

## Nevada State Board of Equalization

RECEIVED

May 13, 2025

STATE OF NEVADA



## Taxpayer Petition for DIRECT Appeal

If you have questions about this form or the appeal process, please call: (775) 684-2189

Email completed form to: [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us) or Fax (775) 684-2020

Mail: State Board of Equalization, 3850 Arrowhead Dr, Carson City, NV, 89706

Please Print or Type:

## Part A. PROPERTY OWNER AND PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: <b>Empire Southwest LLC/Cashman Equipment Co</b>					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER) <b>John Helms</b>				TITLE <b>Senior Vice-President</b>	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) <b>3300 St. Rose Parkway</b>				EMAIL ADDRESS: <b>John.Helms@empire-cat.com</b>	
CITY <b>Henderson</b>	STATE <b>NV</b>	ZIP CODE <b>89052</b>	DAYTIME PHONE <b>480-633-4780</b>	ALTERNATE PHONE	FAX NUMBER

## Part B. PROPERTY OWNER ENTITY DESCRIPTION

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

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

The organization described above was formed under the laws of the State of Delaware.The organization described above is a non-profit organization. ☐ Yes    ☒ No

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

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

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

## Part D. PROPERTY IDENTIFICATION INFORMATION

## 1. Enter Physical Address of Property:

ADDRESS <b>600</b>	STREET/ROAD <b>Glendale Avenue</b>	CITY (IF APPLICABLE) <b>Sparks</b>	COUNTY <b>Washoe</b>
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## 2. Enter Applicable APN or Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER <b>2212805</b>	PROPERTY IDENTIFICATION NUMBER (PIN)-MINES
--------------------------------	----------------------------------	--

3. Does this appeal involve multiple parcels? Yes ☐ No ☒

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

If yes, enter number of parcels: \_\_\_\_\_

Multiple parcel list is attached. ☐4. Check Property Type: ☒

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

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

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

Other years being appealed: 2023-2024 unsecured

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

## Part E. VALUE OF PROPERTY

Property Type	As established by County Assessor or Department of Taxation		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land				
Buildings				
Personal Property	38,081,918/32,857,518	13,328,671/11,500,13	5,696,891/5,173,386	1,993,992/1,810,685
Possessory interest in real property				
Centrally-assessed properties				
Net Proceeds of Minerals				
Total				

For Clerk Use Only:

25-152

SBE 1

**Part F. TYPE OF APPEAL****Check box which best describes the authority of the State Board to take jurisdiction to hear the appeal.**

- ☒ NRS 361.360(3): The value of real or personal property is being appealed, but the appeal could not be heard by a county board of equalization because the real or personal property was placed on the unsecured tax roll after December 15.
- ☐ NRS 361A.240(2)(b): The value of open-space property is being appealed, but the appeal could not be heard by a county board of equalization because the under-or-over valuation of open-space use assessment was placed on the unsecured tax roll after December 15.
- ☐ NRS 361A.273(2): This is an appeal of a determination that agricultural property has been converted to a higher use and for valuations for deferred tax years; the notice of conversion from the assessor was received after December 16 and before July 1.
- ☐ NRS 361.403: This is an appeal regarding the undervaluation, overvaluation or non-assessment of property by the Nevada Tax Commission (centrally-assessed utility, transportation or mine properties).
- ☐ NRS 362.135: This is an appeal of the certification of Net Proceeds of Minerals Tax by the Department of Taxation.
- ☐ This is an appeal of the denial of exemption of real or personal property by Department of Taxation
- ☒ Other reason, please describe. See attached letter

**Part G. ATTACH A STATEMENT DESCRIBING THE FACTS, REASONS AND STATUTORY BASIS RELIED UPON TO SUPPORT THE CLAIM, PURSUANT TO NAC 361.7012(6).****Part H. AUTHORIZATION OF AGENT** *Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the State Board.*

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition.

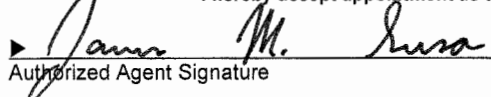
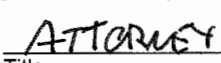
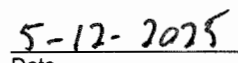
I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Nevada State Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

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

**Authorized Agent Contact Information:**

NAME OF AUTHORIZED AGENT: <b>James M. Susa</b>		TITLE: <b>Attorney</b>			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: <b>DeConcini McDonald Yetwin &amp; Lacy PC</b>		EMAIL ADDRESS: <b>jsusa@dmyl.com</b>			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) <b>2525 E. Broadway Blvd., Suite 200</b>					
CITY <b>Tucson</b>	STATE <b>AZ</b>	ZIP CODE <b>85716</b>	DAYTIME PHONE <b>520-322-5000</b>	ALTERNATE PHONE	FAX NUMBER

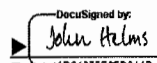
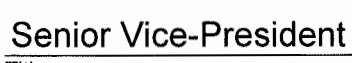
I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the State Board.

Authorized Agent Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**VERIFICATION**

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part H above is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part H.


Petitioner Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**Agent Signature required only if Petitioner did not sign certification and a separate Agent Authorization will be submitted.**

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the State Board subject to the requirements of NRS 361.362 and NAC 361.7018 and the limitations contained in the Agent Authorization Form 5105SBE to be separately submitted.

\_\_\_\_\_

Authorized Agent Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_



# OFFICE OF THE WASHOE COUNTY TREASURER

May 9, 2025

Re: TMA Audit/Assessed Value Correction

Dear Taxpayer,

Pursuant to Nevada Revised Statute, 361.767, the enclosed tax bill represents a bill for the assessment of personal property that was not originally assessed in the 2021, 2022, 2023 and/or 2024 tax years. The tax rate applicable to the assessment is stated on the tax bill.

For questions related to the assessed value changes please contact the Assessor's Office at 775-328-2213.

Enclosed is an additional Notice of Taxes and payment coupon (s) reflecting the changes to your 2023 & 2024 tax bill(s). **Please DO NOT discard the original payment coupons as this bill is in addition to your original tax bill.** If you have any questions regarding this tax bill, please contact our office at 775-328-2542.

Payments must be received by the date referenced on the enclosed coupon(s) to avoid late payment penalty.

Sincerely,

Washoe County Treasurer's Office  
Treasury Team



**NOTICE OF TAXES**  
**WASHOE COUNTY, NEVADA**

JUSTIN TAYLOR TREASURER  
tax@washoecounty.gov  
Annual - Personal

**OFFICE LOCATION:**

1001 E NINTH ST-BLDG D RM140  
RENO, NV 89512

2023228695  
www.washoecounty.gov/treas  
PHONE 775-328-2510  
FAX 775-328-2500  
05/07/2025 3:26 pm

TAX YEAR	PIN	NAME	PROPERTY LOCATION AND DESCRIPTION
2023	2212805	EMPIRE SOUTHWEST LLC CASHMAN EQUIPMENT CO	600 GLENDALE AVE CONSTRUCTION, MINING, AND FORESTRY MACHINERY AND EQUIPMENT RENTAL AND LEASING
AREA	TAX RATE		
2000	3.6600000000		
ASSESSED VALUATION			EXEMPTION VALUES
DECLARED VALUE		13,328,671	
ESTIMATED VALUE		0	
TOTAL ASSESSED VALUE		13,328,671	

**2023 ACCOUNT SUMMARY**

GROSS AD VALOREM TAX	414,852.18
ABATEMENT AMOUNT	0.00
*PARCEL DID NOT QUALIFY FOR A PARTIAL ABATEMENT*	
NET AD VALOREM TAX	414,852.18
EXEMPTION AMOUNT	0.00
SPECIAL ASSESSMENTS	0.00
PENALTIES	0.00
FEES	82,970.44
INTEREST	0.00
TOTAL AMOUNT BILLED	497,822.62
LESS PAYMENTS APPLIED	0.00
BALANCE REMAINING	497,822.62
PRIOR YEAR DELINQUENCIES	0.00
TOTAL BALANCE OWING	\$497,822.62
Amount good through 05/07/2025	

**2023 BILLING DETAIL**

TAXING AGENCY	RATE	AMOUNT
STATE OF NEVADA	0.170000000	19,269.09
SCHOOL DEBT	0.388500000	44,035.54
SCHOOL GENERAL	0.750000000	85,010.69
SPARKS GENERAL	0.959800000	108,791.01
COUNTY GENERAL	1.351700000	153,211.94
COUNTY DEBT	0.010000000	1,133.48
ANIMAL SHELTER	0.030000000	3,400.43
SPEC. ASSESSMENTS	RATE	AMOUNT

IF PROPERTY IS PROTECTED BY BANKRUPTCY, THIS IS FOR YOUR INFORMATION. DO NOT CONSIDER THIS AS AN ATTEMPT TO COLLECT.

PAYMENTS RECEIVED WILL BE APPLIED TO THE OLDEST CHARGES FIRST.  
TO AVOID LATE CHARGES, PAYMENTS MUST BE POSTMARKED BY THE DUE DATE.  
ALL DELINQUENT AMOUNTS ARE DUE IMMEDIATELY.

2212805  
PLANT OPERATION  
EMPIRE SOUTHWEST LLC  
3300 SAINT ROSE PKWY  
HENDERSON NV 89052

PLEASE INCLUDE STUB WITH  
PAYMENT TO ASSURE PROPER  
CREDIT.

MAKE REMITTANCES PAYABLE TO:  
WASHOE COUNTY TREASURER  
P O BOX 30039  
RENO NV 89520-3039

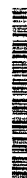
SEE REVERSE FOR INFORMATION.

1

MAIL TO: WASHOE COUNTY TREASURER P O BOX 30039 RENO NV 89520-3039

TAX YEAR	AMOUNT TO PAY CURRENT	INSTALLMENT DUE DATE	TOTAL AMOUNT DUE	PIN
2023	\$497,822.62	06/09/2025	\$497,822.62	2212805

PLANT OPERATION  
EMPIRE SOUTHWEST LLC  
3300 SAINT ROSE PKWY  
HENDERSON NV 89052



223122128050049782262000497822621



NOTICE OF TAXES  
WASHOE COUNTY, NEVADA

JUSTIN TAYLOR TREASURER

tax@washoecounty.gov

Annual - Personal

OFFICE LOCATION:

1001 E NINTH ST-BLDG D RM140

RENO, NV 89512

2024237456

www.washoecounty.gov/treas

PHONE 775-328-2510

FAX 775-328-2500

05/07/2025 3:26 pm

TAX YEAR	PIN	NAME	PROPERTY LOCATION AND DESCRIPTION
2024	2212805	EMPIRE SOUTHWEST LLC CASHMAN EQUIPMENT CO	600 GLENDALE AVE CONSTRUCTION, MINING, AND FORESTRY MACHINERY AND EQUIPMENT RENTAL AND LEASING
AREA	TAX RATE		
2000	3.6600000000		
ASSESSED VALUATION			EXEMPTION VALUES
DECLARED VALUE		11,500,134	
ESTIMATED VALUE		0	
TOTAL ASSESSED VALUE		11,500,134	

2024 ACCOUNT SUMMARY

2024 BILLING DETAIL

GROSS AD VALOREM TAX	354,633.75	TAXING AGENCY	RATE	AMOUNT
ABATEMENT AMOUNT	0.00	STATE OF NEVADA	0.170000000	16,472.06
*ABATEMENT APPLIED LIMITS INCREASE TO 8.0%*		SCHOOL DEBT	0.388500000	37,643.50
NET AD VALOREM TAX	354,633.75	SCHOOL GENERAL	0.750000000	72,670.86
EXEMPTION AMOUNT	0.00	SPARKS GENERAL	0.959800000	92,999.31
SPECIAL ASSESSMENTS	0.00	COUNTY GENERAL	1.351700000	130,972.25
PENALTIES	0.00	COUNTY DEBT	0.010000000	968.94
FEES	70,926.75	ANIMAL SHELTER	0.030000000	2,906.83
INTEREST	0.00			
TOTAL AMOUNT BILLED	425,560.50			
LESS PAYMENTS APPLIED	0.00			
BALANCE REMAINING	425,560.50	SPEC. ASSESSMENTS	RATE	AMOUNT
PRIOR YEAR DELINQUENCIES	497,822.62			
TOTAL BALANCE OWING	\$923,383.12			
Amount good through 05/07/2025				

IF PROPERTY IS PROTECTED BY BANKRUPTCY, THIS IS FOR YOUR INFORMATION. DO NOT CONSIDER THIS AS AN ATTEMPT TO COLLECT.

PAYMENTS RECEIVED WILL BE APPLIED TO THE OLDEST CHARGES FIRST.  
TO AVOID LATE CHARGES, PAYMENTS MUST BE POSTMARKED BY THE DUE DATE.  
ALL DELINQUENT AMOUNTS ARE DUE IMMEDIATELY.

2212805  
PLANT OPERATION  
EMPIRE SOUTHWEST LLC  
3300 SAINT ROSE PKWY  
HENDERSON NV 89052

PLEASE INCLUDE STUB WITH  
PAYMENT TO ASSURE PROPER  
CREDIT.

MAKE REMITTANCES PAYABLE TO:  
WASHOE COUNTY TREASURER  
P O BOX 30039  
RENO NV 89520-3039

SEE REVERSE FOR INFORMATION.

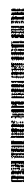
1

MAIL TO: WASHOE COUNTY TREASURER P O BOX 30039 RENO NV 89520-3039

TAX YEAR	AMOUNT TO PAY CURRENT	INSTALLMENT DUE DATE	TOTAL AMOUNT DUE	PIN
2024	\$923,383.12	07/09/2025	\$923,383.12	2212805

\$ 425,560.50

PLANT OPERATION  
EMPIRE SOUTHWEST LLC  
3300 SAINT ROSE PKWY  
HENDERSON NV 89052



224122128050092338312000923383129

SBE 5



## Nevada State Board of Equalization

### Agent Authorization Form

If you have questions about this form or the appeal process, please call: (775) 684-2160.  
 Email completed form to: [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us) or Fax (775) 684-2020  
 Mail: State Board of Equalization, 3850 Arrowhead Dr, Carson City, NV, 89706

**Please Print or Type:**

#### Part A. PROPERTY OWNER AND CONTACT INFORMATION OF PERSON GRANTING AUTHORITY TO AGENT

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: Empire Southwest LLC/Cashman Equipment Co					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): John Helms				TITLE Senior Vice-President	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 3300 St. Rose Parkway				EMAIL ADDRESS: John.Helms@Empire-Cat.com	
CITY Henderson	STATE NV	ZIP CODE 89052	DAYTIME PHONE 480-633-4780	ALTERNATE PHONE	FAX NUMBER

#### Part B. PROPERTY OWNER INFORMATION

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

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

The organization described above was formed under the laws of the State of Delaware.

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

#### Part C. RELATIONSHIP OF PERSON GRANTING AUTHORITY TO AGENT TO PROPERTY OWNER

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

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

#### Part D. PROPERTY SUBJECT TO THIS AGENT AUTHORIZATION:

Enter Applicable Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER 2212805	PROPERTY IDENTIFICATION NUMBER (PIN)-MINES
--------------------------------	---------------------------	--

☐ Multiple parcel list attached. (Use letter-size paper)

#### Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED: ☒

<input type="checkbox"/> 2025-2026 Secured Roll	<input checked="" type="checkbox"/> 2024-2025 Unsecured Roll	<input type="checkbox"/> 2024-2025 Supplemental Roll
<input type="checkbox"/> 2025-2026 Centrally-Assessed Roll	<input type="checkbox"/> 2024-2025 Net Proceeds Roll	

Other years being appealed: 2023-2024 unsecured roll

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

For clerk use only

## Form 5105SBE

## Part F. AUTHORIZATION OF AGENT

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State Board of Equalization and to contest the value and/or exemption established for the properties named in Part D of this Agent Authorization.

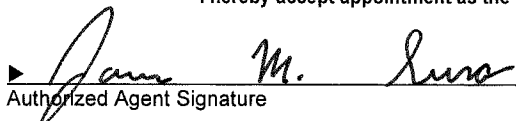
I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Nevada State Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part E of this document.

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

## Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT: James M. Susa			TITLE: Attorney		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: DeConcini McDonald Yetwin & Lacy, PC			EMAIL ADDRESS: jsusa@dmyl.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 2525 E. Broadway Blvd., Suite 200					
CITY Tucson	STATE AZ	ZIP CODE 85716	DAYTIME PHONE 520-322-5000	ALTERNATE PHONE	FAX NUMBER

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


 Authorized Agent Signature
 Attorney
 Title
 5-12-2025
 Date

## Authorized Agent Contact Information:

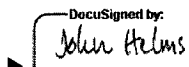
NAME OF AUTHORIZED AGENT:			TITLE:		
AUTHORIZED AGENT COMPANY, IF APPLICABLE:			EMAIL ADDRESS:		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER

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

Authorized Agent Signature
 Title
 Date

## VERIFICATION

I verify ( or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. I further certify I have authorized each agent named herein to represent the Property Owner as stated and I have the authority to appoint each agent named herein.

