

new performance and reliability at a lower cost. Our expert technicians thoroughly rebuild products to their original condition and undergo rigorous testing to ensure they perform to your expectations.

CLASSIC PARTS

Because of the built-in Cat quality and longevity, there are many older Cat machines that are still on the job. Cat Classic parts are specifically designed for seasoned Cat equipment.

PARTS ORDERING OPTIONS

Our trained technicians know our inventory inside and out to help you find what you need. With our expert assistance in finding used, new, or reman parts, you can expect a quick and efficient process. You can order parts by visiting us, calling our front desk, ordering online, or by downloading the Cat Central App.

Parts.Cat.Com is your leading search platform where you can find new parts, manage your orders and keep up with newer inventory. We have you covered whether you need a belt, filter, fluid, undercarriage component, brake wear indicator, or battery. We also provide service and technical guides.

For a more in-depth look at our equipment, our inventory includes items such as:

- Ground-Engaging Tools
- Electronics
- Tires
- Sensors
- Retrofits
- Engine Parts
- Lights and Accessories
- Attachments
- Cat Classic Parts
- Much More

BUILD YOUR FUTURE

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

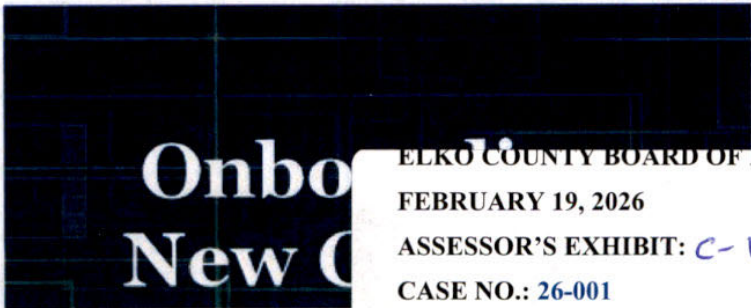
ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: B-7

CASE NO.: 26-001

Unique Site ID: 01-347-5020	
Company Name: Empire Southwest LLC	Tradestyle:
Top Contact: Restricted	Title: Restricted
Street Address: 1725 S Country Club Dr, Mesa AZ 85210	
Phone: Restricted	
URL: www.empire-cat.com	
Total Emps: 1,450	Emps On Site: 650
Sales Volume: \$881,912,000	
Public/Private: Public	Year Started: 1950
Lat: 33.3834206	Long: -111.8376684
NAICS 1: 423810	Construction and Mining (except Oil Well) Machinery and Equipment Merchant Wholesalers
NAICS 2: 532412	Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing
SIC 1: 50820300	General construction machinery and equipment
SIC 2: 73530000	Heavy construction equipment rental
Number of Locations: 26	
Date of Report: 2022-07-01	



ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 19, 2026
 ASSESSOR'S EXHIBIT: *c-1*
 CASE NO.: 26-001

Category: Common NAICS Questions

There is no central government agency with the role of assigning, monitoring, or approving NAICS codes for establishments.

NAICS Codes are self-assigned based on the establishment's primary activity (the activity that generates the most revenue for the establishment)

Individual establishments are assigned NAICS codes by various agencies for various purposes using a variety of methods. The U.S. Census Bureau has no formal role as an arbitrator of NAICS classification.

The U.S. Census Bureau assigns one NAICS code to each establishment based on its primary activity (the activity that generates the most revenue for the establishment) to collect, tabulate, analyze, and disseminate statistical data describing the economy of the United States.

Generally, the U.S. Census Bureau's NAICS classification codes are derived from information that the business establishment provided on administrative, survey, or census reports. (e.g. when a company applies for an Employer Identification Number (EIN), information about the type of activity in which that business is engaged is requested in order to assign a NAICS code).

Various other government agencies, trade associations, and regulation boards adopted the NAICS classification system to assign codes to their own lists of establishments for their own programmatic needs. **If you question the SIC or NAICS code contained on a form received from an agency other than the U.S. Census Bureau, you should contact that agency directly.**

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: C-2

CASE NO.: 26-001

17802285-11-7-18



OFFICE OF THE ELKO COUNTY ASSESSOR
Janet Iribarne
550 Court Street
Elko, Nevada 89801

Phone: (775) 738-5217, Option 6
Fax: (775) 778-6795
Email: aforms@elkocountynv.net

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click on : **ASSESSOR**
Scroll down & click on : **BUSINESS PERSONAL PROPERTY**

ASSETS ONLY
IN YARD EQUIPMENT



SP 05 17802285-11-5 7 18



EMPIRE SOUTHWEST LLC
3300 SAINT ROSE PKWY
HENDERSON NV 89052-3985



BU002495

Print Date: 6/20/2025
Tax Year: 2025/2026 Unsecured
Location: 5190 IDAHO ST ELKO
001-860-090

Account #: BU002495
NAICS Code: 423810
Access Code: E8ZX2E

***** THIS FORM MUST BE RETURNED BY 07/31/2025 *****
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WHEN PREPARING YOUR EQUIPMENT/ASSET/PERSONAL PROPERTY LIST, PLEASE DO INCLUDE all equipment/assets/personal property that (a) are owned, rented, leased, borrowed, gifted, used, or in your possession as of July 1, 2025, regardless of actual owner; (b) have been fully depreciated out for IRS purposes but are still in your possession; and/or (c) regardless of age, are still in your possession, which were not previously reported.

Total acquisition cost includes your original purchase price (if you did not purchase the property, your estimate of its value at time of receipt), the cost of any improvements (additions to or renovations of the property) other than routine maintenance/repairs, transportation costs, and installation and set up costs necessary to make the property operational.

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ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: D-1

CASE NO.: 26-001

Please carefully review the following list of previously reported property and cross out any items that are no longer in your possession.

Item #	Item Description	Year Acquired	Acquisition Cost
1	DESIGN JET T1700	2022	2,085
2	24 NEW RF GUNS FOR ELKO PARTS WMS	2022	46,283
3	2 SHARP COPIERS	2022	16,074
4	MITERING SAW	2022	26,794
	VENT SYSTEM	2022	13,227
	FLOORING	2022	4,042
8	4 PARTS COUNTER STATIONS	2022	1,032
9	HEATER FOR WASH PIT-ELKO	2022	1,725
10	FURNITURE FOR SERVICE MANAGER	2022	3,272
11	TAYLOR DUNN SC-090 PARTS CHASER	2022	3,501
12	SO LOW FREEZER MODEL C85-12	2022	3,793
13	FURNITURE FOR ELKO STORE	2022	3,988
14	NEW SIGNS FOR 5190 IDAHO STORE	2022	5,786
15	ELGIN SWEEPER MODIFICATIONS	2022	6,794
16	CLIMAX LINE BORE TOOLING-MODEL BB5000	2022	7,282
17	2 FORKLIFT TIRES FOR 330 FORKLIFT	2022	8,123
18	12 HIGH BACK MESH SWIVEL CHAIRS 2 TABLES	2022	8,819
19	FURNITURE FOR NEW OFFICE IN ELKO-PARTS MANAGER	2022	9,816
20	4 WORK STATIONS	2022	10,463
21	FORKLIFT-CE009316-GP25N5	2022	11,995
22	TABLES AND CHAIRS FOR TRAINING ROOM	2022	13,194
23	WELDER FROM LINDE	2022	13,752
24	(2) 200 TON JACKS FROM GLOBAL MINING PRODUCTS	2022	14,135
25	SIGNS FOR ELKO BUILDING-5190 IDAHO ST	2022	14,409
26	CLARUS TORNADO CLEANING SYSTEM	2022	15,469
27	TENNANT SWEEPER AND SCRUBBER	2022	17,384
28	COMPRESSOR FOR ELKO FACILITIES	2022	19,783
29	CAT HOSE PRESS MACHINE	2022	21,703
30	FORKLIFT-CE012887-GP25N	2022	24,612
31	FORKLIFT-CE011326-930	2022	24,784
32	CUDA 2848 SERIES PARTS WASHER	2022	25,888
33	REMODEL TRAINING ROOM-ELKO	2022	27,143
34	WELD BORE SET TOOLING	2022	27,838
35	FORKLIFT-CE008177-DTR345A	2022	28,450
36	DUAL FEED WELDER	2022	30,955
37	VIDMARS FOR KITTING	2022	32,202
38	FORKLIFT-CE010597-Z80/60	2022	38,705
39	VARIOUS FURNITURE-ENVIROTECH & HENRIKSEN	2022	40,034

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: D-2

CASE NO.: 26-001

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: D-3

CASE NO.: 26-001

EMPIRE SOUTHWEST		ELKO COUNTY	
Fixed Asset Listing			
As of: 06/30/25			
Co		Acq Date	Acquired Value
Asset No	Description		
07332-16-FURN	4 PARTS COUNTER STATIONS	2022	1,031.86
07348-16-TOOL	CLIMAX LINE BORE TOOLING-MODE	2022	7,281.78
07349-16-HEATR	HEATER FOR WASH PIT-ELKO	2022	1,725.04
07361-17-JACKS	(2) 200 TON JACKS FROM GLOBAL M	2022	14,134.95
07365-17-AIRCN	ROOFTOP UNIT-CHARLES CHESTE	2022	3,281.45
07377-17-FURN	FURNITURE FOR ELKO STORE	2022	3,988.48
07388-18-SWEP1	ELGIN SWEEPER MODIFICATIONS	2022	6,793.80
07390-18-CART	TAYLOR DUNN SC-090 PARTS CHAS	2022	3,500.56
07392-18-CLNR	CLARUS TORNADO CLEANING SYS	2022	15,469.16
07395-18-FREEZ	SO LOW FREEZER MODEL C85-12	2022	3,792.59
07396-18-FURN	12 HIGH BACK MESH SWIVEL CHAIR	2022	8,818.61
07406-18-FLOOR	FLOORING FOR LITHIUM TRAINING	2022	4,041.83
07415-19-FURN	FURNITURE FOR SERVICE MANAGE	2022	3,271.84
07426-19-COMP	DESIGN JET TI700	2022	2,084.67
07427-19-FURN	TABLES AND CHAIRS FOR TRAININ	2022	13,193.70
07428-19-SWEEP	POWER SWEEPER-RIDER-MODEL 8	2022	40,812.33
07448-19-SIGNS	SIGNS FOR ELKO BUILDING-5190 ID	2022	14,408.95
07466-20-HONE	SUNNEN TUBE HONING SYSTEM	2022	87,771.64
07472-20-PRESS	CAT HOSE PRESS MACHINE	2022	21,703.42
07503-20-COMP	2 SHARP COPIERS	2022	16,073.81
07504-20-FURN	VARIOUS FURNITURE-ENVIROTECH	2022	40,033.78
07505-20-SIGN	NEW SIGNS FOR 5190 IDAHO STOR	2022	5,765.71
07506-20-EQUIP	VARIOUS EQUIPMENT 5190 IDAHO	2022	148,972.80
07513-21-WMS	24 NEW RF GUNS FOR ELKO PARTS	2022	46,283.10
07522-21-VENT	VENT SYSTEM FOR ELKO TRAINING	2022	13,227.23
07533-21-FURN	4 WORK STATIONS	2022	10,462.59
07543-21-CMPR	COMPRESSOR FOR ELKO FACILITI	2022	19,783.20
07548-21-UPEND	BUSHMAN UPENDER	2022	145,258.39
07554-21-VIDMR	VIDMARS FOR KITTING	2022	32,201.53
07562-21-LFTTK	FORKLIFT-CE008177-DTR345A	2022	28,450.32
07563-21-LFTTK	FORKLIFT-CE008833-GC70K6	2022	61,601.47
07564-21-LFTTK	FORKLIFT-CE009316-GP25N5	2022	11,994.66
07566-21-LFTTK	FORKLIFT-CE010597-Z80/60	2022	38,704.76
07567-21-LFTTK	FORKLIFT-CE011326-930	2022	24,764.00
07574-21-LFTTK	FORKLIFT-CE012480-ETR340A	2022	44,084.75
07575-21-LFTTK	FORKLIFT-CE012887-GP25N	2022	24,611.97
07589-22-FURN	FURNITURE FOR NEW OFFICE IN E	2022	9,816.34
07594-22-WLDR	WELDER FROM LINDE	2022	13,751.77
07604-22-SWEEP	TENNANT SWEEPER AND SCRUBB	2022	17,383.95
07605-22-SAW	MITERING SAW	2022	26,793.69
07607-22-JACKS	2 100 TON JACKS	2022	41,926.77
07617-22-WSHR	CUDA 2848 SERIES PARTS WASHER	2022	25,868.30
07624-22-TIRES	2 FORKLIFT TIRES FOR 330 FORKL	2022	8,122.68
07630-22-WELDR	DUAL FEED WELDER	2022	30,955.02
07648-22-RACK	PALLET RACKING AND SHELVING	2022	157,881.66

