#### Nevada State Board of Equalization

Taxpayer Petition for DIRECT Appeal RECEIVED If you have questions about this form or the appeal process, please call: (775) 684-2160.

Email completed form to: <a href="mailto:stateboard@tax.state.nv.us">stateboard@tax.state.nv.us</a> or Fax (775) 684-2020 May 15, 2025

Mail: State Board of Equalization, 3850 Arrowhead Dr., 2nd Floor, Carson City, NV, 89766 P NEVADA

Please Print or Type: Part A. PROPERTY OWN	NER AND	PETIT	IONER INF	ORMATION	· · · · · · · · · · · · · · · · · · ·	DEPARTMENT OF	FAXATION
NAME OF PROPERTY OWNER AS IT APPEA	RS ON THE TAX	(ROLL:					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER)  TITLE							
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)  EMAIL ADDRESS:					ESS:		
CITY		STATE	ZIP CODE	DAYTIME PHONE	ALTERNATI	E 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 □.  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							ental Agency
☐ 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:						eal property	
ADDRESS	STREET/ROAD			CITY (IF APPLICABLE)		COUNTY	
2. Enter Applicable APN o  ASSESSOR'S PARCEL NUMBER (APN)	r Accoun		er from asse	ssment notice or		, IDENTIFICATION N	I IMPER (DINI) MINIES
ASSESSOR'S PARCEL NUMBER (APN)		ACCOUN	INUMBER		PROPERTY	IDENTIFICATION N	UMBER (PIN)-MINES
3. Does this appeal involve	multiple	parcels	? Yes □ N	lo 🗆	List multiple i	parcels on a sepai	rate, letter-sized sheet.
If yes, enter number of parc				ole parcel list is atta			
4. Check Property Type: V	1						
□ Vacant Land □ Mobile Home (Not on foundation) □ Mining Property □ Residential Property □ Commercial Property □ Industrial Property □ Personal Property □ Personal Property □ Possessory Interest in Real or Personal property				,			
5. Check Year and Roll Ty	pe of Ass						
☐ 2024-2025 Secured Roll ☐ 2024-2025 Centrally-asse	essed Rol			Unsecured Roll Net Proceeds Roll		2023-2024 S	upplemental Roll
Other years being appealed:  Be prepared to cite the legal authority	, if any, that	permits the	State Board to c	onsider appeals of taxable	e value from	prior years.	
Port E VALUE OF BROK	DEDTV						

#### Part E. VALUE OF PROPERTY

			Property Owner: What is the value you seek? Write on each line for values which are not being appeals		
Property Type	Taxable Value	Assessed Value	Taxable Value	Assessed value	
Land					
Buildings					
Personal Property					
Possessory interest in real property					
Centrally-assessed properties					
Net Proceeds of Minerals					
Total					

For Clerk Use Only: 25-160 SBE 1

Part F. TYPE OF APPEAL Check box which best describes the author	ity of the S	State Board to	take	jurisdiction to he	ear the appeal.	
NRS 361.360(3): The value of real or perequalization because the real or personal proper						unty board of
NRS 361A.240(2)(b): The value of openequalization because the under-or-over valuation						
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 regardin (centrally-assessed utility, transportation or mir			rvalua	ation or non-asses	sment of property by the Ne	evada Tax Commission
NRS 362.135: This is an appeal of the ce	ertification	of Net Proceed	s of M	linerals Tax by the	Department of Taxation.	
☐ This is an appeal of the denial of exempt	ion of real	or personal pro	perty	by Department of	Taxation	
Other reason, please describe.						
Part G. ATTACH A STATEMENT RELIED UPON TO SUPPORT TH Part H. AUTHORIZATION OF AC	E CLAI	M, PURSU	AN <sup>-</sup>	T TO NAC 36	1.7012(6).	
represent the Property Owner/Petitioner in p I hereby authorize the agent whose nam Equalization and to contest the value and/	oroceeding e and co	gs before the annual of the second of the se	<b>State</b> ition :	<i>Board.</i> appears below t	to file a petition to the N	Nevada State Board o
I further authorize the agent listed below t related hearings and matters including authorization is limited to the appeal of pro	stipulation operty val parate she	ons and with uation for the	ndrav tax r	vals before the oll and fiscal year	Nevada State Board ar named in Part D(5) of	of Equalization. This this Petition.
Authorized Agent Contact Information:  NAME OF AUTHORIZED AGENT:				TITLE:		
AUTHORIZED AGENT COMPANY, IF APPLICABLE:				EMAIL ADDRESS:		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET AD	DRESS OR P.	.O. BOX)				
CITY	STATE	ZIP CODE	DA	YTIME PHONE	ALTERNATE PHONE	FAX NUMBER
hereby accept appointment	as the auti	horized agent of	the P	operty Owner in pr	oceedings before the State B	oard.
Authorized Agent Signature		Title			Date	
		VERIF	ICA	TION		
I verify ( or declare) under penalty of perjury any accompanying statements or document (1) the person who owns or controls taxabl interest, possessory interest, beneficial inte Owner or an affiliate of the Property Owner certify I have authorized each agent named agent named in Part H.	ts, is true, le propert erest or be r and I am	correct, and c y, or possesse neficial use, p n acting withir	omples in ursuanthe	ete to the best of its entirety taxab ant to NRS 361.33 scope of my em	my knowledge and belief ble property, or the lessed 34; or (2) I am a person en ployment. If Part H above	f; and that I am either e or user of a leasehold nployed by the Propert e is completed, I furthe

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

Title

Petitioner Signature

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.

Joh My		
Authorized Agent Signature	Title	Date

Date

Mission Support and Test Services, LLC Personal Account 224863 Attachment to Taxpayer Petition for Direct Appeal

The United States of America owns the real property and improvements located on APN 139-15-701-001. The parcel is improved with numerous structures.

Mission Support and Test Services, LLC is a Delaware limited liability company. It has been assessed by Clark County under Personal Property Account 224863 for a possessory interest in an aircraft (N-2319). Tax Bill #154225 was issued on April 23, 2025. The Tax Bill is based on a taxable value of \$8,531,254, which equals an assessed value of \$2,985,939. The tax assessed was \$7,005.74.

MSTS has not completed its evaluation of the assessment or the aircraft's valuation. MSTS has questions and is in the process of trying to obtain further information from the Clark County Assessor's office. In the meantime, MSTS is filing this petition to preserve its right to question the assessment.

togetherforbetter

#### **UNSECURED PROPERTY TAX BILL - AIRCRAFT**

#### **Clark County**

#### **Briana Johnson, Clark County Assessor**

Bill No.:

1541225

500 S. Grand Central Pkwy., 2nd Floor, Las Vegas, NV 89155 www.ClarkCountyNV.gov/Assessor

Date:

04/23/2025

0

Phone: (702) 455-3882 Fiscal Year Tax District Account Tax Rate Property Location and Description 2024/2025 224863 340 2.9328 1000 N HOLLYWOOD BLVD LAS VEGAS Assessed Valuation 2019 TEXTRON AVIATION INC B300 N# 2319 Ser# FL-1190 Property Value 2,985,939 Name **Exemption Values** MISSION SUPPORT AND TEST SERVICES LLC PO BOX 98521 M/S NLV026 LAS VEGAS NV 89193-8521

Sale or disposal of this property after July 1, 2024 does not relieve the obligation to pay this tax.

Prior Year Delinquencies	7,005.74 0.00
Less Payments Applied Balance Remaining	0.00
	7,005.74
Veteran's Home Donation  Total Amount Billed	0.00
Miscellaneous Fees	0.00
Penalties	0.00
Net Tax Amount	7,005.74
Recapture Amount	0.00
Exemption Amount	0.00
Adjusted Tax Amount	-80,565.88
New Property Value Outside CAP	87,571.62
Net Ad Valorem Tax	0.00
*Abatement Applied Limits Increase	e To 8.00%
Abatement Amount	0.00
Property Value Ad Valorem Tax	0.00

Detail	of Amount Due	
Description	Total Due	Minimum Due
Tax Year 2024/2025	7,005.74	7,005.74
Total	7,005.74	7,005.74

Payments received will be applied to the oldest charge first. To avoid penalties, payments must be postmarked by due date. Penalties are 10% of the tax amount due.

All delinquent amounts are due immediately.

If property is protected by bankruptcy, this is for your information. Do not consider this an attempt to collect.

Current Year Tax Distribution					
Agency	Rate	Amount			
Clark County Capital	0.0500	119,44			
Clark County Family Court	0.0192	45.86			
Clark County Fire Service District	0.2197	524.81			
Clark County General Operating	0.4599	1,098.59			
County School Debt (Bonds)	0.5534	1,321.94			
State Education	0.7500	1,791.56			
Indigent Accident Fund	0.0150	35.83			
LV/Clark County Library	0.0942	225.02			
LVMPD Emergency 911	0.0050	11.94			
LVMPD Manpower Supplement County	0.2800	668.85			
Medical Asst to Indigent Persons	0.1000	238.88			
State Cooperative Extension	0.0100	23.89			
State of Nevada	0.1700	406.09			
Sunrise Manor Town	0.2064	493.04			
Totals	2.9328	7.005.74			

Total Exemption

Description	Due Date	Amount Due
Installment 1	05/23/2025	7,005.74
Installment 2		0.00
Installment 3		0.00
Installment 4		0.00

Tax District:

Tax Amount:

Name:

Description:

Location:

Make checks payable to: **Clark County Assessor** 

Please return this portion with your payment. Fiscal Year: 2024/2025 Due By: 05/23/25

Date: 04/23/2025 Account Number: 224863

340

\$7,005.74

togetherforbetter Mail to:

500 S. Grand Central Pkwy., 2nd Floor

PO Box 551401

Las Vegas, NV 89155-1401

MISSION SUPPORT AND TEST SERVICES LLC 2019 TEXTRON AVIATION INC B300 N# 2319 Ser# FL-1\*

1000 N HOLLYWOOD BLVD

Penalty: \$0.00 Misc. Fee: \$0.00 Minimum Due: \$7,005.74 To Pay In Full: \$7,005.74

2025224863000000000000000000007005740000007005746



## 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: <a href="mailto:state.nv.us">state.nv.us</a> 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 Mission Support and Test Services LLC	( ROLL:					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF D Matt Pasulka	,	πτιε Senior Legal Counse	el			
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) PO Box 98521 M/S NLV026					EMAIL ADDRESS: pasulkmp@nv.doe.gov	
CITY Las Vegas	STATE	ZIP CODE 89193	DAYTIME PHONE		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 □ No  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:						necessary.
Part D. PROPERTY SUBJECT TO Enter Applicable Number from assessment I ASSESSOR'S PARCEL NUMBER (APN)	notice or		JTHORIZAT	ION:	PROPERTY IDENTIFICATION	I NUMBER (PIN)-MINES
	all pro	perty assess				
■ Multiple parcel list attached. (Use letter-size paper)  Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED: ☑						
☐ 2025-2026 Secured Roll☐ 2025-2026 Centrally-Assessed Roll☐			Unsecured F Net Proceed		□ 2024-2025	Supplemental Roll
Other years being appealed:  Be prepared to cite the legal authority, if any, that	permits th	e State Board to	consider appeals	of taxable	value from prior years.	
				For clerk	use only	

