

1 CASE NO.: 25-126, 25-127  
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7 In the Matter of  
8 EMPIRE SOUTHWEST, LLC,

9 PETITIONER,

**PETITION FOR RECONSIDERATION**

10 vs.  
11

12 ELKO COUNTY ASSESSOR,  
13 RESPONDENT.

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15 COMES NOW, the ELKO COUNTY ASSESSOR'S OFFICE, by and through its  
16 attorneys, TYLER J. INGRAM, District Attorney for the County of Elko, and Amanda G.  
17 Zapata, Deputy District Attorney, and hereby petitions the board for a reconsideration of the  
18 above listed cases. This Petition is submitted together with all pleadings and papers on file  
19 herein.

20 Dated this 11th day of December 2025.

21 TYLER J. INGRAM  
22 Elko County District Attorney

23 By:  
24

25   
26 AMANDA G. ZAPATA  
27 Deputy District Attorney  
28 State Bar No. 16657

DA

## FACTS

1. A hearing was held in the above-mentioned cases on September 29, 2025.
2. Following that hearing, a Notice of Decision was issued by the Nevada State Board of Equalization on November 26, 2025.
3. In the Notice of Decision, the State Board of Equalization (the Board) found that the Petitioner's Caterpillar equipment should be treated as exempt personal property under NRS 361.068.
4. The Elko County Assessor requests that the State Board reconsider this determination based on the following argument.

## ARGUMENT

I. THE BOARD DID NOT USE THE CORRECT LEGAL AUTHORITY IN THEIR DECISION-MAKING PROCESS.

1. The State did not use the correct legal authority for Conclusion of Law #5 in case 25-127 and Conclusion of Law #6 in Case 25-126.
2. The main issue argued in this case was whether property could be considered inventory, if it is also being rented to consumers.
3. The Nevada Administrative Code states that when determining the valuation of personal property, assessors "shall use the *Personal Property Manual*" included as Appendix D of the code. Nev. Admin. Code. § 361.1365(3).
4. In this manual, it states:

"In the event a claim for exemption is ambiguous or open to interpretation, how the property is used may indicate whether or not an exemption applies. The general rule espoused by the courts is that strict construction of exemption statutes applies to exceptions for property held in private ownership but not to exemptions for public property where exemption is the rule and taxation the exception. Said another way, property held in private ownership must strictly comply with all the criteria established for the exemption because "taxation is

1 the rule and exemption is the exception." Nev. Admin. Code. §  
2 Appendix D, pp. 57.

3 5. NRS 361.068 states that personal property is exempt from taxation if it is "personal  
4 property held for sale" by a merchant or manufacturer. Nev. Rev. Stat. Ann. §  
5 361.068 (1).

6 6. This statute is not ambiguous on its face. It states that property must be "held for  
7 sale". Not rented multiple times to earn income, until the company decides to sell it.

8 7. In this case, Empire has clearly stated in its pleadings and oral testimony that the  
9 property is not being "held for sale". While the property is eventually sold, it is  
10 being used for years prior to sale to accrue rental revenue and as a stream of  
11 income for Empire. Transcript pp. 42, 45, 49, 53, and 75.

12 8. Further, this property is not being occasionally rented out on a rare basis, the  
13 property is regularly and consistently being rented out, often multiple times, over a  
14 period of multiple years. Transcript pp. 42, 45, 49, 53, and 75.

15 9. If the Board did feel that the statute was ambiguous, then the guidance in the  
16 manual would still apply.

17 10. The manual states that if there is an ambiguity how the property is used should be  
18 considered. Nev. Admin. Code. § Appendix D, pp 57. It does not state that how the  
19 company intends to use the equipment at some point in the future should be  
20 considered.

21 11. Further, the manual states that if there is an ambiguity, the statute should be  
22 construed strictly for private companies because "taxation should be the rule". *Id.*  
23 Given that the Petitioner is a private entity, if the Board does find that an ambiguity  
24 exists, it should err on the side of strictly construing Empire's use of their  
25 equipment for rental income and tax the equipment as a rental fleet. The rule of  
26 taxation should apply, not the exception.

27 12. Given that these guidelines would have sufficiently answered the legal questions,  
28 the Board erred in applying additional legal standards, which were not necessary.

