

RECEIVED  
MARCH 2, 2026  
STATE OF NEVADA  
DEPARTMENT OF TAXATION



Nevada State Board of Equalization  
**Taxpayer Petition for Appeal from  
the Decision of the County Board of Equalization**

If you have questions about this form or the appeal process, please call: (775) 684-2160.  
Email completed form to: [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us) by 5:00 p.m. March 10, 2026.

Mail to: State Board of Equalization, 3850 Arrowhead Drive, Carson City, NV, 89706. POSTMARK by 5:00 p.m. March 10, 2026.

Please Print or Type:

**Part A. PROPERTY OWNER AND PETITIONER INFORMATION**

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: Empire Southwest I.I.C.						
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Richard Cunningham					TITLE: Senior Vice President	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 3300 Saint Rose Parkway					EMAIL ADDRESS: Richard.Cunningham@empire-eat.com	
CITY: Henderson	STATE: NV	ZIP CODE: 89052	DAYTIME PHONE: 602-292-0350	ALTERNATE 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 Delaware.

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  
 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: \_\_\_\_\_

**Part D. PROPERTY IDENTIFICATION INFORMATION**

**1. Enter Physical Address of Property:**

ADDRESS: 5190	STREET/ROAD: Idaho Street	CITY (IF APPLICABLE): Elko	COUNTY: Elko
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**2. Enter Applicable APN or Account Number from assessment notice or tax bill:**

ASSESSOR'S PARCEL NUMBER (APN): BU002495	ACCOUNT NUMBER: BU002495
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**3. Does this appeal involve multiple parcels? Yes  No**  *List multiple parcels on a separate, letter-sized sheet.*

If yes, enter number of parcels: 9 Multiple parcel list is attached.

**4. Check Property Use Type:**

<input type="checkbox"/> Vacant Land	<input type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input type="checkbox"/> Residential Property	<input type="checkbox"/> Commercial Property	<input type="checkbox"/> Industrial Property
<input type="checkbox"/> Multi-Family Residential Property	<input type="checkbox"/> Agricultural Property	<input checked="" type="checkbox"/> Personal Property
<input type="checkbox"/> Possessory Interest in Real or Personal property		

**5. Check Year and Roll Type of Assessment being appealed:**

<input type="checkbox"/> 2026-2027 Secured Roll	<input checked="" type="checkbox"/> 2025-2026 Unsecured Roll	<input type="checkbox"/> 2025-2026 Supplemental Roll
<input type="checkbox"/> 2026-2027 Centrally-assessed Roll	<input type="checkbox"/> 2025-2025 Net Proceeds Roll	

Other years being appealed: \_\_\_\_\_  
Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.

**Part E. VALUE OF PROPERTY**

Property Type	As established by County Board of Equalization		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land				
Buildings				
Personal Property	23,569,712	8,248,699	20,119,644 (see attached)	7,041,875
Total				

For Clerk Use Only: **26-112**

**Part F. TYPE OF APPEAL**

Check box which best describes the authority of the State Board to take jurisdiction to hear the appeal.

<input checked="" type="checkbox"/>	NRS 361.360(1); NRS 361.400(2): The value of real or personal property is being appealed; the Petitioner is aggrieved at the action of the County Board or the failure of the County Board to equalize resulting in overvaluation of property or undervaluation or non-assessment of other property.
<input type="checkbox"/>	NRS 361A.240(2)(b): The under-or-over valuation of open-space use property is being appealed
<input type="checkbox"/>	NRS 361A.273(1): 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 July 1 and before December 16 and the appeal was heard by the County Board..
<input type="checkbox"/>	NRS 361.360(1); NAC 361.747(2)(c): The property was denied an exemption that is allowed by law. If so, describe the applicable exemption:
<input type="checkbox"/>	Other reason, please describe. _____

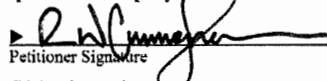
**Part G. ATTACH A BRIEF STATEMENT OR LETTER DESCRIBING THE ISSUES AND CONTENTIONS IN THIS APPEAL.**

**Part H. COUNTY APPEAL INFORMATION**

County in which appeal was heard: Elko	County Case Number: 26-001	Date Heard by County: 02-19-2026
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**VERIFICATION**

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 that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part I below is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part I.

 Petitioner Signature	Senior Vice President
Richard Cunningham Print Name of Signatory	Title
	2/27/26 Date

**Part I. AUTHORIZATION OF AGENT** Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the State Board. List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

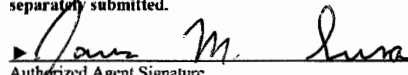
I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition. I further authorize the agent listed below to receive 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 D(5) of this Petition.

**Authorized Agent Contact Information:**

NAME OF AUTHORIZED AGENT: James M. Susa		TITLE: Attorney			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: DeConcini McDonald Yetwin & Lacy, PC		EMAIL ADDRESS: jsusa@dmnl.com			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 2525 E. Broadway Blvd., Suite 200					
CITY Tucson	STATE AZ	ZIP CODE 85716	DAYTIME PHONE 520-322-5000	ALTERNATE PHONE	FAX NUMBER

Authorized Agent must check each applicable statement and sign below.

- I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.
- 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 the limitations contained in the Agent Authorization Form to be separately submitted.

 Authorized Agent Signature	Attorney
James M. Susa Print Name of Signatory	Title
	3-2-26 Date

Nevada State Board of Equalization

Appeal for Elko County

Additional appealed accounts

BU000005, BU000004, BU000083, BU056020, BU240311, BU220055,  
BU058653, BU058638

Part G Statement

Empire Southwest LLC (“Empire”) appealed nine personal property account valuations to the Elko County Board of Equalization. The appeals assert that any large Caterpillar equipment Empire owns is exempt from property tax pursuant to NRS § 361.068 as “personal property held for sale by a merchant.”

On accounts BU000005, BU000083, BU056020, and BU220055 Empire identified large Caterpillar equipment with a taxable value of \$3,450,068. This should be subtracted from the Assessor’s taxable value of \$23,569,712.

On account BU002495, Empire believes that the Assessor has included personal property that no longer is within Elko County, is reported on other accounts and/or is large Caterpillar equipment that is exempt from property tax. Empire is comparing the Assessor’s 164 line personal property report card dated January 26, 2026 with its inventory records to identify what property is erroneously included in the Assessor’s total taxable value of \$23,569,712.



## 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: [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us).  
Mail to: 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

<small>NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:</small> Empire Southwest LLC					
<small>NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):</small> Richard Cunningham				<small>TITLE</small> Senior Vice President	
<small>MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX):</small> 3300 Saint Rose Parkway				<small>EMAIL ADDRESS:</small> Richard.Cunningham@Empire-cat.com	
<small>CITY</small> Henderson	<small>STATE</small> NV	<small>ZIP CODE</small> 89052	<small>DAYTIME PHONE</small> 602-292-0350	<small>ALTERNATE PHONE</small>	<small>FAX NUMBER</small>

### 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 (L.L.C.)       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

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: \_\_\_\_\_

### Part D. PROPERTY SUBJECT TO THIS AGENT AUTHORIZATION:

Enter Applicable Number from assessment notice or tax bill:

<small>ASSESSOR'S PARCEL NUMBER (APN)</small>	<small>ACCOUNT NUMBER</small>	<small>PROPERTY IDENTIFICATION NUMBER (PIN-MINES)</small>
	BU002495	

- Multiple parcel list attached. (Use letter-size paper)

### Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED:

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> 2026-2027 Secured Roll            | <input checked="" type="checkbox"/> 2025-2026 Unsecured Roll | <input type="checkbox"/> 2025-2026 Supplemental Roll |
| <input type="checkbox"/> 2026-2027 Centrally-assessed Roll | <input type="checkbox"/> 2025-2026 Net Proceeds Roll         |  |

Other years being appealed: \_\_\_\_\_  
Be prepared to cite the legal authority, if any, that permits the 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.

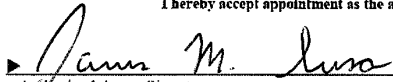
I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Nevada State Board of Equalization. This authorization is limited to the appeal of 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: James M. Susa			TITLE: Attorney		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: DeConcini McDonald Yetwin & Lacy, PC			EMAIL ADDRESS: jsusa@dmyl.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 2525 F. Broadway Blvd., Suite 200					
CITY Tucson	STATE AZ	ZIP CODE 85716	DAYTIME PHONE 520-322-5000	ALTERNATE PHONE	FAX NUMBER

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the State Board.


Attorney
3-2-26  
 \_\_\_\_\_  
 Authorized Agent Signature Title Date

**Authorized Agent Contact Information:**

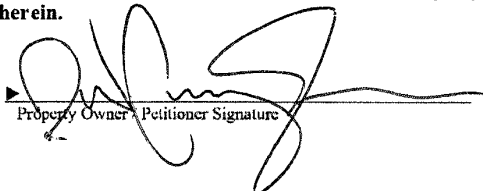
NAME OF AUTHORIZED AGENT:			TITLE:		
AUTHORIZED AGENT COMPANY, IF APPLICABLE:			EMAIL ADDRESS:		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the State Board.

\_\_\_\_\_  
 Authorized Agent Signature Title Date

**VERIFICATION**

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 that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. I further certify I have authorized each agent named herein to represent the Property Owner as stated and I have the authority to appoint each agent named herein.


Senior Vice President
2/27/26  
 \_\_\_\_\_  
 Property Owner / Petitioner Signature Title Date

# COUNTY RECORD

**Elko County Board of Equalization  
2026**



**BU002495, BU000004, BU000005, BU000083, BU056020, BU058638, BU058653, BU220055, BU240311  
EMPIRE SOUTHWEST LLC  
CASE NO. 26-001 FISCAL YR 2025-26**

**NRS 361.357- THE FULL CASH VALUE OF PERSONAL PROPERTY IS LESS THAN THE COMPUTED  
TAXABLE VALUE OF THE PROPERTY**

CONTROL #

APPEAL CASE #

Elko County Board of Equalization

PETITION FOR REVIEW OF TAXABLE VALUATION

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than January 15th. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different due date may apply.

Please Print or Type:

Part A. PROPERTY OWNER/ PETITIONER INFORMATION (Agent's Information to be completed in Part H)

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: Empire Southwest LLC
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Richard Cunningham
TITLE: Senior Vice President
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 3300 Saint Rose Pkwy
EMAIL ADDRESS: Richard.Cunningham@empire-cat.com
CITY: Henderson STATE: NV ZIP CODE: 89052 DAYTIME PHONE: 602-292-0530

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 Delaware

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
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:

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS: 5190 STREET/ROAD: Idaho Street CITY (IF APPLICABLE): Elko COUNTY: Elko
Purchase Price: N/A Purchase Date: N/A

2. Enter Applicable Assessor Parcel Number (APN) or Personal Property Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN): ACCOUNT NUMBER: BU002495

3. Does this appeal involve multiple parcels? Yes No List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels: 9 Multiple parcel list is attached.

4. Check Property Use Type:

- Vacant Land Mobile Home (Not on foundation) Mining Property
Residential Property Commercial Property Industrial Property
Multi-Family Residential Property Agricultural Property Personal Property
Possessory Interest in Real or Personal property

5. Check Year and Roll Type of Assessment being appealed:

2026-2027 Secured Roll 2025-2026 Unsecured Roll 2025-2026 Supplemental Roll

Part E. VALUE OF PROPERTY

Table with 3 columns: Property Type, Assessor's Taxable Value, Owner's Opinion of Value. Rows include Land, Buildings, Personal Property, Possessory Interest in real property, Exempt Value, Total.

**Part F. TYPE OF APPEAL**

Check box which best describes the authority of the County Board to take jurisdiction to hear the appeal.

NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.

NRS 361.356: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.

NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed, and I have attached the proof showing the owner, location, description and the taxable value of the undervalued property.

NRS 361.155: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.

NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and deferred taxes are now due.


NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years.

**Part G. WRITE A STATEMENT DESCRIBING THE FACTS AND/OR REASONS FOR YOUR APPEAL, REQUEST FOR REVIEW, OR COMPLAINT. (ATTACH A SEPARATE PAGE IF MORE ROOM IS NEEDED).**

See attached letter.

**VERIFICATION**

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 that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part II below is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part H.

  
 Petitioner Signature  
 Richard Cunningham  
 Print Name of Signatory

Senior Vice President  
 Title  
 01/07/26  
 Date

**Part H. AUTHORIZATION OF AGENT** Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the County Board.

I hereby authorize the agent whose name and contact information appears below to file a petition to the County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition. 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 County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.


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: James M. Susa		TITLE: Attorney			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: DeConcini McDonald Yetwin & Lacy, PC		EMAIL ADDRESS: jsusa@dmyl.com			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 2525 E. Broadway Blvd., Suite 200					
CITY Tucson	STATE AZ	ZIP CODE 85716	DAYTIME PHONE 5203225000	ALTERNATE PHONE	FAX NUMBER 5203225585

Authorized Agent must check each applicable statement and sign below.

- I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.
- 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 the limitations contained in the Agent Authorization Form to be separately submitted.

  
 Authorized Agent Signature  
 James M. Susa  
 Print Name of Signatory

Attorney  
 Title  
 1-8-26  
 Date

I hereby withdraw my appeal to the County Board of Equalization.

Signature of Owner or Authorized Agent/Attorney \_\_\_\_\_ Date \_\_\_\_\_

Elko County Board of Equalization Appeal Form Attachment

Additional parcels or accounts appealed

BU240311

BU220055

BU058653

BU058638

BU056020

BU000005

BU000004

BU000083

**ELKO County Board of Equalization**

**Agent Authorization Form**

If you have questions about this form or the appeal process, please call: (775) 738-5217

Please Print or Type:

**Part A. PROPERTY OWNER AND CONTACT INFORMATION OF PERSON GRANTING AUTHORITY TO AGENT**

<small>NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:</small> Empire Southwest LLC					
<small>NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER):</small> Richard Cunningham				<small>TITLE</small> Senior Vice President	
<small>MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)</small> 3300 Saint Rose Pkwy				<small>EMAIL ADDRESS:</small> Richard.Cunningham@empire-cat.com	
<small>CITY</small> Henderson	<small>STATE</small> NV	<small>ZIP CODE</small> 89052	<small>DAYTIME PHONE</small> 602-292-0530	<small>ALTERNATE PHONE</small>	<small>FAX NUMBER</small>

**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

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: \_\_\_\_\_

**Part D. PROPERTY SUBJECT TO THIS AGENT AUTHORIZATION:**

Enter Applicable Number from assessment notice or tax bill:

<small>ASSESSOR'S PARCEL NUMBER (APN)</small>	<small>ACCOUNT NUMBER</small> BU002495	<small>PROPERTY IDENTIFICATION NUMBER</small>
---	---	---

Multiple parcel list attached. (Use letter-size paper)

**Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED:**

<input type="checkbox"/> 2026-2027 Secured Roll	<input checked="" type="checkbox"/> 2025-2026 Unsecured Roll	<input type="checkbox"/> 2025-2026 Supplemental Roll
---	--	--

Other years being appealed: \_\_\_\_\_

Be prepared to cite the legal authority, if any, that permits the County Board to consider appeals of taxable value from prior years.