DocuSigned by: 
 Senior Vice-President
 05/12/2025 | 8:12 AM MST
 Date

Property Owner / Petitioner Signature
 Title
 Date



**DeCONCINI McDONALD YETWIN & LACY**

**A PROFESSIONAL CORPORATION**

**ATTORNEYS AT LAW**

2525 EAST BROADWAY BOULEVARD • SUITE 200 • TUCSON, ARIZONA 85716-5300  
(520) 322-5000 • (520) 322-5585 (FAX)

**DMYL.COM**

LISA J. BOWEY  
JODY A. CORRALES  
NATHAN B. HANNAH  
ANTHONY Z. HOLBROOK  
STEVEN J. ITKIN  
CLAYTON R. KRAMER  
JOHN C. LACY  
PAUL A. LOUCKS  
RYAN D. O'NEAL

LISA ANNE SMITH  
SESALY O. STAMPS  
TYLER H. STANTON  
JAMES M. SUSA  
PAUL M. TILLEY  
OLYMPIA C. TORRES  
MEGAN J. TROG  
GARY F. URMAN  
MICHAEL R. URMAN

**FIRM FOUNDERS:**  
EVO A. DeCONCINI (1901-1986)  
JOHN R. McDONALD (1933-2012)  
DENNIS W. DeCONCINI

**PHOENIX OFFICE:**  
7310 NORTH 16TH STREET, SUITE 205  
PHOENIX, ARIZONA 85020  
(602) 282-0500  
FAX: (602) 282-0520

**OF COUNSEL:**

JAMES A. JUTRY  
ROB RISLEY  
CINDY K. SCHMIDT  
RICHARD M. YETWIN  
BARRON & ASSOCIATES, P.C. - JOHN H. BARRON, III

May 12, 2025

**PLEASE REPLY TO TUCSON**  
JSUSA@DMYL.COM

Nevada State Board of Equalization  
3850 Arrowhead Drive  
Carson City, NV 89706

RE: Washoe County personal property account 2212805  
Cashman Equipment Company/Empire Southwest LLC  
Valuation appeal 2023-24 and 2024-25 tax years

Dear Board Members:

Empire Southwest LLC ("Empire") purchased Cashman Equipment Company's ("Cashman") assets on December 20, 2022. Cashman had operated in Nevada for about a century before being acquired by Empire. Both were Caterpillar equipment dealers. Empire and Cashman are referred to collectively as "Taxpayer."

The Washoe County Assessor engaged Tax Management Associates, Inc. ("TMA") to determine if business personal property Taxpayer reported was properly reported. TMA requested and received significant data from Taxpayer and prepared an assessment, dated April 7, 2025, that raised the taxable value by \$33,083,052 for the 2023-24 unsecured tax roll, and \$33,492,730 for the 2024-25 unsecured tax roll. The assessment is Exhibit A, hereto. Taxpayer is directly appealing the assessment pursuant to NRS § 360.361(3) to the Nevada State Board of Equalization ("SBOE").

The basis for the assessment is TMA's conclusion that any equipment located at Taxpayer's Washoe County equipment yard that is placed on Taxpayer's rental fleet on July 1 of the relevant tax year did not qualify for the exemption allowed by NRS § 361.068(1)(a) - business inventory held for sale by a merchant. Instead, TMA concluded that the equipment was subject to tax pursuant to NRS § 361.159, a provision excluding some portion or percentage of exempt personal property if leased or rented. TMA's worksheet details all personal property for the two tax years. A summary schedule shows that the property owner reported between \$6 and \$7 million in personal property in each tax year, and TMA did not dispute or adjust any items reported.

TMA added 252 separate items to arrive at its \$33+ million increase in the property's taxable value. The specific failure in TMA's audit is that it ignores that Taxpayer's primary purpose



# DECONCINI McDONALD YETWIN & LACY

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in purchasing Caterpillar equipment is for “sale” and not for “rent.” Rental usage is incidental to sale and solely for the purpose of defraying certain holding expenses and creating a second class of used equipment for sale. Pursuant to NAC § 361.7012(6), based on the evidence submitted herewith, the property owner requests the SBOE determine that the taxable value is \$6,084,570 and \$6,770,020 for the tax years 2023-24 and 2024-25 respectively.

## Relevant Facts

Taxpayer sells Caterpillar equipment in several states ([www.empire-cat.com](http://www.empire-cat.com)). Empire has been in business for 70 years and Cashman has been in business for 100 years. There is no serious argument that either Empire or Cashman is a leasing company. Both companies sell Caterpillar equipment and have a stellar reputation in the mining and construction industries as the “go to” people for Caterpillar equipment. There is no record showing any Nevada County Assessor having questioned the Cashman personal property declarations before the Empire acquisition. Empire has continued to utilize the same methodology as Cashman for reporting personal property, as described below.

Nevada law requires the owner of personal property to voluntarily declare the existence of personal property in a specific county on the valuation date of July 1<sup>st</sup>. Cashman reported non-Caterpillar items such as office equipment, scissor lifts, etc. that were within the county on July 1. Taxpayer followed this practice reporting \$6 to \$7 million to Washoe County. Cashman also reported specific leased equipment in the county where the equipment resided. Cashman reported the equipment’s original cost and year of acquisition. Each county then calculated a taxable value and billed Cashman. Cashman did not, nor has Empire, reported Caterpillar equipment in the yard on July 1<sup>st</sup>. TMA for the first time asserted that equipment in the yard on July 1 was to be taxed, and at 100% of the acquisition cost.

## Legal Argument

Nevada law presumes that all property within the state is taxable, unless some specific exemption provision applies. NRS § 361.045. Exemptions are provided for a variety of property types and applicable to this matter is the exemption for personal property held for sale by a merchant. NRS § 361.068(1)(b). When Taxpayer purchases Caterpillar equipment, it provides a resale certificate to Caterpillar indicating that it is purchasing the equipment for resale in the regular course of business. Therefore, Caterpillar does not charge Taxpayer sales tax upon the sale of the equipment to Taxpayer.

Nevada law excludes from the exemption (thus making it taxable) personal property that is purchased for sale, but then used by the buyer itself, or is rented out. The specific applicable wording is as follows:

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**NRS 361.159 Exempt personal property subject to taxation if used in business conducted for profit; exceptions.**

1. Except as otherwise provided in subsection 3, when personal property, or a portion of personal property, which for any reason is exempt from taxation is leased, loaned or otherwise made available to and used by a natural person, association or corporation in connection with a business conducted for profit, the leasehold interest, possessory interest, beneficial interest or beneficial use of any such lessee or user of the property is subject to taxation to the extent the:

(a) Portion of the property leased or used; and

(b) Percentage of time during the fiscal year that the property is leased to the lessee or used by the user, in accordance with NRS 361.2275, - can be segregated and identified. The taxable value of the interest or use must be determined in the manner provided in subsection 3 of NRS 361.227 and in accordance with NRS 361.2275.

2. Taxes must be assessed to lessees or users of exempt personal property and collected in the same manner as taxes assessed to owners of other personal property, except that taxes due under this section do not become a lien against the personal property. When due, the taxes constitute a debt due from the lessee or user to the county for which the taxes were assessed and, if unpaid, are recoverable by the county in the proper court of the county.

The statute requires the user, here Taxpayer, to include as taxable some “portion” of the used property, and some “percentage” of time during the fiscal year the property was used if the portion and percentage **can be segregated and identified**.

Taxpayer’s Caterpillar equipment is exempt from property tax.

Taxpayer purchased hundreds of pieces of Caterpillar equipment claiming that it intended to resale the equipment in the regular course of business. Before such equipment sells, Taxpayer may place some of the equipment into a rental fleet, making it available for rent, to defer some of the expenses of carrying the equipment on the sales lot. The decision to place new Caterpillar equipment into a rental fleet is not made haphazardly. There are multiple considerations that go into determining exactly what equipment would be appropriate to go into the fleet. Taxpayer balances the likelihood that equipment will be rented with the diminishment in value to that equipment if it is indeed rented, along with the revenues to be obtained if renting occurs.

TMA correctly recognized that Caterpillar equipment not placed in the rental fleet was exempt inventory. The renting of the equipment achieves an important business benefit of creating a category of used Caterpillar equipment, that competes with lower quality newer construction and mining equipment. Think of “used” Cadillac versus “new” Ford.

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When there is a program that leases new equipment, the determination of whether the inventory exemption applies has been analyzed by the Nevada Department of Taxation. The Department issued Advisory Opinion No. 23-005 on December 18, 2023 to the Assessor's Association of Nevada. (Exhibit B). The opinion concludes that when personal property is held both for sale and for lease, the taxpayer's primary purpose for holding the personal property will determine whether it is exempt as inventory. Therefore, a factual inquiry into the taxpayer's primary purpose for purchasing the property – rental or sale – is required to determine if the property is exempt inventory. TMA made no such factual inquiry as it included all rental fleet yard items as non-exempt.

Next, Taxpayer is not a leasing company and has never held itself out as a leasing company. Taxpayer is the dealer of Caterpillar heavy equipment items in several western states. Taxpayer reports on its federal income tax return that it has NAICS code 453990 which applies to:

NAICS code 453990 refers to establishments primarily engaged in retailing new miscellaneous specialty store merchandise (except motor vehicle and parts dealers; furniture and home furnishings stores; consumer-type electronics and appliance stores; building material and garden equipment and supplies dealers; food and beverage stores; health and personal care stores; gasoline stations; clothing and clothing accessories stores; sporting goods, hobby, musical instrument, and book stores; general merchandise stores; florists; office supplies, stationery, and gift stores; used merchandise stores; pet and pet supplies stores; art dealers; manufactured (mobile) home dealers; and tobacco stores)

<https://www.bing.com/search?q=naics+code+453990&form=ANNH01&refig=d803d750bccd48ddbceb092700a3a1e4&pc=U531>

Therefore, Taxpayer is entitled to a complete property tax exemption for the yard equipment in the rental fleet because the Department's opinion requires the primary purpose of purchasing the equipment be to sell the equipment. There are no permanent Caterpillar equipment rental items. There are only temporary Caterpillar equipment rental items. Some rental fleet items are never rented before they are sold as new equipment. All rented items are eventually sold as used in an "as is" condition.

Alternatively, Taxpayer has complied with Nevada law for reporting rented equipment.

Taxpayer's fallback argument is that no additional taxes are due on personal property because Taxpayer has already reported sufficient value, to the best of its ability, to follow the statute's "portion" and "percentage" requirements as described more fully below.

Taxpayer leases hundreds of pieces of equipment throughout the fiscal year proceeding July 1 of the tax year. Some leases are for weeks (no leases are for a period of less than a week), some leases are for months and some leases are for years. Leases can begin in the prior fiscal year

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and end in the prior fiscal year, or the leases may extend into the current fiscal year. Note, Taxpayer is licensed with the Nevada Department of Taxation to remit Nevada sales tax on any gross receipts received from leases within Nevada and has remitted such sales taxes for decades.<sup>1</sup>

Applying the law to the facts, Taxpayer can easily determine the “portion” of the exempt equipment leased. It is 100% of the one item leased. However, determining the “percentage” of the exempt equipment leased requires a calculation of how many days in the prior fiscal year the specific leased equipment was leased to then create a percentage of the entire year. This process is cumbersome as hundreds of Caterpillar equipment items are being leased throughout the year, and some of the specific items are leased multiple times throughout the prior fiscal year.

To accommodate the statute’s requirements, Taxpayer has continued the practice of Cashman, unchallenged by any county assessor, of reporting 100% portion, and 100% percentage for any equipment that is leased on July 1. Taxes are then billed based on this report. Because equipment in the yard is not being leased on July 1, hence it is in the yard, 0% portion and 0% percentage are reported for those yard items.

This reporting strategy has resulted in a significant overpayment of taxes for equipment that is leased out on July 1 and has resulted in a significant underpayment of taxes for equipment that is not leased out on July 1. On balance, though, this system complies with the statute’s requirements regarding **segregated and identified**.

TMA considered all July 1 yard equipment as subject to tax at 100% “portion” and 100% “percentage” without any investigation at all regarding each equipment items usage as leased equipment in the fiscal year preceding July 1, as the statute requires for the “percentage.” This methodology greatly overstates any actual taxable value, and it also ignores the already overstating of the taxable value, that Taxpayer voluntarily reports, for leased equipment at non-yard locations on July 1.

Part of the rationale for TMA’s approach may be found in an email that Taxpayer received from the Humboldt County Assessor dated August 17, 2023. The email is reproduced below:

Hi Shelley,

I am going to send a few statutes that apply for personal property and listing all business assets. The one I stated over the phone for the exemption of inventory held for sale is NRS 361.068. That statute is interpreted by the assessors that this inventory is held specifically for sale and does not have the ability to be rented, leased or used for profit in any other way outside of being sold.

---

<sup>1</sup> Taxpayer’s Nevada Permit number is 1001425502. In 2024, Taxpayer remitted \$40,526,853 in Nevada sales and use tax. For perspective, of the \$3,055,969 Taxpayer submitted in January 2024 Nevada sales and use tax, \$437,623 (about 14%) was solely attributable to rental income.

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I attached three statutes that are the bases of the assessment of property in Nevada and more specifically, personal property.

Thank you,

Andy Heiser

-----  
Humboldt County Assessor's Office  
50 W. 5<sup>th</sup> Street  
Winnemucca, NV 89445  
-----

Humboldt County Assessor  
Office: (775) 623-6316  
Fax: (775) 623-6311  
[Andy.Heiser@humboldtcountynv.gov](mailto:Andy.Heiser@humboldtcountynv.gov)

The email states that to be exempt, the equipment "is held specifically for sale and does not have the ability to be rented, leased or used for profit in any other way outside of being sold." This "interpretation" is contrary to the Department's Advisory Opinion though in fairness the Advisory Opinion was issued two months after the email. Nothing in the exemption statute lists a requirement that the property "not have the ability to be rented, leased or used" to qualify as inventory. Candidly, all inventory has the "ability to be rented, leased or used" as the inventory owner may remove an item from inventory for usage. The Assessor's interpretation of the statute is therefore illogical in addition to being incorrect.

In summary, Cashman reported personal property being rented on July 1 in the locations where the property was being used for decades without any questions. The statute that allows inventory to be tax exempt was added in 1979 as Chapter 62. The statute that allows for the taxation for leased personal property was added in 1965 as Chapter 432. Cashman knew what it was doing, did it correctly, and Empire continued that practice after it acquired Cashman in 2022. The TMA assessment, if based upon the flawed analysis from the Humboldt County Assessor, should be vacated and the original taxable value should be restored

Sincerely,

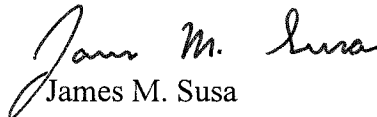
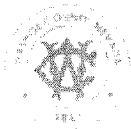
  
James M. Susa

EXHIBIT A

EXHIBIT A



# WASHOE COUNTY ASSESSOR

Chris S. Sarman

Rigo Lopez  
Chief Deputy Assessor

Howard Stockton  
Chief Property Appraiser

Lora Zimmer  
Assessment Services Coordinator

April 7, 2025

MR DALE HUIZINGH  
CASHMAN EQUIPMENT COMPANY  
3300 ST ROSE PKWY  
HENDERSON NV 89052

RE: Account No. 2212805

Dear Mr. Huizingh:

Our representatives have finalized their review of your personal property declarations, and we note the following:

1. Returns were filed for tax years 2024 and 2023. The field work was completed on March 20, 2025.
2. Records reviewed consisted of detailed renditions of equipment at the location. In addition, a rendition of rental equipment in the lot was provided for 7/1/24. The 7/1/24 list was rolled to 7/1/23 for that tax year. Equipment was examined for proper classification and year of acquisition.
3. Equipment was examined for proper classification and year of acquisition.
4. Equipment was reclassified to the proper Nevada State mandated class life by year of acquisition where necessary.
5. The total "cost" of owned equipment was underreported, as summarized below:

	<u>Tax Year 2024</u>	<u>Tax Year 2023</u>
Audited Cost	\$40,262,750	\$39,166,622
Reported/Estimated* Cost	<u>\$6,770,020</u>	<u>\$6,084,570</u>
Cost Variance	\$33,492,730	\$33,082,052

6. The coding of all assets is included on the enclosed "Exhibit A".

Mr. Dale Huizingh  
RE: Cashman Equipment Company  
Washoe County, Nevada  
April 7, 2025  
page 2 of 2

Accordingly, we make the following discoveries in accordance with the Nevada Revised Statutes 361.767.

	<u>Tax Year 2024</u>	<u>Tax Year 2023</u>
Audited Taxable Value	\$32,857,518	\$38,081,918
Reported/Estimated* Taxable Value	<u>\$5,173,386</u>	<u>\$5,696,891</u>
Taxable Variance	\$27,684,132	\$32,385,027
Assessed Variance	\$9,689,447	\$11,334,759

These values will be used to produce a corrected billing for the years noted unless we receive written exception within 14 days.

If you have a concern with the values provided in this discovery letter, please contact us as soon as possible. The deadline to appeal your values is May 15, 2025. A State Board of Equalization Direct Appeal form may be obtained at: <https://tax.nv.gov/Boards/Boards/>.

Should you have any questions, please contact a Personal Property Appraiser, at [AssessorPPAppraiser@washoecounty.gov](mailto:AssessorPPAppraiser@washoecounty.gov) or you may also reach out to our TMA representative, Liz Palm, at 480-729-8319.

