVICE	0.0010	0.04		0.04
		HEALTHWELFARE	0.0200	0.74	-0.03	0.71
		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				109.00
		Sewer Access Asmt Fee				15.00
		Special Asmnt Totals				171.00
		Prior Year				122.91
<b>NET ASSESSED</b>	<b>3,710</b>					
<b>TOTAL TAX DUE</b>						<b>\$402.42</b>

Information concerning taxing authorization, rates and uses of taxes collected can be found at [www.tax.state.nv.us](http://www.tax.state.nv.us), or by calling 775-485-6309. CREDIT CARD PAYMENTS WILL BE ACCEPTED BY PHONE.

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 EACH TAX IS BECOMING 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 LATEST INSTALLMENT OF TAXES BECOMES DUE, THERE MUST BE ADDED THEREON 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 THEREON 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 THEREON A PENALTY OF 7 PERCENT OF THE FULL AMOUNT OF SUCH TAXES.

ALL PROPERTY UPON WHICH THE TAXES ARE NOT PAID ON 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 THEREON.

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

4 <sup>TH</sup> INSTALLMENT		3 <sup>RD</sup> INSTALLMENT	
MAIL TO:		MAIL TO:	
ESMERALDA COUNTY TREASURER		ESMERALDA COUNTY TREASURER	
P.O. BOX 547		P.O. BOX 547	
GOLDFIELD, NV 89013		GOLDFIELD, NV 89013	
<b>DUE ON OR BEFORE</b>	<b>March 3, 2025</b>	<b>DUE ON OR BEFORE</b>	<b>January 8, 2025</b>
IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE		IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE	
<b>PARCEL NUMBER</b>	001-022-01	<b>PARCEL NUMBER</b>	001-022-01
<b>ROLL NUMBER</b>	2024044143	<b>ROLL NUMBER</b>	2024044143
<b>AMOUNT</b>	\$69.88	<b>AMOUNT</b>	\$69.88
AUTHORIZED SIGNATURE		AUTHORIZED SIGNATURE	
*2024RE001022014*		*2024RE001022013*	
DETACH AND MAIL THIS STUB WHEN PAYING 4TH INSTALLMENT.		DETACH AND MAIL THIS STUB WHEN PAYING 3RD INSTALLMENT.	

2 <sup>ND</sup> INSTALLMENT		1 <sup>ST</sup> INSTALLMENT	
MAIL TO:		MAIL TO:	
ESMERALDA COUNTY TREASURER		ESMERALDA COUNTY TREASURER	
P.O. BOX 547		P.O. BOX 547	
GOLDFIELD, NV 89013		GOLDFIELD, NV 89013	
<b>DUE ON OR BEFORE</b>	<b>October 7, 2024</b>	<b>DUE ON OR BEFORE</b>	<b>August 19, 2024</b>
IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE		IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE	
<b>PARCEL NUMBER</b>	001-022-01	<b>PARCEL NUMBER</b>	001-022-01
<b>ROLL NUMBER</b>	2024044143	<b>ROLL NUMBER</b>	2024044143
<b>AMOUNT</b>	\$69.88	<b>AMOUNT</b>	\$192.78
AUTHORIZED SIGNATURE		AUTHORIZED SIGNATURE	
*2024RE001022012*		*2024RE001022011*	
DETACH AND MAIL THIS STUB WHEN PAYING 2ND INSTALLMENT.		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 11<sup>th</sup> 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.<sup>1</sup> 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.<sup>2</sup> 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.

---

<sup>1</sup> See email from Kathy Keys on September 18, 2023.

<sup>2</sup> 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.<sup>3</sup> 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.<sup>4</sup> 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.<sup>5</sup>

---

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.

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<sup>3</sup> See email from Kathy Keys on September 18, 2023.

<sup>4</sup> See NRS 386.350

<sup>5</sup> 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 Elgan  
Emeralda County Clerk/Treasurer  
(775)425-6322

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

TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025

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

ESMERALDA COUNTY SCHOOL DISTRICT BOARD OF 15-04-00201  
TRUSTEES  
ES. CO. TREASURER AS TRUSTEE  
PO BOX 125  
DYER, NV 89013

MAKE REMITTANCE PAYABLE TO:  
ESMERALDA COUNTY TREASURER  
RD. 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	PRORATED AMOUNT	MAINTENANCE/CAPTURE AMOUNT	TAX AMOUNT
Real Estate	3,172	STATE	0.1700	5.40	-0.20	5.20
		ST. IND.	0.0150	0.48	-0.02	0.46
		GENERAL	2.1281	67.50	-4.75	62.75
		SCHOOL	0.7500	23.76	-0.87	22.82
		COLLEGE 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	0.0250	0.79	-0.03	0.76
		CAPITAL PROJECTS				
		Ad Valorem Totals	3.1191	98.84	-5.90	63.04
		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 jurisdiction, rates and uses of taxes collected can be found at [www.tax.state.nv.us](http://www.tax.state.nv.us), or by calling 775-425-8300. 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 PORTION OF SUCH TAXES, WHICH ARE A LIEU OF REAL PROPERTY TAXES, IS NOT PAID BY THE DUE DATE, THERE MUST BE ADDED THERE TO A PENALTY OF 4 PERCENT. 1. ANY TWO INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATEST INSTALLMENT OF TAXES BECAME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 8 PERCENT OF THE TWO INSTALLMENTS DUE. 2. ANY THREE INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATEST INSTALLMENT OF TAXES BECAME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 8 PERCENT OF THE THREE INSTALLMENTS DUE. 3. 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 BY 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 STUD, SIGN & RETURN WITH PAYMENT

**4<sup>TH</sup> 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 001-085-01 STREET \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_  
ROLL NUMBER 2024044302  
AMOUNT \$68.01  
AUTHORIZED SIGNATURE: 2024RE001085014\*  
DETACH AND MAIL THIS STUD WHEN PAYING 4TH INSTALLMENT.

**3<sup>RD</sup> 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 001-085-01 STREET \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_  
ROLL NUMBER 2024044302  
AMOUNT \$68.01  
AUTHORIZED SIGNATURE: 2024RE001085013\*  
DETACH AND MAIL THIS STUD WHEN PAYING 3RD INSTALLMENT.

**2<sup>ND</sup> 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 001-085-01 STREET \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_  
ROLL NUMBER 2024044302  
AMOUNT \$68.01  
AUTHORIZED SIGNATURE: 2024RE001085012\*  
DETACH AND MAIL THIS STUD WHEN PAYING 2ND INSTALLMENT.

**1<sup>ST</sup> INSTALLMENT** MAIL TO: ESMERALDA COUNTY TREASURER, P.O. BOX 647, GOLDFIELD, NV 89013  
**DUE ON OR BEFORE** August 18, 2024  
IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE  
PARCEL NUMBER 001-085-01 STREET \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_  
ROLL NUMBER 2024044302  
AMOUNT \$172.37  
AUTHORIZED SIGNATURE: 2024RE001085011\*  
DETACH AND MAIL THIS STUD 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
Penalties, 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, penalties 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.

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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.<sup>1</sup> 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.<sup>2</sup> 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.

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<sup>1</sup> See email from Kathy Keys on September 18, 2023.

<sup>2</sup> 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.<sup>3</sup> 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.<sup>4</sup> 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.<sup>5</sup>

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.

<sup>3</sup> See email from Kathy Keys on September 18, 2023.

<sup>4</sup> See NRS 386.350

<sup>5</sup> 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)485-6309

**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  
001-085-03 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	PREPAYMENT AMOUNT	ADJUSTMENT/RECAPTURE AMOUNT	TAX AMOUNT
Real Estate	5,648	STATE	0.1700	8.53	-0.29	8.20
		ST. IND.	0.0150	0.85	-0.03	0.82
		GENERAL	2.1201	120.15	-7.71	112.44
		SCHOOL	0.7500	42.35	-1.27	41.08
		COL.MED.ASSIST	0.0100	0.56	-0.02	0.54
		Ag. Extension				
		YOUTH SERVICE	0.0010	0.06		0.06
		HEALTHWELFARE	0.0200	1.13	-0.03	1.10
		ESMERALDA COUNTY				
		GOLDFIELD TOWN				
		ESMERALDA COUNTY SCH	0.0250	1.41	-0.04	1.37
		CAPITAL PROJECTS				
		Ad Valorem Totals	3.1181	175.10	-9.39	165.71
		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				185.09
NET ASSESSED	5,648					
TOTAL TAX DUE						\$522.79

Information concerning taxing authorization, rates and uses of taxes collected can be found at [www.tax.state.nv.us](http://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 EXEMPT THE TAXPAYER FROM PAYMENT OF TAXES. IF ANY PERSON CHARGED WITH TAXES, WHOSE NAME IS LISTED ON REAL PROPERTY TAXES TO PAY:  
1. ANYONE QUARTER OF EACH TAXES ON OR WITHIN 10 DAYS FOLLOWING THE DAY EACH TAXES BECOME DUE, THERE MUST BE ADDED THERE TO A PENALTY OF 4 PERCENT.  
2. ANY TWO INSTALLMENTS OF EACH 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 EACH 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 12 PERCENT OF THE THREE INSTALLMENTS DUE.  
4. THE FULL AMOUNT OF EACH 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 17 PERCENT OF THE FULL AMOUNT OF EACH 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 FEES, COSTS AND ADVANCES THEREON ADDED THERE TO.

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

**4<sup>TH</sup> 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 \_\_\_\_\_  
001-085-03 STATE \_\_\_\_\_ ZIP \_\_\_\_\_  
ROLL NUMBER 2024044304  
AMOUNT \$84.43  
AUTHORIZED SIGNATURE \_\_\_\_\_  
\$2024RE001085034\$  
DETACH AND MAIL THIS STUB WHEN PAYING 4TH INSTALLMENT.

**3<sup>RD</sup> 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 \_\_\_\_\_  
001-085-03 STATE \_\_\_\_\_ ZIP \_\_\_\_\_  
ROLL NUMBER 2024044304  
AMOUNT \$84.43  
AUTHORIZED SIGNATURE \_\_\_\_\_  
\$2024RE001085033\$  
DETACH AND MAIL THIS STUB WHEN PAYING 3RD INSTALLMENT.

**2<sup>ND</sup> 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 \_\_\_\_\_  
001-085-03 STATE \_\_\_\_\_ ZIP \_\_\_\_\_  
ROLL NUMBER 2024044304  
AMOUNT \$84.43  
AUTHORIZED SIGNATURE \_\_\_\_\_  
\$2024RE001085032\$  
DETACH AND MAIL THIS STUB WHEN PAYING 2ND INSTALLMENT.

**1<sup>ST</sup> 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 \_\_\_\_\_  
001-085-03 STATE \_\_\_\_\_ ZIP \_\_\_\_\_  
ROLL NUMBER 2024044304  
AMOUNT \$269.50  
AUTHORIZED SIGNATURE \_\_\_\_\_  
\$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



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 7<sup>TH</sup> 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.<sup>1</sup> 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.<sup>2</sup> 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.

---

<sup>1</sup> See email from Kathy Keys on September 18, 2023.

<sup>2</sup> 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.<sup>3</sup> 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.<sup>4</sup> 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.<sup>5</sup>

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.

<sup>3</sup> See email from Kathy Keys on September 18, 2023.

<sup>4</sup> See NRS 386.350

<sup>5</sup> 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 Egan  
Emeralda County Clerk/Treasurer  
(775)485-4309

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

TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025

PARCEL NUMBER	DISTRICT	ROLL NUMBER	PROPERTY LOCATION
001-085-04	01.0	2024044305	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 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	PREPAYMENT AMOUNT	AMOUNT 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
		COL 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	-4.57	87.54
		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				100.17
NET ASSESSED	2,953					
TOTAL TAX DUE						\$358.41

Information concerning listing authorization, rates and uses of taxes collected can be found at [www.tax.state.nv.us](http://www.tax.state.nv.us), or by calling 775-485-4309. 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 DECLARED. 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 LATER INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERETO A PENALTY OF 1 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 1 PERCENT OF THE THREE INSTALLMENTS DUE.  
4. THE PAYMENT 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 PAYMENT 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 CHARGES ADDED THERETO.  
**CHANGE OF ADDRESS? PLEASE INDICATE ON STUB, SIGN & RETURN WITH PAYMENT**

**4<sup>TH</sup> 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 001-085-04 STREET \_\_\_\_\_  
ROLL NUMBER 2024044305 CITY \_\_\_\_\_  
AMOUNT \$64.58 STATE \_\_\_\_\_ ZIP \_\_\_\_\_

AUTHORIZED SIGNATURE \_\_\_\_\_

DETACH AND MAIL THIS STUB WHEN PAYING 4TH INSTALLMENT.

**3<sup>RD</sup> 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 001-085-04 STREET \_\_\_\_\_  
ROLL NUMBER 2024044305 CITY \_\_\_\_\_  
AMOUNT \$64.58 STATE \_\_\_\_\_ ZIP \_\_\_\_\_

AUTHORIZED SIGNATURE \_\_\_\_\_

DETACH AND MAIL THIS STUB WHEN PAYING 3RD INSTALLMENT.

**2<sup>ND</sup> 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 001-085-04 STREET \_\_\_\_\_  
ROLL NUMBER 2024044305 CITY \_\_\_\_\_  
AMOUNT \$64.58 STATE \_\_\_\_\_ ZIP \_\_\_\_\_

AUTHORIZED SIGNATURE \_\_\_\_\_

DETACH AND MAIL THIS STUB WHEN PAYING 2ND INSTALLMENT.

**1<sup>ST</sup> 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 001-085-04 STREET \_\_\_\_\_  
ROLL NUMBER 2024044305 CITY \_\_\_\_\_  
AMOUNT \$164.73 STATE \_\_\_\_\_ ZIP \_\_\_\_\_

AUTHORIZED SIGNATURE \_\_\_\_\_

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



00042683202402487850010018

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

187.41

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 7<sup>TH</sup> 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.<sup>1</sup> 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.<sup>2</sup> 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.

---

<sup>1</sup> See email from Kathy Keys on September 18, 2023.

<sup>2</sup> See letter from Anabel Guerrero to Kathy Keys

PCL XL error  
Error: IllegalOperatorSequence  
Operator: ReadImage  
Position: 374



## **Esmeralda County Assessor's Office**

Kathleen R. Keyes - Assessor

PO Box 471

Goldfield, NV 89013

Office: (775) 485-6380

Email [kkeyes@esmeraldacountynv.gov](mailto:kkeyes@esmeraldacountynv.gov)

January 7, 2025

Dear CBOE,

**I, Kathleen R Keyes, Esmeralda County Assessor, have denied the Esmeralda County School District's application for tax exemption because the parcels in question are not used as stated in the exemption application.**

These parcels were changed from Tax Exempt to Taxable in November of 2022 per NRS 361.065 by the previous Assessor. Because of this change, Anabel Guerrero, Esmeralda County School District Financial Manager, emailed a letter, dated 9/12/23, requesting Tax Exemption. I replied to Anabel's email denying the request on 9/18/23.

The application email states these vacant parcels are being used for Physical Education Activities, School Field Trips and School Bus Parking.

To the best of my knowledge, none of these activities have ever taken place. The School District has not provided documentation or pictures to validate their claim of usage. I took parcel photos on 8/14/24 and again on 1/3/25 and there has been absolutely no change in any parcel, not a footprint nor tire track. These parcels are completely vacant raw land covered with sagebrush with uneven topography.

The school's appeal states that the School District has owned all the parcels for 100+ years. Only one parcel has been owned that long, parcel 001-022-01, the rest have been owned for 35 years or less.

Parcel 001-022-01 is currently for sale, I have attached the sale posting, dated 5/28/24, stating that this parcel is no longer needed, currently or prospectively, for school purposes. Yet they have appealed their taxable status because this parcel is being used for school purposes?



They are also appealing their taxable status for parcel 002-014-03. This parcel is currently, and has always been, tax exempt. There is no Ad Valorem due on this parcel, only the yearly Special Assessment for Solid Waste is owing and past due.

FYI:

The closest parcel in question to the main school building is 1/3 mile away, all others are farther away with the farthest parcel being almost 1 mile away. A long walk back to the school after parking a school bus, especially in the winter.

In a phone conversation with Anabel Guerrero, Esmeralda County School District Financial Manager, she said that the school did not want the parcels but that it was too expensive to sell them. This is because NRS requires 2 property appraisals before they can be sold.

I spoke with Janelle Wright, a property appraiser who has recently done appraisal work for Esmeralda County and the School District. She offered her appraisal services to the school for all parcels at a group rate. The Esmeralda County Clerk offered to sell the parcels for the school at the annual County Land Auction with all proceeds going directly to the school. Neither of these offers were accepted by the School District.

Sincerely,

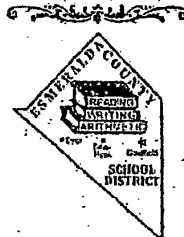
Kathleen R Keyes

Esmeralda County Assessor

**ESMERALDA COUNTY SCHOOL DISTRICT**

P.O. Box 560  
Goldfield, Nevada 89013

P.O. Box 129  
Dyer, Nevada 89010



James D. Fossett, Superintendent  
Main Telephone: (775) 485-6382  
District Office Fax: (775) 485-3511

Central Office: (775) 572-3250  
Central Office Fax: (775) 572-3310

September 12, 2023

Esmeralda County Assessor  
P.O. Box 471  
Goldfield, NV 89013  
Re: Ad Valorem

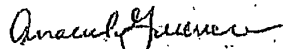
Dear Mrs. Keyes:

Below is a list of parcels that ad valorem was assessed on. As per NRS 361.065 "Property of school districts and charter schools exempted. 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". For clarification purposes all Esmeralda County School District property is 100% devoted to school use therefore exempt from ad valorem taxes. District staff has time set aside to conduct field trips and PE activities to district properties. In addition, the available space on these lots is used as a parking lot for our district vehicles/buses.

001-101-05  
001-101-02  
001-095-01  
001-094-02  
001-094-01  
001-085-01  
001-022-01  
001-185-05  
001-085-04  
001-085-03

Please let me know if you have any questions and thank you for your time and consideration with this request.

Respectfully,

  
Anabel Guerrero, Financial Manager

LaCinda Elgan  
Esmeralda County Treasurer  
(775) 485-6309  
www.accessesmeralda.com

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



**TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025**

**PROPERTY DESCRIPTION**

PARCEL NUMBER	DISTRICT	ROLL NUMBER	PROPERTY LOCATION
001-085-03	010	2024044304	134 E ALUMINUM ST

MAKE REMITTANCE PAYABLE TO:  
ESMERALDA COUNTY TREASURER  
PO Box 547 Goldfield, NV 89013

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

YOUR CHECK IS YOUR RECEIPT  
IF RECEIPT IS NEEDED CHECK HERE AND  
RETURN ENTIRE BILL WITH YOUR PAYMENT



ALL PAYMENTS MUST BE IN U.S. DOLLARS THROUGH A U.S. BANK

NOTE: IF PAYMENT IS MADE BY CHECK, RECEIPT IS  
VOID IF NOT HONORED BY BANK

Information concerning taxing authorization, rates and uses of taxes collected can be found at [esmeraldanv.devnetwedge.com](http://esmeraldanv.devnetwedge.com) or by calling (775) 485-630

IMPORTANT: SEE TAX INFORMATION ON REVERSE SIDE  
SPECIAL TAXES ARE IN ADDITION TO YOUR TAX RATE

ASSESSED VALUATION		DISTRIBUTION OF TAX AMOUNTS						
DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREABATEMENT AMOUNT	ABATEMENT/ RECAPTURE AMOUNT	TAX AMOUNT		
Real Estate	5,646	STATE	0.1700	9.59	-0.29	9.30		
		ST. IND.	0.0150	0.85	-0.03	0.82		
		GENERAL	2.1281	120.15	-7.71	112.44		
		SCHOOL	0.7500	42.35	-1.27	41.08		
		CO.MED.ASSIST	0.0100	0.56	-0.02	0.54		
		Ag Extension	0.0000	0.00	0.00	0.00		
		YOUTH SERVICE	0.0010	0.06	0.00	0.06		
		HEALTH/WEFAR	0.0200	1.13	-0.03	1.10		
		ESMERALDA COUNTY	0.0000	0.00	0.00	0.00		
		GOLDFIELD TOWN	0.0000	0.00	0.00	0.00		
		ESMERALDA COUNTY SCHOOLS	0.0000	0.00	0.00	0.00		
		CAPITAL PROJECTS	0.0250	1.41	-0.04	1.37		
		Ad Valorem Totals	3.1191	176.10	-9.39	166.71		
		Solid Waste Asmt Fee				58.00		
		Water Access Asmt Fee				100.00		
		Sewer Access Asmt fee				15.00		
		Special Assmnt Totals				171.00		
		Prior Year				185.08		
		NET ASSESSED		5,646				
		Use Online Banking through your bank to pay your property taxes electronically. Make Credit Card and E-Check payments online at <a href="http://esmeraldanv.devnetwedge.com">esmeraldanv.devnetwedge.com</a> (convenience fee will apply)			TOTAL		\$538.51	
IF YOUR TAXES ARE INCLUDED IN YOUR MORTGAGE PAYMENT, DO NOT PAY THIS BILL.								