#### 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:			TITLE:				
Josh Hicks				Attorney - Partner			
AUTHORIZED AGENT COMPANY, IF APPLICABLE:			EMAIL ADDRESS:	. 1. 1			
McDonald Carano			jhicks@mcdona	ildcarano.com			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDR 100 West Liberty Street, Tenth Floor	RESS OR P.	.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHON	IF	FAX NUMBER	
Reno	NV	89501	775-788-2000	ALTERNATETHON	· <b>-</b>	TAXNOMBER	
Authorized Agent Signature  Authorized Agent Contact Information:  NAME OF AUTHORIZED AGENT:  Zach Besso  AUTHORIZED AGENT COMPANY, IF APPLICABLE:  McDonald Carano  MAILING ADDRESS OF AUTHORIZED AGENT (STREET A		Title	Attorney - Partner  TITLE: Attorney - Assor  EMAIL ADDRESS: Zbesso@mcdor	ciate	Date	5/9/2025  FAX NUMBER	
Reno	NV	89501	775-326-4318				
I hereby accept appointment a  Authorized Agent Signature	is the auti	_	the Property Owner in pro- orney - Associate	ceedings before the	5/9/2025  Date		
		VERIF	ICATION				
I verify ( or declare) under penalty of information hereon, including any at the best of my knowledge and be property, or possesses in its entipossessory interest, beneficial into employed by the Property Owner or employment. I further certify I have stated and I have the authority to ap  **Matthew Pasulka**  Property Owner / Petitioner Signature	iccomp lief; ar irety t erest o an aff author	panying stand that I amade and that I amade properties of the rized each agent in the pack agent in th	tements or docum meither (1) the perty, or the less luse, pursuant to Property Owner a agent named herei	ents, is true, of erson who over see or user of NRS 361.334 nd I am acting In to represen	correct, wns or of a lea 4; or (2) g within	and complete to controls taxable sehold interest, I am a person the scope of my operty Owner as	

From: Zach D Besso

To: State Board Equalization
Cc: Joshua J. Hicks; Paul D. Bancroft

**Subject:** Mission Support and Test Services - Appeal **Date:** Thursday, May 15, 2025 5:03:19 PM

Attachments: MSTS - 1000 N Hollwood Erro Log Republic Briefly Appeal Compiled.pdf

MSTS - (#224864) N Hollwood Fundant rect. 27 range of Sect. Appeal (1) Compiled.pdf
MSTS - (#230324) N Hollwood Fundant rect. 27 range of Sect. Appeal (2) Compiled.pdf

MSTS - (#224863) N Hammood American

MSTS - 316 Atlas D. Loo R. Tranpayor Direct Appeal.pdf

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

Hello,

Please find the attached Appeals for Mission Support and Test Services. Please confirm receipt of this Appeal.

Thank you, Zach Besso

Zach Besso | Attorney



100 West Liberty Street | Tenth Floor Reno, NV 89501

**P:** 775.788.2000 | **D:** 775.326.4318

vCard



State Law Resources

PERSONAL AND CONFIDENTIAL: This message originates from the law firm of McDonald Carano LLP. This message and any file(s) or attachment(s) transmitted with it are confidential, intended only for the named recipient, and may contain information that is a trade secret, proprietary, protected by the attorney work product doctrine, subject to the attorney-client privilege, or is otherwise protected against unauthorized use or disclosure. This message and any file(s) or attachment(s) transmitted with it are transmitted based on a reasonable expectation of privacy consistent with ABA Formal Opinion No. 99-413. Any disclosure, distribution, copying, or use of this information by anyone other than the intended recipient, regardless of address or routing, is strictly prohibited. If you receive this message in error, please advise the sender by immediate reply and delete the original message. Personal messages express only the view of the sender and are not attributable to McDonald Carano LLP.

# 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

Email: Clarkcountvassessor@clarkcountvnv.org

500 S GRAND CENTRAL PARKWAY 2ND FLOOR

September 19, 2025

#### NOTICE OF HEARING

**RESPONDENT:** 

**BRIANA JOHNSON** 

CLARK COUNTY ASSESSOR

LAS VEGAS NV 89155-1401

**CERTIFIED MAIL** – 9489 0090 0027 6554 5239 61 **CERTIFIED MAIL** – 9489 0090 0027 6554 5239 78

Email: jhicks@mcdonaldcarano.com

PETITIONER:

MISSION SUPPORT AND TEST SERVICES LLC

C/O MCDONALD CARANO

ATTN: JOSH HICKS

100 WEST LIBERTY STREET, TENTH FL

RENO, NV 89501

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

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

PLACE: Nevada Department of Taxation

700 E Warm Springs Road, Room 150

Las Vegas, Nevada 89119

**Nevada Department of Taxation** 

9850 Double R Blvd. Reno, Nevada 89521

#### **ZOOM OPTION:**

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

Or Telephone:

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

or +1 312 626 6799

Webinar ID: 829 5134 8384

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

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

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

Case No: 25-160 Parcel No: Acct #224863

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

same time. If the taxpayer or his representative is not present when his hearing is called, the State Board will invoke the requirements of NRS 361.385 and NAC 361.708(4). The State Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) recess the hearing for a period to be set by the State Board to enable the party to attend.

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

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

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

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

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

If you have any questions, please call (775) 684-2041.

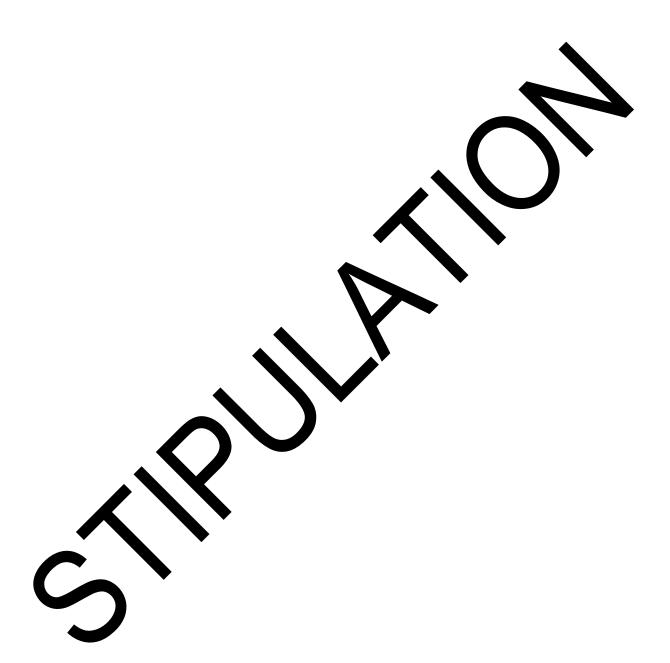
By: Kari Skalsky
Department of Taxation

Shellie Hughes

#### Waiver of Notice Request

Due to an administrative oversight and the current State of Nevada system access limitations, there is not enough time available to provide a full 14-day notice as required by NRS 241. Therefore, we would like to request your consideration of a waiver of the 14-day notice requirements and approval that this notice is sufficient. Please let us know whether or not you agree to waive the notice requirements, by signing and dating the signature block below and checking the appropriate box. Please sign and return response to the Department by electronic mail submission to <a href="mailto:stateboard@tax.state.nv.us">stateboard@tax.state.nv.us</a> today.

	ve the 14-day notice. My represember 29, 30 and October 1, 202	entative or myself will appear be	fore the State
No, I do not agree to	o waive the 14-day notice by cer	tified letter.	
John May	Attorney	9/19/2025	
Signature	Title	 Date	





#### **BRIANA JOHNSON, CLARK COUNTY ASSESSOR**

500 S. Grand Central Pkwy. 2<sup>nd</sup> Floor, Las Vegas, NV 89155 Office: 702-455-4997 | ClarkCountyNV.gov/Assessor

MARY ANN WEIDNER
Deputy Director of Assessment Services

#### Withdrawal for the State Board of Equalization

August 25, 2025 MISSION SUPPORT AND TEST SERVICES LLC PO BOX 98521 M/S NLV026 LAS VEGAS NV 89193-8521

RE: Appeal No(s). 25-160

Assessor ID 224863

#### Dear Property Owner:

The Appraisal Division of the Clark County Assessor's Office has completed the review of the taxable value of the above property under appeal. After careful consideration of the facts involved, we are recommending no changes are justifiable at this time. Therefore, the taxable value will remain as follows:

Fiscal Year:	2024-2025
Daysand Dranarty	60 524 254
Personal Property	\$8,531,254
Apportionment Adj %	8.0%

By signing below, Petitioner agrees to the above recommendation. This recommendation is subject to approval by the State Board of Equalization. Please return this letter to our office before your scheduled hearing. You may mail to the above address or FAX to (702) 380-9593.

Sincerely,

Elizabeth Hubsky Appraisal Division

I HEREBY AGREE TO THE VALUE AS REC	OMMENDED ABOVE	FOR MY APPEAI	L TO THE STATE
BOARD OF EQUALIZATION:			

X	_Matthew Pasulka		
Signature	e of owner or authori	ized agent	
DATE:	9/2/2025		

## COUNTY RECORD



# STATE BOARD OF EQUALIZATION

Case # 25-160
Assessor Information



# Clark County Assessor Case Summary Unsecured Roll - Personal Property Direct Appeal to State

Case #: 160 Appraiser: Elizabeth Hubsky

Year Subject To Appeal: 2024/2025 Appeal Issue: Valuation

Assessor Account: 224863

**Business / Owner Name: MISSION SUPPORT AND TEST SERVICES LLC** 

Location Address: 1000 N HOLLYWOOD BLVD, LAS VEGAS

**Property Type: Aircraft** 

Declaration received: 8/31/2024 Declaration meets requirements of NRS 361.265

Certified Taxable Value: 8,531,254
Apportionment Adjustment %: 8

#### **Notes**

This appeal pertains to a Textron B300 Aircraft, Tail N2319, acquired in 2020 at an Acquisition Cost of \$10,682,762. The Taxable Value was \$8,531,254. An Apportionment Adjustment Percentage of 8% was applied to the tax bill. The adjustment was made based on the prorated possessory use of the aircraft and possessory use statutes. No changes to the Taxable Value or Apportionment Adjustment Percentage was made on this account.



#### BRIANA JOHNSON, CLARK COUNTY ASSESSOR

500 S. Grand Central Pkwy. 2<sup>nd</sup> Floor, Las Vegas, NV 89155 Office: 702-455-4997 | ClarkCountyNV.gov/Assessor

MARY ANN WEIDNER
Deputy Director of Assessment Services

#### Withdrawal for the State Board of Equalization

August 25, 2025 MISSION SUPPORT AND TEST SERVICES LLC PO BOX 98521 M/S NLV026 LAS VEGAS NV 89193-8521

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Appeal No(s). 25-160

Assessor ID 224863

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Fiscal Year:	2024-2025
Personal Property	\$8,531,254
Apportionment Adj %	8.0%

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Sincerely,

Elizabeth Hubsky Appraisal Division

I HEREBY AGREE TO THE VALUE AS RECOMMENDED ABOVE FOR MY APPEAL TO THE STATE BOARD OF EQUALIZATION:

X	_Matthew Pasulka	
Signature	of owner or authorized agent	
•	-	
DATE:	9/2/2025	

service integrity respect accountability excellence leadership



#### BRIANA JOHNSON, CLARK COUNTY ASSESSOR

500 S. Grand Central Pkwy. 2<sup>nd</sup> Floor, Las Vegas, NV 89155 Office: 702-455-4997 | ClarkCountyNV.gov/Assessor

MARY ANN WEIDNER
Deputy Director of Assessment Services

#### Withdrawal for the State Board of Equalization

August 25, 2025 MISSION SUPPORT AND TEST SERVICES LLC PO BOX 98521 M/S NLV026 LAS VEGAS NV 89193-8521

RE:

Appeal No(s). 25-160

Assessor ID 224863

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Fiscal Year:	2024-2025
Personal Property	\$8,531,254
Apportionment Adj %	8.0%

By signing below, Petitioner agrees to the above recommendation. This recommendation is subject to approval by the State Board of Equalization. Please return this letter to our office before your scheduled hearing. You may mail to the above address or FAX to (702) 380-9593.