1       II. THE PRIMARY USE TEST WAS MISAPPLIED.

2

3       13. The primary use test used to determine Conclusion of Law #5 in Case 25-127 and

4           Conclusion of Law #6 in Case 25-126.

5       14. During the hearing on this matter, the Board did not focus on the NRS statutes that

6           are applicable to this case, or the manual, but instead focused on a primary use

7           test and cited a case involving a concrete manufacturing company.

8       15. In *Nevada Tax Commission v. Nevada Cement Co.*, the court found that the

9           primary use of property at the time of the purchase should be considered in

10           classifying types of personal property and their exemption status. *Nevada Tax*

11           *Commission v. Nevada Cement Co.*, 117 Nev. 960 (2001).

12       16. Delving into this case, the cement company claimed that some of the

13           manufacturing components, which they previously claimed as exempt personal

14           property, were exempt under a resale theory. *Id.* This was because the

15           components were not only used to manufacture the cement but actually ended up

16           being ground into the finished product, due to the nature of the cement making

17           process. *Id.*

18       17. Since the components were part of both the manufacturing process and the

19           finished product, there was an ambiguity of what type of personal property they

20           should be classified as. *Id.*

21       18. The Court found that when the cement company purchased the components they

22           were planning to immediately use them to manufacture the concrete, and later the

23           components would incidentally become part of the finished product. *Id* at 970.

24           Thus, the Court found their primary purpose was for manufacturing and the

25           components were not tax exempt. *Id.*

26       19. In comparing the case of the cement company and Empire, just as the cement

27           company immediately planned to use the components for manufacturing concrete,

28           the Petitioner immediately planned to rent out the property for a year or two prior to

1 selling it. Just as the cement company later ended up grinding up the components  
2 and using them, when they were no longer useful, Empire rents out the equipment  
3 and eventually ends up selling the property whenever and if ever an appropriate  
4 buyer is found. Transcript pp. 53. The primary purpose of the petitioner's personal  
5 property is to use the property for rental income.

6 20. Therefore, even if the primary purpose test was necessary, the primary purpose  
7 should have been determined to be rental use, and the equipment should not be  
8 exempt as inventory.

9  
10 III. THE STATE BOARD OF EQUALIZATION EXCEEDING THEIR AUTHORITY IN  
11 ALLOWING FOR AN EXEMPTION NOT CODIFIED IN LAW.

12  
13 19. The board did not have the authority to make the determination in Conclusion of  
14 Law #5 in Case 25-127 and Conclusion of Law #6 in Case 25-126.

15 20. NRS 361 holds that there are taxable properties and exempt properties, and  
16 defines what exemptions are appropriate. Nev. Rev. Stat. Ann. § 361.

17 21. In the Board's decision, they determined that property could be exempted, while  
18 not meeting the NRS requirements for exemptions, based upon the intent of the  
19 company. This is not allowable by any statute and disregards the actions actually  
20 taken by the company.

21 22. The Board does not have the authority to create exemptions where they do not  
22 apply.

23  
24 IV. THE BURDEN TO PROVE THAT THE TAX ASSESSMENT WAS ERRONEOUS WAS  
25 ON THE PETITIONER, AND NO DOCUMENTATION WAS SUBMITTED.

26  
27 22. The Petitioner did not meet their burden for the determination made in Conclusion  
28 of Law #5 in Case 25-126 and Conclusion of Law 4 in Case 25-127.

1       23. In *State v. Morros* the Nevada Supreme Court found that local governments that  
2       are given power to enforce statutes are to be afforded deference.

3       24. The court stated, "an agency charged with the duty of administering an act is  
4       impliedly clothed with power to construe it as a necessary precedent to  
5       administrative action" and that "great deference should be given to the agency's  
6       interpretation when it is within the language of the statute." *State v. Morros*, 104  
7       Nev. 709, 713(1988) quoting *Clark Co. Sch. Dist. V. Local Gov't*, 90 Nev. 442, 446  
8       (1974).

9       25. In this case, the Assessor of Elko County is charged with applying statutes to the  
10      Petitioner and determining their taxable property. The burden was on the Petitioner  
11      to show that Elko County's Assessor was in error.