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: D-4

CASE NO.: 26-001

N0679-19-BLD	REMODEL TRAINING ROOM-ELKO	2022	27,142.62
N0698-21-HOIST	HOIST AND TROLLIES FOR ELKO SE	2022	31,531.94
	COMPUTERS/LAPTOPS	2022	324,931.97
07655-23-DRSYS	DRIVER SAFETY SYSTEM	2023	25,998.71
07657-23-CRANE	GANTRY CRANE	2023	18,831.76
07663-23-FLOORING	FLOORING FOR PLATINUM ROOM	2023	34,419.52
07665-23-WELDER	MILLER WELDER	2023	16,199.94
07673-23-CART	UTV CART	2023	10,624.65
07674-23-LIFT	LIFT TRUCK	2023	19,548.65
7673	UTV CART-ADDITIONAL COST	2023	1,500.00
7675	2 REMOTE TERMINAL UNITS	2023	27,380.00
	COMPUTERS/LAPTOPS	2023	20,909.32
7688	4 WELDING MACHINES	2023	52,471.42
7691	SIGNAGE FOR STORE	2023	51,226.41
7692	SIGNAGE FOR STORE	2023	24,028.41
7697	CLIMAX LINE BORE TOOLING	2024	30,433.15
7699	OFFICE FURNITURE-WIP BUILDING	2024	25,754.97
7700	OFFICE FURNITURE-ELKO TRAININ	2024	22,491.27
7710	CYLINDER BENCH	2024	159,831.00
7714	EITEL STRAIGHTENING PRESS	2024	52,211.25
7496	VIDMARS	2024	123,192.68
7497NV	RACKING & SHELVING	2024	58,413.65
	COMPUTERS/LAPTOPS	2024	2,324.00
7526	8X40 CONTAINER	2024	13,491.39
7535	SPEC SHOP REMODEL	2024	29,338.18
7539	FIBER CABLING-ELKO CAMPUS	2024	75,335.11
7543	STEEL SHELVING	2024	16,218.89
7554	HVAC	2024	29,787.00
7578	EXTERIOR ROLLUP SERVICE DOOR	2025	43,641.00
7581	SHELVING	2025	12,171.95
7591	TOOLING TABLE	2025	41,663.95
7601	BRDGE CRANE MOTOR	2025	21,466.94
7729	MAITOU MSI-30D FORKLIFT	2025	16,545.03
			2,762,937.64

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: D-5

CASE NO.: 26-001

17802285-11-14-18



OFFICE OF THE ELKO COUNTY ASSESSOR
Janet Iribarne
550 Court Street
Elko, Nevada 89801

Phone: (775) 738-5217, Option 6
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Email: aforms@elkocountynv.net

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JUL 28 2025
BY: ✓

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PERSONAL PROPERTY



SP 05 17802285-11-5 14 18



EMPIRE SOUTHWEST LLC
3300 SAINT ROSE PKWY
HENDERSON NV 89052-3985

12/12/2025 oac



BU058653

Print Date: 6/20/2025 Account #: BU058653
Tax Year: 2025/2026 Unsecured NAICS Code: 532412
Location: SPECIAL LANDS - TAX DIST 1.0 Access Code: GK2XTS

***** THIS FORM MUST BE RETURNED BY 07/31/2025 *****
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STATEMENT OF BUSINESS EQUIPMENT / ASSETS / PERSONAL PROPERTY

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ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: D-6

CASE NO.: 26-001

17802285-11-15-18

Please carefully review the following list of previously reported property and cross out any items that are no longer in your possession.

Item #	Item Description	Year Acquired	Acquisition Cost
1	BUCKET	2022	3,476
2	BACKHOE LOADER	2022	89,795
3	BUCKET	2022	925
4	FORKS	2022	2,502
	GENSET	2022	32,130
	TELEHANDLER	2022	184,642
7	COMPACTOR	2022	70,868
8	THUMB	2022	2,268
9	QUICK COUPLER	2022	1,261
10	MINI EXCAVATOR	2022	88,400
11	BUCKET	2022	1,302
12	HAMMER GUARD	2022	2,000
13	SKIDSTEER	2022	77,552
14	BUCKET	2022	1,550
15	COMPACTOR	2022	29,418
16	TELEHANDLER	2023	170,285
17	WHEEL LOADER	2023	244,570
18	BUCKET	2023	16,081
19	TELEHANDLER	2023	141,618
20	FORKS	2023	944
21	WHEEL LOADER	2024	307,403
22	BUCKET	2024	17,342
23	WHEEL LOADER	2024	214,438
Acquisition Cost Total			1,700,770

Remove all equipment,

Please check here IF NO ACQUISITIONS, LEASES/LOANS, OR DISPOSALS HAVE OCCURRED SINCE LAST REPORT.

see list attached

257,231

SIGNATURE: Under penalty of perjury, I do hereby declare and affirm that I have examined this entire declaration and any changes made therein and to the best of my knowledge, believe that it is correct and complete (NRS 361.265)

Shelley Addis

Taxpayer's signature

Print taxpayer's name

Title

7/28/25

Date

Phone

Fax

E-mail address



Please return all pages of this statement to the Assessor's Office and make a copy for your records.

BU058653

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: *D-7*

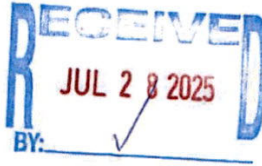
CASE NO.: 26-001

17802285-11-16-18



OFFICE OF THE ELKO COUNTY ASSESSOR
Janet Iribarne
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PERSONAL PROPERTY



SP 05 17802285-11-5 16 18



EMPIRE SOUTHWEST LLC
3300 SAINT ROSE PKWY
HENDERSON NV 89052-3985

12/12/2025 gal



BU220055

Print Date: 6/20/2025

Account #: BU220055

Tax Year: 2025/2026 Unsecured

NAICS Code: 532412

Location: TAX DIST 11.5 ELKO GID - REDEVELOPMAccess Code: ZK4CNR

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ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: D-8

CASE NO.: 26-001

Please carefully review the following list of previously reported property and cross out any items that are no longer in your possession.

Item #	Item Description	Year Acquired	Acquisition Cost
1	BOOMLIFT	2022	75,122
2	GENSET	2022	174,930
3	FORKLIFT	2022	26,374
4	TELEHANDLER	2022	135,412
	SKIDSTEER	2022	61,845
	FORKS	2022	691
7	BUCKET	2022	1,276
8	TELEHANDLER	2022	159,458
9	LIGHT TOWER	2023	15,203
Acquisition Cost Total			650,311

Remove all equipment

Please check here IF NO ACQUISITIONS, LEASES/LOANS, OR DISPOSALS HAVE OCCURRED SINCE LAST REPORT.

see list attached

592,628

SIGNATURE: Under penalty of perjury, I do hereby declare and affirm that I have examined this entire declaration and any changes made therein and to the best of my knowledge, believe that it is correct and complete (NRS 361.265)

Shelley Addis

Taxpayer's signature

Print taxpayer's name

Title

7/28/25

Date

Phone

Fax

E-mail address



Please return all pages of this statement to the Assessor's Office and make a copy for your records.

BU220055

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

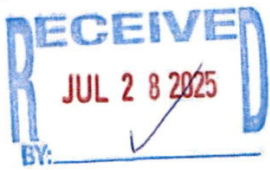
ASSESSOR'S EXHIBIT: *D-9*

CASE NO.: 26-001

17802285-11-12-18



OFFICE OF THE ELKO COUNTY ASSESSOR
Janet Iribarne
550 Court Street
Elko, Nevada 89801



Phone: (775) 738-5217, Option 6
Fax: (775) 778-6795
Email: aforms@elkocountynv.net

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Scroll down & click on : BUSINESS
PERSONAL PROPERTY



SP 05 17802285-11-5 12 18



EMPIRE SOUTHWEST LLC
3300 SAINT ROSE PKWY
HENDERSON NV 89052-3985

12/12/2025
Joc



BU058638

Print Date: 6/20/2025 Account #: BU058638
Tax Year: 2025/2026 Unsecured NAICS Code: 532412
Location: TAX DIST 10.0 CARLIN Access Code: MH4NU3

***** THIS FORM MUST BE RETURNED BY 07/31/2025 *****
For assistance with filing, call (775) 738-5217, Option 6
STATEMENT OF BUSINESS EQUIPMENT / ASSETS / PERSONAL PROPERTY

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ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: D-10

CASE NO.: 26-001

17602265-11-13-18

EMPIRE SOUTHWEST LLC

6/20/2025

BU058638

Page 3 of 3

Please carefully review the following list of previously reported property and cross out any items that are no longer in your possession.

Item #	Item Description	Year Acquired	Acquisition Cost
1	GENSET	2022	78,540
Acquisition Cost Total			78,540

Please check her IF NO ACQUISITIONS, LEASES/LOANS, OR DISPOSALS HAVE OCCURRED SINCE LAST REPORT.
95,416
Remove all equipment, see list attached



ATURE: Under penalty of perjury, I do hereby declare and affirm that I have examined this entire declaration and any changes made therein the best of my knowledge, believe that it is correct and complete (NRS 361.265)

Shelley Addie
 Taxpayer's signature _____ Print taxpayer's name _____ Title _____

7/28/25
 Date _____ Phone _____ Fax _____ E-mail address _____



Please return all pages of this statement to the Assessor's Office and make a copy for your records.

BU058638

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: D-11

CASE NO.: 26-001

17802285-11-5-18



OFFICE OF THE ELKO COUNTY ASSESSOR
Janet Iribarne
550 Court Street
Elko, Nevada 89801

RECEIVED
JUL 2 2025
BY: ✓

Phone: (775) 738-5217, Option 6
Fax: (775) 778-6795
Email: aforms@elkocountynv.net

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Scroll down & click on : BUSINESS
PERSONAL PROPERTY



SP 05 17802285-11-5 5 18



EMPIRE SOUTHWEST LLC
3300 SAINT ROSE PKWY
HENDERSON NV 89052-3985

12/17/2025 gal



BU000083

Print Date: 6/20/2025 Account #: BU000083
Tax Year: 2025/2026 Unsecured NAICS Code: 532412
Location: TAX DIST 4.0/CIVIC AUDITORIUM Access Code: NP4PLB

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ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: D-12

CASE NO.: 26-001

Please carefully review the following list of previously reported property and cross out any items that are no longer in your possession.

17802285-11-6-18

Item #	Item Description	Year Acquired	Acquisition Cost
1	EXCAVATOR	2022	305,087
2	QUICK COUPLER	2022	9,808
3	BUCKET	2022	29,435
4	ARTICULATED TRUCK	2022	730,489
	TELEHANDLER	2022	201,959
	TELEHANDLER	2022	69,795
7	BUCKET	2022	5,966
8	WHEEL LOADER	2022	124,670
9	FORKS	2022	8,191
10	TELEHANDLER	2022	122,547
11	TELEHANDLER	2022	114,746
12	DOZER	2022	131,261
13	GENSET	2022	26,073
14	TELEHANDLER	2023	141,703
Acquisition Cost Total			2,021,730

Remove all equipment,

Please check here IF NO ACQUISITIONS, LEASES/LOANS, OR DISPOSALS HAVE OCCURRED SINCE LAST REPORT.

see attached list

5,295,567

SIGNATURE: Under penalty of perjury, I do hereby declare and affirm that I have examined this entire declaration and any changes made therein and to the best of my knowledge, believe that it is correct and complete (NRS 361.265)

Shelley Addie

Taxpayer's signature _____ Print taxpayer's name _____ Title _____

Date 7/28/25 Phone _____ Fax _____ E-mail address _____

Please return all pages of this statement to the Assessor's Office and make a copy for your records.

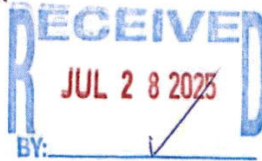


BU000083

17802285-11-1-18



OFFICE OF THE ELKO COUNTY ASSESSOR
Janet Iribarne
550 Court Street
Elko, Nevada 89801



Phone: (775) 738-5217, Option 6
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PERSONAL PROPERTY



SP 05 17802285-11-5 1 18



EMPIRE SOUTHWEST LLC
3300 SAINT ROSE PKWY
HENDERSON NV 89052-3985

12/2/2025 gal



BU000004

Print Date: 6/20/2025 Account #: BU000004
Tax Year: 2025/2026 Unsecured NAICS Code: 532412
Location: TAX DIST 23.0 - TOWN OF WEST WENDO Access Code: 6ZME42

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ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: D-14

CASE NO.: 26-001

Please carefully review the following list of previously reported property and cross out any items that are no longer in your possession.

Item #	Item Description	Year Acquired	Acquisition Cost
1	BUCKET	2022	2,878
2	BUCKET	2023	5,115
3	SKIDSTEER	2024	83,823
Acquisition Cost Total			91,816

Remove all equipment,



see check here IF NO ACQUISITIONS, LEASES/LOANS, OR DISPOSALS HAVE OCCURRED SINCE LAST REPORT.

see list attached

8,409

SIGNATURE: Under penalty of perjury, I do hereby declare and affirm that I have examined this entire declaration and any changes made therein and to the best of my knowledge, believe that it is correct and complete (NRS 361.265)

Shelley Addie Shelley Addie

Taxpayer's signature _____ Print taxpayer's name _____ Title _____

7/28/25

Date _____ Phone _____ Fax _____ E-mail address _____



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BU000004

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

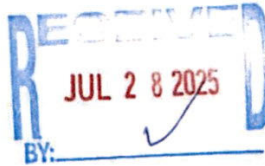
ASSESSOR'S EXHIBIT: *D-15*

CASE NO.: 26-001

17602285-11-3-18



OFFICE OF THE ELKO COUNTY ASSESSOR
Janet Iribarne
550 Court Street
Elko, Nevada 89801



Phone: (775) 738-5217, Option 6
Fax: (775) 778-6795
Email: aforms@elkocountynv.net

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PERSONAL PROPERTY



SP 05 17802285-11-5 3 18



EMPIRE SOUTHWEST LLC
3300 SAINT ROSE PKWY
HENDERSON NV 89052-3985

12/12/2025 gac



BU000005

Print Date: 6/20/2025 Account #: BU000005
Tax Year: 2025/2026 Unsecured NAICS Code: 532412
Location: TAX DIST 3.0 TV/CIVIC AUDITORIUM Access Code: 3VF7ZK

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ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: D-16

CASE NO.: 26-001

17802285-11-10-18



OFFICE OF THE ELKO COUNTY ASSESSOR
Janet Iribarne
550 Court Street
Elko, Nevada 89801

RECEIVED
JUL 28 2025
BY: _____

Phone: (775) 738-5217, Option 6
Fax: (775) 778-6795
Email: aforms@elkocountynv.net

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PERSONAL PROPERTY



SP 05 17802285-11-5 10 18



EMPIRE SOUTHWEST LLC
3300 SAINT ROSE PKWY
HENDERSON NV 89052-3985

12/12/2025 gal



BU056020

Print Date: 6/20/2025

Account #: BU056020

Tax Year: 2025/2026 Unsecured

NAICS Code: 532412

Location: TAX DIST 11.0 - CITY OF ELKO

Access Code: SC2YUK

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Any changes to the physical location or mailing address of your business can be indicated at the top of this form. If you have closed your business, indicate the same on page 2 of this declaration and return the declaration to our office. Please also contact the Elko County Clerk's Office to cancel your Fictitious Firm Name. Thank you

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: D-18

CASE NO.: 26-001

17802285-11-11-18

Please carefully review the following list of previously reported property and cross out any items that are no longer in your possession.