.... CHANGE OF ADDRESS? PLEASE INDICATE ON REVERSE SIDE OF STUB ....

**4TH INSTALLMENT**

DUE ON OR BEFORE

March 3, 2025

AMOUNT

\$84.43

AMOUNT BARCODE



PARCEL NUMBER

001-085-03

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 4TH INSTALLMENT.

**3RD INSTALLMENT**

DUE ON OR BEFORE

January 6, 2025

AMOUNT

\$84.43

AMOUNT BARCODE



PARCEL NUMBER

001-085-03

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 3RD INSTALLMENT.

**2ND INSTALLMENT**

DUE ON OR BEFORE

October 7, 2024

AMOUNT

\$92.87

AMOUNT BARCODE



PARCEL NUMBER

001-085-03

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 2ND INSTALLMENT.

**1ST INSTALLMENT**

DUE ON OR BEFORE

August 19, 2024

AMOUNT

\$276.78

AMOUNT BARCODE



PARCEL NUMBER

001-085-03

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 1ST INSTALLMENT.

- Dashboard
- Assessment
- Names
- Site Address
- Personal Exemptions
- Genealogy
- Assessor's Desc.
- Legal Description
- Notes
- Correspondence
- URL
- Images
- PDF Images
- Listings
- Sales
- Abatements
- Tax Cap Abatement
- Spec. Assess
- BOE Information
- Sketch
- US Res. Cost
- Personal Property
- US Com/Ag Cost
- Land Costing
- Ag Deferred
- Total Value
- Strukt. Summ. Rpt.
- Prop. Rec. Card
- Comparables
- Income Approach
- User Defined 1
- Patented Mining Claims
- Tax Payments

## PARCEL DETAIL

Tax District: 010 - Goldfield

Tax Status: ☒ Taxable ☐ Redacted

Land Use: 100 - Vacant - Unknown/Other

Prev. Land Use:

Neighborhood: 010 - Goldfield

Market Area:

Reappraisal Area: Area 1

APN:

Zoning:

Grouped With:

Edit Group:

## NOTES

Public Notes

Note 1 of 1

## SITE ADDRESS

Site Address Ltd.

136 E ALUMINUM ST

138 E ALUMINUM ST

901 N COLUMBIA ST

903 N COLUMBIA ST

## ASSESSOR'S DESCRIPTION

Assessor's Description

## NAMES

Name:

OWNER

ESMERALDA COUNTY SCHOOL DISTRICT

BOARD OF TRUSTEES

ES. CO. TREASURER AS TRUSTEE

PO BOX 129

DYER, NV 89010

## ASSESSMENT

2025

Useable	Land	Building	Per. Prop	Totals
Residential	16,130	0	0	16,130
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	16,130	0	0	16,130

Assessed 35%	Land	Building	Per. Prop	Totals
Residential	5,646	0	0	5,646
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	5,646	0	0	5,646

2024

Useable	Land	Building	Per. Prop	Totals
Residential	16,130	0	0	16,130
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	16,130	0	0	16,130

Assessed 35%	Land	Building	Per. Prop	Totals
Residential	5,646	0	0	5,646
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	5,646	0	0	5,646

2023

Useable	Land	Building	Per. Prop	Totals
Residential	16,130	0	0	16,130
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	16,130	0	0	16,130

Assessed 35%	Land	Building	Per. Prop	Totals
Residential	5,646	0	0	5,646
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	5,646	0	0	5,646

## IMAGES



## GENEALOGY

Parent Parcel(s) Change Year Child Parcel(s) Change Year

## SALES

Sale Date	Doc Number	Selling Price	Parcels
6/10/2024	248761		1

## SKETCH

No sketches to display.

\$10.00

PURCHASE FROM  
ESMERALDA COUNTY  
11/28/89

161  
APR 25



001-085-03

8/14/24 PHOTO



(02-000000)

2023 2023-2024 001-065-01 Active Parcel Created

Refresh Parcel Report

- Dashboard
- Assessment
- Home
- Site Address
- Personal Exemptions
- General
- Assessor Desc
- Legal Description
- Notes
- URL
- Images
- PDF Images
- Logins
- Stats
- Assessments
- Tax Cap Adjustment
- Spec Assess
- EOE Information
- Search
- US Res Cost
- US Com-ty Cost
- Land Costing
- Ag Delisted
- Total Value
- Stud Summ Rpt
- Prop Rec Card
- Comparisons
- Income Approach
- User Defined 1
- Patented Mining Claims
- Tax Payments

PROPERTY USE  
☒ Residential ☐ Agricultural ☐ Commercial ☐ Industrial ☐ Exempt  
 GENERATE ASSESSMENT LEVEL TO  
 Open Roll  Current Assessment Level Open Roll

RATIO FACTORS

Biog Factor Used Land Factor Used Adjust Remove

DETAILS

Source	Building	Land
<input type="checkbox"/> MSS Cost		<input checked="" type="checkbox"/> Land Cost 16,130
<input type="checkbox"/> Apply Study Factor	100%	<input type="checkbox"/> Apply Study Factor 16,130
<input type="checkbox"/> Building Market Adjusted Cost		<input type="checkbox"/> Land Market Adjusted Cost 0
<input type="checkbox"/> Building Comparables (Market)		<input type="checkbox"/> Land Comparables (Market) 0
<input type="checkbox"/> Board Value		<input type="checkbox"/> Board Value 0
<input type="checkbox"/> Building Manual		<input type="checkbox"/> Land Manual 0

Total Residential Building 0 Total Residential Land 16,130

PERSONAL PROPERTY

Personal Property	Value	Amount	Rate
Airplanes			
Billboards			
Manufactured Homes			
Machinery, Equipment, and Fixtures			
Farm Machinery			
Mining Equipment (State Reported)			
Other Personal Property			

Residential Totals	0	0	0
All Property Use Totals	0	0	0

NEW CONSTRUCTION / DEMOLITION / OMITTED

New Construction Value	0	Demolition Value	0	Omitted Value	0	New Land Value	0
<input type="checkbox"/> Apply Study Factor	100%	<input type="checkbox"/> Apply Study Factor	100%	<input type="checkbox"/> Apply Study Factor	100%	<input type="checkbox"/> Apply Study Factor	100%

Total Construction 0 Total Demolition 0 Total Omitted 0 Total New Land 0

TOTALS

Total Building Value	0	Total Land Value	16,130
Total Value	16,130		

PARTIAL EXEMPT DETAIL

Source	Citation	Partial Exemption	Amount
--------	----------	-------------------	--------

W/RT USE TOTALS

Total Building Value	0	Total Land Value	16,130
Total Value	16,130		

Partial Exempt Total 0

ESMERALDA  
COUNTY

NOV 09 2022

ASSESSOR'S  
OFFICE

Removed from Exempt

PER NRS. 301.065

up

Esmeralda County

GRANT, BARGAIN AND SALE DEED

THIS INDENTURE, made this 28<sup>th</sup> day of November, 1989, by and between the COUNTY OF ESMERALDA and LYNN SCOTT, ESMERALDA COUNTY TREASURER, AS TRUSTEE, parties of the first part, and the ESMERALDA COUNTY SCHOOL DISTRICT, c/o BOARD OF TRUSTEES, P. O. Box 546, Goldfield, Nevada 89013, party of the second part,

WITNESSETH:

That the said parties of the first part, in consideration of the sum of \$10.00, lawful money of the United States of America, to them in hand paid by the said party of the second part, the receipt whereof is hereby acknowledged, do by these presents grant, bargain and sell unto the party of the second part, and to its successors and assigns forever, all of the following described property situated in the County of Esmeralda, State of Nevada:

Parcel 01-095-01, Lots 5 through 10, Block 180, town of Goldfield, Nevada;

Parcel 01-101-02, Lots 1 through 16, Block 181, town of Goldfield, Nevada;

Parcel 01-101-03, Lots 21 through 24, Block 181, town of Goldfield, Nevada;

Parcel 01-085-04, Lots 1 through 4, Block 186, town of Goldfield, Nevada;

Parcel 01-085-01, Lots 1 through 4, Block 186, town of Goldfield, Nevada;

Parcel 01-085-03, Lots 1 through 4, Block 186, town of Goldfield, Nevada;

Parcel 01-094-01, Lots 1 through 4, Block 187, town of Goldfield, Nevada; and

HENTNEY  
LA COUNTY  
ATTORNEY  
BY  
KAREN GUNTS  
10-4362



Esmeralda County

Parcel 01-024-02, Lots 2 through 17, Block 187,  
Town of Goldfield, Nevada.

TOGETHER with the tenements, hereditaments and appurtenances  
thereunto belonging or appertaining, and the reversion and  
reversions, remainder and remainders, rents, issues and profits  
thereof.

TO HAVE AND TO HOLD the said premises, together with the  
appurtenances, unto the said party of the second part, and to  
its successors and assigns forever.

IN WITNESS WHEREOF, the said parties of the first part  
have executed this conveyance the day and year first hereinabove  
written.

COUNTY OF ESMERALDA

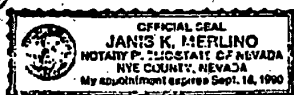
By Leo L. Vaughan II  
LEO L. VAUGHAN, II, Chairman  
Board of County Commissioners

Lynn Scott  
LYNN SCOTT  
Esmeralda County Treasurer,  
as Trustee

STATE OF NEVADA }  
COUNTY OF ESMERALDA } ss.

On this 28th day of November, 1989, personally  
appeared before me, a Notary Public, LEO L. VAUGHAN II, Chairman  
of the Board of County Commissioners of the County of Esmeralda,  
State of Nevada, who acknowledged that he executed the foregoing  
instrument on behalf of, and at the direction of, the Board  
of County Commissioners.

Janis K. Merlino  
Notary Public



COURTNEY  
1144 COUNTY  
BY ATTORNEY  
- 627 679  
1,000,000 (0071)  
1 400-4552

1472-  
30

Emeralda County

1 STATE OF NEVADA }  
2 COUNTY OF ESERALDA } ss.

3 On this 28<sup>th</sup> day of November, 1989, personally  
4 appeared before me, a Notary Public, LYNN SCOTT, Esmeralda County  
Treasurer, who acknowledged that she executed the foregoing  
instrument.

5 Janis K. Merlino  
6 Notary Public



7  
8  
9  
10  
11  
12  
13  
14 File No. 129708

15 filed for record at request of  
16 Janis K. Merlino  
Nov. 28, 1989

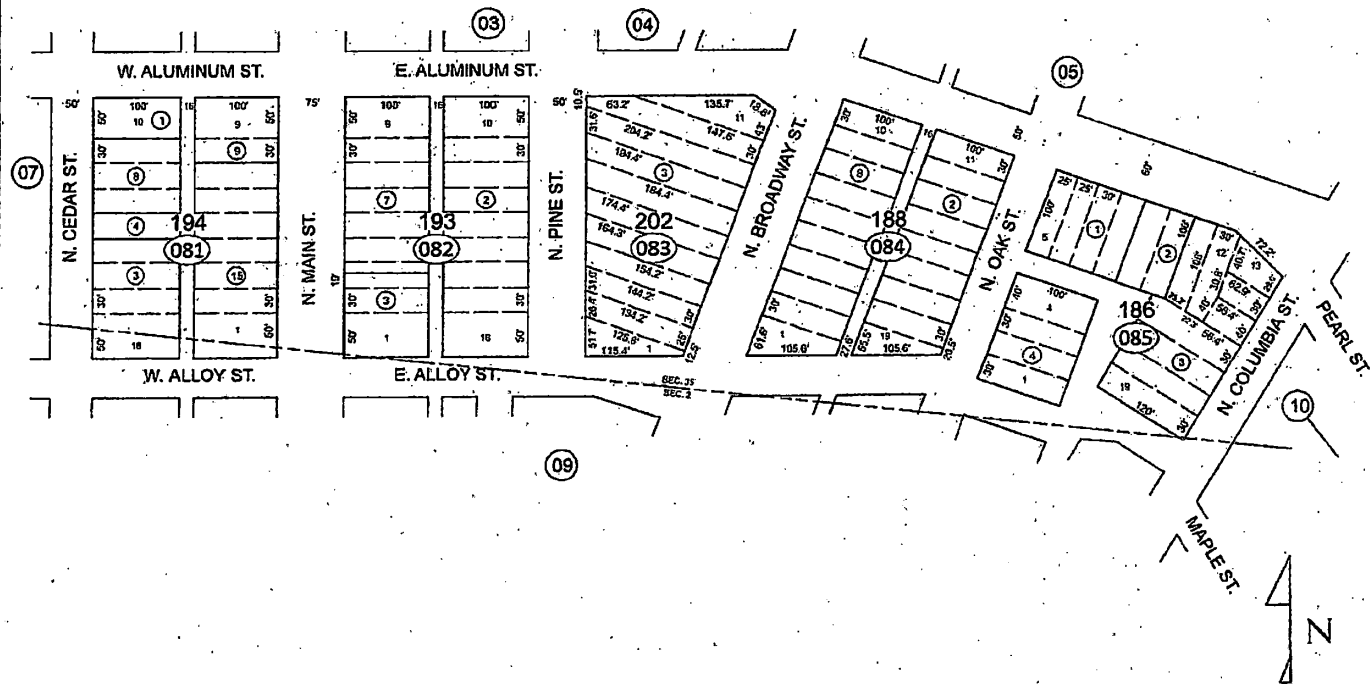
17 at 10:00 A.M. 2 o'clock  
18 in Book 127  
19 of Official Records, Page 29-31  
20 Esmeralda County, Nevada  
21 Lorah Williams  
22 County Recorder

23 IN WITNESS WHEREOF  
24 I have hereunto set my hand and  
25 the seal of said County, Nevada, this  
26 28th day of November, 1989.

143  
31

Portion of S<sub>1</sub> Sec. 35, T2S, R42E  
Portion of Sec. 2, T3S, R42E

01-08



Note: This plat is for assessment use only and does not represent a survey. No liability is assumed as to the accuracy of the data derived herein. Use of this plat for other than assessment purposes is forbidden unless approved by the Dept. of Taxation, Division of Assessment Standards.

Goldfield  
Esmeralda County

LaCinda Elgan  
Esmeralda County Treasurer  
(775) 485-6309  
www.accessesmeralda.com

**ESMERALDA COUNTY**  
**REAL PROPERTY TAXES FOR FISCAL YEAR**  
**(2024 - 2025)**  
**TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025**  
**PROPERTY DESCRIPTION**



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

MAKE REMITTANCE PAYABLE TO:  
ESMERALDA COUNTY TREASURER  
PO Box 547 Goldfield, NV 89013

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

YOUR CHECK IS YOUR RECEIPT  
IF RECEIPT IS NEEDED CHECK HERE AND  
RETURN ENTIRE BILL WITH YOUR PAYMENT



ALL PAYMENTS MUST BE IN U.S. DOLLARS THROUGH A U.S. BANK

NOTE: IF PAYMENT IS MADE BY CHECK, RECEIPT IS  
VOID IF NOT HONORED BY BANK

Information concerning taxing authorization, rates and uses of taxes collected can be found at [esmeraldanv.devnetwedg.com](http://esmeraldanv.devnetwedg.com) or by calling (775) 485-6309

IMPORTANT: SEE TAX INFORMATION ON REVERSE SIDE  
SPECIAL TAXES ARE IN ADDITION TO YOUR TAX RATE

ASSESSED VALUATION		DISTRIBUTION OF TAX AMOUNTS				
DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREABATEMENT AMOUNT	ABATEMENT/ RECAPTURE 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	0.0000	0.00	0.00	0.00
		YOUTH SERVICE	0.0010	0.03	0.00	0.03
		HEALTH/WELFARE	0.0200	0.59	-0.02	0.57
		ESMERALDA COUNTY	0.0000	0.00	0.00	0.00
		GOLDFIELD TOWN	0.0000	0.00	0.00	0.00
		ESMERALDA COUNTY SCHOOLS	0.0000	0.00	0.00	0.00
		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 Assmnt Totals				171.00
		Prior Year				100.17
NET ASSESSED		2,953				
Use Online Banking through your bank to pay your property taxes electronically. Make Credit Card and E-Check payments online at <a href="http://esmeraldanv.devnetwedg.com">esmeraldanv.devnetwedg.com</a> (convenience fee will apply)			TOTAL		\$369.49	
			IF YOUR TAXES ARE INCLUDED IN YOUR MORTGAGE PAYMENT, DO NOT PAY THIS BILL.			

.... CHANGE OF ADDRESS? PLEASE INDICATE ON REVERSE SIDE OF STUB ....

**4TH INSTALLMENT**

DUE ON OR BEFORE  
March 3, 2025  
AMOUNT  
\$64.56

AMOUNT BARCODE



PARCEL NUMBER  
001-085-04

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 4TH INSTALLMENT

**3RD INSTALLMENT**

DUE ON OR BEFORE  
January 6, 2025  
AMOUNT  
\$64.56

AMOUNT BARCODE



PARCEL NUMBER  
001-085-04

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 3RD INSTALLMENT

**2ND INSTALLMENT**

DUE ON OR BEFORE  
October 7, 2024  
AMOUNT  
\$71.02

AMOUNT BARCODE



PARCEL NUMBER  
001-085-04

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 2ND INSTALLMENT

**1ST INSTALLMENT**

DUE ON OR BEFORE  
August 19, 2024  
AMOUNT  
\$169.35

AMOUNT BARCODE



PARCEL NUMBER  
001-085-04

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 1ST INSTALLMENT

- Dashboard
- Assessment
- Names
- Site Address
- Personal Exemptions
- Genealogy
- Assessor's Desc.
- Legal Description
- Notes
- Correspondence
- URL
- Images
- PDF Images
- Listings
- Sales
- Abatelements
- Tax Cap Abatement
- Spec. Assess
- BOE Information
- Sketch
- US Res. Cost
- Personal Property
- US Com/Ag Cost
- Land Costing
- Ag Deferred
- Total Value
- Struc. Summ. Rpt
- Prop. Rec. Card
- Comparables
- Income Approach
- User Defined 1
- Patented Mining Claims
- Tax Payments

## PARCEL DETAIL

Tax District: 010 - Goldfield

Tax Status: ☒ Taxable ☐ Redacted

Land Use: 100 - Vacant - Unknown/Other

Prev. Land Use:

Neighborhood: 010 - Goldfield

Market Area:

Reappraisal Area: Area 1

APN:

Zoning:

Grouped With:

Edn Group:

## NOTES

Public Notes

## SITE ADDRESS

## Site Address List

900 N OAK ST

902 N OAK ST

904 N OAK ST

906 N OAK ST

## ASSESSOR'S DESCRIPTION

Assessor's Description

## NAMES

Name

## OWNER

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

## ASSESSMENT

2025

Useable	Land	Building	Pct. Prop.	Totals
Residential	8,436	0	0	8,436
Com/Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	8,436	0	0	8,436

Assessed 35%	Land	Building	Pct. Prop.	Totals
Residential	2,953	0	0	2,953
Com/Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	2,953	0	0	2,953

2024

Useable	Land	Building	Pct. Prop.	Totals
Residential	8,436	0	0	8,436
Com/Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	8,436	0	0	8,436

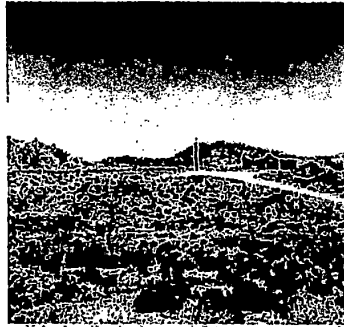
Assessed 35%	Land	Building	Pct. Prop.	Totals
Residential	2,953	0	0	2,953
Com/Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	2,953	0	0	2,953

2023

Useable	Land	Building	Pct. Prop.	Totals
Residential	8,436	0	0	8,436
Com/Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	8,436	0	0	8,436

Assessed 35%	Land	Building	Pct. Prop.	Totals
Residential	2,953	0	0	2,953
Com/Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	2,953	0	0	2,953

## IMAGES



## GENEALOGY

Parent Parcel(s) Change Year (Child Parcel(s) Change Year

## SALES

Sale Date	Doc Number	Selling Price	Parcels
6/10/2024	248785		1

## SKETCH

No sketches to display.