12      26. However, there was no documentation submitted by the petitioner to show that the  
13      rental property was being treated differently from any other property, that some  
14      property was being held exclusively for sale, etc., other than counsel's testimony  
15      regarding the company's intent. Further, the Elko County's Assessor testified that  
16      she had previously attempted to get this information and that the Petitioner was not  
17      forthcoming with it. Transcript pp. 61, 63, 71-72.

18      27. This lack of evidence did not meet the burden on the taxpayer to show that the  
19      personal property was inventory and that Elko County Assessor made a mistake.

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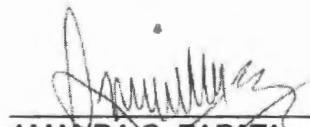
1 V. CONCLUSION  
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4 28. Given the errors in the previous decisions, the petitions previously filed in these  
5 cases should be reconsidered.  
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8 Dated 11th day of December 2025.  
9  
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11 TYLER J. INGRAM  
12 Elko County District Attorney  
13  
14

15 By:  
16  
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18   
19 AMANDA G. ZAPATA  
20 Deputy District Attorney  
21 State Bar No. 16657  
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**CERTIFICATE OF SERVICE**

I hereby certify, pursuant to the provisions of NRCP 5(b), that I am an employee of the Elko County District Attorney's Office, and that on the 11th day of December, 2025, I served the foregoing PETITION FOR RECONSIDERATION, by delivering, mailing or by email or causing to be delivered, mailed or emailed, a copy of said document to the following:

Janet Iribarne  
Elko County Assessor  
571 Idaho St.  
Elko, NV 89801  
[Via email: [jiribarne@elkocountynv.net](mailto:jiribarne@elkocountynv.net)]

Trish Baker

**Tricia M. Baker**  
**Caseworker**

**CERTIFICATE OF SERVICE**  
**BY CERTIFIED MAIL**

I hereby certify, pursuant to the provisions of NRCP 5(b), that I am an employee of the Elko County District Attorney's Office, and that on the 11<sup>th</sup> day of December, 2025, I served the foregoing **PETITION FOR RECONSIDERATION**, by delivering, mailing or by email or causing to be delivered, mailed or emailed, a copy of said document to the following:

Empire Southwest LLC  
John Helms  
3300 Saint Rose Parkway  
Henderson, NV 89052

DeConcini McDonald Yetwin & Lacy PC  
Attn: James Susa  
2525 E Broadway Blvd., Suite 200  
Phoenix, AZ 85716

**State of Nevada  
Department of Taxation  
State Board of Equalization  
3850 Arrowhead Dr.  
Carson City, NV 89706**

Trish Baker

**Tricia M. Baker**  
**Caseworker**

**From:** [Janet Iribarne](#)  
**To:** [Kari Skalsky](#)  
**Subject:** FW: Reconsideration  
**Date:** Wednesday, December 17, 2025 12:56:13 PM  
**Attachments:** [Petition for Reconsideration - 25-126 & 25-127-01805.pdf](#)

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Hi Kari,

Attached is the Petition for Reconsideration on Case No: 25-126 & 25-127.

Thank you for your assistance, and please let me know if you have any questions or require further documentation.

Have a wonderful day!

Sincerely,

**Janet Iribarne**  
*Elko County Assessor*  
550 Court St. Elko, NV 89801  
**t**(775)738-5217 **dl** (775)748-0343 **f** (775)778-6795  
**e** [jiribarne@elkocountynv.gov](mailto:jiribarne@elkocountynv.gov) **w** [Elko County, NV](#)

---

1      **DeConcini McDonald Yetwin & Lacy, P.C.**  
2      James M. Susa (No. 012380)  
3      2525 E. Broadway Blvd., Suite 200  
4      Tucson, AZ 85716-5300  
5      Telephone: 520-322-5000  
6      Facsimile: 520-322-5585  
7      [jsusa@dmyl.com](mailto:jsusa@dmyl.com)

5 | *Attorneys for Petitioners*

**IN THE NEVADA STATE BOARD OF EQUALIZATION**

8 EMPIRE SOUTHWEST LLC, EMPIRE  
SOUTHWEST LLC/CASHMAN  
EQUIPMENT COMPANY,

Petitioners.