Item #	Item Description	Year Acquired	Acquisition Cost
1	FORKLIFT	2022	26,026
2	GENSET	2022	32,130
3	GENSET	2022	14,259
4	LIGHT TOWER	2022	5,090
	GENSET	2022	11,413
	SKIPLOADER	2022	81,289
7	FORKLIFT	2022	20,093
8	GENSET	2022	386,581
9	BUCKET	2022	,184
10	GENSET	2022	17,672
11	GENSET	2022	18,501
12	SCISSORLIFT	2022	7,267
13	LIGHT TOWER	2023	15,203
14	SKIDSTEER	2023	59,733
15	FORKLIFT	2024	31,900

Remove all equipment

Acquisition Cost Total ~~728,341~~

Please check here IF NO ACQUISITIONS, LEASES/LOANS, OR DISPOSALS HAVE OCCURRED SINCE LAST REPORT.

see list attached

1,143,480

SIGNATURE: Under penalty of perjury, I do hereby declare and affirm that I have examined this entire declaration and any changes made therein and to the best of my knowledge, believe that it is correct and complete (NRS 361.265)

Shelley Oddie

Taxpayer's signature

Print taxpayer's name

Title

7/28/25

Date

Phone

Fax

E-mail address



Please return all pages of this statement to the Assessor's Office and make a copy for your records.

BU056020

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: *D-19*

CASE NO.: 26-001

EMPIRE SOUTHWEST, LLC
 PERSONAL PROPERTY DECLARATION
 ELKO COUNTY
 RENTAL EQUIPMENT
 07-01-2025

ID #	DESCRIPTION	MODEL	YR ACQ	ACQ COST	MACHINE LOCATION	CUSTOMER NAME	ADDRESS	CITY
BU058653								
CE018713B	BUCKET	7T-18POSM	2022	1,717.36	GALLAGHER FISH	KAP MECHANICAL SERVICES	RUBY VALLEY RD	JIGGS,NV
CE010240	MINI EXCAVATOR	307-5-07	2022	88,400.14	GALLAGHER FISH	KAP MECHANICAL SERVICES	RUBY VALLEY RD	JIGGS,NV
CE011383Q	QUICK COUPLER	7T-CU	2022	1,261.37	GALLAGHER FISH	KAP MECHANICAL SERVICES	RUBY VALLEY RD	JIGGS,NV
CE009441T	THUMB	7T-TH	2022	2,268.33	GALLAGHER FISH	KAP MECHANICAL SERVICES	RUBY VALLEY RD	JIGGS,NV
CE009498	TELEHANDLER	TL6042	2022	62,071.65	BROADBAND CABLE	SATVIEW BROADBAND LTD	HWY 93, JUST PAST MILE MARKER 114	WELLS,NV
23-313	LIGHT TOWER	LT-NLPRIV	2023	12,512.47	EPG EQUIPMENT 7	ALFORD DRILLING LLC	BUTTE VALLEY / MAVERICK SPRINGS	ELKO,NV
CE017100	COMPACTOR	BMP8500	2023	34,200.03	MIDAS RD	ROCK SOLID CONSTRUCTION LLC	MIDAS RD / KELLY CREEK RD	MIDAS,NV
EE19900	GENSET	XQ60	2024	54,799.40	EPG EQUIPMENT 7	ALFORD DRILLING LLC	BUTTE VALLEY / MAVERICK SPRINGS	ELKO,NV
				257,230.75				
BU000005								
EE15902	GENSET	APS1000	2018	433,684.16	MAGGIE CRK 1MEG	Q & D CONSTRUCTION LLC	Q&D MAGGIE CREEK QUARRY	ELKO,NV
CE009464	BACKHOE LOADER	420F2 4ECI	2022	89,794.88	JIGGS PROJECT	ALFORD DRILLING LLC	MEET CONTACT AT JIGGS/ZUNINO RV PARK.	JIGGS,NV
CE011645I	BUCKET	DB-48BU	2022	8,091.89	MAGGIE CREEK	Q & D CONSTRUCTION LLC	180 292 HUNTER EXIT	ELKO,NV
CE010497N	BUCKET	SSL-62GP	2022	809.95	YARD	STAKER PARSON	STAKER'S YARD	ELKO,NV
CE012718B	BUCKET	BL-18PO	2022	924.96	JIGGS PROJECT	ALFORD DRILLING LLC	MEET CONTACT AT JIGGS/ZUNINO RV PARK.	JIGGS,NV
CE010903	DOZER	D6T LGPPAT	2022	314,623.00	HAMILTON STAGE	CARROLLS CONSTRUCTION SERV	1763 AMBER WAY	ELKO,NV
CE013116	FORKLIFT	GP25N	2022	21,496.00	SOLAR WEST DRIVE	MY RIDE TO WORK	1217 SOLAR WEST DRIVE	SPRING CREEK,NV
CE015867F	FORKS	SSL-48FK	2022	691.23	HUNTER 292 CRUSH	Q & D CONSTRUCTION LLC	HUNTER EXIT 292	ELKO,NV
22-509	GENSET	DGK25F	2022	26,073.00	MAGGIE OFFICE 25	Q & D CONSTRUCTION LLC	Q&D MAGGIE CREEK QUARRY	ELKO,NV
20-061	GENSET	DCA25SS	2022	18,386.00	MAGGIE QC LAB	Q & D CONSTRUCTION LLC	Q&D MAGGIE CREEK QUARRY	ELKO,NV
21-047	LIGHT TOWER	LT-NLPRIV	2022	5,090.00	EPG E IDAHO ST	LRL CONSTRUCTION CO INC	8852 EAST IDAHO STREET	ELKO,NV
15-009	PUMP	6GSTAP	2022	23,667.00	LUCKY NUGGETPUMP	GRANITE CONSTR ELKO	LUCKY NUGGET ROAD	ELKO,NV
CE014737	SKIDSTEER	236D3 CA	2022	31,079.05	YARD	STAKER PARSON	STAKER'S YARD	ELKO,NV
CE040054	SKIPLOADER	415-071L M	2022	99,727.61	LUCKY NUGGET ROA	GRANITE CONSTR ELKO	LUCKY NUGGET 2 RD	SPRING CREEK,NV
CE014675	TELEHANDLER	TL1255-5CA	2022	159,457.93	ELKO YARD	LAYNE CHRISTENSEN COMPANY	580 W. SILVER STREET	ELKO,NV
CE014897	TELEHANDLER	TL12054	2022	143,290.00	ELKO/RYNDOON RAIL	LRL CONSTRUCTION CO INC	RYNDOON EXIT/ RR SITE	ELKO,NV
CE014890	TELEHANDLER	6036	2022	80,997.00	LICHT PKWY	ANTHEM BROADBAND	37 LICHT PKWY	SPRING CREEK,NV
CE015620	BOOMLIFT	S45 XC PWR	2023	88,008.65	EAST IDAHO ST	LRL CONSTRUCTION CO INC	8852 E IDAHO ST	ELKO,NV
CE020858N	BUCKET	SSL-80GP	2023	1,550.35	LUCKY NUGGET ROA	GRANITE CONSTR ELKO	LUCKY NUGGET 2 RD	SPRING CREEK,NV
23-384	LIGHT TOWER	LT-NLPRIV	2023	15,182.09	EPG EQUIPMENT	ANTHEM BROADBAND	SPRINGFIELD PKWY & ROCKWOOD	SPRING CREEK,NV
CE016677	SKIDSTEER	259D3 CA	2023	68,081.42	LUCKY NUGGET ROA	GRANITE CONSTR ELKO	LUCKY NUGGET 2 RD	SPRING CREEK,NV
CE016120	TELEHANDLER	TL1943-05CA	2023	172,063.08	JIGGS PROJECT	ALFORD DRILLING LLC	MEET CONTACT AT JIGGS/ZUNINO RV PARK.	JIGGS,NV
24-142	AIR COMPRESSOR	XAS950CD	2024	146,123.19	EPG E IDAHO ST	LRL CONSTRUCTION CO INC	8852 EAST IDAHO STREET	ELKO,NV
CE023039N	BUCKET	SSL-74GP	2024	1,439.25	SPRING CREEK	HIGH MARK CONSTRUCTION LLC -	200 SPRINGFIELD PKWY	SPRING CREEK,NV
CE017496	COMPACTOR	CS11GC-1CA	2024	146,423.21	LUCKY NUGGET ROA	GRANITE CONSTR ELKO	LUCKY NUGGET 2 RD	SPRING CREEK,NV
CE023137Z	FORKS	BL-TFRS	2024	3,169.38	JIGGS PROJECT	ALFORD DRILLING LLC	MEET CONTACT AT JIGGS/ZUNINO RV PARK.	JIGGS,NV
EE20716	GENSET	DCA25SS	2024	28,508.60	EPG E IDAHO ST	LRL CONSTRUCTION CO INC	8852 EAST IDAHO STREET	ELKO,NV
CE041390	SKIDSTEER	255-5 CA	2024	72,463.69	SPRING CREEK	HIGH MARK CONSTRUCTION LLC -	200 SPRINGFIELD PKWY	SPRING CREEK,NV
CE018169	WHEEL LOADER	980-14	2024	559,521.58	VANTAGE #16871	Q & D CONSTRUCTION LLC	MAGGIE CREEK EXIT	ELKO,NV
				2,760,418.21				
BU000083								
E156292	FORKS	TL-48'CFKS	2020	1,026.00	LEEVILLE MINE	CAPITAL USA	NGM LEEVILLE MINE	CARLIN,NV
E176177	FORKS	TL-48'CFKS	2021	2,945.00	LEEVILLE MINE	CAPITAL USA	NGM LEEVILLE MINE	CARLIN,NV
16-123	PUMP	4GHAP	2022	16,640.40	4INJSTANDPUMPO1	TRUCKIN WATER	NEW MINE- NGM	CARLIN,NV
CE006258G	AUGER	A-42BU	2022	3,699.31	AUTO CLAVE	NGM-GOLDSTRIKE	GOLDSTRIKE AUTO CLAVE CRUSHER	CARLIN,NV
CE006504	EXCAVATOR	314E P	2022	105,081.37	AUTO CLAVE	NGM-GOLDSTRIKE	GOLDSTRIKE AUTO CLAVE CRUSHER	CARLIN,NV
CE006504Q	QUICK COUPLER	A-CU	2022	8,518.79	AUTO CLAVE	NGM-GOLDSTRIKE	GOLDSTRIKE AUTO CLAVE CRUSHER	CARLIN,NV
CE011493	SKIDSTEER	226D3 CA	2022	28,518.66	AUTO CLAVE	NGM-GOLDSTRIKE	GOLDSTRIKE AUTO CLAVE CRUSHER	CARLIN,NV
CE014668	TELEHANDLER	TL1255-5CA	2022	201,959.00	CONTROL 2	HIGH MARK CONSTRUCTION LLC -	GOLDSTRIKE MINE	CARLIN,NV
CE009685	BACKHOE LOADER	420F24CEM	2022	96,803.40	GOLD STANDARD	ENVIROTECH DRILLING LLC	17 MILES FROM ELKO & 16 MILES SOUTHWEST	CARLIN,NV
CE010097N	BUCKET	BL-13IT	2022	4,104.15	GOLD STANDARD	ENVIROTECH DRILLING LLC	17 MILES FROM ELKO & 16 MILES SOUTHWEST	CARLIN,NV
CE011056A	BUCKET	5T-12PO	2022	728.78	GOLD STRIKE	RAM ENTERPRISE INC	NGM GOLDSTRIKE, AUTO CLAVE	CARLIN,NV
CE008586	MINI EXCAVATOR	305.5E2 OR	2022	57,072.19	GOLD STRIKE	RAM ENTERPRISE INC	NGM GOLDSTRIKE, AUTO CLAVE	CARLIN,NV
CE014238Q	QUICK COUPLER	5T-CU	2022	1,654.19	GOLD STRIKE	RAM ENTERPRISE INC	NGM GOLDSTRIKE, AUTO CLAVE	CARLIN,NV
CE016352	AIR COMPRESSOR	XAS188	2022	19,405.39	GOLDSTRIKE JOB	MOUNTAIN WEST INDUSTRIAL	NGM GOLDSTRIKE, MEIKLE MINE SITE	CARLIN,NV
CE016163A	BUCKET	3T-12PO	2022	716.26	GOLDSTRIKE JOB	MOUNTAIN WEST INDUSTRIAL	NGM GOLDSTRIKE, ROASTER	CARLIN,NV
CE012394	RAMMER	MTX70HD	2022	2,027.00	GOLDSTRIKE JOB	MOUNTAIN WEST INDUSTRIAL	NGM GOLDSTRIKE, MEIKLE MINE SITE	CARLIN,NV
CE011140	SKIDSTEER	289D3 XPS	2022	66,977.27	GOLDSTRIKE TSF3	INTERNATIONAL LINING TECH	NGM GOLDSTRIKE, TSF3 LAYDOWN	CARLIN,NV
CE011526	TELEHANDLER	TL10054	2022	106,293.00	GOLDSTRIKE TSF3	INTERNATIONAL LINING TECH	NGM GOLDSTRIKE, TSF3 LAYDOWN	CARLIN,NV
CE013461	TELEHANDLER	TL105SD	2022	150,614.72	GOLDSTRIKE TSF3	INTERNATIONAL LINING TECH	NGM GOLDSTRIKE, TSF3 LAYDOWN	CARLIN,NV