For office use only

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*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: <b>James M. Susa</b>			TITLE: <b>Attorney</b>		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: <b>DeConcini McDonald Yetwin &amp; Lacy PC</b>			EMAIL ADDRESS:		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) <b>2525 E. Broadway Blvd., Suite 200</b>					
CITY <b>Tucson</b>	STATE <b>AZ</b>	ZIP CODE <b>85716</b>	DAYTIME PHONE <b>5203225000</b>	ALTERNATE PHONE	FAX NUMBER <b>5203225585</b>

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board of Equalization.


Attorney
1-8-26  
 Authorized Agent Signature Title Date

**Authorized Agent Contact Information:**

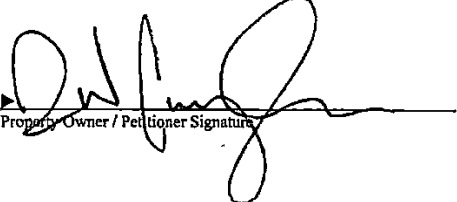
NAME OF AUTHORIZED AGENT:			TITLE:		
AUTHORIZED AGENT COMPANY, IF APPLICABLE:			EMAIL ADDRESS:		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board of Equalization.

\_\_\_\_\_  
 Authorized Agent Signature Title Date

**VERIFICATION**

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 that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. I further certify I have authorized each agent named herein to represent the Property Owner as stated and I have the authority to appoint each agent named herein.


Senior Vice President
01/07/26  
 Property Owner / Petitioner Signature Title Date



MULTIPLE ACCOUNTS  
EMPIRE SOUTHWEST LLC  
CASE NO. 26-001 FISCAL YR 2025-26

NRS 361.357- THE FULL CASH VALUE OF PERSONAL PROPERTY  
IS LESS THAN THE COMPUTED TAXABLE VALUE OF THE  
PROPERTY

## **Elko County Board of Equalization Fiscal Year 2023-24**

Case No. 26-001 is a petition for review on Empire Southwest, LLC's personal property accounts BU002495, BU000004, BU000005, BU000083, BU056020, BU058638, BU058653, BU220055, and BU240311. Empire Southwest, LLC's account, BU002495, was audited in the fall of 2025 and was found to be underreporting their equipment. The equipment was added to the account as an estimate of value and Empire Southwest, LLC was billed December 15, 2025. Petitioner is appealing this valuation and the valuation of the other eight accounts based on NRS 361.357- the full cash value is less than the computed taxable value of the property.



001-860-033	Empire Southwest
001-860-038	Cashman Equipment Co LLC
001-860-085	Cashman Equipment Co LLC
001-860-084	Empire Southwest
001-860-090	Cashman Equipment Co LLC
001-860-091	Cashman Equipment Co LLC
001-860-021	Cashman Equipment Co LLC
001-860-076	CIPO Enterprises LLC
001-860-077	NEVL Enterprises LLC
001-860-111	Realty Income Properties



EMPIRE SOUTHWEST CAMPUS 2026

## **BACKGROUND**

Empire Southwest is a CAT heavy equipment sales, rental, and parts company operating multiple offices, service garages, and warehouses across approximately 22.2 acres on Manzanita Dr and Idaho St in Elko, with an additional 3 acres leased at 4218 Ruby Vista Dr for its parts department and warehouse.

Empire provides full maintenance and repair services, including engine, hydraulic, powertrain, and transmission work, and offers diagnostics, condition monitoring, mobile service, training, planned maintenance, and rebuilds. The parts department stocks over 7,800 new, used, and remanufactured CAT parts.

Empire is appealing the estimate of value applied by the Elko County Assessor's office on BU002495 (Empire campus and on-site rental fleet) and 8 additional accounts (off-site rental equipment in other tax districts).

### **NRS 361.345 & 361.360 – Board of Equalization Jurisdiction**

- Taxpayers must report all personal property in their possession as of **July 1** (NRS 361.265).
- Declarations are subject to verification. Incomplete filings may result in **estimated values**.
- Estimated values resulting from noncompliance **may not be reduced** by a Board of Equalization (NRS 361.345; NRS 361.360).

### **NRS 361.265 – Personal Property Declaration Requirements**

- 2025–26: Empire reported **\$1,847,734** in taxable value.
- Reported value was low compared to similar heavy equipment operations; account selected for audit.
- October 25, 2025: Audit notice sent.
- November 21, 2025: Empire acknowledged omitting on-site rental equipment.
- December 3, 2025: Amended filing added **\$4,057,313**; revised taxable total **\$5,905,047**.

### **2025-26 Audit Findings**

- Amended filing remained incomplete.
- Excluded typical equipment:
  - Cranes, industrial air compressors, shop tooling, phone systems, rental attachments, equipment visible in aerial imagery
- Estimated values added based on:
  - Comparable operations and advertised services

### **Documentation Requests**

- Requests made: October 2025, January 2026, February 2026.

- February 6, 2026: Fixed asset list provided (insufficient).
- February 9, 2026: On-site inspection conducted.
- Site visit confirmed underreporting of office and shop equipment.

### **NRS 361.357 – Claim That Taxable Value Exceeds Full Cash Value**

- Empire appeals 2025–26 assessment, asserting value exceeds full cash value.
- Empire’s stated opinion of value: **\$6,000,000** (BU002495 + off-site rentals).
- Empire reported **\$13,983,086** in taxable value across eight accounts (excluding assessor estimates).
- No supporting documentation provided to justify reduction.
- Sample assets compared to current asking prices show taxable value is below market asking price.

### **Empire’s Request for “Days Used” Reduction**

- Empire requests rental equipment value reduction based on estimated days used.
- No statutory authority supports prorating based on days in use.
- Nevada taxes business equipment for the full fiscal year as of July 1 lien date.
- No statutory provision allows valuation based on “good faith estimate.”
- Same rule applies to:
  - Seasonal businesses (Heli-ski, bounce houses, snow cone vendors)
  - Hospitality, agriculture, construction, and others with intermittent use.

### **Advisory Opinion 23-005 & Prior Appeals**

#### 2023–24 Audit (TMA)

- 264 on-site rental pieces identified as 14 plated (nontaxable), 83 unreported Allied equipment (acknowledged taxable), 117 attachments (taxable), 62 CAT machines (disputed)
- Empire self-defines inventory as equipment acquired and resold within 2 years.
- Of 62 CAT machines, 50 were over two years old (did not meet Empire’s own inventory definition).
- SBOE overruled CBOE decision and applied inventory exemption to all CAT equipment located on-site.

#### NRS 361.360 Limitation

- SBOE decisions apply **only to the fiscal year decided**.
- Assessors must follow NRS, NAC and Department of Taxation Personal Property Manual
- Manual directs assessors to determine taxability by **primary use**.

### 2025 Reporting Discrepancies

- Empire reported: 34 CAT pieces, 34 Allied pieces, 0 attachments
- Does not align with active marketing, business expansion, site visit observations
- Rental fleet equipment observed by aerial imagery but not reported: Tower lights, pumps, generators, attachments- these are a mix of Allied and CAT

### Advisory Opinion 23-005 Issues

- Intended for businesses primarily engaged in rentals, Empire is primarily engaged in sales.
- Opinion currently challenged by Assessors Association of Nevada.

### Assessor Authority & Inventory Exemption

- NRS 361.310: Assessor may investigate and require proof of exemption.
- Empire declined to provide:
  - July 1, 2025 on-site inventory list
  - Rental attachment list
  - Lease agreements
- February 7, 2026 fleet list shows:
  - 9 of 15 assets claimed as inventory do not meet inventory definition.
  - 180 attachments available for rent
  - Some of the observed equipment omitted from provided list: tower lights, generators, air compressors

### **NRS 361.159**

- Empire asserts its rental fleet qualifies under NRS 361.159.
- NRS 361.159 applies to otherwise **exempt property** that is leased or used in a for-profit business.
- The statute was enacted to prevent exempt ownership (e.g., government property) from escaping taxation when used commercially.
- It taxes the **beneficial use interest**, not the exempt property itself.
- Empire owns the equipment; it is not exempt by ownership.
- Inventory is exempt only while held for sale. Once removed from resale inventory and placed into rental service, it becomes taxable business personal property.
- Empire has acknowledged taxability by historically reporting off-site rental assets.
- There is no exempt ownership interest; therefore, NRS 361.159 does not apply.
- No statutory authority supports taxing the property under the alternative methodology requested.
- Empire has provided no lease agreements assigning personal property tax liability to lessees. If lessees are contractually responsible, the equipment may be reported as leased property and billed to the lessee accordingly.



**Elko County Board of Equalization  
Appeal Summary-Unsecured Roll**

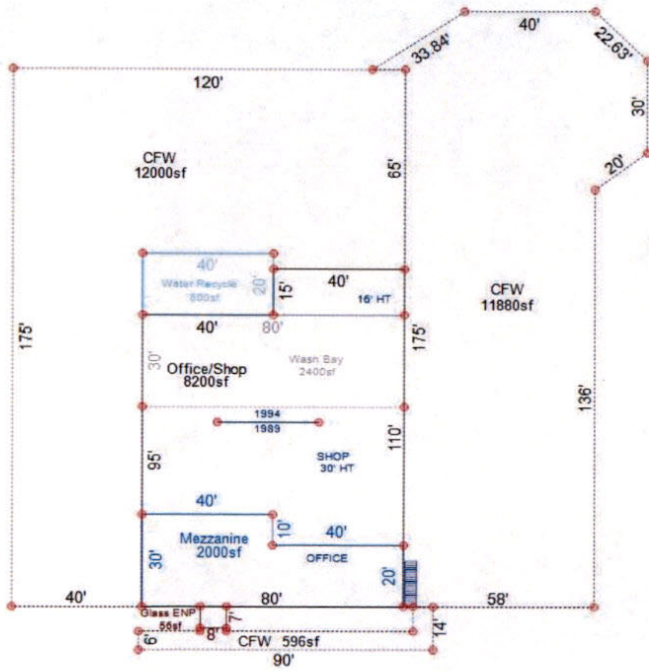
<b>APN:</b>	BU002495, BU000004, BU000005, BU000083, BU056020, BU058638, BU058653, BU220055, BU240311		
<b>Owner of Record:</b>	EMPIRE SOUTHWEST LLC		
<b>Property Address:</b>	5190 IDAHO ST, ELKO		
<b>Description/Location:</b>	Personal property, including rental fleet, associated with the Empire Southwest LLC situs of 5190 Idaho St		
<b>2025-26 Taxable Value:</b>	<b>TAXABLE VALUE</b>	\$23,569,712	
	<b>ACQUISITION COST</b>	\$27,831,254	
<b>Conclusions/Recommendation:</b>	Recommendation to the Elko County Board of Equalization is to deny petitioner's request because the full cash value is not less than the taxable value. As per NRS 361.345 the CBOE may not reduce estimated values.		
<b>County Board Decision (UNOFFICIAL):</b>	<b>Uphold</b>	<b>Reduce</b>	