Sincerely,

Elizabeth Hubsky Appraisal Division

I HEREBY AGREE TO THE VALUE AS RECOMMENDED ABOVE FOR MY APPEAL TO THE STATE BOARD OF EQUALIZATION:

X	
Signature of owner or authorized agent	
DATE:	

service integrity respect accountability excellence leadership

#### AIRCRAFT FLIGHT LOG

01/19/18 Rev. 02 Page 1 of 2

No. 20253 AIRCRAFT# PURPOSE OF FLIGHT DATE MISSION# PFTOOI 7/18/23 ZAJE ADDZ Pilot Mainix N 2319 FLIGHT CREW ROUTE BLOCK LAND HOBBS METER BLOCK/PERIOD INST LANDINGS FIt FUEL ACT Νo SIC / IP FROM TO T/O BLOCK START END TOTAL D N SIM DAY NIGHT 0830 0947 LW 44 843.2 244.3 13 0836 0948 2 3 4 5 6 3 TOTAL LANDINGS TOTAL FLIGHT TIME 1 1 FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES LOCATION ORG 1 2 3 4 5 6 PILOT NO TYPE HOLD AIRCREW MANIFEST **CRS INT** REASON FOR LATE TAKEOFF: #2 ENGINE AIRCRAFT TOTAL TIME IN **#1 ENGINE LANDINGS SERVICE HOURS HOURS CYCLES** OIL **CYCLES** OIL 243 2 243 2 243 .2 182 138 TO DATE 138 1 1.1 .1 **TODAY** ١ 183 244 244 3 244 139 139 TOTAL (Fill in below) I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. DATE 7118/23 TIME 0700 INITIALS MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check has been accomplished I/A/W the RSL Aviation Operations Manual, Maintenance Chapter requirements. 6W Initials CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE DISCREPANÇIES / CERTIFICATE # / INITIALS / DATE Installed Repaired emergency light Mass, PW 101-364718-639 S/W 22-CSRV-075 DAW Black ASSEMBLY FOR USE Conformin section 3350-00. (10) checkgood 4798-6053. replacets wated 7/10/13



#### AIRCRAFT FLIGHT LOG

01/19/18 Rev. 02 Page 1 of 2

No. 20254 DATE AIRCRAFT # MISSION# JO8# PURPOSE OF FLIGHT 07/17/33 W60013 NZSI9 FLIGHT CREW ROUTE BLOCK LAND HOBBS METER BLOCK/PERIOD INST LANDINGS FUEL No PIC FROM SIC / IP TO T/O BLOCK START END TOTAL D N ACT SIM DAY NIGHT 1036 1648 270 LSV LSV 453 .0 1.5 1 1099 1206 2 5 HOBBS TOTAL FLIGHT TIME TOTAL LANDINGS 10 15 FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES ORG 2 3 4 5 6 NO TYPE LOCATION PILOT HOLD **CRS INT** 443 Mats × REASON FOR LATE TAKEOFF: AIRCRAFT TOTAL TIME IN **#1 ENGINE** #2 ENGINE **LANDINGS SERVICE HOURS CYCLES** OIL **HOURS CYCLES** OIL 244 3 183 244 3 139 TO DATE 244 3 139 10 0 **TODAY** 1.0 2453 245 3 140 245 TOTAL 184 140 I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. (Fill in below): DATE 8/27/23 0020 TIME INITIALS GUNR MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check has been accomplished VA/W the RSL Aviation Operations Manual, Maintenance Chapter requirements. Initials DISCREPANCIES / CERTIFICATE # / INITIALS / DATE NO CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE to F.O.A the metaled upper to Core 175, Acr 2443 7/18/23

#### **AIRCRAFT FLIGHT LOG**

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#### AIRCRAFT FLIGHT LOG

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#### AIRCRAFT FLIGHT LOG

01/19/18 Rev. 02 Page 1 of 2

No. 20258 MISSION# DATE AIRCRAFT# PURPOSE OF FLIGHT 3HAV- ADZ3 28 SEP 23 N2319 MANTENCE RELOCATION BLOCK LAND **FLIGHT CREW** ROUTE HOBBS METER BLOCK/PERIOD INST LANDINGS FUEL No T/O BLOCK START END TOTAL DAY NIGHT FROM TO D ACT SIM 1710 30<sub>5</sub>. TPA 55 03 1200 1715 1 1815 2040 59 ? 03 2 3 4 5 6 TOTAL FLIGHT TIME 75 8 6 TOTAL LANDINGS FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES 2 3 4 5 6 NO TYPE LOCATION AIRCREW MANIFEST ORG PILOT HOLD **CRS INT** 1 GPS ELP 1 245 45V REASON FOR LATE TAKEOFF: AIRCRAFT TOTAL TIME IN **#1 ENGINE** #2 ENGINE **LANDINGS SERVICE HOURS CYCLES** OIL **HOURS CYCLES** OIL 188 258 A TO DATE 144 **TODAY** 2 190 146 146 TOTAL I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. (Fill in below) DATE 275ep23 TIME 1100 FIRS INITIALS MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check has been accomplished I/A/W the RSL Aviation Operations Manual, Maintenance Chapter requirements. NO DISCREPANCIES / CERTIFICATE # / INITIALS / DATE CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE NO

#### AIRCRAFT FLIGHT LOG

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#### AIRCRAFT FLIGHT LOG

01/19/18 Rev. 02 Page 1 of 2

No. 20260 PURPOSE OF FLIGHT MISSION PIC MISSION# DATE AIRCRAFT # PILOT PROF 26 OCK 23 N2319 PFP-001 3HAV A023 BLOCK LAND HOBBS METER BLOCK/PERIOD INST LANDINGS FLIGHT CREW ROUTE FUEL T/O BLOCK START END TOTAL D N ACT SIM DAY NIGHT No PIO SIC / IP FROM TO 0935 1120 684 0945 (125 1310 1460 1315 1455 70.0 359 03 700 19 956 ADW 422 71.1 0.3 ADW 70.0 3 6 TOTAL FLIGHT TIME 33 3 9 TOTAL LANDINGS FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES LOCATION HOLD TYPE CRS INT NO 1 2 3 4 5 6 PILOT AIRCREW MANIFEST PURY G58 ILS ADW L 1 REASON FOR LATE TAKEOFF: **#2 ENGINE #1 ENGINE** AIRCRAFT TOTAL TIME IN **LANDINGS** CYCLES **CYCLES** OIL **HOURS** OIL HOURS **SERVICE** 147 147 4 191 268 4 268 4 268 TO DATE 2 3 .3 .3 3 TODAY 49 49 271 193 271 271 TOTAL I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. (Fill in below) DATE 2500523 TIME 0800 INITIALS MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check has been accomplished I/A/W the RSL Aviation Operations Manual, Maintenance Chapter requirements. FJA Initials Date CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE NO DISCREPANCIES / CERTIFICATE # / INITIALS / DATE NO The Aircraft Daily Maintenance Check has been accomplished JA/W the RSL Aviation Operations Manual, Maintenance Chapter requirements Initials

#### AIRCRAFT FLIGHT LOG

01/19/18 Rev. 02 Page 1 of 2

No. 20261 PURPOSE OF FLIGHT MISSION# DATE 3100 23 N2319 AFO-001 3HAV- 4023 OCET LANDINGS HOBBS METER INST ROUTE BLOCK LAND BLOCK/PERIOD FLIGHT CREW **FUEL** DAY NIGHT ACT SIM T/O BLOCK START END TOTAL FROM TO No 1030 1360 717 AD ADW 30 35 03 293 2 3 4 5 6 TOTAL FLIGHT TIME 30 3.5 TOTAL LANDINGS FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES LOCATION HOLD **CRS INT** NO TYPE 1 2 3 4 5 6 PILOT AIRCREW MANIFEST ORG 1 145 ADW سسا 11673 m575 1515 M573 REASON FOR LATE TAKEOFF: #2 ENGINE #1 ENGINE AIRCRAFT TOTAL TIME IN LANDINGS OIL HOURS **CYCLES** OIL CYCLES **HOURS SERVICE** 49 49 193 271.7 2717 TO DATE 271 30 30 **TODAY** 150 274 2741 150 2 74 7 194 TOTAL (Fill in below) I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. DATE 310CT 23 TIME 0830 INITIALS MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check (as been accomplished I/A/W the RSL Aviation Operations. Issual, Maintenance Chapter requirements. FOR 10-24-23 CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE NO DISCREPANCIES / CERTIFICATE # / INITIALS / DATE NO aff Emergency America Powe Remove - Crom 1123/6 10/31/23 10/3 /2 23 NETT 271.7

#### AIRCRAFT FLIGHT LOG

01/19/18 Rev. 02 Page 1 of 2

No. 20262 PURPOSE OF FLIGHT MISSION# AIRCRAFT # DATE 7NOV 23 PKP-001 3HAV-A023 PILOT PROFICIENCY N2319 INST LANDINGS HOBBS METER ROUTE BLOCK LAND BLOCK/PERIOD FLIGHT CREW Flt FUEL. DAY NIGHT ACT SIM T/O BLOCK START END TOTAL FROM TO No PIC SIC / W 0930 1125 418 2,0 03 0945 1130 1 764 03 2 3 4 5 6 TOTAL FLIGHT TIME 33 3.9. TOTAL LANDINGS FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES LOCATION HOLD **CRS INT** NO TYPE 1 2 3 4 5 6 PILOT AIRCREW MANIFEST ORG 1 145 65P ADa 1/45 REASON FOR LATE TAKEOFF: **#2 ENGINE** #1 ENGINE AIRCRAFT TOTAL TIME IN **LANDINGS** HOURS **CYCLES** OIL **CYCLES** OIL **HOURS** SERVICE 50 150 2747 274 7 194 274 7 TO DATE 2 2 33 2 33 3 3 **TODAY** 278.0 152 196 2780 152 2790 TOTAL I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. (Fill in below) DATE 07 Nov 23 TIME 0830 INITIALS JBF MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check has been accomplished I/A/W the RSL Aviation Operations Manual, Maintenance Chapter requirements. NØ CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE DISCREPANCIES / CERTIFICATE # / INITIALS / DATE NO The Aircraft Pally Maintenance Check has been accomplished VA/W the RSL Aviation Operations Manual, Maintenance Chapter requirements. Nos TRITE

#### AIRCRAFT FLIGHT LOG

01/19/18 Rev. 02 Page 1 of 2

No. 20263 PURPOSE OF FLIGHT MISSION# AIRCRAFT # DATE 14 NOV 23 N2319 3HAV AOZZ AFO - 001 INST LANDINGS BLOCK/PERIOD ROUTE BLOCK LAND HOBBS METER Fit FLIGHT CREW FUEL DAY NIGHT SIM ACT T/O BLOCK START END TOTAL FROM TO No PIC SIC / IP 1305 1505 1320 1510 780 0.3 ADU 1 2 3 5 6 TOTAL LANDINGS TOTAL FLIGHT TIME 1.7 FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES HOLD LOCATION **CRS INT** NO TYPE 1 2 3 4 5 6 REOT AIRCREW MANIFEST ORG 1 145 ADW M513 m515 REASON FOR LATE TAKEOFF: **#2 ENGINE** #1 ENGINE AIRCRAFT TOTAL TIME IN LANDINGS HOURS **CYCLES** OIL **CYCLES** OIL HOURS **SERVICE** 152 278.0 196 278.0 52 278.0 TO DATE 17 **TODAY** 53 279.7 153 197 279.7 779.7 TOTAL (Fill in below). I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. DATE 14 Nov 23 TIME 0900 INITIALS JBF MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check has been accomplished I/A/W the RSL Aviation Operations manual, mintenance Chapter requirements. Initials CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE NO NO DISCREPANCIES / CERTIFICATE # / INITIALS / DATE