Sincerely,

Chris S. Sarman  
Washoe County Assessor

By:   
Tony Lopez, Personal Property Coordinator

Enclosures



Empire Southwest LLC  
Account No. 2212805  
3/31/2025

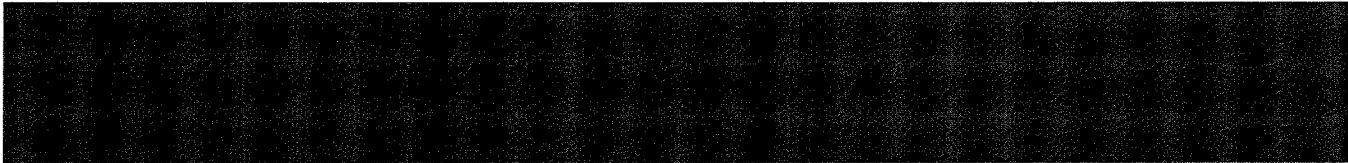
SUMMARY OF ADDITIONAL ASSESSMENT

	Tax Year 2024	Tax Year 2023	Tax Year 2022	Tax Year 2021
Audited Taxable Value	32,857,518	38,081,918	0	0
Reported Taxable Value	5,173,386	5,696,891	0	0
Taxable Variance	27,684,132	32,385,027	0	0
Assessed Variance	9,689,447	11,334,759	0	0

Empire Southwest LLC  
 Account No. e212805  
 3/31/2025

7/1/2024 Lien Date

Yr Acquired	3 Year Life	5 Year Life	7 Year Life	10 Year Life	15 Year Life	20 Year Life	30 Year Life	Mobile Homes	Billboards	TOTAL PP
2024	126,960	27,194	229,535	0	547,298	0	0	0	0	925,987
2023	0	0	0	0	11,280,131	0	0	0	0	11,280,131
2022	211,328	0	1,138,029	0	26,473,584	33,691	0	0	0	28,056,632
2021	0	0	0	0	0	0	0	0	0	0
2020	0	0	0	0	0	0	0	0	0	0
2019	0	0	0	0	0	0	0	0	0	0
2018	0	0	0	0	0	0	0	0	0	0
2017	0	0	0	0	0	0	0	0	0	0
2016	0	0	0	0	0	0	0	0	0	0
2015	0	0	0	0	0	0	0	0	0	0
2014	0	0	0	0	0	0	0	0	0	0
2013	0	0	0	0	0	0	0	0	0	0
2012	0	0	0	0	0	0	0	0	0	0
2011	0	0	0	0	0	0	0	0	0	0
2010	0	0	0	0	0	0	0	0	0	0
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2005	0	0	0	0	0	0	0	0	0	0
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1982	0	0	0	0	0	0	0	0	0	0
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1980	0	0	0	0	0	0	0	0	0	0
1979	0	0	0	0	0	0	0	0	0	0
1978	0	0	0	0	0	0	0	0	0	0
1977	0	0	0	0	0	0	0	0	0	0
1976	0	0	0	0	0	0	0	0	0	0
1975	0	0	0	0	0	0	0	0	0	0
1974	0	0	0	0	0	0	0	0	0	0
1973	0	0	0	0	0	0	0	0	0	0
1972	0	0	0	0	0	0	0	0	0	0
Prior	0	0	0	0	0	0	0	0	0	0
Total	338,288	27,194	1,567,564	0	28,301,013	33,691	0	0	0	40,762,750



2023-2024 Tax Year			YEAR	G/L ACCOUNT	ACQUISITION				
AS OF	ASSET #	ASSET DESCRIPTION	ACQUIRED	DESCRIPTION	COST	GROUP	TMA NOTES	TMA Comments	COUNTY NOTES
7/1/2023									
7/1/2023	07360-17-SOS	(2) SPECTRO LASERNET FINES Q220 PARTICLE COUNTERS	2022		20,981.43	7			
7/1/2023	07325-16-SOS	(3) CANNON MINI QV-X VISCOMETERS	2022		1,828.21	7			
7/1/2023	07476-20-WRNCH	1 1/2" SQ DRIVE TORQUE WRENCH	2022		6,617.03	7			
7/1/2023	07357-16-EXHT	10 TON KONE-BRAKE ASSEMBLY AND RECTIFIER	2022		1,186.70	15			
7/1/2023	07501-20-PRESS	100 FIELD TRACK PRESS	2022		18,266.51	15			
7/1/2023	07420-19-SIGN	11'X11' WALL LOGO SIGN	2022		16,361.14	15			
7/1/2023	07555-21-CHAIR	14 REFURBISHED HERMAN MILLER CHAIRS	2022		10,131.05	15			
7/1/2023	07421-19-SIGN	2 5X20 CAT DEALER WALL SIGNS	2022		12,125.89	15			
7/1/2023	07335-16-MISEQ	2 MILLER CAPTURE 5 FUME EXTRACTORS	2022		892.77	15			
7/1/2023	07580-21-WLD	2 MILLER DIMENSION 650 WELDERS	2022		32,554.00	15			
7/1/2023	07586-22-SOS	2 PERKIN ELMER LPC500 PARTICLE COUNTERS	2022		194,790.96	7			
7/1/2023	07389-18-LFTRK	2007 CAT GP40K1FORKLIFT	2022		7,647.57	15			
7/1/2023	07351-16-FRAC	2007 FRAC TANK	2022		5,133.59	15			
7/1/2023	07556-21-MHOME	2018 JAYCO MODEL 232RBW JAY FLIGHT SLX-TRAVEL TRAILER	2022		20,002.37	VEH			
7/1/2023	B0699-21-RACK	3 RACKING BAYS INSIDE 11 RACKING BAYS IN YARD FOR PARTS	2022		25,567.78	15			
7/1/2023	N0663-17-RACK	49.75 LINEAR FEET OF 8' HIGH RACKING	2022		3,104.81	15			
7/1/2023	07519-21-CNTR	8' X 40' CONTAINER	2022		9,517.06	15			
7/1/2023	07495-20-PRESS	80 TON ROLL BED PRESS	2022		26,573.15	15			
7/1/2023	07445-19-TOOL	992G & 993K TOOLING	2022		24,888.38	7			
7/1/2023	07369-17-LATH1	ADDITIONAL EQUIPMENT FOR 07369	2022		1,451.96	15			
7/1/2023	07351-17-FRAC	ADDITIONAL EQUIPMENT FOR FRAC TANK	2022		5,075.64	15			
7/1/2023	07368-17-TORQ1	ADDITIONAL TOOLING FOR 07368	2022		1,067.60	7			
7/1/2023	N0653-16-AIRCP	AIR COMPRESSOR	2022		4,457.98	15			
7/1/2023	07419-19-AIRCP	AIR COMPRESSOR FOR EPG-PUMP	2022		6,275.93	15			
7/1/2023	07413-19-TANK	ARGON TANK	2022		14,782.00	15			
7/1/2023	07471-20-COMP	BADGE PRINTER	2022		4,064.89	7			
7/1/2023	07581-21-BATTR	BATTERY FOR ELECTRIC FORKLIFT-S/N FN487483	2022		9,931.22	15			
7/1/2023	07393-18-SOS	BIODIESEL ANALYZER	2022		11,415.47	7			
7/1/2023	07668-23-WELDER	BORE TECH WELDER	2023		34,081.00	15			
7/1/2023	07370-17-UPEND	BUSHMAN UPENDER MODEL RT-18000N	2022		9,876.89	15			
7/1/2023	01745-77-BINS	CABINETS (52)	2022		4,842.88	15			
7/1/2023	07372-17-DOLLY	CART CADDY HEAVY DUTY CHAIN DRIVE-TOW TUG DOLLY	2022		3,907.38	15			
7/1/2023	07635-22-FURN	CHAIRS AND ACCESSORIES	2022		13,430.10	15			
7/1/2023	07598-22-BOREB	CLIMAX BORING BAR	2022		17,747.09	15			

7/1/2023	07468-20-MACH	CLIMAX MODEL BB3000 PORTABLE MACHINE	2022	5,873.24	15
7/1/2023	07433-19-HOIST	CRANE HOIST FOR 5 TON BRIDGE CRANE	2022	20,034.94	20
7/1/2023	01715-77-MISEQ	CRANES (10)	2022	13,656.10	20
7/1/2023	07518-21-FURN	CUBICLES FOR SERVICE AREA	2022	14,027.71	15
7/1/2023	07334-16-WASH	CUDA PARTS WASHER	2022	344.38	15
7/1/2023	07456-19-SIGNS	DIRECTIONAL SIGNS FOR RENO STORE	2022	9,405.82	15
7/1/2023	02306-80-DYNEQ	DYNAMOMETER	2022	4,675.69	7
7/1/2023	07551-22-SECUR	ELECTRICAL EQUIPMENT FOR CAMERA SECURITY SYSTEM	2022	32,574.90	7
7/1/2023	07387-18-SWEP1	ELGIN SWEEPER MODIFICATIONS	2022	6,796.16	15
7/1/2023	07342-16-COOL	ENGINE COOLING/AFTER COOLER WATER COLUMN	2022	1,011.54	15
7/1/2023	07372-17-DOLL1	FABRICATE DYNO CARTS	2022	3,355.82	15
7/1/2023	07610-22-FIBER	FIBER BACKBONE FOR SECURITY SYSTEM	2022	49,642.92	15
7/1/2023	07632-22-TSTR	FLASH POINT TESTER	2022	28,096.99	15
7/1/2023	07565-21-LFTTK	FORKLIFT-CE009325-DP50N1	2022	36,938.25	15
7/1/2023	07570-21-LFTTK	FORKLIFT-CE012408-GP30N5	2022	23,200.95	15
7/1/2023	07571-21-LFTTK	FORKLIFT-CE012409-GP30N5	2022	23,200.95	15
7/1/2023	07576-21-LFTTK	FORKLIFT-CE013869-GC35K	2022	41,659.59	15
7/1/2023	07561-21-LFTTK	FORKLIFT-CE07194-DP50CN1-D	2022	9,638.00	15
7/1/2023	07489-20-RAMP	FREE STANDING YARD RAMP	2022	21,378.50	15
7/1/2023	07339-16-PUMP	HEAVY DUTY PUMP FOR MART WASHER	2022	1,227.91	15
7/1/2023	07338-16-BENCH	HYDRAULIC CYLINDER HONING BENCH	2022	14,090.92	15
7/1/2023	07549-21-WKST	IT WORKSTATION	2022	22,203.31	15
7/1/2023	07369-17-LATHE	LABLOND ENGINE LATHE	2022	6,906.50	15
7/1/2023	07606-22-TOOL	LOW CLEARANCE STEALTH-2 TOOLING	2022	11,578.14	7
7/1/2023	07347-16-TESTR	MAGNAFLUX SYSTEM FOR NDT TESTING	2022	8,338.44	7
7/1/2023	07438-19-MART1	MART WASHER-BELONGS TO 07438	2022	85,515.70	15
7/1/2023	07438-19-MART	MART WASHER-PMW 812G	2022	259,442.30	15
7/1/2023	07391-18-SOS	METROHM 874 OVEN & 803 PUMP STIRRER	2022	12,528.28	15
7/1/2023	07477-20-TRCTR	MILLER 3 WHEEL TRACTOR-100 AMP	2022	21,223.82	15
7/1/2023	07547-21-WLDR	MILLER TIG WELDER	2022	9,412.75	15
7/1/2023	07383-18-COMP	MOBILE EPIPHANY-TRACKING SOFTWARE-CRC	2022	48,646.44	15
7/1/2023	07337-16-CART	MOBILE HYDRAULIC CART	2022	2,331.23	15
7/1/2023	07367-17-SWEEP	MODEL 800 POWER RIDER SWEEPER	2022	13,531.05	15
7/1/2023	07374-17-SOS	MULTITEK-TESTING EQUIPMENT	2022	22,836.10	7
7/1/2023	07601-22-BATTR	NEW BATTERY FOR CE006103	2022	9,974.63	7
7/1/2023	07583-21-CHRG	NEW CHARGING STATIONS FOR RENO RENTAL	2022	27,463.62	15
7/1/2023	N0678-19-DYNO	NEW ENGINE DYNO	2022	309,785.23	7
7/1/2023	07358-16-SIGN	NEW SIGN FOR RENO STORE	2022	903.13	15
7/1/2023	07356-16-SIGN	NEW SIGNAGE FOR RENO STORE	2022	2,446.63	15
7/1/2023	07528-21-FURN	OFFICE CHAIRS AND NEW BUILD OUT FOR GREY BUILDING	2022	7,754.12	15
7/1/2023	07619-22-FURN	OFFICE FURNITURE FOR 605 GLENDALE	2022	17,532.59	15
7/1/2023	N0654-16-SOS	OIL EXPRESS 4 FTIR WITH OIL DILUTION SYSTEM	2022	12,594.14	15
7/1/2023	07582-21-RACK	PALLET RACKING	2022	15,775.38	15
7/1/2023	07394-18-SOS	PERKIN ELMER AVIO 500 OILS CONFIGURATION	2022	100,868.51	15
7/1/2023	07375-17-PUMP	PORTABLE FRESH AIR PUMP	2022	2,038.89	15
7/1/2023	07336-16-DYNO	PUMP FOR ENGINE DYNO	2022	848.09	7
7/1/2023	07609-22-RACKS	RACKING-PALLET POSITIONS	2022	13,230.71	15
7/1/2023	N0671-18-COMP	RENO RENOVATION COMPUTERS PHASE 1B	2022	3,327.77	3

7/1/2023	N0669-18-FURN	RENO RENOVATION F&F PHASE 1B	2022		2,992.56	15		
7/1/2023	N0670-18-EQUIP	RENO RENOVATION M&E PHASE 1B	2022		133,278.78	15		
7/1/2023	N0677-18-MACH	RENO RENOVATION-M&E	2022		586,364.69	15		
7/1/2023	N0658-16-EQMT	RENO RENOVATION-NEW BUILDING EQUIPMENT	2022		278,411.21	15		
7/1/2023	N0659-16-FURN	RENO RENOVATION-NEW BUILDING FURN & FIX	2022		30,364.83	15		
7/1/2023	N0676-18-FURN	RENO RENOVATON-F&F	2022		216,771.53	15		
7/1/2023	07520-21-GUNS	RF GUNS FOR WAREHOUSE	2022		61,337.86	7		
7/1/2023	N0621-13-AIRC	ROOF TOP PACKAGE UNIT-AIRCONDITIONER	2022		321.87	Real		
7/1/2023	07416-19-SWEEP	S10 ELECTRIC SWEEPER	2022		6,192.16	15		
7/1/2023	07551-21-SECUR	SECURITY SYSTEM-JOHNSON CONTROLS	2022		376,649.34	7		
7/1/2023	07359-17-SOS	SPECTRO LNF Q200 PARTICLE COUNTER	2022		5,039.99	7		
7/1/2023	07579-21-SOS	SVM 3001 SMART VISCOMETER	2022		85,134.37	7		
7/1/2023	07333-16-SCRUB	TENNANT T12 RIDER SCRUBBER	2022		635.51	15		
7/1/2023	07431-19-TORQW	TORQUE WRENCH 1 IN SQ DR	2022		5,979.82	7		
7/1/2023	07430-19-TORQW	TORQUE WRENCH 3/4 IN SQ DR	2022		4,698.41	7		
7/1/2023	07368-17-TORQ	TORQUE WRENCH CALIBRATION TOOLING	2022		2,322.23	7		
7/1/2023	07432-19-TOW	TOW TUG HANDLER	2022		10,352.95	15		
7/1/2023	07429-19-LIFT	TOYOTA FORKLIFT 9BRU23	2022		30,695.16	15		
7/1/2023	07343-16-PRESS	TRACK PRESS-RECONDITIONED	2022		1,735.59	15		
7/1/2023	07479-20-LFTTK	USED FORKLIFT-CE011749	2022		28,569.93	15		
7/1/2023	07511-21-UTV	UTV-CE012127-2 SEAT MULE CART	2022		6,065.97	15		
7/1/2023	07512-21-UTV	UTV-CE012129-2 SEAT MULE CART	2022		6,343.00	15		
7/1/2023	N0683-20-FURN	VARIOUS FURNITURE AND FIXTURES	2022		26,848.84	15		
7/1/2023	N0693-20-FURN	VARIOUS FURNITURE AND FIXTURES	2022		119,059.43	15		
7/1/2023	N0682-20-EQUIP	VARIOUS MACHINERY AND EQUIPMENT	2022		1,765,119.05	15		
7/1/2023	07516-21-VIDMR	VIDMARS FOR KITTING	2022		114,103.53	15		
7/1/2023	07455-19-WHLTL	WHEEL DISASSEMBLY UP ENDER	2022		29,944.06	15		
7/1/2023	N0693-21-FURN	WORK TABLES FOR SERVICE	2022		8,999.74	15		
7/1/2023	07350-16-TORQ	WTC MACHINERY TORQUE GUN PACKAGE	2022		20,273.58	7		
7/1/2023	07474-20-WRNCH	WTC TRACK WRENCH AND ACCESSORIES	2022		110,330.02	7		
7/1/2023	07517-21-RACK	YARD RACKING	2022		39,505.51	15		
7/1/2024	CE005212	REACH FORKLIFT 12,000LB 55' LIFT	2022	0DHW00915	68,531.83	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE005920	DOZER D6N LGP / D5-17	2022	0PBA02541	131,420.10	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE006282	950 WHEEL LOADER W/FUSION & 3RD VALVE	2022	0EMB00945	115,505.90	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE006161	420 BACKHOE LOADER	2022	0HWC00384	61,066.16	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE006932	316 / 317 EXCAVATOR W/CAB	2022	0DZW02329	83,017.22	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007202	REACH FORKLIFT 5,500LB 19' LIFT	2022	0JK200779	45,625.12	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE006880	450 BACKHOE LOADER	2022	0HJR00515	107,797.34	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007015	314 EXCAVATOR W/THUMB & CAB	2022	0ZJT01744	101,088.95	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007217	950 WHEEL LOADER W/FUSION & 3RD VALVE	2022	0EMB02360	180,889.68	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007455	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	0KJP01852	205,092.49	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007613	REACH FORKLIFT 9,000LB 43' LIFT	2022	0MLJ00156	78,097.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007367	335 EXCAVATOR W/THUMB & CAB	2022	0KNE00699	170,585.87	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007324	450 BACKHOE LOADER	2022	0HJR00603	99,398.34	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007859	SMOOTH SINGLE DRUM ROLLER 66" CS44	2022	0CS300217	97,959.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007829	305.5 MINI EX W/THUMB	2022	0CR502928	48,501.76	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007871	REACH FORKLIFT 6,000LB 42' LIFT	2022	0ML800579	68,703.91	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007951	REACH FORKLIFT 9,000LB 43' LIFT	2022	0MLJ00450	78,680.00	15	CAT Equipment	This is Rental Equipment on the Lot