# **Assessor Evidence**

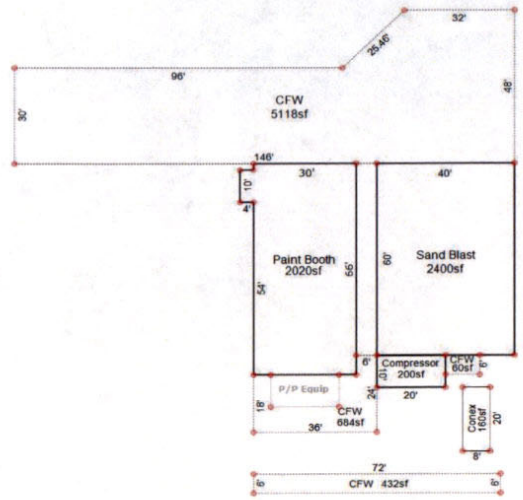


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Diesel Fuel Strn



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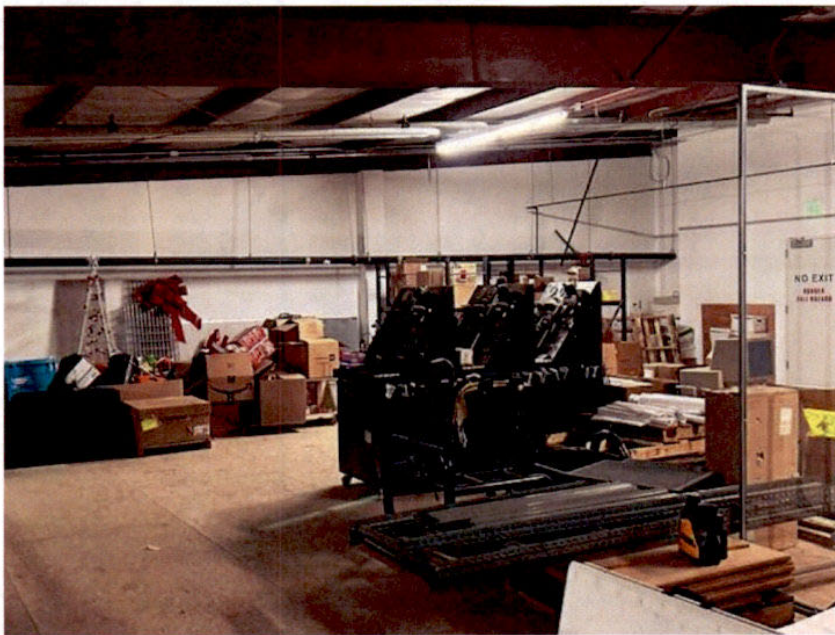
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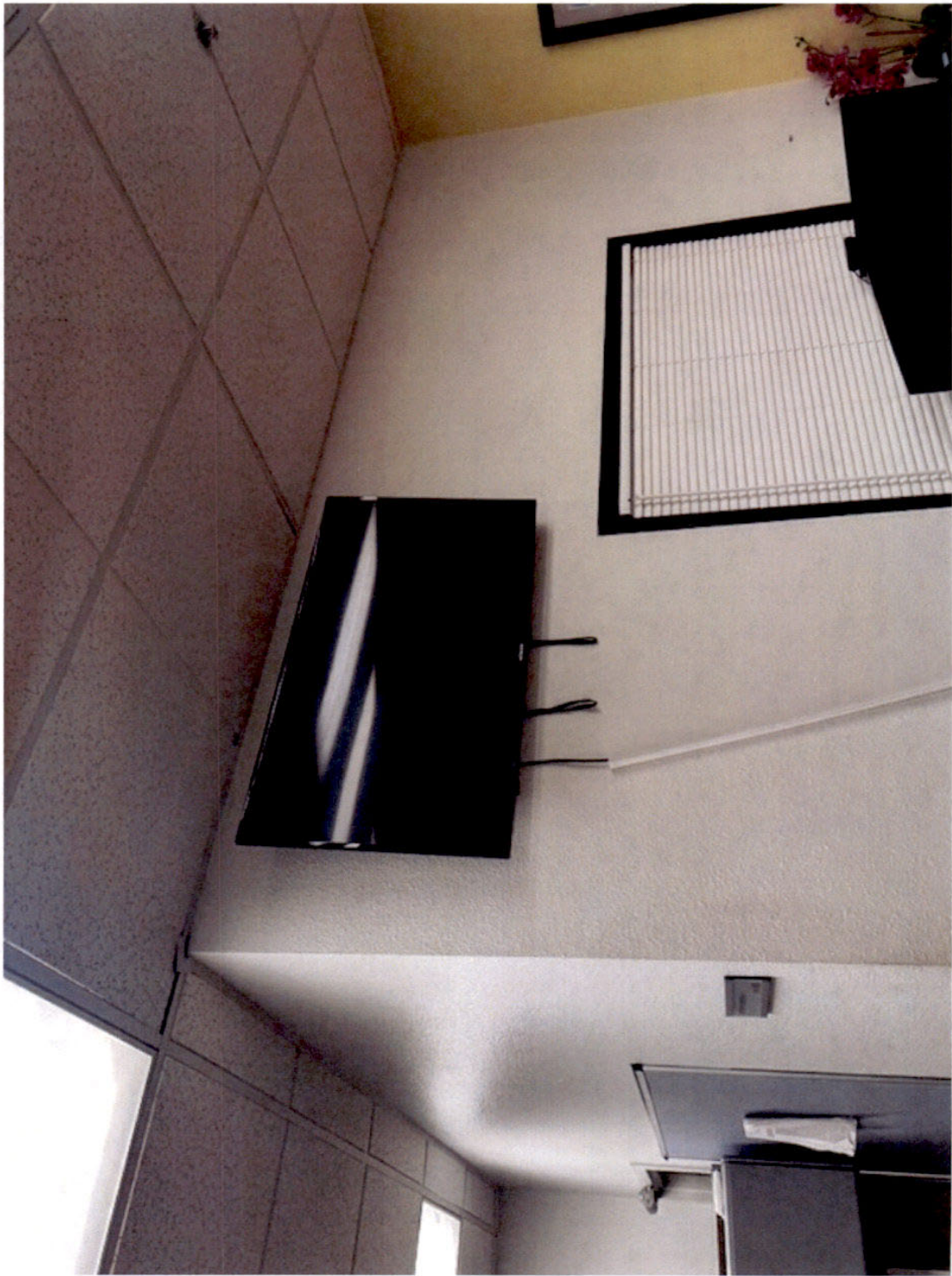
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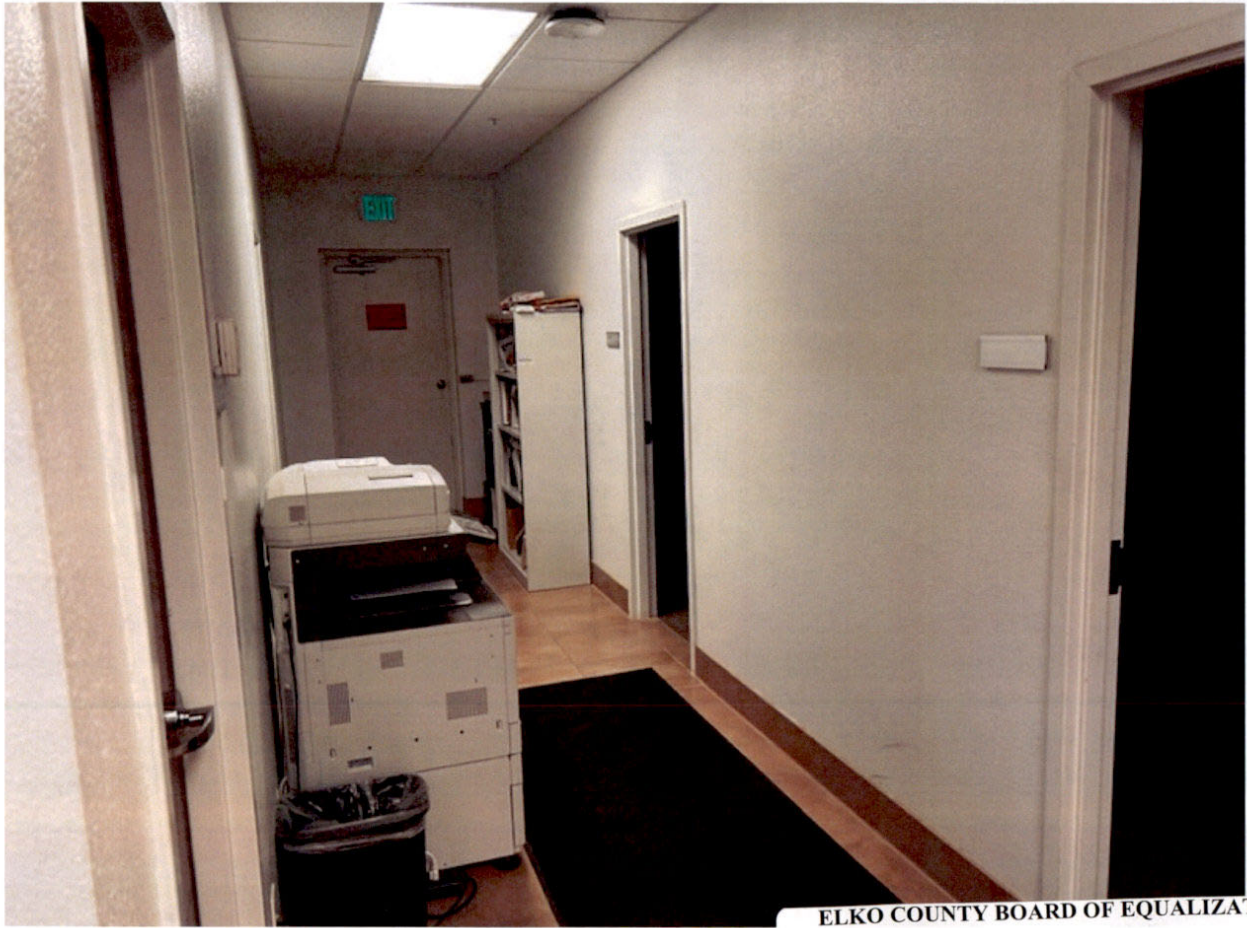


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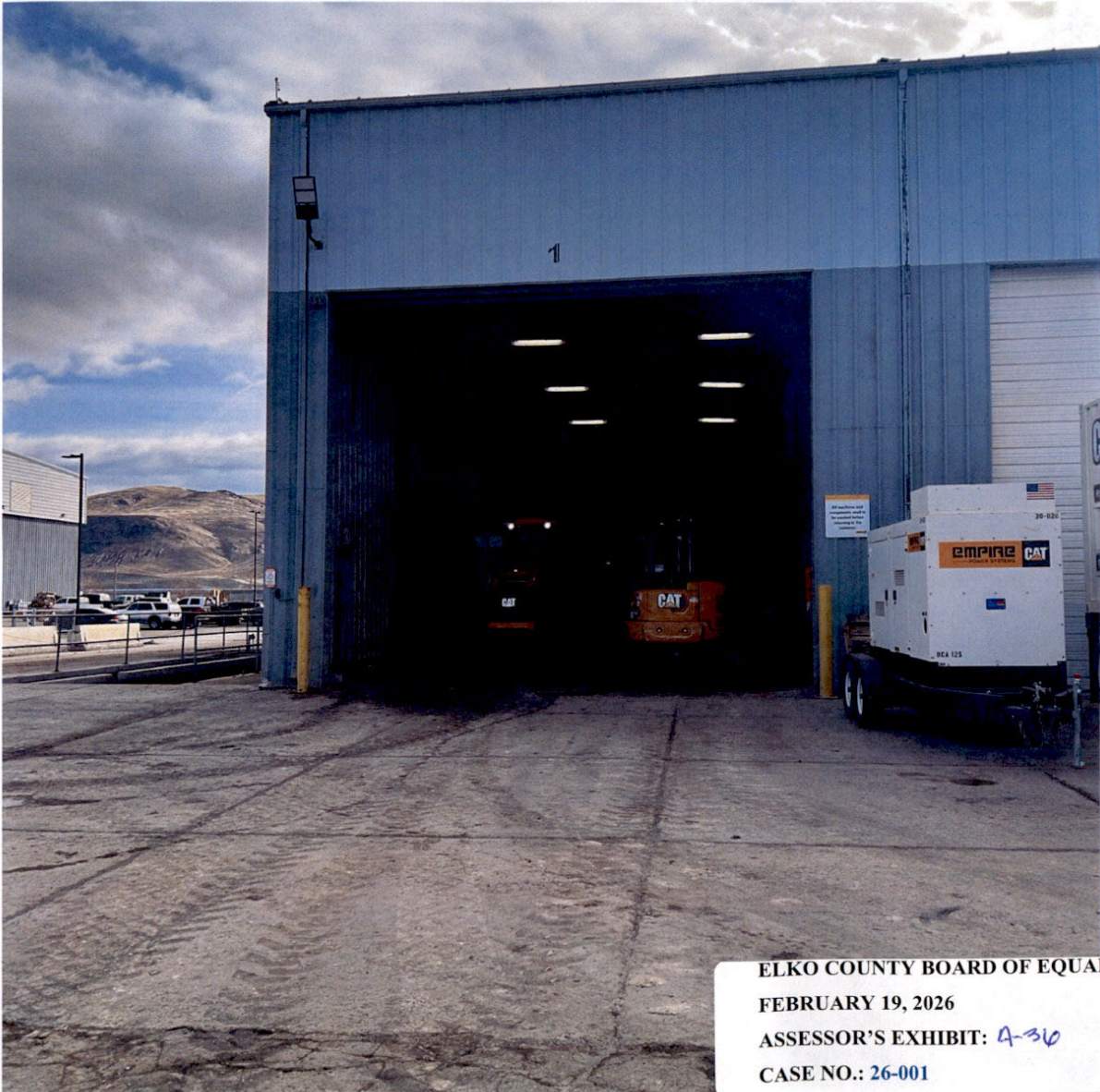


