

STATE BOARD OF EQUALIZATION  
Meeting Minutes

September 29, 2025  
9:30 am

September 30, 2025  
9:00 am

This meeting was held at the following Nevada Department of Taxation locations:  
700 E. Warm Springs Rd., Room 150, Las Vegas, NV, 9850 Double R Blvd, Reno, NV; and via Zoom.

**STATE BOARD MEMBERS PRESENT**

Timothy Morse, Chairman  
Paul Bancroft, Member  
Corinne Burke, Member  
Curtis Cadwell, Member

***Action may be taken on the items in bold.***

***A. Call the Meeting to Order, Roll Call and Pledge of Allegiance***

Chairman Morse called the meeting to order and a quorum was established. Chairman Morse confirmed with Jeffrey Mitchell, Deputy Director of Excise and Local Government Services for the Department, that the meeting was being held in compliance with Open Meeting Law. Deputy Director Mitchell introduced Department staff. The Pledge of Allegiance was conducted.

***B. Opening Remarks; Introduction of State Board Members***

Chairman Morse made opening remarks. The board members introduced themselves.

***C. Public Comment***

There was no public comment.

Deputy Director Mitchell read the order of presentation and the rules of the meeting into the record.

Michael Detmer, Deputy Attorney General, administered an oath to those testifying at the meeting.

***D. For Possible Action: CONSENT AGENDA***

***1. For Possible Action: Direct Appeals from Valuations of the Nevada Tax Commission Pursuant to NRS 361.402, Tax Year 2025-26 Secured Roll; 2024-25 Unsecured Roll***

<u>CASE</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
25 102	Calibre LLC (GRP Services LLC)	Mining Property	Department of Taxation
25 103	Cyprus Foote Mineral Company	Mining Property	Department of Taxation
25 104	Cyrq Energy, LLC – Faulkner 1 Power Plant	Mining Property	Department of Taxation
25 105	Cyrq Energy, Inc. – Soda Lake Project	Mining Property	Department of Taxation

***2. For Possible Action: Direct Appeals of Personal Property Placed on Unsecured Roll after December 15, Pursuant to NRS 361.360(3), Tax Year 2024-25, 2023-24, 2022-23, 2021-22, 2020-21 Unsecured Roll***

<u>CASE</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
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25	150	Jason Bailey / Cheryl Bailey – Big Shrimpin’ LLC	Personal Property	Washoe Co Assessor
25	151	Jason Brooker	Personal Property	Washoe Co Assessor
25	156	NHS U.S., LLC (fka Rexall Sundown Inc.)	Personal Property	Washoe Co Assessor
25	157	Misson Support and Test Services LLC	Personal Property	Clark Co Assessor
25	158	Misson Support and Test Services LLC	Personal Property	Clark Co Assessor
25	160	Misson Support and Test Services LLC	Personal Property	Clark Co Assessor
25	161	Misson Support and Test Services LLC	Personal Property	Clark Co Assessor

**3. For Possible Action: Appeals from Action of a County Board of Equalization Pursuant to NRS 361.400, Tax Year 2025-26 Secured Roll, Tax Year 2024-25 Unsecured Roll**

<u>CASE</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
25 111	Foothills Village III LLC	Vacant	Clark Co Assessor

Member Bancroft disclosed that his law firm McDonald Carano represents the petitioner in cases 25-157, 25-158, 25-160 and 25-161. He stated he would abstain from participating in and voting on those cases.

Member Burke made a motion to accept Consent Agenda Items D1, 2, and 3, excluding cases 25-157, 25-158, 25-160 and 25-161 as presented. Member Cadwell seconded the motion. All in favor. Motion carried.

Member Burke made a motion to accept Consent Agenda Item D2, cases 25-157, 25-158, 25-160 and 25-161. Member Cadwell seconded the motion. Chairman Morse and Members Burke and Cadwell voted aye. Member Bancroft abstained. Motion carried.

