



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

Joe Lombardo
Governor

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Shellie Hughes
Secretary

In the Matter of)	
)	Case No. 25-143
ESMERALDA COUNTY SCHOOL DISTRICT)	
BOARD OF TRUSTEES,)	
PETITIONER)	
vs.)	
ESMERALDA COUNTY ASSESSOR,)	
RESPONDENT)	
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NOTICE OF DECISION

Appearances

Ryan Russell appeared on behalf of Esmeralda County School District Board of Trustees ("Taxpayer").

No one appeared on behalf of the Esmeralda County Assessor's Office ("Assessor").

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2024-2025 Unsecured Roll within Esmeralda County, Nevada, came before the State Board of Equalization ("State Board") for hearing on September 29, 2025.

On or about March 10, 2025, Taxpayer filed an appeal with the State Board after the Esmeralda County Board of Equalization ("County Board") reviewed the matter. The County Board did not issue a decision in that matter. The subject property is land. Pursuant to NAC 361.7014, the Department recommended that this matter for the 2024-2025 tax year be remanded for a decision.

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 a land parcel located in Esmeralda County, Nevada.
- 5) The County Board did not issue a decision at the county level.
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the Assessor. The State Board found the taxable property should be an exempt parcel under NRS 361.065.
- 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) The State Board moved to accept jurisdiction of the matter. The motion passed.
- 3) The Assessor failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 4) The State Board has the authority to determine the taxable values in the State.
- 5) The subject property is exempt under NRS 361.065.
- 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.

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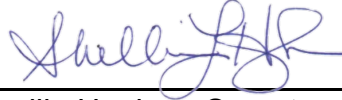
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DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board determined that the subject property is exempt under NRS 361.065.

BY THE STATE BOARD OF EQUALIZATION this 24 day of November, 2025.



Shellie Hughes, Secretary