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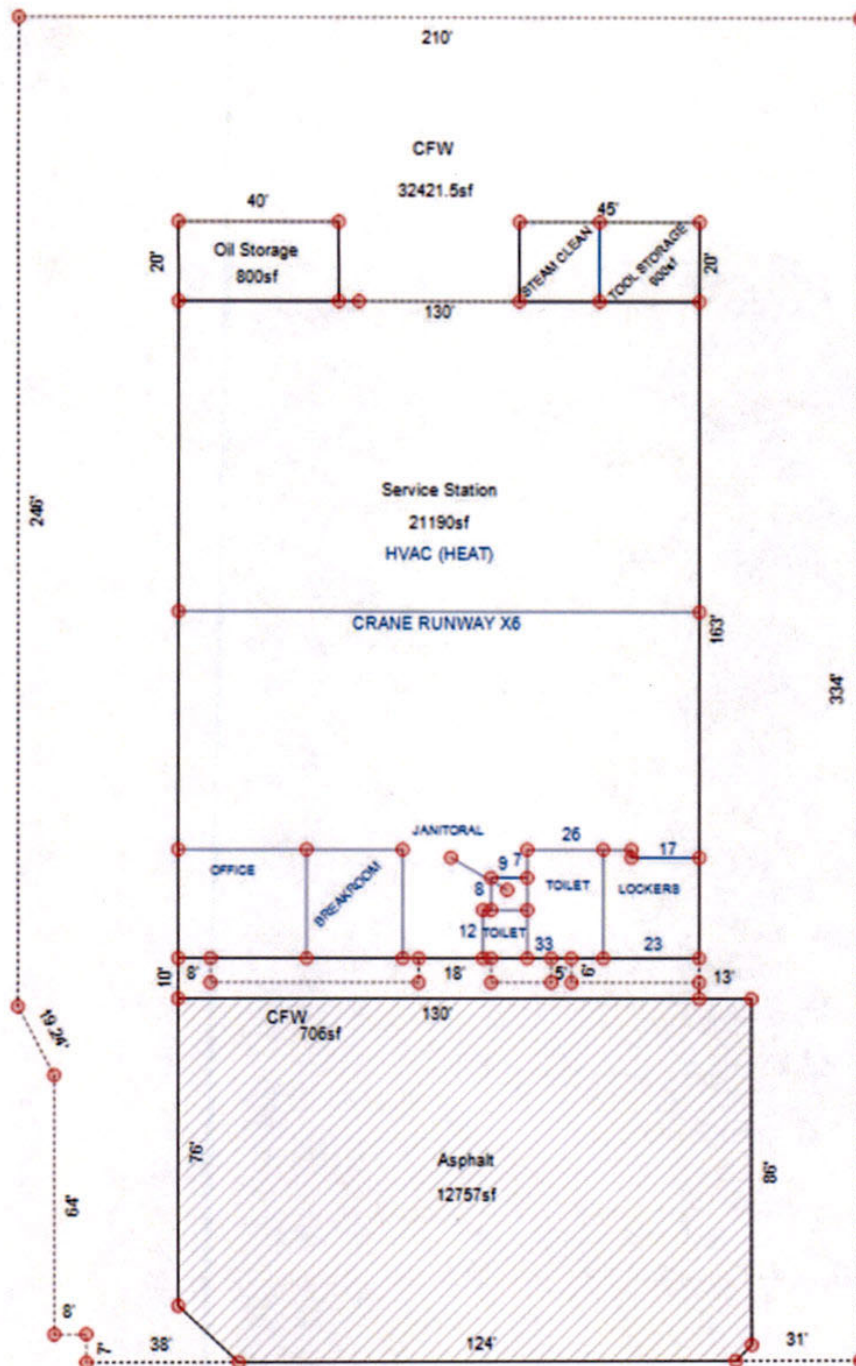
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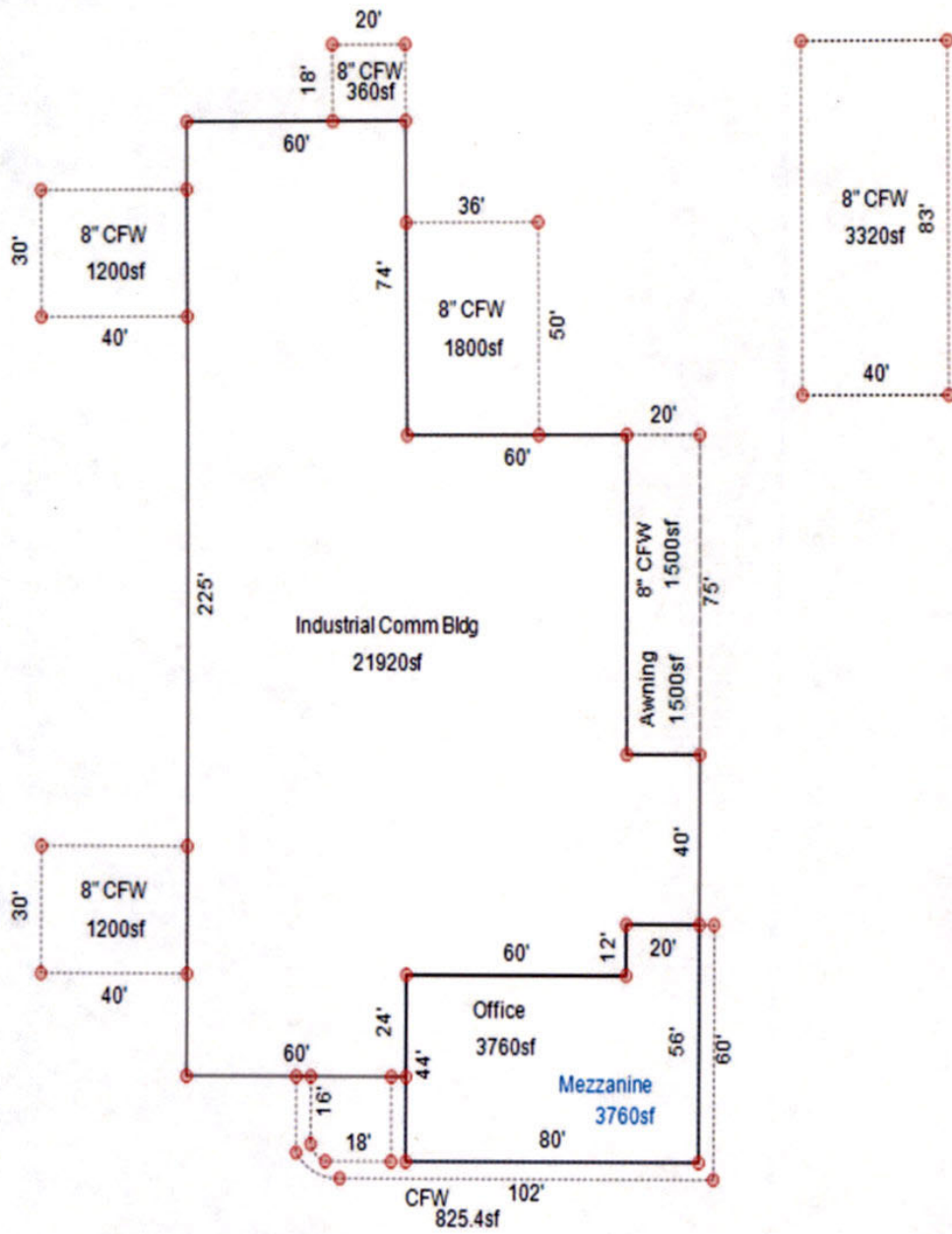
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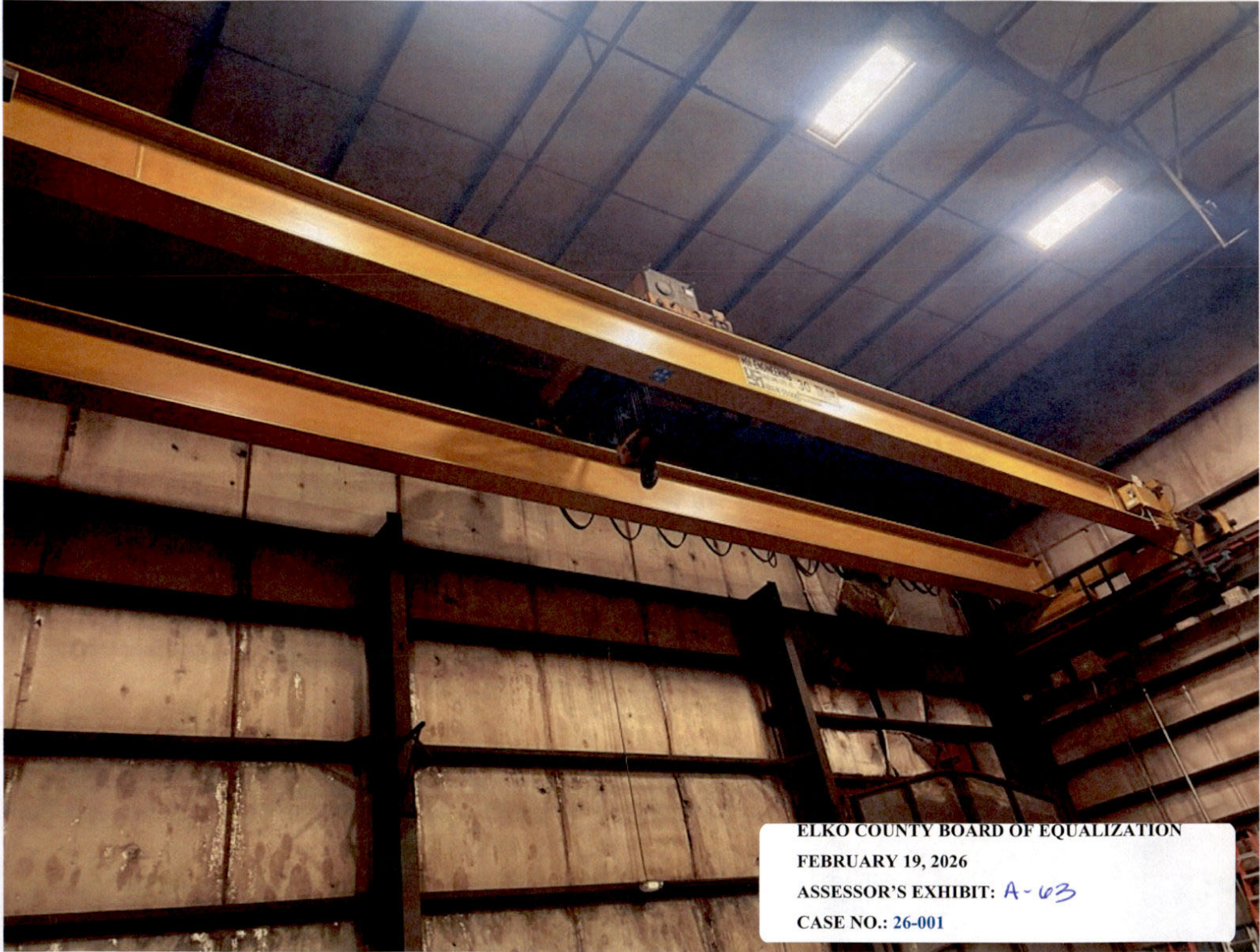
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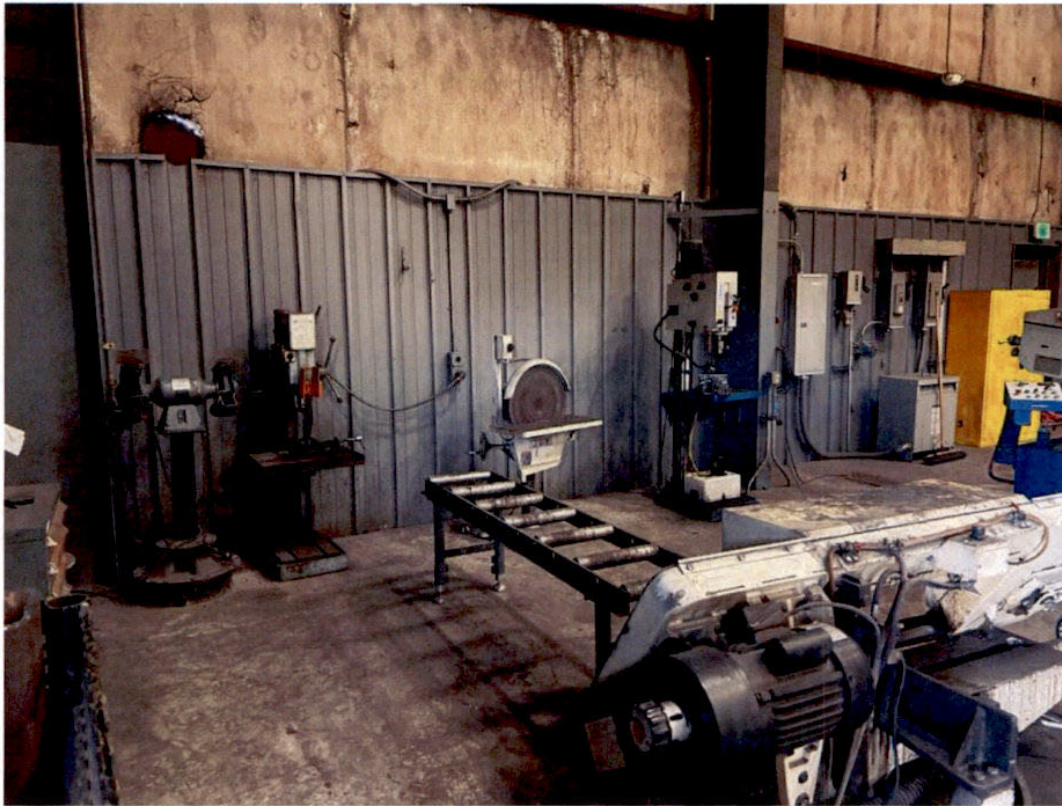
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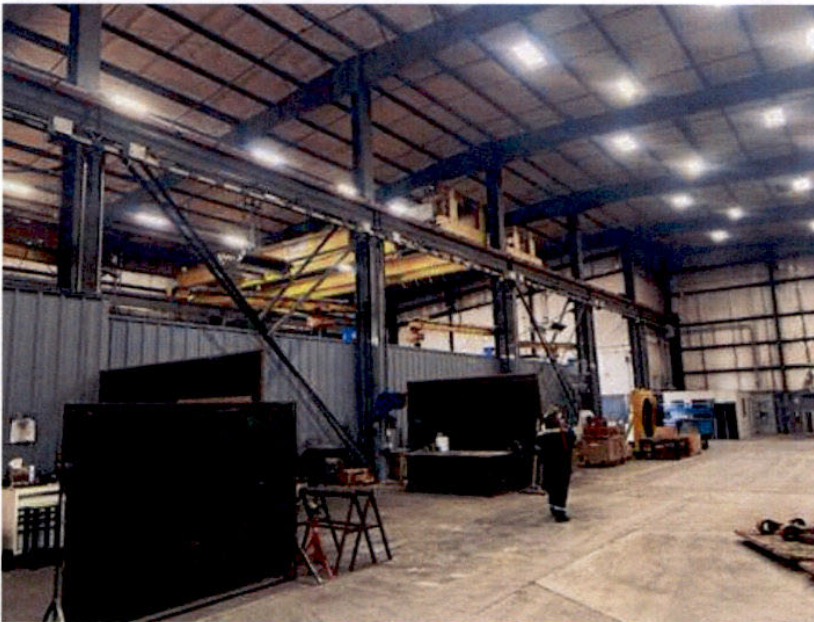


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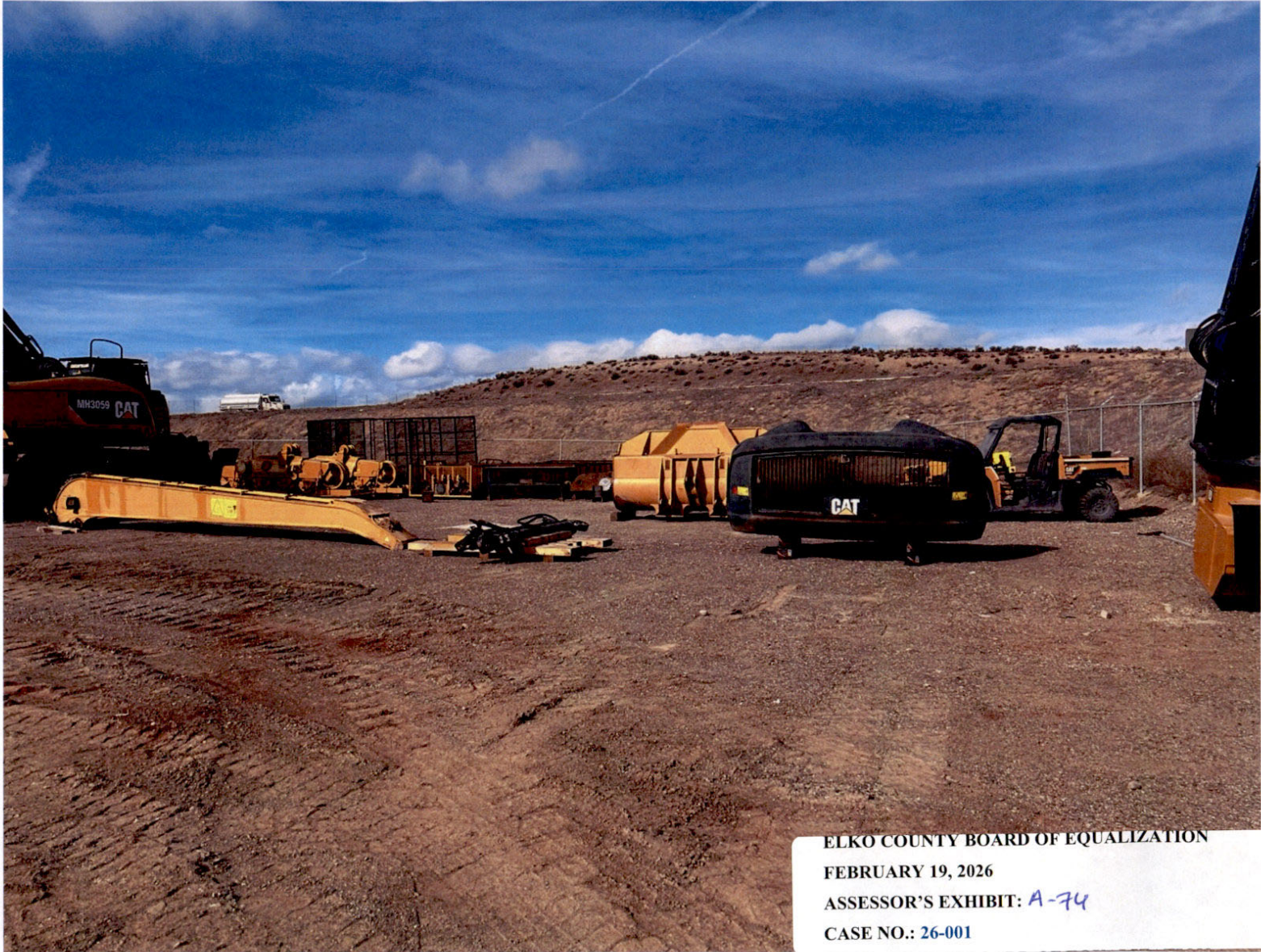
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001860033

