

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 13th, 2025 at 10am

February 14th, 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 20th, 2025 Affidavit of Publication for New Date of the Board of Equalization Meeting April 3rd, 2025: Esmeralda County School District Appeal Packet

February 26th, 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)

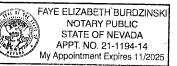
Suzanne Cochrell, being 1st duty sworn, deposes and says: That she is the Legal Clerk for the Tonopah Times-Bonanza & Goldfield News, a weekly newspaper regularly issued, published and circulated in the Town of Tonopah, County of Nye, State of Nevada, and that the advertisement, a true copy attached 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 July Chizalry Buntan



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 acknowledgement 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



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 13th, 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^{th} , 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.

Sincerely.

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:

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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



Certified # 7022 0410 0000 0805 3613

February 14, 2025

TO: Esmeralda County School District

Attn: Anabel Guerrero

P.O. Box 129 Dyer, NV 89010

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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If you need anything else from me, please let me know. My telephone number is 775-485-6309 or you can email me at <u>ajewell@esmeraldacountyn</u>v.gov.

Sincerely,

Angela lewell



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

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Sincerely

Angela Jewell



Tracking # 7022 0410 0000 0805 3705

February 14, 2025

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

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

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(Na

Angela Jewell



Tonopah Times-Bonanza 150 Main Street P. O. Box 1112 Толораh, Nevada 99049

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

FAYE ELIZABETH BURDZINSKI
NOTARY PUBLIC
STATE OF NEVADA
APPT. NO. 21-1194-14
My Appointment Expires 11/2025

NOTICE TO TAXPAYERS

NOTICE OF MEETING OF ESMERALDA COUNTY BOARD OF EQUALIZATION

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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: District Office Fax: (775) 485-6382

(775) 485-3511

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

(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, Financial Manager

Kathleen Keyes, Esmeralda County Assessor cc:

Esmeralda County Board of Equalization

Esmeralda County Commissioners

Esmeralda County School Board of Trustees

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AUTHORIZED SIGNATURE

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17126

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O	001-085-03 2324 2425	589,06
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0	001-175-12 2425	273.87
0	001-175-14 2425	313.87
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c	001-221-01 2324 2425	218.04
0	001-224-01 2324 2425	218.91
c	001-231-12 2324 2425	218.04
O	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	183.25
0	002-016-02 2324 2425	90 40
0	007-281-03 2324 2425	185.03

TO Esmeralda County Treasurer
THE P.O. Box 547

ORDER Goldfield, NV 89013 OF

17126

Safeguard Lithi USA

ESMERALDA COUNTY SCHOOL DISTRICT, NEVADA 89010

M04SF007282 3/24 \$8,731.36

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AGENDA REQUEST FORM

FOR ESMERALDA COUNTY BOARD OF COMMISSIONERS MEETING Meeting Name: CBOE

Date Submitted: 1/16/2025 Meeti	ing date requested_	2/13/2025 2 2612
Will be presented by: Kathleen R	Keyes	(see schedule to confirm) (please print clearly)
CONTACT PHONE NUMBER 775-485-6380	EMAIL_ kkeye	es@esmeraldacountynv.gov
WILL AN ACTION BE NEEDED ON THIS ITEM?	YES	NO (YOU MUST CHECK ONE)
DISCUSSION/DECISION: (This must be a clear and action you are requesting, for example: approve person, etc., or if this is just a discussion, please Discuss and Decide if the Esmeralda Co for Tax Exempt status under NRS 361.0	e and sign document indicate clearly) Dunty School Dis	ts, approve report, give direction to entity or
RELATED DEPARTMENTS NOTIFIEDYES If YES, whom, District Attorney (review contra Department Sign they received notification. signed request will not be accepted, CBOE Clerk	act) and Vera Boye Please note, if dep	partment notification is needed and is not
Department_CBOE Clerk	SignatureVI	a 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 marked for signatures and provide three (3) copies.) IS THIS A BUSINESS IMPACT STATEMENT YES guidance)		·
PLEASE NOTE: Any agenda request that does not provide the scheduled meeting may have the agenda request tables	· ·	mation prior to or duri
Person submitting agenda request	Received by	date

ESMFRALDA COUNTY IS AN EQUAL OPPORTUNDY EMPLOYER AND PROVIDER

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

KEITH KETOLA

ROBERT MORGAN-BEESLEY



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.

RYAN D. RUSSELL

RDR/jb Enclosures cc: EsCSD

4857-8779-5433, v. 1

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°. If the oppeal 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 Printer Type: Part A. PROPERTY OWNE	R/ PETITIONER I	NFORM#	ATION (Agent's In	formation to be cor	nplated in Part Hi
THE UP PROPERTY OWNER AS IT APP	TARS ON THE TAX ROLL.				
PAME OF PETITIONER OF DIFFERENT TO	da County School Di	strict Bo	ard of Trustees	****	
		JSTED IN PAR	RTA)-	TITLE	
J MAILWG ADDRESS OF PETITIONER (ST	lames Fossett			Superinte	endent
		(XX)		EMAIL ADDRESS	
P.O. Box 12				jfossett@ed	sdnv.org
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		9010	775-572-325	0	775-572-3
Part B. PROPERTY OWN	IER ENTITY DESI	CRIPTIO	N		
Check organization type which bes	st describes the Propert	ty Owner If	an entity and not a n	alural person. Nat	wal persons may skip Par
☐ Sole Proprietorship	☐ Trust			Corporation	
Limited Liability Company	(LLC) LI General o	r Limited F	Partnership 🖸	Government or	Governmental Agency
U Other, please describe:					
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The organization described a	bove is a pon-profit	organizati	on 13 Voc	□ No	
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Employee, Officer, or Own	ner of Lessee of lear	sehold, pa	esessary interest	or beneficial in	terest in real property
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ASSESSOR'S PARCEL NUMBER (APN)			7.222		
1	01-022-01		ACCOUNT NUMBER		
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	Authorized Agentic on tact Information:			me'		· · · · · · · · · · · · · · · · · · ·
	Ryan Russell				t Counsel	
	AUTHORITED AGENT COMPANY, FAPRICABLE	*****		BANL ADDRESS		
	Allison Mack			musseli@ellis	onmackenzie.com	
	APUNG ACCRESS OF AUTHORIZED AGENT STREET ACC P.O. Box 648	RESS CRP.	CL BCDY			
	div	STATE.	ZP CXIDE	DAVIDE DENE	STAFF STAFFERA	FAX NUMBER
	Carson City	NV	89703	775-687-0202		775-882-7918
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	limenty withthe my appeal to the Cou	nty Board	of Equalization,			
	Signature of Owner or Authorized Agent/Attor	nev		Data		
	- D					

LaCinda Eigan Esmanda County Clerk/in (775)485-6309

REAL PROPERTY TAXES FOR FISCAL YEAR

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

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ESMERALDA COUNTY, NV 2024-248937

Total \$0.00

06/12/2024 08:22 AM

ESMERALDA COUNTY EX-OFFICIO

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APN: 001-022-01 Return to: Esmeralda County Treasurer P.O. Box 547 Goldfield, Nevada 89013



VERABOYER, 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

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

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

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

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

Memorandum

To: Anabel Guerrero

From: Ryan Russell

Re: Esmeralda County School District Property Taxation

Date: May 2, 2024

Ouestion 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. 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. 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,

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

² See letter from Anabel Guerroro to Kathy Keys

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

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<u>No. 1</u>, 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:

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

⁴ Sec NRS 386.350

⁵ See NRS 386,790

ESMERALDA County Board of Equalization Petition for Review of Taxable Valuation

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

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

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

001-085-01

LECINDE Eigen EXEMPTALDA COUNTY EXEMPTALDA COUNTY (775):IS-62078 REAL PROPERTY TAXES FOR FISCAL YEAR

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			NEALTHWELFAR		0.0200	0.63	-0.02	0.81		
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APN: 001-085-01 Return to: Esmeralda County Treasurer

P.O., Box 547 Goldfield, NV 89013 ESMERALDACOUNTY, NV 2024-248783

Total \$0.00

06/10/2024 10:19 AM

ESMERALDA COUNTY EX-OFFICIO

Pgs≃1



VERA BOYER, RECORDER

SSTAY STATUES

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

TRUSTEE CERTIFICATE

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

The Property is described as follows:

001-085-01

120 E ALUMINUM STREET

Lot(s) 5-8 Block

186

Dist. .010, Goldfield

Owner and/or Taxpayer: ESMERALDA COUNTY SCHOOL DISTRICT

Delinquent Taxes

\$ 87.56

Penalites, Interest

\$ 10.70

Misc. costs

\$ 8.10

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

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

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

Esmeralda County Treasurer and Ex-Officia Tax Receiver

Memorandum

To: Anabel Guerrero

From: Ryan Russell

Re: Esmeralda County School District Property Tuxation

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. 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. The statute clearly indicates that properties owned by a School District used for school purposes are exempt and the properties in question are being used in this way. Therefore, the School District should be exempt for taxation under the statute.

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

² See letter from Anabel Guerrero to Kathy Keys

The Assessor argues the lots in question are vacant, not being used for school purposes, and therefore the tax exemption does not apply. 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. 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.

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 Cntv. Power Dist.

No. 1, 60 Nev. 401, 111 P.2d 528, 531 (1941). Trying to assert a technical definition of a school purpose to assess taxes against School District property is contrary to over 80 years of precedent.

Conclusion:

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

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

⁴ See NRS 386.350

³ 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 Esmerata County Cent/Treasura (775)485-5309

ESMERALDA COUNTY REAL PROPERTY TAXES FOR FISCAL YEAR

2024 - 2025

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1		 	HEALTHWELFAR ESPECIALIZACIONITY GOLDFIELD TOWN		1,13	-0.03	1.10
į			ESMERALDA COUNTY SCH CAPITAL PROJECTS	0.0250	1,41	-0.64	1.37
Y JOS	į	· .	Ad Valorem Totals	3.1181	175.10	-9,39	168.71
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			Special Assent Totals				171.00
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APN: 001-085-03 Return to: Esmeralda-County Treasurer P.O. Box 547 Goldfield, Nevada 89013

ESMERALDA COUNTY, NV

Total S0.00 ESMERALDA COUNTY EX-OFFICID



VERABOYER, RECORDER

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

Misc cost

20.53 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 Goldfield, Nevada, this XH 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?