V.

ELKO COUNTY ASSESSOR

### Respondent.

CASE NOS. 25-126 and 25-127

**PETITIONERS' ANSWER IN  
OPPOSITION TO PETITION FOR  
RECONSIDERATION**

14 Petitioners (together “Empire”), through undersigned counsel, file this answer in opposition  
15 to the Petition for Reconsideration dated December 11, 2025 (“Petition”) filed by Respondent Elko  
16 County Assessor (“Assessor”). The Petition should be denied for any one of the reasons noted  
below.

## L. Petition for Reconsideration standard in Nevada Administrative Code

The Assessor failed to cite the authority for filing the Petition; that authority is provided under NAC § 361.7475. It states as follows:

20                   1. A party who believes that a decision or order of the State Board, or any  
21 portion thereof, is:  
22                   (a) Unlawful;  
23                   (b) Unreasonable; or  
                 (c) Based on findings of fact or conclusions of law that are erroneous,  
may file a petition for reconsideration.

1       The Petition merely reiterates arguments raised in the Assessor's undated and unsigned  
2 "Response to Petitioners Combined Opening Brief in Case Nos 25-126, 25-127, 25-128 and 25-  
3 152" mailed to Petitioners (but not their authorized counsel) on July 25, 2025, and filed with the  
4 Nevada State Board of Equalization ("SBOE") prior to the hearing in this matter. The only new  
5 argument relates to the alleged lack of documentation to prove entitlement to an exemption in  
6 section IV.

7       II.     The SBOE found that the CAT equipment met the definition of personal property  
8 held for sale by a merchant and thus exempt from property tax pursuant to NRS §  
361.068.

9       The Assessor claims the SBOE did not use the correct legal authority for certain conclusions  
10 of law. The SBOE cited NRS § 361.068 in its decision. That provision states that personal property  
11 is exempt if "held for sale by a merchant." The SBOE determined that the CAT equipment met this  
12 requirement. In so holding, the SBOE determined that Empire qualifies as a merchant and that the  
13 CAT equipment was held for sale. The Assessor does not contest either of these findings.

14       Rather, the Assessor focuses on the term "inventory" that is not found in the exemption  
15 statute at all. The Assessor erroneously asserts that the Nevada Department of Taxation's Personal  
16 Property Manual ("Manual") supersedes the two statutory requirements for exemption: (1) that the  
17 property is held for sale, and (2) that the property is being held by a merchant. This claim fails for  
18 several reasons. Initially, the Assessor cites the Manual's language "[I]n the event a claim for  
19 exemption is ambiguous or open to interpretation how the property is used may indicate whether or  
20 not an exemption applies." Petition, section I, paragraph 4.

21       Significantly, the Assessor does not contend that the six-word requirement, "**held for sale  
22 by a merchant**" suffers from any ambiguity that would justify looking beyond its plain meaning. If  
23 no words are ambiguous, then the rule the Assessor cites does not apply. The Assessor states boldly  
24 "[T]his statute is not ambiguous on its face." Petition, section I, paragraph 6. Empire agrees. It is not

1 ambiguous, and thus the Assessor's citation to the Manual does not apply. The Assessor's position  
2 is internally inconsistent: it relies on a rule of construction applicable only to ambiguous statutes,  
3 while simultaneously conceding the statute in question is unambiguous. Having acknowledged the  
4 clarity of the statutory language, the Assessor cannot then pivot to extrinsic rules to circumvent that  
5 plain meaning. Such an approach improperly attempts to apply interpretive tools where the plain  
6 meaning of the statute should otherwise be dispositive.

7 The Assessor cites certain transcript portions to buttress its statements in section I,  
8 paragraphs 7 and 8. Yet, the Assessor did not provide any copy of the transcript to determine who is  
9 testifying to these statements. Nevertheless, Empire's witness, Controller Dale Huizingh, testified  
10 under oath that all CAT equipment purchased is held for sale in the regular course of business. He  
11 also testified that there is a very thoughtful analysis performed before any CAT equipment is placed  
12 into a rental fleet.