**E. For Possible Action: Recommendations by the Secretary To Dismiss Taxpayers’ Appeals Pursuant to NAC 361.7014, Tax Year 2024-25, 2023-24, 2022-23, 2021-22 Secured Roll, Untimely Filed; Determination of Jurisdiction of State Board**

<u>CASE</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
25 109	Esly Carmona Irrevocable Trust	Residential	Lyon Co Assessor
25 144	Landcap Sparks IV LLC	Commercial	Washoe Co Assessor

25-109 – Chairman Morse made a motion to accept the dismissal of 25-109. Member Bancroft seconded the motion. All in favor. Motion carried.

25-144 – Member Bancroft made a motion to dismiss the appeal to the extent it applies to tax years 2022-23, 2023-24 and 2024-25 fiscal years. Member Cadwell seconded the motion. All in favor. Motion carried.

**F. For Possible Action: Recommendations by the Secretary To Dismiss Taxpayers’ Appeals Pursuant to NAC 361.7014, Appeal of 2024-25 Unsecured Roll, was not Filed with the County Board of Equalization; Determination of Jurisdiction of State Board**

<u>CASE</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
25 120	The Crossing LLC	Commercial	Washoe Co Assessor
25 121	The Crossing SC LLC	Commercial	Washoe Co Assessor
25 122	The Crossing SC LLC	Commercial	Washoe Co Assessor
25 123	The Crossing SC LLC	Commercial	Washoe Co Assessor

25-120, 25-121, 25-122 and 25-123 – Member Cadwell made a motion to dismiss cases 25-120, 25-121, 25-122 and 25-123 due to lack of jurisdiction. Member Bancroft seconded the motion. All in favor. Motion carried.

**G. For Possible Action: Consideration of remand to County Board of Equalization to provide an adequate record pursuant to NRS 361.360(6), or to Dismiss Taxpayers’ Appeals Pursuant to NAC 361.7014**

<u>CASE</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
25 124	Tim Pauley	Residential	White Pine Co Assessor
25 143	Esmeralda County School District Board of Trustees	School - Exempt	Esmeralda Co Assessor

25-124 – Deputy Director Mitchell reported that the petitioner submitted an electronic mail request to withdraw the case; the board subsequently tabled the matter.

25-143 – Ryan Russell appeared on behalf of the Petitioner. No one appeared on behalf of the Esmeralda County Assessor's office. Member Burke recused herself and disclosed that her nephew is counsel for Esmeralda County School District. Member Cadwell made a motion to accept jurisdiction and hear the case. Member Bancroft seconded the motion. Chairman Morse and Members Bancroft and Cadwell voted aye. Member Burke abstained. Motion carried. Member Cadwell made a motion to rule in favor of the Esmeralda County School District. Chairman Morse seconded the motion. Chairman Morse and Members Bancroft and Cadwell voted aye. Member Burke abstained. Motion carried.

**H. For Possible Action: Appeals from Action of a County Board of Equalization Pursuant to NRS 361.400, Tax Year 2023-24 Unsecured Roll**

<u>CASE</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
25 127	Empire Southwest LLC	Personal	Elko Co Assessor
25 128	Empire Southwest LLC	Personal	Humboldt Co Assessor

Member Cadwell disclosed that he deals with Empire Southwest, the Petitioner in cases 25-127, 25-128, 25-126 and 25-152, on a very regular basis. He stated he would not recuse himself from participating in and voting on those cases.

25-127 – Jim Susa appeared on behalf of the Petitioner. Tammie Dickenson appeared on behalf of the Elko County Assessor's Office. Member Bancroft made a motion that the Caterpillar equipment held by Empire Southwest be treated as exempt inventory under NRS 361.068(1)(a), regardless of whether it is also rented, and that the parties recalculate the appropriate tax accordingly. Chairman Morse seconded the motion. Chairman Morse and Members Bancroft and Cadwell voted aye. Member Burke voted nay. Motion carried.

25-128 – Jim Susa appeared on behalf of the Petitioner. Andy Heiser appeared on behalf of the Humboldt County Assessor's Office. Member Bancroft made a motion to incorporate all testimony and discussion from case 25-127 in case 25-128. Chairman Morse seconded the motion. All in favor. Motion carried. Member Bancroft made a motion that the Caterpillar equipment acquired by Empire Southwest for the purpose of resale, even though a portion may be rented, be treated as exempt inventory. Chairman Morse seconded the motion. Chairman Morse and Members Bancroft and Cadwell voted aye. Member Burke voted nay. Motion carried.