7/1/2024	CE008588	305.5 MINI EX W/THUMB	2022	OCR504664	55,339.84	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009220	308 MINI EX W/THUMB & CAB	2022	0FJX09754	82,729.44	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE008844	REACH FORKLIFT 9,000LB 43' LIFT	2022	0MLJ00611	95,214.37	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE008912	302.7 MINI EX	2022	0LJ701488	33,598.65	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009429	ARTICULATED WATER TRUCK 740/745 8K TANK	2022	03T600628	495,266.88	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009449	980 WHEEL LOADER	2022	0MK210414	291,301.91	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE008986	450 BACKHOE LOADER W/CAB & THUMB	2022	0HJR00760	136,487.50	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009432	ARTICULATED TRUCK 745	2022	03T600622	390,512.35	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009515	DOZER D5K / D3-12	2022	0KW203062	119,920.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009259	335 EXCAVATOR W/CAB	2022	0SGJ20128	200,789.85	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009679	239 CTL W/CAB	2022	0BL901810	37,883.09	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE008693	DOUBLE DRUM ROLLER 39" CB22/CB2.5	2022	02B200298	25,751.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE008692	DOUBLE DRUM ROLLER 39" CB22/CB2.5	2022	02B200297	24,047.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009400	DOZER D6T LGP / D6-20	2022	0MH700792	263,394.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	UR001118	UTV/JOB CART 2 SEAT DIESEL	2022	0PD200275	10,667.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009593	336 EXCAVATOR W/THUMB	2022	0TZA20280	208,233.53	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009327	ARTICULATED TRUCK 745	2022	03T600933	364,439.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009588	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	0GMS00167	292,009.13	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009587	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	0GMS00168	249,058.47	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009873	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	0EJA02074	304,686.88	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010311	307.5 MINI EX W/CAB	2022	0GW700330	95,768.62	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010241	307.5 MINI EX W/THUMB	2022	0GW700371	92,581.09	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010244	307.5 MINI EX W/THUMB	2022	0GW700379	90,116.40	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010210	REACH FORKLIFT 8,800LB 24' LIFT, CAB	2022	0TH900555	96,289.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010268	303.5 MINI EX W/THUMB	2022	0JWY05252	42,458.17	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010148	450 BACKHOE LOADER W/CAB & THUMB	2022	0KJH00186	150,480.25	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010470	305.5 MINI EX W/CAB&THUMB	2022	0CR507652	53,893.94	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010396	239 CTL	2022	0BL903390	31,476.06	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010669	308 MINI EX W/CAB	2022	0GG800327	94,668.24	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010668	308 MINI EX W/CAB	2022	0GG800323	92,807.08	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010416	938 WHEEL LOADER W/FUSION & 3RD VALVE	2022	0J3R07741	194,942.59	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010420	MOTOR GRADER 140 / 150-15	2022	0N9D01584	322,749.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010291	ARTICULATED TRUCK 740	2022	03T800125	424,608.98	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010033	REACH FORKLIFT 10,000LB 55' LIFT	2022	0ML502070	122,419.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010295	ARTICULATED TRUCK 740	2022	03T800138	423,327.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010298	ARTICULATED TRUCK 740	2022	03T800140	337,047.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010844	DOZER D8T	2022	0AW400694	528,831.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010705	SMOOTH SINGLE DRUM ROLLER 50" CS34	2022	51400592	74,210.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010047	REACH FORKLIFT 9,000LB 43' LIFT	2022	0MLJ01101	108,792.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE011004	PM312 COLD PLANER *NO DAY RENTALS*	2022	0NJX00111	313,511.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010732	335 EXCAVATOR W/CAB	2022	0SGJ20780	270,870.02	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010693	DOZER D6T / D6-20	2022	0RBP00365	368,158.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010863	PAD FOOT ROLLER SINGLE 66" DRUM CP44	2022	0GNB00137	129,783.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010948	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	0EJA03260	297,860.20	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010037	REACH FORKLIFT 10,000LB 55' LIFT, CAB	2022	0ML502506	138,234.62	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010975	420 BACKHOE LOADER W/CAB	2022	0HWC05824	90,582.60	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE011523	236 SSL	2022	0BGZ04488	32,528.78	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE011562	307.5 MINI EX W/CAB	2022	0GW701544	90,520.62	15	CAT Equipment	This is Rental Equipment on the Lot

7/1/2024	CE011488	ARTICULATED TRUCK 745	2022	03T602163	425,647.00	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE011487	ARTICULATED TRUCK 745	2022	03T602215	442,278.00	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE011261	301.7 MINI EX	2022	0JH702905	29,315.03	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE011510	301.7 MINI EX	2022	0JH703152	28,456.03	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE011837	336 EXCAVATOR W/CAB	2022	0DKS01515	300,409.05	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE017188	330 EXCAVATOR W/CAB	2022	0LHW00370	270,680.28	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE011493	226 SSL W/CAB	2022	0DX800355	27,301.61	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE012796	DOZER D5K / D3-12	2022	0KW203014	94,620.00	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013879	259 / 255-05 CTL W/CAB	2022	0CW908502	53,646.92	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE012647	305.5 MINI EX W/THUMB	2022	06G602608	77,053.65	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013180	ARTICULATED TRUCK 745	2022	03T601810	467,631.00	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013178	ARTICULATED TRUCK 745	2022	03T601483	413,284.00	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013185	ARTICULATED TRUCK 745	2022	03T601501	407,255.00	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013198	ARTICULATED TRUCK 745	2022	03T601186	340,218.00	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013536	DOUBLE DRUM ROLLER 84" CB64/CB15	2022	0C5600129	59,465.00	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013562	DOUBLE DRUM ROLLER 79" CB54XW/CB13	2022	0PWP00431	116,066.70	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013561	DOUBLE DRUM ROLLER 79" CB54XW/CB13	2022	0PWP00430	110,278.96	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013046	ARTICULATED TRUCK 740	2022	03T800515	492,368.62	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013748	PAD FOOT ROLLER SINGLE 84" DRUM CP56	2022	0P5600515	156,777.00	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013271	308 MINI EX W/CAB	2022	0GG804105	117,644.66	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013721	DOUBLE DRUM ROLLER 79" CB54XW/CB13	2022	0PWP00778	146,514.00	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014270	320 EXCAVATOR W/THUMB & CAB	2022	0YBM00296	127,761.22	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013755	305.5 MINI EX W/CAB&THUMB	2022	06G604355	83,865.63	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013915	DOZER D4K / D2-14	2022	0XKM00291	143,139.00	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014582	335 EXCAVATOR W/THUMB & CAB	2022	0SGJ20887	260,975.50	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013653	301.7 MINI EX	2022	0JH705895	29,433.77	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014196	301.7 MINI EX W/THUMB	2022	0JH706881	30,725.63	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014132	307.5 MINI EX W/THUMB	2022	0GW702768	97,790.87	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014340	315 EXCAVATOR W/CAB	2022	0WKX11754	156,785.50	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014128	ARTICULATED TRUCK 745	2022	03T603370	496,728.00	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014942	302.7 MINI EX	2022	0CZ601748	43,388.13	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014129	ARTICULATED TRUCK 745	2022	03T603382	505,939.00	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015051	315 EXCAVATOR W/CAB	2022	0WKX20593	164,415.05	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014727	DOZER D1-12 W/MASTICATING HEAD	2022	0XKF00376	195,378.45	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014658	REACH FORKLIFT 6,000LB 42' LIFT	2022	0T6900400	107,294.19	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015539	246 SSL W/CAB & HIGH FLOW/H3	2022	0KC602298	50,106.01	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015431	246 SSL W/CAB & HIGH FLOW/H3	2022	0KC602337	49,016.51	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014843	PNEUMATIC ROLLER/COMPACTOR CW34 75" DRUM	2022	0AL300481	143,977.27	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015543	307.5 MINI EX W/CAB	2022	0GW703144	82,840.73	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015146	307.5 MINI EX W/THUMB	2022	0GW703030	75,468.17	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE016029	299 CTL W/CAB & XHP HIGH FLOW	2022	0BX903851	97,425.91	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014661	REACH FORKLIFT 9,000LB 43' LIFT	2022	0T7400339	133,236.62	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015474	304 MINI EX W/THUMB & CAB	2022	0AN401042	55,310.84	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015433	DOZER D8T	2022	0AW401654	744,789.90	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040054	415 SKIP LOADER	2022	0H6L00488	99,727.61	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040145	DOZER D4K / D2-14	2022	0XKM04129	150,462.82	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040139	310 EXCAVATOR W/CAB & THUMB	2022	0GWT02893	131,485.77	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015953	349/352 EXCAVATOR	2022	0KXH00225	443,621.68	15 CAT Equipment	This is Rental Equipment on the Lot

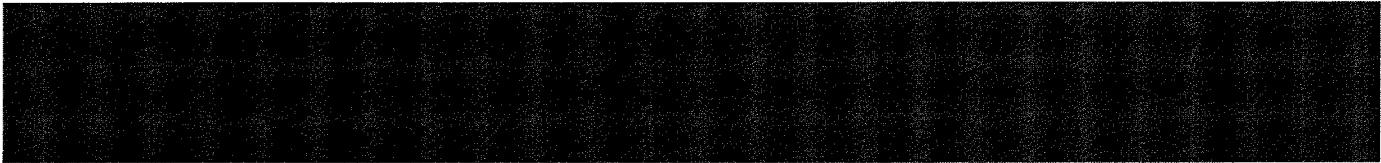
7/1/2024	CE017447	299 CTL W/CAB	2022	0BX905462	94,000.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015858	DOUBLE DRUM ROLLER 47" CB24/CB2.7	2022	64100549	45,717.77	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015288	415 SKIP LOADER	2022	0H6L00471	85,356.26	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040255	302.7 MINI EX	2022	0CZ603343	48,787.05	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040254	302.7 MINI EX	2022	0CZ603341	48,760.59	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040176	303.5 MINI EX	2023	0RE902293	46,210.68	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE016762	980 WHEEL LOADER	2023	0XDJ01061	431,717.12	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE016413	308 MINI EX W/THUMB & CAB	2023	0GG807960	126,738.36	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE016771	236 SSL W/CAB	2023	0KXL02275	51,128.13	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE016770	236 SSL W/CAB	2023	0KXL02274	51,122.13	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE016543	349/352 EXCAVATOR	2023	0KXH10061	509,602.63	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040186	ARTICULATED TRUCK 745	2023	03T605900	635,086.31	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040107	DOUBLE DRUM ROLLER 59" CB44/CB7	2023	0M5R00307	115,514.94	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE016035	DOZER D9T	2023	0JC200336	#####	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040238	430 BACKHOE LOADER W/CAB	2023	0H8W00823	147,756.02	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040358	304 MINI EX W/THUMB & CAB	2023	0AN402087	66,370.38	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE016728	289 / 265-05 CTL W/CAB	2023	0JX914969	80,423.11	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE016697	ARTICULATED TRUCK 730	2023	03T303206	489,467.72	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040505	302.7 MINI EX W/CAB	2023	0CZ604363	50,328.13	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE017044	305.5 / 306 MINI EX W/CAB	2023	06G609190	84,897.22	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE016626	315 EXCAVATOR W/CAB	2023	0WKX30442	204,583.23	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040473	305.5 MINI EX W/CAB&THUMB	2023	06G609256	84,423.40	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040476	305.5 MINI EX W/CAB&THUMB	2023	06G609257	84,418.63	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE017159	DOUBLE DRUM ROLLER 67" CB54/CB10	2023	0PWP01065	160,122.71	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE016335	950 WHEEL LOADER W/FUSION/3RD -JOYSTICK	2023	0J1S04978	311,662.67	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040680	340 EXCAVATOR W/CAB	2023	0GDZ10237	359,465.10	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040587	305.5 MINI EX W/CAB&THUMB	2023	06G609630	86,113.71	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040783	226 SSL W/CAB	2023	0EK502343	47,263.23	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040656	966 WHEEL LOADER W/FUSION & 3RD VALVE	2023	0HNP00311	446,837.99	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040663	966 WHEEL LOADER	2023	0M7R00655	427,895.07	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040876	DOUBLE DRUM ROLLER 35" CB14/CB1.7/CB1.8	2023	64301070	28,519.61	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040718	DOZER D7-17	2023	0CM900409	662,992.91	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE017147	PAD FOOT ROLLER SINGLE 66" DRUM CP44	2023	0GNB00411	177,703.23	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040744	966 WHEEL LOADER	2023	0M7R00726	417,565.89	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040895	MOTOR GRADER 140 / 150-15	2023	0EB301051	454,221.98	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040850	966 WHEEL LOADER	2023	0M7R00795	432,186.74	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040613	REACH FORKLIFT 9,000LB 43' LIFT, CAB	2023	0T7400862	172,145.55	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040821	980 WHEEL LOADER	2023	0WFX01402	540,901.60	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040905	236 SSL W/CAB	2023	0R4D00280	53,811.76	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE041019	815 SOIL COMPACTOR	2023	0J5T00265	556,149.84	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE017975	926 WHEEL LOADER	2023	0W5L03520	215,743.08	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE041391	GROUP1	2023	0FL700689	69,109.44	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE005316	SCISSOR LIFT ELECTRIC 32'	2022	GS3214A-11811	11,753.00	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE005923	BOOM LIFT STR 40-45' (DIESEL)	2022	300127587	24,452.00	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE006009	SCISSOR LIFT ELECTRIC WIDE DECK 32'	2022	GS4615A-13611	11,272.00	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE006032	BOOM LIFT ELECTRIC ARTIC 30'	2022	Z30N15-16342	24,837.00	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE006321	MOTOR GRADER 65E (NORAM)	2022	65ET10043	89,589.40	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE006868	REACH FORKLIFT 15,000LB 44' LIFT	2022	GTH1513B-7	108,631.00	15	Non-CAT Equipment	This is Rental Equipment on the Lot



7/1/2024	CE007669	SCISSOR LIFT RT 26', 68-69"	2022	GS6916F-9291	23,603.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE008137	SCISSOR LIFT ELECTRIC 19'	2022	22106552	7,267.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE008136	SCISSOR LIFT ELECTRIC 19'	2022	22106551	7,267.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE008161	BOOM LIFT STR 60-65' (DIESEL)	2022	S60H-36825	59,550.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE008165	BOOM LIFT ELECTRIC ARTIC 40'	2022	Z40NN-4683	36,920.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE008173	SCISSOR LIFT RT 40', 69"	2022	GS69F-11930	32,131.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE008644	SCISSOR LIFT ELECTRIC 19'	2022	22116606	7,267.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE012066	TRENCHROLLER COMPACTOR (BMP8500)	2022	101720128509	13,159.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE012027	BOOM LIFT STR 80-85' (DIESEL)	2022	S85XCH-298	86,744.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE012012	SCISSOR LIFT RT 32-33', 68-69"	2022	37012277	30,402.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009158	SCISSOR LIFT ELECTRIC 19'	2022	22125775	7,545.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009153	SCISSOR LIFT ELECTRIC 19'	2022	22125769	7,545.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009148	SCISSOR LIFT ELECTRIC 19'	2022	22125763	7,545.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009145	SCISSOR LIFT ELECTRIC 19'	2022	22125760	7,545.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009144	SCISSOR LIFT ELECTRIC 19'	2022	22125759	7,545.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE012057	WAREHOUSE FORKLIFT 5-6K, 3 STAGE	2022	AT35A05705	24,996.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE012030	BOOM LIFT ELECTRIC ARTIC 30'	2022	Z30NF-20264	30,427.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE012334	SCISSOR LIFT RT 26', 68-69"	2022	37014120	23,864.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE011436	SCISSOR LIFT ELECTRIC MICRO 19'	2022	16907825	9,361.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE011432	SCISSOR LIFT ELECTRIC 1330SE	2022	16306199	7,404.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE011981	RAMMER/JUMPING JACK, MTX70, BT65	2022	F-3568	1,997.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE012601	BROOM RIDE ON CRT350, RCT350, CAB	2022	412186	40,714.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE012783	REACH FORKLIFT 10,000LB 55' LIFT	2022	160088789	113,925.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013052	TX525 WALK BEHIND SSL	2022	407959624	24,460.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013389	SCISSOR LIFT ELECTRIC, MICRO13XD	2022	16200190	9,410.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013212	SCISSOR LIFT ELECTRIC MICRO 19XD	2022	16100601	10,178.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014091	ROCK GRIZZLY SCREEN 10 FT	2022	210818	7,299.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014090	ROCK GRIZZLY SCREEN 10 FT	2022	210407	7,299.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013802	WATER TRAILER 500	2022	5VUTW1327MF	7,195.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013806	WATER TRAILER 500	2022	5VUTW1323MF	7,195.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014357	WATER STAND TANK 12000 (MPT/VALEW)	2022	WT12K21100	50,628.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014761	SMALL PLATE COMPACTORS, MVC88	2022	G-17059	1,613.50	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014154	WATER TRAILER 500	2022	5VUTW1329NP	7,439.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014155	WATER TRAILER 500	2022	5VUTW1325NP	7,439.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014153	WATER TRAILER 500	2022	5VUTW1320NP	7,439.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014170	WATER TRAILER 500	2022	5VUTW1328NP	7,439.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014411	WATER STAND TANK 12000 (MPT/VALEW)	2022	WT12K22033	54,036.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014412	WATER STAND TANK 12000 (MPT/VALEW)	2022	WT12K22036	54,036.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015741	WALK BEHIND TRENCHER	2022	APJ0000400	10,667.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014174	WATER TRAILER 500	2022	5VUTW1328NP	7,896.28	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015616	SCISSOR LIFT RT 32-33', 68-69"	2022	GS69F-20120	46,708.85	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015618	SCISSOR LIFT RT 32-33', 68-69"	2022	GS69F-20126	46,683.56	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015000	UTV/JOB CART 4 SEAT GAS	2022	3NSM4A573NE	14,145.20	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014993	UTV/JOB CART 4 SEAT GAS	2022	3NSM4A570NE	13,977.74	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014996	UTV/JOB CART 4 SEAT GAS	2022	3NSM4A579NE	13,935.04	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014994	UTV/JOB CART 4 SEAT GAS	2022	3NSM4A575NE	14,039.16	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014951	UTV/JOB CART 4 SEAT GAS	2022	3NSM4A573NE	13,917.34	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015606	SCISSOR LIFT RT 26', 68-69"	2022	GS69F-20189	42,277.91	15 Non-CAT Equipment	This is Rental Equipment on the Lot