Ruie:

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

⁴ See NRS 386,350

⁵ Sec NRS 386,790

ESMERALDA County Board of Equalization Petition for Review of Taxable Valuation

CONTINUATION

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

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

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

001-085-04

LaCinda Elgan ESMERALDA COUNTY Emercia Courty Continues REAL PROPERTY TAXES FOR FISCAL YEAR 2004 - 2025

TAXES FROM JULY 1, 2024 THRU JUNE 30, 2025									
Ó)	PROPERTY LOCATION / DESCRIPTION								
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าเอาที่คือ เการ์ตาห์ก่อ	PO BOX 129 DYER, NV 85010				EF AN ACH	CHECK IS YOUR STHONAL RECEIPT IS NO A TELFADORESSED ST	EDED, PLEASE		
0	NOTE: IF YOU HAVE A LENDER WHO PAYS YOUR TAXES, PLEASE FORWARD THIS TAX BILL TO THEM.								
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APN: 001-085-04 Return to: **Esmeralda County Treasurer** P.O. Box 547 Goldfield, Nevada 89013

ESMERALDA COUNTY, NV 2024-248785

Total So on

06/10/2024 10:19 AM

ESMERALDA COUNTY EX-OFFICIO

VERABOYER, RECORDER

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 Misc cost

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

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

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

LaCinda Elgan, Esmeralda County Treasurer and

Ex-Officio Tax Receiver.

Memorandum

To: Anabel Guerrero

From: Ryan Russell

Re: Esmeralda County School District Property Taxation

Date: May 2, 2024

Question 1:

Are School District properties exempt from taxation under NRS 361.065?

Rule:

NRS 361.065 states:

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

Analysis:

"[W]hen a statute's language is plain and its meaning clear, the courts will apply that plain language." Pub. Employees' Ret. Sys. of Nevada v. Gitter, 133 Nev. 126, 131, 393 P.3d 673, 679 (2017). The Esmeralda County Assessor ("Assessor") argues that only federal, state, and local government properties are exempt from taxation based on ownership and all other properties exemption from taxation is based on use of the property. 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. 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.

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

² See letter from Anabel Guerrero to Kathy Keys

PCL XL error Error: Operator: Position:

IllegalOperatorSequence ReadImage 374



Esmeralda County Assessor's Office

Kathleen R. Keyes - Assessor
PO Box 471
Goldfield, NV 89013
Office: (775) 485-6380
Email 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?

Page 1 of 2

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 Valorum 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: Central Office Fax: (775) 572-3250 (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,

SBE 171

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 2024044304 PROPERTY LOCATION

001-085-03 010 20240

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 esmeraldany.devnetwedge.com or by calling (775) 485-630

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Use Online Banking through your bank to pay your property taxes electronically, Make Credit Card and E-Check payments online at <u>esmeraldanv.devnetwedge.con</u> (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

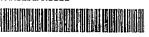
\$84.43

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

TRUOMA

\$84.43

AMOUNT BARCODE



PARCEL NUMBER

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

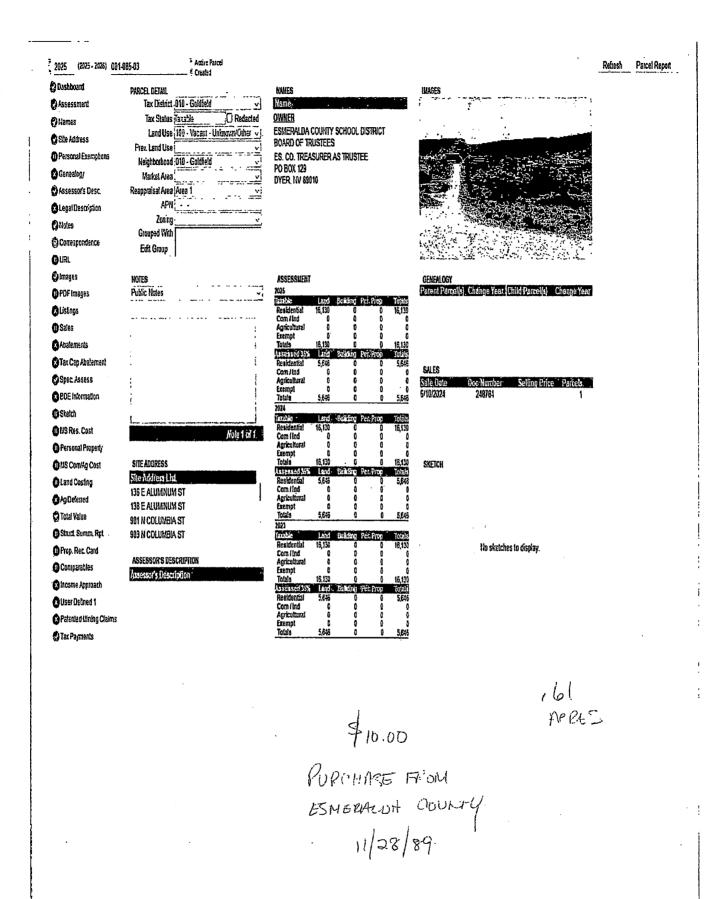
AMOUNT BARCODE



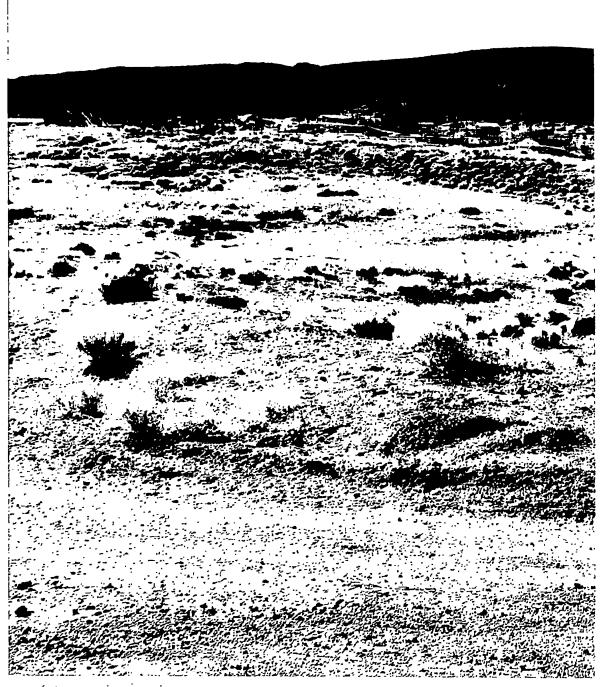
PARCEL NUMBER
001-085-03
PARCEL BARCODE



DETACH AND MAIL THIS STUB WHEN PAYING 1ST INSTALLMENT,



8)14/24 PH570



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	ASSESSOR'S
	OFFICE

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GRANT, BARGAIN AND SALE DEED

THIS INDENTURE, made this 20th day of Cilculate , 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 Esmeralds, State of Nevada:

town of Goldfield Savada;

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

Parcel 01-101-03 Lots 4 through 16 Block 181 Comm of Goldfield, Nevada;

Parcel 01-101-05 Lots 21 Chrough 24 Block 181, comm of Goldfield Havada;

Parcel 01-055-08 Lots Chrough 25 Block 186, comm of Goldfield Havada;

Parcel 01-055-08 Lots Chrough 3 Block 186, comm of Goldfield Nevada;

Parcel 01-055-01 Lors 2 Strough 3 Block 186, comm of Goldfield Rayabalkand

Parcel 01-015-01 Lors 2 Strough 3 Block 186, comm of Goldfield Rayabalkand

Parcel 01-035-01 (ots 1 Strough 18 Block 187, comm of Goldfield Rayabalkand

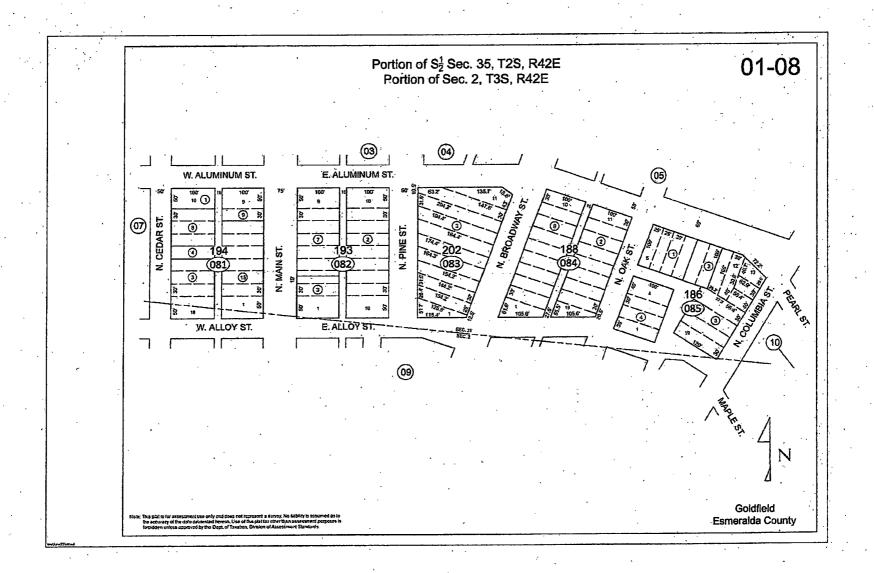
23 HUNTREY IL SCOTT 24 ATTRICET TO US 25