\$10.00

1.29  
ACRES

PURCHASED FROM  
ESMERALDA COUNTY

11/28/89

04.01.11/8

70-580-100





001-085-01

1/2/25 PHOTO

2022 12/31-2024 601-025-04 Active Force  
Create

Refresh Partial Report

Dashboard Assessment My Maps Site Address Personal Exemptions Generaly Assessors Desc Legal Description Notes URL Images PDF Images Utilities Sales Assessments Tax Cap Assessment Spec Assess BOE Information Station MS Fee Cost MS Com ng Cost Land Costing Ag Defened Total Value Short Summ Rpt Prop Rec Card Comparatives Income Approach User Defined 1 Patented Mining Claims Tax Payments

PROPERTY USE  
☒ Residential ☐ Agricultural ☐ Commercial ☐ Industrial ☐ Exempt  
GENERATE ASSESSMENT LEVEL TO  
Open Ref

RATIO FACTORS  
Bldg Factor Used Land Factor Used  
Adjst Remove

DETAILS	Building	Land
SOURCE	Appraisal	Source
<input type="checkbox"/> MS Cost	<input checked="" type="checkbox"/> Land Cost	8,435
<input type="checkbox"/> Apply Study Factor	<input checked="" type="checkbox"/> Apply Study Factor	1,000.00
<input type="checkbox"/> Building Market Adjusted Cost	<input type="checkbox"/> Land Market Adjusted Cost	0
<input type="checkbox"/> Building Comparables (Market)	<input type="checkbox"/> Land Comparables (Market)	0
<input type="checkbox"/> Board Value	<input type="checkbox"/> Board Value	0
<input type="checkbox"/> Building Manual	<input type="checkbox"/> Land Manual	0

Total Residential Building 0 Total Residential Land 8,435

PERSONAL PROPERTY

Personal Property Type	Yr Bld	Assessed	New
Airplanes			
Billboards			
Manufactured Homes			
Machinery Equipment and Futues			
Farm Machinery			
Mining Equipment (State Reported)			
Other Personal Property			

Residential Totals 0 0 0  
All Property Use Totals 0 0 0

NEW CONSTRUCTION / DEMOLITION / OMITTED

New Construction Value 0 Demolition Value 0 Omitted Value 0 New Land Value 0  
☐ Apply Study Factor ☒ Apply Study Factor ☒ Apply Study Factor ☐ Apply Study Factor

Total Construction 0 Total Demolition 0 Total Omitted 0 Total New Land 0

TOTALS

Total Building Value 0 Total Land Value 8,435  
Total Value 8,435

MULTI USE TOTALS

Total Building Value 0 Total Land Value 8,435  
Total Value 8,435

PARTIAL EXEMPT DETAIL

Source	Exemption	Partial Exemption	Amount
--------	-----------	-------------------	--------

Partial Exempt Total 0

ESMERALDA  
COUNTY

NOV 09 2022

ASSESSOR'S  
OFFICE

Removed from Exempt  
Per NRS 361.065  
w/



Emeralda County

GRANT, BARGAIN AND SALE DEED

THIS INDENTURE, made this 28<sup>th</sup> day of November, 1989, by and between the COUNTY OF ESMERALDA and LYNN SCOTT, ESMERALDA COUNTY TREASURER, AS TRUSTEE, parties of the first part, and the ESMERALDA COUNTY SCHOOL DISTRICT, c/o BOARD OF TRUSTEES, P. O. Box 546, Goldfield, Nevada 89013, party of the second part,

WITNESSETH:

That the said parties of the first part, in consideration of the sum of \$10.00, lawful money of the United States of America, to them in hand paid by the said party of the second part, the receipt whereof is hereby acknowledged, do by these presents grant, bargain and sell unto the party of the second part, and to its successors and assigns forever, all of the following described property situated in the County of Esmeralda, State of Nevada:

Parcel 01-095-01, Lots 5 through 10, Block 180, town of Goldfield, Nevada;

Parcel 01-101-02, Lots 1 through 16, Block 181, town of Goldfield, Nevada;

Parcel 01-101-03, Lots 21 through 24, Block 181, town of Goldfield, Nevada;

Parcel 01-085-08, Lots 1 through 4, Block 186, town of Goldfield, Nevada;

Parcel 01-085-01, Lots 5 through 8, Block 186, town of Goldfield, Nevada;

Parcel 01-091-01, Lots 1 through 12, Block 187, town of Goldfield, Nevada;

Parcel 01-094-01, Lots 1 through 12, Block 187, town of Goldfield, Nevada;

CURTNEY  
AS COUNTY  
ATTORNEY  
BY ACT  
RECORD NUMBER  
89-0252

Parcel 01-084-02 Lots 9 through 17 Block 187,  
Town of Goldfield, Nevada.

TOGETHER with the tenements, hereditaments and appurtenances thereunto belonging or appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof.

TO HAVE AND TO HOLD the said premises, together with the appurtenances, unto the said party of the second part, and to its successors and assigns forever.

IN WITNESS WHEREOF, the said parties of the first part have executed this conveyance the day and year first hereinabove written.

COUNTY OF ESMERALDA

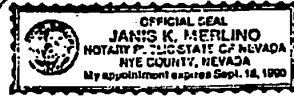
By Leo L. Vaughan, II  
LEO L. VAUGHAN, II, Chairman  
Board of County Commissioners

Lynn Scott  
LYNN SCOTT  
Esmeralda County Treasurer,  
as Trustee

STATE OF NEVADA )  
COUNTY OF ESMERALDA ) ss.

On this 28th day of November, 1989, personally appeared before me, a Notary Public, LEO L. VAUGHAN II, Chairman of the Board of County Commissioners of the County of Esmeralda, State of Nevada, who acknowledged that he executed the foregoing instrument on behalf of, and at the direction of, the Board of County Commissioners.

Janis K. Merlino  
Notary Public



COUNTNEY  
ALAN COUNTY  
BY ATTORNEY  
- 003 827  
L. NEVADA 00011  
1-800-438-2

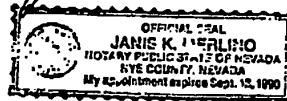
1472-  
30

Esmeralda County

1 STATE OF NEVADA }  
2 COUNTY OF ESMERALDA } ss.

3 On this 28<sup>th</sup> day of November, 1989, personally  
4 appeared before me, a Notary Public, LYNN SCOTT, Esmeralda County  
5 Treasurer, who acknowledged that she executed the foregoing  
6 instrument.

*Janis K. Merlino*  
Notary Public



File No. 129708

Filed for record at request of  
*Janis K. Merlino*  
Nov. 28, 1989

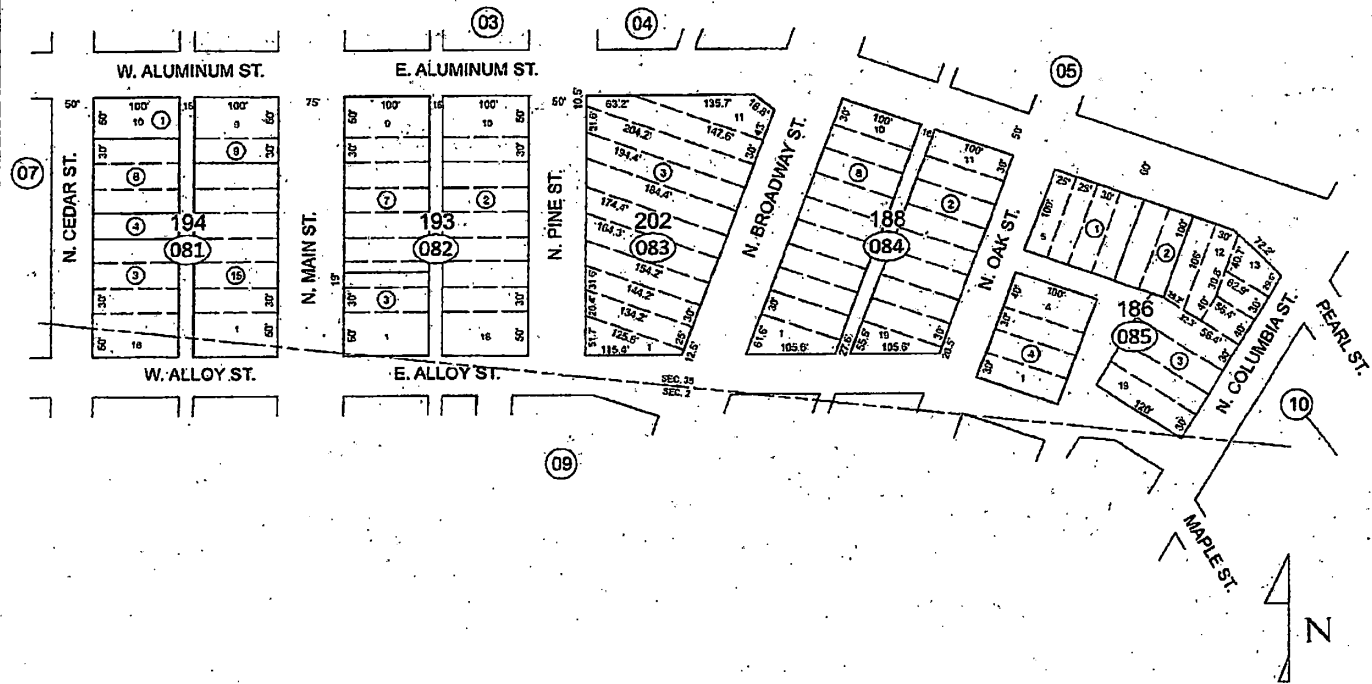
at 10:00 a.m. on Nov. 28, 1989  
in Book 27  
of Official Records, Page 229-34  
Esmeralda County, Nevada  
*Lorah Williams*  
County Recorder

23 IN COUNTRY  
24 ESMERALDA COUNTY  
25 COUNTY ATTORNEY  
26 P.A. 102 127  
27 PHONE, BUREAU 10013  
28 (702) 400-4302

129  
34

Portion of S<sub>1</sub> Sec. 35, T2S, R42E  
 Portion of Sec. 2, T3S, R42E

01-08



Note: This plat is for assessment use only and does not represent a survey. No liability is assumed as to the accuracy of the data delineated herein. Use of this plat for other than assessment purposes is forbidden unless approved by the Dept. of Taxation, Division of Assessment Standards.

Goldfield  
 Esmeralda County

LaCinda Elgan  
Esmeralda County Treasurer  
(775) 485-6309  
www.accessesmeralda.com

**ESMERALDA COUNTY**  
**REAL PROPERTY TAXES FOR FISCAL YEAR**  
**(2024 - 2025)**  
**TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025**  
**PROPERTY DESCRIPTION**



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

MAKE REMITTANCE PAYABLE TO:  
ESMERALDA COUNTY TREASURER  
PO Box 547 Goldfield, NV 89013

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

YOUR CHECK IS YOUR RECEIPT  
IF RECEIPT IS NEEDED CHECK HERE AND  
RETURN ENTIRE BILL WITH YOUR PAYMENT



ALL PAYMENTS MUST BE IN U.S. DOLLARS THROUGH A U.S. BANK

NOTE: IF PAYMENT IS MADE BY CHECK, RECEIPT IS  
VOID IF NOT HONORED BY BANK

Information concerning taxing authorization, rates and uses of taxes collected can be found at [esmeraldanv.devnetwedge.com](http://esmeraldanv.devnetwedge.com) or by calling (775) 485-630

IMPORTANT: SEE TAX INFORMATION ON REVERSE SIDE  
SPECIAL TAXES ARE IN ADDITION TO YOUR TAX RATE

ASSESSED VALUATION		DISTRIBUTION OF TAX AMOUNTS				
DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREABATEMENT 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	-8.66	130.48
		SCHOOL	0.7500	49.04	-1.37	47.67
		CO.MED.ASSIST	0.0100	0.65	-0.02	0.63
		Ag. Extension	0.0000	0.00	0.00	0.00
		YOUTH SERVICE	0.0010	0.07	0.00	0.07
		HEALTH/WELFARE	0.0200	1.31	-0.04	1.27
		ESMERALDA COUNTY	0.0000	0.00	0.00	0.00
		GOLDFIELD TOWN	0.0000	0.00	0.00	0.00
		ESMERALDA COUNTY SCHOOL	0.0000	0.00	0.00	0.00
		CAPITAL PROJECTS	0.0250	1.63	-0.05	1.58
		Ad Valorem Totals	3.1191	203.93	-10.47	193.46
		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				217.35		
NET ASSESSED		6,538				
Use Online Banking through your bank to pay your property taxes electronically. Make Credit Card and E-Check payments online at <a href="http://esmeraldanv.devnetwedge.com">esmeraldanv.devnetwedge.com</a> (convenience fee will apply)			TOTAL		\$599.09	
			IF YOUR TAXES ARE INCLUDED IN YOUR MORTGAGE PAYMENT, DO NOT PAY THIS BILL.			

.... CHANGE OF ADDRESS? PLEASE INDICATE ON REVERSE SIDE OF STUB ....

**4TH INSTALLMENT**

DUE ON OR BEFORE  
March 3, 2025  
AMOUNT  
\$91.12

AMOUNT BARCODE



PARCEL NUMBER

001-094-01

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 4TH INSTALLMENT

**3RD INSTALLMENT**

DUE ON OR BEFORE  
January 6, 2025  
AMOUNT  
\$91.12

AMOUNT BARCODE



PARCEL NUMBER

001-094-01

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 3RD INSTALLMENT

**2ND INSTALLMENT**

DUE ON OR BEFORE  
October 7, 2024  
AMOUNT  
\$100.23

AMOUNT BARCODE



PARCEL NUMBER

001-094-01

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 2ND INSTALLMENT

**1ST INSTALLMENT**

DUE ON OR BEFORE  
August 19, 2024  
AMOUNT  
\$316.62

AMOUNT BARCODE



PARCEL NUMBER

001-094-01

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 1ST INSTALLMENT

- Dashboard
- Assessment
- Names
- Site Address
- Personal Exemptions
- Genealogy
- Assessor's Desc.
- Legal Description
- Notes
- Correspondence
- URL
- Images
- PDF Images
- Listings
- Sales
- Abatelements
- Tax Cap Abatement
- Spec. Assess
- BOE Information
- Sketch
- US Res. Cost
- Personal Property
- US Com/Ag Cost
- Land Costing
- Ag Deferred
- Total Value
- Struct. Summ. Rpt
- Prop. Rec. Card
- Compeables
- Income Approach
- User Defined 1
- Patented Mining Claims
- Tax Payments

PARCEL DETAIL

Tax District 010 - Goldfield

Tax Status Taxable ☐ Redacted

Land Use 100 - Vacant - Unknown/Other

Prev. Land Use

Neighborhood 010 - Goldfield

Market Area

Reappraisal Area Area 1

APN

Zoning

Grouped With

Edit Group

NOTES

Public Notes

Note 1 of 1

SITE ADDRESS

Site Address List

802 N OAK ST

804 N OAK ST

806 N OAK ST

808 N OAK ST

ASSESSOR'S DESCRIPTION

Assessor's Description

NAMES

Name

OWNER

ESMERALDA COUNTY SCHOOL DISTRICT

BOARD OF TRUSTEES

ES. CO. TREASURER AS TRUSTEE

PO BOX 129

DYER, NV 89010

ASSESSMENT

2015	Land	Building	Per. Prop.	Totals
Residential	18,679	0	0	18,679
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	18,679	0	0	18,679
Assessed 35%	Land	Building	Per. Prop.	Totals
Residential	6,538	0	0	6,538
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	6,538	0	0	6,538
2024	Land	Building	Per. Prop.	Totals
Residential	18,679	0	0	18,679
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	18,679	0	0	18,679
Assessed 35%	Land	Building	Per. Prop.	Totals
Residential	6,538	0	0	6,538
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	6,538	0	0	6,538
2023	Land	Building	Per. Prop.	Totals
Residential	18,679	0	0	18,679
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	18,679	0	0	18,679
Assessed 35%	Land	Building	Per. Prop.	Totals
Residential	6,538	0	0	6,538
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	6,538	0	0	6,538

IMAGES



GENEALOGY

Parent Parcel(s)	Change Year	Child Parcel(s)	Change Year
------------------	-------------	-----------------	-------------

SALES

Sale Date	Doc Number	Selling Price	Parcels
6/10/2024	248766		1

SKETCH

No sketches to display.

\$10.00

53

ACRES

PURCHASED FROM

ESMERALDA COUNTY

11/08/89.



ONI-074-01

8/14/24 P.M.



001-094-01

1/3/25 PHOTO



2023 (12/23 - 2024) 001-091-01

Assessor's Parcel  
Create

Refresh 1 Parcel Report

Dashboard

Assessment

History

Site Address

Personal Exemptions

Genealogy

Assessor's Data

Legal Description

Notes

URL

Images

PDF Images

Listings

Sales

Abatements

Tax Cap Assessment

Spec Assess

BOE Information

Status

US Res Cost

US Coming Cost

Land Costing

Ag Deferral

Total Value

Sever Summ Rpt

Prop Rec Card

Comparables

Income Approach

User Defined 1

Partial Exempt Claims

Tax Payments

PROPERTY USE

☒ Residential ☐ Agricultural ☐ Commercial ☐ Industrial ☐ Exempt

GENERATE ASSESSMENT LEVEL TO

Open Rol

Current Assessment Level: Open Rol

Generate Assessment

RATIO FACTORS

Big Factor Used

Land Factor Used

Adjust

Remove

DETAILS

Source	Amount	Source	Amount
<input type="checkbox"/> MIS Cost		<input checked="" type="checkbox"/> Land Cost	18,679
<input type="checkbox"/> Apply Study Factor	1.00000	<input type="checkbox"/> Apply Study Factor	1.00000
<input type="checkbox"/> Building Market Adjusted Cost		<input type="checkbox"/> Land Market Adjusted Cost	
<input type="checkbox"/> Building Comparables (Market)		<input type="checkbox"/> Land Comparables (Market)	
<input type="checkbox"/> Board Value		<input type="checkbox"/> Board Value	
<input type="checkbox"/> Building Manual		<input type="checkbox"/> Land Manual	

Total Residential Building

0 Total Residential Land

18,679

PERSONAL PROPERTY

Amount	Property Type	Amount	Property Type
	Airplanes		
	Billboards		
	Manufactured Homes		
	Machinery, Equipment, and Fixtures		
	Farm Machinery		
	Living Equipment (State Reported)		
	Other Personal Property		

Residential Totals	0	0	0
All Property Use Totals	0	0	0

NEW CONSTRUCTION / DEMOLITION / LIMITED

New Construction Value	0	Demolition Value	0	Ortited Value	0	New Land Value	0
<input type="checkbox"/> Apply Study Factor	1.00000	<input type="checkbox"/> Apply Study Factor	1.00000	<input type="checkbox"/> Apply Study Factor	1.00000	<input type="checkbox"/> Apply Study Factor	1.00000
Total Construction	0	Total Demolition	0	Total Ortited	0	Total New Land	0

TOTALS

Total Building Value	0	Total Land Value	18,679
Total Value	18,679		

PARTIAL EXEMPT DETAIL

Source	Amount	Partial Exempt	Amount
--------	--------	----------------	--------

MULTIUSE TOTALS

Total Building Value	0	Total Land Value	18,679
Total Value	18,679		

Partial Exempt Total

0

ESMERALDA  
COUNTY

NOV 09 2022

ASSESSOR'S  
OFFICE

Removed from Exempt  
per NRS 361.065  
up

GRANT, BARGAIN AND SALE DEED

THIS INDENTURE, made this 28<sup>th</sup> day of November 1989, by and between the COUNTY OF ESMERALDA and LYNN SCOTT, ESMERALDA COUNTY TREASURER, AS TRUSTEE, parties of the first part, and the ESMERALDA COUNTY SCHOOL DISTRICT, c/o BOARD OF TRUSTEES, P. O. Box 546, Goldfield, Nevada 89013, party of the second part,

WITNESSETH:

That the said parties of the first part, in consideration of the sum of \$10.00, lawful money of the United States of America, to them in hand paid by the said party of the second part, the receipt whereof is hereby acknowledged, do by these presents grant, bargain and sell unto the party of the second part, and to its successors and assigns forever, all of the following described property situated in the County of Esmeralda, State of Nevada:

Parcel 01-095-01, Lots 5 through 10, Block 180, town of Goldfield, Nevada;

Parcel 01-101-02, Lots 1 through 16, Block 181, town of Goldfield, Nevada;

Parcel 01-101-03, Lots 21 through 26, Block 181, town of Goldfield, Nevada;

Parcel 01-085-05, Lots 1 through 4, Block 186, town of Goldfield, Nevada;

Parcel 01-085-01, Lots 5 through 8, Block 186, town of Goldfield, Nevada;

Parcel 01-085-03, Lots 11 through 14, Block 186, town of Goldfield, Nevada;

Parcel 01-094-01, Lots 1 through 4, Block 187, town of Goldfield, Nevada; and

WITNEY  
AS COUNTY  
ATTORNEY  
BY  
NANCY GUNTER  
04-4262

Esmeralda County

Parcel 91-094-02, Lots 1 through 17, Block 187,  
Town of Goldfield, Nevada.

TOGETHER with the tenements, hereditaments and appurtenances  
thereunto belonging or appertaining, and the reversion and  
reversions, remainder and remainders, rents, issues and profits  
thereof.

TO HAVE AND TO HOLD the said premises, together with the  
appurtenances, unto the said party of the second part, and to  
its successors and assigns forever.

IN WITNESS WHEREOF, the said parties of the first part  
have executed this conveyance the day and year first hereinabove  
written.