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: **D-20**

CASE NO.: 26-001

2/12/2026

EMPIRE SOUTHWEST, LLC
 PERSONAL PROPERTY DECLARATION
 ELKO COUNTY
 RENTAL EQUIPMENT
 07-01-2025

BU220055								
E176173	FORKS	TL-48'CFKS	2021	2,945.00	W. RIVER YARD	CAPITAL USA	NGM GOLDSTRIKE N POST PORTAL	CARLIN,NV
17-073	GENSET	DCA25SS	2022	16,422.00	EPG EQUIPMENT 4	LAYNE CHRISTENSEN COMPANY-AZ	580 SILVER STREET	ELKO,NV
E182616	TELEHANDLER	TL1255-05	2023	204,639.29	W. RIVER YARD	CAPITAL USA	NGM GOLDSTRIKE N POST PORTAL	CARLIN,NV
23-318	LIGHT TOWER	LT-NLPRIV	2023	12,512.47	EPG EQUIPMENT 9	LAYNE CHRISTENSEN COMPANY-AZ	580 SILVER STREET	ELKO,NV
23-308	LIGHT TOWER	LT-NLPRIV	2023	12,512.47	EPG EQUIPMENT 9	LAYNE CHRISTENSEN COMPANY-AZ	580 SILVER STREET	ELKO,NV
EE19981	GENSET	XQ425	2024	247,463.85	EPG EQUIPMENT 9	LAYNE CHRISTENSEN COMPANY-AZ	580 SILVER STREET	ELKO,NV
CE017770	ELECTRIC SCISSORS	R4045	2024	19,299.89	SANDVIK-SILVER S	QUANTUM RESOURCES INC ELKO	SANDVIK NEW BUILDING-SILVER ST.	ELKO,NV
CE015726	BOOMLIFT	Z-45 FE	2024	76,833.07	TRICON	TRICON METALS & SERVICES INC	1355 WEST IDAHO STREET	ELKO,NV
				592,628.04				
BU240311								
EE20308	AIR COMPRESSOR	XAS400CD	2024	64,563.22	EPG EQUIPMENT 1	SATVIEW BROADBAND LTD	HWY 93 WELLS, NV TO JACKPOT, NV	ELKO,NV
BU000004								
CE012349	SCISSORLIFT	3219	2022	8,409.00	WENDOVER TA	QUANTUM RESOURCES INC ELKO	UNDEVELOPED SITE	WEST WENDOVER,NV
ID #	DESCRIPTION	MODEL	YR ACQ	ACQ COST	MACHINE LOCATION	CUSTOMER NAME	ADDRESS	CITY
CE040817	WHEEL LOADER	980-14	2024	548,803.81	GOLD QUARRY	BOLINDER RESOURCES LLC	NGM GOLD QUARRY MINE, MAIN GATE	CARLIN,NV
E196953	WHEEL LOADER	988-11 HL	2024	1,136,988.46	GOLD QUARRY	NGM-CARLIN	GOLD QUARRY, GYRO FLOOR BELOW MRP	CARLIN,NV
CE040576	WHEEL LOADER	988K	2023	1,066,857.04	GOLD QUARRY	NGM-CARLIN	GOLD QUARRY, GYRO FLOOR BELOW MRP	CARLIN,NV
E196956	WHEEL LOADER	988-RKB	2024	153,759.12	GOLD QUARRY	NGM-CARLIN	GOLD QUARRY, GYRO FLOOR BELOW MRP	CARLIN,NV
CE015007N	WHEEL LOADER	988-RKB	2024	58,333.41	GOLD QUARRY	NGM-CARLIN	GOLD QUARRY, GYRO FLOOR BELOW MRP	CARLIN,NV
E191190	COMPACTOR	CS11GC	2023	133,591.77	PINE VALLEY	FAITH HILL CONSTRUCTION	HWY 278	CARLIN,NV
EE17228	AIR COMPRESSOR	XAS950CD	2021	114,802.34	CORTEZ HILLS / GOLD RUSH AREA	BOART LONGYEAR-EQUIP RENTALS	605 UNION PACIFIC WAY	ELKO,NV
EE21971	COMPRESSOR	E1035HAF	2024	178,975.00	CORTEZ HILLS / GOLD RUSH AREA	BOART LONGYEAR-EQUIP RENTALS	605 UNION PACIFIC WAY	ELKO,NV
CE012572	TELEHANDLER	TL943D CA	2022	115,951.19	DUNPHY RAIL YD	RAM ENTERPRISE INC	DUNPHY RAIL YARD	ELKO,NV
22-217	GENSET	DG145F	2022	32,130.00	EPG EQUIPMENT 2	NGM-CORTEZ GOLD MINES	HORSE CANYON LOWER WATERSTAND	ELKO,NV
23-328	LIGHT TOWER	LT-NLPRIV	2023	12,512.47	EPG EQUIPMENT 2	BOLINDER RESOURCES LLC	PAN MINE JOBSITE	ELKO,NV
23-293	LIGHT TOWER	LT-NLPRIV	2023	12,512.47	EPG EQUIPMENT 2	BOLINDER RESOURCES LLC	PAN MINE JOBSITE	ELKO,NV
23-577	LIGHT TOWER	LT-NLV	2023	11,471.30	EPG EQUIPMENT 2	BOLINDER RESOURCES LLC	PAN MINE JOBSITE	ELKO,NV
17-231	LIGHT TOWER	LT-NLPRIV	2022	4,158.00	EPG EQUIPMENT 3	ALFORD DRILLING LLC	GRP PAN MINE JOB SITE	ELKO,NV
EE20569	GENSET	DCA45SS	2023	39,969.80	EPG EQUIPMENT 4	NGM-CORTEZ GOLD MINES	HORSE CANYON DUMP #4	ELKO,NV
23-387	LIGHT TOWER	LT-NLPRIV	2023	15,182.09	EPG EQUIPMENT 8	TIMBERLINE DRILLING INC	HORSE CANYON JOB	ELKO,NV
ID #	DESCRIPTION	MODEL	YR ACQ	ACQ COST	MACHINE LOCATION	CUSTOMER NAME	ADDRESS	CITY
23-332	LIGHT TOWER	LT-NLPRIV	2023	12,512.47	EPG EQUIPMENT 1	TIMBERLINE DRILLING INC	GRANITE CREEK MINE SITE	ELKO,NV
23-306	LIGHT TOWER	LT-NLPRIV	2023	12,512.47	EPG EQUIPMENT 1	TIMBERLINE DRILLING INC	GRANITE CREEK MINE SITE	ELKO,NV
CE023058N	BUCKET	SSL-86GP	2024	1,666.50	GOLCONDA SUMMIT	Q & D CONSTRUCTION LLC	975 TERMINAL WAY	ELKO,NV
CE017447	SKIDSTEER	299D3XE C	2023	95,666.50	GOLCONDA SUMMIT	Q & D CONSTRUCTION LLC	975 TERMINAL WAY	ELKO,NV
ID #	DESCRIPTION	MODEL	YR ACQ	ACQ COST	MACHINE LOCATION	CUSTOMER NAME	ADDRESS	CITY
23-392	LIGHT TOWER	LT-NLPRIV	2023	15,182.09	EPG ROBERTSON	CAPITAL USA	ROBERTSON SITE	ELKO,NV

2/12/2026

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 19, 2026
 ASSESSOR'S EXHIBIT: *D-22*
 CASE NO.: 26-001

Julie Carl

From: Julie Carl
Sent: Wednesday, July 30, 2025 10:52 AM
To: Addie, Shelley
Subject: RE: PERSONAL PROPERTY DECLARATION-ELKO COUNTY 2025-RENTAL ACCOUNTS

Okay – thanks,



Julie A. Carl
Personal Property Appraiser
Elko County Assessor's Office
550 Court St.
Elko, NV 89801

jcarl@elkocountynv.net
775-738-5217
775-778-6795 Fax
775-748-0334 Direct Line

From: Addie, Shelley <Shelley.Addie@empire-cat.com>
Sent: Wednesday, July 30, 2025 10:33 AM
To: Julie Carl <jcarl@elkocountynv.net>
Subject: RE: PERSONAL PROPERTY DECLARATION-ELKO COUNTY 2025-RENTAL ACCOUNTS

ID #	DESCRIPTION	MODEL	YR ACQ	ACQ COST	MACH
CE008999	EXCAVATOR	320-07 P	2022	143,383.96	GOLD:
CE008999Q	QUICK COUPLER	B-CU	2022	4,723.04	GOLD:

Good morning!

Will you add these to the declaration? They belong in Elko County.

Thanks,

Shelley Addie
Staff Accountant II
Finance Group
3300 St Rose Pkwy Henderson, NV 89052
Office (702)633-4610
Empire Southwest, LLC

Our Corporate Values:
Safety. Respect. Integrity. Teamwork. Excellence. Stewardship. Astonishment.

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: D-23

CASE NO.: 26-001

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From: Addie, Shelley
Sent: Monday, July 28, 2025 6:04 PM
To: 'aforms@elkocountynv.net' <aforms@elkocountynv.net>; Julie Carl <jcarl@elkocountynv.net>
Subject: PERSONAL PROPERTY DECLARATION-ELKO COUNTY 2025-RENTAL ACCOUNTS

Good afternoon!

Here are the rental declarations.

Please let me know if you have any questions.

Best Regards,

Shelley Addie
Staff Accountant II
Finance Group
3300 St Rose Pkwy Henderson, NV 89052
Office (702)633-4610
Empire Southwest, LLC

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ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: D-24

CASE NO.: 26-001

From: [Janet Iribarne](#)
To: Shelley.Addie@empire-cat.com
Cc: [Tammie Dickenson](#)
Subject: Empire Southwest 2025-26 Personal Property Filings
Date: Monday, February 2, 2026 12:24:40 PM

Ms. Addie,

I am responding to an email you sent to my employee, Tammie Dickenson.

A review of the 2025-26 business filing for BU002495 indicates that equipment typically reported by a business of this type and size is underreported. NRS 361 requires that all equipment used by Empire Southwest on the following parcels 001-860-021, 001-860-033, 001-086-038, 001-860-077, 001-860-084, 001-860-085, 001-860-090, 001-860-091, and 001-860-111, is to be reported. We have requested supporting documentation to verify that the filing for BU002495 is correct, but the current tax agent notified this office that no documentation would be provided. We are available to complete a site visit next Monday, February 9, 2026, if you would set that up with the Empire Staff in Elko. Empire Southwest has already filed an appeal to the Elko County Board of Equalization for the 2025-26 tax year. The case will be heard February 19, 2026.

If you would like to schedule a different date for a site visit and / or provide supporting documentation (fixed asset ledgers, depreciation schedules, etc.), please contact me.

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 w [Elko County, NV](#)

From: Addie, Shelley <Shelley.Addie@empire-cat.com>
Sent: Thursday, January 29, 2026 2:37 PM
To: Tammie Dickenson <tdickenson@elkocountynv.net>
Cc: Killgrove, Yesenia <Yesenia.Killgrove@empire-cat.com>; Huizingh, Dale <Dale.Huizingh@empire-cat.com>
Subject: FW: Empire Southwest 2025-26 Personal Property Filings

Hello!

I don't think you understand what we were trying to accomplish on this account. The bill is higher now; we were trying to lower the bill to what we declared and that included the in-yard equipment. Your department keeps adding "estimates" and they shouldn't.

The refiling of the declaration is the spreadsheet, it contains assets and "in yard" equipment, this is what should be billed. The estimated tax bill is \$75,656.98.

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: D-25

CASE NO.: 26-001

Is there an "expert" in your office that can help? We don't have time to go back and forth with this account. If we disagree with this bill, what are our options for payment without penalty?

Please respond as soon as possible.

Thank you,

Shelley Addie

Staff Accountant II

Finance Group

3300 St Rose Pkwy Henderson, NV 89052

Office (702)633-4610

Empire Southwest, LLC

Our Corporate Values:

Safety. Respect. Integrity. Teamwork. Excellence. Stewardship. Astonishment.