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9 through 17, Block 187 TOGETHER with the tenements, hereditaments and appurtenances thereunto belonging or appertaining, and the reversion 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 10 11 have executed this conveyance the day and year first hereinabove written. 12 COUNTY OF ESMERALDA 13 By LEO L, VAUGHAN, 11, Chairman Board of County Commissioners 14 15 16 LYAN SCOTT Esmeralda County Treasurer, 17 18 as Trustee 19 STATE OF NEVADA 20 COUNTY OF ESMERALDA) On this 18th 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 Esmersida, State of Nevada, who acknowledged that he executed the foregoing instrument on behalf of, and at the direction of, the Board of County Commissioners. 21 23 DURTHEY HEA CHANTE हा शाके 30

Rescraids 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 2024044305

PROPERTY LOCATION

001-085-04

010

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

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	ASSESSED VALUATION		DISTRIBUTION OF TAX AMOUNTS					
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				TOTAL			6000 40	

Use Online Banking through your bank to pay your property taxes electronically. Make Credit Card and E-Check payments online at esmeraldanv.devnetwedge.com (convenience fee will apply)

\$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 VHEN 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

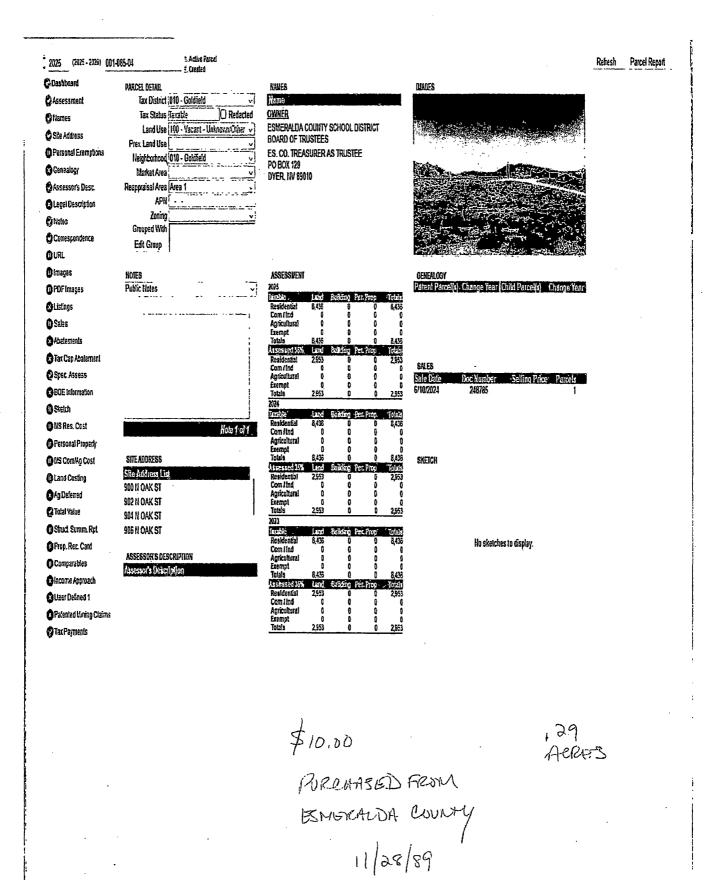
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PARCEL NUMBER 001-085-04 PARCEL BARCODE



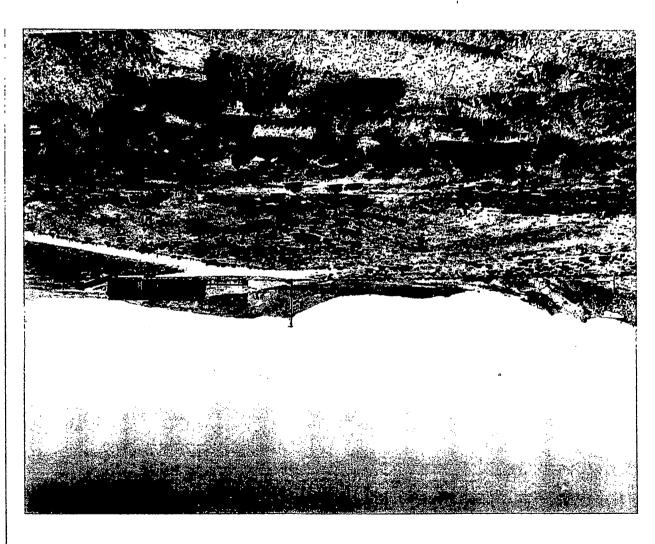
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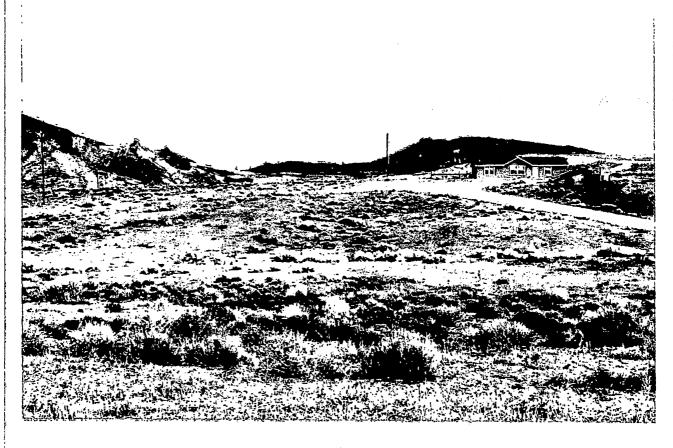


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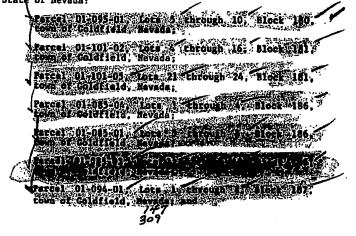
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GRANT, BARGAIN AND SALE DEED

THIS INDENTURE, made this 28 day of Colored , 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:



23 UNINEY 12 COUNTY 24 STEPART IN ARY 25 EXAM COPIE

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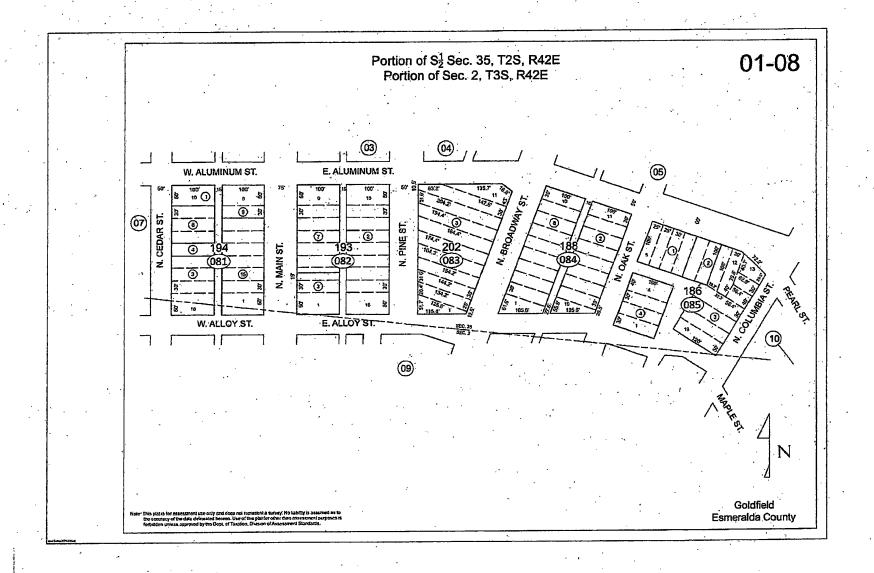
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01-096-02. Lots 9 Ehrough 17, Block 187. TOGETHER with the tenements, hereditaments and appurtenances 3 thereunto belonging or appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof. TO HAVE AND TO HOLD the said premises, together with the appurtenances, unto the said party of the second part, and to 8 its successors and assigns forever. IN WITNESS WHEREOF, the said parties of the first part 10 have executed this conveyance the day and year first hereinabove 11 written. 12 COUNTY OF ESMERALDA 13 By LEO L. VAUGHAN, II, Chairman Board of County Commissioners 14 15 16 LYAN SCOTT Esmeralda County Treasurer, 17 18 **48 Trustee** 19 STATE OF NEVADA 20 COUNTY OF ESMERALDA On this 18th 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 Essmeralda. State of Nevada, who acknowledged that he executed the foregoing instrument on behalf of, and at the direction of, the Board of County Commissioners. 21 22 23 **COUNTREY** SLAL COUNTS ST ATTMEMY . DOS B37 24 25 3/0

Esperaida 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

<u> </u>		PROPERIT	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 or by calling (775) 485-630

DESCRIPTION	VALUE				DISTRIBUTION OF TAX AMOUNTS					
	i	TAXING AGENCY	RATE	PREABATEMENT AMOUNT	ABATEMENT/ RECAPTURE AMOUNT	TAX AMOUNT				
Real Estale NET ASSESSED	6,538	STATE ST. IND. GENERAL SCHOOL CO.MED.ASSIST Ag. Extension YOUTH SERVICE HEALTHWELFAR ESMERALDA COUNTY GOLDFIELD TOWN ESMERALDA COUNTY SCHOOLE CAPITAL PROJECTS Ad Valorem Totals Solid Waste Asmt Fee Water Access Asmt Fee Sawer Access Asmt foo Special Assmnt Totals Prior Year	0.1700 0.1150 2.1281 0.7500 0.0100 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 3.1191	11.11 0.98 139.14 49.04 0.65 0.00 0.07 1.31 0.00 0.00 1.63 203.93	-0.03 -8.66 -1.37 -0.02 -0.00 -0.00 -0.04 -0.00 -0.00 -0.00	10.81 0.95 130.48 47.67 0.63 0.00 0.07 1.27 0.00 0.00 1.546 65.600 171.00 217.35				

Use Online Banking through your bank to pay your property taxes electronically.