#### AIRCRAFT FLIGHT LOG

01/19/18 Rev. 02 Page 1 of 2

No. 20264 PURPOSE OF FLIGHT AIRCRAFT # MISSION# 29 NOV 23 N 2319 1F0-001 3HAV A023 OCRT BLOCK LAND INST LANDINGS HOBBS METER BLOCKFERIOD FLIGHT CREW ROUTE FUEL SIM DAY NIGHT ACT T/O BLOCK START END TOTAL PIC SIC / IP FROM D 1000 1300 31 281 82.4 Ap. ADW 1020 1305 1 2 3 4 5 6 3 1 TOTAL LANDINGS TOTAL FLIGHT TIME 21 FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER **INSTRUMENT PROCEDURES** LOCATION HOLD NO TYPE **CRS INT** 1 2 3 4 5 6 **PILOT** ORG 145 AOW METS MSTS REASON FOR LATE TAKEOFF: #1 ENGINE #2 ENGINE AIRCRAFT TOTAL TIME IN **LANDINGS** OIL **HOURS** CYCLES OIL HOURS **CYCLES SERVICE** 279 7 153 279. TO DATE 197 279 7 2.7 **TODAY** 2.7 282.4 282.4 154 282.4 154 198 TOTAL (Fill in below) I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. DATE 29 Na 23 TIME 08.0 INITIALS AB MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check has been accomplished I/A/W the RSL Aviation Operations usual, Maintenance Chapter requirements. FJA Initials NO CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE DISCREPANCIES / CERTIFICATE # / INITIALS / DATE NO Acraft Cabir Fire Landings 197, hours 279.7 Extinguisher Insp. TAW NFPA-10 NO Discrepancies found,

#### AIRCRAFT FLIGHT LOG

01/19/18 Rev. 02 Page 1 of 2

No. 20265 PURPOSE OF FLIGHT JOB# AIRCRAFT # DATE PFI PROT INTEVIEW 2319 3 AIR ADZ3 05 DEC 23 001 LANDINGS BLOCK LAND BLOCK/PERIOD INST HOBBS METER FLIGHT CREW ROUTE FUEL DAY NIGHT T/O BLOCK START END TOTAL ACT SIM D No PIC SIC / IP FROM 1230 1254 1248 1300 1610 1645 1630 1650 82.5 0.5 0.1 AOV ADW 1 3 826 06 0.1 2 ADW 3 4 5 6 HOBBS BLOCK TOTAL FLIGHT TIME 2 2 1.10 TOTAL LANDINGS FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES LOCATION HOLD **CRS INT** NO TYPE PILOT 2 3 4 5 6 ORG AIRCREW MANIFEST REASON FOR LATE TAKEOFF: **#2 ENGINE #1 ENGINE** AIRCRAFT TOTAL TIME IN **LANDINGS** HOURS **CYCLES** OIL OIL HOURS CYCLES **SERVICE** 154 154 287 782 4 98 282 4 TO DATE 0.2 2 0.2 0 .2 2 TODAY 156 282.6 282.6 156 202 282 6 TOTAL I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. (Fill in below) DATE DSDECT TIME 0800 **INITIALS** JAF MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check has been accomplished I/A/W the RSL Aviation Operations clanual, Maintenance Chapter requirements. Initials CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE DISCREPANCIES / CERTIFICATE # / INITIALS / DATE NO NÖ

#### AIRCRAFT FLIGHT LOG

01/19/18 Rev. 02 Page 1 of 2

No. 20266 PURPOSE OF FLIGHT AIRCRAFT# DATE MISSION# 3AIR A023 INTEVIEW 06 DEC 23 2319 PFI 001 LANDINGS BLOCK LAND HOBBS METER BLOCK/PERIOD INST FLIGHT CREW ROUTE Fit FUEL T/O BLOCK START END TOTAL DAY NIGHT ACT SIM No PIC SIC / IP FROM TO 0900 0940 1920 0945 1346 1415 198 2.0 0.7 1 ADD Z 82.8 83.0 202 26 APN 1405 2 3 4 5 6 HOBBS TOTAL LANDINGS 04 TOTAL FLIGHT TIME FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES HOLD LOCATION **CRS INT** NO TYPE 2 3 4 5 6 PILOT ORG AIRCREW MANIFEST REASON FOR LATE TAKEOFF: #2 ENGINE #1 ENGINE AIRCRAFT TOTAL TIME IN **LANDINGS** HOURS CYCLES OIL HOURS **CYCLES** OIL SERVICE 156 282 4 202 156 282 .6 282 6 TO DATE 04 04 2 0.4 5 2 TODAY 283.0 158 283 .0 283.0 158 207 (Fill in below) I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. DATE 06 DEC 23 TIME 0800 INITIALS 38F MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check has been Maintenance Chapter requirements. ,2 FJA CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE NO DISCREPANCIES / CERTIFICATE # / INITIALS / DATE NO

#### AIRCRAFT FLIGHT LOG

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Rev. 02 Page 1 of 2

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#### AIRCRAFT FLIGHT LOG

01/19/18 Rev. 02 Page 1 of 2

No. 20268 PURPOSE OF FLIGHT MISSION PIC MISSIONE DATE AIRCRAFT # PFP-001 PILOT PROF 3HAV 4023 120EC 23 2)19 LANDINGS BLOCK LAND HOBBS METER BLOCK/PERIOD INST FLIGHT CREW ROUTE FIt **FUEL** DAY NIGHT ACT SIC / IP FROM TO T/O BLOCK START END TOTAL Đ SIM No 411 ADW 1 1 2 3 4 5 6 4 . L TOTAL LANDINGS TOTAL FLIGHT TIME A FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES LOCATION HOLD NO TYPE **CRS INT** 2 3 4 5 6 PILOT AIRCREW MANIFEST ORG 1 16 BNA ADW REASON FOR LATE TAKEOFF: #2 ENGINE **#1 ENGINE** 285.8 AIRCRAFT TOTAL TIME IN 285.8 LANDINGS **CYCLES** OIL CYCLES OIL **HOURS** SERVICE 285.8 **HOURS** 55 160 TO DATE 4 2 **TODAY** 四.21 162 289.9 289 9 289 162 TOTAL (Fill in below) I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. DATE 12 Dec 23 TIME 0800 INITIALS Jor MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check 223 beer accomplished I/A/W the RSL Aviation Operations Admual, Maintenance Chapter requirements. FJA Initials Date CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE DISCREPANCIES / CERTIFICATE # / INITIALS / DATE NO

#### AIRCRAFT FLIGHT LOG

01/19/18 Rev. 02 Page 1 of 2

26 No. 20269 PURPOSE OF FLIGHT AIRCRAFT # MICEONS PILOT PROF 3HAV 4023 PFP-001 13 DEC 13 2319 BLOCK/PERIOD INST LANDINGS BLOCK LAND HOBBS METER ROUTE FLIGHT CREW **FUEL** T/O BLOCK START END TOTAL DAY NIGHT ACT SIM FROM TO No SIC / IP PIC 915 1130 22 0.3 460 930 1135 ADW 1 19 1 0.3 ADW 1330 1505 2 3 4 5 6 HOBBS BLOCK 4 | TOTAL LANDINGS TOTAL FLIGHT TIME FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES LOCATION HOLD CRS INT PILOT NO TYPE 3 4 5 6 2 AIRCREW MANIFEST ORG 95P \_ ILS MSTS ADW 115 REASON FOR LATE TAKEOFF: #2 ENGINE #1 ENGINE AIRCRAFT TOTAL TIME IN **LANDINGS CYCLES** OIL HOURS **CYCLES** OIL **HOURS SERVICE** 289 9 149 9 TO DATE 4 2 34 3 A 3 2 **TODAY** 293.3 164 .3 293 3 213 293 TOTAL I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. (Fill in below) DATE 13 DEC 23 TIME 0800 INITIALS MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check has been accomplished VA/W the RSL Aviation Operations : lanual, Maintenance Chapter requirements. FJA Initials CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE NO DISCREPANCIES / CERTIFICATE # / INITIALS / DATE NO

#### AIRCRAFT FLIGHT LOG

01/19/18 Rev. 02 Page 1 of 2

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#### AIRCRAFT FLIGHT LOG

01/19/18 Rev. 02 Page 1 of 2

No. 20271 PURPOSE OF FLIGHT MISSION# JOB# MISSION PIC AIRCRAFT# DATE 2319 PFP- 001 PILOT PROF 02 JAN 24 3HAV AOZS LANDINGS BLOCK LAND HOBBS METER BLOCK/PERIOD INST FLIGHT CREW ROUTE FIt FUEL DAY NIGHT FROM T/O BLOCK START END TOTAL ACT SIM TO D No SIC / JP 1000 1135 95.1 412 ADW CAE 1015 1140 1 1300 1445 968 CAE ADW 2 3 4 5 6 2 TOTAL LANDINGS TOTAL FLIGHT TIME 3 1 3/6 FLIGHT CREW INSTRUMENT CURRENCY **FLIGHT NUMBER** INSTRUMENT PROCEDURES NO TYPE LOCATION HOLD **CRS INT** 1 2 3 4 5 6 PILOT ORG AIRCREW MANIFEST we į 145 CAE 145 ADW REASON FOR LATE TAKEOFF: #2 ENGINE **#1 ENGINE** AIRCRAFT TOTAL TIME IN LANDINGS CYCLES HOURS OIL SERVICE OIL HOURS **CYCLES** 65 2937 293 7 291. TO DATE 215 2 2 3.1 2 3.1 TODAY 3.1 2968 167 2968 2968 217 16 TOTAL (Fill in below) I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. DATE 02 JAN 24 TIME 0900 INITIALS MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check cas been accomplished I/A/W the RSL Aviation Operation. \_\_nual, Maintenance Chapter requirements. FJA 61-02-24 Initials CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE NO NO DISCREPANCIES / CERTIFICATE # / INITIALS / DATE



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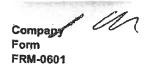
01/19/18 Rev. 02 Page 1 of 2

No. 20273 DATE AIRCRAFT# MISSINA JO8# MISSION PIC PURPOSE OF FLIGHT 23/9 PFP-001 PROF 3HAV AOZ3 BLOCK LAND HOBBS METER FLIGHT CREW ROUTE BLOCK/PERIOD FI INST LANDINGS **FUEL** T/O BLOCK START END TOTAL No PIC FROM то SIC / IP ACT N SIM DAY NIGHT D 1005 1215 TYS 2.0 25 1015 1220 1 395 1 2 ADW 1500 1635 3 5 6 HOBBS BLOCK TOTAL FLIGHT TIME 3 5 4. TOTAL LANDINGS FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES AIRCREW MANIFEST ORG 2 3 4 5 6 PILOT NO TYPE LOCATION HOLD **CRS INT** ILS ILS ADW REASON FOR LATE TAKEOFF: AIRCRAFT TOTAL TIME IN **#1 ENGINE** #2 ENGINE **LANDINGS SERVICE HOURS CYCLES** OIL **HOURS** CYCLES OIL 219 TO DATE 299 9 2999 3.5 2 **TODAY** 3.5 2 3 5 2 303.4 221 TOTAL 3034 171 303 171 I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. (Fill in below) DATE 08 Jan 24 TIME 0900 INITIALS JOF MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check has been accomplished I/A/W the RSL Aviation Operations Islanual, Maintenance Chapter requirements. FJA Initials Date NO DISCREPANCIES / CERTIFICATE # / INITIALS / DATE NO CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE

### AIRCRAFT FLIGHT LOG

01/19/18 Rev. 02 Page 1 of 2

No. 20274 AIRCRAFT# DATE MISSION# PURPOSE OF FLIGHT 1OP# MISSION PIC 1118124 AFL N 2719 3A12 Ad23 001 essitioning FLIGHT CREW ROUTE BLOCK LAND HOBBS METER BLOCK/PERIOD LANDINGS INST FUEL No T/O BLOCK START END TOTAL PIC SIC / IP FROM N, ACT D SIM DAY NIGHT 0924 1630 6. MOA 174 FTW 63.4 309.3 1 0936 1636 1324 1718 309.3 313.1 İ 615 2 1330 1724 3 4 5 6 HOBBS / POOR TOTAL FLIGHT TIME 47 FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES AIRCREW MANIFEST ORG 2 3 4 5 6 PILOT NO TYPE LOCATION HOLD **CRS INT** REASON FOR LATE TAKEOFF: AIRCRAFT TOTAL TIME IN #1 ENGINE #2 ENGINE **LANDINGS SERVICE HOURS CYCLES** OIL HOURS **CYCLES** OIL 303 TO DATE 303 4 303 4 221 171 171 **TODAY** Z 2 223 73 **TOTAL** 313.1 313.1 313 I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. (Fill in below) DATE 1/18/24 TIME 0 \$39 INITIALS MAINTENANCE OPS CHECKS. MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check has been accomplished I/A/W the RSL Aviation Operations annual, Maintenance Chapter requirements. JA Initials 01/08 Date NO DISCREPANCIES / CERTIFICATE # / INITIALS / DATE NO CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE ATT 303,4 221 Landings TCAS PIN 822-01/1/24



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01/19/18 Rev. 02 Page 1 of 2

No. 20177 PURPOSE OF FLIGHT AIRCRAFT# MISSION# JOB# MISSION PIC DATE Fraining THAY ADD 10/24 BLOCK LAND HOBBS METER BLOCK/PERIOD INST LANDINGS FLIGHT CREW ROUTE Flt FUEL T/O BLOCK START END TOTAL ACT SIM DAY NIGHT D N FROM No PIC SIC / TO 0800 0966 3 13 LSU LEV 0830 091) 1 2 3 4 5 6 HOBBS BLOCK TOTAL LANDINGS TOTAL FLIGHT TIME 17.4 FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER **INSTRUMENT PROCEDURES** LOCATION HOLD NO TYPE 2 3 4 5 6 **CRS INT** ORG 1 PILOT AIRCREW MANIFEST REASON FOR LATE TAKEOFF: #2 ENGINE AIRCRAFT TOTAL TIME IN **#1 ENGINE LANDINGS** CYCLES OIL HOURS **CYCLES** OIL HOURS **SERVICE** TO DATE TODAY TOTAL I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. (Fill in below) DATE 1/3/124 1500 TIME INITIALS 8MM2 MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check accomplished I/A/W the RSL Aviation ıal, Maintenance Chapter requirements. CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE DISCREPANCIES / CERTIFICATE # / INITIALS / DATE NO NO



01/19/18 Rev. 02 Page 1 of 2

No. 20178 MISSION PIC PURPOSE OF FLIGHT MISSION# JOB# DATE 28 FEB 34 AFO ØØ1 OURT 3HAV BLOCK LAND HOBBS METER BLOCK/PERIOD INST LANDINGS ROUTE FLIGHT CREW FUEL T/O BLOCK START END TOTAL N ACT SIM DAY NIGHT No FROM TO D PIC SIC / IP 0815 1012 WEV LUSV 1 2 3 4 5 6 HOBBS BLOCK 2 . I TOTAL LANDINGS TOTAL FLIGHT TIME 17 FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES 2 3 4 5 6 NO TYPE LOCATION HOLD AIRCREW MANIFEST ORG 1 PILOT **CRS INT** AHS AMS REASON FOR LATE TAKEOFF: AIRCRAFT TOTAL TIME IN #1 ENGINE #2 ENGINE **LANDINGS** CYCLES HOURS CYCLES OIL HOURS OIL . SERVICE TO DATE **TODAY** 3176 TOTAL 23 3176 177 I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. (Fill in below) DATE TIME INITIALS MAN MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check accomplished VA/W the RSL Aviation ial, Maintenance Chapter requirements. NO DISCREPANCIES / CERTIFICATE # / INITIALS / DATE CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE 2514 Bettern Du Cup Beck. & Frestalled cup che De Esis Butte Prog-1228-04 5/287368. AL 121 2459 2/21/2024

01/19/18 Rev. 02 Page 1 of 2

No. 20179 PURPOSE OF FLIGHT MISSION# AIRCRAFT # DATE PILOT PROF 3HAV A023 03/04/24 N2319 PFP OUI BLOCK/PERIOD INST LANDINGS HOBBS METER FLIGHT CREW ROUTE BLOCK LAND FUEL T/O' BLOCK START END TOTAL DAY NIGHT ACT SIM N SIC / IP FROM TO Nο PIC 1006 1142 1,6% 289 SEZ 187 LSV 1024 1142 1 1142 1254 258 19.7 SEZ LSU 10 1154 1300 2 3 4 5 6 HOBBS 2.127 TOTAL LANDINGS TOTAL FLIGHT TIME FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES LOCATION HOLD CRS INT NO TYPE 1 2 3 4 5 6 PILOT AIRCREW MANIFEST **ORG** 1 1 685 KSEZ 1 ILS KLIV REASON FOR LATE TAKEOFF: #2 ENGINE #1 ENGINE AIRCRAFT TOTAL TIME IN **LANDINGS CYCLES** OIL **CYCLES** OIL **HOURS** HOURS **SERVICE** 231 317 317.6 177 317 TO DATE 21 2 2.1 **TODAY** 319.7 319 233 319.7 TOTAL 178 I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. (Fill in below) DATE 214124 TIME INITIALS MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check accomplished I/A/W the RSL Aviation Jal, Maintenance Phapter requirements. CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE NO DISCREPANCIES / CERTIFICATE # / INITIALS / DATE NO

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01/19/18 Rev. 02 Page 1 of 2

No. 20184 MISSION# AIRCRAFT # DATE Pilot Rof 3A12-A013 31251 24 PFPOOL BLOCK LAND HOBBS METER BLOCK/PERIOD INST LANDINGS FLIGHT CREW ROUTE Fit FUEL T/O BLOCK START END TOTAL D ACT SIM DAY NIGHT PIC SIC / IP FROM TO 0936 1706 3 151 SEE 281 1306 1418 13 29.2 LIV S.RE 1340 1474 2 3 5 6 BLOCK 2 .9 TOTAL LANDINGS TOTAL FLIGHT TIME 2 4 FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES LOCATION HOLD **CRS INT** NO TYPE 1 2 3 4 5 6 PILOT ORG AIRCREW MANIFEST 1 Loc KGBE REASON FOR LATE TAKEOFF: #2 ENGINE #1 ENGINE AIRCRAFT TOTAL TIME IN **LANDINGS CYCLES** OIL CYCLES OIL **HOURS** HOURS **SERVICE** TO DATE 24 **TODAY** TOTAL I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. (Fill in below) 3/25/24 3/19/24 DATE TIME 0730 0724 (W) INITIALS MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check accomplished VA/W the RSL Aviation Maintage of Chapter requirements. Dat CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE DISCREPANCIES / CERTIFICATE # / INITIALS / DATE NO fire extinguishers LUP

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### AIRCRAFT FLIGHT LOG

01/19/18 Rev. 02 Page 1 of 2

No. 20185 PURPOSE OF FLIGHT AIRCRAFT # MISSION# JOB# DATE OCRI 24 AF0001 BAIRA023 BLOCK LAND HOBBS METER BLOCK/PERIOD INST LANDINGS ROUTE FLIGHT CREW Fit FUEL T/O BLOCK START END TOTAL FROM D ACT SIM DAY NIGHT SIC / IP TO No 0918 1136 313 24 1 LSU LSV 0930 11420 1 2 3 4 5 6 HOBBS BLOCK TOTAL LANDINGS TOTAL FLIGHT TIME 21 24. FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES NO TYPE LOCATION HOLD CRS INT 2 3 4 5 6 ORG PILOT AIRCREW MANIFEST m815 J N575 ms15 REASON FOR LATE TAKEOFF: #2 ENGINE AIRCRAFT TOTAL TIME IN **#1 ENGINE LANDINGS** OIL HOURS CYCLES OIL **HOURS CYCLES SERVICE** 229 3 229 2 240 TO DATE **TODAY** TOTAL 241 I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. (Fill in below) DATE 4/2/24 TIME 0750 INITIALS (un) MAINTENANCE OPS CHECKS MAINTENANCE OF S CHECKS The Aircraft Daily Maintenance Check accomplished I/A/W the RSL Aviation operation Jal, Maintenance Chapter requirements. Initials Date 94 CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE NO DISCREPANCIES / CERTIFICATE # / INITIALS / DATE Fasten Seatbolts ACIL: 251.3

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## AIRCRAFT FLIGHT LOG

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01/19/18 Rev. 02 Page 1 of 2

No. 20187 MISSION# PURPOSE OF FLIGHT DATE MISSION PIC 3HAV AD23 PFPOOL Pilot Prof 411024 BLOCK LAND HOBBS METER LANDINGS ROUTE BLOCK/PERIOD FLIGHT CREW INST Fit FUEL No FROM T/O BLOCK START END TOTAL ACT SIM DAY NIGHT D 0954 1154 22 33.8 CMA LSV 1047 1706 1 1354 1518 35.1 35g LSV 33.8 CM A 2 1400 1524 3 4 5 6 HOBBS 7.7 TOTAL LANDINGS TOTAL FLIGHT TIME 24 FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES 1 2 3 4 5 6 NO TYPE LOCATION HOLD AIRCREW MANIFEST ORG CRS INT LPV CMA REASON FOR LATE TAKEOFF: #2 ENGINE AIRCRAFT TOTAL TIME IN **#1 ENGINE LANDINGS CYCLES CYCLES** HOURS OIL **HOURS** OIL **SERVICE** TO DATE **TODAY** 335. TOTAL (Fill in below) I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. DATE 4/10/24 TIME 0750 **INITIALS** MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check accomplished I/A/W the RSL Aviation . Jal. Maintenance Chapter requirements. Date CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE DISCREPANCIES / CERTIFICATE # / INITIALS / DATE NO NO

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01/19/18 Rev. 02 Page 1 of 2