13 When CAT equipment is placed in the rental fleet, Mr. Huizingh testified that about 15% of  
14 Empire's monthly income comes from renting all equipment, and CAT equipment is only a portion  
15 of all the equipment Empire rents (the bulk of the remainder being Allied equipment that Empire  
16 stated is not exempt). The Assessor's statement that property is regularly and consistently being  
17 rented out, often multiple times, over a period of multiple years (section I, paragraph 8) is refuted by  
18 sworn testimony.

19 Mr. Huizingh testified that only 12% of the 1,371 rental fleet CAT equipment items were  
20 rented for an entire year. He further testified that 41% of the CAT equipment was rented for less  
21 than 180 days per year. If the Assessor's statement is meant to include all rental fleet equipment, it  
22 might be more accurate as Allied equipment does rent frequently and for long periods. But Empire  
23 does not claim the Allied equipment is exempt. Empire claims the CAT equipment is exempt  
24 because it is held for sale by a merchant that is the exclusive CAT authorized retailer in Nevada.

1 Every CAT equipment item is held for sale. Empire is not an authorized retailer for Allied  
2 equipment and thus it is subject to tax.

3 The Assessor's assertion that the Department's guidelines "would have sufficiently  
4 answered the legal questions" is fundamentally flawed. Under Nevada law, administrative  
5 guidelines are only relevant where a statute is ambiguous. Given that the Assessor concedes the  
6 phrase "held for sale by a merchant" is not ambiguous, the plain meaning of the statute must  
7 control, precluding any reliance on extrinsic guidelines.

8 III. The primary use test was determined by the Nevada Department of Taxation to be  
9 used in situations where there is mixed use of the personal property and thus is  
applicable to this factual situation.

10 The Assessor claims that the SBOE failed to focus on the statutes involved in this case and  
11 the Manual and instead looked at the Nevada Department of Taxation Advisory Opinion. Petition,  
12 section II, paragraph 14. The claim fails to understand the SBOE's actions were in furtherance of  
13 applying the statutory language that the personal property must be "held for sale by a merchant" to  
14 be exempt. Empire's argument was that the property was thus held, and that any rental use before  
15 sale was incidental to that purpose. It is only in that regard that the SBOE looked to some guidance  
16 to determine if that incidental use invalidated the property's character as being "held for sale by a  
17 merchant."

18 Advisory opinions are specifically authorized by NAC § 360.190 and may be issued to  
19 address any tax issues arising from NRS Chapters 361, 361A and 362. NAC § 360.190 (2). Chapter  
20 361 addresses property taxes. Nevada statutory law also recognizes that taxpayers have the right to  
21 obtain specific advice from the Department concerning taxes imposed by the state. NRS §  
22 360.291(1)(h). The Advisory Opinion was issued to the Assessor's Association of Nevada and  
23 applicable to all county assessors. The specific purpose was to provide guidance regarding property  
24 tax exemption eligibility for personal property intended for both sale and rental. It concluded that a

1 facts and circumstances analysis is required to determine whether such property qualifies for the  
2 exemption.

3       The Department exercises comprehensive authority over the entire property tax assessment  
4 process in Nevada. This oversight is illustrated by the requirement that all county assessor personnel  
5 responsible for property valuation must possess an appraiser's certificate issued by the Department.  
6 NRS § 361.221. Any person holding the appraiser's certificate must also complete certain  
7 continuing education that is approved by the Department. NRS § 361.223. The Manual must be  
8 used by the assessors after it is approved by the Nevada Tax Commission. NAC § 361.1365(3).

9       The Department's Advisory Opinion is binding upon all the assessors throughout the state.  
10 While the Petition makes a spirited argument against the conclusions reached in the Advisory  
11 Opinion, the Department's determination is final. Nevada law does contain a process for appealing  
12 the conclusions reached in any advisory opinion. NAC § 360.200. That appeal is to the Nevada Tax  
13 Commission and must be filed within 30 days after the advisory opinion is issued. NAC §  
14 360.173(1). The recipient of the Advisory Opinion failed to appeal the Department's advice. The  
15 law does not reward failure.

16       IV. The SBOE determined that Empire's property met the statute's requirements for  
17 exemption based on the plain wording of the statute.