Make Credit Card and E-Check payments online at <u>esmeraldanv.devnetwedge.con</u>

(convenience fee will apply)

L \$599.09
IF YOUR TAXES ARE INCLUDED IN YOUR

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

4TH INSTALLMENT

DUE ON OR BEFORE March 3, 2025

AMOUNT S91.12

MPORTANT: SEE TAX INFORMATION ON REVERSE SIDE

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 S91.12

AMOUNT BARCODE

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

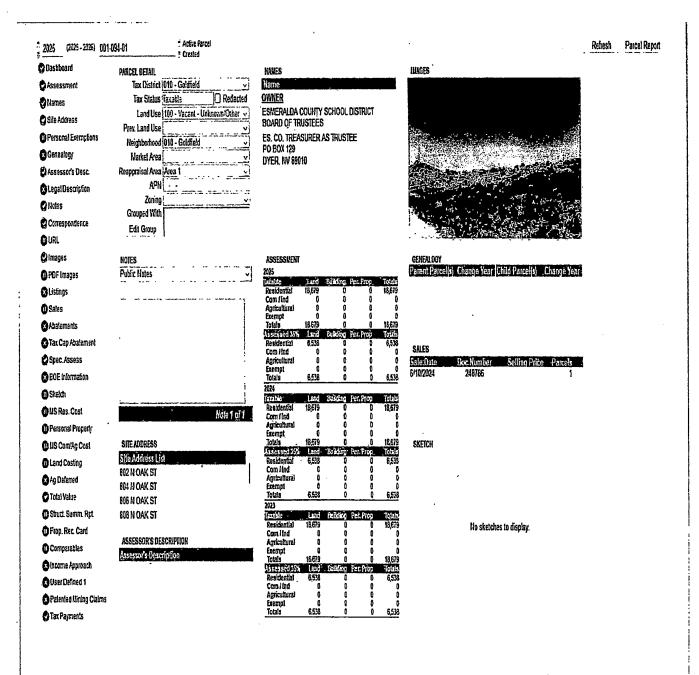
MORTGAGE PAYMENT, DO NOT PAY THIS BILL.

AMOUNT BARCODE

\$316.62

PARCEL NUMBER 001-094-01 PARCEL BARCODE

DETACH AND MAIL THIS STUB WHEN PAYING 1ST INSTALLMENT.



\$10.00
PURPHALID FROM
ESMERACIDIA COUNTY
11/28/89.

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001-014-01

8/14/24 14.00



001-094-01

1/3/25 17000

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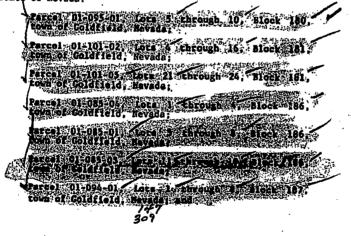
GRANT, BARGAIN AND SALE DEED

THIS INDENTURE, made this State day of Circle value.

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 Esmeralds, State of Nevada:



23 PRTMEY 11 COUNTY 24 STREAMY 25 STREAM COUNTY 18 CAST 25 STREAM COUNT

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9 through 17, Block 187 TOGETHER with the tenements, hereditaments and appurtenances 3 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 7 appurtenances, unto the said party of the second part, and to a its successors and assigns forever. IN WITNESS WHEREOF, the said parties of the first part 10 have executed this conveyance the day and year first hereinabove 11 12 written. COUNTY OF ESMERALDA 13 By LEO L. VAUGHAN, II, Chairman Board of County Commissioners 14 15 16 LYAN SCOTI Esmeralda County Treasurer, 17 18 as Trustee 19 STATE OF NEVADA 20 COUNTY OF ESMERALDA On this 18th 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. 21 22 23 **SOURTHEY** ELES COUNTS OT ATTURBET 24 MT 121 OFFICIAL CEAL

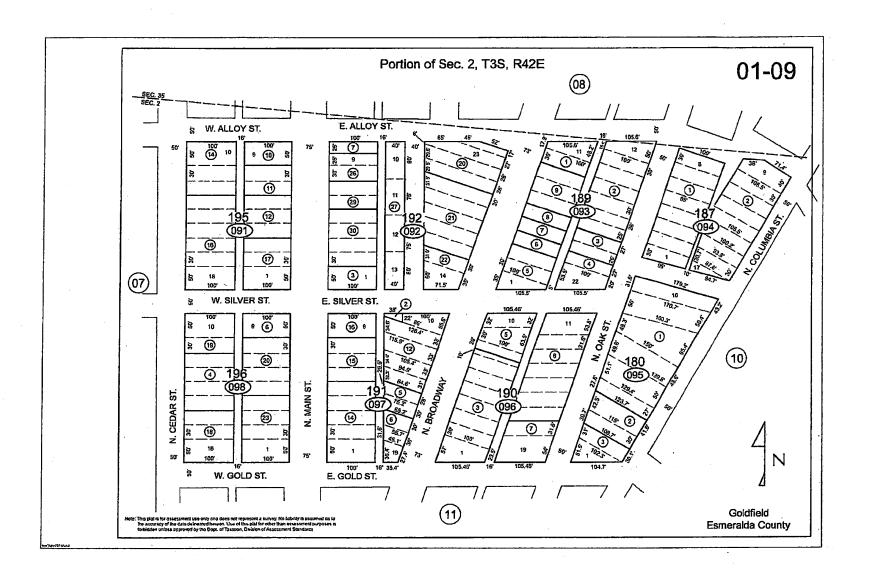
JANIS K. MERLINO

JANY P. PLESTAIT CA NEVADA

NYE COUNTY, NEVADA

LELOIDIMONI SELIES SOPI. 10, 1990 3/o

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

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ASSESSED VALUATION		DISTRIBUTION OF TAX AMOUNTS				
DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREABATEMENT AMOUNT	ABATEMENT! RECAPTURE AMOUNT	TAX AMOUNT
NET ASSESSED	6,930	STATE ST. IND. GENERAL SCHOOL CO.MED.ASSIST Ag. Extension YOUTH SERVICE HEALTHWELFAR ESMERALDA COUNTY GOLDFIELD TOWN ESMERALDA COUNTY SCHOOLE CAPITAL PROJECTS Ad Valorem Totals Scild Wasto Asmt Foo Water Access Asmt Fee Server Access Asmt feo Special Assmnt Totals Prior Year	0.1700 0.0150 2.1281 0.7500 0.0100 0.0000 0.0200 0.0000 0.0000 0.0250 3.1181	11.77 1.04 147.48 51.98 0.69 0.00 0.07 1.39 0.00 0.00 1.73 216.15	-0.31 -0.03 -9.17 -1.45 -0.02 -0.00 -0.00 -0.04 -0.00 -0.00 -0.00	11.4 1.0 138.3 50.5 0.6 0.0 0.0 0.0 0.0 1.6 205.0 15.0 171.0 229.9

Use Online Banking through your bank to pay your property taxes electronically.

Make Credit Card and E-Check payments online at <u>esmeraldany.devnetwedge.con</u>

(convenience fee will apply)

TAL \$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

3RD INSTALLMENT

DUE ON OR BEFORE January 6, 2025

AMOUNT \$94.02

AMOUNT BARCODE

AWOUNT 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

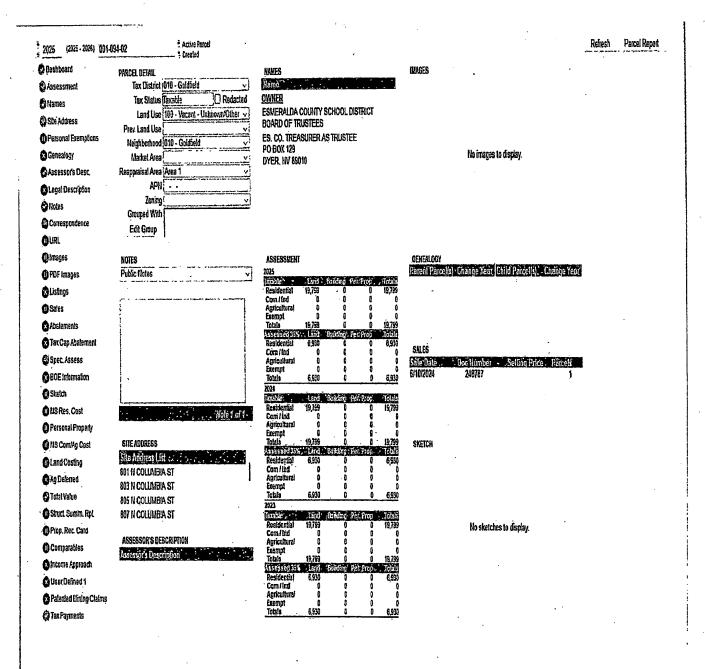
AMOUNT BARCODE



PARCEL NUMBER 001-094-02 PARCEL BARCODE



DETACH AND MAIL THIS STUB WHEN PAYING 1ST INSTALLMENT.



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ESMERALDH COURTY

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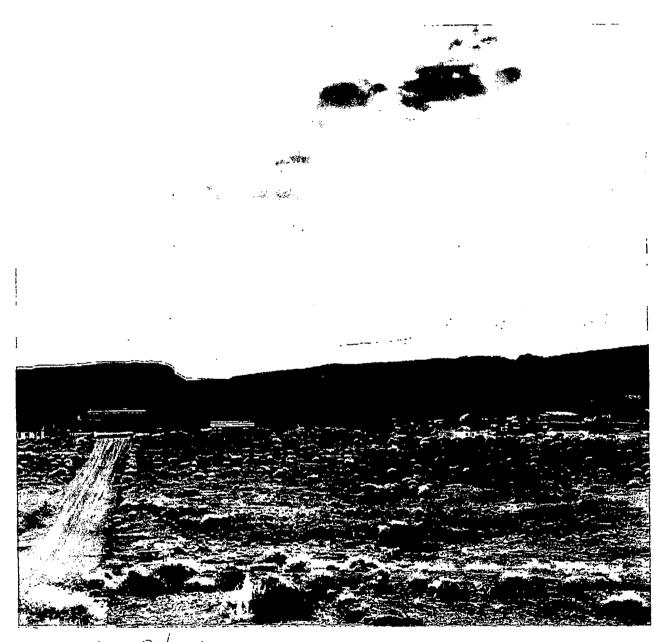
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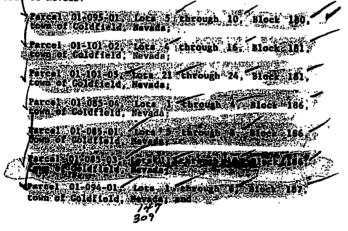
GRANT, BARGAIN AND SALE DEED

THIS INDENTURE, made this 28th day of Circumst.