No. 20191 PURPOSE OF FLIGHT MISSION PIC WISSION# AIRCRAFT# DATE PPPOPI Prof Polot 3HAV ADDS 4/25/24 LANDINGS BLOCK LAND HOBBS METER BLOCK/PERIOD INST ROUTE FLIGHT CREW FUEL DAY NIGHT SIM T/O BLOCK START END TOTAL D ACT FROM ·TO SIC / IP No PIC 0924 1106 500 8 0a48 1117 1298 1417 LSV SEE 1312 1418 2 3 4 5 6 HOBBS BLOCK **TOTAL LANDINGS** TOTAL FLIGHT TIME FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES NO TYPE LOCATION HOLD CRS INT PILOT 2 3 4 5 6 AIRCREW MANIFEST ORG Loc KSEF REASON FOR LATE TAKEOFF: #2 ENGINE **#1 ENGINE** AIRCRAFT TOTAL TIME IN **LANDINGS** CYCLES OIL HOURS CYCLES OIL **HOURS** SERVICE 340 340.3 3403 TO DATE **TODAY** TOTAL I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. (Fill in below) DATE 4133/2 TIME INITIALS MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS Q.3.7. The Aircraft Daily Maintenance Check accomplished I/A/W the RSL Aviation ial, Maintenance Chapter requirements. Initials CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE DISCREPANCIES / CERTIFICATE # / INITIALS / DATE NO

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# AIRCRAFT FLIGHT LOG

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### AIRCRAFT FLIGHT LOG

01/19/18 Rev. 02 Page 1 of 2

No. 20194 PURPOSE OF FLIGHT JOR# MISSION# DATE 3AIRAO23 LANDINGS BLOCK LAND HOBBS METER BLOCK/PERIOD INST ROUTE FLIGHT CREW Fit FUEL DAY NIGHT T/O BLOCK START END TOTAL ACT SIM FROM TO No SIC / IP PIC 0942 1 1124 47 3 4 5 6 HOBBS . TOTAL LANDINGS TOTAL FLIGHT TIME 13 FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES LOCATION HOLD NO TYPE **CRS INT** 2 3 4 5 6 ORG 1 PILOT AIRCREW MANIFEST MSTS MSTS MSTSV REASON FOR LATE TAKEOFF: #2 ENGINE **#1 ENGINE** AIRCRAFT TOTAL TIME IN LANDINGS CYCLES HOURS CYCLES OIL **HOURS** OIL **SERVICE** TO DATE **TODAY** TOTAL I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. (Fill in below) DATE W28/24 TIME 6649 INITIALS MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check has been accomplished I/A/W the RSL Aviation Operations Franual, Maintenance Chapter requirements. CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE DISCREPANCIES / CERTIFICATE # / INITIALS / DATE

# AIRCRAFT FLIGHT LOG

01/19/18 Rev. 02 Page 1 of 2

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01/19/18 Rev. 02 Page 1 of 2

No. 20197 PURPOSE OF FLIGHT AIRCRAFT# MISSIONA 3A1R A023 PFPOOL Proficiency BLOCK LAND HOBBS METER BLOCK/PERIOD INST LANDINGS ROUTE FLIGHT CREW **FUEL** FROM T/O BLOCK START END TOTAL No D N ACT SIM DAY NIGHT TO PIC SIC / IP 1/00 /260 186 CDC 59.8 25V 1254 1342 1 0.9 1300 1348 598 0.7 60.5 0.2 2 COC 3 4 5 HOBBS BLOCK 2 . D TOTAL LANDINGS TOTAL FLIGHT TIME 16 FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER **INSTRUMENT PROCEDURES** LOCATION HOLD NO TYPE **CRS INT** AIRCREW MANIFEST ORG 3 4 5 6 PILOT 1 145 KCDC 1 125 KLSW REASON FOR LATE TAKEOFF: #2 ENGINE AIRCRAFT TOTAL TIME IN **#1 ENGINE** LANDINGS CYCLES **CYCLES HOURS** OIL **HOURS** OIL **SERVICE** TO DATE **TODAY** 264 3605 207 TOTAL I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. (Fill in below) DATE 3/24 TIME 10:20 INITIALS 兀 MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check has been accomplished I/A/W the RSL Aviation Operations Manual, Maintenance Chapter requirements. CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE NO DISCREPANCIES / CERTIFICATE # / INITIALS / DATE NO

# AIRCRAFT FLIGHT LOG

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01/19/18 Rev. 02 Page 1 of 2

No. 20199 PURPOSE OF FLIGHT AIRCRAFT # Pilot Proticion 3A1K A023 DEPOOI 6 BLOCK LAND HOBBS METER BLOCK/PERIOD INST LANDINGS FLIGHT CREW ROUTE Fit FUEL T/O. BLOCK START END TOTAL N ACT SIM DAY NIGHT No FROM TO D SIC / IP PIC 09/2 10 48 02 278 .7 1724 1454 1 1 65.1 1.6 25~ 02 1330 1500 2 3 4 5 6 HOBBS BLOCK 3.3 TOTAL LANDINGS TOTAL FLIGHT TIME 2.8 FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES LOCATION NO TYPE HOLD PILOT CRS INT ORG 2 3 4 5 8 AIRCREW MANIFEST 6.85 MJS 1 KTVL REASON FOR LATE TAKEOFF: #2 ENGINE AIRCRAFT TOTAL TIME IN #1 ENGINE **LANDINGS** HOURS HOURS **CYCLES** OIL **CYCLES** OIL **SERVICE** 208 TO DATE **TODAY** 365.1 TOTAL I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. (Fill in below) DATE 2/24 TIME INITIALS MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check has been accomplished I/A/W the RSL Aviation Operations Manual, Maintenance Chapter requirements Initials NO DISCREPANCIES / CERTIFICATE # / INITIALS / DATE NO CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE

01/19/18 Rev. 02 Page 1 of 2

No. 20200 PURPOSE OF FLIGHT AIRCRAFT # DATE 2319 3AIR AD23 BLOCK LAND HOBBS METER BLOCK/PERIOD INST LANDINGS FLIGHT CREW ROUTE Fit FUEL DAY NIGHT T/O BLOCK START END TOTAL D ACT SIM FROM No SIC / IP TO 1 2 3 5 6 H088\$ 2 TOTAL LANDINGS TOTAL FLIGHT.TIME 2.0 FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES LOCATION HOLD CRS INT 1 2 3 4 5 6 NO TYPE ORG PILOT AIRCREW MANIFEST MST3 MSTS REASON FOR LATE TAKEOFF: #2 ENGINE **#1 ENGINE** AIRCRAFT TOTAL TIME IN **LANDINGS CYCLES HOURS** OIL CYCLES OIL HOURS **SERVICE** 210 365.1 210 TO DATE TODAY TOTAL I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. (Fill In below) 6118124 DATE TIME 0700 a INITIALS MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check has been accomplished I/A/W the RSL Aviation Operations Manual, Maintenange Chapter requirements. CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE DISCREPANCIES / CERTIFICATE # / INITIALS / DATE extinan 6/13/24

01/19/18 Rev. 02 Page 1 of 2

No. 20576 MISSION# PURPOSE OF FLIG DATE AIRCRAFT# PFI Piloy Interview 3AIR AON 6/25/24 001 BLOCK LAND HOBBS METER BLOCK/PERIOD INST LANDINGS Fit **FLIGHT CREW** ROUTE FUEL DAY NIGHT No SIC / IP FROM TO T/O BLOCK START END TOTAL ACT SIM 0936 1013 08 LSV LSV OGNL 1 1024 2 3 4 5 6 HOBBS TOTAL FLIGHT TIME **TOTAL LANDINGS** FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES LOCATION 2 3 4 5 6 PILOT NO TYPE HOLD AIRCREW MANIFEST ORG **CRS INT** REASON FOR LATE TAKEOFF: **#1 ENGINE** #2 ENGINE AIRCRAFT TOTAL TIME IN -LANDINGS **CYCLES** HOURS **CYCLES** OIL **HOURS SERVICE** OIL 367.1 211 TO DATE TODAY TOTAL (Fill in below) I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. DATE 6185/24 TIME 0745 INITIALS MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check has been accomplished I/A/W the RSL Aviation Operations Manual, Maintenance Chapter requirements. Initial Ut Date NO CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE NO DISCREPANCIES / CERTIFICATE # / INITIALS / DATE

# AIRCRAFT FLIGHT LOG

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### AIRCRAFT FLIGHT LOG

01/19/18 Rev. 02 Page 1 of 2

No. 20578 AIRCRAFT# MISSION# DATE 3AIR AON Leno. N2319 APL 001 6/27/24 FLIGHT CREW BLOCK LAND HOBBS METER BLOCK/PERIOD INST LANDINGS ROUTE FUEL No Sic / IP FROM TO T/O BLOCK START END TOTAL SIM DAY NIGHT ACT N. D ADW 0754 09443 PIP 1.9 73.5 260 05 1 09000948 2 3 5 6 HOSES TOTAL FLIGHT TIME TOTAL LANDINGS FLIGHT CREW INSTRUMENT CURRENCY FLIGHT NUMBER INSTRUMENT PROCEDURES LOCATION ORG 1 2 3 4 5 8 PILOT NO TYPE HOLD **CRS INT** AIRCREW, MANIFEST REASON FOR LATE TAKEOFF: AIRCRAFT TOTAL TIME IN #1 ENGINE #2 ENGINE **LANDINGS** CYCLES HOURS SÉRVICE HOURS OIL CYCLES OIL 373 .5 373 5 313 ..5 213 373 TO DATE 310 **TODAY** TOTAL I certify that a preflight check has been completed per FAR 91.7 and the manufacturer's AFM. (Fill in below) DATE TIME INITIALS MAINTENANCE OPS CHECKS MAINTENANCE OPS CHECKS The Aircraft Daily Maintenance Check is accomplished VA/W the RSL Aviation Cycles as Manual, Maintenance Chapter requirements. Initials Date CORRECTIVE ACTIONS / CERTIFICATE # / SIGNATURE / DATE NO DISCREPANCIES / CERTIFICATE #/ INITIALS / DATE NO

# AIRCRAFT APPORTIONMENT FISCAL YEAR 2024 / 2025

Start Date 07/01/2023

End Date 06/30/2024

Assessor ID: 224863 MISSION SUPPORT AND TEST SERVICES LLC

Aircraft Tail Number: 2319 Make: TEXTRON AVIATION INC

Serial Number: FL-1190 Model: 0

Year Built: 2019

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31

8%

**Total Overnights** 

**Apportionment** 

# NAC 361.735 Direct appeal: Burden of proof; receipt of evidence. (NRS 361.375) In any hearing of a direct appeal:

- 1. The petitioner has the burden of proof.
- 2. Evidence will ordinarily be received from the parties in the following order:
- (a) A brief orientation by the county assessor or the county assessor's staff;
- (b) The petitioner;
- (c) The respondent;
- (d) Interveners;
- (e) Rebuttal by the petitioner; and
- (f) Rebuttal by the respondent.
- 3. The Secretary or a person the Secretary has designated shall mark, record and file all exhibits submitted at the hearing.
- [St. Bd. of Equalization, Practice Rules 33 & 36, eff. 10-14-77]—(NAC A 1-6-84; R018-97, 12-19-97; R029-05, 6-28-2006)