COUNTY OF ESMERALDA

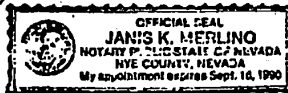
By Leo L. Vaughan II  
LEO L. VAUGHAN, II, Chairman  
Board of County Commissioners

Lynn Scott  
LYNN SCOTT  
Esmeralda County Treasurer,  
as Trustee

STATE OF NEVADA }  
COUNTY OF ESMERALDA } ss.

On this 28th day of November, 1989, personally  
appeared before me, a Notary Public, LEO L. VAUGHAN II, Chairman  
of the Board of County Commissioners of the County of Esmeralda,  
State of Nevada, who acknowledged that he executed the foregoing  
instrument on behalf of, and at the direction of, the Board  
of County Commissioners.

Janis K. Merlino  
Notary Public



COUNTY  
CLERK  
BY ATTORNEY  
- DOC 121  
A. WILSON 00013  
1-406-4382

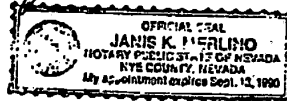
1472-  
370

Emeralda County

1 STATE OF NEVADA }  
2 COUNTY OF ESERALDA } ss.

3 On this 28<sup>th</sup> day of November, 1989, personally  
4 appeared before me, a Notary Public, LYNN SCOTT, Esmeralda County  
5 Treasurer, who acknowledged that she executed the foregoing  
6 instrument.

*Janis K. Merlino*  
Notary Public



File No. 129708

Recd for record at request of  
*Janis K. Merlino*  
Rev. 28, 1989

at 10:00 AM on 2nd clock  
Em an in Book 17  
of Off. Records Page 329-341  
Esmeralda County, Nevada  
*Lorah Williams*  
County Recorder

23 IN COUNTRY  
24 ESERALDA COUNTY  
25 STONY ATTORNEY  
26 P.A. 001 107  
PUB. 001000 0011  
PUB. 001-0010

123  
34

Portion of Sec. 2, T3S, R42E

01-09



Goldfield  
Esmeralda County

LaCinda Elgan  
Esmeralda County Treasurer  
(775) 485-6309  
www.accessesmeralda.com

**ESMERALDA COUNTY  
REAL PROPERTY TAXES FOR FISCAL YEAR  
(2024 - 2025)  
TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025**



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

MAKE REMITTANCE PAYABLE TO:  
ESMERALDA COUNTY TREASURER  
PO Box 547 Goldfield, NV 89013

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

YOUR CHECK IS YOUR RECEIPT  
IF RECEIPT IS NEEDED CHECK HERE AND  
RETURN ENTIRE BILL WITH YOUR PAYMENT

☐

ALL PAYMENTS MUST BE IN U.S. DOLLARS THROUGH A U.S. BANK

NOTE: IF PAYMENT IS MADE BY CHECK, RECEIPT IS  
VOID IF NOT HONORED BY BANK

Information concerning taxing authorization, rates and uses of taxes collected can be found at [esmeraldanv.devnetwedge.com](http://esmeraldanv.devnetwedge.com) or by calling (775) 485-6300

IMPORTANT: SEE TAX INFORMATION ON REVERSE SIDE  
SPECIAL TAXES ARE IN ADDITION TO YOUR TAX RATE

ASSESSED VALUATION		DISTRIBUTION OF TAX AMOUNTS				
DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREABATEMENT AMOUNT	ABATEMENT/ RECAPTURE AMOUNT	TAX AMOUNT
Real Estate	6,930	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	0.7500	51.98	-1.45	50.53
		CO.MED.ASSIST	0.0100	0.69	-0.02	0.67
		Ag. Extension	0.0000	0.00	0.00	0.00
		YOUTH SERVICE	0.0010	0.07	0.00	0.07
		HEALTH/WELFAR	0.0200	1.39	-0.04	1.35
		ESMERALDA COUNTY	0.0000	0.00	0.00	0.00
		GOLDFIELD TOWN	0.0000	0.00	0.00	0.00
		ESMERALDA COUNTY SCHOOL	0.0000	0.00	0.00	0.00
		CAPITAL PROJECTS	0.0250	1.73	-0.05	1.68
		Ad Valorem Totals	3.1191	216.15	-11.07	205.08
		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				229.98
NET ASSESSED		6,930				
Use Online Banking through your bank to pay your property taxes electronically. Make Credit Card and E-Check payments online at <a href="http://esmeraldanv.devnetwedge.com">esmeraldanv.devnetwedge.com</a> (convenience fee will apply)			TOTAL		\$624.02	
			IF YOUR TAXES ARE INCLUDED IN YOUR MORTGAGE PAYMENT, DO NOT PAY THIS BILL.			

.... CHANGE OF ADDRESS? PLEASE INDICATE ON REVERSE SIDE OF STUB ....

**4TH INSTALLMENT**

DUE ON OR BEFORE  
March 3, 2025  
AMOUNT  
\$94.02

AMOUNT BARCODE



PARCEL NUMBER

001-094-02

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 4TH INSTALLMENT.

**3RD INSTALLMENT**

DUE ON OR BEFORE  
January 6, 2025  
AMOUNT  
\$94.02

AMOUNT BARCODE



PARCEL NUMBER

001-094-02

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 3RD INSTALLMENT.

**2ND INSTALLMENT**

DUE ON OR BEFORE  
October 7, 2024  
AMOUNT  
\$103.42

AMOUNT BARCODE



PARCEL NUMBER

001-094-02

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 2ND INSTALLMENT.

**1ST INSTALLMENT**

DUE ON OR BEFORE  
August 19, 2024  
AMOUNT  
\$332.56

AMOUNT BARCODE



PARCEL NUMBER

001-094-02

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 1ST INSTALLMENT.

2025 (2025 - 2026) 001-094-02

Active Parcel  
Created

Refresh Parcel Report

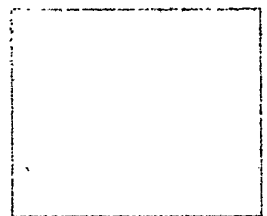
- Dashboard
- Assessment
- Names
- Site Address
- Personal Exemptions
- Genealogy
- Assessor's Desc.
- Legal Description
- Notes
- Correspondence
- URL
- Images
- PDF Images
- Listings
- Sales
- Abatements
- Tax Cap Abatement
- Spec. Assess
- BOE Information
- Sketch
- MS Res. Cost
- Personal Property
- MS Comtg Cost
- Land Costing
- Ag Defemed
- Total Value
- Struct. Summ. Rpt.
- Prop. Rec. Card
- Comparables
- Income Approach
- User Defined 1
- Patented Mining Claims
- Tax Payments

#### PARCEL DETAIL

Tax District: 010 - Goldfield  
 Tax Status: Taxable ☐ Redacted  
 Land Use: 100 - Vacant - Unknown/Other  
 Prev. Land Use:  
 Neighborhood: 010 - Goldfield  
 Market Area:  
 Reappraisal Area: Area 1  
 APN:  
 Zoning:  
 Grouped With:  
 Edit Group

#### NOTES

Public Notes



Note 1 of 1

#### SITE ADDRESS

Site Address List  
 801 N COLUMBIA ST  
 803 N COLUMBIA ST  
 805 N COLUMBIA ST  
 807 N COLUMBIA ST

#### ASSESSOR'S DESCRIPTION

Assessor's Description

#### NAMES

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

#### IMAGES

No images to display.

#### ASSESSMENT

2025	Land	Building	Per. Prop.	Totals
Residential	19,799	0	0	19,799
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	19,799	0	0	19,799
Assessed 35%	Land	Building	Per. Prop.	Totals
Residential	6,930	0	0	6,930
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	6,930	0	0	6,930
2024	Land	Building	Per. Prop.	Totals
Residential	19,799	0	0	19,799
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	19,799	0	0	19,799
Assessed 35%	Land	Building	Per. Prop.	Totals
Residential	6,930	0	0	6,930
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	6,930	0	0	6,930
2023	Land	Building	Per. Prop.	Totals
Residential	19,799	0	0	19,799
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	19,799	0	0	19,799
Assessed 35%	Land	Building	Per. Prop.	Totals
Residential	6,930	0	0	6,930
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	6,930	0	0	6,930

#### GENEALOGY

Parent Parcel(s) - Change Year Child Parcel(s) - Change Year

#### SALES

Sale Date Doc Number Selling Price Parcels  
 6/10/2024 248787 1

#### SKETCH

No sketches to display.

\$10.00  
 PURCHASED FROM  
 ESMEALDA COUNTY  
 11/28/89

56  
 ACRES



001-094-02

5/14/24 PHOTO





001-094-02-

1/3/23 P1010

2023 233-2334 361-054-02

Refresh
Parcel Report

( ) Dashboard  
( ) Assessment  
( ) Name  
( ) Site Address  
( ) Personal Exemptions  
( ) Generate  
( ) Assessment's Desc  
( ) Legal Description  
( ) Notes  
( ) URL  
( ) Images  
( ) PDF Images  
( ) Usings  
( ) Sales  
( ) Assessments  
( ) Tax Cap Assessment  
( ) Site Access  
( ) BOE Information  
( ) Sketch  
( ) US Res Cost  
( ) US Com'g Cost  
( ) Land Costing  
( ) Defenses  
( ) Total Value  
( ) Street Signage Rpt  
( ) Prop. Rec. Card  
( ) Comparables  
( ) Income Approach  
( ) User Defined 1  
( ) Pending Pending Claims  
( ) Tax Payments

PROPERTY USE  
( ) Residential  
( ) Agricultural  
( ) Commercial  
( ) Industrial  
( ) Exempt

RATIO FACTORS  
Single Factor Used
Land Factor Used
Adjust
Remove

DETAILS

Source	Building	Land
<input type="checkbox"/> US Cost	<input checked="" type="checkbox"/> Land Cost	15,753
<input type="checkbox"/> Apply Study Factor	<input type="checkbox"/> Apply Study Factor	1,000.00
<input type="checkbox"/> Building Market Adjusted Cost	<input type="checkbox"/> Land Market Adjusted Cost	0
<input type="checkbox"/> Building Comparables (Market)	<input type="checkbox"/> Land Comparables (Market)	0
<input type="checkbox"/> Board Value	<input type="checkbox"/> Board Value	0
<input type="checkbox"/> Building Manual	<input type="checkbox"/> Land Manual	0
Total Residential Building		0
Total Residential Land		15,753

PERSONAL PROPERTY

Personal Property Type	Initial	Assessed	New
Airplanes			
Boatcards			
Manufactured Homes			
Machinery Equipment and Fixtures			
Farm Machinery			
Mining Equipment (State Reported)			
Other Personal Property			
Residential Totals			
0			
All Property Use Totals			
0			

NEW CONSTRUCTION / DEMOLITION / OMITTED  
New Construction Value 0 Demolition Value 0 Omitted Value 0 New Land Value 0  
☐ Apply Study Factor ☐ Apply Study Factor ☐ Apply Study Factor ☐ Apply Study Factor

Total Construction 0 Total Demolition 0 Total Omitted 0 Total New Land 0

TOTALS  
Total Building Value 0  
Total Value 15,753

Total Land Value 15,753

MULTI-USE TOTALS  
Total Building Value 0  
Total Value 15,753

Total Land Value 15,753

PARTIAL EXEMPT DETAIL  
Source Exemption Partial Exemption Amount

Partial Exempt Total 0

**ESMERALDA  
COUNTY**  
  
NOV 09 2022  
  
**ASSESSOR'S  
OFFICE**

Remove from Exempt  
per NRS 361.045  
up

SBE 203

GRANT, BARGAIN AND SALE DEED

THIS INDENTURE, made this 28<sup>th</sup> day of December, 1989, by and between the COUNTY OF EMERALDA and LYNN SCOTT, EMERALDA COUNTY TREASURER, AS TRUSTEE, parties of the first part, and the EMERALDA COUNTY SCHOOL DISTRICT, c/o BOARD OF TRUSTEES, P. O. Box 546, Goldfield, Nevada 89013, party of the second part.

W I T N E S S E T H :

That the said parties of the first part, in consideration of the sum of \$10.00, lawful money of the United States of America, to them in hand paid by the said party of the second part, the receipt whereof is hereby acknowledged, do by these presents grant, bargain and sell unto the party of the second part, and to its successors and assigns forever, all of the following described property situated in the County of Esmeralda, State of Nevada:

~~Parcel 01-095-01, Lots 5 through 10, Block 180, town of Goldfield, Nevada;~~

~~Parcel 01-101-02, Lots 4 through 15, Block 181, town of Goldfield, Nevada;~~

~~Parcel 01-101-03, Lots 21 through 24, Block 181, town of Goldfield, Nevada;~~

~~Parcel 01-085-04, Lots 1 through 4, Block 186, town of Goldfield, Nevada;~~

~~Parcel 01-085-01, Lots 5 through 8, Block 186, town of Goldfield, Nevada;~~

~~Parcel 01-085-03, Lots 9 through 12, Block 186, town of Goldfield, Nevada;~~

~~Parcel 01-094-01, Lots 1 through 4, Block 187, town of Goldfield, Nevada;~~

WITNESSETH  
BY COUNTY  
ATTORNEY  
DE AD  
RECORDS UNIT  
DE-4302

Parcel 81-096-02 Lots 9 through 17, Block 187,  
Town of Goldfield, Nevada.

TOGETHER with the tenements, hereditaments and appurtenances  
thereunto belonging or appertaining, and the reversion and  
reversions, remainder and remainders, rents, issues and profits  
thereof.

TO HAVE AND TO HOLD the said premises, together with the  
appurtenances, unto the said party of the second part, and to  
its successors and assigns forever.

IN WITNESS WHEREOF, the said parties of the first part  
have executed this conveyance the day and year first hereinabove  
written.

COUNTY OF ESMERALDA

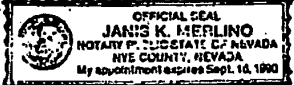
By Leo L. Vaughan II  
LEO L. VAUGHAN, II, Chairman  
Board of County Commissioners

Lynn Scott  
LYNN SCOTT  
Esmeralda County Treasurer,  
as Trustee

STATE OF NEVADA }  
COUNTY OF ESMERALDA } ss.

On this 28<sup>th</sup> day of November, 1989, personally  
appeared before me, a Notary Public, LEO L. VAUGHAN II, Chairman  
of the Board of County Commissioners of the County of Esmeralda,  
State of Nevada, who acknowledged that he executed the foregoing  
instrument on behalf of, and at the direction of, the Board  
of County Commissioners.

Janis K. Merlino  
Notary Public



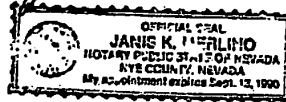
COUNTY OF  
ESMERALDA  
NOTARY PUBLIC  
JANIS K. MERLINO  
1472-370

Esmeralda County

1 STATE OF NEVADA }  
2 COUNTY OF ESMERALDA } ss.

3 On this 28<sup>th</sup> day of November, 1989, personally  
4 appeared before me, a Notary Public, LYNN SCOTT, Esmeralda County  
Treasurer, who acknowledged that she executed the foregoing  
instrument.

5 *Janis K. Merlino*  
6 Notary Public



7  
8  
9  
10  
11  
12  
13  
14 File No. 129708

15 *Recd for record at request of*  
16 *Jan. Williams, R. A.*  
17 *Rev. 28, 1989*

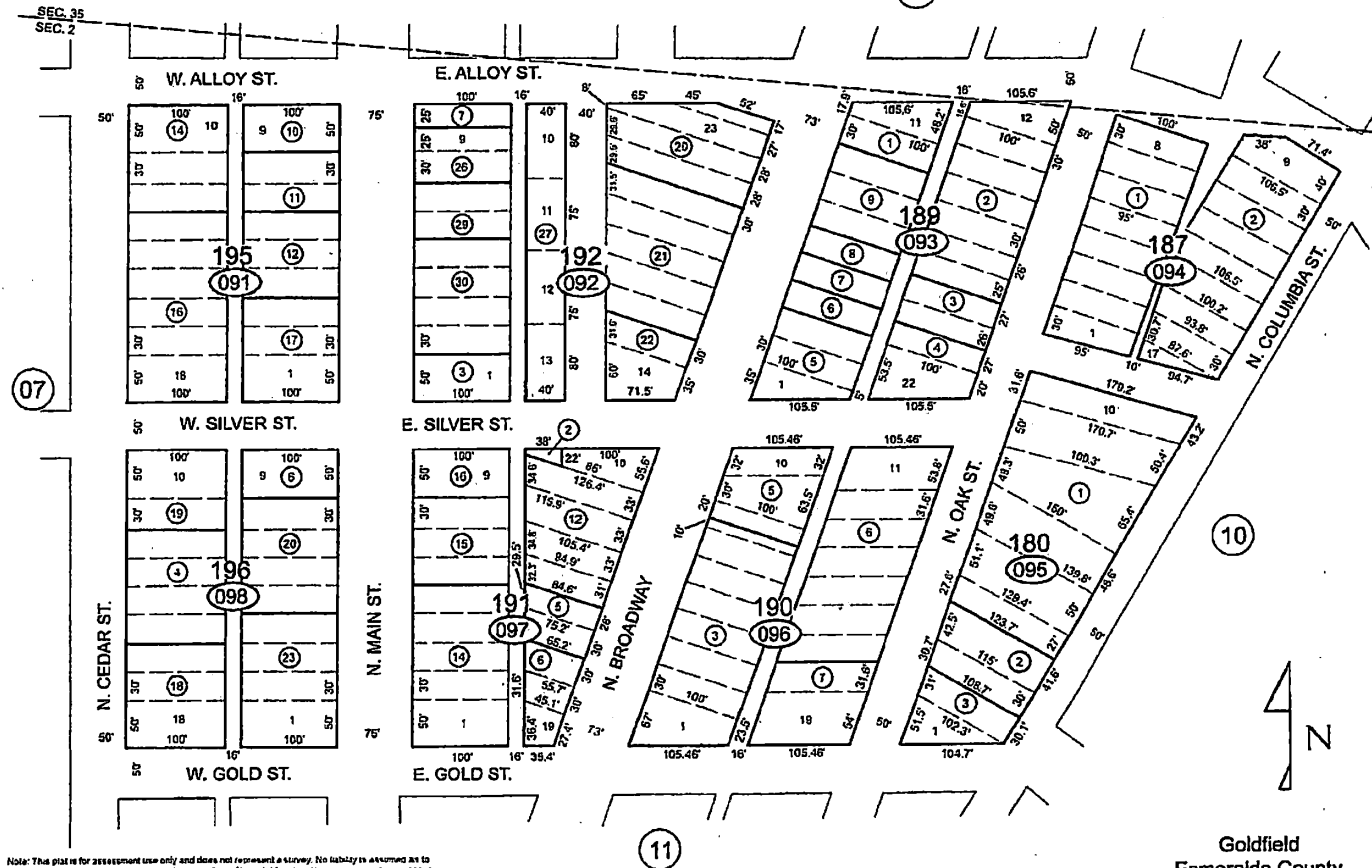
18 at 10:00 A.M. 2nd clock  
19 in the County of Esmeralda  
20 of Office of the County Recorder  
21 Esmeralda County, Nevada  
22 *Janis Williams*  
23 County Recorder

24 IN COUNTY  
25 ESMERALDA COUNTY  
26 COUNTY ATTORNEY  
P.O. BOX 617  
ESMERALDA, NEVADA 89501  
(702) 466-4362

1437  
311

Portion of Sec. 2, T3S, R42E

01-09



Note: This plat is for assessment use only and does not represent a survey. No liability is assumed as to the accuracy of the data contained herein. Use of this plat for other than assessment purposes is forbidden unless approved by the Dept. of Taxation, Division of Assessment Standards.

Goldfield  
Esmeralda County

LaCinda Elgan  
Esmeralda County Treasurer  
(775) 485-6309  
www.accessesmeralda.com

**ESMERALDA COUNTY**  
**REAL PROPERTY TAXES FOR FISCAL YEAR**  
**(2024 - 2025)**  
**TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025**  
**PROPERTY DESCRIPTION**



PARCEL NUMBER	DISTRICT	ROLL NUMBER	PROPERTY LOCATION
001-095-01	010	2024044332	708 N OAK ST

MAKE REMITTANCE PAYABLE TO:  
ESMERALDA COUNTY TREASURER  
PO Box 547 Goldfield, NV 89013

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

YOUR CHECK IS YOUR RECEIPT  
IF RECEIPT IS NEEDED CHECK HERE AND  
RETURN ENTIRE BILL WITH YOUR PAYMENT

☐

ALL PAYMENTS MUST BE IN U.S. DOLLARS THROUGH A U.S. BANK

NOTE: IF PAYMENT IS MADE BY CHECK, RECEIPT IS  
VOID IF NOT HONORED BY BANK

Information concerning taxing authorization, rates and uses of taxes collected can be found at [esmeraldanv.devnetwedge.com](http://esmeraldanv.devnetwedge.com) or by calling (775) 485-6300

IMPORTANT: SEE TAX INFORMATION ON REVERSE SIDE  
SPECIAL TAXES ARE IN ADDITION TO YOUR TAX RATE

ASSESSED VALUATION		DISTRIBUTION OF TAX AMOUNTS				
DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREABATEMENT AMOUNT	ABATEMENT/ RECAPTURE 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	0.0000	0.00	0.00	0.00
		YOUTH SERVICE	0.0010	0.08	0.00	0.08
		HEALTH/ WELFARE	0.0200	1.67	-0.05	1.62
		ESMERALDA COUNTY	0.0000	0.00	0.00	0.00
		GOLDFIELD TOWN	0.0000	0.00	0.00	0.00
		ESMERALDA COUNTY SCHOOLS	0.0000	0.00	0.00	0.00
		CAPITAL PROJECTS	0.0250	2.09	-0.06	2.03
		Ad Valorem Totals	3.1191	260.51	-13.86	246.65
		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				275.22
NET ASSESSED		8,352				
Use Online Banking through your bank to pay your property taxes electronically. Make Credit Card and E-Check payments online at <a href="http://esmeraldanv.devnetwedge.com">esmeraldanv.devnetwedge.com</a> (convenience fee will apply)			TOTAL		\$713.25	
			IF YOUR TAXES ARE INCLUDED IN YOUR MORTGAGE PAYMENT, DO NOT PAY THIS BILL.			