7/1/2024	CE015016	UTV/JOB CART 4 SEAT GAS	2022	3NSM4A570NE	14,089.84	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015005	UTV/JOB CART 4 SEAT GAS	2022	3NSM4A572NE	15,684.84	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015006	UTV/JOB CART 4 SEAT GAS	2022	3NSM4A574NE	15,724.72	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015011	UTV/JOB CART 4 SEAT GAS	2022	3NSM4A576NE	14,259.34	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015624	BOOM LIFT STR 80-85' (DIESEL)	2022	S85XCH-3562	158,173.72	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015687	SCISSOR LIFT RT 32-33', 68-69"	2022	GS69F-20474	47,109.81	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015686	SCISSOR LIFT RT 32-33', 68-69"	2022	GS69F-20469	47,063.31	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015325	SL3730 SSL *37-7/8" WIDE*	2023	SA1200611	26,308.54	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE017015	AIR COMPRESSOR 110CFM-TOWABLE	2023	B6-6E10603	14,578.00	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE017019	AIR COMPRESSOR 110CFM-TOWABLE	2023	B6-6E10600	14,578.00	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE017014	AIR COMPRESSOR 110CFM-TOWABLE	2023	B6-6E10594	14,578.00	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE017016	AIR COMPRESSOR 110CFM-TOWABLE	2023	B6-6E10592	14,578.00	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE017025	BROOM RIDE ON 3 WHEEL, OPEN ROPS	2023	203448	31,356.07	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015671	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	GS46P-205715	18,873.72	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015677	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	GS46P-205709	18,873.72	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015670	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	GS46P-205737	18,873.72	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015678	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	GS46P-205733	18,873.72	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE016476	REACH FORKLIFT 10,000LB 55' LIFT, CAB	2023	160124291	167,508.31	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015633	BOOM LIFT ARTIC 40-45' (DIESEL)	2023	Z4525XCF-236	79,302.59	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015635	BOOM LIFT ARTIC 40-45' (DIESEL)	2023	Z4525XCF-2377	79,074.88	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015638	BOOM LIFT ARTIC 60-65' (DIESEL)	2023	Z62H-5382	114,707.68	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015619	SCISSOR LIFT RT 32-33', 68-69"	2023	GS69F-21242	48,726.36	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015637	BOOM LIFT ARTIC 40-45' (DIESEL)	2023	Z4525XCF-2381	79,224.88	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015737	BOOM LIFT DUAL FUEL ARTIC 34'	2023	Z34F-14682	56,914.29	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015730	BOOM LIFT ARTIC 60-65' (DIESEL)	2023	Z60H-3794	107,597.04	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015736	BOOM LIFT DUAL FUEL ARTIC 34'	2023	Z34F-14680	56,755.15	15	Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	DUMP TRUCK 10CYD (CLASS B REQUIRED)	2022	1FVHCYCY2H-	106,455.00	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B15205R	WATER TRUCK 2000	2022	3ALACWFD7JC	74,459.00	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B15205R	DUMP TRUCK 5CYD	2022	3ALACWFD5JC	68,116.00	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B15205R	WATER TRUCK 2000	2022	3ALACWFD9JC	83,270.00	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B15205R	WATER TRUCK 4000	2022	3ALHCYFE1KD	87,627.00	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B15205R	WATER TRUCK 4000	2022	3ALHCYFE9JD.	73,878.00	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B15205R	DUMP TRUCK 5CYD	2022	3ALACWFD3JC	67,415.00	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B15205R	WATER TRUCK 4000	2022	3ALHCYFEXLD	96,868.00	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B15205R	WATER TRUCK 2000	2022	3ALACWFD7KI	91,989.00	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B15205R	DUMP TRUCK 5CYD	2022	3ALACWFD0KI	74,761.00	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B15205R	DUMP TRUCK 5CYD	2022	1FDXF7DC0ND	72,069.54	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B15205R	TRAILER 10TST	2022	1JKTST107NMK	10,772.00	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B15205R	WATER TRUCK 2000	2022	3ALACWFD7PI	102,497.00	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B15205R	DUMP TRUCK 5CYD	2022	3ALACWFD8PI	103,752.00	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B15205R	DUMP TRUCK 5CYD	2022	3ALACWFD9NI	90,945.00	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B15205R	TRAILER 10TST	2022	1JKTST108PMC	11,814.02	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B15205R	VACUUM TRAILER - GAS	2022	1DST522PXN17	50,715.87	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B15205R	VACUUM TRAILER - GAS	2022	1DST522P7N17	50,718.37	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B12420U	SMALL EQUIPMENT TRAILER	2022	5631F1419MMC	4,338.00	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B15205R	VACUUM TRAILER - DIESEL	2022	1DST522P0N17	1,759.87	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B15205R	VACUUM TRAILER - DIESEL	2022	1DST522P9N17	64,891.93	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot
7/1/2024	B15205R	FELLING FT-12 DUMP TRAILER	2023	5FTBD172XR1C	13,961.20	VEH	Licensed/Plated Vehic	This is Rental Equipment on the Lot

7/1/2024 B15205R	WATER TRUCK 4000	2023	3ALHCYFE3PD	151,885.14	VEH	Licensed/Plated Vehic This is Rental Equipment on the Lot
7/1/2024 B15205R	SMALL EQUIPMENT TRAILER	2023	5631F1724PM0	6,967.89	VEH	Licensed/Plated Vehic This is Rental Equipment on the Lot
7/1/2024 B15205R	SMALL EQUIPMENT TRAILER	2023	5631T1614PM0	6,311.90	VEH	Licensed/Plated Vehic This is Rental Equipment on the Lot
7/1/2024 B15205R	DUMP TRUCK 10CYD (CLASS B REQUIRED)	2023	1FVHCYFE9RH	163,126.56	VEH	Licensed/Plated Vehic This is Rental Equipment on the Lot
7/1/2024 B15205R	TRAILER 12TST	2022	1JKTST125PM0	12,168.42	VEH	Licensed/Plated Vehic This is Rental Equipment on the Lot
	Estimated for Computers based on site inspection	2022		124,500		3 Based on Site Tour
	Estimated for tablets based on site inspection	2022		83,500		3 Based on Site Tour



Tax Year 2024/2025

ASSET #	ASSET DESCRIPTION	YEAR ACQUIRED	G/L ACCT #	G/L ACCOUNT	ACQUISITION COST	GROUP	TMA NOTES	TMA Comments
			[REDACTED] E HERE. HOWEVER, [REDACTED] UISITIONS > 7/1/2024					
N0621-13-AIR	ROOF TOP PACKAGE UNIT-AIRCONDITIONER	2022			322	Real		
07556-21-MH	2018 JAYCO MODEL 232RBW JAY FLIGHT SLX-TR	2022			20,002	VEH		
N0671-18-COI	RENO RENOVATION COMPUTERS PHASE 1B	2022			3,328	3		
07431-19-TOR	TORQUE WRENCH 1 IN SQ DR	2022			5,980	7		
07430-19-TOR	TORQUE WRENCH 3/4 IN SQ DR	2022			4,698	7		
07368-17-TOR	TORQUE WRENCH CALIBRATION TOOLING	2022			2,322	7		
07350-16-TOR	WTC MACHINERY TORQUE GUN PACKAGE	2022			20,274	7		
07474-20-WRI	WTC TRACK WRENCH AND ACCESSORIES	2022			110,330	7		
07551-21-SEC	SECURITY SYSTEM-JOHNSON CONTROLS	2022			376,649	7		
07359-17-SOS	SPECTRO LNF Q200 PARTICLE COUNTER	2022			5,040	7		
07579-21-SOS	SVM 3001 SMART VISCOMETER	2022			85,134	7		
07586-22-SOS	2 PERKIN ELMER LPC500 PARTICLE COUNTERS	2022			194,791	7		
07445-19-TOC	992G & 993K TOOLING	2022			24,888	7		
07360-17-SOS	(2) SPECTRO LASERNET FINES Q220 PARTICLE C	2022			20,981	7		
07325-16-SOS	(3) CANNON MINI QV-X VISCOMETERS	2022			1,828	7		
07476-20-WRI	1 1/2 SQ DRIVE TORQUE WRENCH	2022			6,617	7		
07368-17-TOR	ADDITIONAL TOOLING FOR 07368	2022			1,068	7		
07471-20-COI	BADGE PRINTER	2022			4,065	7		
07393-18-SOS	BIODIESEL ANALYZER	2022			11,415	7		
07551-22-SEC	ELECTRICAL EQUIPMENT FOR CAMERA SECURITY	2022			32,575	7		
07339-16-PUM	HEAVY DUTY PUMP FOR MART WASHER	2022			1,228	15		
07606-22-TOC	LOW CLEARANCE STEALTH-2 TOOLING	2022			11,578	7		
07347-16-TES	MAGNAFLUX SYSTEM FOR NDT TESTING	2022			8,338	7		
N0678-19-DYN	NEW ENGINE DYNO	2022			309,785	7		
07391-18-SOS	METROHM 874 OVEN & 803 PUMP STIRRER	2022			12,528	15		
07374-17-SOS	MULTITEK-TESTING EQUIPMENT	2022			22,836	7		
07601-22-BAT	NEW BATTERY FOR CE006103	2022			9,975	7		
07375-17-PUM	PORTABLE FRESH AIR PUMP	2022			2,039	15		
07336-16-DYN	PUMP FOR ENGINE DYNO	2022			848	7		
07609-22-RAC	RACKING-PALLET POSITIONS	2022			13,231	15		
07583-21-CHF	NEW CHARGING STATIONS FOR RENO RENTAL	2022			27,464	15		
07477-20-TRC	MILLER 3 WHEEL TRACTOR-100 AMP	2022			21,224	15		
07547-21-WLI	MILLER TIG WELDER	2022			9,413	15		
07383-18-COI	MOBILE EPIPHANY-TRACKING SOFTWARE-CRC	2022			48,646	15		
07337-16-CAR	MOBILE HYDRAULIC CART	2022			2,331	15		

07367-17-SWE MODEL 800 POWER RIDER SWEEPER	2022	13,531	15
07358-16-SIGI NEW SIGN FOR RENO STORE	2022	903	15 20?
07356-16-SIGI NEW SIGNAGE FOR RENO STORE	2022	2,447	15 20?
07528-21-FUR OFFICE CHAIRS AND NEW BUILD OUT FOR GREY	2022	7,754	15
07619-22-FUR OFFICE FURNITURE FOR 605 GLENDALE	2022	17,533	15
N0654-16-SOS OIL EXPRESS 4 FTIR WITH OIL DILUTION SYSTEM	2022	12,594	15
07582-21-RAC PALLET RACKING	2022	15,775	15
07394-18-SOS PERKIN ELMER AVIO 500 OILS CONFIGURATION	2022	100,869	15
07438-19-MAF MART WASHER-BELONGS TO 07438	2022	85,516	15
07438-19-MAF MART WASHER-PMW 812G	2022	259,442	15
07338-16-BEN HYDRAULIC CYLINDER HONING BENCH	2022	14,091	15
07549-21-WKS IT WORKSTATION	2022	22,203	15
07369-17-LATI LABLOND ENGINE LATHE	2022	6,907	15
07387-18-SWE ELGIN SWEEPER MODIFICATIONS	2022	6,796	15
07342-16-COC ENGINE COOLING/AFTER COOLER WATER COLU	2022	1,012	15
07372-17-DOL FABRICATE DYNO CARTS	2022	3,356	15
07610-22-FIBE FIBER BACKBONE FOR SECURITY SYSTEM	2022	49,643	15
07632-22-TSTI FLASH POINT TESTER	2022	28,097	15
07565-21-LFTI FORKLIFT-CE009325-DP50N1	2022	36,938	15
07570-21-LFTI FORKLIFT-CE012408-GP30N5	2022	23,201	15
07571-21-LFTI FORKLIFT-CE012409-GP30N5	2022	23,201	15
07576-21-LFTI FORKLIFT-CE013869-GC35K	2022	41,660	15
07561-21-LFTI FORKLIFT-CE07194-DP50CN1-D	2022	9,638	15
07489-20-RAM FREE STANDING YARD RAMP	2022	21,379	15
07581-21-BAT BATTERY FOR ELECTRIC FORKLIFT-S/N FN48748	2022	9,931	15
N0653-16-AIRI AIR COMPRESSOR	2022	4,458	15
07419-19-AIRC AIR COMPRESSOR FOR EPG-PUMP	2022	6,276	15
07413-19-TAN ARGON TANK	2022	14,782	15
07370-17-UPE BUSHMAN UPENDER MODEL RT-18000N	2022	9,877	15
01745-77-BINI CABINETS (52)	2022	4,843	15
07372-17-DOL CART CADDY HEAVY DUTY CHAIN DRIVE-TOW TI	2022	3,907	15
07635-22-FUR CHAIRS AND ACCESSORIES	2022	13,430	15
07598-22-BOF CLIMAX BORING BAR	2022	17,747	15
07468-20-MAC CLIMAX MODEL BB3000 PORTABLE MACHINE	2022	5,873	15
07433-19-HOI CRANE HOIST FOR 5 TON BRIDGE CRANE	2022	20,035	20
01715-77-MISI CRANES (10)	2022	13,656	20 20?
07518-21-FUR CUBICLES FOR SERVICE AREA	2022	14,028	15
07334-16-WAS CUDA PARTS WASHER	2022	344	15
07456-19-SIGI DIRECTIONAL SIGNS FOR RENO STORE	2022	9,406	15
02306-80-DYN DYNAMOMETER	2022	4,676	7
07357-16-EXH 10 TON KONE-BRAKE ASSEMBLY AND RECTIFIER	2022	1,187	15
07501-20-PRE 100 FIELD TRACK PRESS	2022	18,267	15
07420-19-SIGI 11X11 WALL LOGO SIGN	2022	16,361	15
07555-21-CHA 14 REFURBISHED HERMAN MILLER CHAIRS	2022	10,131	15
07421-19-SIGI 2 5X20 CAT DEALER WALL SIGNS	2022	12,126	15 20?
07335-16-MISI 2 MILLER CAPTURE 5 FUME EXTRACTORS	2022	893	15
07580-21-WLI 2 MILLER DIMENSION 650 WELDERS	2022	32,554	15
07369-17-LATI ADDITIONAL EQUIPMENT FOR 07369	2022	1,452	15