001860084

5244 IDAHO ST

001860085

5247 IDAHO ST

001860038

5200 IDAHO ST

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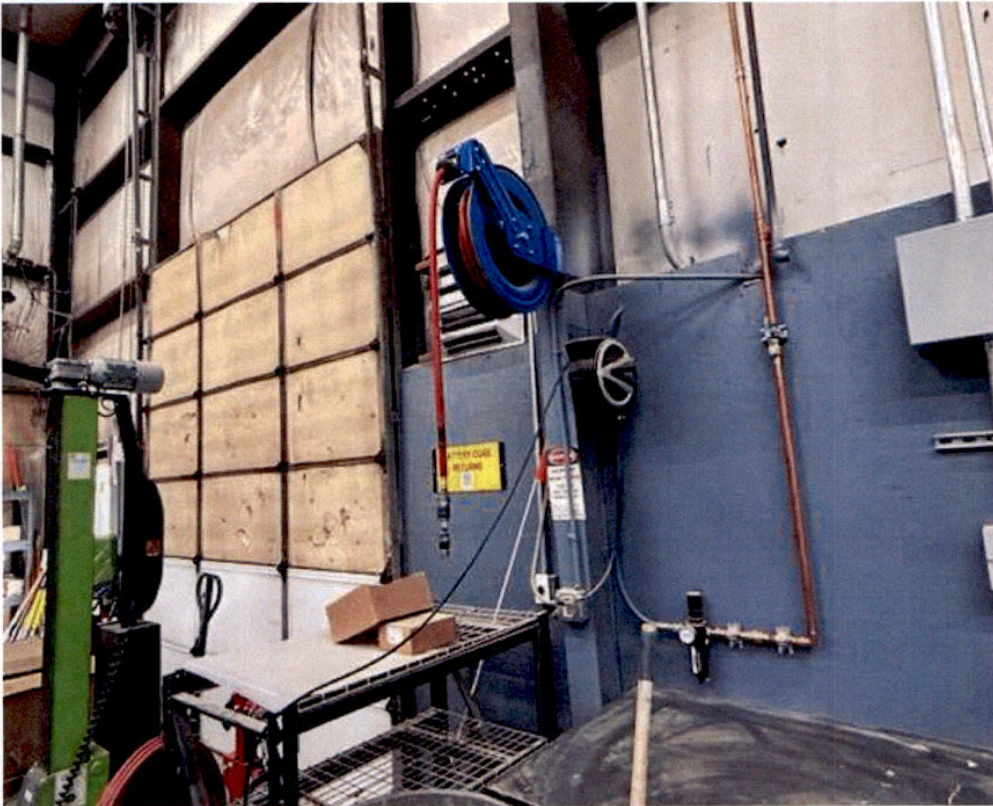




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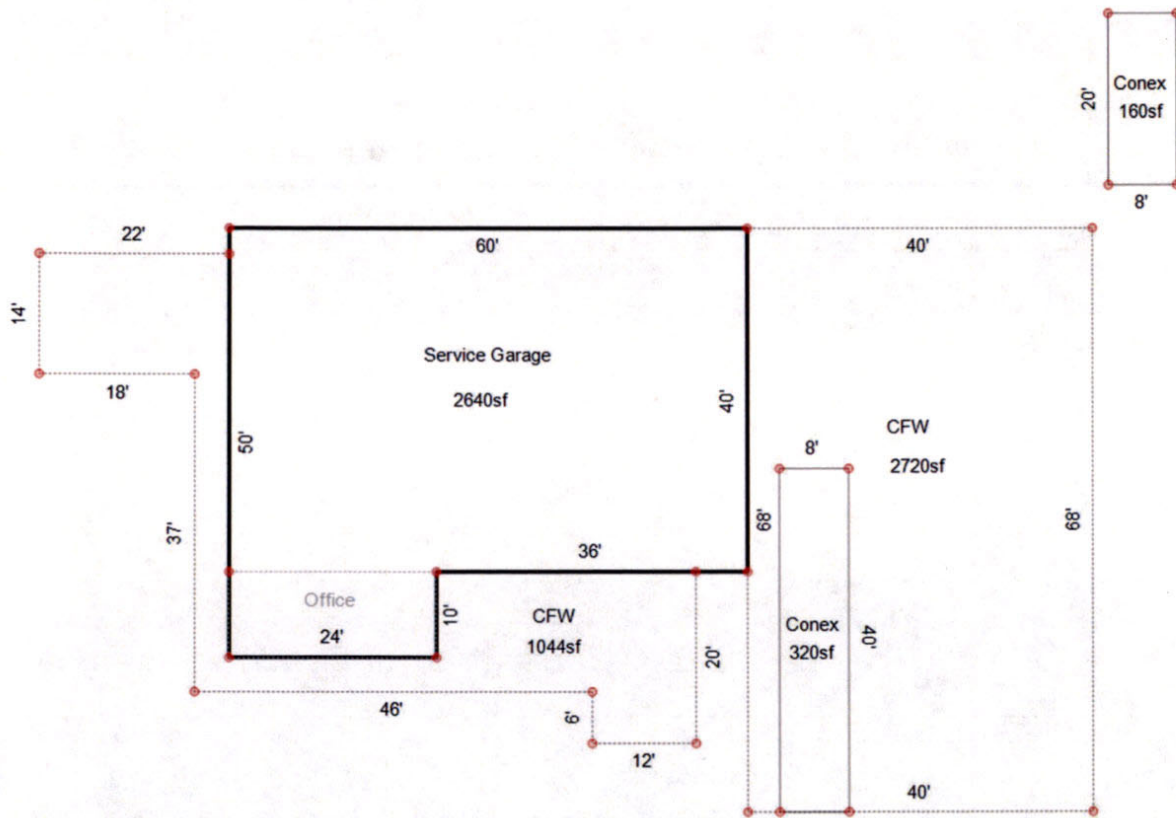


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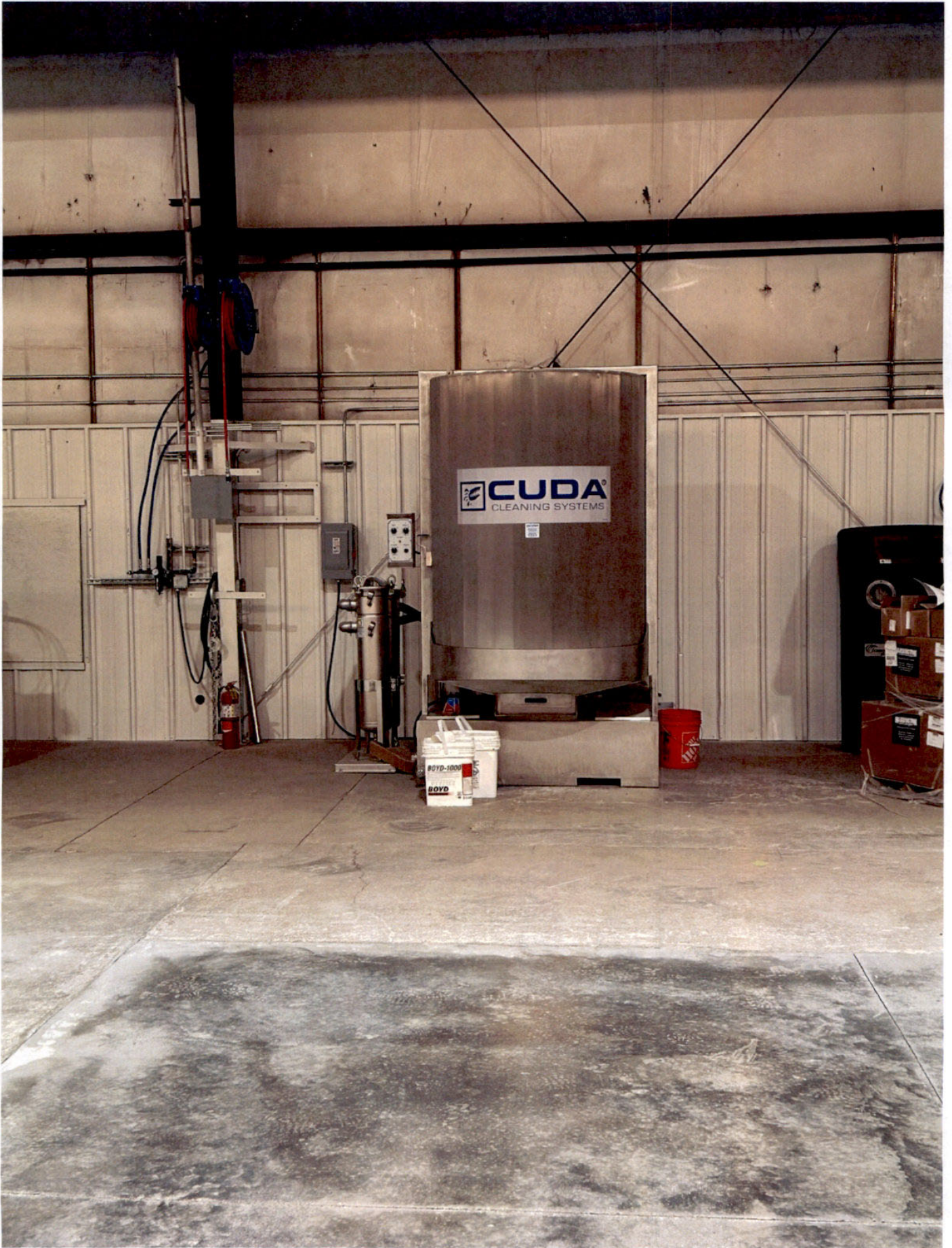


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**ASSESSOR'S EXHIBIT: A-93**

**CASE NO.: 26-001**



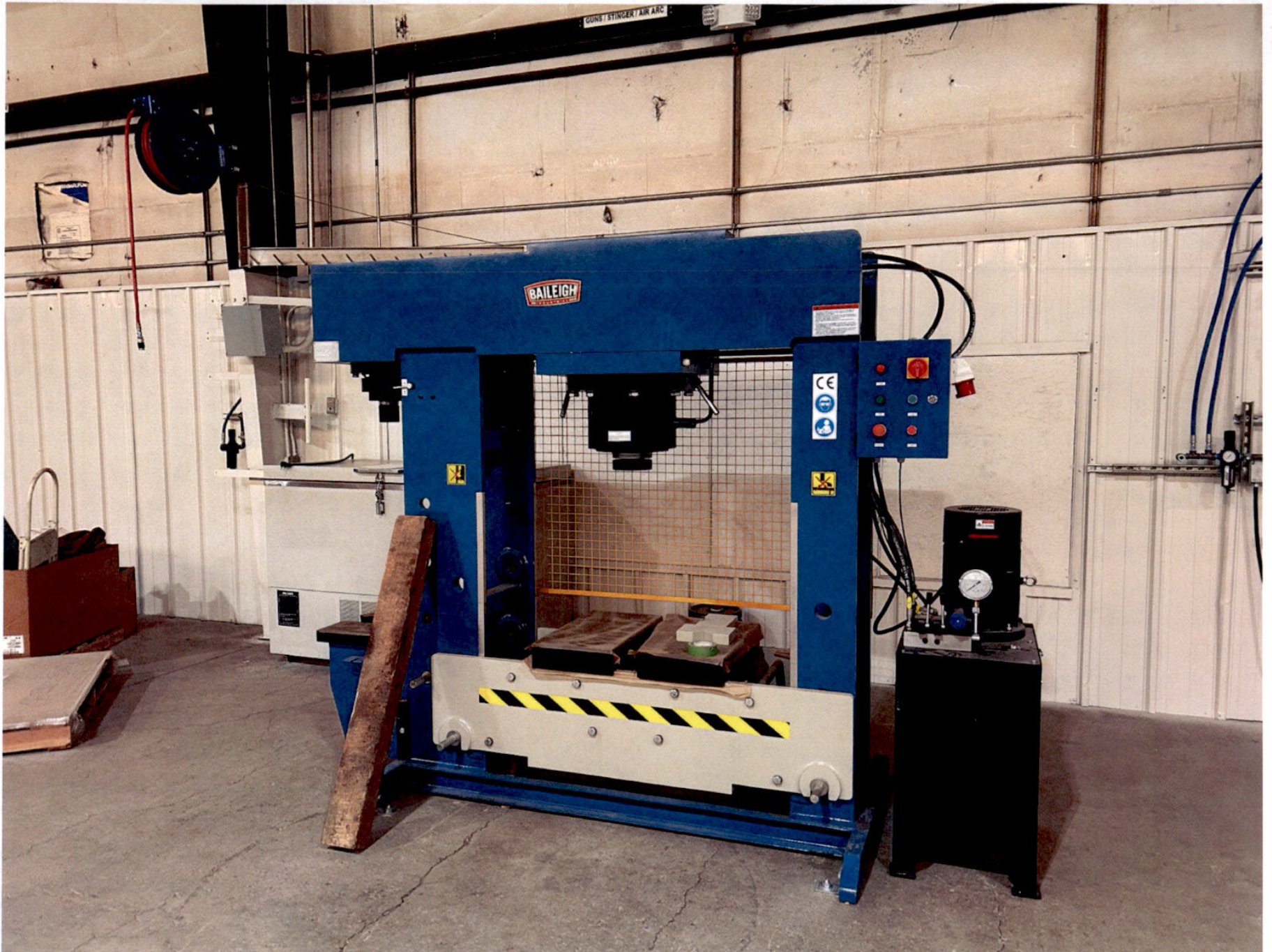
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**ELKO COUNTY BOARD OF EQUALIZATION**

**FEBRUARY 19, 2026**

**ASSESSOR'S EXHIBIT: A-94**

**CASE NO.: 26-001**



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**ELKO COUNTY BOARD OF EQUALIZATION**

**FEBRUARY 19, 2026**

**ASSESSOR'S EXHIBIT: A -95**

**CASE NO.: 26-001**



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**ELKO COUNTY BOARD OF EQUALIZATION**

**FEBRUARY 19, 2026**

**ASSESSOR'S EXHIBIT: A-96**

**CASE NO.: 26-001**



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**ELKO COUNTY BOARD OF EQUALIZATION**