.... CHANGE OF ADDRESS? PLEASE INDICATE ON REVERSE SIDE OF STUB ....

**4TH INSTALLMENT**

DUE ON OR BEFORE

March 3, 2025

AMOUNT

\$104.41

AMOUNT BARCODE



PARCEL NUMBER

001-095-01

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 4TH INSTALLMENT.

**3RD INSTALLMENT**

DUE ON OR BEFORE

January 6, 2025

AMOUNT

\$104.41

AMOUNT BARCODE



PARCEL NUMBER

001-095-01

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 3RD INSTALLMENT.

**2ND INSTALLMENT**

DUE ON OR BEFORE

October 7, 2024

AMOUNT

\$114.85

AMOUNT BARCODE



PARCEL NUMBER

001-095-01

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 2ND INSTALLMENT.

**1ST INSTALLMENT**

DUE ON OR BEFORE

August 19, 2024

AMOUNT

\$389.58

AMOUNT BARCODE



PARCEL NUMBER

001-095-01

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 1ST INSTALLMENT.

- Dashboard
- Assessment
- Names
- Site Address
- Personal Exemptions
- Genealogy
- Assessor's Desc.
- Legal Description
- Notes
- Correspondence
- URL
- Images
- PDF Images
- Listings
- Sales
- Abatelements
- Tax Cap Abatement
- Spec. Assess
- BOE Information
- Sketch
- MS Res. Cost
- Personal Property
- MS Comtg Cost
- Land Costing
- Ag Deferred
- Total Value
- Struct. Summ. Rpt
- Prop. Rec. Card
- Comparables
- Income Approach
- User Defined 1
- Patented Mining Claims
- Tax Payments

**PARCEL DETAIL**

Tax District: 010 - Goldfield

Tax Status: ☒ Taxable ☐ Redacted

Land Use: 100 - Vacant - Unknown/Other

Prev. Land Use:

Neighborhood: 010 - Goldfield

Market Area:

Reappraisal Area: Area 1

API:

Zoning:

Grouped With:

Edit Group:

**NOTES**

Public Notes

Note 1 of 1

**SITE ADDRESS**

Site Address List

710 N OAK ST

712 N OAK ST

714 N OAK ST

716 N OAK ST

**ASSESSOR'S DESCRIPTION**

Assessor's Description

**NAMES**

Name:

OWNER

ESMERALDA COUNTY SCHOOL DISTRICT

BOARD OF TRUSTEES

ES. CO. TREASURER AS TRUSTEE

PO BOX 129

DYER, NV 89010

**ASSESSMENT**

2025

Useable	Land	Building	Per. Prop	Totals
Residential	23,664	0	0	23,664
Com/Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
<b>Totals</b>	<b>23,664</b>	<b>0</b>	<b>0</b>	<b>23,664</b>

Assessed 35%

Useable	Land	Building	Per. Prop	Totals
Residential	8,352	0	0	8,352
Com/Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
<b>Totals</b>	<b>8,352</b>	<b>0</b>	<b>0</b>	<b>8,352</b>

2024

Useable	Land	Building	Per. Prop	Totals
Residential	23,664	0	0	23,664
Com/Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
<b>Totals</b>	<b>23,664</b>	<b>0</b>	<b>0</b>	<b>23,664</b>

Assessed 35%

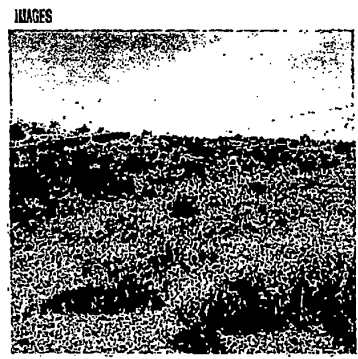
Useable	Land	Building	Per. Prop	Totals
Residential	8,352	0	0	8,352
Com/Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
<b>Totals</b>	<b>8,352</b>	<b>0</b>	<b>0</b>	<b>8,352</b>

2023

Useable	Land	Building	Per. Prop	Totals
Residential	23,664	0	0	23,664
Com/Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
<b>Totals</b>	<b>23,664</b>	<b>0</b>	<b>0</b>	<b>23,664</b>

Assessed 35%

Useable	Land	Building	Per. Prop	Totals
Residential	8,352	0	0	8,352
Com/Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
<b>Totals</b>	<b>8,352</b>	<b>0</b>	<b>0</b>	<b>8,352</b>



**GENEALOGY**

Parent Parcel(s)	Change Year	Child Parcel(s)	Change Year

**SALES**

Sale Date	Doc Number	Selling Price	Parcels
6/10/2024	248768		1

**SKETCH**

No sketches to display.

\$10,000

91

ACROS

PURCHASED FROM

ESMERALDA COUNTY

11/28/89





001-093-01

8/14/24 PHOTO



11-192-1

1/3/05 Photo

Remove from Attempt  
per 1125 31.06.05  
up

[illegible]

GRANT, BARGAIN AND SALE DEED

THIS INDENTURE, made this 28<sup>th</sup> day of December, 1989, by and between the COUNTY OF ESMERALDA and LYNN SCOTT, ESMERALDA COUNTY TREASURER, AS TRUSTEE, parties of the first part, and the ESMERALDA COUNTY SCHOOL DISTRICT, c/o BOARD OF TRUSTEES, P. O. Box 546, Goldfield, Nevada 89013, party of the second part,

WITNESSETH:

That the said parties of the first part, in consideration of the sum of \$10.00, lawful money of the United States of America, to them in hand paid by the said party of the second part, the receipt whereof is hereby acknowledged, do by these presents grant, bargain and sell unto the party of the second part, and to its successors and assigns forever, all of the following described property situated in the County of Esmeralda, State of Nevada:

Parcel 01-095-01, Lots 5 through 10, Block 180, town of Goldfield, Nevada;

Parcel 01-101-02, Lots 4 through 16, Block 181, town of Goldfield, Nevada;

Parcel 01-101-03, Lots 21 through 24, Block 181, town of Goldfield, Nevada;

Parcel 01-085-04, Lots 1 through 4, Block 186, town of Goldfield, Nevada;

Parcel 01-045-01, Lots 1 through 4, Block 186, town of Goldfield, Nevada;

Parcel 01-085-03, Lots 1 through 4, Block 186, town of Goldfield, Nevada;

Parcel 01-094-01, Lots 1 through 4, Block 187, town of Goldfield, Nevada;

KUTNEY  
ES COUNTY  
ATTORNEY  
BY  
NOTARY PUBLIC

Esmeralda County

Parcel 01-09-01, Lots 9 through 17, Block 187,  
Town of Goldfield, Nevada.

TOGETHER with the tenements, hereditaments and appurtenances  
thereunto belonging or appertaining, and the reversion and  
reversions, remainder and remainders, rents, issues and profits  
thereof.

TO HAVE AND TO HOLD the said premises, together with the  
appurtenances, unto the said party of the second part, and to  
its successors and assigns forever.

IN WITNESS WHEREOF, the said parties of the first part  
have executed this conveyance the day and year first hereinabove  
written.

COUNTY OF ESMERALDA

By Leo L. Vaughan II  
LEO L. VAUGHAN, II, Chairman  
Board of County Commissioners

Lynn Scott  
LYNN SCOTT  
Esmeralda County Treasurer,  
as Trustee

STATE OF NEVADA }  
COUNTY OF ESMERALDA } ss.

On this 28th day of November, 1989, personally  
appeared before me, a Notary Public, LEO L. VAUGHAN II, Chairman  
of the Board of County Commissioners of the County of Esmeralda,  
State of Nevada, who acknowledged that he executed the foregoing  
instrument on behalf of, and at the direction of, the Board  
of County Commissioners.

Janis K. Merlino  
Notary Public



COUNTNEY  
JANIS K. MERLINO  
NOTARY PUBLIC  
STATE OF NEVADA  
MY COUNTY, NEVADA  
MY APPOINTMENT EXPIRES SEPT. 18, 1990

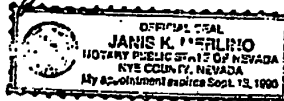
1472-  
370

Esmeralda County

1 STATE OF NEVADA }  
2 COUNTY OF ESMERALDA } ss.

3 On this 28<sup>th</sup> day of November, 1989, personally  
4 appeared before me, a Notary Public, LYNN SCOTT, Esmeralda County  
5 Treasurer, who acknowledged that she executed the foregoing  
6 instrument.

Janis K. Merlino  
Notary Public



File No. 129708

Filed for record at request of  
Janis K. Merlino, Notary Public  
Nov. 28, 1989

at 10:00 a.m. on Nov. 28, 1989  
in the presence of 2 witnesses  
and the Notary Public in Book 117  
of Official Records, pages 229-31  
Esmeralda County, Nevada  
Lorah Williams  
County Recorder

23 IN COURTNEY  
24 ESMERALDA COUNTY  
25 COUNTY ATTORNEY  
26 P.A. 001 127  
27 ESMA 00101 0011  
28 (P.D. 000-000)

1437  
31

Portion of Sec. 2, T3S, R42E

01-09



LaCinda Elgan  
Esmeralda County Treasurer  
(775) 485-6309  
www.accessesmeralda.com

**ESMERALDA COUNTY**  
**REAL PROPERTY TAXES FOR FISCAL YEAR**  
**(2024 - 2025)**  
**TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025**  
**PROPERTY DESCRIPTION**



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

MAKE REMITTANCE PAYABLE TO:  
ESMERALDA COUNTY TREASURER  
PO Box 547 Goldfield, NV 89013

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

YOUR CHECK IS YOUR RECEIPT  
IF RECEIPT IS NEEDED CHECK HERE AND  
RETURN ENTIRE BILL WITH YOUR PAYMENT



ALL PAYMENTS MUST BE IN U.S. DOLLARS THROUGH A U.S. BANK

NOTE: IF PAYMENT IS MADE BY CHECK, RECEIPT IS  
VOID IF NOT HONORED BY BANK

Information concerning taxing authorization, rates and uses of taxes collected can be found at [esmeraldanv.devnetwedge.com](http://esmeraldanv.devnetwedge.com) or by calling (775) 485-6300

IMPORTANT: SEE TAX INFORMATION ON REVERSE SIDE  
SPECIAL TAXES ARE IN ADDITION TO YOUR TAX RATE

ASSESSED VALUATION		DISTRIBUTION OF TAX AMOUNTS				
DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREABATEMENT AMOUNT	ABATEMENT/ RECAPTURE AMOUNT	TAX AMOUNT
Real Estate	3,696	STATE	0.1700	6.29	-0.25	6.04
		ST. IND.	0.0150	0.55	-0.02	0.53
		GENERAL	2.1281	78.85	-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	0.0000	0.00	0.00	0.00
		YOUTH SERVICE	0.0010	0.04	0.00	0.04
		HEALTH/WELFARE	0.0200	0.74	-0.03	0.71
		ESMERALDA COUNTY	0.0000	0.00	0.00	0.00
		GOLDFIELD TOWN	0.0000	0.00	0.00	0.00
		ESMERALDA COUNTY SCHOOLS	0.0000	0.00	0.00	0.00
		CAPITAL PROJECTS	0.0250	0.92	-0.04	0.88
		Ad Valorem Totals	3.1191	115.28	-7.18	108.10
		Solid Waste Asmt Fee				58.00
		Water Access Asmt Fee				100.00
		Sewer Access Asmt fee				15.00
		Special Assmnt Totals				171.00
Prior Year				122.46		
NET ASSESSED		3,696				
Use Online Banking through your bank to pay your property taxes electronically. Make Credit Card and E-Check payments online at <a href="http://esmeraldanv.devnetwedge.com">esmeraldanv.devnetwedge.com</a> (convenience fee will apply)			TOTAL		\$413.88	
			IF YOUR TAXES ARE INCLUDED IN YOUR MORTGAGE PAYMENT, DO NOT PAY THIS BILL.			

.... CHANGE OF ADDRESS? PLEASE INDICATE ON REVERSE SIDE OF STUB ....

**4TH INSTALLMENT**

DUE ON OR BEFORE  
March 3, 2025  
AMOUNT  
\$69.78

AMOUNT BARCODE



PARCEL NUMBER

001-101-02

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 4TH INSTALLMENT.

**3RD INSTALLMENT**

DUE ON OR BEFORE  
January 6, 2025  
AMOUNT  
\$69.78

AMOUNT BARCODE



PARCEL NUMBER

001-101-02

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 3RD INSTALLMENT.

**2ND INSTALLMENT**

DUE ON OR BEFORE  
October 7, 2024  
AMOUNT  
\$76.76

AMOUNT BARCODE



PARCEL NUMBER

001-101-02

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 2ND INSTALLMENT.

**1ST INSTALLMENT**

DUE ON OR BEFORE  
August 19, 2024  
AMOUNT  
\$197.56

AMOUNT BARCODE



PARCEL NUMBER

001-101-02

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 1ST INSTALLMENT.



2025 (2025 - 2026) 001-101-02

Active Parcel  
Created

Refresh Parcel Report

- Dashboard
- Assessment
- Names
- Site Address
- Personal Exemptions
- Cenealogy
- Assessor's Desc.
- Legal Description
- Notes
- Correspondence
- URL
- Images
- PDF Images
- Listings
- Sales
- Abatelements
- Tax Cap Abatement
- Spec Assess
- BOE Information
- Sketch
- US Res. Cost
- Personal Property
- US Com/Ag Cost
- Land Costing
- Ag Deferred
- Total Value
- Struct. Summ. Rpt
- Prop. Rec. Card
- Comparables
- Income Approach
- User Defined 1
- Patented Mining Claims
- Tax Payments

PARCEL DETAIL

Tax District: 010 - Goldfield  
 Tax Status: Taxable ☐ Redacted  
 Land Use: 105 - Vacant - Unknown/Other  
 Prev. Land Use:  
 Neighborhood: 010 - Goldfield  
 Market Area:  
 Reappraisal Area: Area 1  
 APN:  
 Zoning:  
 Grouped With:  
 Edit Group:

NOTES

Public Notes

Note 1 of 1

SITE ADDRESS

Site Address List

706 N COLUMBIA ST  
 720 N COLUMBIA ST  
 722 N COLUMBIA ST  
 724 N COLUMBIA ST

ASSESSOR'S DESCRIPTION

Assessor's Description

NAMES

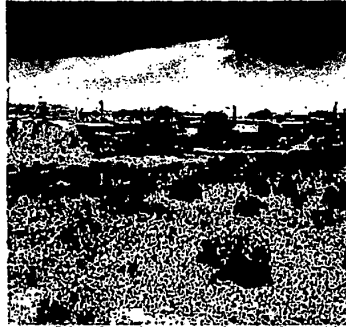
Name

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

ASSESSMENT

2025	Land	Building	Per. Prop.	Totals
Residential	10,559	0	0	10,559
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	10,559	0	0	10,559
Assessed 35%	Land	Building	Per. Prop.	Totals
Residential	3,696	0	0	3,696
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	3,696	0	0	3,696
2024	Land	Building	Per. Prop.	Totals
Residential	10,559	0	0	10,559
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	10,559	0	0	10,559
Assessed 35%	Land	Building	Per. Prop.	Totals
Residential	3,696	0	0	3,696
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	3,696	0	0	3,696
2023	Land	Building	Per. Prop.	Totals
Residential	10,559	0	0	10,559
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	10,559	0	0	10,559
Assessed 35%	Land	Building	Per. Prop.	Totals
Residential	3,696	0	0	3,696
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	3,696	0	0	3,696

IMAGES



GENEALOGY

Parent Parcel(s)	Change Year	Child Parcel(s)	Change Year
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SALES

Sale Date	Doc Number	Selling Price	Parcels
6/10/2024	248790		1

SKETCH

No sketches to display.

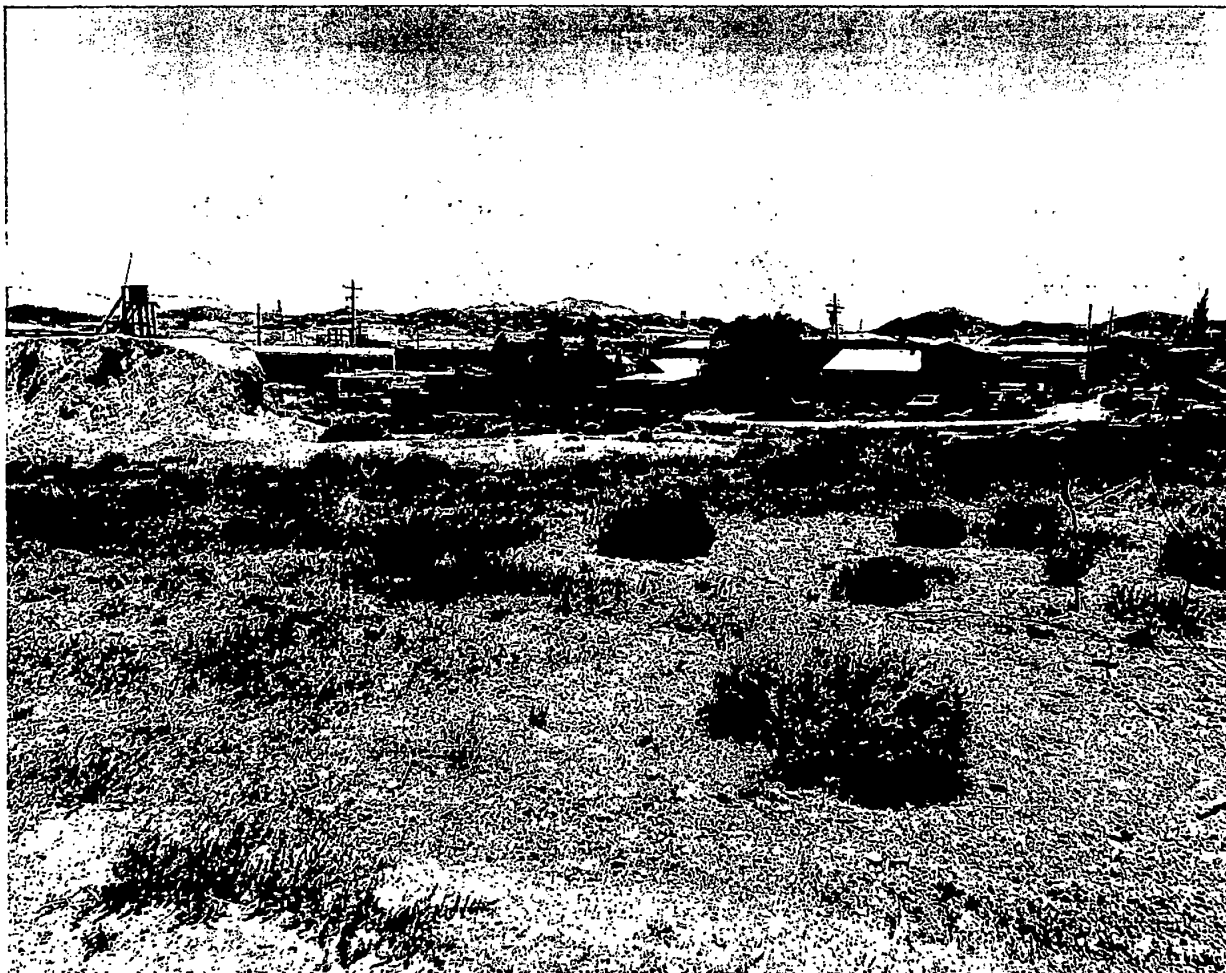
\$10.00

1.33

ACRES

PURCHASED FROM  
 ESMERALDA COUNTY

11/28/89



001-101-02.