07351-17-FRA ADDITIONAL EQUIPMENT FOR FRAC TANK	2022			5,076	15	
07389-18-LFT 2007 CAT GP40K1FORKLIFT	2022			7,648	15	
07351-16-FRA 2007 FRAC TANK	2022			5,134	15	
B0699-21-RAC 3 RACKING BAYS INSIDE 11 RACKING BAYS IN Y	2022			25,568	15	
N0663-17-RAC 49.75 LINEAR FEET OF 8 HIGH RACKING	2022			3,105	15	
07519-21-CNT 8 X 40 CONTAINER	2022			9,517	15	
07495-20-PRE 80 TON ROLL BED PRESS	2022			26,573	15	
07333-16-SCR TENNANT T12 RIDER SCRUBBER	2022			636	15	
07517-21-RAC YARD RACKING	2022			39,506	15	
07416-19-SWE S10 ELECTRIC SWEEPER	2022			6,192	15	
07432-19-TOW TOW TUG HANDLER	2022			10,353	15	
07429-19-LIFT TOYOTA FORKLIFT 9BRU23	2022			30,695	15	
07343-16-PRE TRACK PRESS-RECONDITIONED	2022			1,736	15	
07479-20-LFT USED FORKLIFT-CE011749	2022			28,570	15	
07511-21-UTV UTV-CE012127-2 SEAT MULE CART	2022			6,066	15	
07512-21-UTV UTV-CE012129-2 SEAT MULE CART	2022			6,343	15	
N0683-20-FUF VARIOUS FURNITURE AND FIXTURES	2022			26,849	15	
N0693-20-FUF VARIOUS FURNITURE AND FIXTURES	2022			119,059	15	
N0682-20-EQ VARIOUS MACHINERY AND EQUIPMENT	2022			1,765,119	15	
07516-21-VIDI VIDMARS FOR KITTING	2022			114,104	15	
07455-19-WHI WHEEL DISASSEMBLY UP ENDER	2022			29,944	15	
N0693-21-FUF WORK TABLES FOR SERVICE	2022			9,000	15	
N0669-18-FUF RENO RENOVATION F&F PHASE 1B	2022			2,993	15	
N0670-18-EQ RENO RENOVATION M&E PHASE 1B	2022			133,279	15	
N0677-18-MA RENO RENOVATION-M&E	2022			586,365	15	
N0658-16-EQ RENO RENOVATION-NEW BUILDING EQUIPMENT	2022			278,411	15	
N0659-16-FUF RENO RENOVATION-NEW BUILDING FURN & FIX	2022			30,365	15	
N0676-18-FUF RENO RENOVATION-F&F	2022			216,772	15	
07520-21-GUN RF GUNS FOR WAREHOUSE	2022			61,338	7	
07668-23-WEL BORE TECH WELDER	2023			34,081	15	
7683 PLATFORM AND GATE FOR SERVICE	2023			27,614	15	
7682 2 STEAM CLEANERS	2023			44,348	15	
7690 SIGNAGE FOR STORE	2023			36,556	15 20?	
7685 ANALEX PQL TOTAL FERROUS ANALYZER	2023			26,679	15	
7686 UPS EQUIPMENT	2023			18,705	15 5?	
7682A INSTALLATION OF 2 STEAM CLEANERS	2023			16,234	15	
7695 EDDY LOAD UNIT	2024			84,552	15	
7703 SECURITY VIDEO SYSTEM	2024			229,535	7 7?	
7702 TRIVISC VISCOMETER ROBOTIC SAMPLER	2024			22,194	5 7?	
7701 1 PQL AND 1 PELICAN CASE	2024			15,501	15	
7706 PRESS BOXES	2024			18,496	15	
7704 AIR COMPRESSOR	2024			18,076	15	
7709 DIGITIZE CRC COMPONENT ASSEMBLY GUIDE AI	2024			126,960	3 3?	
CE005212 REACH FORKLIFT 12,000LB 55' LIFT	2022	B15200R	0DHW00915	68,531.83	15 CAT Equipment	This is Rental Equipment on the Lot
CE005920 DOZER D6N LGP / D5-17	2022	B12500F	0PBA02541	131,420.10	15 CAT Equipment	This is Rental Equipment on the Lot
CE006282 950 WHEEL LOADER W/FUSION & 3RD VALVE	2022	B12500F	0EMB00945	115,505.90	15 CAT Equipment	This is Rental Equipment on the Lot
CE006161 420 BACKHOE LOADER	2022	B15200R	0HWC00384	61,066.16	15 CAT Equipment	This is Rental Equipment on the Lot
CE006932 316 / 317 EXCAVATOR W/CAB	2022	B15200R	0DZW02329	83,017.22	15 CAT Equipment	This is Rental Equipment on the Lot

CE007202	REACH FORKLIFT 5,500LB 19' LIFT	2022	B15200R	0JK200779	45,625.12	15 CAT Equipment	This is Rental Equipment on the Lot
CE006880	450 BACKHOE LOADER	2022	B15200R	0HJR00515	107,797.34	15 CAT Equipment	This is Rental Equipment on the Lot
CE007015	314 EXCAVATOR W/THUMB & CAB	2022	B15200R	0ZJT01744	101,088.95	15 CAT Equipment	This is Rental Equipment on the Lot
CE007217	950 WHEEL LOADER W/FUSION & 3RD VALVE	2022	B12500F	0EMB02360	180,889.68	15 CAT Equipment	This is Rental Equipment on the Lot
CE007455	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	B12500F	0KJP01852	205,092.49	15 CAT Equipment	This is Rental Equipment on the Lot
CE007613	REACH FORKLIFT 9,000LB 43' LIFT	2022	B15200R	0MLJ00156	78,097.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE007367	335 EXCAVATOR W/THUMB & CAB	2022	B12500F	0KNE00699	170,585.87	15 CAT Equipment	This is Rental Equipment on the Lot
CE007324	450 BACKHOE LOADER	2022	B15200R	0HJR00603	99,398.34	15 CAT Equipment	This is Rental Equipment on the Lot
CE007859	SMOOTH SINGLE DRUM ROLLER 66" CS44	2022	B15200R	0CS300217	97,959.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE007829	305.5 MINI EX W/THUMB	2022	B15200R	0CR502928	48,501.76	15 CAT Equipment	This is Rental Equipment on the Lot
CE007871	REACH FORKLIFT 6,000LB 42' LIFT	2022	B15200R	0ML800579	68,703.91	15 CAT Equipment	This is Rental Equipment on the Lot
CE007951	REACH FORKLIFT 9,000LB 43' LIFT	2022	B15200R	0MLJ00450	78,680.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE008588	305.5 MINI EX W/THUMB	2022	B15200R	0CR504664	55,339.84	15 CAT Equipment	This is Rental Equipment on the Lot
CE009220	308 MINI EX W/THUMB & CAB	2022	B15200R	0FJX09754	82,729.44	15 CAT Equipment	This is Rental Equipment on the Lot
CE008844	REACH FORKLIFT 9,000LB 43' LIFT	2022	B15200R	0MLJ00611	95,214.37	15 CAT Equipment	This is Rental Equipment on the Lot
CE008912	302.7 MINI EX	2022	B15200R	0LJ701488	33,598.65	15 CAT Equipment	This is Rental Equipment on the Lot
CE009429	ARTICULATED WATER TRUCK 740/745 8K TANK	2022	B12500F	03T600628	495,266.88	15 CAT Equipment	This is Rental Equipment on the Lot
CE009449	980 WHEEL LOADER	2022	B12500F	0MK210414	291,301.91	15 CAT Equipment	This is Rental Equipment on the Lot
CE008986	450 BACKHOE LOADER W/CAB & THUMB	2022	B15200R	0HJR00760	136,487.50	15 CAT Equipment	This is Rental Equipment on the Lot
CE009432	ARTICULATED TRUCK 745	2022	B12500F	03T600622	390,512.35	15 CAT Equipment	This is Rental Equipment on the Lot
CE009515	DOZER D5K / D3-12	2022	B15200R	0KW203062	119,920.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE009259	335 EXCAVATOR W/CAB	2022	B12500F	0SGJ20128	200,789.85	15 CAT Equipment	This is Rental Equipment on the Lot
CE009679	239 CTL W/CAB	2022	B15200R	0BL901810	37,883.09	15 CAT Equipment	This is Rental Equipment on the Lot
CE008693	DOUBLE DRUM ROLLER 39" CB22/CB2.5	2022	B15200R	02B200298	25,751.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE008692	DOUBLE DRUM ROLLER 39" CB22/CB2.5	2022	B15200R	02B200297	24,047.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE009400	DOZER D6T LGP / D6-20	2022	B12500F	0MH700792	263,394.00	15 CAT Equipment	This is Rental Equipment on the Lot
UR001118	UTV/JOB CART 2 SEAT DIESEL	2022	B15200R	0PD200275	10,667.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE009593	336 EXCAVATOR W/THUMB	2022	B12500F	0TZA20280	208,233.53	15 CAT Equipment	This is Rental Equipment on the Lot
CE009327	ARTICULATED TRUCK 745	2022	B12500F	03T600933	364,439.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE009588	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	B12500F	0GMS00167	292,009.13	15 CAT Equipment	This is Rental Equipment on the Lot
CE009587	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	B12500F	0GMS00168	249,058.47	15 CAT Equipment	This is Rental Equipment on the Lot
CE009873	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	B12500F	0EJA02074	304,686.88	15 CAT Equipment	This is Rental Equipment on the Lot
CE010311	307.5 MINI EX W/CAB	2022	B15200R	0GW700330	95,768.62	15 CAT Equipment	This is Rental Equipment on the Lot
CE010241	307.5 MINI EX W/THUMB	2022	B15200R	0GW700371	92,581.09	15 CAT Equipment	This is Rental Equipment on the Lot
CE010244	307.5 MINI EX W/THUMB	2022	B15200R	0GW700379	90,116.40	15 CAT Equipment	This is Rental Equipment on the Lot
CE010210	REACH FORKLIFT 8,800LB 24' LIFT, CAB	2022	B15200R	0TH900555	96,289.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE010268	303.5 MINI EX W/THUMB	2022	B15200R	0JWY05252	42,458.17	15 CAT Equipment	This is Rental Equipment on the Lot
CE010148	450 BACKHOE LOADER W/CAB & THUMB	2022	B15200R	0KJH00186	150,480.25	15 CAT Equipment	This is Rental Equipment on the Lot
CE010470	305.5 MINI EX W/CAB&THUMB	2022	B15200R	0CR507652	53,893.94	15 CAT Equipment	This is Rental Equipment on the Lot
CE010396	239 CTL	2022	B15200R	0BL903390	31,476.06	15 CAT Equipment	This is Rental Equipment on the Lot
CE010669	308 MINI EX W/CAB	2022	B15200R	0GG800327	94,668.24	15 CAT Equipment	This is Rental Equipment on the Lot
CE010668	308 MINI EX W/CAB	2022	B15200R	0GG800323	92,807.08	15 CAT Equipment	This is Rental Equipment on the Lot
CE010416	938 WHEEL LOADER W/FUSION & 3RD VALVE	2022	B15200R	0J3R07741	194,942.59	15 CAT Equipment	This is Rental Equipment on the Lot
CE010420	MOTOR GRADER 140 / 150-15	2022	B12500F	0N9D01584	322,749.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE010291	ARTICULATED TRUCK 740	2022	B12500F	03T800125	424,608.98	15 CAT Equipment	This is Rental Equipment on the Lot
CE010033	REACH FORKLIFT 10,000LB 55' LIFT	2022	B15200R	0ML502070	122,419.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE010295	ARTICULATED TRUCK 740	2022	B12500F	03T800138	423,327.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE010298	ARTICULATED TRUCK 740	2022	B12500F	03T800140	337,047.00	15 CAT Equipment	This is Rental Equipment on the Lot

CE010844	DOZER D8T	2022	B12500F	0AW400694	528,831.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE010705	SMOOTH SINGLE DRUM ROLLER 50" CS34	2022	B15200R	51400592	74,210.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE010047	REACH FORKLIFT 9,000LB 43' LIFT	2022	B15200R	0MLJ01101	108,792.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE011004	PM312 COLD PLANER *NO DAY RENTALS*	2022	B12500F	0NJX00111	313,511.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE010732	335 EXCAVATOR W/CAB	2022	B12500F	0SGJ20780	270,870.02	15 CAT Equipment	This is Rental Equipment on the Lot
CE010693	DOZER D6T / D6-20	2022	B12500F	0RBP00365	368,158.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE010863	PAD FOOT ROLLER SINGLE 66" DRUM CP44	2022	B15200R	0GNB00137	129,783.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE010948	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	B12500F	0EJA03260	297,860.20	15 CAT Equipment	This is Rental Equipment on the Lot
CE010037	REACH FORKLIFT 10,000LB 55' LIFT, CAB	2022	B15200R	0ML502506	138,234.62	15 CAT Equipment	This is Rental Equipment on the Lot
CE010975	420 BACKHOE LOADER W/CAB	2022	B15200R	0HWC05824	90,582.60	15 CAT Equipment	This is Rental Equipment on the Lot
CE011523	236 SSL	2022	B15200R	0BGZ04488	32,528.78	15 CAT Equipment	This is Rental Equipment on the Lot
CE011562	307.5 MINI EX W/CAB	2022	B15200R	0GW701544	90,520.62	15 CAT Equipment	This is Rental Equipment on the Lot
CE011488	ARTICULATED TRUCK 745	2022	B12500F	03T602163	425,647.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE011487	ARTICULATED TRUCK 745	2022	B12500F	03T602215	442,278.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE011261	301.7 MINI EX	2022	B15200R	0JH702905	29,315.03	15 CAT Equipment	This is Rental Equipment on the Lot
CE011510	301.7 MINI EX	2022	B15200R	0JH703152	28,456.03	15 CAT Equipment	This is Rental Equipment on the Lot
CE011837	336 EXCAVATOR W/CAB	2022	B12500F	0DKS01515	300,409.05	15 CAT Equipment	This is Rental Equipment on the Lot
CE017188	330 EXCAVATOR W/CAB	2022	B12322U	0LHW00370	270,680.28	15 CAT Equipment	This is Rental Equipment on the Lot
CE011493	226 SSL W/CAB	2022	B15200R	0DX800355	27,301.61	15 CAT Equipment	This is Rental Equipment on the Lot
CE012796	DOZER D5K / D3-12	2022	B12320U	0KW203014	94,620.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE013879	259 / 255-05 CTL W/CAB	2022	B12320U	0CW908502	53,646.92	15 CAT Equipment	This is Rental Equipment on the Lot
CE012647	305.5 MINI EX W/THUMB	2022	B15200R	06G602608	77,053.65	15 CAT Equipment	This is Rental Equipment on the Lot
CE013180	ARTICULATED TRUCK 745	2022	B12322U	03T601810	467,631.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE013178	ARTICULATED TRUCK 745	2022	B12322U	03T601483	413,284.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE013185	ARTICULATED TRUCK 745	2022	B12322U	03T601501	407,255.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE013198	ARTICULATED TRUCK 745	2022	B12322U	03T601186	340,218.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE013536	DOUBLE DRUM ROLLER 84" CB64/CB15	2022	B12500F	0C5600129	59,465.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE013562	DOUBLE DRUM ROLLER 79" CB54XW/CB13	2022	B12500F	0PWP00431	116,066.70	15 CAT Equipment	This is Rental Equipment on the Lot
CE013561	DOUBLE DRUM ROLLER 79" CB54XW/CB13	2022	B12500F	0PWP00430	110,278.96	15 CAT Equipment	This is Rental Equipment on the Lot
CE013046	ARTICULATED TRUCK 740	2022	B12500F	03T800515	492,368.62	15 CAT Equipment	This is Rental Equipment on the Lot
CE013748	PAD FOOT ROLLER SINGLE 84" DRUM CP56	2022	B12500F	0P5600515	156,777.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE013271	308 MINI EX W/CAB	2022	B15200R	0GG804105	117,644.66	15 CAT Equipment	This is Rental Equipment on the Lot
CE013721	DOUBLE DRUM ROLLER 79" CB54XW/CB13	2022	B12500F	0PWP00778	146,514.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE014270	320 EXCAVATOR W/THUMB & CAB	2022	B12320U	0YBM00296	127,761.22	15 CAT Equipment	This is Rental Equipment on the Lot
CE013755	305.5 MINI EX W/CAB&THUMB	2022	B15200R	06G604355	83,865.63	15 CAT Equipment	This is Rental Equipment on the Lot
CE013915	DOZER D4K / D2-14	2022	B15200R	0XKM00291	143,139.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE014582	335 EXCAVATOR W/THUMB & CAB	2022	B12322U	0SGJ20887	260,975.50	15 CAT Equipment	This is Rental Equipment on the Lot
CE013653	301.7 MINI EX	2022	B15200R	0JH705895	29,433.77	15 CAT Equipment	This is Rental Equipment on the Lot
CE014196	301.7 MINI EX W/THUMB	2022	B15200R	0JH706881	30,725.63	15 CAT Equipment	This is Rental Equipment on the Lot
CE014132	307.5 MINI EX W/THUMB	2022	B15200R	0GW702768	97,790.87	15 CAT Equipment	This is Rental Equipment on the Lot
CE014340	315 EXCAVATOR W/CAB	2022	B15200R	0WKX11754	156,785.50	15 CAT Equipment	This is Rental Equipment on the Lot
CE014128	ARTICULATED TRUCK 745	2022	B12500F	03T603370	496,728.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE014942	302.7 MINI EX	2022	B15200R	0CZ601748	43,388.13	15 CAT Equipment	This is Rental Equipment on the Lot
CE014129	ARTICULATED TRUCK 745	2022	B12500F	03T603382	505,939.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE015051	315 EXCAVATOR W/CAB	2022	B15200R	0WKX20593	164,415.05	15 CAT Equipment	This is Rental Equipment on the Lot
CE014727	DOZER D1-12 W/MASTICATING HEAD	2022	B15200R	0XKF00376	195,378.45	15 CAT Equipment	This is Rental Equipment on the Lot
CE014658	REACH FORKLIFT 6,000LB 42' LIFT	2022	B15200R	0T6900400	107,294.19	15 CAT Equipment	This is Rental Equipment on the Lot
CE015539	246 SSL W/CAB & HIGH FLOW/H3	2022	B15200R	0KC602298	50,106.01	15 CAT Equipment	This is Rental Equipment on the Lot