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ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: D-26

CASE NO.: 26-001

Nevada Business Personal Property – Audit Trigger Checklist

(For Assessor Use – NRS 361.265 / NAC 361.682–685)

BUSINESS NAME:	EMPIRE SOUTHWEST LLC
ACCOUNT #:	BU002495
APPRAISER:	DICKENSON
DATE:	10/16/2025

1. Inconsistent or Incomplete Declarations

- Business failed to file declaration by deadline
- No new equipment added
- Values appear estimated
- Major asset categories omitted (no POS or security systems, no phones, etc)
- Reported property inconsistent with business type (e.g., machine shop reporting only office furniture)

Notes:

did not report any equipment identified in TMA audit

2. Year-to-Year Discrepancies

- Large drop in total reported cost or value from prior year
- Unexplained fluctuation in total assets or depreciation pattern
- Assets previously reported now omitted without disposal evidence
- Sudden increase in obsolescence or adjustment factors claimed

Notes:

3. External Data Mismatches

- Business license or Secretary of State filings inconsistent with declaration
- Sales tax permit activity suggests unreported equipment or sales
- IRS Form 4562 or Schedule L indicates additional fixed assets
- Field inspection or aerial imagery shows unreported equipment or signage
- Other agency data (Dept. of Taxation, building permits, etc.) inconsistent

Notes:

4. Industry or Category Risk

- Heavy equipment dealer, construction, or mining-related business
- Medical, dental, or professional office with high-value equipment
- Retail or restaurant business with frequent remodels or asset turnover
- Other high-risk category for underreporting (specify): _____

Notes:

Empire is mixed use

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: E-1

CASE NO.: 26-001

5. Random or Cyclical Audit Program

- Selected under routine audit rotation
- Selected as part of industry-wide review
- Selected due to large reported value or multi-location operations

Notes:

6. Tip, Complaint, or Referral

- Public complaint received
- Internal referral from another county division (e.g., building permits)
- Irregularity noted during field inspection

Notes:

7. Unusual Taxpayer Requests or Claims

- Claiming inventory exemption under NRS 361.068 for leased/mixed-use assets
- Claiming large obsolescence or extraordinary depreciation
- Request for reduction in value without supporting evidence

Notes:

have attempted to get inventory lists and financials for several years- Empire has declined

Misc Notes:

TMA audited Empire and Empire has fought the findings repeatedly without providing supporting documentation

Summary / Recommendation

- Internal audit recommended
- No audit warranted at this time
- Refer to TMA for audit

Date: 10/16/2025 Supervisor Approval: Iribarne

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 19, 2026
 ASSESSOR'S EXHIBIT: E-2
 CASE NO.: 26-001

DESCRIPTION	EST VALUE	NOTES	NOTES FROM SITE VISIT
Y15 ESTIMATE OF VALUE- ANTI COLLISION FOR CRANES	15000	BASED ON CASHMAN REPORTING	
Y20 ESTIMATE OF VALUE- CRANES	350000	BASED ON EPIROC CRANES	24 CRANES OBSERVED AT CAMPUS
Y15 ESTIMATE OF VALUE- CONEXES	12000	BASED ON PICTOMETRY	OBSERVED ON SITE
Y15 ESTIMATE OF VALUE- DIKE TANK	2928	BASED ON CASHMAN AND INTERNET RESEARCH	HAS 2 SEPARATE GAS PUMP STATIONS
Y20 ESTIMATE OF VALUE- GENERATORS	800000	BASED ON EMPIRE AUDIT AND PICTOMETRY	MANY SEEN IN YARD AND IN MAY AERIAL
Y07 ESTIMATE OF VALUE- SHOP EQUIPMENT 7Y	111000	DIFF IN COST BETWEEN WHAT IS EXPECTED & WHAT IS REPORTED	LOTS OF 7YR LIFE OBSERVED ON SITE
Y05 ESTIMATE OF VALUE- PHONES AND RADIOS	25000	BASED ON KOMATSU PHONES AND RADIOS	PHONES AND RADIOS OBSERVED ON SITE
Y07 ESTIMATE OF VALUE- POS SYSTEM	6000	BASED ON FIRST DATA MERCHANT COSTS X 4 UNITS	OBSERVED ON SITE
Y15 ESTIMATE OF VALUE- ALLIED RENTAL EQUIP VALUE FROM SBOE TESTIM	3000000	BASED ON SBOE TESTIMONY	LOTS ON SITE
Y07 ESTIMATE OF VALUE- SECURITY SYSTEM	30000	BASED ON KOMATSU 2023 SECURITY SYSTEM	ACTUALLY HAS ACCESS GATES AND DOORS- NO CAMERA SYSTEM
Y05 ESTIMATE OF VALUE- SERVERS	21000	BASED ON LIEBHERR SERVERS	
Y07 ESTIMATE OF VALUE- SERVICE TRUCK TOOLING	2500000	BASED ON KOMATSU TOOLING	
Y15 ESTIMATE OF VALUE- WASTE WATER TREATMENT	200000	AS PER INTERNET RESEARCH	
Y15 ESTIMATE OF VALUE-GAS PUMPS AND TANK	21000	BASED ON CASHMAN	
Y15 ESTIMATE OF VALUE- CAT RENTAL EQUIPMENT	936000	BASED ON CAT EQUIP REPORTED OFFSITE 2024 AND NOT SEEN AGAIN OFFSITE, MINUS THE OLDEST AND HIGHEST PRICED EQUIPMENT	
Y15 ESTIMATE OF VALUE- SHOP EQUIPMENT 15Y	1500000	DIFFERENCE IN COST BETWEEN WHAT THEY WOULD BE EXPECTED TO HAVE AND WHAT IS REPORTED	

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 19, 2026
 ASSESSOR'S EXHIBIT: F-1
 CASE NO.: 26-001

CRANES ESTIMATED OFF EPIROC BECAUSE WE BELIEVED EMPIRE HAD JUST A FEW CRANES
350000

CRANES IDENTIFIED AT EMPIRE CAMPUS

OVERHEAD CRANES

30 TON	1	244804	244804 KOMATSU
20 TON	1	220731	220731 KOMATSU
15 TON	3	205000	615000 BASED ON MEDIAN VALUE
10 TON	6	189248	189248 KOMATSU
5 TON	2	175000	350000 REDUCED 10T BY 15000

JIB CRANES

2 TON	9	20941	188469 KOMATSU
1 TON	2	10000	20000 BASED ON HALF THE 2T COST

GANTRY CRANE 1 REPORTED

TOTAL ESCAPING TAXATION 1,828,252

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: F-2

CASE NO.: 26-001

ESTIMATE OF 7 YR LIFE EQUIPMENT BASED ON COMPARABLE COMPANIES

SITE VISIT INDICATES THIS MAY BE A LOW ESTIMATE

TORQUE WRENCH X 4	16000 KOMATSU
TOOLING FOR MILL/LATHE	75000 KOMATSU
AV EQUIP FOR CONF ROOMS	20000 EST FROM INTERNET 4 @\$5K

111000

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: F-3

CASE NO.: 26-001

ESTIMATE OF 15 YR LIFE EQUIPMENT BASED ON COMPARABLE COMPANIES

ENGINE STAND X 4	32000 KOMATSU		MULTIPLE SHOPS WOULD HAVE THESE
LATHE	195000 KOMATSU		MULTIPLE SHOPS DO REPAIR
DRILL PRESS	97000 KOMATSU		MULTIPLE SHOPS DO REPAIR
PAINT BOOTH EQUIP	96000 EST FROM INTERNET		VISIBLE IN AERIAL
TOOL STORAGE	42000 KOMATSU		TOOLING ROOM NOTED ON DRAWING
IND AIR COMPRESSOR	444000 SANDVIK	6@\$74K	1 PER BUILDING
FLAMMABLE STORAGE	12000 EST FROM INTERNET		REQUIRED BY OSHA
FUME EXTRACTORS	40000 EST FROM INTERNET	4 @ \$10K	NEEDED FOR WELDING
GRINDERS X 3	12000 EST FROM INTERNET		USED IN WELDING
FRAC TANKS X	15000 CASHMAN		VISIBLE IN AERIAL, ON SITE
TRACK PRESS	19000 EMPIRE-WASHOE		USED FOR TRACKED MACHINERY
HOSE PRESS & TOOLING	209000 EMPIRE-HUMBOLDT		WOULD NEED THIS FOR HOSES, REP VAL IS LOW
PARTS WASHER	86000 EMPIRE-WASHOE		1 REPORTED FOR MULTIPLE SHOPS
SPILL CONTAINMENT	25000 EST FROM INTERNET		REQUIRED BY OSHA
IND POWER WASHER	68000 SANDVIK	2 @ \$34K	FOR WASHBAYS
BREAKROOM APPLIANCES	5000 EST FROM INTERNET		BREAKROOMS NOTED ON DRAWING
TENANT IMPS IN NGM	40000 EMPIRE		E REPORTED 4 PART STATIONS, DOUBLED IT
LOCKERS	50000 EST FROM INTERNET	5 @ \$10K	LOCKER ROOMS NOTED ON DRAWING
PEDESTRIAN BRIDGES	9000 EST FROM INTERNET	2 @ \$4500	VISIBLE IN AERIAL

1496000

UNKNOWN EMPIRE REPORTING APPLIED TO OMITTED SANDBLAST EQUIP COSTS
 VARIOUS EQUIPMENT 148973

ELKO COUNTY BOARD OF EQUALIZATION

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ASSESSOR'S EXHIBIT: F-4

CASE NO.: 26-001

2024-25 EQUIP NOT REPORTED OFFSITE 2025-26 IN ANY SURROUNDING COUNTIES

REMOVED OLDEST EQUIPMENT AND HIGHEST COST

ASSET NUMBER		ACQ COST	EST AGE	YRS RENTED
15-265	2024-25	56007	2015	2019, 2024
20-103	2024-25	78985	2020	2020, 2021, 2024
CE008177	2024-25	23881	2016	2022, 2023, 2024
CE008720	2024-25	70868	2018	2019, 2024
CE008833	2024-25	51709	2018	2022, 2023, 2024
CE008847	2024-25	82277	2018	2022, 2023, 2024
CE009316	2024-25	10068	2018	2022, 2023, 2024
CE010597	2024-25	34307	2019	2022, 2023, 2024
CE011285	2024-25	61845	2020	2022, 2023, 2024
CE011326	2024-25	22812	2020	2022, 2023, 2024
CE011465	2024-25	38486	2020	2022, 2023, 2024
CE011466	2024-25	38514	2020	2020, 2022, 2024
CE012480	2024-25	37005	2021	2022, 2023, 2024
CE012887	2024-25	20659	2021	2022, 2023, 2024
CE014860	2024-25	26026	2021	2023, 2024
CE014920	2024-25	75122	2021	2024
CE010275	2024-25	23500	2019	2024
CE015069	2024-25	81289	2021	2023, 2024
CE016354	2024-25	18768	2022	2023, 2024
CE041190	2024-25	83823	2024	2024
		935951		

SEEN BEING USED ONSITE 2/9/2026

HEAVY EQUIPMENT ON SITE 2/7/2026 THAT DOES NOT MEET EMPIRE DEFINITION OF INVENTORY

ASSET #	MAN YEAR	ACQ COST	NOTES
CE013280	2018	419607	EXCEEDS 2 YEARS, CASHMAN ASSET #
E150267	2019	292431	EXCEEDS 2 YEARS
E167694	2021	283618	EXCEEDS 2 YEARS
CE015433	2022	738057	EXCEEDS 2 YEARS, CASHMAN ASSET #
E176612	2022	464187	EXCEEDS 2 YEARS
		2197900	

ELKO COUNTY BOARD OF EQUALIZATION

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ASSESSOR'S EXHIBIT: F-5

CASE NO.: 26-001

**SELECTED ELKO GENERATORS THAT SHOW MULIPLE RENTALS NOT REPORTED OFFISTE
IN NEIGHBORING COUNTIES 2025-26**

PICTOMETRY SHOWS APPROX 40 GENERATORS ON LOT 5/5/2025, ONLY 13 ARE REPORTED OFFSITE 2025-26

ASSET #	DESCRIPTION	EST AGE	ACQ COST	RENTAL HISTORY	NOTES
17-071	20KW GENERATOR	2017	15887	2023, 2024	ON 2023 RENTAL INV LIST
18-190	GENSET DCA25	2018	17672	2019, 2020, 2023, 2024	
19-043	GENSET DCA45	2019	21420	2023, 2024	
19-049	GENSET DCA45	2019	20599	2021, 2022, 2023	
20-034	56KW GENERATOR	2020	40773	2020, 2023	ON 2023 RENTAL INV LIST
20-045	GENSET DCA45	2020	23027	2020, 2022, 2023	
20-046	GENSET DCA45	2020	21673	2021, 2022, 2024	
20-048	GENSET DCA45	2020	21063	2022, 2023	
20-055	GENSET DCA25	2020	20886	2020, 2023	
21-017	500KW GENERATOR	2021	201720	2021, 2023	ON 2023 RENTAL INV LIST
21-073	150KW GENERATOR	2021	74970	2021, 2023	ON 2023 RENTAL INV LIST
21-090	GENSET XQ425	2021	174930	2023, 2024	
22-042	100KW GENERATOR	2022	54978	2022, 2023	ON 2023 RENTAL INV LIST
22-264	3500KVA TRANSFORMER	2022	88651	2023, 2024	ON 2023 RENTAL INV LIST
			798,249		