18       The Assessor contends that the SBOE granted the property tax exemption based on the  
19 company's intent rather than on statutory requirements. This argument is unfounded, as the SBOE  
20 conducted a comprehensive "facts and circumstances" evaluation of the acquisition of the CAT  
21 equipment. Based on this analysis, the SBOE conclude that the property satisfied the legal criteria  
22 of being "held for sale by a merchant," thereby meeting the necessary statutory standards for  
23 exemption. There was documentary evidence that Empire purchased large quantities of CAT  
24 equipment, that Empire is the exclusive dealer in Nevada for CAT equipment, that Empire

1 designated only a small portion of its CAT equipment into a rental fleet and that the CAT  
2 equipment is always sold, whether it ever was in the rental fleet or not. There were no permanent  
3 CAT equipment items in the rental fleet, only CAT equipment that was intended to be sold and then  
4 was always sold.

5       V.     Empire provided documentation and sworn testimony to demonstrate entitlement to  
6                   the exemption.

7       The Assessor claims Empire did not meet its burden of proof to show that the CAT  
8 equipment met the statutory definition of personal property “held for sale by a merchant.” Petition,  
9 section IV, paragraph 22. Citing case law concerning municipal enforcement powers, the Assessor  
10 takes the position that its determination of eligibility for the personal property tax exemption should  
11 prevail as the final administrative decision. Petition, section IV, paragraph 25.

12       The Assessor’s position appears to overlook several material facts in the record. First, prior  
13 to Empire’s purchase of Cashman Equipment in 2022, Cashman had utilized the same methodology  
14 for reporting CAT equipment that was in its rental fleet that Empire then used. Any CAT equipment  
15 in the field on July 1 was reported at the full acquisition cost to the assessor on one license number.  
16 Any CAT equipment in the yard on July 1 was reported as exempt on a different license number.  
17 For years, decades in fact, all Nevada county assessors, including Elko County, accepted this as an  
18 accurate reporting of taxable and exempt personal property.

19       Consequently, Empire maintains that if Elko County intends to rely on its own historical  
20 interpretation as a basis for granting exemptions, it must also recognize its long-standing precedent  
21 of accepting Cashman Equipment’s reporting. It is only a recent audit by Elko County that takes the  
22 position the SBOE rejected that Elko County may point to requesting some deference in statutory  
23 interpretation under case law.

24

1        The Assessor further asserts that no evidence was provided to differentiate the treatment of  
2 rental property from other assets, or to demonstrate that specific property was held exclusively for  
3 sale, beyond the representations made by counsel regarding the company's intent. Petition, section  
4 IV, paragraph 26. It is impossible to decipher what the Assessor is stating here. Empire's witness  
5 stated that all CAT equipment was purchased for sale. Thus, all CAT equipment was treated the  
6 same, as being held for sale either as new or used. Next, Empire submitted **several hundred** pages  
7 of documents to the Elko County Board of Equalization, that then became part of the SBOE record.  
8 Empire would direct the SBOE to Empire's evidence package dated February 12, 2025, contained in  
9 case no. 25-127 file beginning at page 184. This information showed how CAT equipment was  
10 purchased for sale, whether new or used.

11        Next, Empire would note that in addition to counsel's argument, Empire's Controller gave  
12 sworn testimony for some time regarding Empire's business operations, acquisition of Cashman  
13 Equipment, tax compliance history and rental activity volume compared to sales activity. He  
14 finished his testimony by noting that Empire pays over \$1 million in Nevada property tax and over  
15 \$43 million in Nevada sales tax each year. Empire is a large business and it knows how to comply  
16 with various tax laws. He then took and responded to questions from SBOE members. The  
17 administrative record expressly refutes the Assessor's claim that no supporting documentation or  
18 statements – aside from counsel's testimony – were provided.

19        VI. Conclusion.

20        The Petition should be denied as the purported grounds for reconsideration are both factually  
21 unsupported and legally deficient. As demonstrated by the record, the Assessor has failed to meet  
22 the necessary burden of proof to warrant a reversal of the SBOE's determination.

23        ///

24        ///

1 || RESPECTFULLY SUBMITTED this 17th day of December, 2025.

DeCONCINI McDONALD YETWIN & LACY, P.C.