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:



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COMMANDES

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2 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 7 appurtenances, unto the said party of the second part, and to its successors and assigns forever. 9 IN WITNESS WHEREOF, the said parties of the first part 10 have executed this conveyance the day and year first hereinabove 12 written. 13 COUNTY OF ESMERALDA By LEO L. VAUGHAN, II, Chairman Board of County Commissioners 14 15 16 17 Esmeralda County Treasurer, as Trustee 18 19 STATE OF NEVADA 20 COUNTY OF ESMERALDA On this 18th 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 the county on behalf of, and at the direction of, the Board 21 22 State of Nevada, who acknowledged that instrument on behalf of, and at the of County Commissioners. 23 PARTER 24 ST STEPSET 25 OFFICIAL SEAL

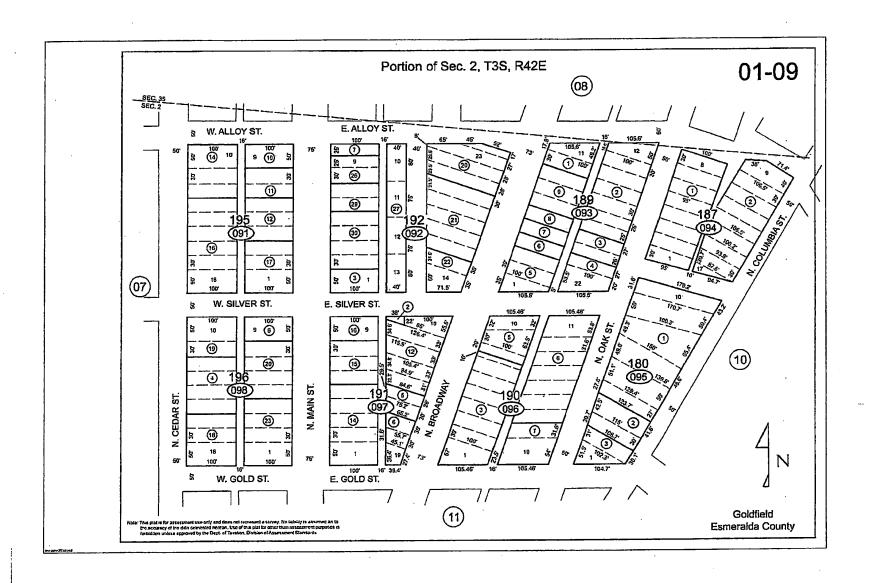
JANIS K. MERLINO

IANY P. LUCSTATE CF REVADI

NYE COUNTY, NEVADA

TAKENIOS SOPE 16 189

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
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ASSESSED VALU	JATION		DISTRIBUTION	OF TAX AMOUN	ITS	
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		166.35
		SCHOOL	0.7500	62.64		60.77
	1	CO.MED.ASSIST	0.0100	0.84	-0.02	0.82
	İ	Ag. Extension	0.0000	0.00		0.00
		YOUTH SERVICE	0.0010	0.08		0.08
		HEALTHAWELFAR	0.0200	1.67		1,62
		ESMERALDA COUNTY	0.0000	0.00		0.00
		GOLDFIELD TOWN	0.0000	0,00		0.00
•		ESMERALDA COUNTY SCHOOLS	0.0000	0.00		0.00
		CAPITAL PROJECTS	0.0250	2.09	-0.06	2.03
si .		Ad Valorem Totals	3,1191	260.51	-13.86	246.65
		Solid Waste Asmt Fee				56.00
		Water Access Asmt Feo				100.00
	1	Sewer Access Asmt fee				15,00
	1	Special Assmnt Totals			l	171.00
		Prior Year			,	275.22
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NET ASSESSED		-			}	
NE I ASSESSED	8,352	<u> </u>				
Use Online Banking through y	our bank to pay your prop	erty taxes electronically.	TOTAL			\$713.25

Use Online Banking through your bank to pay your property taxes electronically.

Make Credit Card and E-Check payments online at <u>esmeraldanv.devnetwedge.con</u>

(convenience fee will apply)

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

.



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

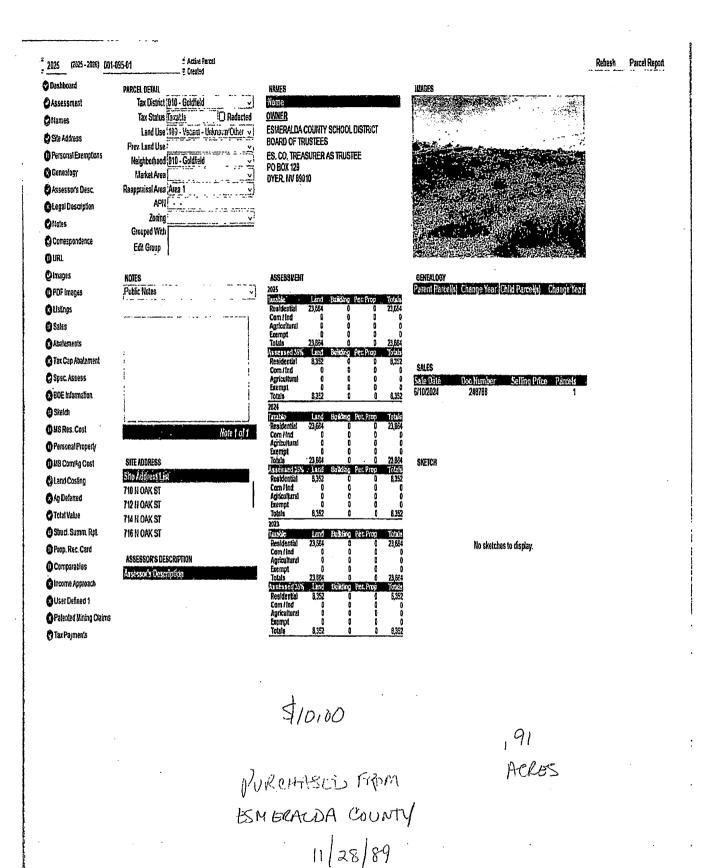
AMOUNT BARCODE



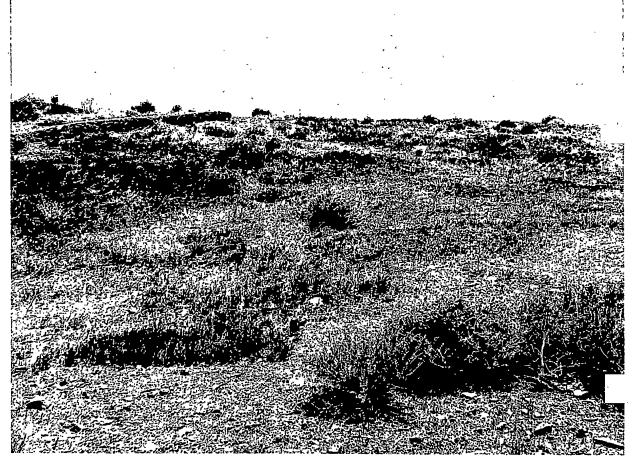
PARCEL NUMBER 001-095-01 PARCEL BARCODE



DETACH AND MAIL THIS STUB WHEN PAYING 1ST INSTALLMENT



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001-095-01

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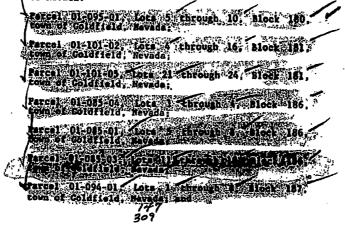
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Redesh Parcel Report								;; ;;1.04	10550	100 see ens 100

GRANT, BARGAIN AND SALE DEED

THIS INDENTURE, made this 28th day of Cille who to the 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 EOARD 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:

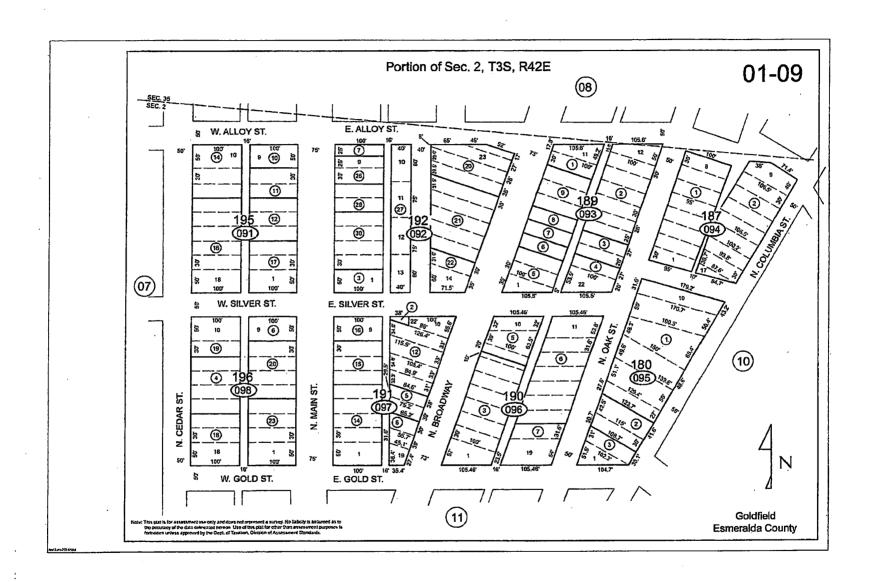


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Parcel 01 099-01 lots 9 khrough 17 Block 187, rown of Coldfield Neveds. 2 TOGETHER with the tenements, hereditaments and appurtenances thereunto belonging or appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits 5 thereof. ß TO HAVE AND TO HOLD the said premises, together with the 7 appurtenances, unto the said party of the second part, and to 8 its successors and assigns forever. 9 IN WITNESS WHEREOF, the said parties of the first part 10 have executed this conveyence the day and year first hereinabove 11 written. 12 COUNTY OF ESMERALDA 13 By LEO L. VAUGHAN, II, Chairman Board of County Commissioners 14 15 16 LYAN SCOTT Esmeralda County Treasurer, 17 18 as Trustee 19 STATE OF NEVADA 20 COUNTY OF ESMERALDA On this 18th 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 EssersIda. State of Novada, who acknowledged that he executed the foregoing instrument on behalf of, and at the direction of, the Board of County Commissioners. 21 22 23 **CURTRET** MAIA COMETY ET ATTPOMET 661 LIT 25 OFFICIAL SEAL