ELKO COUNTY BOARD OF EQUALIZATION

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ASSESSOR'S EXHIBIT: F-6

CASE NO.: 26-001

GENERAL ESTIMATES OF VALUE BASED ON MISSING ALLIED AND ATTACHEMENTS POST AUDIT

ASSET #	IDENTIFIED	DESC	SERIAL	ACQ COST
12-259	AUDIT 2023	AIR COMPRESSOR XATS1050	APP221492	52920.00
17-050	AUDIT 2023	AIR COMPRESSOR XAS1800	HOP090545	146370.00
18-169	AUDIT 2023	HEATER	RT6577	31850.00
18-230	AUDIT 2023	6GHT SOUND ATTENUATED	1881006	71400.00
19-512	AUDIT 2023	4 HEAD LIGHT TOWER	39-004566	4158.00
20-078	AUDIT 2023	1200AMP ATS	USO1402299	27521.75
21-059	AUDIT 2023	4 HEAD LIGHT TOWER	781103	4410.00
21-119	AUDIT 2023	4 HEAD LIGHT TOWER	39-008618	4158.00
22-066	AUDIT 2023	4 HEAD LIGHT TOWER	25-001806	7354.20
23-310	AUDIT 2023	4 HEAD LIGHT TOWER	1491134	12512.47
23-312	AUDIT 2023	4 HEAD LIGHT TOWER	1492595	12512.47
23-314	AUDIT 2023	4 HEAD LIGHT TOWER	1493326	12512.47
23-317	AUDIT 2023	4 HEAD LIGHT TOWER	1495152	12512.47
23-369	AUDIT 2023	4 HEAD LIGHT TOWER	1464106	15202.61
23-370	AUDIT 2023	4 HEAD LIGHT TOWER	1464471	15202.61
23-371	AUDIT 2023	4 HEAD LIGHT TOWER	1480177	15202.61
23-372	AUDIT 2023	4 HEAD LIGHT TOWER	1480542	15202.61
23-373	AUDIT 2023	4 HEAD LIGHT TOWER	1480907	15202.61
23-374	AUDIT 2023	4 HEAD LIGHT TOWER	1481272	15202.61
23-375	AUDIT 2023	4 HEAD LIGHT TOWER	1481638	15202.61
23-376	AUDIT 2023	4 HEAD LIGHT TOWER	1482003	15202.61
23-377	AUDIT 2023	4 HEAD LIGHT TOWER	1482368	15202.61
23-378	AUDIT 2023	4 HEAD LIGHT TOWER	1482733	15202.61
23-379	AUDIT 2023	4 HEAD LIGHT TOWER	1483099	15202.61
23-380	AUDIT 2023	4 HEAD LIGHT TOWER	1483464	15202.57
23-381	AUDIT 2023	4 HEAD LIGHT TOWER	1483829	15182.09
23-383	AUDIT 2023	4 HEAD LIGHT TOWER	1484560	15182.09
23-385	AUDIT 2023	4 HEAD LIGHT TOWER	1485290	15182.09
23-386	AUDIT 2023	4 HEAD LIGHT TOWER	1485655	15182.09
23-393	AUDIT 2023	4 HEAD LIGHT TOWER	1488212	15182.14
CE011612Q	AUDIT 2023	303 & 304 QUICK COUPLER	2578115	861.11
CE005490C	AUDIT 2023	415/416/420/430/440 COMPAC	7775401	2277.29
CE009988Q	AUDIT 2023	307, 308, 309 MECH QUICK COI	23601526	1261.37
CE018665Q	AUDIT 2023	302 QUICK COUPLER	27879133	905.80
CE015141Z	AUDIT 2023	HB2000 BIT	33631196	1600.03
CE007954	AUDIT 2023	SMOOTH SINGLE DRUM ROLLEF	51400277	64173.43
CE006272N	AUDIT 2023	924/926 BUCKETS	150301393	4008.82
CE012405	AUDIT 2023	REACH FORKLIFT 10,000LB 55'	160097173	99966.00
CE014892	AUDIT 2023	REACH FORKLIFT 10,000LB 55'	160113082	122547.00
CE011890Q	AUDIT 2023	302 QUICK COUPLER	240777422	629.92
CE015665Q	AUDIT 2023	302 QUICK COUPLER	258413319	697.23
CE012366	AUDIT 2023	BOOM LIFT STR 60-65' (DUAL FL	300259262	76572.00
CE016875Z	AUDIT 2023	TX525 WALK BEHIND SSL TREN	409342023	4086.79
CE018528Q	AUDIT 2023	301 QUICK COUPLER	2742990151	617.83
CE018527Q	AUDIT 2023	301 QUICK COUPLER	2742990152	617.83
CE018526Q	AUDIT 2023	301 QUICK COUPLER	2742990163	617.83
CE009393R	AUDIT 2023	336/340 RIPPER	08AW02021	9133.17
CE013880R	AUDIT 2023	328, 329, 330, 335 RIPPER ATTA	08AW02424	9490.03
CE015890R	AUDIT 2023	336/340 RIPPER	08AW02548	9321.65
CE016791E	AUDIT 2023	320, M322, 323, 325 COMPACTIC	0B4M00375	9764.89
CE013457Q	AUDIT 2023	320, M322, 323, 325 QUICK COI	0C9403424	5872.12
CE019062Z	AUDIT 2023	BROOM PICK-UP ATTACHMENT	0FX803050	7089.33

ELKO COUNTY BOARD OF EQUALIZATION

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ASSESSOR'S EXHIBIT: F-7

CASE NO.: 26-001

CE015883I	AUDIT 2023	48" 320, 321, M322, 323, 325 BL 0GYD01061	8321.00
CE013075Q	AUDIT 2023	320, M322, 323, 325 QUICK COI 0HB304972	5214.84
CE011158Z	AUDIT 2023	320, M322, 323, 325 QUICK COI 0HB306698	6200.00
CE017130Q	AUDIT 2023	320, M322, 323, 325 QUICK COI 0HB312940	6200.00
CE015251Q	AUDIT 2023	336/340 QUICK COUPLER 0HB703203	11893.15
CE015604Z	AUDIT 2023	SMART DOZER BLADE (SSL/CTL 0JKB00175	10441.32
CE011612	AUDIT 2023	303.5 MINI EX W/CAB 0JWY06901	46220.00
CE011914	AUDIT 2023	302.7 MINI EX 0LJ702069	39640.52
UR001010	AUDIT 2023	UTV/JOB CART 2 SEAT GAS 0M8200261	10021.00
CE010674E	AUDIT 2023	36" 311, 313, 314, 315 BUCKET 0MCN18326	2730.63
CE040004E	AUDIT 2023	36" 320, 321, M322, 323, 325 BL 0MFH44111	7009.58
CE040049G	AUDIT 2023	42" 320, 321, M322, 323, 325 BL 0MFH44789	8307.05
CE017130I	AUDIT 2023	42" 320, 321, M322, 323, 325 BL 0MFH48315	8307.00
CE007021G	AUDIT 2023	42" 349/352 BUCKET 0MHC06210	9701.97
CE012206K	AUDIT 2023	60" 349/352 BUCKET 0MHJ82959	13634.09
CE009930C	AUDIT 2023	24" 316 BUCKET 0MHJ85440	3127.47
CE012218G	AUDIT 2023	42" 320, 321, M322, 323, 325 BL 0MHJ85854	5771.72
CE006101I	AUDIT 2023	48" 349/352 BUCKET 0MHY01072	10060.37
CE016584Z	AUDIT 2023	A19 / A41 AUGER (SSL/CTL, 303 0N7S01603	2270.39
CE006601E	AUDIT 2023	36" 328, 329, 330, 335 BUCKET 0NBC15093	8443.48
CE010840K	AUDIT 2023	60" 328, 329, 330, 335 BUCKET 0NBC28898	9739.07
CE008215Q	AUDIT 2023	328-335 QUICK COUPLER 0PG401419	741.18
CE009589Q	AUDIT 2023	349/352 QUICK COUPLER 0PG601233	8366.70
CE015001Z	AUDIT 2023	A19 / A41 AUGER (SSL/CTL, 303 0SMR28044	2205.52
CE019311Z	AUDIT 2023	TRENCHER ATTACHMENT T9B / 0TB700887	5186.06
CE019057T	AUDIT 2023	320, 321, M322, 323, 325 THUM 0THC11706	15985.88
CE018668Z	AUDIT 2023	BR172, BR118 BRUSH CUTTER (0WA601191	6068.34
CE018318D	AUDIT 2023	30" 336/340 BUCKET 0XC746105	12160.80
CE016688	AUDIT 2023	VACUUM TRAILER - GAS 1DST522P9P1701804	64318.69
CE014654Q	AUDIT 2023	307, 308, 309 HYD QUICK COUF 2777877-18	5315.82
CE014252	AUDIT 2023	DUMP TRUCK 5CYD 3ALACWFD3PDNM3356	79944.05
CE015019	AUDIT 2023	UTV/JOB CART 4 SEAT GAS 3NSM4A577NE314064	14931.85
CE011922B	AUDIT 2023	15" 300.9 BUCKETS 6ANHHDG00585	327.98
CE007617X	AUDIT 2023	MISC EQUIPMENT 712B12	7493.30
CE019866F	AUDIT 2023	420, 430 IT LOADER FORKS 73175-4-48SBS2	1492.67
CE009168C	AUDIT 2023	24" 303 & 304 BUCKET A4172BK30341	310.56
CE008461N	AUDIT 2023	GP BUCKET 74" (SSL/CTL) A4182BK22021	942.58
CE011490N	AUDIT 2023	GP BUCKET 74" (SSL/CTL) A4189BK20083	942.58
CE012674E	AUDIT 2023	36" 307, 308, 309 BUCKET A4192BK20721	1561.77
CE013336T	AUDIT 2023	302 THUMB A419TH21031	1320.66
CE013815N	AUDIT 2023	GP BUCKET 62" (SSL/CTL) A4201BK22172	899.95
CE015079N	AUDIT 2023	GP BUCKET 74" (SSL/CTL) A4203BK22803	1065.35
CE015352N	AUDIT 2023	GP BUCKET 74" (SSL/CTL) A4207BK20406	1065.35
CE015876B	AUDIT 2023	18" 307, 308, 309 BUCKET A4208BK21109	1302.00
CE016418A	AUDIT 2023	13" 307, 308, 309 BUCKET A4211BK22107	1338.28
CE017022B	AUDIT 2023	18" 305 & 306 BUCKET A4214BK30958	914.18
CE017968B	AUDIT 2023	18" 303 & 304 BUCKET A4218BK31496	815.22
CE018035E	AUDIT 2023	36" 307, 308, 309 BUCKET A421BBK24030	2167.64
CE018460T	AUDIT 2023	301 THUMB A421CTH20236	1539.34
CE018461T	AUDIT 2023	301 THUMB A4221TH20477	1539.34
CE019356E	AUDIT 2023	36" 303 & 304 BUCKET A4222BK30866	1121.10
CE018821N	AUDIT 2023	GP BUCKET 62" (SSL/CTL) A4224BK22517	1254.57
CE010675C	AUDIT 2023	24" 307, 308, 309 BUCKET ABK22898	1164.16
CE008154A	AUDIT 2023	12" 415/416/420/430/440 BUCF BI160601123	787.78

ELKO COUNTY BOARD OF EQUALIZATION

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ASSESSOR'S EXHIBIT: F8

CASE NO.: 26-001

CE010788A	AUDIT 2023	12" 415/416/420/430/440 BUC† BI180101801	787.57
CE018265B	AUDIT 2023	18" 415/416/420/430/440 BUC† BK210706717	1182.78
CE016178C	AUDIT 2023	24" 415/416/420/430/440 BUC† BL210130365	1273.25
CE016180C	AUDIT 2023	24" 415/416/420/430/440 BUC† BL210130368	1273.25
CE011432D	AUDIT 2023	30" 415/416/420/430/440 BUC† BM180602597	1105.81
CE013602E	AUDIT 2023	36" 415/416/420/430/440 BUC† BN190804575	1330.84
CE015425E	AUDIT 2023	36" 415/416/420/430/440 BUC† BN200504682	1330.84
CE008270B	AUDIT 2023	18" 302 BUCKET C00253587001	595.24
CE014173Z	AUDIT 2023	A19/A41 AUGER BRACKET (303, CE014173Z-RW	250.08
CE015365A	AUDIT 2023	9" AUGER BIT (FITS A19/A26/A6† CE015365A-RW	301.11
CE016592Z	AUDIT 2023	HAMMER GUARD FOR 307/308 CE016592Z-RW	1999.88
CE016593Z	AUDIT 2023	HAMMER GUARD FOR 307/308 CE016593Z-RW	1999.88
CE016824B	AUDIT 2023	18" AUGER BITS (FITS A19/A26// CE016824B-RW	852.00
CE016826E	AUDIT 2023	24" ROCK HEAD BIT CE016826E-BG	1905.46
CE016827E	AUDIT 2023	24" ROCK HEAD BIT CE016827E-RW	1460.80
CE017068B	AUDIT 2023	18" AUGER BITS (FITS A19/A26// CE017068B-RW	1002.11
CE017337Z	AUDIT 2023	HB2000 BIT CE017337Z-BG	1635.09
CE020050Z	AUDIT 2023	MISC EQUIPMENT CE020050Z-BOT	202.00
CE020051Z	AUDIT 2023	MISC EQUIPMENT CE020051Z-BG	78.00
CE021404Z	AUDIT 2023	MISC EQUIPMENT CE021404Z-BOT	271.00
CE010942Z	AUDIT 2023	12" AUGER BIT (FITS A19/A26/A† CE10942Z-CBD	115.12
CE011411Z	AUDIT 2023	420, 430 IT LOADER BUCKET CE11411Z-BG	4560.16
CE011754C	AUDIT 2023	24" AUGER BITS (FITS A19/A26// CE11754C-CBD	1139.25
CE012866B	AUDIT 2023	15" AUGER BITS (FITS A19/A26// CE12866B-CBD	413.82
CE013566A	AUDIT 2023	6" AUGER BIT (FITS A19/A26/A6† CE13566A-JW	229.02
CE014080G	AUDIT 2023	HAMMER GUARD FOR 320 *NEX CE14080G-BG	209.95
CE007863Q	AUDIT 2023	307, 308, 309 HYD QUICK COUF CE7863Q-DTH	2834.35
CE008370Z	AUDIT 2023	HAMMER GUARD FOR 328-374 CE8370Z-NA	188.96
CE017380C	AUDIT 2023	24" 302 BUCKET CH216BK20007	640.87
CE018664A	AUDIT 2023	12" 302 BUCKET CH21BBK25409	556.05
CE008765A	AUDIT 2023	10" 302 BUCKET CHMHDGM1001013	393.73
CE013517H	AUDIT 2023	316 & 317 HAMMER (MB1000) DEQ192183	21311.85
CE011046	AUDIT 2023	SMALL PLATE COMPACTORS, M† E-13445	1272.00
CE004251	AUDIT 2023	SCISSOR LIFT ELECTRIC 32' GS3213A-114074	11753.00
CE005984	AUDIT 2023	SCISSOR LIFT ELECTRIC 26' GS3215A-137289	8189.00
CE004143A	AUDIT 2023	10" 302 BUCKET HMHDGM040031	396.95
CE013990	AUDIT 2023	AIR COMPRESSOR 185CFM-TOV HOP031145	16330.00
CE014475Z	AUDIT 2023	PNEUMATIC/AIR HAMMER 30LB M117518614	684.12
CE014478Z	AUDIT 2023	PNEUMATIC/AIR TAMPER M1312202108	745.85
CE014463Z	AUDIT 2023	PNEUMATIC/AIR HAMMER 60LB M160431051	853.63
CE014458Z	AUDIT 2023	PNEUMATIC/AIR HAMMER 60LB M160431111	856.60
CE014465Z	AUDIT 2023	PNEUMATIC/AIR HAMMER 90LB M190336403	848.01
CE012892	AUDIT 2023	WEILER P265 ASPHALT PAVER * P265-1187	129986.00
CE006025	AUDIT 2023	BOOM LIFT STR 60-65' (DIESEL) S6015-29578	44286.00
CE008161	AUDIT 2023	BOOM LIFT STR 60-65' (DIESEL) S60H-36825	59550.00
CE015666	AUDIT 2023	BOOM LIFT STR 60-65' (DIESEL) S60JH-609	104261.61
CE003661	AUDIT 2023	BOOM LIFT STR 80-85' (DIESEL) S8008-6602	34948.84
CE011573C	AUDIT 2023	24" 302 BUCKET SCMHDG035041	508.84
CE015865B	AUDIT 2023	18" 302 BUCKET SCMHDG091347	538.61
CE015515F	AUDIT 2023	420, 430 IT LOADER FORKS T200800369	2502.21
CE018523T	AUDIT 2023	307, 308, 309 THUMB TH220112048	3256.69
CE016350	AUDIT 2023	AIR COMPRESSOR 185CFM-TOV UVC201940	19421.89
CE016353	AUDIT 2023	AIR COMPRESSOR 185CFM-TOV UVC201998	20310.93