CE015431	246 SSL W/CAB & HIGH FLOW/H3	2022	B15200R	0KC602337	49,016.51	15 CAT Equipment	This is Rental Equipment on the Lot
CE014843	PNEUMATIC ROLLER/COMPACTOR CW34 75" DRI	2022	B12500F	0AL300481	143,977.27	15 CAT Equipment	This is Rental Equipment on the Lot
CE015543	307.5 MINI EX W/CAB	2022	B15200R	0GW703144	82,840.73	15 CAT Equipment	This is Rental Equipment on the Lot
CE015146	307.5 MINI EX W/THUMB	2022	B15200R	0GW703030	75,468.17	15 CAT Equipment	This is Rental Equipment on the Lot
CE016029	299 CTL W/CAB & XHP HIGH FLOW	2022	B12320U	0BX903851	97,425.91	15 CAT Equipment	This is Rental Equipment on the Lot
CE014661	REACH FORKLIFT 9,000LB 43' LIFT	2022	B15200R	0T7400339	133,236.62	15 CAT Equipment	This is Rental Equipment on the Lot
CE015474	304 MINI EX W/THUMB & CAB	2022	B15200R	0AN401042	55,310.84	15 CAT Equipment	This is Rental Equipment on the Lot
CE015433	DOZER D8T	2022	B12500F	0AW401654	744,789.90	15 CAT Equipment	This is Rental Equipment on the Lot
CE040054	415 SKIP LOADER	2022	B15200R	0H6L00488	99,727.61	15 CAT Equipment	This is Rental Equipment on the Lot
CE040145	DOZER D4K / D2-14	2022	B15200R	0XKM04129	150,462.82	15 CAT Equipment	This is Rental Equipment on the Lot
CE040139	310 EXCAVATOR W/CAB & THUMB	2022	B15200R	0GWT02893	131,485.77	15 CAT Equipment	This is Rental Equipment on the Lot
CE015953	349/352 EXCAVATOR	2022	B12500F	0KXH00225	443,621.68	15 CAT Equipment	This is Rental Equipment on the Lot
CE017447	299 CTL W/CAB	2022	B15200R	0BX905462	94,000.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE015858	DOUBLE DRUM ROLLER 47" CB24/CB2.7	2022	B15200R	64100549	45,717.77	15 CAT Equipment	This is Rental Equipment on the Lot
CE015288	415 SKIP LOADER	2022	B15200R	0H6L00471	85,356.26	15 CAT Equipment	This is Rental Equipment on the Lot
CE040255	302.7 MINI EX	2022	B15200R	0CZ603343	48,787.05	15 CAT Equipment	This is Rental Equipment on the Lot
CE040254	302.7 MINI EX	2022	B15200R	0CZ603341	48,760.59	15 CAT Equipment	This is Rental Equipment on the Lot
CE040176	303.5 MINI EX	2023	B15200R	0RE902293	46,210.68	15 CAT Equipment	This is Rental Equipment on the Lot
CE016762	980 WHEEL LOADER	2023	B12322U	0XDJ01061	431,717.12	15 CAT Equipment	This is Rental Equipment on the Lot
CE016413	308 MINI EX W/THUMB & CAB	2023	B15200R	0GG807960	126,738.36	15 CAT Equipment	This is Rental Equipment on the Lot
CE016771	236 SSL W/CAB	2023	B15200R	0KXL02275	51,128.13	15 CAT Equipment	This is Rental Equipment on the Lot
CE016770	236 SSL W/CAB	2023	B15200R	0KXL02274	51,122.13	15 CAT Equipment	This is Rental Equipment on the Lot
CE016543	349/352 EXCAVATOR	2023	B12500F	0KXH10061	509,602.63	15 CAT Equipment	This is Rental Equipment on the Lot
CE040186	ARTICULATED TRUCK 745	2023	B12500F	03T605900	635,086.31	15 CAT Equipment	This is Rental Equipment on the Lot
CE040107	DOUBLE DRUM ROLLER 59" CB44/CB7	2023	B12500F	0M5R00307	115,514.94	15 CAT Equipment	This is Rental Equipment on the Lot
CE016035	DOZER D9T	2023	B12500F	0JC200336	1,214,430.78	15 CAT Equipment	This is Rental Equipment on the Lot
CE040238	430 BACKHOE LOADER W/CAB	2023	B15200R	0H8W00823	147,756.02	15 CAT Equipment	This is Rental Equipment on the Lot
CE040358	304 MINI EX W/THUMB & CAB	2023	B15200R	0AN402087	66,370.38	15 CAT Equipment	This is Rental Equipment on the Lot
CE016728	289 / 265-05 CTL W/CAB	2023	B15200R	0JX914969	80,423.11	15 CAT Equipment	This is Rental Equipment on the Lot
CE016697	ARTICULATED TRUCK 730	2023	B12500F	03T303206	489,467.72	15 CAT Equipment	This is Rental Equipment on the Lot
CE040505	302.7 MINI EX W/CAB	2023	B15200R	0CZ604363	50,328.13	15 CAT Equipment	This is Rental Equipment on the Lot
CE017044	305.5 / 306 MINI EX W/CAB	2023	B15200R	06G609190	84,897.22	15 CAT Equipment	This is Rental Equipment on the Lot
CE016626	315 EXCAVATOR W/CAB	2023	B15200R	0WKX30442	204,583.23	15 CAT Equipment	This is Rental Equipment on the Lot
CE040473	305.5 MINI EX W/CAB&THUMB	2023	B15200R	06G609256	84,423.40	15 CAT Equipment	This is Rental Equipment on the Lot
CE040476	305.5 MINI EX W/CAB&THUMB	2023	B15200R	06G609257	84,418.63	15 CAT Equipment	This is Rental Equipment on the Lot
CE017159	DOUBLE DRUM ROLLER 67" CB54/CB10	2023	B12500F	0PWP01065	160,122.71	15 CAT Equipment	This is Rental Equipment on the Lot
CE016335	950 WHEEL LOADER W/FUSION/3RD -JOYSTICK	2023	B12500F	0J1S04978	311,662.67	15 CAT Equipment	This is Rental Equipment on the Lot
CE040680	340 EXCAVATOR W/CAB	2023	B12500F	0GDZ10237	359,465.10	15 CAT Equipment	This is Rental Equipment on the Lot
CE040587	305.5 MINI EX W/CAB&THUMB	2023	B15200R	06G609630	86,113.71	15 CAT Equipment	This is Rental Equipment on the Lot
CE040783	226 SSL W/CAB	2023	B15200R	0EK502343	47,263.23	15 CAT Equipment	This is Rental Equipment on the Lot
CE040656	966 WHEEL LOADER W/FUSION & 3RD VALVE	2023	B12500F	0HNP00311	446,837.99	15 CAT Equipment	This is Rental Equipment on the Lot
CE040663	966 WHEEL LOADER	2023	B12500F	0M7R00655	427,895.07	15 CAT Equipment	This is Rental Equipment on the Lot
CE040876	DOUBLE DRUM ROLLER 35" CB14/CB1.7/CB1.8	2023	B15200R	64301070	28,519.61	15 CAT Equipment	This is Rental Equipment on the Lot
CE040718	DOZER D7-17	2023	B12500F	0CM900409	662,992.91	15 CAT Equipment	This is Rental Equipment on the Lot
CE017147	PAD FOOT ROLLER SINGLE 66" DRUM CP44	2023	B15200R	0GNB00411	177,703.23	15 CAT Equipment	This is Rental Equipment on the Lot
CE040744	966 WHEEL LOADER	2023	B12500F	0M7R00726	417,565.89	15 CAT Equipment	This is Rental Equipment on the Lot
CE040895	MOTOR GRADER 140 / 150-15	2023	B12500F	0EB301051	454,221.98	15 CAT Equipment	This is Rental Equipment on the Lot
CE040850	966 WHEEL LOADER	2023	B12500F	0M7R00795	432,186.74	15 CAT Equipment	This is Rental Equipment on the Lot

CE040613	REACH FORKLIFT 9,000LB 43' LIFT, CAB	2023	B15200R	0T7400862	172,145.55	15 CAT Equipment	This is Rental Equipment on the Lot
CE040821	980 WHEEL LOADER	2023	B12500F	0WFX01402	540,901.60	15 CAT Equipment	This is Rental Equipment on the Lot
CE040905	236 SSL W/CAB	2023	B15200R	0R4D00280	53,811.76	15 CAT Equipment	This is Rental Equipment on the Lot
CE041019	815 SOIL COMPACTOR	2023	B12500F	0J5T00265	556,149.84	15 CAT Equipment	This is Rental Equipment on the Lot
CE017975	926 WHEEL LOADER	2023	B12320U	0W5L03520	215,743.08	15 CAT Equipment	This is Rental Equipment on the Lot
CE041391	GROUP1	2023	B15200R	0FL700689	69,109.44	15 CAT Equipment	This is Rental Equipment on the Lot
CE005316	SCISSOR LIFT ELECTRIC 32'	2022	CE005316	GS3214A-118180	11,753.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE005923	BOOM LIFT STR 40-45' (DIESEL)	2022	CE005923	300127587	24,452.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE006009	SCISSOR LIFT ELECTRIC WIDE DECK 32'	2022	CE006009	GS4615A-136169	11,272.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE006032	BOOM LIFT ELECTRIC ARTIC 30'	2022	CE006032	Z30N15-16342	24,837.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE006321	MOTOR GRADER 65E (NORAM)	2022	CE006321	65ET10043	89,589.40	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE006868	REACH FORKLIFT 15,000LB 44' LIFT	2022	CE006868	GTH1513B-7	108,631.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE007669	SCISSOR LIFT RT 26', 68-69"	2022	CE007669	GS6916F-9291	23,603.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE008137	SCISSOR LIFT ELECTRIC 19'	2022	CE008137	22106552	7,267.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE008136	SCISSOR LIFT ELECTRIC 19'	2022	CE008136	22106551	7,267.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE008161	BOOM LIFT STR 60-65' (DIESEL)	2022	CE008161	S60H-36825	59,550.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE008165	BOOM LIFT ELECTRIC ARTIC 40'	2022	CE008165	Z40NN-4683	36,920.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE008173	SCISSOR LIFT RT 40', 69"	2022	CE008173	GS69F-11930	32,131.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE008644	SCISSOR LIFT ELECTRIC 19'	2022	CE008644	22116606	7,267.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE012066	TRENCHROLLER COMPACTOR (BMP8500)	2022	CE012066	101720128509	13,159.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE012027	BOOM LIFT STR 80-85' (DIESEL)	2022	CE012027	S85XCH-298	86,744.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE012012	SCISSOR LIFT RT 32-33', 68-69"	2022	CE012012	37012277	30,402.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE009158	SCISSOR LIFT ELECTRIC 19'	2022	CE009158	22125775	7,545.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE009153	SCISSOR LIFT ELECTRIC 19'	2022	CE009153	22125769	7,545.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE009148	SCISSOR LIFT ELECTRIC 19'	2022	CE009148	22125763	7,545.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE009145	SCISSOR LIFT ELECTRIC 19'	2022	CE009145	22125760	7,545.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE009144	SCISSOR LIFT ELECTRIC 19'	2022	CE009144	22125759	7,545.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE012057	WAREHOUSE FORKLIFT 5-6K, 3 STAGE	2022	CE012057	AT35A05705	24,996.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE012030	BOOM LIFT ELECTRIC ARTIC 30'	2022	CE012030	Z30NF-20264	30,427.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE012334	SCISSOR LIFT RT 26', 68-69"	2022	CE012334	37014120	23,864.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE011436	SCISSOR LIFT ELECTRIC MICRO 19'	2022	CE011436	16907825	9,361.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE011432	SCISSOR LIFT ELECTRIC 1330SE	2022	CE011432	16306199	7,404.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE011981	RAMMER/JUMPING JACK, MTX70, BT65	2022	CE011981	F-3568	1,997.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE012601	BROOM RIDE ON CRT350, RCT350, CAB	2022	CE012601	412186	40,714.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE012783	REACH FORKLIFT 10,000LB 55' LIFT	2022	CE012783	160088789	113,925.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE013052	TX525 WALK BEHIND SSL	2022	CE013052	407959624	24,460.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE013389	SCISSOR LIFT ELECTRIC, MICRO13XD	2022	CE013389	16200190	9,410.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE013212	SCISSOR LIFT ELECTRIC MICRO 19XD	2022	CE013212	16100601	10,178.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE014091	ROCK GRIZZLY SCREEN 10 FT	2022	CE014091	210818	7,299.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE014090	ROCK GRIZZLY SCREEN 10 FT	2022	CE014090	210407	7,299.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE013802	WATER TRAILER 500	2022	CE013802	5VUTW1327MP0005	7,195.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE013806	WATER TRAILER 500	2022	CE013806	5VUTW1323MP0005	7,195.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE014357	WATER STAND TANK 12000 (MPT/ALEW)	2022	CE014357	WT12K21100	50,628.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE014761	SMALL PLATE COMPACTORS, MVC88	2022	CE014761	G-17059	1,613.50	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE014154	WATER TRAILER 500	2022	CE014154	5VUTW1329NP0002	7,439.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE014155	WATER TRAILER 500	2022	CE014155	5VUTW1325NP0002	7,439.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE014153	WATER TRAILER 500	2022	CE014153	5VUTW1320NP0002	7,439.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE014170	WATER TRAILER 500	2022	CE014170	5VUTW1328NP0002	7,439.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot

CE014411	WATER STAND TANK 12000 (MPT/VALEW)	2022	CE014411	WT12K22033	54,036.00	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE014412	WATER STAND TANK 12000 (MPT/VALEW)	2022	CE014412	WT12K22036	54,036.00	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015741	WALK BEHIND TRENCHER	2022	CE015741	APJ0000400	10,667.00	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE014174	WATER TRAILER 500	2022	CE014174	5VUTW1328NP00077	7,896.28	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015616	SCISSOR LIFT RT 32-33', 68-69"	2022	CE015616	GS69F-20120	46,708.85	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015618	SCISSOR LIFT RT 32-33', 68-69"	2022	CE015618	GS69F-20126	46,683.56	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015000	UTV/JOB CART 4 SEAT GAS	2022	CE015000	3NSM4A573NE30955	14,145.20	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE014993	UTV/JOB CART 4 SEAT GAS	2022	CE014993	3NSM4A570NE3109C	13,977.74	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE014996	UTV/JOB CART 4 SEAT GAS	2022	CE014996	3NSM4A579NE31353	13,935.04	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE014994	UTV/JOB CART 4 SEAT GAS	2022	CE014994	3NSM4A575NE30955	14,039.16	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE014951	UTV/JOB CART 4 SEAT GAS	2022	CE014951	3NSM4A573NE31403	13,917.34	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015606	SCISSOR LIFT RT 26', 68-69"	2022	CE015606	GS69F-20189	42,277.91	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015016	UTV/JOB CART 4 SEAT GAS	2022	CE015016	3NSM4A570NE31411	14,089.84	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015005	UTV/JOB CART 4 SEAT GAS	2022	CE015005	3NSM4A572NE31409	15,684.84	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015006	UTV/JOB CART 4 SEAT GAS	2022	CE015006	3NSM4A574NE31952	15,724.72	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015011	UTV/JOB CART 4 SEAT GAS	2022	CE015011	3NSM4A576NE31953	14,259.34	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015624	BOOM LIFT STR 80-85' (DIESEL)	2022	CE015624	S85XCH-3562	158,173.72	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015687	SCISSOR LIFT RT 32-33', 68-69"	2022	CE015687	GS69F-20474	47,109.81	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015686	SCISSOR LIFT RT 32-33', 68-69"	2022	CE015686	GS69F-20469	47,063.31	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015325	SL3730 SSL *37-7/8" WIDE*	2023	CE015325	SA1200611	26,308.54	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017015	AIR COMPRESSOR 110CFM-TOWABLE	2023	CE017015	B6-6E10603	14,578.00	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017019	AIR COMPRESSOR 110CFM-TOWABLE	2023	CE017019	B6-6E10600	14,578.00	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017014	AIR COMPRESSOR 110CFM-TOWABLE	2023	CE017014	B6-6E10594	14,578.00	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017016	AIR COMPRESSOR 110CFM-TOWABLE	2023	CE017016	B6-6E10592	14,578.00	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017025	BROOM RIDE ON 3 WHEEL, OPEN ROPS	2023	CE017025	203448	31,356.07	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015671	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	CE015671	GS46P-205715	18,873.72	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015677	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	CE015677	GS46P-205709	18,873.72	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015670	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	CE015670	GS46P-205737	18,873.72	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015678	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	CE015678	GS46P-205733	18,873.72	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE016476	REACH FORKLIFT 10,000LB 55' LIFT, CAB	2023	CE016476	160124291	167,508.31	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015633	BOOM LIFT ARTIC 40-45' (DIESEL)	2023	CE015633	Z4525XCF-2365	79,302.59	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015635	BOOM LIFT ARTIC 40-45' (DIESEL)	2023	CE015635	Z4525XCF-2377	79,074.88	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015638	BOOM LIFT ARTIC 60-65' (DIESEL)	2023	CE015638	Z62H-5382	114,707.68	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015619	SCISSOR LIFT RT 32-33', 68-69"	2023	CE015619	GS69F-21242	48,726.36	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015637	BOOM LIFT ARTIC 40-45' (DIESEL)	2023	CE015637	Z4525XCF-2381	79,224.88	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015737	BOOM LIFT DUAL FUEL ARTIC 34'	2023	CE015737	Z34F-14682	56,914.29	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015730	BOOM LIFT ARTIC 60-65' (DIESEL)	2023	CE015730	Z60H-3794	107,597.04	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015736	BOOM LIFT DUAL FUEL ARTIC 34'	2023	CE015736	Z34F-14680	56,755.15	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017675	WAREHOUSE FORKLIFT 5-6K, 3 STAGE	2024	CE017675	AT35A10140	37,748.58	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017673	WAREHOUSE FORKLIFT 5-6K, 3 STAGE	2024	CE017673	AT35A09102	34,604.18	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017674	WAREHOUSE FORKLIFT 5-6K, 3 STAGE	2024	CE017674	AT35A08582	33,217.98	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017583	LIGHT TOWER (RENTAL SERVICES)	2024	CE017583	47-005349	12,759.64	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017582	LIGHT TOWER (RENTAL SERVICES)	2024	CE017582	47-005346	12,607.14	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017581	LIGHT TOWER (RENTAL SERVICES)	2024	CE017581	47-005345	12,523.64	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017580	LIGHT TOWER (RENTAL SERVICES)	2024	CE017580	47-005344	12,531.14	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017578	LIGHT TOWER (RENTAL SERVICES)	2024	CE017578	47-005329	12,523.64	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017577	LIGHT TOWER (RENTAL SERVICES)	2024	CE017577	47-005328	12,515.64	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017576	LIGHT TOWER (RENTAL SERVICES)	2024	CE017576	47-005327	12,527.14	15 Non-CAT Equipment This is Rental Equipment on the Lot