# NAC 361.1428 Determination whether aircraft has taxable situs in this State. (NRS 360.090, 360.250, 361.260)

- 1. Except as otherwise provided in <u>NAC 361.143</u> and <u>361.1432</u>, an aircraft has taxable situs in this State if the aircraft has a physical presence in this State that is of a permanent nature sufficient to support a determination that the aircraft has been conferred or afforded opportunities, benefits or protections by this State
- 2. The determination of whether an aircraft has taxable situs in this State is a question of fact. In making such a determination, a county assessor must consider the quantity and nature of the physical presence of the aircraft in this State and the intent of the person owning or operating the aircraft in causing the aircraft to have a physical presence in this State.
- 3. The circumstances under which an aircraft has taxable situs in this State, include, without limitation, the following circumstances:
  - (a) The aircraft is used habitually in this State, whether on a regular or irregular basis.
- (b) The aircraft is habitually kept or maintained in this State or habitually stored in a hangar in this State when not in use.
  - (c) Property taxes have been paid with respect to the aircraft in this State.
  - (Added to NAC by Tax Comm'n by R001-20, eff. 1-21-2021)

# NAC 361.1434 Claim by owner that taxable value of aircraft is subject to allocation if aircraft has taxable situs in this State and another state or country. (NRS 360.090, 360.250, 361.260)

- 1. The owner of an aircraft with taxable situs in this State may claim that the taxable value of the aircraft is subject to allocation pursuant to subsection 2 of <u>NAC 361.1436</u> if the aircraft has taxable situs in this State and in another state or country. The owner of the aircraft has the burden of proving that the aircraft has taxable situs in another state or country.
- 2. To make a claim pursuant to subsection 1, the owner of the aircraft must submit to the county assessor sufficient information to determine whether the aircraft has taxable situs in this State and in another state or country, including, without limitation:
- (a) Records kept in the normal course of business that indicate the locations to which the aircraft has traveled, the length of time the aircraft remained at those locations and the purpose of the travel to those locations, including, without limitation, mileage, flight or maintenance logs or tie-down receipts;
  - (b) Actual tax bills or notices of appraisal or assessment from another jurisdiction; or
- (c) Reports filed with state or federal governmental agencies that indicate the locations to which the aircraft has traveled, the length of time the aircraft remained at those locations and the purpose of the travel to those locations.

- 3. To determine the taxable situs of an aircraft, a county assessor may request documentation indicating the domicile of the owner of the aircraft if such information is relevant to determining the nature of the physical presence of the aircraft in this State and the intent of the owner in causing the aircraft to have a physical presence in this State. Such documentation may include, without limitation, the owner's:
  - (a) Utility bills;
  - (b) Vehicle registration;
  - (c) Driver's license or identification card;
  - (d) Income tax returns; or
  - (e) Records of property ownership.

(Added to NAC by Tax Comm'n by R001-20, eff. 1-21-2021)

# NAC 361.1436 Assessment of aircraft with taxable situs in this State; formula for allocating if aircraft has taxable situs in this State and another state or country. (NRS 360.090, 360.250, 361.260)

- 1. If an aircraft has taxable situs in this State, the aircraft must be assessed by the county assessor of the county in which the aircraft is present for the majority of the total amount of the aircraft's ground time in this State during the fiscal year for which the aircraft is being assessed.
- 2. If an aircraft has taxable situs in this State and in another state or country, the taxable value of the aircraft must be allocated to this State in an amount that fairly reflects the use of the aircraft in this State. The portion of the taxable value of the aircraft allocated to this State must equal the amount determined by multiplying:
  - (a) The taxable value of the aircraft; and
- (b) The fraction obtained by dividing the number of overnights spent by the aircraft in this State by the total number of days in the immediately preceding fiscal year.
- 3. Before allocating the taxable value of an aircraft to this State pursuant to subsection 2, the county assessor must determine the taxable value of the aircraft pursuant to NAC 361.1345 to 361.139, inclusive.
- 4. The entire amount of the taxable value of an aircraft that is allocated to this State must be apportioned to the county in this State in which the aircraft is present for the majority of total amount of the aircraft's ground time in this State during the fiscal year for which the aircraft is being assessed. The aircraft must be assessed by that county for a full fiscal year and, if the aircraft is removed from that county before the end of a fiscal year, the taxes imposed on that aircraft may not be prorated.

(Added to NAC by Tax Comm'n by R001-20, eff. 1-21-2021)

# 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.
  - 3. The provisions of this section do not apply to personal property:
- (a) Used in vending stands operated by persons who are blind under the auspices of the Bureau of Services to Persons Who Are Blind or Visually Impaired of the Rehabilitation Division of the Department of Employment, Training and Rehabilitation.
  - (b) Owned by a public airport and used for the purposes of the public airport.

(Added to NRS by 1965, 1157; A 1971, 659; 1973, 1406; 1977, 1098; 1987, 293; 1993, 1575, 2311; 1995, 579, 1809; 1997, 1173; 2001, 841, 1546; 2003, 53)

### NRS 361.2275 Determination of status of property as leased or used.

- 1. For purposes of <u>NRS 361.157</u>, <u>361.159</u> and <u>361.227</u>, except as otherwise provided in subsection 2, property is leased or used by a natural person or entity at all times the natural person or entity has possession of, claim to or right to the possession of the property that is independent, durable and exclusive of rights held by others in the property, other than the rights held by the owner.
- 2. Property is not leased or used by a natural person or entity who possesses or occupies the property solely for the purpose of holding the property for another natural person or entity.
  - 3. As used in this section:
- (a) "Durable" means for a determinable period with a reasonable certainty that the use, possession or claim with respect to the property will continue for that period.
- (b) "Exclusive" means the enjoyment of a beneficial use of property, together with the ability to exclude from occupancy persons or entities other than the owner who may interfere with that enjoyment.
- (c) "Independent" means the ability to exercise authority and exert control over the management or operation of the property pursuant to the terms and provisions of the contract with the owner. A possession or use is independent if the possession or use of the property is sufficiently autonomous under the terms and provisions of the contract with the owner to constitute more than a mere agency.

(Added to NRS by 2001, 839)

# NRS 361.157 Exempt real estate subject to taxation if used as residence or in business conducted for profit; exceptions.

- 1. When any real estate or portion of real estate which for any reason is exempt from taxation is leased, loaned or otherwise made available to and used by a natural person, association, partnership or corporation in connection with a business conducted for profit or as a residence, or both, the leasehold interest, possessory interest, beneficial interest or beneficial use of the 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 by the lessee or used by the user, in accordance with NRS 361.2275,

Ê can be segregated and identified. The taxable value of the interest or use must be determined in the manner provided in subsection 3 of <u>NRS 361.227</u> and in accordance with NRS 361.2275.

- Subsection 1 does not apply to:
- (a) Property located upon a public airport, park, market or fairground, or any property owned by a public airport, unless the property owned by the public airport is not located upon the public airport and the property is leased, loaned or otherwise made available for purposes other than for the purposes of a public airport, including, without limitation, residential, commercial or industrial purposes;
- (b) Federal property for which payments are made in lieu of taxes in amounts equivalent to taxes which might otherwise be lawfully assessed;
- (c) Property of any state-supported educational institution, except any part of such property located within a tax increment area created pursuant to NRS 278C.155;
- (d) Property leased or otherwise made available to and used by a natural person, private association, private corporation, municipal corporation, quasi-municipal corporation or a political subdivision under the provisions of the Taylor Grazing Act or by the United States Forest Service or the Bureau of Reclamation of the United States Department of the Interior;
- (e) Property of any Indian or of any Indian tribe, band or community which is held in trust by the United States or subject to a restriction against alienation by the United States;
- (f) Vending stand locations and facilities operated by persons who are blind under the auspices of the Bureau of Services to Persons Who Are Blind or Visually Impaired of the

Rehabilitation Division of the Department of Employment, Training and Rehabilitation, whether or not the property is owned by the federal, state or a local government;

- (g) Leases held by a natural person, corporation, association, municipal corporation, quasi-municipal corporation or political subdivision for development of geothermal resources, but only for resources which have not been put into commercial production;
- (h) The use of exempt property that is leased, loaned or made available to a public officer or employee, incident to or in the course of public employment;
- (i) A parsonage owned by a recognized religious society or corporation when used exclusively as a parsonage;
- (j) Property owned by a charitable or religious organization all, or a portion, of which is made available to and is used as a residence by a natural person in connection with carrying out the activities of the organization;
- (k) Property owned by a governmental entity and used to provide shelter at a reduced rate to elderly persons or persons having low incomes;
- (l) The occasional rental of meeting rooms or similar facilities for periods of less than 30 consecutive days;
- (m) The use of exempt property to provide day care for children if the day care is provided by a nonprofit organization; or
- (n) Any lease, easement, operating agreement, license, permit or right of entry for any exempt state property granted by the Department or the Regional Transportation Commission of Southern Nevada pursuant to section 45 of the Boulder City Bypass Toll Road Demonstration Project Act.
- 3. Taxes must be assessed to lessees or users of exempt real estate and collected in the same manner as taxes assessed to owners of other real estate, except that taxes due under this section do not become a lien against the 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.

(Added to NRS by 1965, 1157; A 1967, 154, 1224; 1971, 658; 1973, 1406; 1977, 1097; 1979, 218; 1987, 292; 1989, 383; 1991, 2095; 1993, 1574, 2310; 1995, 579, 1807; 1997, 1172, 1570; 1999, 429, 2771; 2001, 840; 2007, 2464; 2011, 2917; 2013, 3115)

# 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,

Ê can be segregated and identified. The taxable value of the interest or use must be determined in the manner provided in subsection 3 of <u>NRS 361.227</u> 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.
  - 3. The provisions of this section do not apply to personal property:
- (a) Used in vending stands operated by persons who are blind under the auspices of the Bureau of Services to Persons Who Are Blind or Visually Impaired of the Rehabilitation Division of the Department of Employment, Training and Rehabilitation.
  - (b) Owned by a public airport and used for the purposes of the public airport.

(Added to NRS by 1965, 1157; A 1971, 659; 1973, 1406; 1977, 1098; 1987, 293; 1993, 1575, 2311; 1995, 579, 1809; 1997, 1173; 2001, 841, 1546; 2003, 53)

### NRS 361.2275 Determination of status of property as leased or used.

- 1. For purposes of NRS 361.157, 361.159 and 361.227, except as otherwise provided in subsection 2, property is leased or used by a natural person or entity at all times the natural person or entity has possession of, claim to or right to the possession of the property that is independent, durable and exclusive of rights held by others in the property, other than the rights held by the owner.
- 2. Property is not leased or used by a natural person or entity who possesses or occupies the property solely for the purpose of holding the property for another natural person or entity.
  - As used in this section:
- (a) "Durable" means for a determinable period with a reasonable certainty that the use, possession or claim with respect to the property will continue for that period.
- (b) "Exclusive" means the enjoyment of a beneficial use of property, together with the ability to exclude from occupancy persons or entities other than the owner who may interfere with that enjoyment.
- (c) "Independent" means the ability to exercise authority and exert control over the management or operation of the property pursuant to the terms and provisions of the contract with the owner. A possession or use is independent if the possession or use of the property is sufficiently autonomous under the terms and provisions of the contract with the owner to constitute more than a mere agency.

(Added to NRS by 2001, 839)

### **Elizabeth Hubsky**

From: Joshua J. Hicks <jhicks@mcdonaldcarano.com>

Sent: Thursday, August 21, 2025 2:15 PM

To: Elizabeth Hubsky
Cc: David Denman

**Subject:** RE: MISSION SUPPORT AND TEST SERVICES LLC State BOE Appeals #158, #159, #160

Thanks Elizabeth.

My client is agreeable to the adjustments in cases 158 and 160. Will you please send over stipulations.

With respect to case 159, which was reduced to zero, we will withdraw that appeal. Is there a specific form for that or is letting you know sufficient?