JANIS K. MERLINO
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AYE CUUNTY, NEVADA
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Esseralda 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

		THOI EIGH	2200101 11011	1
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 or by calling (775) 485-630

i	ASSESSED VALUATION			DISTRIBUTION	OF TAX AMOUN		
	DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREABATEMENT AMOUNT	ABATEMENT/ RECAPTURE AMOUNT	TAX AMOUNT
TAXES ARE IN ADDITION TO YOUR TAX RATE		3.696	TAXING AGENCY STATE ST. IND. GENERAL SCHOOL CO.MED.ASSIST Ag. Extension YOUTH SERVICE HEALTHAVELFAR ESMERALDA COUNTY GOLDFIELD TOWN ESMERALDA COUNTY SCHOOLS CAPITAL PROJECTS Ad Valorem Tatals Solid Waste Asmi Fee Water Access Asmi Fee Vater Access Asmi fee Special Assmni Totals Prior Year		PREABATEMENT AMOUNT 6.29 0.55 78.65 27.72 0.37	ABATEMENT/ RECAPTURE AMOUNT -0.25 -0.02 -5.74 -1.09 -0.01 -0.00 -0.03 -0.03 -0.00 -0.00 -0.00	TAX AMOUNT 6.04 0.53 72.91 26.63 0.36 0.00 0.04 0.71 0.00 0.05 108.10 55.00 100.00 171.00 122.46
SPECIAL	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 <u>esmeraldanv.devnetwedge.cor</u>

(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 S69 78

IMPORTANT: SEE TAX INFORMATION ON REVERSE SIDE

AMOUNT BARCODE

PARCEL NUMBER 001-101-02 PARCEL BARCODE

DETACH AND MAIL THIS STUB

3RD INSTALLMENT

DUE ON OR BEFORE January 6, 2025

AMOUNT \$69.78

AMOUNT BARCODE

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

AMOUNT \$76.76

AMOUNT BARCODE

PARCEL NUMBER 001-101-02

PARCEL BARCODE

DETACH AND MAIL THIS STUB WHEN PAYING 2ND INSTALLMENT.

1ST INSTALLMENT

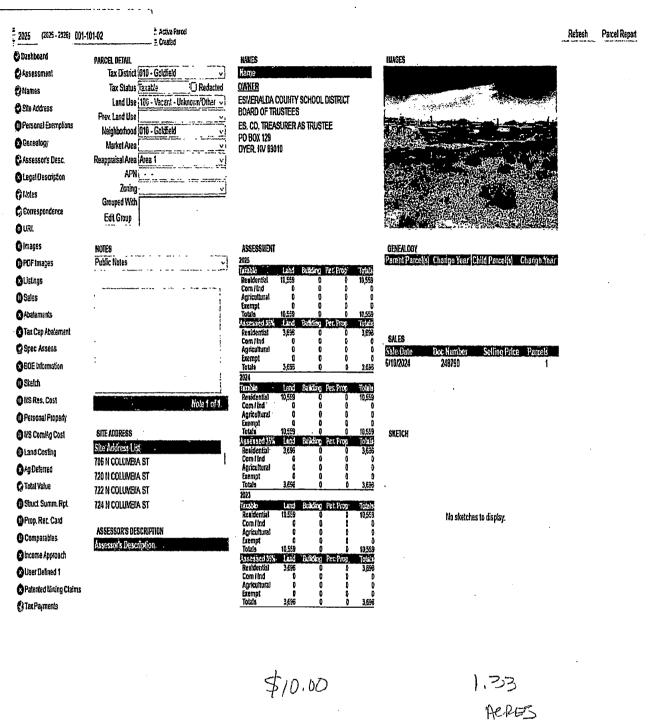
DUE ON OR BEFORE August 19, 2024 AMOUNT

\$197.56

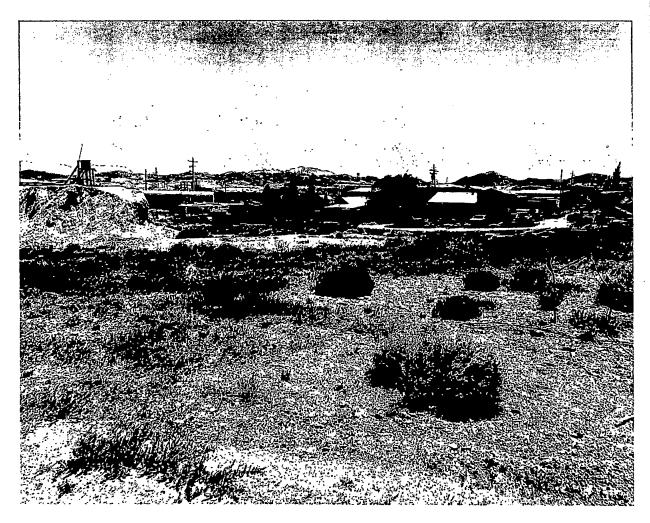
AMOUNT BARCODE

PARCEL NUMBER 001-101-02 PARCEL BARCODE

DETACH AND MAIL THIS STUB WHEN PAYING 1ST INSTALLMENT.

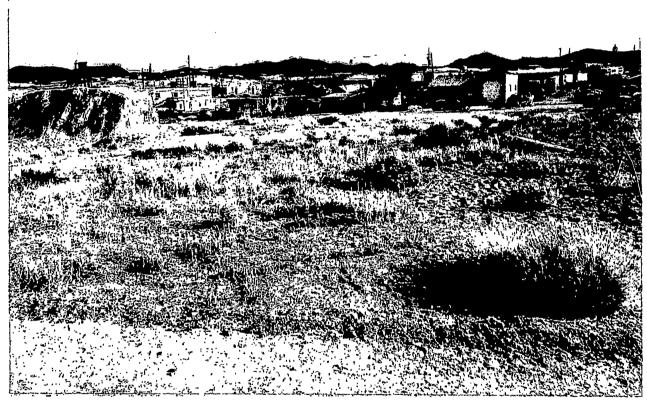


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001-101-00-

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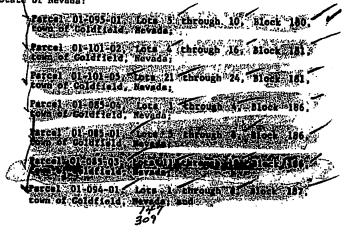
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GRANT, BARGAIN AND SALE DEED

made this 28th day of Naile miles THIS INDENTURE, 1989, by and between the COUNTY OF ESMERALDA and LYNN SCOTT ESMERALDA COUNTY TREASURER, AS TRUSTEE, parties of the 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:



23 VETRET LA COMPANY ATTRICATE BY BAY MCTABLE COM SECURITY 24 25

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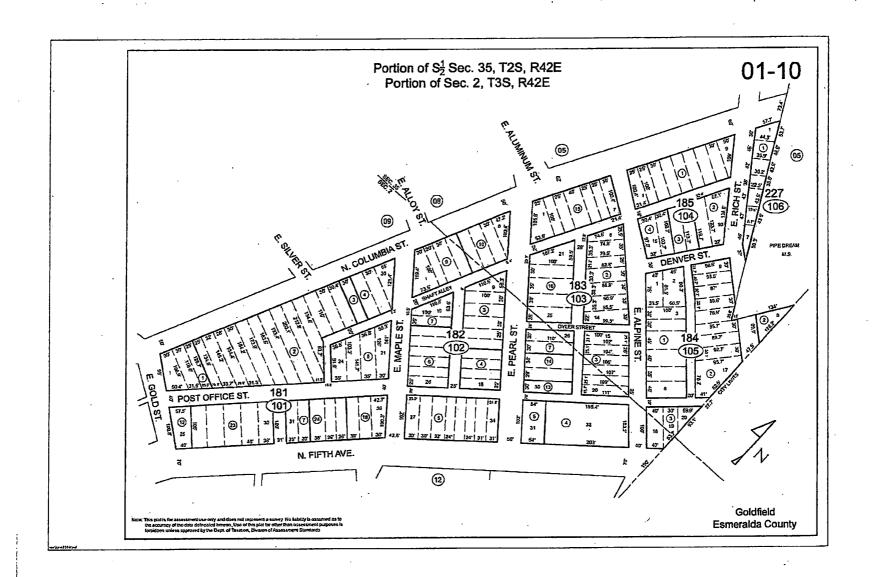
11

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14

15

Parcel 01-094-02, Lota 9 through 17, Block 187, com of Goldfield, Mevada. TOGETHER with the tenements, hereditaments and appurtenances 3 thereunto belonging or appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof. 6 TO HAVE AND TO HOLD the said premises, together with the 7 appurtenances, unto the said party of the second part, and to 8 its successors and assigns forever. IN WITNESS WHEREOF, the said parties of the first part 10 have executed this conveyance the day and year first hereinabove 12 COUNTY OF ESMERALDA 13 By LEO L. VAUGHAN, II, Chairman Board of County Commissioners 14 15 16 17 Esmeralda County Treasurer, 18 as Trustee 19 STATE OF NEVADA 20 COUNTY OF ESMERALDA On this 18th 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. 21 22 23 MURTNEY NATIONALLY TANKS COUNTY 24) 4014312) 401441 8013 25 JANIS K, MERLINO ANY P. TUESTATI CA NEV NYE COUNTY, NEVADA 14/2-310



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

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 or by calling (775) 485-630

