



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

Joe Lombardo
Governor

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Shellie Hughes
Secretary

In the Matter of)	
)	Case No. 25-127
EMPIRE SOUTHWEST, LLC,)	
)	
PETITIONER)	
)	
vs.)	
)	
ELKO COUNTY ASSESSOR,)	
)	
RESPONDENT)	
)	
)	
)	

NOTICE OF DECISION

Appearances

Jim Susa appeared on behalf of Empire Southwest LLC ("Taxpayer").

Tammie Dickenson appeared on behalf of the Elko County Assessor's Office ("Assessor").

Summary

This matter of the Taxpayer's Petition for Review of personal property valuation on the 2023-2024 Unsecured Tax Rolls came before the State Board of Equalization ("State Board") for hearing on September 29, 2025.

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

- 1) The State Board is an administrative body created pursuant to NRS 361.375.
- 2) The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.

- 3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the State Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- 4) The subject property is equipment located in Elko County, Nevada.
- 5) Upon recommendation of the Assessor, the Elko County Board of Equalization ("County Board") ordered that the total taxable value for the subject properties be \$17,322,256 for the 2023-2024 unsecured roll.
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the Assessor. The State Board found the taxable Caterpillar equipment should be treated as exempt property, even though a portion of the property may be at times rented.
- 7) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal.
- 2) Taxpayer and Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) Taxpayer met their burden with respect to the requested tax allocation.
- 5) The State Board found the taxable Caterpillar equipment should be treated as exempt property under NRS 361.068, even though a portion of the property may be at times rented
- 6) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board determined that the taxable Caterpillar equipment be treated as exempt property under NRS 361.068.

BY THE STATE BOARD OF EQUALIZATION this 26 day of November, 2025.



Shellie Hughes, Secretary