CE017846	BOOM LIFT ELECTRIC ARTIC 40'	2024	CE017846	300313592	69,711.00	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017821	SCISSOR LIFT ELECTRIC, GR20, 20MVL	2024	CE017821	GRT-3106	16,186.62	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017819	SCISSOR LIFT ELECTRIC, GR20, 20MVL	2024	CE017819	GRT-3103	16,101.31	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017800	SCISSOR LIFT ELECTRIC WIDE DECK 32'	2024	CE017800	GS32P-207666	23,838.70	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017788	SCISSOR LIFT ELECTRIC 26'	2024	CE017788	GS32P-211046	19,889.10	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE018048	ROCK GRIZZLY SCREEN 12 FT	2024	CE018048	240424	23,848.00	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017798	SCISSOR LIFT ELECTRIC WIDE DECK 32'	2024	CE017798	GS46P-207692	23,769.60	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017799	SCISSOR LIFT ELECTRIC WIDE DECK 32'	2024	CE017799	GS46P-207675	23,769.60	15 Non-CAT Equipment This is Rental Equipment on the Lot
B15205R	DUMP TRUCK 10CYD (CLASS B REQUIRED)	2022	CE008039	1FVHCYCY2HHJF74I	106,455.00 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	WATER TRUCK 2000	2022	CE008057	3ALACWFD7JDJJ34C	74,459.00 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	DUMP TRUCK 5CYD	2022	CE008066	3ALACWFD5JDJJ33C	68,116.00 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	WATER TRUCK 2000	2022	CE008953	3ALACWFD9JDJL73C	83,270.00 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	WATER TRUCK 4000	2022	CE009091	3ALHCYFE1KDKG86	87,627.00 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	WATER TRUCK 4000	2022	CE009126	3ALHCYFE9DJL737	73,878.00 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	DUMP TRUCK 5CYD	2022	CE009135	3ALACWFD3JDJL73A	67,415.00 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	WATER TRUCK 4000	2022	CE011828	3ALHCYFEXLDLL262	96,868.00 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	WATER TRUCK 2000	2022	CE012174	3ALACWFD7KDKG8C	91,989.00 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	DUMP TRUCK 5CYD	2022	CE012200	3ALACWFD0KDKG8C	74,761.00 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	DUMP TRUCK 5CYD	2022	CE013613	1FDXF7DC0NDF003C	72,069.54 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	TRAILER 10TST	2022	CE013938	1JKTST107NM01904	10,772.00 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	WATER TRUCK 2000	2022	CE014247	3ALACWFD7PDNM3C	102,497.00 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	DUMP TRUCK 5CYD	2022	CE014253	3ALACWFD8PDNM3C	103,752.00 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	DUMP TRUCK 5CYD	2022	CE014256	3ALACWFD9NDNL8C	90,945.00 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	TRAILER 10TST	2022	CE014429	1JKTST108PM01960	11,814.02 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	VACUUM TRAILER - GAS	2022	CE015554	1DST522PXN170212I	50,715.87 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	VACUUM TRAILER - GAS	2022	CE015555	1DST522P7N170211I	50,718.37 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B12420U	SMALL EQUIPMENT TRAILER	2022	CE015595	5631F1419MM00046I	4,338.00 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	VACUUM TRAILER - DIESEL	2022	CE015832	1DST522P0N170212I	1,759.87 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	VACUUM TRAILER - DIESEL	2022	CE015833	1DST522P9N170212I	64,891.93 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	FELLING FT-12 DUMP TRAILER	2023	CE015990	5FTBD172XR101485C	13,961.20 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	WATER TRUCK 4000	2023	CE016066	3ALHCYFE3PDNV73	151,885.14 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	SMALL EQUIPMENT TRAILER	2023	CE016886	5631F1724PM00091C	6,967.89 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	SMALL EQUIPMENT TRAILER	2023	CE016890	5631T1614PM00092C	6,311.90 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	DUMP TRUCK 10CYD (CLASS B REQUIRED)	2023	CE017443	1FVHCYFE9RHUT65	163,126.56 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	DUMP TRUCK 5CYD	2024	CE015086	3ALACWFD9PDNM3C	84,225.22 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	TRAILER 12TST	2022	CE014525	1JKTST125PM01952I	12,168.42 VEH	Licensed/Plated Veh This is Rental Equipment on the Lot
	Estimated for Computers based on site inspection	2022			124,500	3 Based on Site Tour
	Estimated for tablets based on site inspection	2022			83,500	3 Based on Site Tour

# EXHIBIT B

# EXHIBIT B



STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>  
Call Center: (866) 962-3707

LAS VEGAS OFFICE  
700 E. Warm Springs Rd., Suite 200  
Las Vegas, Nevada 89119  
Phone (702) 486-2300  
Fax (702) 486-2373

JOE LOMBARDO  
*Governor*  
GEORGE KELESIS  
*Chair, Nevada Tax Commission*  
SHELLIE HUGHES  
*Executive Director*

CARSON CITY OFFICE  
3850 Arrowhead Dr., 2<sup>nd</sup> Floor  
Carson City, Nevada 89706  
Phone: (775) 684-2000  
Fax: (775) 684-2020

RENO OFFICE  
4600 Kietzke Lane, Suite L235  
Reno, NV 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303

December 18, 2023

Via Certified Mail and Email

Trent A. Tholen  
President, Assessors' Association of Nevada  
Douglas County Assessor  
Douglas County Assessor's Office  
P.O. Box 218  
Minden, NV 89423  
[assessor@douglasnv.us](mailto:assessor@douglasnv.us)

Re: Advisory Opinion No. 23-005 – Assessor's Association of Nevada

Dear Mr. Tholen:

On behalf of the Assessor's Association of Nevada ("AAN"), on September 18, 2023, you requested an advisory opinion as to "[w]hether machinery and equipment held in inventory by a business primarily engaged in renting or leasing is subject to personal property taxes under Nevada law." The AAN makes this request because there are renting and leasing businesses in Nevada, particularly United Rentals, that (citing to NRS 361.068) are exempting from taxation rental inventory that has not been rented but remains on-site and available for purchase. These businesses claim that such rental inventory is exempt because it is "personal property held for sale by a merchant." See NRS 361.068(1)(a). The AAN believes that these businesses misapply NRS 361.068(1)(a).

Please be advised that the opinions expressed herein are limited to the specific questions, facts, circumstances and transactions described in the information you provided in the correspondence submitted to the Department of Taxation ("Department"). Accordingly, this response is predicated upon the facts, specific information and representations provided to the Department in your correspondence and any assumptions based thereon. In the event any of the representations, facts or assumptions are incorrect, in whole or in part, one or more of the conclusions reached in this opinion might be adversely affected and the opinion is void. No reliance should be placed on this opinion for any purpose other than that described herein. Please be further advised that subsequent statutory or administrative rule changes or judicial interpretations of the statutes or rules upon which any opinion is based may subject similar future transactions to treatment other than that expressed herein. It should be noted that the conclusions reached in this opinion are not binding on any administrative body or any court of law, but rather these findings are the Department's interpretation of the applicable statutes, regulations, and case law.

**Issue**

Whether machinery and equipment held in inventory by a business primarily engaged in renting or leasing is subject to personal property taxes or exempt from taxation under NRS 361.068(1)(a) when such machinery and equipment remains on-site and available for purchase.

### Short Answer

When personal property is held both for sale and for lease, the taxpayer's primary purpose for holding the personal property will determine whether it is exempt from taxation under NRS 361.068.

### Analysis

All real and personal property located in Nevada is subject to taxation unless an exemption applies. See NRS 361.045. Personal property includes all machines and machinery. NRS 361.030(h). Accordingly, machinery and equipment held for rent or lease is taxable as personal property unless an exemption applies.

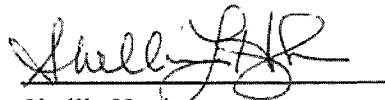
Under NRS 361.068(1)(a), "[p]ersonal property held for sale by a merchant" is exempt from taxation. The statute is silent as to the treatment of personal property that is both for sale and for lease. However, Nevada courts have held that when personal property serves a dual purpose, the primary purpose of the property determines whether the property is taxable or exempt from taxation. See *Nevada Tax Comm'n v. Nevada Cement Co.*, 117 Nev. 960, 36 P.3d 418 (2001), *opinion reinstated on reh'g* (Dec. 12, 2001).<sup>1</sup> The primary purpose of personal property is determined by the primary purpose for which the taxpayer purchased the property. *Id.* Accordingly, the taxation of personal property that is held both for sale and for lease depends on whether the taxpayer primarily purchased the property to lease it or to sell it, which is a factual inquiry requiring investigation.

It is the taxpayer's burden to prove entitlement to an exemption. See *Campbell v. Nevada Tax Comm'n*, 109 Nev. 512, 516, 853 P.2d 717, 720 (1993). Further, under NRS 361.310, county assessors are charged with making diligent inquiry and examination to ascertain all the property within the county subject to tax. Therefore, pursuant to NRS 361.310, you may investigate whether personal property alleged to be both for sale and for lease is exempt from taxation under NRS 361.068(1)(a), and thereby require the taxpayers who are the subject of your request to meet their burden of proving entitlement to the exemption.

### Conclusion

Whether personal property held for both sale and for lease is exempt from taxation as "[p]ersonal property held for sale by a merchant" under NRS 361.068(1)(a) requires a factual inquiry into the taxpayer's primary purpose for purchasing the property.

Sincerely,



Shellie Hughes

Executive Director

*Please be advised that the opinions expressed herein are limited to the specific questions, facts, circumstances and transactions described in the information you provided in the correspondence submitted to the Department. Accordingly, this response is predicated upon the facts, specific information and representations provided to the Department in your correspondence and any assumptions based thereon. In the event any of the representations,*

---

<sup>1</sup> Although the opinion in *Campbell v. Nevada Tax Comm'n* was in relation to the sales and use tax, we believe the same principal applies in relation to the personal property tax.

*facts or assumptions are incorrect, in whole or in part, one or more of the conclusions reached in this opinion might be adversely affected and the opinion is void. No reliance should be placed on this opinion for any purpose other than that described herein. Please be further advised that subsequent statutory or administrative rule changes or judicial interpretations of the statutes or rules upon which any opinion is based may subject similar future transactions to treatment other than that expressed herein. It should be noted that the conclusions reached in this opinion are not binding on any administrative body or any court of law, but rather these findings are the Department's interpretation of the applicable statutes, regulations, and case law.*



**From:** [Susa, James M.](#)  
**To:** [State Board Equalization](#)  
**Subject:** Taxpayer Petition for Direct Appeal  
**Date:** Tuesday, May 13, 2025 9:34:49 AM  
**Attachments:** [SBOE Direct Appeal - Empire Southwest.pdf](#)

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

Attached is the appeal of Empire Southwest LLC/Cashman Equipment Co for personal property located in Washoe County. The Assessor engaged a tax audit firm to conduct an audit of the property owner's personal property in Washoe County. The Assessor's letter dated May 9, 2025 that assesses additional tax for tax years 2023-24 and 2024-25 is found on page 3 of the attachment. A completed agent form is also included. Please let me know if anything additional is needed for this direct appeal. The original will be mailed to the Arrowhead Drive address shown on the form.

James M. Susa  
DeConcini McDonald Yetwin & Lacy, P.C.  
2525 E Broadway, Ste 200  
Tucson, AZ 85716  
(520) 322-5000  
(520) 322-5585 fax  
[jsusa@dmyl.com](mailto:jsusa@dmyl.com)  
[www.deconcini-mcdonald.com](http://www.deconcini-mcdonald.com)

This communication is confidential and is intended only for the use of the individual or entity named above. If you have received this communication in error, please immediately destroy it and notify the sender by reply e-mail or by telephone (520) 322-5000 (call collect).

# SBE NOTICE OF HEARING



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

JOE LOMBARDO  
*Governor*

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

SHELLIE HUGHES  
*Secretary*

September 2, 2025

**NOTICE OF HEARING**

PETITIONER:  
EMPIRE SOUTHWEST LLC/CASHMAN EQUIP  
JOHN HELMS  
3300 SAINT ROSE PARKWAY  
HENDERSON, NV 89052

**CERTIFIED MAIL** – 9489 0090 0027 6554 2394 28  
RESPONDENT:  
CHRIS SARMAN  
WASHOE COUNTY ASSESSOR  
1001 E. NINTH ST., BLDG. A  
RENO NV 89512

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

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

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

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

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

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

**LEGAL AUTHORITY AND JURISDICTION OF THE STATE BOARD OF EQUALIZATION:** NRS 361.360 (3)

**BRIEF STATEMENT OF MATTER:** Appeal from the action of the Washoe County Assessor taken pursuant to NRS 361.260 – Unsecured Roll – Personal Property

**Case No:** 25-152

**Parcel No:** Acct # 2212805

The State Board of Equalization (State Board) will hear the Petitioner's appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured the appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled at the same time. If the taxpayer or his representative is not present when his hearing is called, the State Board will invoke the requirements of NRS 361.385 and NAC 361.708(4). The State Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) recess the hearing for a period to be set by the State Board to enable the party to attend.

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

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


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

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

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

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

Shellie Hughes  
Secretary to the State Board of Equalization

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

cc: **CERTIFIED MAIL** - 9489 0090 0027 6554 2391 83  
DECONCINI MCDONALD YETWIN & LACY, PC  
ATTN: JAMES SUSA  
2525 E BROADWAY BLVD., SUITE 200  
PHOENIX AZ 85716



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

JOE LOMBARDO  
*Governor*

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

SHELLIE HUGHES  
*Secretary*

July 3, 2025

**NOTICE OF HEARING**

PETITIONER:  
EMPIRE SOUTHWEST LLC/CASHMAN EQUIPMENT  
CO.  
JOHN HELMS  
3300 SAINT ROSE PARKWAY  
HENDERSON, NV 89052

**CERTIFIED MAIL** – 9489 0090 0027 6613 7917 75  
RESPONDENT:  
CHRIS SARMAN  
WASHOE COUNTY ASSESSOR  
1001 E. NINTH ST., BLDG. A  
RENO NV 89512

**DATE:** August 4 – 5, 2025  
**TIME:** 9:30 AM  
**PLACE:** Nevada Department of Taxation  
9850 Double R Blvd.  
Reno, Nevada 89521

**ZOOM OPTION:**

<https://us02web.zoom.us/j/87027532583>

Or Telephone:

US: +1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592 or +1 312 626 6799

Meeting ID: 870 2753 2583

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

LEGAL AUTHORITY AND JURISDICTION OF THE STATE BOARD OF EQUALIZATION: NRS 361.360 (3)  
BRIEF STATEMENT OF MATTER: Appeal from the action of the Washoe County Assessor taken pursuant to NRS 361.260 – Unsecured Roll – Personal Property

**Case No:** 25-152

**Parcel No:** Acct # 2212805

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

Please be aware the State Board will limit its consideration to the issues and contentions set forth in the petition. Other issues may be heard if the requirements of NAC 361.745 are met. Information regarding the rules of practice and procedure before the State Board are on the attached information sheet.

Please be advised that pursuant to NRS 361.360(4), "If the appeal involves an assessment on property which the taxpayer has refused or without good cause, has neglected to include the list required of him pursuant to NRS 361.265 (Personal Property Declaration Form) or has refused or, without good cause, has neglected to provide the list to the county assessor, the State Board of Equalization may not reduce the assessment of the county assessor."

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

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

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

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

Shellie Hughes  
Secretary to the State Board of Equalization

By: Christina Griffith  
Christina Griffith  
Department of Taxation

cc: **CERTIFIED MAIL** - 9489 0090 0027 6613 7919 28  
DECONCINI MCDONALD YETWIN & LACY, PC  
ATTN: JAMES SUSA  
2525 E BROADWAY BLVD., SUITE 200  
PHOENIX AZ 85716