8/14/24 PHOTO



001-101-00-

1/2/25 PHOTO



GRANT, BARGAIN AND SALE DEED

THIS INDENTURE, made this 28<sup>th</sup> day of November, 1989, by and between the COUNTY OF ESMERALDA and LYNN SCOTT, ESMERALDA COUNTY TREASURER, AS TRUSTEE, parties of the first part, and the ESMERALDA COUNTY SCHOOL DISTRICT, c/o BOARD OF TRUSTEES, P. O. Box 546, Goldfield, Nevada 89013, party of the second part,

WITNESSETH:

That the said parties of the first part, in consideration of the sum of \$10.00, lawful money of the United States of America, to them in hand paid by the said party of the second part, the receipt whereof is hereby acknowledged, do by these presents grant, bargain and sell unto the party of the second part, and to its successors and assigns forever, all of the following described property situated in the County of Esmeralda, State of Nevada:

Parcel 01-095-01, Lots 5 through 10, Block 180, Town of Goldfield, Nevada;

Parcel 01-101-02, Lots 4 through 16, Block 181, Town of Goldfield, Nevada;

Parcel 01-101-03, Lots 21 through 24, Block 181, Town of Goldfield, Nevada;

Parcel 01-085-04, Lots 1 through 4, Block 186, Town of Goldfield, Nevada;

Parcel 01-085-01, Lots 5 through 8, Block 186, Town of Goldfield, Nevada;

Parcel 01-085-03, Lots 11 through 14, Block 186, Town of Goldfield, Nevada;

Parcel 01-094-01, Lots 1 through 11, Block 187, Town of Goldfield, Nevada;

WITNEY  
IN COUNTY  
ATTORNEY  
BY SBY  
RETURN 00013  
05-4362

144  
309

Emeralda County

Parcel 01-094-02, Lots 9 through 17, Block 187,  
Town of Goldfield, Nevada.

TOGETHER with the tenements, hereditaments and appurtenances  
thereunto belonging or appertaining, and the reversion and  
reversions, remainder and remainders, rents, issues and profits  
thereof.

TO HAVE AND TO HOLD the said premises, together with the  
appurtenances, unto the said party of the second part, and to  
its successors and assigns forever.

IN WITNESS WHEREOF, the said parties of the first part  
have executed this conveyance the day and year first hereinabove  
written.

COUNTY OF ESMERALDA

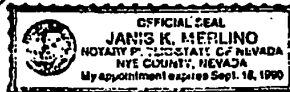
By Leo L. Vaughan II  
LEO L. VAUGHAN, II, Chairman  
Board of County Commissioners

Lynn Scott  
LYNN SCOTT  
Emeralda County Treasurer,  
as Trustee

STATE OF NEVADA }  
COUNTY OF ESMERALDA } ss.

On this 28th day of November, 1989, personally  
appeared before me, a Notary Public, LEO L. VAUGHAN II, Chairman  
of the Board of County Commissioners of the County of Esmeralda,  
State of Nevada, who acknowledged that he executed the foregoing  
instrument on behalf of, and at the direction of, the Board  
of County Commissioners.

Janis K. Merlino  
Notary Public



COURTNEY  
JANIS COUNTY  
BY ATTORNEY  
JANIS 127  
JANIS 127  
JANIS 127

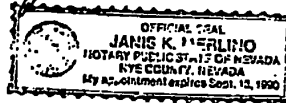
1472-  
3/0

Esmeralda County

1 STATE OF NEVADA }  
2 COUNTY OF ESMERALDA } ss.

3 On this 28<sup>th</sup> day of November, 1989, personally  
4 appeared before me, a Notary Public, LYNN SCOTT, Esmeralda County  
5 Treasurer, who acknowledged that she executed the foregoing  
6 instrument.

Janis K. Merlino  
Notary Public



File No. 129708

Filed for record at request of  
Jan Chittenden, Jr.  
Nov. 28, 1989

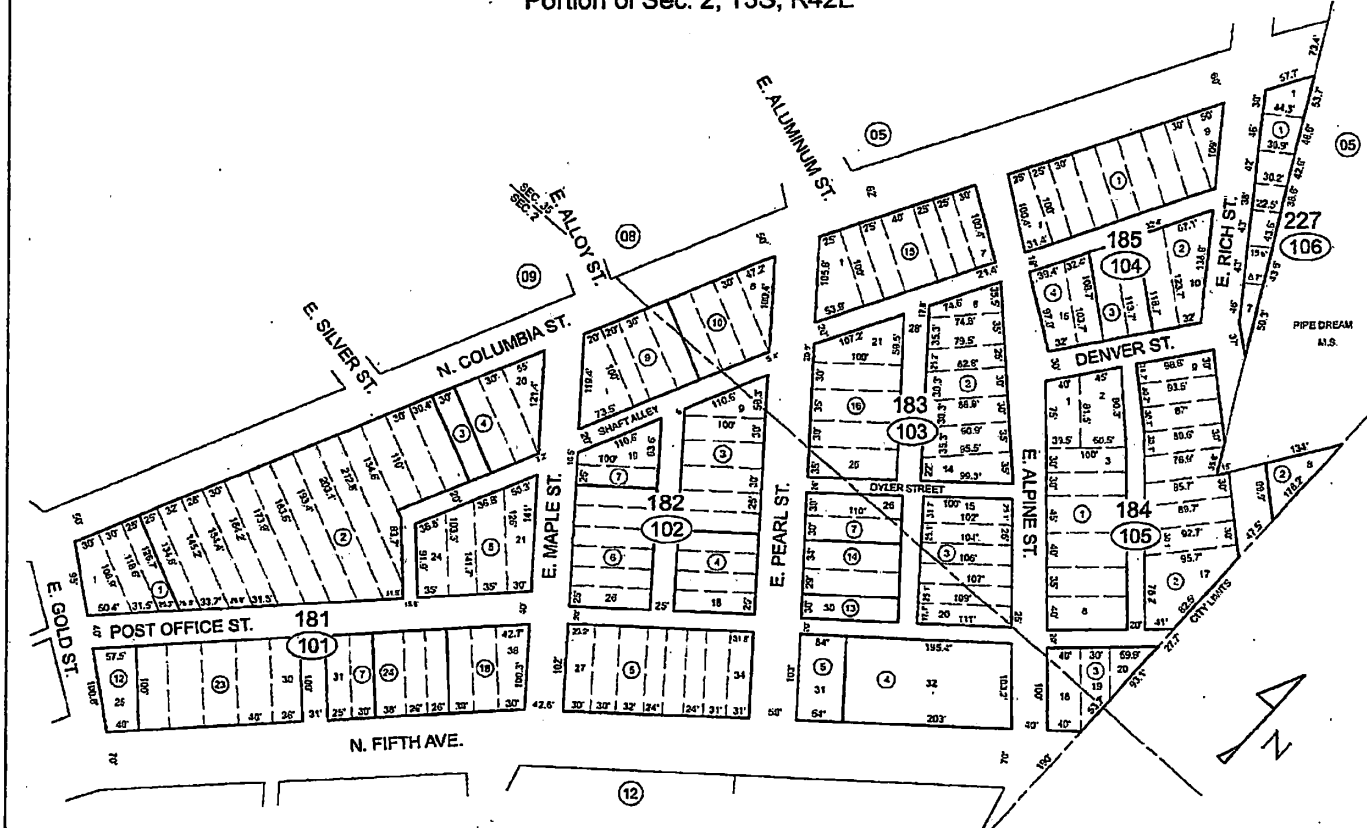
at 16:00 hours 2 o'clock  
P.m. on Nov. 28, 1989  
of Office of the County Recorder  
Esmeralda County, Nevada  
Barbara Williams  
County Recorder

IN WITNESS WHEREOF  
I have hereunto set my hand and  
the seal of said County  
this 28th day of November, 1989.  
LYNN SCOTT  
County Treasurer

1437  
31

Portion of S<sub>1</sub> Sec. 35, T2S, R42E  
 Portion of Sec. 2, T3S, R42E

01-10



Note: This plat is for assessment use only and does not represent a survey. No liability is assumed as to the accuracy of the data delineated hereon. Use of this plat for other than assessment purposes is forbidden unless approved by the Dept. of Taxation, Division of Assessment Standards.

Goldfield  
 Esmeralda County



LaCinda Elgan  
Esmeralda County Treasurer  
(775) 485-6309  
www.accessesmeralda.com

**ESMERALDA COUNTY**  
**REAL PROPERTY TAXES FOR FISCAL YEAR**  
**(2024 - 2025)**  
**TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025**  
**PROPERTY DESCRIPTION**



PARCEL NUMBER	DISTRICT	ROLL NUMBER	PROPERTY LOCATION
001-101-05	010	2024044356	801 N POST OFFICE ST

MAKE REMITTANCE PAYABLE TO:  
ESMERALDA COUNTY TREASURER  
PO Box 547 Goldfield, NV 89013

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

YOUR CHECK IS YOUR RECEIPT  
IF RECEIPT IS NEEDED CHECK HERE AND  
RETURN ENTIRE BILL WITH YOUR PAYMENT



ALL PAYMENTS MUST BE IN U.S. DOLLARS THROUGH A U.S. BANK

NOTE: IF PAYMENT IS MADE BY CHECK, RECEIPT IS  
VOID IF NOT HONORED BY BANK

Information concerning taxing authorization, rates and uses of taxes collected can be found at [esmeraldanv.devnetwedge.com](http://esmeraldanv.devnetwedge.com) or by calling (775) 485-630C

IMPORTANT: SEE TAX INFORMATION ON REVERSE SIDE  
SPECIAL TAXES ARE IN ADDITION TO YOUR TAX RATE

ASSESSED VALUATION		DISTRIBUTION OF TAX AMOUNTS				
DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREABATEMENT AMOUNT	ABATEMENT/ RECAPTURE 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	75.95	-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	0.0000	0.00	0.00	0.00
		YOUTH SERVICE	0.0010	0.04	0.00	0.04
		HEALTH/WEFAR	0.0200	0.71	-0.02	0.69
		ESMERALDA COUNTY	0.0000	0.00	0.00	0.00
		GOLDFIELD TOWN	0.0000	0.00	0.00	0.00
		ESMERALDA COUNTY SCHOOLS	0.0000	0.00	0.00	0.00
		CAPITAL PROJECTS	0.0250	0.89	-0.03	0.86
		Ad Valorem Totals	3.1181	111.36	-5.87	105.51
		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				119.71
NET ASSESSED		3,571				
Use Online Banking through your bank to pay your property taxes electronically. Make Credit Card and E-Check payments online at <a href="http://esmeraldanv.devnetwedge.com">esmeraldanv.devnetwedge.com</a> (convenience fee will apply)			TOTAL		\$408.38	
			IF YOUR TAXES ARE INCLUDED IN YOUR MORTGAGE PAYMENT, DO NOT PAY THIS BILL.			

.... CHANGE OF ADDRESS? PLEASE INDICATE ON REVERSE SIDE OF STUB ....

**4TH INSTALLMENT**

DUE ON OR BEFORE  
March 3, 2025  
AMOUNT  
\$69.13

AMOUNT BARCODE



PARCEL NUMBER

001-101-05

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 4TH INSTALLMENT.

**3RD INSTALLMENT**

DUE ON OR BEFORE  
January 6, 2025  
AMOUNT  
\$69.13

AMOUNT BARCODE



PARCEL NUMBER

001-101-05

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 3RD INSTALLMENT.

**2ND INSTALLMENT**

DUE ON OR BEFORE  
October 7, 2024  
AMOUNT  
\$76.04

AMOUNT BARCODE



PARCEL NUMBER

001-101-05

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 2ND INSTALLMENT.

**1ST INSTALLMENT**

DUE ON OR BEFORE  
August 19, 2024  
AMOUNT  
\$194.08

AMOUNT BARCODE



PARCEL NUMBER

001-101-05

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 1ST INSTALLMENT.

- Dashboard
- Assessment
- Names
- Site Address
- Personal Exemptions
- Genealogy
- Assessor's Desc.
- Legal Description
- Notes
- Correspondence
- URL
- Images
- PDF Images
- Listings
- Sales
- Abatements
- Tax Cap Abatement
- Spec. Assess
- BOE Information
- Sketch
- HS Res. Cost
- Personal Property
- HS Com+Ag Cost
- Land Costing
- Ag Deferred
- Total Value
- Struct. Summ. Rpt.
- Prop. Rec. Card
- Comparables
- Income Approach
- User Defined 1
- Patented Mining Claims
- Tax Payments

## PARCEL DETAIL

Tax District: 010 - Goldfield

Tax Status: Taxable ☐ Redacted

Land Use: 100 - Vacant - Unknown/Other

Prev. Land Use:

Neighborhood: 010 - Goldfield

Market Area:

Reappraisal Area: Area 1

APN:

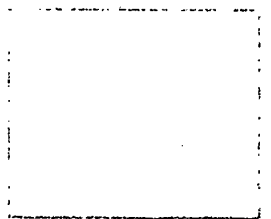
Zoning:

Grouped With:

Edit Group:

## NOTES

Public Notes



Note 1 of 1

## SITE ADDRESS

Site Address List

603 N POST OFFICE ST

605 N POST OFFICE ST

607 N POST OFFICE ST

601 N POST OFFICE ST

## ASSESSOR'S DESCRIPTION

Assessor's Description

## NAMES

Name:

## OWNER

ESMERALDA COUNTY SCHOOL DISTRICT

BOARD OF TRUSTEES

ES. CO. TREASURER AS TRUSTEE

PO BOX 129

DYER, NV 89010

## ASSESSMENT

2025

Table	Land	Building	Per. Prop.	Totals
Residential	10,202	0	0	10,202
Com/Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	10,202	0	0	10,202
Assessed 35%	Land	Building	Per. Prop.	Totals
Residential	3,571	0	0	3,571
Com/Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	3,571	0	0	3,571

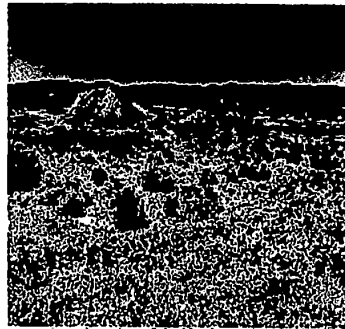
2024

Table	Land	Building	Per. Prop.	Totals
Residential	10,202	0	0	10,202
Com/Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	10,202	0	0	10,202
Assessed 35%	Land	Building	Per. Prop.	Totals
Residential	3,571	0	0	3,571
Com/Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	3,571	0	0	3,571

2023

Table	Land	Building	Per. Prop.	Totals
Residential	10,202	0	0	10,202
Com/Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	10,202	0	0	10,202
Assessed 35%	Land	Building	Per. Prop.	Totals
Residential	3,571	0	0	3,571
Com/Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	3,571	0	0	3,571

## IMAGES



## GENEALOGY

Parent Parcel(s) Change Year Child Parcel(s) Change Year

## SALES

Sale Date	Doc Number	Selling Price	Parcels
6/10/2024	248791		1

## SKETCH

No sketches to display.

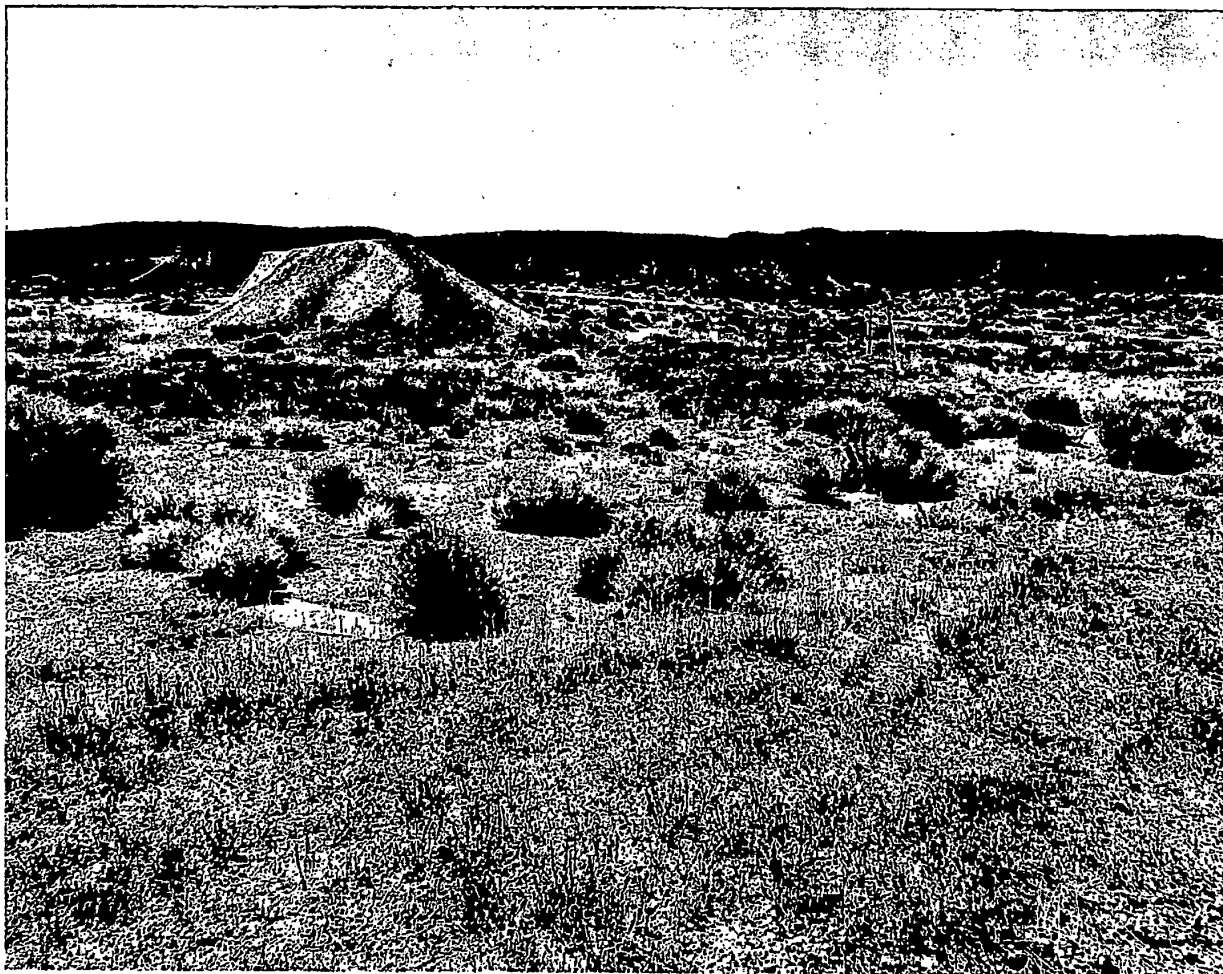
\$10.00

1.36  
ACRES

PURCHASED FROM

ESMERALDA COUNTY

11/28/89

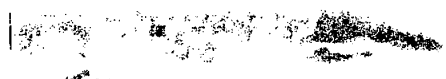
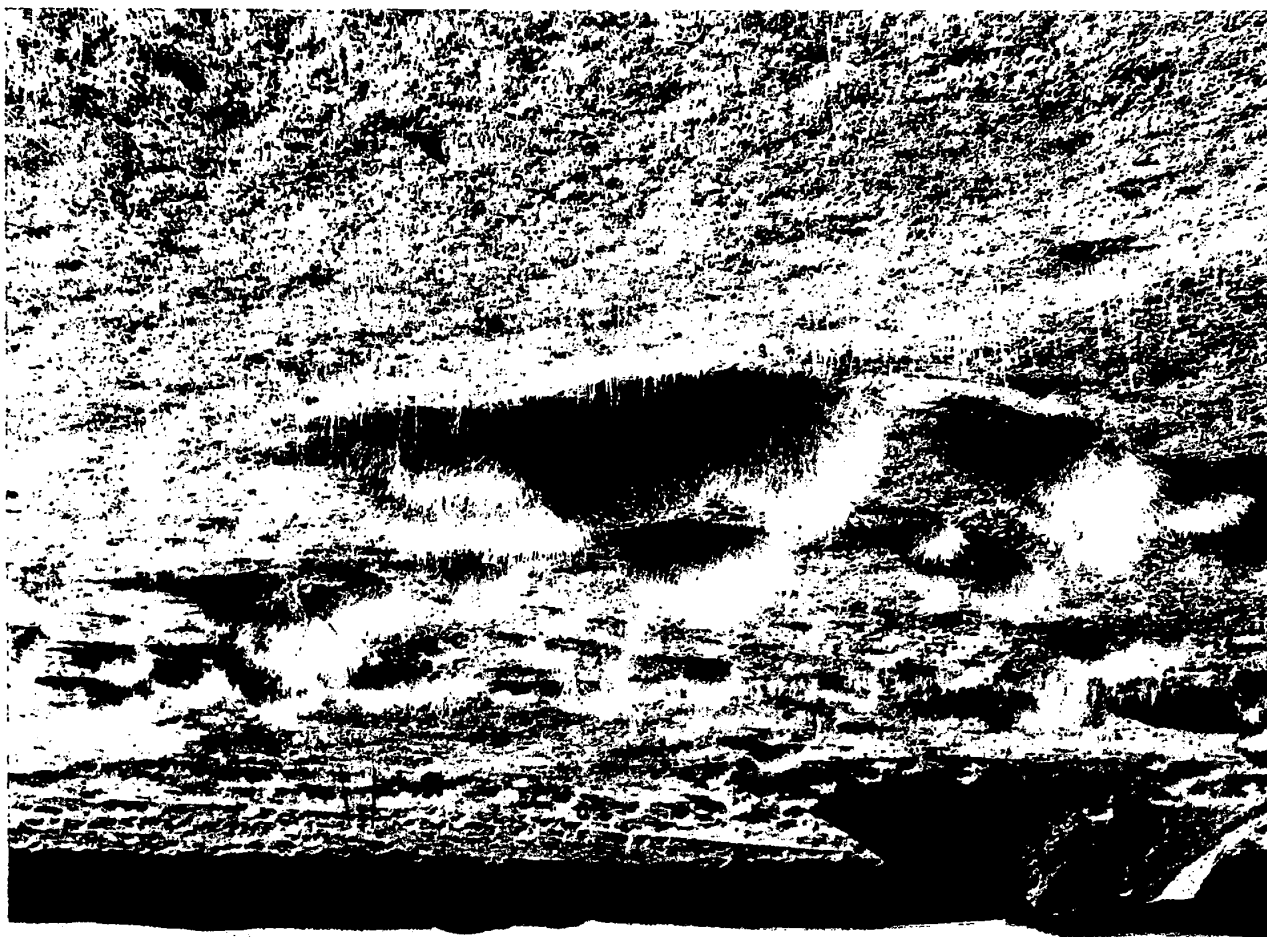


001-171-03.