**I. For Possible Action: Direct Appeals of Personal Property Placed on Unsecured Roll after December 15, Pursuant to NRS 361.360(3), Tax Year 2024-25, 2023-24, 2022-23 Unsecured Roll**

<u>CASE</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
25 126	Empire Southwest LLC	Personal Property	Elko Co Assessor
25 152	Empire Southwest LLC	Personal Property	Washoe Co Assessor
25 153	United Rentals North America	Personal Property	Clark Co Assessor
25 155	Eagle Shadow Mountain Solar, 325MK 8ME LLC	Personal Property	Clark Co Assessor

25-126 – Jim Susa appeared on behalf of the Petitioner. Tammie Dickenson appeared on behalf of the Elko County Assessor's Office. Member Bancroft made a motion to incorporate the evidence from case 25-127 into case 25-126. Chairman Morse seconded the motion. All in favor. Motion carried. Member Bancroft made a motion that the Caterpillar equipment be treated as inventory, even though a portion of it may be at times rented. Chair Morse seconded the Motion. Chairman Morse and Members Bancroft and Cadwell voted aye. Member Burke voted nay. Motion carried.

25-152 – Jim Susa appeared on behalf of the Petitioner. Tony Lopez appeared on behalf of the Washoe County Assessor's Office. Member Bancroft made a motion to incorporate the evidence from case 25-127 into case 25-152. Chairman Morse seconded the motion. All in favor. Motion carried. Member Bancroft made a motion that the Caterpillar equipment be treated as exempt inventory, even though a portion of it may

be at times rented. Chair Morse seconded the Motion. Chairman Morse and Members Bancroft and Cadwell voted aye. Member Burke voted nay. Motion carried.

25-153 – No one appeared on behalf of the Petitioner. David Denman and Vincent Kelly appeared on behalf of the Clark County Assessor's Office. Jason Patchet appeared on behalf of the Clark County District Attorney's Office. Member Bancroft made a motion to reduce the value to the amount proposed by the assessor's office, \$127,084,024. Chairman Morse seconded the motion. All in favor. Motion carried.

25-155 – Josh Hicks appeared on behalf of the Petitioner. Jason Priebe appeared on behalf of the Clark County Assessor's Office. Lisa Logsdon appeared on behalf of the Clark County District Attorney's Office. Member Bancroft disclosed that his law firm McDonald Carano represents the petitioner, and he would abstain from voting on the matter. Member Cadwell made a motion to accept all information included in the file. Chairman Morse seconded the motion. Member Burke voted in favor of the motion. Motion carried with Member Bancroft abstained. Member Cadwell made a motion in favor of the Clark County Assessor, based on their practice of treating all solar as personal property in Clark County. Member Burke seconded the motion. Chairman Morse and Members Burke and Cadwell voted aye. Member Bancroft abstained. Motion carried.

**J. For Possible Action: Appeals from Action of a County Board of Equalization Pursuant to NRS 361.400, Tax Year 2025-26 Secured Roll, Tax Year 2024-25, 2022-23, 2021-22 Unsecured Roll**