**FEBRUARY 19, 2026**

**ASSESSOR'S EXHIBIT: A - 97**

**CASE NO.: 26-001**



**ELKO COUNTY BOARD OF EQUALIZATION**

**FEBRUARY 19, 2026**

**ASSESSOR'S EXHIBIT: A-9a**

**CASE NO.: 26-001**

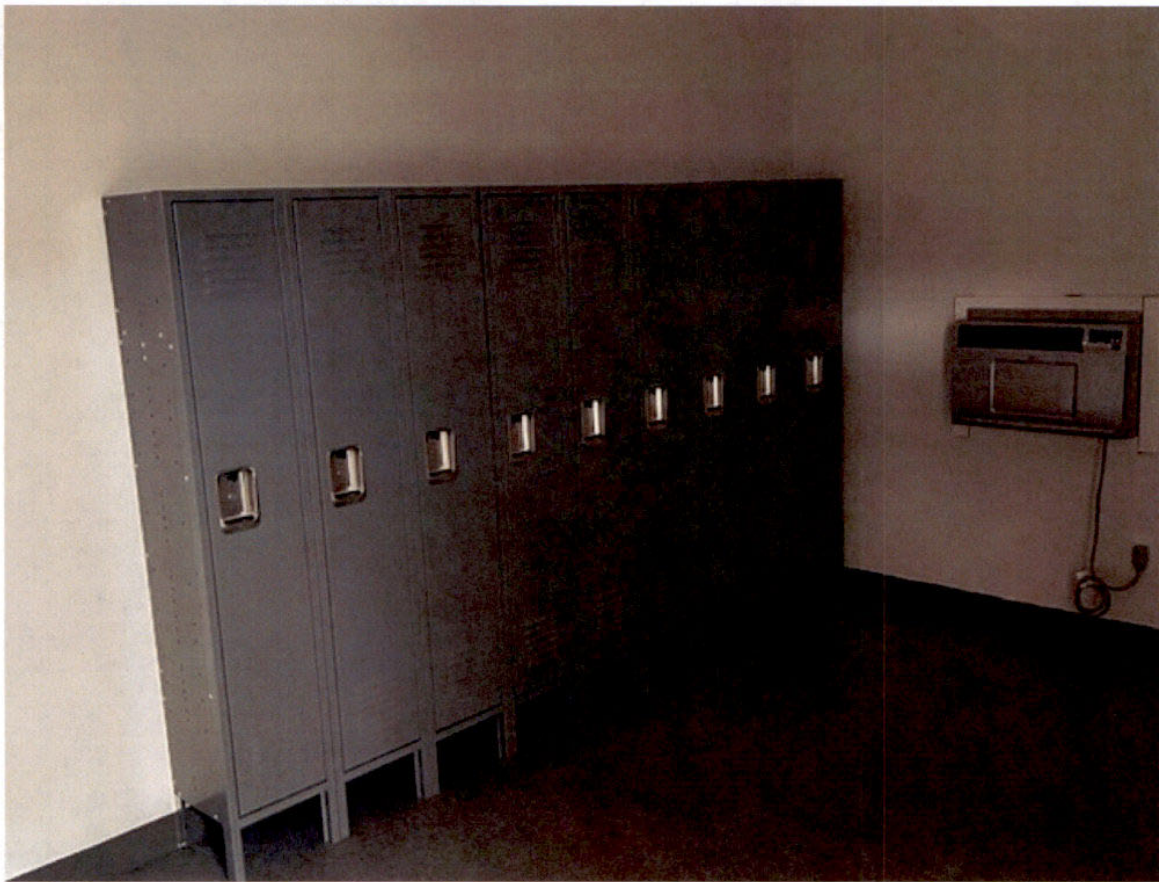


**ELKO COUNTY BOARD OF EQUALIZATION**

**FEBRUARY 19, 2026**

**ASSESSOR'S EXHIBIT: A-99**

**CASE NO.: 26-001**



ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: A-100

CASE NO.: 26-001



**ELKO COUNTY BOARD OF EQUALIZATION**

**FEBRUARY 19, 2026**

**ASSESSOR'S EXHIBIT: A-101**

**CASE NO.: 26-001**



ELKO COUNTY BOARD OF EQUALIZATION

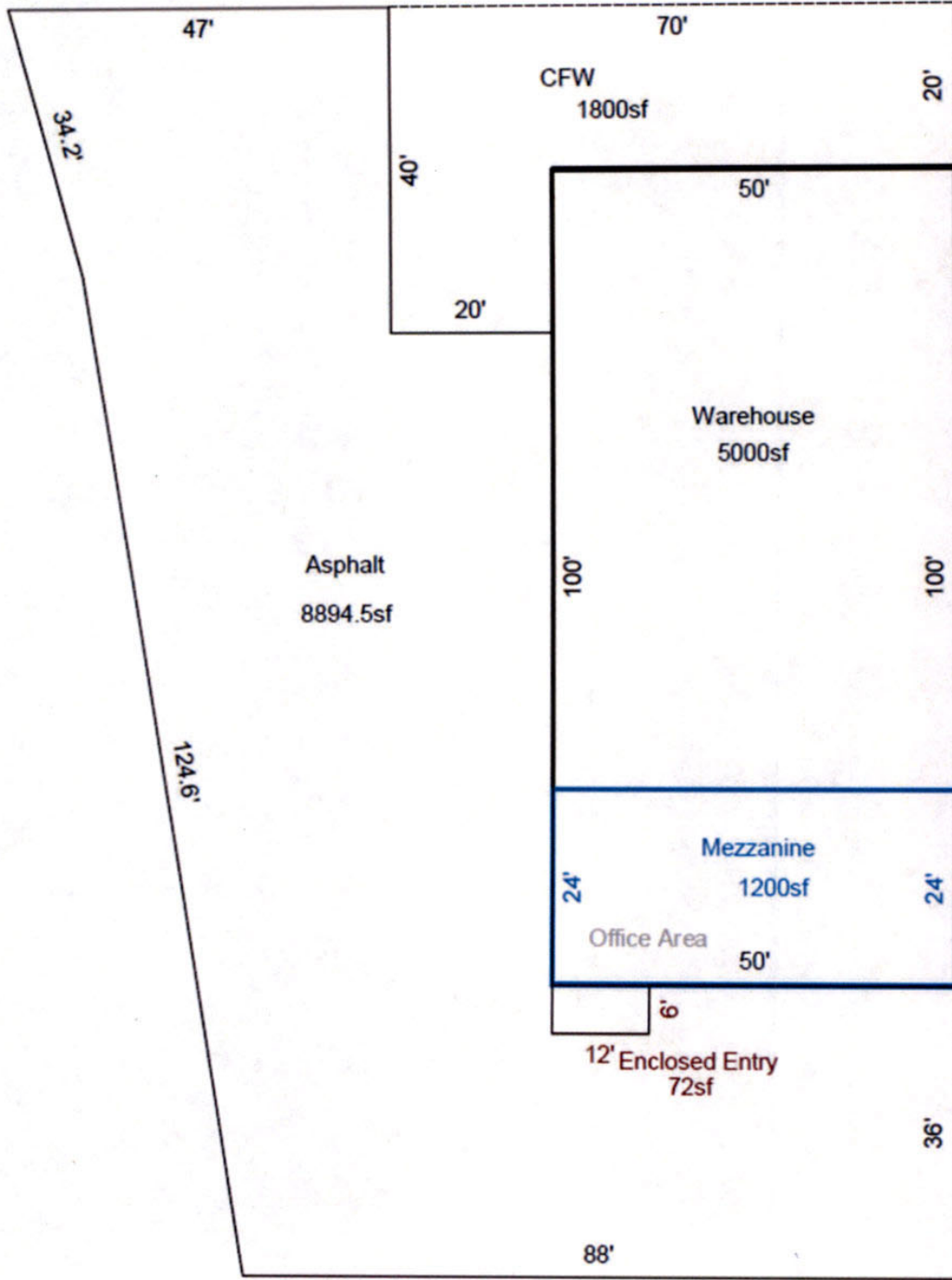
FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: A-102

CASE NO.: 26-001



ELKO COUNTY BOARD OF EQUALIZATION  
FEBRUARY 19, 2026  
ASSESSOR'S EXHIBIT: A-103  
CASE NO.: 26-001



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 FEBRUARY 19, 2026  
 ASSESSOR'S EXHIBIT: *A-104*  
 CASE NO.: 26-001



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ASSESSOR'S EXHIBIT: A-105  
CASE NO.: 26-001



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ASSESSOR'S EXHIBIT: A-106

CASE NO.: 26-001



ELKO COUNTY BOARD OF EQUALIZATION

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ASSESSOR'S EXHIBIT: A-107

CASE NO.: 26-001



**ELKO COUNTY BOARD OF EQUALIZATION**

**FEBRUARY 19, 2026**

**ASSESSOR'S EXHIBIT: A-108**

**CASE NO.: 26-001**



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ASSESSOR'S EXHIBIT: A-109

CASE NO.: 26-001



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ASSESSOR'S EXHIBIT: A-110  
CASE NO.: 26-001



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ASSESSOR'S EXHIBIT: A-111

CASE NO.: 26-001



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ASSESSOR'S EXHIBIT: A-112

CASE NO.: 26-001



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ASSESSOR'S EXHIBIT: A-113  
CASE NO.: 26-001



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ASSESSOR'S EXHIBIT: A-114  
CASE NO.: 26-001



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ASSESSOR'S EXHIBIT: A-115

CASE NO.: 26-001



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ASSESSOR'S EXHIBIT: A-116  
CASE NO.: 26-001



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ASSESSOR'S EXHIBIT: A-117  
CASE NO.: 26-001



ELKO COUNTY BOARD OF EQUALIZATION  
FEBRUARY 19, 2026  
ASSESSOR'S EXHIBIT: A-118  
CASE NO.: 26-001



ELKO COUNTY BOARD OF EQUALIZATION

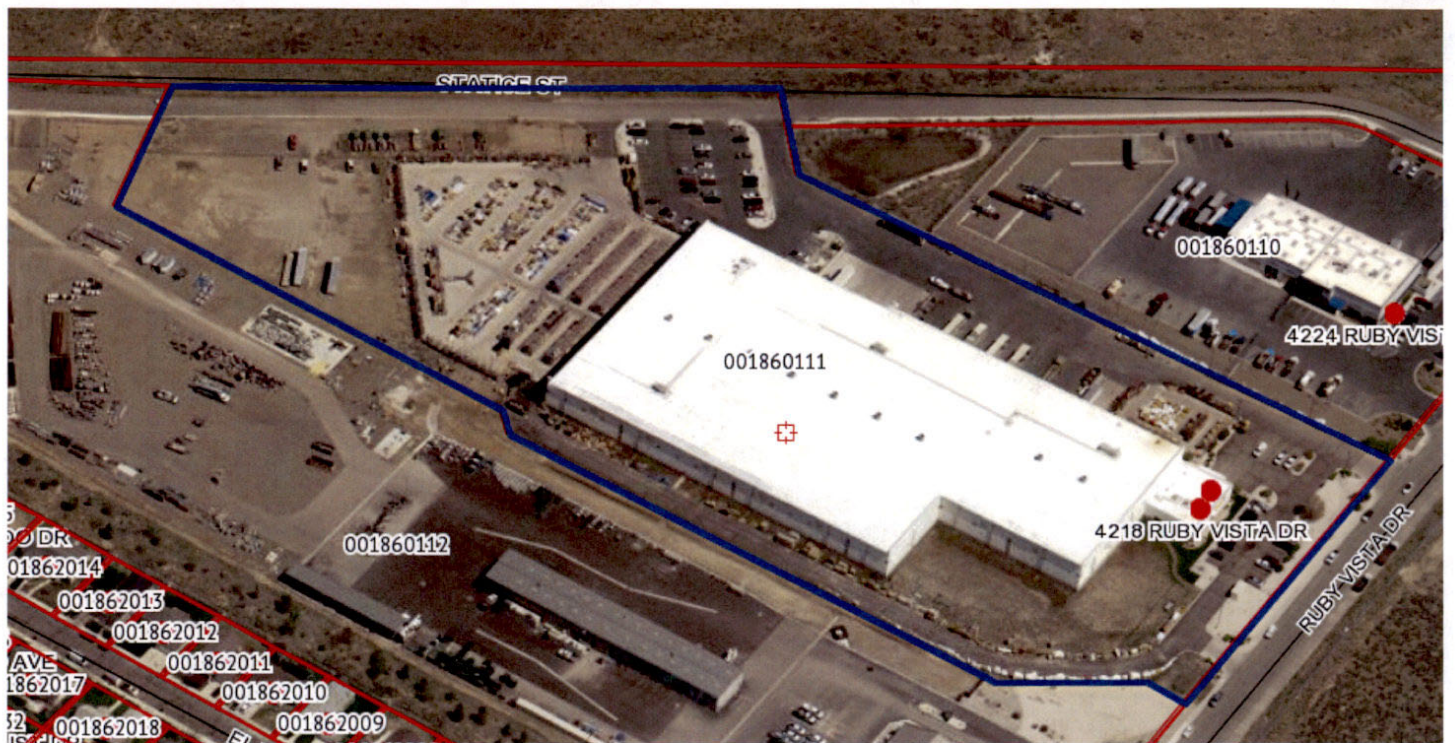
FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: A-119

CASE NO.: 26-001

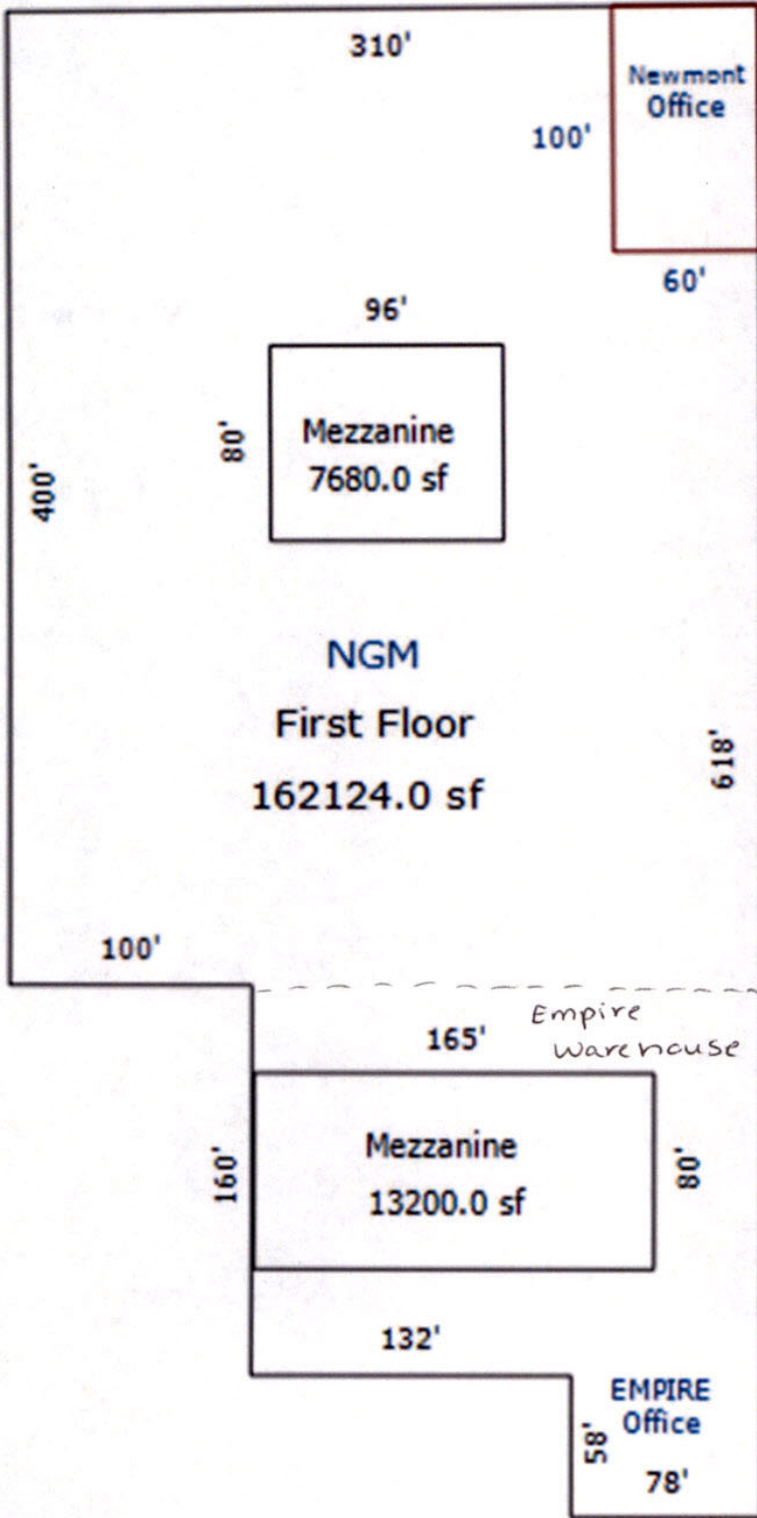


ELKO COUNTY BOARD OF EQUALIZATION  
FEBRUARY 19, 2026  
ASSESSOR'S EXHIBIT: A-120  
CASE NO.: 26-001



ELKO COUNTY BOARD OF EQUALIZATION  
FEBRUARY 19, 2026  
ASSESSOR'S EXHIBIT: A-121  
CASE NO.: 26-001

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ELKO COUNTY BOARD OF EQUALIZATION  
 FEBRUARY 19, 2026  
 ASSESSOR'S EXHIBIT: A-122  
 CASE NO.: 26-001