By: /s/ James M. Susa

James M. Susa  
*Attorneys for Petitioners*

6 ORIGINAL of the foregoing E-Filed  
this 17th day of December, 2025, with:

7 Nevada State Board of Equalization  
[stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us)

9 I hereby certify that I have this day served the foregoing document upon all parties of record in this proceeding by mailing a copy thereof, properly addressed, with postage prepaid to the following:

10 Janet Iribarne  
Elko County Assessor  
11 571 Idaho Street  
Elko, NV 89801

Dated at this 17th day of the month of December of the year 2025.

13                    /s/ Lexi Gonzales  
14                    Legal Assistant  
15                    DeConcini McDonald Yetwin & Lacy, PC  
16                    Tucson, Arizona

**From:** [Susa, James M.](#)  
**To:** [State Board Equalization](#)  
**Cc:** [Kari Skalsky](#)  
**Subject:** Case Nos: 25-126 and 25-127  
**Date:** Wednesday, December 17, 2025 12:19:23 PM  
**Attachments:** [Petitioner's Answer to Petition for Reconsideration.pdf](#)

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I received the Petition for Reconsideration dated December 11<sup>th</sup> in the mail December 15<sup>th</sup>. I drafted my answer as quickly as possible. It is attached. A hard copy will be mailed to the Elko County Assessor.

James M. Susa  
DeConcini McDonald Yetwin & Lacy, P.C.  
2525 E Broadway, Ste 200  
Tucson, AZ 85716  
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[www.deconcinimcdonald.com](http://www.deconcinimcdonald.com)

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JOE LOMBARDO  
*Governor*

STATE OF NEVADA  
STATE BOARD OF EQUALIZATION  
3850 Arrowhead Drive  
Carson City, Nevada 89706  
Telephone (775) 684-2160

SHELLIE HUGHES  
*Secretary*

January 9, 2026

**NOTICE OF HEARING– PETITION TO RECONSIDER DECISION**

**CERTIFIED MAIL** – 9489 0090 0027 6614 2985 32

Taxpayer:  
Empire Southwest LLC  
John Helms  
3300 Saint Rose Parkway  
Henderson, NV 89052

**CERTIFIED MAIL** – 9489 0090 0027 6614 2985 49

Assessor:  
Ms. Janet Iribarne  
Elko County Assessor  
571 Idaho Street  
Elko, NV 89801

**DATE/ TIME:** January 23, 2026 at 9:30 AM

**PLACE:** Nevada Department of Taxation  
9850 Double R Blvd., Ste 101  
Reno, Nevada 89521

**ZOOM OPTION:**

<https://us02web.zoom.us/j/84845484948>

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: 848 4548 4948

LEGAL AUTHORITY AND JURISDICTION OF THE STATE BOARD OF EQUALIZATION: NRS 361.400; NAC 361.7475

BRIEF STATEMENT OF MATTER: Possible Action: Consideration of petition to reconsider prior decision of the State Board of Equalization.

**Case Nos:** 25-126, 25-127  
(In the matter of Empire Southwest LLC)

**Parcel No:** 001-860-090

On November 26, 2025, the State Board of Equalization rendered decisions in Case Nos. 25-126 (2024-2025 Unsecured Roll) and 25-127 (2023-2024 Unsecured Roll) in the matter of Empire Southwest LLC (Taxpayer). The hearing on the matter originally came before the State Board of Equalization (State Board) on September 29, 2025, in Las Vegas, Nevada after due notice to the Taxpayer and Elko County Assessor (Assessor).

The Assessor has now petitioned the State Board to reconsider its decisions, and the State Board will consider whether to approve the motion on January 23, 2026. Please be aware the State Board will limit its consideration to the administrative record. If you have any questions, please call (775) 684-2160.