<u>CASE</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
25 139	Townsite Solar Arevon LLC	Personal Property	Clark Co Assessor
25 140	Townsite Solar Arevon LLC	Personal Property	Clark Co Assessor
25 106	Montessori LLC – Rebecca Shabat	Residential	Clark Co Assessor
25 107	Rakesh & Yamini Korpai	Residential	Clark Co Assessor
25 108	Rakesh & Yamini Korpai	Residential	Clark Co Assessor
25 112	Fort Apache Townhomes LLC	Residential	Clark Co Assessor
25 113	Fort Apache Townhomes LLC	Residential	Clark Co Assessor
25 114	2709 Pinto Lane Trust ETAL	Residential	Clark Co Assessor
25 116	2709 Pinto Lane Trust ETAL	Residential	Clark Co Assessor
25 117	Henderson Pinnacle Newco LLC	Vacant	Clark Co Assessor
25 118	Henderson Pinnacle Newco LLC	Vacant	Clark Co Assessor
25 125	Amarpreet & Jasmeet Chadha	Residential	Clark Co Assessor
25 134	D3355 Procyon LLC	Commercial	Clark Co Assessor
25 135	D2765 LLC	Commercial	Clark Co Assessor
25 136	D2753 LLC	Commercial	Clark Co Assessor
25 137	James English	Commercial	Clark Co Assessor
25 138	D2801 Westwood Inc.	Commercial	Clark Co Assessor
25 109	Esly Carmona Irrevocable Trust	Residential	Lyon Co Assessor
25 110	Ferroni, Enrico Lee & Nancy A Trs (25-26)	Residential	Lyon Co Assessor
25 142	Ferroni, Enrico Lee & Nancy A Trs (24-25)	Residential	Lyon Co Assessor
25 141	Peggy A Cole	Commercial	Mineral Co Assessor
25 115	Freitag, Gary Allen; Brown, Dawn lone	Residential	White Pine Assessor
25 146	Chachas Trust / James C. Chachas Trustee	Vacant	White Pine Assessor
25 147	Chachas, George C Trust /George C & James C Trustees	Vacant	White Pine Assessor
25 148	Chachas, James C	Vacant	White Pine Assessor
25 149	Chachas, George C Trust /Chachas George C Trustee	Vacant	White Pine Assessor
25 144	Landcap Sparks IV LLC	Commercial	Washoe Co Assessor
25 145	RMP Vesta LLC	Commercial	Washoe Co Assessor

24-139 and 25-140 – Erick Huswick appeared on behalf of the Petitioner. Amy Mills and David Denman appeared on behalf of Clark County Assessor's Office. Lisa Logsdon appeared on behalf of the Clark County District Attorney's Office. Member Bancroft disclosed that his firm McDonald Carano represents Arevon, who is affiliated with Eagle Shadow Mountain Solar (Case 25-155) and Townsite Solar, but his firm did not represent Townsite Solar. He confirmed there is no pecuniary interest, obligation or commitment to Townsite Solar and there is no conflict. Member Bancroft made a motion to reduce the value of the owner's opinion of \$275,000,000 based on the evidence in the record there are indications that full cash value is less than taxable

value; the indications include the accountant's memorandum valuation, the discounted cash-flow approach presented by the petitioner. Member Cadwell seconded the motion. All in favor. Motion carried.

25-112 and 25-113 – Jim Susa appeared on behalf of the Petitioner. Marquis Payne and Karen Slaughter appeared on behalf of the Clark County Assessor's Office. Member Burke made a motion that the assessor's value does not exceed full cash value and should be upheld based on the evidence presented. Member Cadwell seconded the motion. All in favor. Motion carried.

*An opportunity for Public Comment was provided prior to the State Board of Equalization recessing on Monday September 29, 2025. There was no public comment.*

*The State Board of Equalization recessed from 5:15 p.m. on Monday September 29, 2025 to 9:00 a.m. on Tuesday September 30, 2025.*

*An opportunity for Public Comment was provided when the State Board of Equalization came back from recess at 9:00 a.m. on Tuesday September 30, 2025. There was no public comment.*

*Deputy Attorney General Detmer administered an oath to those testifying at the meeting.*

25-106 – Rebecca Shabat appeared on behalf of the Petitioner. Jeffrey Stewart and Fred Van Dover appeared on behalf of the Clark County Assessor's Office. Member Cadwell made a motion to uphold Clark County's assessed valuation of \$2,981,464 based on the information provided. Member Burke seconded the motion. Chairman Morse and Members Burke and Cadwell voted aye. Member Bancroft voted nay. Motion carried.

25-107 – Yamini and Rakesh Korpai appeared as the Petitioner. Jayme Jacobs appeared on behalf of the Clark County Assessor's Office. Member Burke made a motion to uphold the assessor's valuation, stating that the taxable value does not exceed full cash value and that improvements were correctly valued using Marshall & Swift. Member Cadwell seconded the motion. All in favor. Motion carried.

25-108 – Yamini and Rakesh Korpai appeared as the Petitioner. Jayme Jacobs appeared on behalf of the Clark County Assessor's Office. Member Cadwell made a motion to uphold the assessor's value as stated; it does not exceed full cash value and was based on Marshall & Swift. Member Burke seconded the motion. All in favor. Motion carried.