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: F-9

CASE NO.: 26-001

2,085,421.88

GENERAL ESTIMATES OF VALUE ON ASSETS ACTIVELY RENTING IN ELKO COUNTY FALL/WINTER 2025

EQUIPMENT LISTED FOR SALE AFTER JULY 2025 IN ELKO THAT IS ACTIVELY ACQUIRING HOURS WEEK TO WEEK

CE006504	UNREPORTED	314E LCR	0ZJT01112	81176.00
CE006823	UNREPORTED	TL642D	0ML800177	62516.00
CE008241	UNREPORTED	305.5E2 CR	OCR501930	36800.00
CE010240	UNREPORTED	307.5	OGW700359	61640.00
CE011467	UNREPORTED	GP25N	AT35A00711	11689.00
CE011562	UNREPORTED	307.5	OGW701544	70280.00

324101.00

GENERAL ESTIMATES OF VALUE BASED ON GENERATORS MISSING POST AUDIT

13-111	AUDIT 2023	2000KW RESISTIVE LOADBANK	61856-06-41	24843.00
17-071	AUDIT 2023	20KW GENERATOR	7153260	15887.00
17-161	AUDIT 2023	56KW GENERATOR	7354114	33095.46
19-431	AUDIT 2023	56KW GENERATOR	7355754	37787.77
20-034	AUDIT 2023	56KW GENERATOR	7355895	40773.45
20-041	AUDIT 2023	56KW GENERATOR	7355854	41487.45
21-017	AUDIT 2023	500KW GENERATOR	0X5M00412	201720.45
21-073	AUDIT 2023	150KW GENERATOR	D18401000056	74970.00
22-042	AUDIT 2023	100KW GENERATOR	0CK500285	54978.00
22-233	AUDIT 2023	36KW GENERATOR	D15601000188-818924	32130.00
22-264	AUDIT 2023	3500KVA TRANSFORMER	V02202201	88650.66
22-473	AUDIT 2023	20KW GENERATOR	D16201000262-886254	24990.00
23-140	AUDIT 2023	500KW GENERATOR	0ME500293	302840.77
23-153	AUDIT 2023	20KW GENERATOR	1238E14777	96013.06

1070167.07

GENERAL ESTIMATES OF EQUIPMENT SEEN BEING USED BY BUSINESS DURING SITE VISIT

FORKLIFTS SEEN ON SITE FEB 2026 BEING USED BY WORKERS UNREPORTED

CE001656	PARTS WARE	FORKLIFT	ESTIMATE VALUE @ \$20K	20000
CE004383	PARTS WARE	FORKLIFT	ESTIMATE VALUE @ \$20K	20000
CE008177	PARTS WARE	TRUCK LIFT		23881
CE011387	STORAGE WH	FORKLIFT	ESTIMATE VALUE @ \$20K	20000
CE012887	PARTS WARE	FORKLIFT		20659
CE012364	RENTAL REP	BOOMLIFT		53459
CE017846	RENTAL REP	BOOMLIFT		69711

227710

455420

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: F-10

CASE NO.: 26-001

EQUIPMENT ACQUIRED MORE THAN A YEAR BEFORE REPORTED

DESC	ACQ YEAR	REPORTED YR	ACQ COST
COMPUTERS/LAPTOPS	2022	2025	324932
COMPUTERS/LAPTOPS	2023	2025	20909
GANTRY CRANE	2023	2025	18832
LIFT TRUCK	2023	2025	19549
MILLER WELDER	2023	2025	16200

SAMPLE OF ASSETS WITH CHANGING ACQUISITION COSTS

Acquisition cost should not change unless rebooked- these are not rebooked

ASSET #	YR REPORTED	CO REPORTED	DESC	ACQ COST
CE006504	2025-26	ELKO	314 EXCAVATOR W/CAB	105081
CE006504	AUDIT E	ELKO	314 EXCAVATOR W/CAB	101491
CE006504Q	2025-26	ELKO	:11, 313, 314, 315 QUICK COUPLER	8519
CE006504Q	AUDIT E	ELKO	:11, 313, 314, 315 QUICK COUPLER	3590
CE007954	2024-25	HUMBOLDT	7H SINGLE DRUM ROLLER 50" CS34	63249
CE007954	AUDIT E	ELKO	7H SINGLE DRUM ROLLER 50" CS34	64173
CE008586	2025-26	ELKO	II HYDRAULIC EXCAVATOR 305.5E2	57072
CE008586	AUDIT H	HUMBOLDT	II HYDRAULIC EXCAVATOR 305.5E2	54689
CE008846	2023-24	HUMBOLDT	TL642D	82695
CE008846	2025-26	HUMBOLDT	TL642D	83350
CE008847	2024-25	ELKO	REACH FORKLIFT 6,000LB 42' LIFT	82277
CE008847	AUDIT E	ELKO	REACH FORKLIFT 6,000LB 42' LIFT	84809

ELKO 2023 AUDIT
HUMB 2023 AUDIT
WASHOE 2024 AUDIT
REPORTED ON SITE FEB 2026

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: G-1

CASE NO.: 26-001

CE009498	2025-26	ELKO	CH FORKLIFT 6,000LB 42' LIFT 6042	62072
CE009498	AUDIT H	HUMBOLDT	CH FORKLIFT 6,000LB 42' LIFT 6042	58893
CE010235	AUDIT E	ELKO	TL1055D CA	115011
CE010235	2025-26	ELKO	TL1055D CA	114746
CE011493	AUDIT W	WASHOE	226 SSL W/CAB	27302
CE011493	2025-26	ELKO	226 SSL W/CAB	28519
CE011839	2023-24	LANDER	EXCAVATOR 336-07	269364
CE011839	2025-26	HUMBOLDT	EXCAVATOR 336-07	349767
CE012572	2023-24	HUMBOLDT	TL943D CA	114399
CE012572	2025-26	ELKO	TL943D CA	115951
CE013046	2023-24	ELKO	ARTICULATED TRUCK 740GC	491172
CE013046	AUDIT W	WASHOE	ARTICULATED TRUCK 740	492369
CE014582	2025-26	EUREKA	335 EXCAVATOR	280762
CE014582	AUDIT W	WASHOE	335 EXCAVATOR	260976
CE014662	2023-24	HUMBOLDT	TELEHANDLER TL943-05	132640
CE014662	2025-26	EUREKA	TELEHANDLER TL943-05	133201
CE015637	AUDIT W	WASHOE	BOOM LIFT ARTIC 40-45'	79225
CE015637	2025-26	ELKO	40'ZBOOM	78875
CE016029	2025-26	LANDER	299 CTL W/CAB & XHP	98961
CE016029	AUDIT W	WASHOE	299 CTL W/CAB & XHP	97426
CE016120	2024-25	EUREKA	TL943-05CA	170285
CE016120	2025-26	ELKO	TL943-05CA	172063

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: G-2

CASE NO.: 26-001

CE016147	2024-25	ELKO	TL642-05CA	141703
CE016147	2025-26	ELKO	TL642-05CA	142921
CE016152	2024-25	ELKO	TL943-05CA	170285
CE016152	2025-26	EUREKA	TL943-05CA	171067
CE016153	2024-25	EUREKA	TL943-05CA	170285
CE016153	2025-26	ELKO	TL943-05CA	170848
CE016153	2026	ELKO	TL943-05CA	168343
CE016353	2024-25	HUMBOLDT	AIR COMPRESSOR	19401
CE016353	AUDIT E	ELKO	AIR COMPRESSOR	20311
CE016589	2024-25	WHITE PINE	EXCAVATOR	246583
CE016589	2025-26	EUREKA	EXCAVATOR 325-07	262862
CE016626	2025-26	HUMBOLDT	315 EXCAVATOR W/CAB	217527
CE016626	AUDIT W	WASHOE	315 EXCAVATOR W/CAB	204583
CE016709	2024-25	WHITE PINE	ARTICULATED TRUCK	697465
CE016709	2026	ELKO	740GC T	659095
CE016823	2025-26	HUMBOLDT	236 SSL W/CAB	52006
CE016823	AUDIT H	HUMBOLDT	236 SSL W/CAB	51122
CE017447	2025-26	ELKO	299 CTL W/CAB	95667
CE017447	AUDIT W	WASHOE	299 CTL W/CAB	94000
CE022724	2024-25	WHITE PINE	COMPACTOR	9855
CE022724	2025-26	HUMBOLDT	SSL-CV117	9968
CE040145	AUDIT W	WASHOE	DOZER D4K / D2-14	150463
CE040145	2025-26	ELKO	D2-12 ARO	149671

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: G-3

CASE NO.: 26-001

COMPARABLE SHOPS TAXABLE VALUE PER BLDG SQ FOOTAGE

ALL RENTAL FLEET VALUE NOT INCLUDED

AUDIT?	COUNTY	COMPANY	TAXABLE VALUE	APPROX BLDG SQ FT	COST PER SQ FT	NOTES
	ELKO	EMPIRE	1847734			
		OFFICE		12160		TRUCKS 0 REPORTED
		PARTS		33600		
		SERVICE		36630		
		WAREH		56615		
		PAINT		3200		
		APPROX SQ FT		142205	12.99345	

AUDITED	ELKO	KOMATSU	7700507			*LESSED OUT TRUCK TOOLING*
		OFFICE		42840	20942 PARTS	TRUCKS 65,000/UNIT
		SERVICE		103370		
		PAINT		3990		
		WAREHOUSE		48944		
		APPROX SQ FT		220086	34.98863	

PEND AUD	ELKO	SANDV	3322958			
		OFFICE		23460		NO TRUCKS USED
		SERV		26887		
		PAINT		3990		
		WARE		31250		
		MISC		1828		
		APPROX SQ FT		87415	38.01359	

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: G-4

CASE NO.: 26-001

AUDITED ELKO EPIROC 2609959

OFFICE 12000
WARE 12000
SHOP 20000

NO TRUCKS USED

APPROX SQ FT 44000 59.31725

AUDITED WASHOE EMPIRE 11500134

MAY INCLUDE RENTAL FLEET

BLDGS 54068
2980
3300
32100
59989
4800

TRUCKS 0 REPORTED

APPROX SQ FT 157237 73.13885

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: G-5

CASE NO.: 26-001

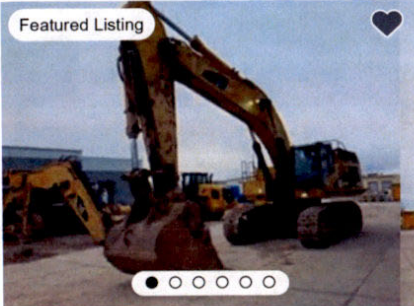
Elko Assets For sale 2/9/2026

2008 CATERPILLAR 365C

Crawler Excavators

Options

Featured Listing



USD \$32,470

Payments as low as USD \$689.89*

Hours: 14,196

ROPS: Enclosed

Serial Number: MCS00473

Stock Number: E199725

Bucket Capacity: 72 cu ft

Boom Length: 2 ft 2 in

Description: Online Owner's Ma... [Read More](#)