8/11/04 1:00 PM

0-101/103

0-101/103



2022 2021-2024 2021-2024

• Print Form  
• Create

Refresh Parcel Report

Case#202203

Assessment

History

See Address

Personal Exemptions

Genealogy

Assessors Desk

Legal Description

Notes

URL

Images

PDF Images

Links

Sales

Measurements

Tr-Cap Assessment

Spec Address

ECF Information

Sketch

US Res Cost

US Condo Cost

Land Condo

Ag Exemptions

Total Value

Short Summary Report

Fire Rec Card

Comparables

Income Approach

User Defined 1

Excluded Property Claims

Tax Payments

PROPERTY USE

☒ Residential

☐ Agricultural

☐ Commercial

☐ Industrial

☐ Exempt

GENERATE ASSESSMENT LEVEL TO

Open Roll

Current Assessment Level Open Roll

Generate Assessment

RATIO FACTORS

Ratio Factor Used

Land Factor Used

Adjust

Remove

DETAILS

Source	Building	Land
<input type="checkbox"/> IMSS Cost		<input checked="" type="checkbox"/> Land Cost 10,202
<input type="checkbox"/> Apply Study Factor	1.000	<input type="checkbox"/> Apply Study Factor 1.000
<input type="checkbox"/> Building Market Adjusted Cost		<input type="checkbox"/> Land Market Adjusted Cost
<input type="checkbox"/> Building Comparables (Market)		<input type="checkbox"/> Land Comparables (Market)
<input type="checkbox"/> Board Value		<input type="checkbox"/> Board Value
<input type="checkbox"/> Building Manual		<input type="checkbox"/> Land Manual
Total Residential Building		Total Residential Land 10,202

PERSONAL PROPERTY

Personal Property Type	Amount	Assessed	Exempt
Airplanes			
Boats			
Manufactured Homes			
Machinery, Equipment, and Fixtures			
Farm Machinery			
Mining Equipment (State Reported)			
Other Personal Property			

Residential Totals	0	0	0
All Property Use Totals	0	0	0

NEW CONSTRUCTION / DEMOLITION / OMITTED

New Construction Value	0	Demolition Value	0	Omitted Value	0	New Land Value	0
<input type="checkbox"/> Apply Study Factor	1.000	<input type="checkbox"/> Apply Study Factor	1.000	<input type="checkbox"/> Apply Study Factor	1.000	<input type="checkbox"/> Apply Study Factor	1.000
Total Construction	0	Total Demolition	0	Total Omitted	0	Total New Land	0

TOTALS

Total Building Value	0	Total Land Value	10,202
Total Value	10,202		

PARTIAL EXEMPT DETAIL

Source	Amount	Partial Exemption	Amount
--------	--------	-------------------	--------

MULTI-USE TOTALS

Total Building Value	0	Total Land Value	10,202
Total Value	10,202		

Partial Exempt Total

0

ESMERALDA  
COUNTY

NOV 09 2022

ASSESSOR'S  
OFFICE

Remove From Exempt  
per NRS 361-065  
up

Esmeralda County

GRANT, BARGAIN AND SALE DEED

THIS INDENTURE, made this 28<sup>th</sup> day of November, 1989, by and between the COUNTY OF ESMERALDA and LYNN SCOTT, ESMERALDA COUNTY TREASURER, AS TRUSTEE, parties of the first part, and the ESMERALDA COUNTY SCHOOL DISTRICT, c/o BOARD OF TRUSTEES, P. O. Box 546, Goldfield, Nevada 89013, party of the second part,

WITNESSETH:

That the said parties of the first part, in consideration of the sum of \$10.00, lawful money of the United States of America, to them in hand paid by the said party of the second part, the receipt whereof is hereby acknowledged, do by these presents grant, bargain and sell unto the party of the second part, and to its successors and assigns forever, all of the following described property situated in the County of Esmeralda, State of Nevada:

Parcel 01-095-01, Lots 5 through 10, Block 180, town of Goldfield, Nevada;

Parcel 01-101-02, Lots 4 through 16, Block 181, town of Goldfield, Nevada;

Parcel 01-101-03, Lots 21 through 24, Block 181, town of Goldfield, Nevada;

Parcel 01-085-04, Lots 1 through 4, Block 186, town of Goldfield, Nevada;

Parcel 01-045-01, Lots 1 through 3, Block 186, town of Goldfield, Nevada;

Parcel 01-085-03, Lots 11 through 14, Block 186, town of Goldfield, Nevada;

Parcel 01-094-01, Lots 1 through 3, Block 187, town of Goldfield, Nevada; and

WITNEY  
IN COUNTY  
ATTORNEY  
ON 1/7  
RECORD BOOK  
66-242

147  
309

Esmeralda County

Parcel 01-096-02, Lots 9 through 17, Block 187,  
Town of Goldfield, Nevada.

TOGETHER with the tenements, hereditaments and appurtenances  
thereunto belonging or appertaining, and the reversion and  
reversions, remainder and remainders, rents, issues and profits  
thereof.

TO HAVE AND TO HOLD the said premises, together with the  
appurtenances, unto the said party of the second part, and to  
its successors and assigns forever.

IN WITNESS WHEREOF, the said parties of the first part  
have executed this conveyance the day and year first hereinabove  
written.

COUNTY OF ESMERALDA

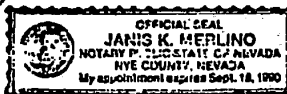
By Leo L. Vaughan II  
LEO L. VAUGHAN, II, Chairman  
Board of County Commissioners

Lynn Scott  
LYNN SCOTT  
Esmeralda County Treasurer,  
as Trustee

STATE OF NEVADA }  
COUNTY OF ESMERALDA } ss.

On this 28th day of November, 1989, personally  
appeared before me, a Notary Public, LEO L. VAUGHAN II, Chairman  
of the Board of County Commissioners of the County of Esmeralda,  
State of Nevada, who acknowledged that he executed the foregoing  
instrument on behalf of, and at the direction of, the Board  
of County Commissioners.

Janis K. Merlino  
Notary Public



COURTNEY  
ALBA COUNTY  
BY ATTORNEY  
DEC 6 1989  
L. DEWANE HUNT  
1006-0002

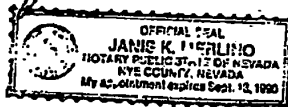
1472-  
3/0

Esmeralda County

1 STATE OF NEVADA }  
2 COUNTY OF ESMERALDA } ss.

3 On this 28<sup>th</sup> day of November, 1989, personally  
4 appeared before me, a Notary Public, LYNN SCOTT, Esmeralda County  
Treasurer, who acknowledged that she executed the foregoing  
instrument.

*Janis K. Merlino*  
Notary Public



File No. 129708

Filed for record at request of  
*Janis K. Merlino*  
Nov. 28, 1989

at 10:00 a.m. at 2 o'clock  
P.M. in Book 227  
of Official Records Page 229-34  
*Norah Williams*  
County Recorder

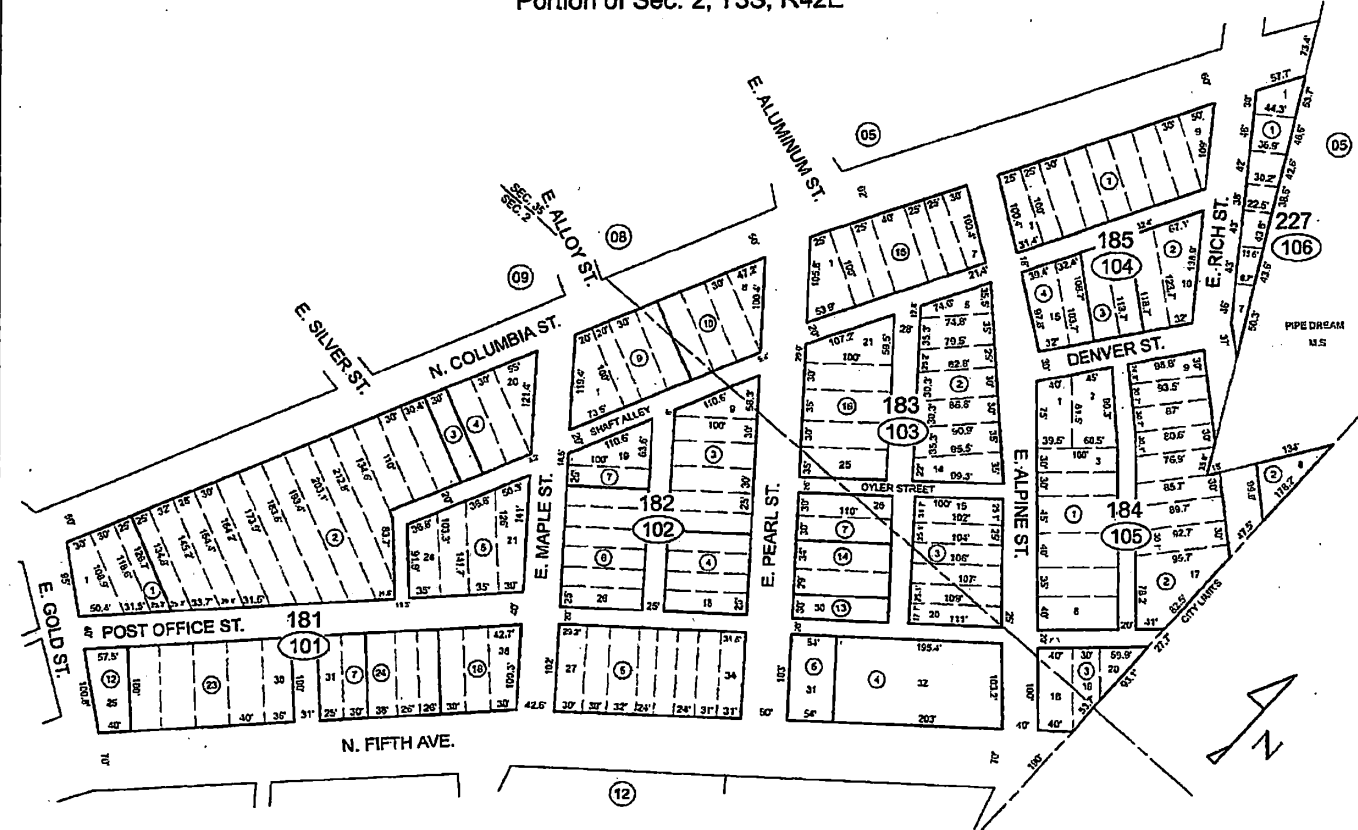
IN COUNTY  
ESMERALDA COUNTY  
NOTARY PUBLIC  
P.O. BOX 627  
WILSON, NEVADA 89071  
(702) 485-4362

143  
31



Portion of S<sub>1</sub> Sec. 35, T2S, R42E  
 Portion of Sec. 2, T3S, R42E

01-10



Note: This plat is for assessment use only and does not represent a survey. No liability is assumed as to the accuracy of the data delineated herein. Use of this plat for other than assessment purposes is forbidden unless approved by the Dept. of Taxation, Division of Assessment Standards.

Goldfield  
 Esmeralda County

LaCinda Elgan  
Esmeralda County Treasurer  
(775) 485-6309  
www.accessesmeralda.com

**ESMERALDA COUNTY**  
**REAL PROPERTY TAXES FOR FISCAL YEAR**  
**(2024 - 2025)**  
**TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025**  
**PROPERTY DESCRIPTION**



PARCEL NUMBER	DISTRICT	ROLL NUMBER	PROPERTY LOCATION
001-185-05	010	2024044649	406 N SUNDG AVE

MAKE REMITTANCE PAYABLE TO:  
ESMERALDA COUNTY TREASURER  
PO Box 547 Goldfield, NV 89013

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

YOUR CHECK IS YOUR RECEIPT  
IF RECEIPT IS NEEDED CHECK HERE AND  
RETURN ENTIRE BILL WITH YOUR PAYMENT ☐

ALL PAYMENTS MUST BE IN U.S. DOLLARS THROUGH A U.S. BANK

NOTE: IF PAYMENT IS MADE BY CHECK, RECEIPT IS  
VOID IF NOT HONORED BY BANK

Information concerning taxing authorization, rates and uses of taxes collected can be found at [esmeraldanv.devnetwedge.com](http://esmeraldanv.devnetwedge.com) or by calling (775) 485-6300

IMPORTANT: SEE TAX INFORMATION ON REVERSE SIDE  
SPECIAL TAXES ARE IN ADDITION TO YOUR TAX RATE

ASSESSED VALUATION		DISTRIBUTION OF TAX AMOUNTS				
DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREABATEMENT 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	0.0000	0.00	0.00	0.00
		YOUTH SERVICE	0.0010	0.02	0.00	0.02
		HEALTH/WELFARE	0.0200	0.36	-0.01	0.35
		ESMERALDA COUNTY	0.0000	0.00	0.00	0.00
		GOLDFIELD TOWN	0.0000	0.00	0.00	0.00
		ESMERALDA COUNTY SCHOOLS	0.0000	0.00	0.00	0.00
		CAPITAL PROJECTS	0.0250	0.45	-0.02	0.43
		Ad Valorem Totals	3.1191	56.67	-3.21	53.46
		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				63.41
NET ASSESSED		1,817				
Use Online Banking through your bank to pay your property taxes electronically. Make Credit Card and E-Check payments online at <a href="http://esmeraldanv.devnetwedge.com">esmeraldanv.devnetwedge.com</a> (convenience fee will apply)			TOTAL		\$296.98	
			IF YOUR TAXES ARE INCLUDED IN YOUR MORTGAGE PAYMENT, DO NOT PAY THIS BILL.			

.... CHANGE OF ADDRESS? PLEASE INDICATE ON REVERSE SIDE OF STUB ....

**4TH INSTALLMENT**

DUE ON OR BEFORE

March 3, 2025

AMOUNT

\$56.12

AMOUNT BARCODE



PARCEL NUMBER

001-185-05

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 4TH INSTALLMENT.

**3RD INSTALLMENT**

DUE ON OR BEFORE

January 6, 2025

AMOUNT

\$56.12

AMOUNT BARCODE



PARCEL NUMBER

001-185-05

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 3RD INSTALLMENT.

**2ND INSTALLMENT**

DUE ON OR BEFORE

October 7, 2024

AMOUNT

\$61.73

AMOUNT BARCODE



PARCEL NUMBER

001-185-05

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 2ND INSTALLMENT.

**1ST INSTALLMENT**

DUE ON OR BEFORE

August 19, 2024

AMOUNT

\$123.01

AMOUNT BARCODE



PARCEL NUMBER

001-185-05

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 1ST INSTALLMENT.

- Dashboard
- Assessment
- Names
- Site Address
- Personal Exemptions
- Genealogy
- Assessor's Desc
- Legal Description
- Notes
- Correspondence
- URL
- Images
- PDF Images
- Listings
- Sales
- Abatements
- Tax Cap Abatement
- Spec. Assess
- BOE Information
- Sketch
- US Res. Cost
- Personal Property
- US Com/Ag Cost
- Land Costing
- Ag Deferred
- Total Value
- Struct. Summ. Rpt.
- Prop. Rec. Card
- Comparables
- Income Approach
- User Defined 1
- Patented Mining Claims
- Tax Payments

PARCEL DETAIL

Tax District: 010 - Goldfield

Tax Status: Taxable ☐ Redacted

Land Use: 100 - Vacant - Unknown/Other

Prev. Land Use:

Neighborhood: 010 - Goldfield

Market Area:

Reappraisal Area: Area 1

APH:

Zoning:

Grouped With:

Edit Group:

NOTES

Public Notes

SITE ADDRESS

Site Address List

406 N SUNDOS AVE

ASSESSOR'S DESCRIPTION

Assessor's Description

NAMES

Name:

OWNER

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

IMAGES

No images to display.

ASSESSMENT

2025

Useable	Land	Building	Per. Prop.	Totals
Residential	5,191	0	0	5,191
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	5,191	0	0	5,191

Assessed 35%

Useable	Land	Building	Per. Prop.	Totals
Residential	1,817	0	0	1,817
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	1,817	0	0	1,817

2024

Useable	Land	Building	Per. Prop.	Totals
Residential	5,191	0	0	5,191
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	5,191	0	0	5,191

Assessed 35%

Useable	Land	Building	Per. Prop.	Totals
Residential	1,817	0	0	1,817
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	1,817	0	0	1,817

2023

Useable	Land	Building	Per. Prop.	Totals
Residential	5,191	0	0	5,191
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	5,191	0	0	5,191

Assessed 35%

Useable	Land	Building	Per. Prop.	Totals
Residential	1,817	0	0	1,817
Com / Ind	0	0	0	0
Agricultural	0	0	0	0
Exempt	0	0	0	0
Totals	1,817	0	0	1,817

GENEALOGY

Parent Parcel(s)	Change Year	Child Parcel(s)	Change Year
------------------	-------------	-----------------	-------------

SALES

Sale Date	Doc Number	Selling Price	Parcels
5/10/2024	248762		1

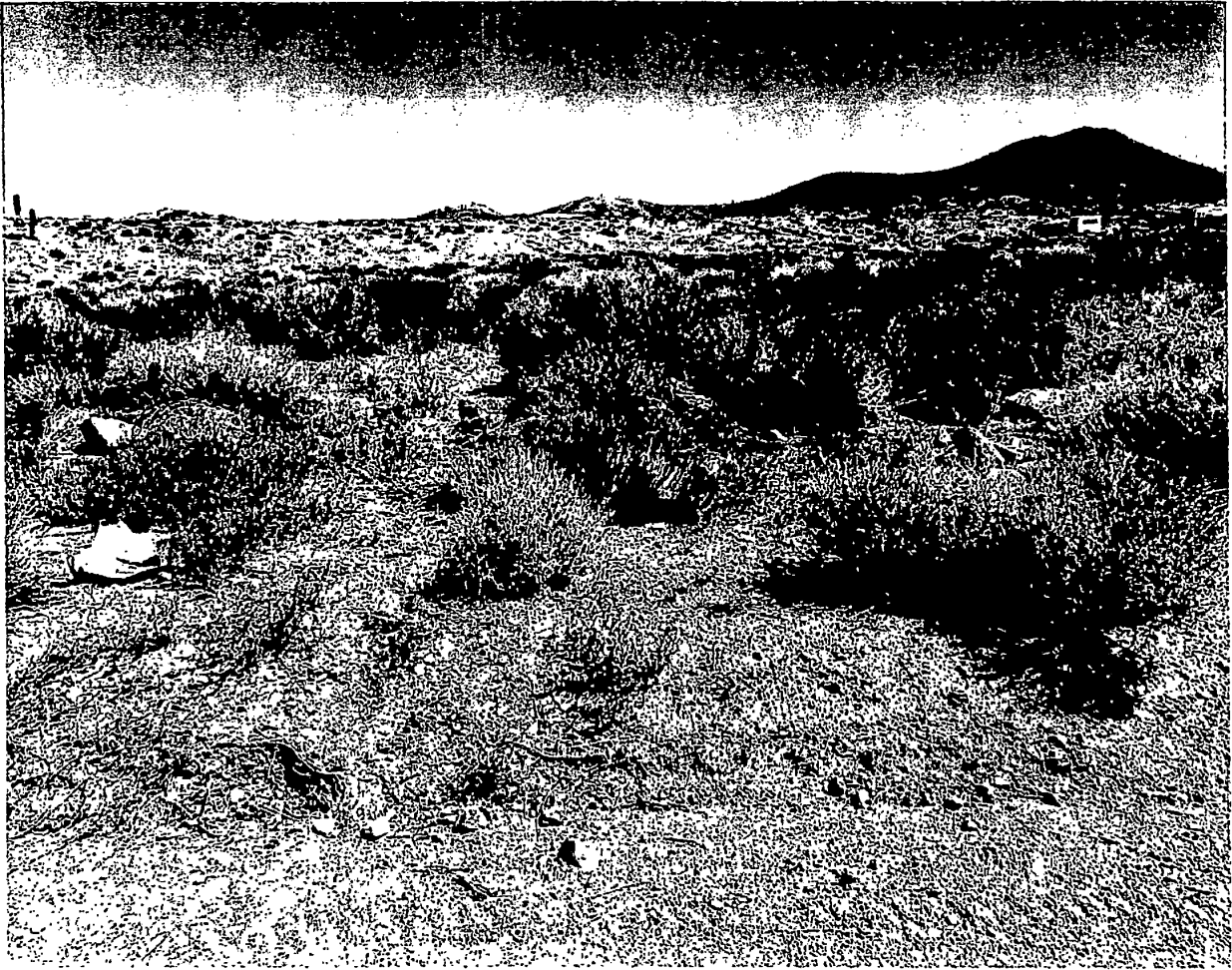
SKETCH

No sketches to display.