25-114 – Mark Wolfson appeared on behalf of the Petitioner. Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office. Member Bancroft made a motion to affirm the county board's decision to deny jurisdiction for the 2022-23 tax year. Member Cadwell seconded the motion. All in favor. Motion carried.

25-116 – Mark Wolfson appeared on behalf of the Petitioner. Jayme Jacobs and Dallas Tripp appeared on behalf of the Clark County Assessor's Office. Member Bancroft made a motion to accept the new evidence and hear the arguments in the case. Member Cadwell seconded the motion. Chairman Morse and Members Bancroft and Cadwell voted aye. Member Burke voted nay. Motion carried. Member Bancroft made a motion to continue the hearing until completion of a neighborhood reappraisal. Motion failed due to lack of a second. Member Burke made a motion to uphold the assessor's valuation, finding that the taxable value does not exceed full cash value. Member Cadwell seconded the motion. Chairman Morse and Members Bancroft and Cadwell voted aye. Member Burke voted nay. Motion carried.

25-117 – Paul Bykowski appeared on behalf of the Petitioner. Karen Slaughter appeared on behalf of the Clark County Assessor's Office. Member Bancroft made a motion to reduce the value of the subject property from \$23,648,023 to \$16,891,445 as proposed by the county assessor. Member Burke seconded the motion. Chairman Morse and Members Burke and Bancroft voted aye. Member Cadwell voted nay. Motion carried.

25-118 – Paul Bykowski appeared on behalf of the Petitioner. Karen Slaughter appeared on behalf of the Clark County Assessor's Office. Member Bancroft moved to apply a 94% subdivision discount, setting the

final value at \$20,436,230, and to incorporate the record from case 25-117 into case 25-118. Member Burke seconded the motion. All in favor. Motion carried.

25-125 – Amarpreet Chadha and Jasmeet Chadha appeared as the Petitioner. Rachel Papazain, Jayme Jacobs, and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office. Member Bancroft made a motion to reduce the taxable value from \$5,061,500 by applying an obsolescence adjustment of \$871,100, resulting in a taxable value of \$4,190,400. Chairman Morse seconded the motion. Chairman Morse and Members Bancroft and Cadwell voted aye. Member Burke voted nay. Motion carried.

25-134, 25-135, 25-136 and 25-137 – No one appeared on behalf of the Petitioner. Chairman Morse made a motion to dismiss cases 25-134, 25-135, 25-136 and 25-137 with prejudice, noting the petitioner was not present and that the assessor and county board had appropriately valued and analyzed the properties. Member Burke seconded the motion. All in favor. Motion carried.

The State Board of Equalization called Agenda Item K next.

***K. For Possible Action: Assessor Appeal from Action of a County Board of Equalization Pursuant to NRS 361.400, Tax Year 2025-26 Secured Roll***

<u>CASE</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
25 119	Briana Johnson, Clark Co Assessor	Residential	D P Group 5 LLC

25-119 – Fred Van Dover and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office. No one appeared on behalf of the Respondent. Chairman Morse made a motion to uphold the County Board's decision. Member Bancroft seconded the motion. Chairman Morse and Members Bancroft and Cadwell voted aye. Member Burke voted nay. Motion carried.

The State Board of Equalization returned to Agenda Item J.

***J. For Possible Action: Appeals from Action of a County Board of Equalization Pursuant to NRS 361.400, Tax Year 2025-26 Secured Roll, Tax Year 2024-25, 2022-23, 2021-22 Unsecured Roll***

<u>CASE</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
25 109	Esly Carmona Irrevocable Trust	Residential	Lyon Co Assessor
25 110	Ferroni, Enrico Lee & Nancy A Trs (25-26)	Residential	Lyon Co Assessor
25 142	Ferroni, Enrico Lee & Nancy A Trs (24-25)	Residential	Lyon Co Assessor
25 141	Peggy A Cole	Commercial	Mineral Co Assessor
25 115	Freitag, Gary Allen; Brown, Dawn Lone	Residential	White Pine Assessor
25 146	Chachas Trust / James C. Chachas Trustee	Vacant	White Pine Assessor
25 147	Chachas, George C Trust /George C & James C Trustees	Vacant	White Pine Assessor
25 148	Chachas, James C	Vacant	White Pine Assessor
25 149	Chachas, George C Trust /Chachas George C Trustee	Vacant	White Pine Assessor
25 144	Landcap Sparks IV LLC	Commercial	Washoe Co Assessor
25 145	RMP Vesta LLC	Commercial	Washoe Co Assessor