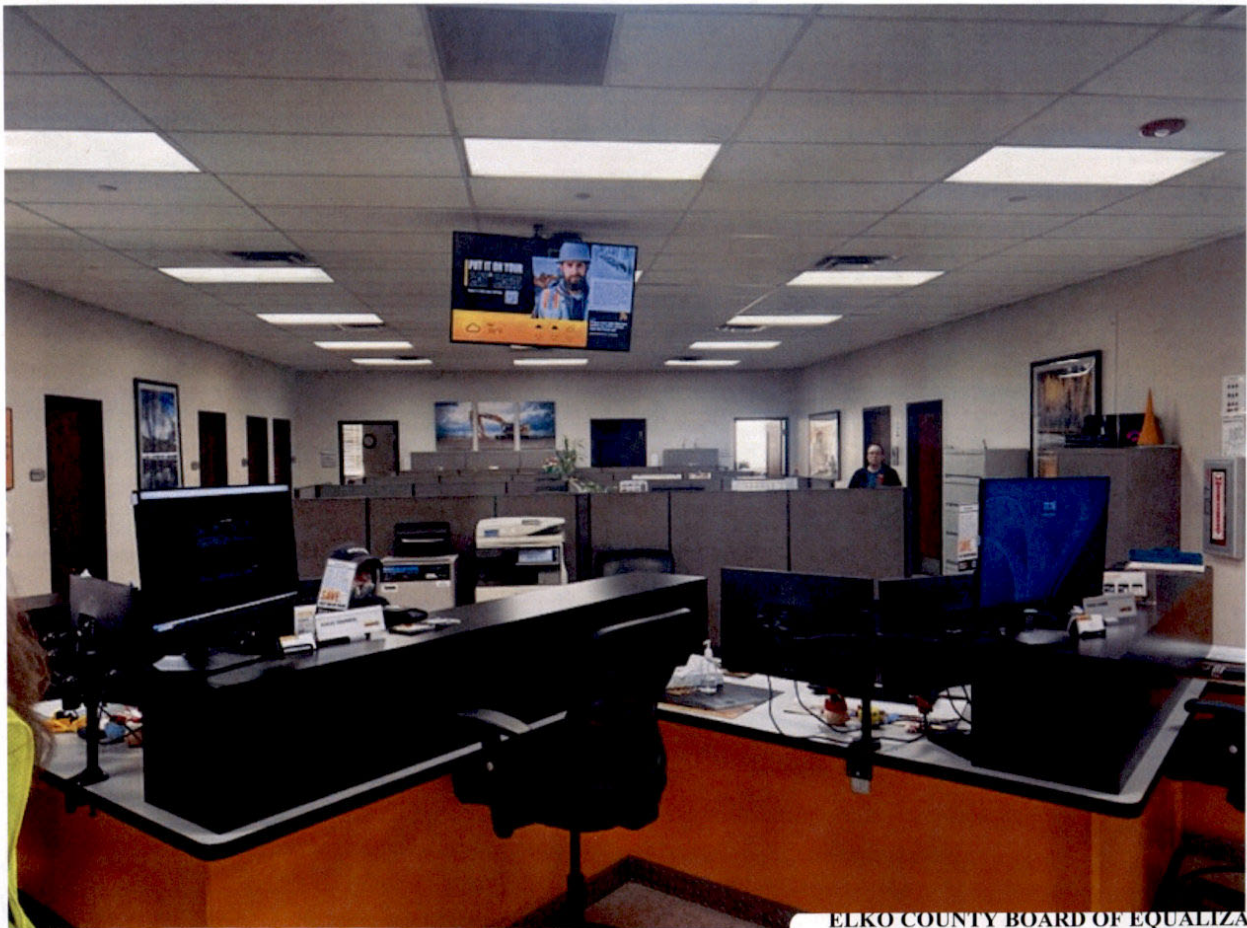
ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: A-123

CASE NO.: 26-001

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ELKO COUNTY BOARD OF EQUALIZATION  
FEBRUARY 19, 2026  
ASSESSOR'S EXHIBIT: A-124  
CASE NO.: 26-001



ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: A-125

CASE NO.: 26-001

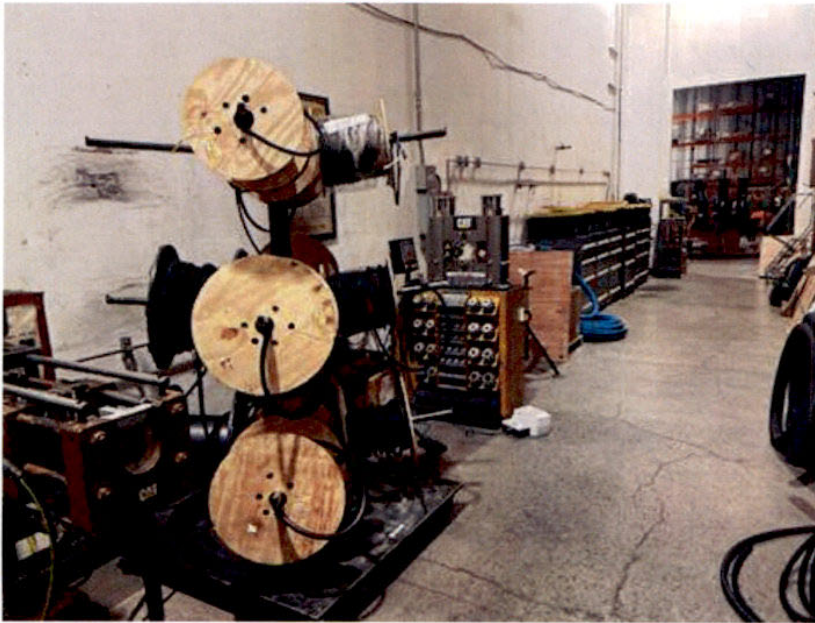


ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: A-124

CASE NO.: 26-001

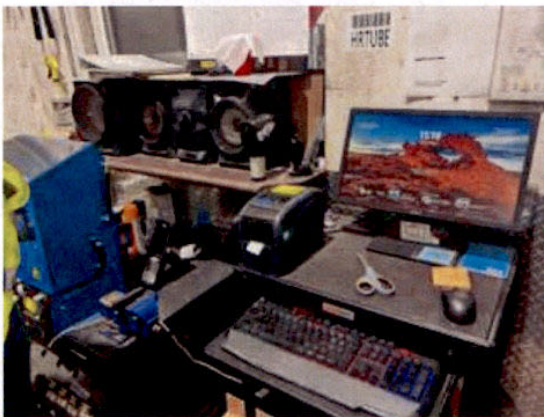


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ASSESSOR'S EXHIBIT: A-127

CASE NO.: 26-001



ELKO COUNTY BOARD OF EQUALIZATION  
FEBRUARY 19, 2026  
ASSESSOR'S EXHIBIT: A-128  
CASE NO.: 26-001



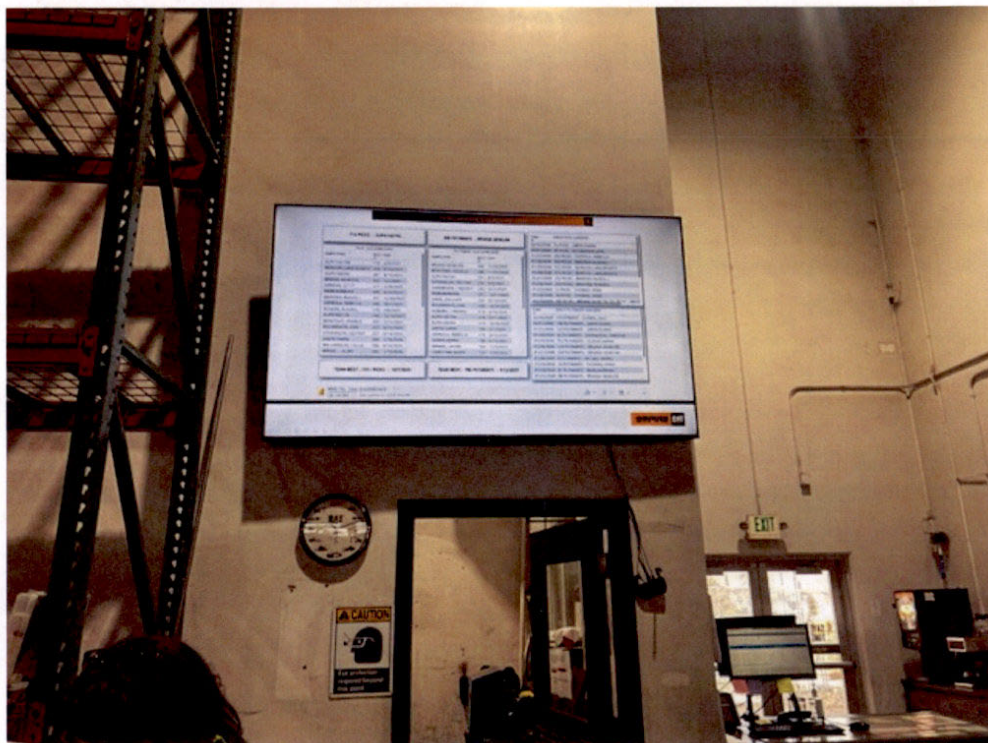
ELKO COUNTY BOARD OF EQUALIZATION  
FEBRUARY 19, 2026  
ASSESSOR'S EXHIBIT: A-129  
CASE NO.: 26-001



ELKO COUNTY BOARD OF EQUALIZATION  
FEBRUARY 19, 2026  
ASSESSOR'S EXHIBIT: A-130  
CASE NO.: 26-001



ELKO COUNTY BOARD OF EQUALIZATION  
FEBRUARY 19, 2026  
ASSESSOR'S EXHIBIT: A-131  
CASE NO.: 26-001

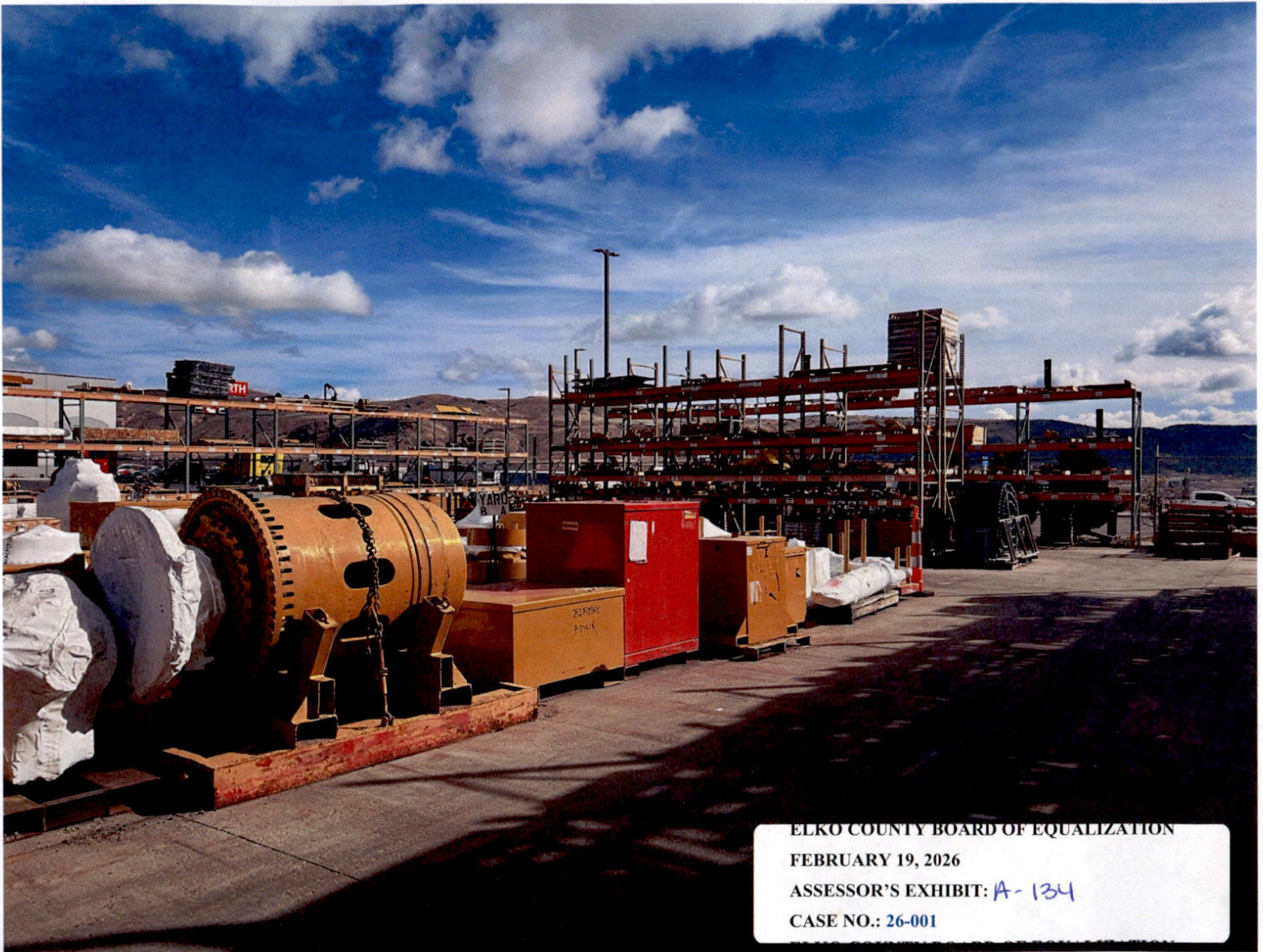


ELKO COUNTY BOARD OF EQUALIZATION  
FEBRUARY 19, 2026  
ASSESSOR'S EXHIBIT: *A-132*  
CASE NO.: 26-001

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ELKO COUNTY BOARD OF EQUALIZATION  
FEBRUARY 19, 2026  
ASSESSOR'S EXHIBIT: A-133  
CASE NO.: 26-001