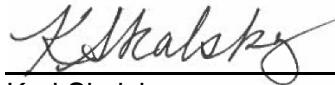
In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this hearing should notify the Department at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign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

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

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

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

Shellie Hughes  
Secretary to the State Board of Equalization

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

**CERTIFIED MAIL** – 9489 0090 0027 6614 2985 56  
Deconcini McDonald Yetwin & Lacy, PC  
ATTN: James Susa  
2525 E Broadway Blvd., Suite 200  
Phoenix, AZ 85716

CERTIFICATE OF SERVICE

**25-126, 25-127**

I hereby certify that on this day I served the foregoing Notice of Hearing – Petition to Reconsider Decision upon all parties of record in this proceeding by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

CERTIFIED MAIL: 9489 0090 0027 6614 2985 32

Empire Southwest LLC

John Helms

3300 Saint Rose Parkway

Henderson, NV 89052

CERTIFIED MAIL: 9489 0090 0027 6614 2985 56

Deconcini McDonald Yetwin & Lacy, PC

ATTN: James Susa

2525 E Broadway Blvd., Suite 200

Phoenix, AZ 85716

Electronic mail: [jsusa@dmyl.com](mailto:jsusa@dmyl.com)

CERTIFIED MAIL: 9489 0090 0027 6614 2985 49

Ms. Janet Iribarne

Elko County Assessor

571 Idaho Street

Elko, NV 89801

Electronic mail: [jiribarne@elkocountynv.gov](mailto:jiribarne@elkocountynv.gov)

Dated at this 9 day of the month of January of the year 2026.



---

Kari Skalsky, Management Analyst III

Department of Taxation

State Board of Equalization

## Kari Skalsky

---

**From:** Kari Skalsky  
**Sent:** Friday, January 9, 2026 10:09 AM  
**To:** Janet Iribarne (jiribarne@elkocountynv.net)  
**Subject:** FW: State Board of Equalization Notice of Hearing - Petition to Reconsider Decision  
**Attachments:** 25-126 25-127 Elko Co Empire Southwest Reconsideration Notice.pdf

Received returned when I sent to [jiribarne@elkocountynv.gov](mailto:jiribarne@elkocountynv.gov), my apologies.

---

**From:** Kari Skalsky  
**Sent:** Friday, January 9, 2026 10:04 AM  
**To:** Jim Susa <jsusa@dmyl.com>; 'jiribarne@elkocountynv.gov' <jiribarne@elkocountynv.gov>  
**Cc:** Adriane Roberts-Larson <arlarson@tax.state.nv.us>; Jeffrey Mitchell <jmitchell@tax.state.nv.us>; Jessica S. Guerra <jguerra@ag.nv.gov>  
**Subject:** State Board of Equalization Notice of Hearing - Petition to Reconsider Decision

Good morning,

Please find attached Notice of Hearing – Petition to Reconsider Decision for the State Board of Equalization meeting scheduled for January 23, 2026. This notice is also being sent via USPS certified mail as outlined in the attached.

Do not hesitate to contact me with any questions.

Thank you,  
Kari

**\*Important Notice:** *The due date for Sales & Use Tax returns is changing from the last day of the month to the 20<sup>th</sup> of every month starting with your January 2026 return which will be due on February 20<sup>th</sup>. Effective December 8<sup>th</sup>, all Modified Business Tax and Commerce Tax returns must be filed through My Nevada Tax.*



Kari Skalsky  
Management Analyst III  
Executive Review and Boards & Commissions  
Nevada Department of Taxation  
3850 Arrowhead Drive  
Carson City, NV 89706  
Phone: 775-684-2041  
Email: [kskalsky@tax.state.nv.us](mailto:kskalsky@tax.state.nv.us)

Find careers at: [NVAPPS Jobs](#)

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Your item was delivered to the front desk, reception area, or mail room at 10:03 am on January 14, 2026 in ELKO, NV 89801.

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### Delivered

Delivered, Front Desk/Reception/Mail Room

ELKO, NV 89801  
January 14, 2026, 10:03 am

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Tracking Number:

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### Latest Update

Your item was delivered to an individual at the address at 9:00 am on January 13, 2026 in HENDERSON, NV 89052.

### Delivered

Delivered, Left with Individual

HENDERSON, NV 89052

January 13, 2026, 9:00 am

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Tracking Number:

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### Latest Update

Your item was delivered to the front desk, reception area, or mail room at 9:18 am on January 13, 2026 in TUCSON, AZ 85716.

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### Delivered

**Delivered, Front Desk/Reception/Mail Room**

TUCSON, AZ 85716  
January 13, 2026, 9:18 am

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