25-109 – No one appeared on behalf of the Petitioner. Eric Owwing and Kelly Wilson appeared on behalf of the Lyon County Assessor's Office. Chairman Morse made a motion to dismiss the case with prejudice. Member Burke seconded the motion. All in favor. Motion carried.

25-110 – Enrico Ferroni and Nancy Ferroni appeared as the Petitioner. Eric Owwing and Kelly Wilson appeared on behalf of the Lyon County Assessor's Office. Member Cadwell made a motion to exclude new evidence from both sides. Member Burke seconded the motion. Deputy Attorney General Detmer explained the standard for introducing new evidence is whether the evidence could have been provided through due diligence prior to the county board of equalization meeting and noted the State Board found such diligence lacking. All in favor. Motion carried. Member Cadwell made a motion to uphold the assessor's valuation for tax year 2025-26, citing insufficient data to support a lower value and noting rising property values in the area. Member Burke seconded. All in favor. Motion carried.

25-142 – Enrico Ferroni and Nancy Ferroni appeared as the Petitioner. Eric Owning and Kelly Wilson appeared on behalf of the Lyon County Assessor's Office. Member Bancroft made a motion to dismiss case 25-142 for lack of jurisdiction. Member Burke seconded the motion. All in favor. Motion carried.

At 5:10 p.m. Member Bancroft had to leave the meeting.

25-141 – Deputy Attorney General Detmer administered an oath to Peggy Cole who appeared as the Petitioner. Stephanie Hohlt appeared on behalf of the Mineral County Assessor's Office. Member Cadwell made a motion to reduce the value from \$95,000 to \$75,175 based on the information provided. Chairman Morse seconded the motion. Chairman Morse and Members Caswell and Burke voted aye. Motion carried.

25-115 – Dawn Brown appeared as the Petitioner. Burton Hilton appeared on behalf of the White Pine County Assessor's Office. Member Cadwell made a motion to reduce taxable value by \$4,703 for dog kennels and related structures. Member Burke seconded the motion. Members Burke and Cadwell voted aye. Chairman Morse voted nay. Motion carried.

25-146, 25-147, 25-148 and 25-149 – No one appeared on behalf of the Petitioner. Chairman Morse made a motion to dismiss cases 25-146, 25-147, 25-148 and 25-149 with prejudice. Member Burke seconded the motion. Chairman Morse and Members Cadwell and Burk voted aye. The motion carried.

25-144 and 25-145 – No one appeared on behalf of the Petitioner. Chairman Morse moved to dismiss cases 25-144 and 25-145. Member Burke seconded the motion. Chairman Morse and Members Cadwell and Burke voted aye. Motion carried.

***K. Briefing to and from the Board and the Secretary and Staff***  
***For Possible Action: Proposed Hearing Schedules and Docket Management***

There were no comments from the Secretary or staff.

***L. For Possible Action: Review and Approval of the March 24, 2025 State Board Meeting Minutes.***

Member Burke made a motion to approve the March 24, 2025, Board Meeting Minutes. Member Cadwell seconded the motion. Chairman Morse and Members Burke and Cadwell voted nay. Motion carried.

***M. State Board of Equalization Comments (see Note 3)***

There were no comments from the State Board Members.

***N. Public Comment (See Note 3)***

Burton Hilton, White Pine County Assessor, addressed the Board, regarding meeting scheduling. He suggested that at the annual March meeting, the Board set tentative dates for hearings throughout the year to allow petitioners and respondents to plan accordingly. He noted that the current system of short notice scheduling and rescheduling impacts many people and that advance notice would make the process more manageable for all parties. He emphasized consideration for those who are not compensated for their time and requested the Board consider this approach in the future.

***O. Adjournment***

***September 29, 2025, recessed at 5:15 p.m.***

***September 30, 2025, adjourned at 5:58 p.m.***