	ASSESSED VALUATIO	N		DISTRIBUTION	OF TAX AMOUN	ITS	
ш	DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREABATEMENT AMOUNT	ABATEMENT/ RECAPTURE AMOUNT	TAX AMOUNT
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10 P			ST, IND.	0.0150	0.54	-0.02	0.52
шæ		1	GENERAL	2.1281	75.99		71.17
& Z		Ì	SCHOOL	0.7500	26.76		25.99
ON REVERSE SID YOUR TAX RATE	*	•	CO.MED.ASSIST	0.0100	0.36		0.35
> -		ł	Ag. Extension	0.0000	0.00		0,00
꼾氏			YOUTH SERVICE	0.0010	0.04		0.04
<u> </u>			HEALTHOWELFAR	0.0200	0,71	-0.02	0.69
ត់≻			ESMERALDA COUNTY	0.0000	0.00		0.00
		ł	GOLDFIELD TOWN ESMERALDA COUNTY SCHOOLS	0,0000	0.00		0.00
ਰ⊢		l.	CAPITAL PROJECTS	0.0000	0,00		0,00
FZ		i	CAPITAL PROJECTS	0.0250	0.89	-0.03	0.86
INFORMATION N ADDITION TO			Ad Volorem Totals	3,1191	111.38	-5.87	105.51
<u>_</u>		1	Solid Waste Asmt Fee				56,00
윤			Water Access Asmt Fee	l :		!	100.00
Ž 🗦		1	Sewer Access Asmt fee	!		į į	15.00
		1	Special Assmnt Totals	1		1	171.00
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IMPORTANT: SEE SPECIAL TAXES A	NET ASSESSED	3,571]				
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Use Online Banking through your bank to pay your property taxes electronically.

Make Credit Card and E-Check payments online at esameraldanv.devnetwedge.com
(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

3RD INSTALLMENT

DUE ON OR BEFORE January 6, 2025

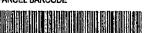
AMOUNT

\$69.13

AMOUNT BARCODE

PARCEL NUMBER

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 S194.08

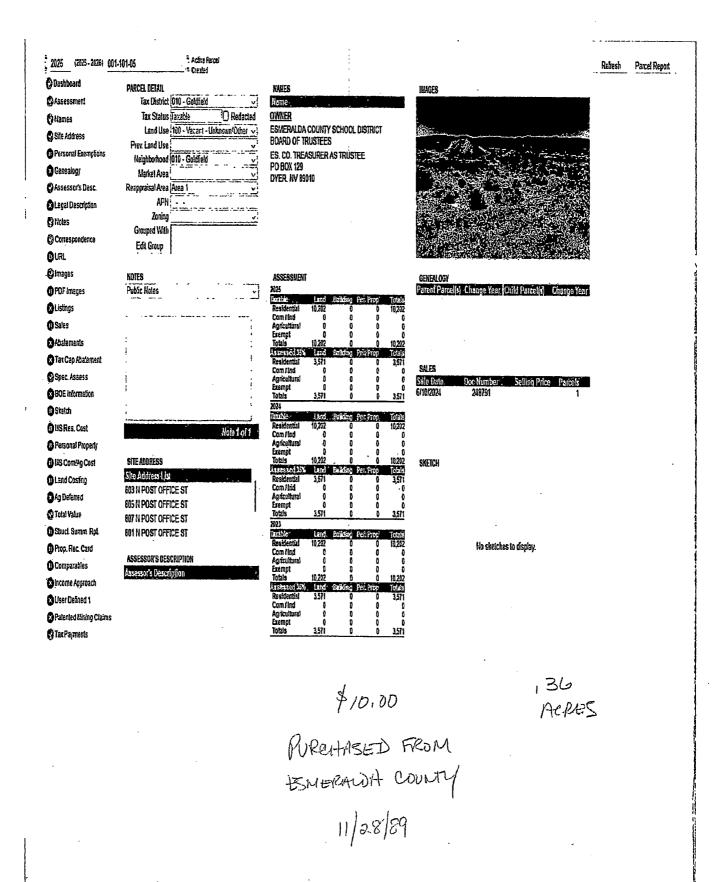
AMOUNT BARCODE

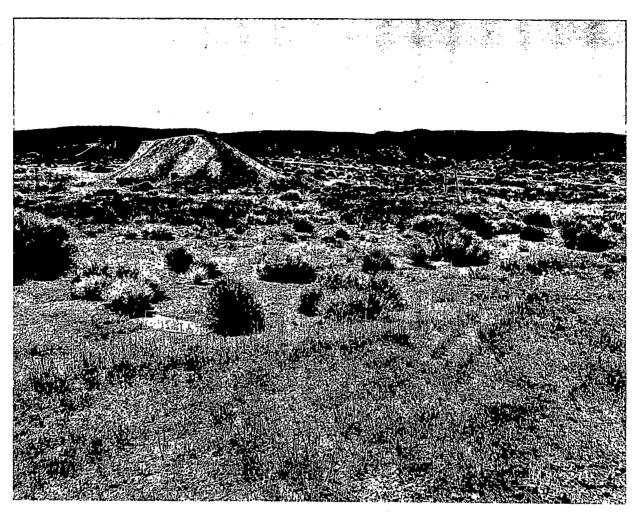


PARCEL NUMBER 001-101-05 PARCEL BARCODE



DETACH AND MAIL THIS STUB WHEN PAYING 1ST INSTALLMENT.



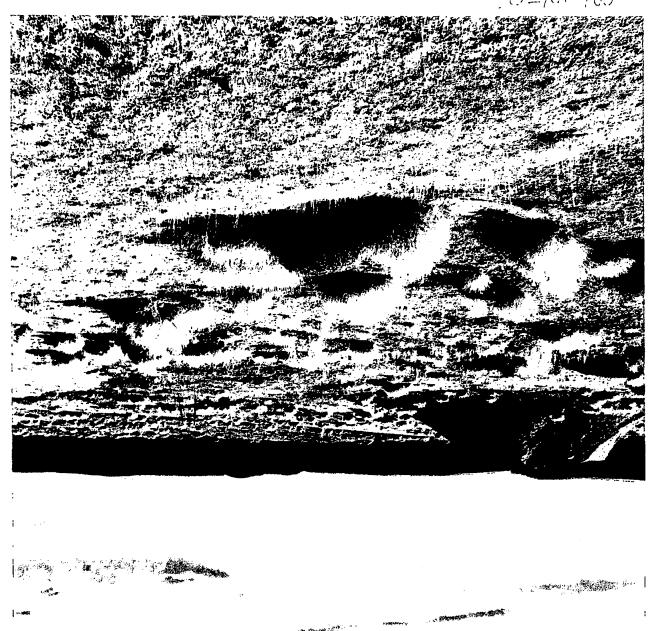


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ESMERALDA COUNTY

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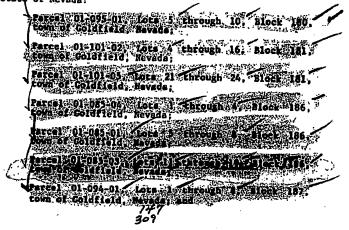
ASSESSOR'S OFFICE Remove From Etempt per NRS 3101-065 uf

GRANT, BARGAIN AND SALE DEED

this 28 th day of Mile was 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:



23 PRIMEY NAME OF STATE 4 25

26

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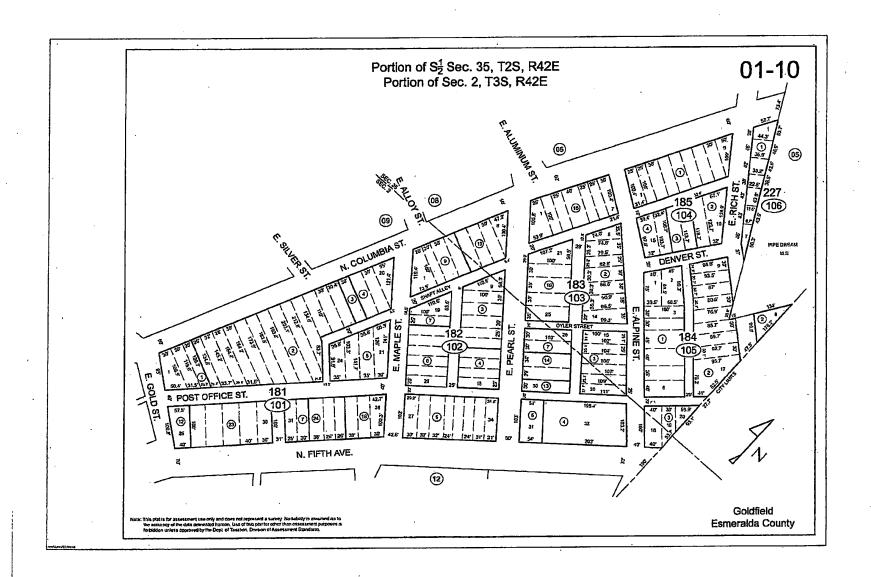
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01-094-02, Lots 9 through 17, Block 187 Goldfield Navede TOGETHER with the tenements, hereditaments and appurtenances thereunto belonging or appertaining, and the reversion reversions, remainder and remainders, rents, issues and profits thereof. TO HAVE AND TO HOLD the said premises, together with the appurtenances, unto the said party of the second part, and to 8 its successors and assigns forever. IN WITNESS WHEREOF, the said parties of the first part 10 have executed this conveyance the day and year first hereinabove 11 12 written. 13 COUNTY OF ESMERALDA By LEO L. VAUGHAN, II, Chairman Board of County Commissioners 14 15 16 LYAN SCOTT Esmeralda County Treasurer, 17 18 as Trustee 19 STATE OF NEVADA 20 COUNTY OF ESMERALDA On this 18th 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 Emmeralda, State of Nevada, who acknowledged that he executed the foregoing instrument on behalf of, and at the direction of, the Board of County Commissioners. 21 22 23 HURTHEY LIER COURTS 24 ET ATTORNEY L MELLON COM 25 OFFICIAL SEAL
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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