#### Joshua J. Hicks | Partner



P: 775.788.2000 | E: jhicks@mcdonaldcarano.com

From: Elizabeth Hubsky <elca@ClarkCountyNV.gov> Sent: Wednesday, August 13, 2025 10:45 AM To: Joshua J. Hicks <jhicks@mcdonaldcarano.com>

Subject: RE: MISSION SUPPORT AND TEST SERVICES LLC State BOE Appeals #158, #159, #160

Here are the apportionment calendars based on Days of Use.

Sincerely,

# Elizabeth Hubsky

Property Appraiser



### togetherforbetter

Assessor's Office

500 S. Grand Central Pkwy, 2nd Floor | Las Vegas, NV 89155

Email: elca@ClarkCountyNV.gov

Direct: 702.455.2485 | Office: 702.455.4997

### ClarkCountyNV.gov

















service integrity respect accountability excellence leadership

From: Joshua J. Hicks < jhicks@mcdonaldcarano.com >

**Sent:** Wednesday, August 13, 2025 9:23 AM **To:** Elizabeth Hubsky <<u>elca@ClarkCountyNV.gov</u>> **Cc:** David Denman <jde@ClarkCountyNV.gov>

Subject: RE: MISSION SUPPORT AND TEST SERVICES LLC State BOE Appeals #158, #159, #160

Thanks Elizabeth. Would you mind confirming the math behind the 91% and 92%?

Joshua J. Hicks   Partner									

P: 775.788.2000 | E: jhicks@mcdonaldcarano.com

From: Elizabeth Hubsky < elca@ClarkCountyNV.gov>

Sent: Monday, August 11, 2025 3:04 PM

**To:** Joshua J. Hicks < <u>ihicks@mcdonaldcarano.com</u>> **Cc:** David Denman < <u>ide@ClarkCountyNV.gov></u>

Subject: RE: MISSION SUPPORT AND TEST SERVICES LLC State BOE Appeals #158, #159, #160

Please disregard my previous email of July 16, 2025. Upon reviewing the aircraft history in our billing system, the answers to your questions highlighted below in yellow are as follows:

For State BOE Cases #158 and #160

### 1. Why the initial tax amounts are listed as outside the cap:

The correct methodology for applying the apportionment of aircraft is to apportion the taxes due, not to apportion the taxable value. However, the fiscal year 2023/2024 stipulation letters apportioned the value rather than the taxes due. This caused fiscal year 2024/2025's assessment to appear as "value outside the CAP". The taxable value, as well as the total taxes due for fiscal year 2024/2025, are correct as no tax CAP abatement is warranted and the apportionment was calculated based on the contract MSTS has with the government (days used), as opposed to what the regulation requires (overnights in Nevada).

#### 2. How the adjusted tax amount was calculated:

An adjustment, or apportionment, was made to the taxes of \$87,571.62 on each aircraft based on the Days of Use (per the contract MSTS has with the government). One aircraft was reduced by 91%, the other 92%.

### 3. How the tax cap was applied:

The apportionment only affects the amount of taxes paid after the tax abatement CAP has been taken into consideration. In these instances, the taxes that would have been paid prior to the apportionment were less than the capped taxes prior to the apportionment from the prior year.

4. Were the % reductions above for out of state nights consistent with what Clark County determined:

No, the apportionment, or % reductions, were calculated on Days of Use (per the contract MSTS has with the government), not Total Overnights in the county, the same method used in stipulating the 2023-24 values.

### Sincerely,

# Elizabeth Hubsky

Property Appraiser



### togetherforbetter

Assessor's Office

500 S. Grand Central Pkwy, 2nd Floor | Las Vegas, NV 89155

Email: elca@ClarkCountyNV.gov

Direct: 702.455.2485 | Office: 702.455.4997

ClarkCountyNV.gov

















service integrity respect accountability excellence leadership

From: Elizabeth Hubsky

Sent: Wednesday, July 16, 2025 2:35 PM

To: Joshua J. Hicks < jhicks@mcdonaldcarano.com>

Cc: David Denman < jde@ClarkCountyNV.gov>; Amy Mills <aha@ClarkCountyNV.gov>; Vincent Kelly

<vmk@ClarkCountyNV.gov>

Subject: RE: MISSION SUPPORT AND TEST SERVICES LLC State BOE Appeals #158, #159, #160

- There was an error on our part regarding the aircraft being shown as new, or outside the tax cap. We will correct the account to fix the error.
- No tax cap was applied because the aircraft was inadvertently being taxed as new.
- The adjustment is determined by the number of days used, following the same method we implemented last year.

I've put in a request to start the correction and will update when accomplished.

Sincerely,

# **Elizabeth Hubsky**

From: Joshua J. Hicks < jhicks@mcdonaldcarano.com>

**Sent:** Monday, July 14, 2025 3:54 PM

**To:** Elizabeth Hubsky <<u>elca@ClarkCountyNV.gov</u>>

**Cc:** David Denman < <u>jde@ClarkCountyNV.gov</u>>; Vincent Kelly < <u>vmk@ClarkCountyNV.gov</u>>; Amy Mills

<aha@ClarkCountyNV.gov>

Subject: RE: MISSION SUPPORT AND TEST SERVICES LLC State BOE Appeals #158, #159, #160

Thanks Elizabeth. I've attached the tax bills for N-2319 and N-2317. The assessed value of each aircraft is \$2,985,939.

The tax on that assessed value should be \$87,571.62. That amount is listed on the bills as outside the cap. There are adjustments to that number - \$79,690.16 (or 91%) for N-2317 and \$80,565.88 for N-2319 (92%). Those don't seem to tie into the cap. Also, the flight logs for N-2319 indicate it was out of Nevada from August 6, 2023, to September 28, 2023, from October 2, 2023, to January 18, 2024, and from June 26, 2024, through June 30, 2024, for a total of 164 days – or 45% of the year. The flight logs for N-2317 indicate it left Nevada on January 24, 2024, and did not return until May 14, 2024 for a total of 111 days – 30% of the year.

If you don't mind it would be helpful to get some further explanation on why the initial tax amounts are listed as outside the cap, how the adjusted tax amount was calculated, how the tax cap was applied, and whether the % reductions above for out of state nights is consistent with what you determined.

Joshua J. Hicks   Partner	
	7
<b>P:</b> 775.788.2000   <b>E:</b> jhicks@mcdd	naldcarano.com

From: Elizabeth Hubsky <elca@ClarkCountyNV.gov>

**Sent:** Thursday, July 10, 2025 3:58 PM

To: Joshua J. Hicks < <a href="mailto:jhicks@mcdonaldcarano.com">jhicks@mcdonaldcarano.com</a>>

**Cc:** David Denman < <u>ide@ClarkCountyNV.gov</u>>; Vincent Kelly < <u>vmk@ClarkCountyNV.gov</u>>; Amy Mills <aha@ClarkCountyNV.gov>

Subject: RE: MISSION SUPPORT AND TEST SERVICES LLC State BOE Appeals #158, #159, #160

Yes, I'm in receipt of the flight logs.

I based the valuation on days of use in Clark County by MSTS, same as last year.

As for Acct #230324, the account has been reduced to Zero; there's nothing to Stipulate so the appropriate action would be to Withdraw the appeal.

Sincerely,

# **Elizabeth Hubsky**

From: Joshua J. Hicks < jhicks@mcdonaldcarano.com >

Sent: Thursday, July 10, 2025 3:25 PM

To: Elizabeth Hubsky < elca@ClarkCountyNV.gov>

Cc: David Denman < jde@ClarkCountyNV.gov>; Amy Mills <a ha@ClarkCountyNV.gov>; Vincent Kelly

<vmk@ClarkCountyNV.gov>

Subject: RE: MISSION SUPPORT AND TEST SERVICES LLC State BOE Appeals #158, #159, #160

Elizabeth.

Do you have the flight logs for the three aircraft under appeal? Our client states that they have been forwarded. If you don't have them, I'll send them over. If you do have them, did you make a reduction based on nights when the aircraft were out of Nevada?

Based on our review of the flight logs, it appears a reduction for out of state nights is appropriate for Aircraft N-2317 (Account 224864; Case 25-158) and Aircraft N-2319 (Account 224863; Case 25-160).

With respect to Aircraft N-2314 (Account 230324; Case 25-159), I understand that the taxable value has been reduced to zero per an email you sent to Arlene at Mission Support. Is that correct? If so, does it make sense to resolve that appeal by doing a stipulation?

Thanks,

Josh

Joshua J. Hicks | Partner

P: 775.788.2000 | E: jhicks@mcdonaldcarano.com

From: Elizabeth Hubsky <elca@ClarkCountyNV.gov>

Sent: Monday, July 7, 2025 3:19 PM

To: Joshua J. Hicks < jhicks@mcdonaldcarano.com >

Cc: David Denman < <a href="mailto:jde@ClarkCountyNV.gov">jde@ClarkCountyNV.gov">jde@ClarkCountyNV.gov</a>>; Vincent Kelly

<vmk@ClarkCountyNV.gov>

Subject: RE: MISSION SUPPORT AND TEST SERVICES LLC State BOE Appeals #158, #159, #160

Thank you for the update.

From: Joshua J. Hicks < jhicks@mcdonaldcarano.com>

Sent: Monday, July 7, 2025 9:50 AM

To: Elizabeth Hubsky < elca@ClarkCountyNV.gov >

Cc: David Denman < jde@ClarkCountyNV.gov >; Amy Mills < aha@ClarkCountyNV.gov >; Vincent Kelly

<vmk@ClarkCountyNV.gov>

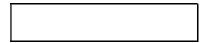
Subject: RE: MISSION SUPPORT AND TEST SERVICES LLC State BOE Appeals #158, #159, #160

Elizabeth,

We are awaiting the flight logs from our client, I hope to have that today. I think we may also be dropping one of the appeals – stand by and I'll have more info for you this week.

#### Josh

### Joshua J. Hicks | Partner



P: 775.788.2000 | E: jhicks@mcdonaldcarano.com

From: Elizabeth Hubsky < elca@ClarkCountyNV.gov>

Sent: Monday, July 7, 2025 7:59 AM

To: Joshua J. Hicks < jhicks@mcdonaldcarano.com>

Cc: David Denman < ide@ClarkCountyNV.gov >; Amy Mills < aha@ClarkCountyNV.gov >; Vincent Kelly

<vmk@ClarkCountyNV.gov>

Subject: FW: MISSION SUPPORT AND TEST SERVICES LLC State BOE Appeals #158, #159, #160

Good Morning Mr. Hicks,

Just checking in. Is there any information you'd like to provide for these cases?

EΗ

From: Elizabeth Hubsky

Sent: Thursday, June 26, 2025 2:02 PM

To: Joshua J. Hicks < jhicks@mcdonaldcarano.com>

Cc: David Denman < jde@ClarkCountyNV.gov>; Amy Mills <aha@ClarkCountyNV.gov>; Vincent Kelly

<wmk@ClarkCountyNV.gov>

Subject: MISSION SUPPORT AND TEST SERVICES LLC State BOE Appeals #158, #159, #160

I've been assigned these State BOE cases. The type of appeal checked was that the appeal could not be heard at the County Board Of Equalization with no additional information provided. Specifically, what issues do you have?

I'll be happy to review any documentation pertaining to these cases.

### Sincerely,

# Elizabeth Hubsky

Property Appraiser



togetherforbetter

Assessor's Office

500 S. Grand Central Pkwy, 2nd Floor | Las Vegas, NV 89155

Email: elca@ClarkCountyNV.gov

Direct: 702.455.2485 | Office: 702.455.4997

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