\$ 0

.11  
ACRES

RECEIVED FROM  
DANIEL J MECKFESSER  
8/9/99



001-185-05

8/11/24 PHOTO



001-185-05

1/3/05 PHOTO

2023 12/22/2024 4031-165-05

Parcel  
Create

Refresh Parcel Report

Dashboard

Assessment

Names

Site Address

Personal Exemptions

Generalogy

Assessor's Desc

Legal Description

Notes

URL

Images

PDF Images

Listings

Series

Adjustments

Tax Cap Adjustment

Spec Assess

EDGE Information

Search

MS Prop Cost

MS Conting Cost

Land Costing

Log Deleted

Total Value

Strat Summ Rpt

Prop Rec Card

Comparative

Income Approach

User Defined

Personal Living Claims

Tax Payments

PROPERTY USE

Residential Agricultural Commercial Industrial Exempt

RATIO FACTORS

Edgy Factor Used

Land Factor Used

Adjust

Remove

GENERATE ASSESSMENT LEVEL TO

Open Rol

Current Assessment Level Open Rol

Generate Assessment

DETAILS

Source	Building	Land
<input type="checkbox"/> MS Cost	<input checked="" type="checkbox"/> Land Cost	5.151
<input type="checkbox"/> Apply Study Factor	<input type="checkbox"/> Apply Study Factor	1.00000
<input type="checkbox"/> Building Market Adjusted Cost	<input type="checkbox"/> Land Market Adjusted Cost	0
<input type="checkbox"/> Building Comparables (Market)	<input type="checkbox"/> Land Comparables (Market)	0
<input type="checkbox"/> Board Value	<input type="checkbox"/> Board Value	0
<input type="checkbox"/> Building Manual	<input type="checkbox"/> Land Manual	0

Total Residential Building 0 Total Residential Land 5.151

PERSONAL PROPERTY

Personal Property Type	Exempt	Assessed	Value
Airplanes			
Billboards			
Manufactured Homes			
Machinery Equipment and Fixtures			
Farm Machinery			
Mining Equipment (State Reported)			
Other Personal Property			

Residential Totals	0	0	0
All Property Use Totals	0	0	0

NEW CONSTRUCTION / DEMOLITION / OMITTED

New Construction Value	0	Demolition Value	0	Omitted Value	0	New Land Value	0
<input type="checkbox"/> Apply Study Factor	1.00000	<input type="checkbox"/> Apply Study Factor	1.00000	<input type="checkbox"/> Apply Study Factor	1.00000	<input type="checkbox"/> Apply Study Factor	1.00000

Total Construction	0	Total Demolition	0	Total Omitted	0	Total New Land	0
--------------------	---	------------------	---	---------------	---	----------------	---

TOTALS

Total Building Value	0	Total Land Value	5.151
Total Value	5.151		

PARTIAL EXEMPT DETAIL

Source	Amount	Partial Exemption	Amount
--------	--------	-------------------	--------

MULTI USE TOTALS

Total Building Value	0	Total Land Value	5.151
Total Value	5.151		

Partial Exempt Total 0

ESMERALDA  
COUNTY

NOV 09 2022

ASSESSOR'S  
OFFICE

Remove from Exempt  
Per NRS  
361.065 up

1999

**This Indenture**

made the 9th

day of

August

one thousand nine hundred and 99

Between

Daniel J. Mackfessel

the party

of the first part,

and

Esmeralda County School District

P.O. Box 560

Goldfield, NV 89413

the party

of the second part,

Witnesseth:

that the party

of the first part, in consideration of the sum of

- zero -

dollars,

lawful money of the United States of America, to his in hand paid by the

part y of the second part, the receipt whereof is hereby acknowledged, do hereby release

and forever QUITCLAIM unto the party of the second part, and to all

heirs and assigns all the certain lot, piece, or parcel of land situate in the

town of Goldfield, County of Esmeralda

State of Nevada

, and bounded and described as follows, to wit:

Lot 4, Block 74, District 1.0

Parcel 001-185-05, Roll 000962 at the nearest intersection of Sundog Avenue and Ramsey Avenue. The fourth lot on the right on Sundog north of Ramsey.

Together with the tenements, hereditaments, and appurtenances thereunto belonging or appertaining and the reversion and reversions, remainder and remainders, rents, issues, and profits thereof.

We Have and to Hold the said premises, together with the appurtenances, unto the part y of the second part, and to heirs and assigns forever.

In Witness Whereof, the part y of the first part has hereunto set his hand the day and year first above written.

Signed and Delivered in the Presence of Judith E. Moas

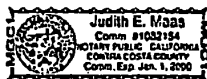
Daniel J. Mackfessel

**Emeralda County**

**CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT**

State of California  
 County of Contra Costa  
 On Dec 5 1999 before me, Judith E. Maas  
Name and Title of Officer (e.g., "Jane Doe, Notary Public")  
 personally appeared Daniel J. Mackoski  
(Signature of Signer(s))

☒ personally known to me — OR — ☐ proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.



WITNESS my hand and official seal.

Judith E. Maas  
Signature of Notary Public

**OPTIONAL**

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

**Description of Attached Document**

Title or Type of Document: \_\_\_\_\_

Document Date: \_\_\_\_\_ Number of Pages: \_\_\_\_\_

Signer(s) Other Than Named Above: \_\_\_\_\_

**Capacity(ies) Claimed by Signer(s)**

Signer's Name: \_\_\_\_\_

- ☐ Individual  
☐ Corporate Officer  
 Title(s): \_\_\_\_\_  
☐ Partner — ☐ Limited ☐ General  
☐ Attorney-in-Fact  
☐ Trustee  
☐ Guardian or Conservator  
☐ Other: \_\_\_\_\_

RIGHT THUMBPRINT OF SIGNER  
Top of thumb here

Signer Is Representing: \_\_\_\_\_

Signer's Name: \_\_\_\_\_

- ☐ Individual  
☐ Corporate Officer  
 Title(s): \_\_\_\_\_  
☐ Partner — ☐ Limited ☐ General  
☐ Attorney-in-Fact  
☐ Trustee  
☐ Guardian or Conservator  
☐ Other: \_\_\_\_\_

RIGHT THUMBPRINT OF SIGNER  
Top of thumb here

Signer Is Representing: \_\_\_\_\_

© 1995 National Notary Association • 8226 Revolved Ave., P.O. Box 7184 • Concord, CA 94020-7184

Print No. 5007

Recorder: Call Toll-Free 1-800-876-0437

27

File No. 152951

Recorded at the request of Don Francom, Superintendent

March 29 A.D. 2000 at 14 Minutes Past 8 O'Clock A M.

in Book 203 of OFFICIAL RECORDS, Pages 26-27

Records of Emeralda County, Nevada

By Karen Scott  
County Recorder

Deputy Recorder

FEES \$ 8.00

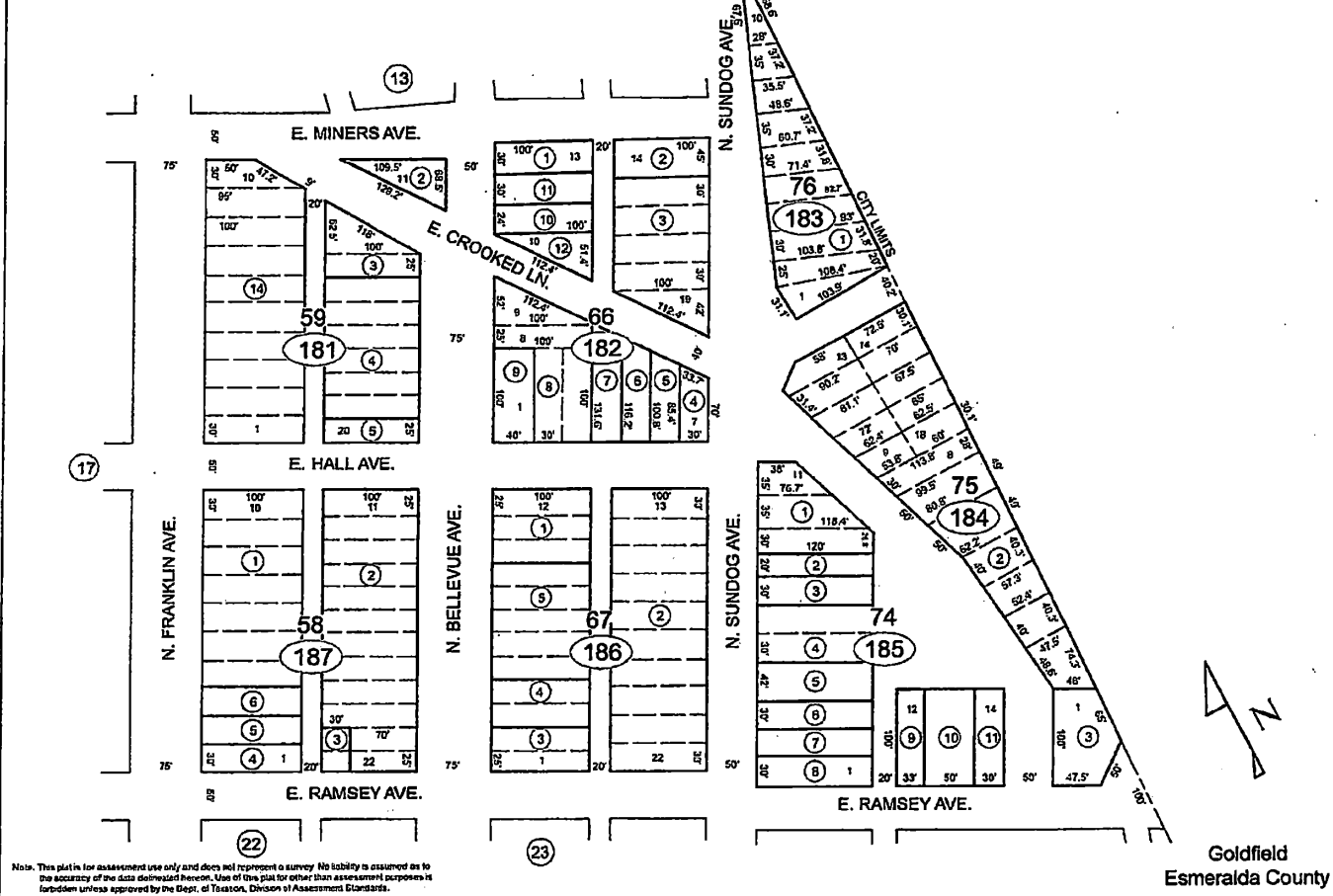
STATE FEES \$ \_\_\_\_\_

27



Portion of Sec. 2, T3S, R42E

01-18



LaCinda Elgan  
Esmeralda County Treasurer  
(775) 485-6309  
www.accessesmeralda.com

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



**TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025**

**PROPERTY DESCRIPTION**

PARCEL NUMBER	DISTRICT	ROLL NUMBER	PROPERTY LOCATION
002-014-03	020	2024045397	350 GALENA ST

MAKE REMITTANCE PAYABLE TO:  
ESMERALDA COUNTY TREASURER  
PO Box 547 Goldfield, NV 89013

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

YOUR CHECK IS YOUR RECEIPT  
IF RECEIPT IS NEEDED CHECK HERE AND  
RETURN ENTIRE BILL WITH YOUR PAYMENT ☐

ALL PAYMENTS MUST BE IN U.S. DOLLARS THROUGH A U.S. BANK

NOTE: IF PAYMENT IS MADE BY CHECK, RECEIPT IS  
VOID IF NOT HONORED BY BANK

Information concerning taxing authorization, rates and uses of taxes collected can be found at [esmeraldanv.devnetwedge.com](http://esmeraldanv.devnetwedge.com) or by calling (775) 485-630

IMPORTANT: SEE TAX INFORMATION ON REVERSE SIDE  
SPECIAL TAXES ARE IN ADDITION TO YOUR TAX RATE

ASSESSED VALUATION		DISTRIBUTION OF TAX AMOUNTS				
DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREABATEMENT AMOUNT	ABATEMENT/ RECAPTURE AMOUNT	TAX AMOUNT
Exempt Value	10,671	STATE	0.1700	3.10	-3.10	0.00
		ST. IND.	0.0150	0.27	-0.27	0.00
		GENERAL	2.1281	38.76	-38.76	0.00
		SCHOOL	0.7500	13.66	-13.66	0.00
		CO MED ASSIST	0.0100	0.18	-0.18	0.00
		Ag. Extension	0.0000	0.00	0.00	0.00
		YOUTH SERVICE	0.0010	0.02	-0.02	0.00
		HEALTH/WELFARE	0.0200	0.36	-0.36	0.00
		ESMERALDA COUNTY	0.0000	0.00	0.00	0.00
		SILVER PEAK TOWN	0.0000	0.00	0.00	0.00
		ESMERALDA COUNTY SCHOOLS	0.0000	0.00	0.00	0.00
		CAPITAL PROJECTS	0.0250	0.46	-0.46	0.00
		Ad Valorem Totals	3.1191	56.81	-56.81	0.00
		Solid Waste Asmt Fee				66.00
		Special Assmnt Totals				66.00
		Prior Year				115.45
NET ASSESSED		0				
Use Online Banking through your bank to pay your property taxes electronically. Make Credit Card and E-Check payments online at <a href="http://esmeraldanv.devnetwedge.com">esmeraldanv.devnetwedge.com</a> (convenience fee will apply)			TOTAL		\$189.79	
IF YOUR TAXES ARE INCLUDED IN YOUR MORTGAGE PAYMENT, DO NOT PAY THIS BILL.						

.... CHANGE OF ADDRESS? PLEASE INDICATE ON REVERSE SIDE OF STUB ....

**1ST INSTALLMENT**

DUE ON OR BEFORE

August 19, 2024

AMOUNT

\$186.49

AMOUNT BARCODE



PARCEL NUMBER

002-014-03

PARCEL BARCODE



DETACH AND MAIL THIS STUB  
WHEN PAYING 1ST INSTALLMENT.

SPECIAL ASSESSMENTS OWED  
NOT AD VALOREM!

2023 (2023 - 2024) 002-014-01

Active Parcel  
Created

Refresh Parcel Report

Dashboard Brief Current Year Detail Historical Detail

Tax Payments

BRIEF

	(2021 - 2024)	First Installment	Second Installment	Third Installment	Fourth Installment	Totals
Assessment	Tax Billed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tax Bill	Interest Billed	\$1.50	\$0.82	\$2.90	\$9.73	\$14.95
Notes	Cost Billed	\$0.00	\$0.00	\$0.00	\$8.10	\$8.10
Names	Special Asmt Billed	\$37.50	\$37.50	\$37.50	\$37.50	\$150.00
Correspondence	Total Billed	\$39.00	\$38.32	\$40.40	\$55.33	\$173.05
Site Address	Amount Paid	\$39.00	\$17.00	\$0.00	\$0.00	\$56.00
Assessor's Desc	Total Unpaid	\$0.00	\$21.32	\$40.40	\$55.33	\$117.05
Legal Description	Batch Number	2023000172	2023000172			
Genealogy	Date Paid	09/18/2023	09/18/2023			
Delinquent Case	Receipt Number	2023001679	2023001679			
Spec. Assess	Cashier Code	SROPER	SROPER			
URL	Paid By	JA COUNTY SCHOOL DIST	JA COUNTY SCHOOL DIST			
Images	Payment Method	Check	Check			
PDF Images						
Tax Cap Abatement						

RECEIPT HISTORY

Batch	Receipt	Cashier	Date	Paid By	Notes	Amount	Adj. Type
2023000172	2023001679	SROPER	09/18/2023	ESMERALDA COUNTY SCHOOL DIST		\$56.00	

RECEIPT TENDERED DETAIL

Type	Check #	Payment Type	Amount
Check	16229	Mail	\$56.00

REFUND HISTORY

Refund Type	Receipt No.	Status	Payment Date	Amount Refund	Notes
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Totals: \$56.00

RECEIPT PROPERTY DETAIL

Year	Seq	Int	Property Key	Tax Due	Int/Cost Due	Amount Paid
2023	RE	1	00201403	\$37.50	\$1.50	\$39.00
2023	RE	2	00201403	\$17.00	\$0.00	\$17.00

Totals: 1 Property \$56.50 \$1.50 \$58.00

SPECIAL ASSESSMENTS OWED -  
NOT TAXES

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

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February 26<sup>th</sup>, 2025

10:00 a.m.

Esmeralda County Courthouse

403 E. Crook Ave., 2<sup>nd</sup> 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 Guerreiro, 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.

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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 Marlana 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

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

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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.

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

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No action was made on this agenda item.

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

Christy Martin-Henshaw made the motion to approve the February 22<sup>nd</sup>, 2024 Esmeralda County Board of Equalization Meeting Minutes and approve the February 13<sup>th</sup>, 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 4<sup>th</sup>, 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.

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<p>1. Article Addressed to:</p> <p><b>Ryan Russell, Esq</b>  <b>Allison McKenzie, Ltd</b>  <b>P.O. Box 646</b>  <b>Carson City, NV 89702</b></p>		<p>B. Received by (Printed Name)  <i>Lori Anne</i></p> <p>C. Date of Delivery  <i>2/25/25</i></p>	
<p>2. Article Number (Transfer from service label)  <b>7022 0410 0000 0805 2784</b></p>		<p>3. Service type</p> <p><input type="checkbox"/> Adult Signature <input type="checkbox"/> Priority Mail Express®</p> <p><input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Registered Mail™</p> <p><input type="checkbox"/> Certified Mail® <input type="checkbox"/> Registered Mail Restricted Delivery</p> <p><input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Signature Confirmation™</p> <p><input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Signature Confirmation Restricted Delivery</p> <p><input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Restricted Delivery</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> All Restricted Delivery</p>	
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<p>1. Article Addressed to:</p> <p><b>Esmeralda County School District</b>  <b>Attn: Anabel Guerra</b>  <b>P.O. Box 129</b>  <b>Dyer, NV 89010</b></p>		<p>B. Received by (Printed Name)  <i>Wendy Ann Horton</i></p> <p>C. Date of Delivery  <i>FEB 20 2025</i></p>	
<p>2. Article Number (Transfer from service label)  <b>7022 0410 0000 0805 3613</b></p>		<p>3. Service type</p> <p><input type="checkbox"/> Adult Signature <input type="checkbox"/> Priority Mail Express®</p> <p><input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Registered Mail™</p> <p><input type="checkbox"/> Certified Mail® <input type="checkbox"/> Registered Mail Restricted Delivery</p> <p><input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Signature Confirmation™</p> <p><input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Signature Confirmation Restricted Delivery</p> <p><input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Restricted Delivery</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> All Restricted Delivery</p>	
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<p>1. Article Addressed to:</p> <p><b>Dan Peterson</b>  <b>PO Box 77</b>  <b>Dyer, NV 89010</b></p>		<p>B. Received by (Printed Name)  <i>DAN PETERSON</i></p> <p>C. Date of Delivery  <i>2/20/25</i></p>	
<p>2. Article Number (Transfer from service label)  <b>7022 0410 0000 0805 3705</b></p>		<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature <input type="checkbox"/> Priority Mail Express®</p> <p><input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Registered Mail™</p> <p><input type="checkbox"/> Certified Mail® <input type="checkbox"/> Registered Mail Restricted Delivery</p> <p><input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Signature Confirmation™</p> <p><input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Signature Confirmation Restricted Delivery</p> <p><input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Restricted Delivery</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> All Restricted Delivery</p>	
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<p>1. Article Addressed to:</p> <p><b>Christy Martin</b>  <b>PO Box 77</b>  <b>Dyer, NV 89010</b></p>		<p>B. Received by (Printed Name)  <i>Christy Martin</i></p> <p>C. Date of Delivery  <i>2/20/25</i></p>	
<p>2. Article Number (Transfer from service label)  <b>7022 0410 0000 0805 3705</b></p>		<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature <input type="checkbox"/> Priority Mail Express®</p> <p><input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Registered Mail™</p> <p><input type="checkbox"/> Certified Mail® <input type="checkbox"/> Registered Mail Restricted Delivery</p> <p><input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Signature Confirmation™</p> <p><input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Signature Confirmation Restricted Delivery</p> <p><input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Restricted Delivery</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> All Restricted Delivery</p>	
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