001-185-05

DISTRICT 010

ROLL NUMBER 2024044649

PROPERTY LOCATION

406 N SUNDOG 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 esmeraldarwdevnetwedge.com or by calling (775) 485-630

Real Estate 1,817 STATE 0.1700 3.09 -0.08 ST. IND. 0.0150 0.27 -0.01 GENERAL 2.1281 38.67 -2.62 SCHOOL 0.7500 13.63 -0.46 CO.MED ASSIST 0.0100 0.16 -0.01 Ag. Extension 0.0000 0.00 0.00 YOUTH SERVICE 0.0010 0.02 0.00 HEALTH/WELFAR 0.0200 0.36 -0.01 ESMERALDA COUNTY 0.0000 0.00 0.00 GOLD/FIELD TOWN 0.0000 0.00 0.00 0.00 CAPITAL PROJECTS 0.0250 0.45 -0.02 Ad Valorem Totals 3.1191 56.67 -3.21 Solid Waste Asmt Fee Water Access Asmt fee Special Assemt Totals 1	ASSESSED VALUATION	DN		DISTRIBUTION	OF TAX AMOUN	ITS	
ST. IND. GENERAL SCHOOL CO.MED ASSIST A.G. Extension VOUTH SERVICE D.0010 GENERAL SCHOOL CO.MED ASSIST O.0100 O.06 A.G. Extension VOUTH SERVICE O.0010 GO.D. G.	DESCRIPTION	VALUE		RATE	PREABATEMENT AMOUNT	ABATEMENT/ RECAPTURE AMOUNT	TAX AMOUNT
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Use Online Banking through your bank to pay your property taxes electronically. Make Credit Card and E-Check payments online at esmeraldany.devnetwedge.com (convenience fee will apply)

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

MPORTANT: SEE TAX INFORMATION ON REVERSE SIDE

\$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 REFORE

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.

B15					
Dashboard	PARCEL DETAIL	NAMES	(MAGES		
Assessment	Tax District 1010 - Goldfield	Hame Owner			
Names	Tax Status Taxable	ESMERALDA COUNTY SCHOOL DISTRICT			
Sile Address	Prev. Land Use	BOARD OF TRUSTEES			
Personal Exemptions	Neighborhood 010 - Goldfield	ES. CO. TREASURER AS TRUSTEE			
Genealogy	Market Area	PO BOX 129 Dyer, NV 89010	No images to display.		
Assessor's Desc	Reappraisal Area Area 1				
Legal Description	APH -				
Notes	Zoning				
Correspondence	Grouped With				
) URL	Edit Group				
) Images	KOTES	ASSESSMENT	GENEALO3Y		
PDF Images	Public Hotes	2025	Parent Parcel(s): Change Year, Child Parcel(s) Change Y	ear	
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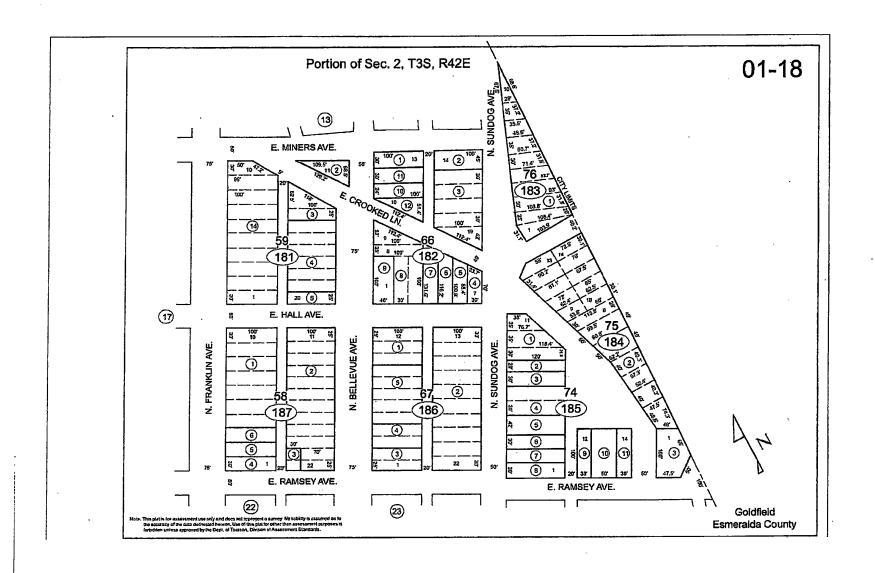
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in Book 203 of OFFICIAL RECORDS, Pages 26-27
Records of Esmeralda County, Nevada
By Xards Scott County Recorder Deputy Recorder



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 or by calling (775) 485-630

[ASSESSED VALUATION			DISTRIBUTION	OF TAX AMOUN	TS	
171	DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREABATEMENT AMOUNT	ABATEMENT/ RECAPTURE AMOUNT	TAX AMOUNT
IMPORTANT: SEE TAX INFORMATION ON REVERSE SIDE SPECIAL TAXES ARE IN ADDITION TO YOUR TAX RATE	Exempt Value NET ASSESSED		STATE ST. IND. GENERAL SCHOOL CO MED.ASSIST Ag. Extonsion YOUTH SERVICE HEALTH/WELFAR ESMERALDA COUNTY SILVER PEAK TOWN ESMERALDA COUNTY SCHOOLE CAPITAL PROJECTS Ad Valorem Totals Solid Waste Asmt Fee Special Assmnt Totals Prior Year	0.1700 0.1150 2.1281 0.7500 0.0100 0.0000 0.0210 0.0000 0.0000 0.0000 0.0000 0.0000 3.1191	3.10 0.27 38.76 0.18 0.00 0.02 0.36 0.00 0.00 0.46	-13.66 -0.18 0.00 -0.02 -0.36 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
	Use Online Banking through your ban	k to pay your prop	erty taxes electronically.	TOTAL			\$189.79

(convenience fee will apply) MORTGAGE PAYMENT, DO NOT PAY THIS BILL. CHANGE OF ADDRESS? PLEASE INDICATE ON REVERSE SIDE OF STUB

SPECIAL ASSESSMENTS OWED
NOT AD VALOREM,

Make Credit Card and E-Check payments online at esmeraldanv.devnetwedge.com

1ST INSTALLMENT

DUE ON OR BEFORE August 19, 2024 AMOUNT \$186.49

IF YOUR TAXES ARE INCLUDED IN YOUR

AMOUNT BARCODE

PARCEL NUMBER

002-014-03 PARCEL BARCODE

DETACH AND MAIL THIS STUB

2023 (2023-2024)	002-014-03	P. Active Parcel Created					Refresh Parcel Rep
Dashboard Dashboard	8 Brief	Current Year Datail	Historical Detail				
🕻 Tax Payments	BRIEF -						-
Assessment -	1001-2001	First instally	ont Second Installmen	at Third Installment	Fourth Installment	Totals	
© Tax Bill	Tax Bile	j S).00 SO.C	O . S0.00	\$0.00	\$0.00	·
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() Hames	Cost Bille	j Şi	0.00 \$0.0	0 Se.00	\$8.10	\$9.10	
Correspondence	Special Asmt Bills	1 \$3	7.50 \$37.5	537.50	\$37.50	\$150.00	
🖒 Site Address	Total Bille	5 3	9.00 \$38.3	\$40.40	\$55.33	\$173.05	
🖒 Assessor's Desc	Amount Pai	d \$3	9.00 \$17.0	0 \$0.00	\$0.00	\$56.00	
🕽 Legal Description	Total Unpai	\$	0.00 \$21.3	\$40.40	\$55.33	\$117.05	
& Genealogy	Batch Numbe	r 2023000	172 20230001	2			
O Delinquent Case	Date Pai	d 09/16/2	023 69/18/20:	<u> </u>			
Spec. Assess	Receipt Humbs	r 2023001	679 20239016	r9 ·			
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O POF Images	Payment Metho	d CI	eck Che	ik		•	
Tax Cap Abatement	RECEIPT HISTORY						•
Relund Maint	Balch Receipt	SROPER #9.18/2021	Paid By ESMERALDA COUNTY SCHO JOST	Holes On	Amount 356 30		

RECEIPT TENDERED DETAIL				REFUND HISTORY
	-	rênt Type.	Amount :	Refund Typa Recelpt No. Status Payment Date Amount Refund Rotes
Check 1	16229	Mail	\$55.00	
		Totals:	\$56.00	
RECEIPT PROPERTY DETAIL				SPECIAL ASSESSMENUS OWED -
Year Sic. list; Property	Key - Tax Due	IntiCost Due Ar	nount Pald	21CC11/2 113523314BADI2 COSCD
2023 RE 1 00201403	\$37.50	\$1.50	\$39.00	NOT TAKES
2023 RE 2 00201403	\$17.00	\$0.00	\$17.00	TOCK THEE S
Totals: 1 Pronenty	\$54.50	\$1.59	\$56.00	

February 26th, 2025 10:00 a.m. Esmeralda County Courthouse 403 E. Crook Ave., 2nd Floor Goldfield. Nevada

Pledge of Allegiance was spoken.

1. CALL TO ORDER AND ROLL CALL.

Dan Peterson – Chairman – Present
Christy Martin-Henshaw – Vice-Chairman – Present
Lori Baird – Clerk of Board – Present
Robert Glennen – District Attorney – Present
Kathleen Keyes – Assessor – Present
Ryan Russell – Esmeralda County School District Attorney - Present

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

None

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

LaCinda Elgan had to give the oaths to the following people: Kathleen Keyes, Anabel Guerreo, Carl Brownfield, Ryan Russell, Scott Tygett, and Jim Fossett.

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

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

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

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

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 though 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.

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

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

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

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

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

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

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

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

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

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

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

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

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.

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.

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

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.

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

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

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.

No action was made on this agenda item.

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

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

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

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

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

6. *ADJOURNMENT:

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

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Complete items 1, 2, and 3,	A. Signature
 Print your name and address on the reverse so that we can return the card to you. 	Christin Hardin of Man Addressee
Attach this card to the back of the mailpiece,	B. Received by (Printed Name) C. Date of Delivery
or on the front if enace nermite	II