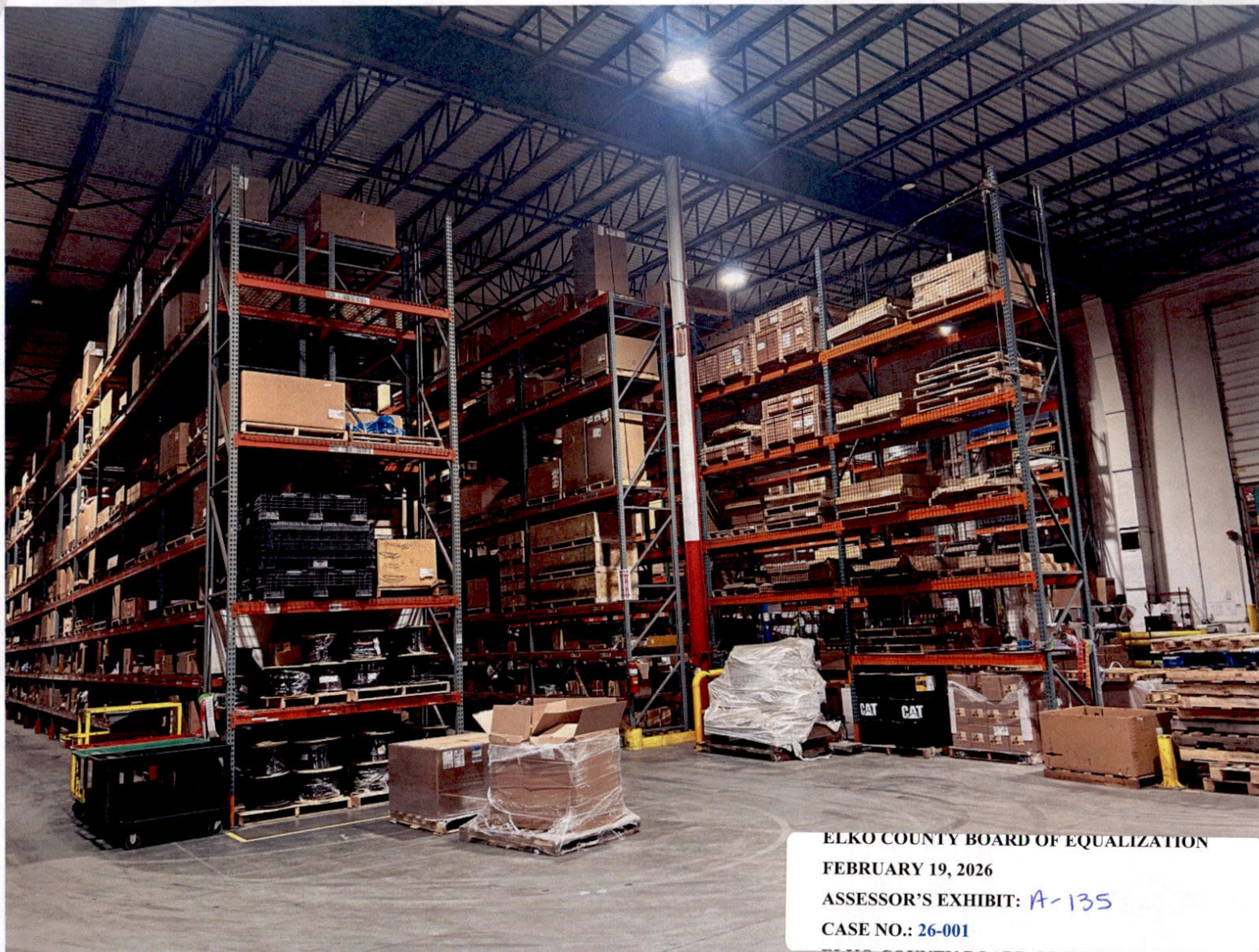


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ASSESSOR'S EXHIBIT: A-134

CASE NO.: 26-001



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ASSESSOR'S EXHIBIT: A-135  
CASE NO.: 26-001



## ELKO HAS A NEW LOOK!

Empire Southwest has acquired Cashman Equipment and is now your local Cat dealer for the Arizona, Nevada, and parts of Eastern California. [Learn More](#)

Discover our Elko, Nevada location. Elko is an ideal place for us to serve clients in various industries as an authorized Cat dealer. We support clients in construction, mining, agriculture, forestry, and quarry/aggregate. Visit us and learn more about what Empire's Elko facility can offer your business. Feel free to also leave us a review on Google Reviews - we're always looking to excel!

### SERVICES & EQUIPMENT

#### Service & Support

- ✓ [Sales](#)
- ✓ [Rental](#)
- ✓ [Service](#)
- ✓ [Hoses](#)
- ✓ [Training](#)

#### Equipment Type

- ✓ Construction & Mining
- ✓ Power Systems
- ✓ Pumps

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ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026


ASSESSOR'S EXHIBIT: *B-1*


CASE NO.: 26-001

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# ELKO

 (775) 738-9871

 Open Until 5:00 pm

5010 Idaho Street  
Elko, NV 89801



© Mapbox © OpenStreetMap

**GET DIRECTIONS**

## Contact Information

Main: (775) 738-9871

## Hours

- Monday: 7:00 am-5:00 pm
- Tuesday: 7:00 am-5:00 pm
- Wednesday: 7:00 am-5:00 pm
- Thursday: 7:00 am-5:00 pm
- Friday: 7:00 am-5:00 pm
- Saturday: Closed
- Sunday: Closed



**ELKO COUNTY BOARD OF EQUALIZATION**

**FEBRUARY 19, 2026**

**ASSESSOR'S EXHIBIT:**

**CASE NO.: 26-001**

# Top Quality Equipment and Solutions

Our team works to satisfy and support our clients. The Empire Elko location is full-service - offering sales, service, and rental equipment for industries such as agriculture, forestry, construction, landscaping, governmental, and mining. We are the local shop that is eager to know your business needs — whether you need to rent equipment for a one-time special project or purchase a new machine to heighten your fleet. We are here to provide you with a superior level of support solutions so you can remain on course with your jobs.

## SALES

### New Equipment

When you need new construction equipment to boost your fleet, Empire offers simple financing solutions to build your business as a competitive force. We carry a comprehensive inventory of new Cat construction equipment.

### Used Equipment

We provide the best used and high-quality machines with our enormous selection. Our inventory includes machines like:

- Backhoe Loaders
- Excavators
- Generators
- Material Handling Trucks
- Much More

If you're looking for ways for a cost-effective option, consider purchasing a used machine from our Elko location. Our pre-owned inventory includes Cat equipment to meet every need and price range.

All used equipment undergoes a rigorous inspection process before we put it on the market. We ensure our machines surpass performance expectations because we inspect each to make sure they're in prime operating conditions. You can feel confident and depend on any machines from our Cat Certified lineup and products from leading allied manufacturers.

### Attachments

We also sell work tools that improve the productivity and utility of your machines. Attachments serve as an ideal investment because they can turn your one-dimensional machines into multi-purpose assets. You can choose from our inventory of diverse attachments like augers, sheers, and grapplers.

**ELKO COUNTY BOARD OF EQUALIZATION**

**FEBRUARY 19, 2026**

**ASSESSOR'S EXHIBIT: B-2**

**CASE NO.: 26-001**

## RENTAL

Instead of buying new or used equipment, renting may be the best solution for your company. You can choose from durable and high-quality Cat or allied machines and can rely on our incredible customer service to help you find the right piece of machinery. Backed by decades of experience, our rentals range from air compressors, aerial lifts, and compact track loaders to forklifts, wheel loaders, and attachments.

Our professionals will give you new or low-hour equipment and tool rentals along with flexible and cost-effective rental agreements. We keep each machine well-maintained for peak operating conditions that meet your time frame and budget. Visit the [catrentalstore.com](http://catrentalstore.com) for more information.

## SERVICE

Our dedicated team works to provide maintenance, repair, and servicing for all truck types, machines, and engines by offering services such as:

- Engine repairs
- Hydraulics
- Powertrain components
- Transmission

The Elko service shop has cutting-edge diagnostic tools to troubleshoot any repair. We deliver anything from condition monitoring, lube services, and machine inspections to mobile lube trucks, operator training, planned maintenance, and product rebUILds.

## POWER SOLUTIONS

Do you use generators as a backup power source at your facility? Do you rely on them to provide electricity at your remote jobsites in and around the Elko area? An unexpected generator failure can have devastating consequences for your business. You can trust us to deliver expert generator service to keep your machines operating at peak condition.

We can also perform generator repair work to minimize unproductive downtime after a breakdown. Our generator service offerings include:

- **Preventive maintenance:** Timely maintenance is the best way to keep your generators operating efficiently — and to avoid expensive repairs. Our power generation pros will monitor the performance of your equipment and make any necessary adjustments.
- **Genset repairs:** Our certified technicians can handle all types of generator repair jobs, including emergency work to get you up and running again as quickly as possible. No job is too big for our team!
- **Generator replacements:** When the time finally comes to replace an aging generator, we can

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ASSESSOR'S EXHIBIT:

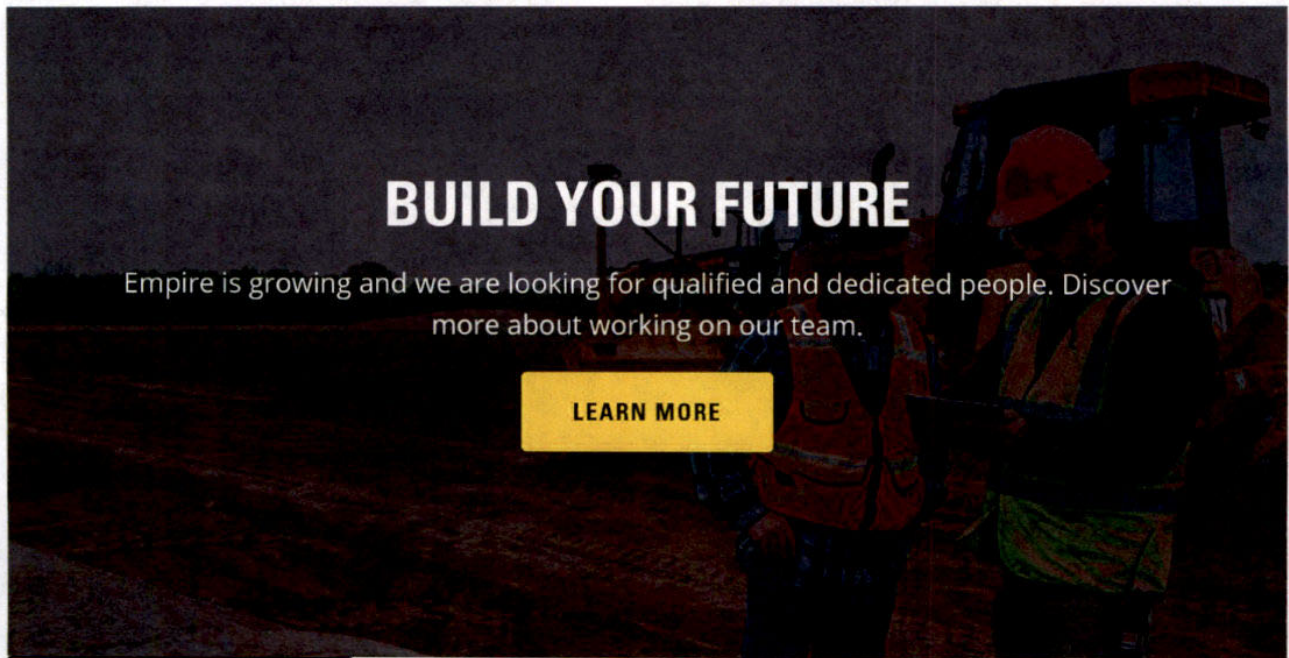
FEBRUARY 19, 2026

ELKO COUNTY BOARD OF EQUALIZATION

help you choose the right equipment for your needs and budget, as well as execute a fast, flawless installation.

- **System support:** Generators often serve as one part of a power generation system. We can ensure the proper integration of your generator, switchgear, automatic transfer switches, and related components so your system runs at full capacity.

Although we're known as a Cat equipment dealer, we can perform generator service and repair work for products from other leading manufacturers.



**BUILD YOUR FUTURE**

Empire is growing and we are looking for qualified and dedicated people. Discover more about working on our team.

[LEARN MORE](#)

[VIEW ALL LOCATIONS](#)

ELKO COUNTY BOARD OF EQUALIZATION


FEBRUARY 19, 2026


ASSESSOR'S EXHIBIT: B-3

CASE NO.: 26-001



# ELKO PARTS

 (775) 778-6522

 Open Until 5:00 pm

4218 Ruby Vista Drive  
Elko, NV 89801



© Mapbox © OpenStreetMap

**GET DIRECTIONS**

## Contact Information

Main: (775) 778-6522

## Hours

- Monday: 6:00 am-5:00 pm
- Tuesday: 6:00 am-5:00 pm
- Wednesday: 6:00 am-5:00 pm
- Thursday: 6:00 am-5:00 pm
- Friday: 6:00 am-5:00 pm
- Saturday: 6:00 am-5:00 pm

**ELKO COUNTY BOARD OF EQUALIZATION**

**FEBRUARY 19, 2026**

**ASSESSOR'S EXHIBIT: B-4**

**CASE NO.: 26-001**

Sunday: 6:00 am-5:00 pm



## ELKO HAS A NEW LOOK!

*Empire Southwest has acquired Cashman Equipment and is now your local Cat dealer for the Arizona, Nevada, and parts of Eastern California. [Learn More](#)*

The Empire Elko Parts location is open seven days a week to serve you and your business. You can count on us to have the part you need regardless of year, type, or model. Our extensive parts facility features a 34,000 square-foot warehouse which includes, exchange, remanufactured, machine, and truck engine parts. You can also find machine and maintenance supplies, hose, and couplings. After you pick up your part, leave us a Google Reviews so we can keep improving.

### SERVICES & EQUIPMENT

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: B-5

CASE NO.: 26-001

## Service & Support

✓ [Parts](#)

# We're Your Local Parts Experts

Elko Parts has more than 7,800 engine and equipment parts in stock near you, ranging from undercarriage components, batteries, and brake wear indicators to exchange components, filters, hardware, and rubber tracks. Offering new, used, and remanufactured parts, we give you the freedom to choose the best option for your company. As your local parts shop, we take our time to know your business and your machines. We collaborate with clients long-term and provide a superior level of support. Learn more about the [new](#), [used](#) and [remanufactured](#) parts we offer and all the simple ways you can order your next part.

### NEW PARTS

[New](#) Cat parts will provide the durability and reliability you need to keep your machine on the job for years to come — providing an excellent long-term return on your investment. We guarantee inventory availability on new Cat parts within 24 hours. Our inventory includes access to more than 1.4 million top-quality products.

### USED PARTS

We also carry a large selection of high-quality [used](#) parts that provide the ideal solutions for companies looking to decrease costs without cutting corners. If we don't have the used Cat part you need in stock, there's a good chance one of our parts locations in Nevada, Arizona, or California will. We'll track it down and have it for you in no time!

### REMAN AND EXCHANGE PARTS

#### Reman Parts

As part of the [remanufacturing](#) program, end of life and exchanged parts are rebuilt by certified technicians to keep your machines running longer. Remanufacturing serves as an important strategy that embraces the opportunities for renewed growth and change in industry practices. Cat Reman Services is dedicated to helping you implement remanufacturing as an integral part of your business strategy.

#### Exchange Parts

[Exchange](#) products are available off-the-shelf and ready for immediate installation. It can be an economic alternative to purchasing Cat Reman parts and great for rebuilding your components by offering same-as-

ELKO COUNTY  
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ASSESSOR'S EXHIBIT: B-4  
CASE NO.: 26-001