Updated: Monday, February 09, 2026 08:35 PM

Location: Elko, Nevada

26 Miles Away

Email Seller

(480) 550-3927

Seller: Empire Southwest

2019 CATERPILLAR 307.5

Crawler Excavators

Options



USD \$61,640

Payments as low as USD \$1,309.67*

Certified Used

Hours: 2,553

Serial Number: GW700359

Stock Number: CE010240

Description: ATTACHMENTS SHOWN... [Read More](#)

Updated: Wednesday, January 28, 2026 09:45 AM

Location: Elko, Nevada

26 Miles Away

Email Seller

(480) 550-3927

Seller: Empire Southwest

2013 JLG 600AJ

Articulating Boom Lifts

Options



USD \$35,934

Payments as low as USD \$763.49*

Hours: 2,135

Serial Number: 0300172565

Stock Number: CE004431

Description: ATTACHMENTS SHOWN... [Read More](#)

Updated: Wednesday, January 28, 2026 09:45 AM

Location: Elko, Nevada

26 Miles Away

Email Seller

(480) 550-3927

Seller: Empire Southwest

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

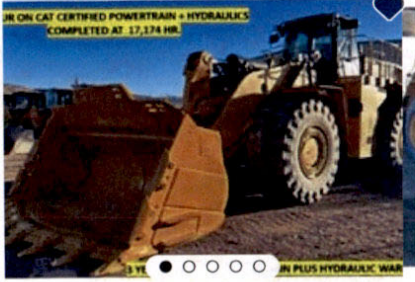
ASSESSOR'S EXHIBIT: H-1

CASE NO.: 26-001

2013 CATERPILLAR 988K

Wheel Loaders

Options



USD \$822,589

Payments as low as USD \$17,477.59*

Hours: 18,247

ROPS: Enclosed

Serial Number: TWX00226

Stock Number: CE017935

A/C: Yes

Counterweight: Yes

Description: Auto Shift Onlin... [Read More](#)

Updated: Thursday, January 29, 2026 09:09 AM

Location: Elko, Nevada

26 Miles Away

Email Seller

(480) 550-3927

Seller: Empire Southwest

2018 CATERPILLAR TL1255D

Telehandlers

Options



USD \$98,925

Payments as low as USD \$2,101.86*

Hours: 4,416

Location: Elko, Nevada

26 Miles Away

Email Seller

(480) 550-3927

Seller: Empire Southwest

2016 CATERPILLAR TL642D

Telehandlers

Options



USD \$62,516

Payments as low as USD \$1,328.28*

Hours: 3,488

Location: Elko, Nevada

26 Miles Away

Email Seller

(480) 550-3927

Seller: Empire Southwest

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: H-2

CASE NO.: 26-001

2020 CATERPILLAR 307.5

Crawler Excavators

Options



USD \$70,280

Payments as low as USD \$1,493.24*

Certified Used

Hours: 2,213

Location: Elko, Nevada

26 Miles Away

Email Seller

(480) 550-3927

Seller: Empire Southwest

2015 CATERPILLAR 314E LCR

Crawler Excavators

Options



USD \$79,011

Payments as low as USD \$1,678.75*

Hours: 3,898

Location: Elko, Nevada

26 Miles Away

Email Seller

(480) 550-3927

Seller: Empire Southwest

2008 GENIE GS3246

Slab Scissor Lifts

Options

USD \$4,221

Payments as low as USD \$89.68*

Hours: 613

Location: Winnemucca, Nevada

105 Miles Away

Email Seller

(480) 550-3927

Seller: Empire Southwest

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: H-3

CASE NO.: 26-001

Fixed Asset List 2/7/2026

EMPIRE SOUTHWEST		Elko Store (C1 & C2) only					Assets acquired 12/20/22 are from the Cashman Equipment Co				
Fixed Asset Listing											
As of: 1/31/26											
Co	Store Dept	Est Life	Depr Meth	G/L Asset	Description	Serial Number	Prop Tax	Acq Date	Acquired Value	Net Book Value	
7563	C1.FC	00 00	NoDep	140000	LAND 0 STATICE ST & 59.45 ACRES		R	12/1/2024	4,172,940.22	4,172,940.22	
7566	C1.FC	00 00	NoDep	140000	LAND-5241 MANZANITA DR		R	1/1/2025	475,771.36	475,771.36	
LAND-ELKO	C1.FC	00 00	NoDep	140000	LAND ELKO		R	12/20/2022	2,140,000.00	2,140,000.00	
LAND-ELKO-A	C1.FC	00 00	NoDep	140000	LAND-ELKO 5200 & 5247 IDAHO		R	5/1/2023	502,779.81	502,779.81	
7567	C1.FC	30 00	SLMM	140200	BUILDING-5241 MANAZITA DR		R	1/1/2025	200,000.00	192,777.78	
BUILDING-ELKO	C1.FC	39 00	SLMM	140200	BUILDING ELKO		R	12/20/2022	18,129,563.00	16,696,242.85	
N0703-23-BUILDING-ELKO	C1.FC	39 00	SLMM	140200	BUILDING-ELKO 5200 & 5247 IDAHO		R	5/1/2023	2,602,059.63	2,418,581.07	
7554	C1.FC	10 00	SLMM	140210	HVAC		R	12/1/2024	29,787.00	26,311.85	
7578	C1.FC	10 00	SLMM	140220	EXTERIOR ROLLUP SERVICE DOOR		R	1/1/2025	43,641.00	38,913.23	
7535	C1.SS	10 00	SLMM	140220	SPEC SHOP REMODEL		R	11/1/2024	29,338.18	25,670.91	
7539	C1.FC	15 00	SLMM	140230	FIBER CABLING-ELKO CAMPUS		R	11/1/2024	75,335.11	69,057.19	
									Land & Building	28,401,215.31	26,759,046.27
7675	C1.FC	10 00	SLMM	140800	2 REMOTE TERMINAL UNITS		A	10/1/2023	27,380.00	20,991.34	
7691	C1.FC	10 00	SLMM	140800	SIGNAGE FOR STORE		A	12/1/2023	51,226.41	40,127.36	
7699	C1.FC	10 00	SLMM	140800	OFFICE FURNITURE-WIP BUILDING	7699	C	2/1/2024	25,754.97	20,603.98	
7700	C1.FC	10 00	SLMM	140800	OFFICE FURNITURE-ELKO TRAININ	7700	A	3/1/2024	22,491.27	18,180.45	
07365-17-AIRCN	C1.FC	10 00	SLMM	140800	ROOFTOP UNIT-CHARLES CHESTE		A	12/20/2022	3,281.45	2,269.66	
07377-17-FURN	C1.FC	10 00	SLMM	140800	FURNITURE FOR ELKO STORE		A	12/20/2022	3,988.48	2,758.70	
07396-18-FURN	C1.FC	10 00	SLMM	140800	12 HIGH BACK MESH SWIVEL CHAIR		A	12/20/2022	8,818.61	6,099.55	
07406-18-FLOOR	C1.FC	10 00	SLMM	140800	FLOORING FOR LITHIUM TRAINING		A	12/20/2022	4,041.83	2,795.61	
07415-19-FURN	C1.FC	10 00	SLMM	140800	FURNITURE FOR SERVICE MANAGE		A	12/20/2022	3,271.84	2,263.04	
07427-19-FURN	C1.FC	10 00	SLMM	140800	TABLES AND CHAIRS FOR TRAININ		A	12/20/2022	13,193.70	9,125.65	
07448-19-SIGNS	C1.FC	10 00	SLMM	140800	SIGNS FOR ELKO BUILDING-5190 ID		A	12/20/2022	14,408.95	9,966.18	
07504-20-FURN	C1.FC	10 00	SLMM	140800	VARIOUS FURNITURE-ENVIROTECH		A	12/20/2022	40,033.78	27,690.03	
07505-20-SIGN	C1.FC	10 00	SLMM	140800	NEW SIGNS FOR 5190 IDAHO STOR		A	12/20/2022	5,765.71	3,987.96	
07522-21-VENT	C1.FC	10 00	SLMM	140800	VENT SYSTEM FOR ELKO TRAINING		A	12/20/2022	13,227.23	9,148.85	
07533-21-FURN	C1.FC	10 00	SLMM	140800	4 WORK STATIONS		A	12/20/2022	10,462.59	7,236.63	
07543-21-CMPR	C1.FC	10 00	SLMM	140800	COMPRESSOR FOR ELKO FACILITI		A	12/20/2022	19,783.20	13,683.38	
07566-21-LFTTK	C1.FC	10 00	SLMM	140800	FORKLIFT-CE010597-Z80/60		A	12/20/2022	38,704.76	26,770.78	
07589-22-FURN	C1.FC	10 00	SLMM	140800	FURNITURE FOR NEW OFFICE IN E		A	12/20/2022	9,816.34	6,789.65	
07663-23-FLOORING	C1.FC	10 00	SLMM	140800	FLOORING FOR PLATINUM ROOM		A	5/1/2023	34,419.52	24,954.16	
N0679-19-BLD	C1.FC	10 00	SLMM	140800	REMODEL TRAINING ROOM-ELKO		A	12/20/2022	27,142.62	18,773.66	
07349-16-HEATR	C1.MS	10 00	SLMM	140800	HEATER FOR WASH PIT-ELKO		A	12/20/2022	1,725.04	1,193.17	
7692	C1.PT	10 00	SLMM	140800	SIGNAGE FOR STORE		A	12/1/2023	24,028.41	18,822.26	
07332-16-FURN	C1.PT	10 00	SLMM	140800	4 PARTS COUNTER STATIONS		A	12/20/2022	1,031.86	713.70	
07503-20-COMP	C1.FC	03 00	SLMM	141000	2 SHARP COPIERS		E	12/20/2022	16,073.81	0.00	
07426-19-COMP	C1.MS	03 00	SLMM	141000	DESIGN JET TI700		E	12/20/2022	2,084.67	0.00	
07655-23-DRSYS	C1.3Z	05 00	SLMM	141200	DRIVER SAFETY SYSTEM		C	4/1/2023	25,998.71	11,266.11	
07388-18-SWEP1	C1.FC	05 00	SLMM	141200	ELGIN SWEEPER MODIFICATIONS		C	12/20/2022	6,793.80	2,604.29	
07428-19-SWEEP	C1.FC	07 00	SLMM	141200	POWER SWEEPER-RIDER-MODEL 8		C	12/20/2022	40,812.33	22,835.48	
07506-20-EQUIP	C1.FC	10 00	SLMM	141200	VARIOUS EQUIPMENT 5190 IDAHO		C	12/20/2022	148,972.80	103,039.52	
N0698-21-HOIST	C1.FC	07 00	SLMM	141200	HOIST AND TROLLIES FOR ELKO SE		C	12/20/2022	31,531.94	17,642.88	
7591	C1.FT	07 00	SLMM	141200	TOOLING TABLE		C	2/1/2025	41,663.95	35,711.97	
7879	C1.FT	07 00	SLMM	141200	4 WIRELESS MOBILE COLUMN LIFT	812532-001-1 THRU 4	C	11/1/2025	58,334.88	56,251.49	
7601	C1.LA	05 00	SLMM	141200	BRDGE CRANE MOTOR	52418174	C	3/1/2025	21,466.94	17,531.34	
7688	C1.MS	05 00	SLMM	141200	4 WELDING MACHINES		C	12/1/2023	52,471.42	29,733.82	
7697	C1.MS	05 00	SLMM	141200	CLIMAX LINE BORE TOOLING	23001750 & 23002018	C	2/1/2024	30,433.15	18,259.90	
7710	C1.MS	05 00	SLMM	141200	CYLINDER BENCH	7710	C	4/1/2024	159,831.00	101,226.30	
07348-16-TOOL	C1.MS	05 00	SLMM	141200	CLIMAX LINE BORE TOOLING-MODE		C	12/20/2022	7,281.78	2,791.34	

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026
ASSESSOR'S EXHIBIT: J-1
CASE NO.: 26-001

07361-17-JACKS	C1.MS	05 00	SLMM	141200	(2) 200 TON JACKS FROM GLOBAL M		C	12/20/2022	14,134.95	5,418.41	011556
07395-18-FREEZ	C1.MS	05 00	SLMM	141200	SO LOW FREEZER MODEL C85-12		C	12/20/2022	3,792.59	1,453.82	011553
07466-20-HONE	C1.MS	07 00	SLMM	141200	SUNNEN TUBE HONING SYSTEM		C	12/20/2022	87,771.64	49,110.32	
07567-21-LFTTK	C1.MS	07 00	SLMM	141200	FORKLIFT-CE011326-930		C	12/20/2022	24,764.00	13,856.03	
07594-22-WLDR	C1.MS	05 00	SLMM	141200	WELDER FROM LINDE		C	12/20/2022	13,751.77	5,271.53	
07605-22-SAW	C1.MS	07 00	SLMM	141200	MITERING SAW		C	12/20/2022	26,793.69	14,991.72	
07607-22-JACKS	C1.MS	07 00	SLMM	141200	2 100 TON JACKS		C	12/20/2022	41,926.77	23,459.03	
07630-22-WELDR	C1.MS	07 00	SLMM	141200	DUAL FEED WELDER		C	12/20/2022	30,955.02	17,320.07	
7496	C1.PT	10 00	SLMM	141200	VIDMARS		C	9/1/2024	123,192.68	105,740.39	
7543	C1.PT	05 00	SLMM	141200	STEEL SHELVING		C	11/1/2024	16,218.89	12,164.17	
7581	C1.PT	05 00	SLMM	141200	SHELVING		C	2/1/2025	12,171.95	9,737.56	
7673	C1.PT	05 00	SLMM	141200	UTV CART-ADDITIONAL COST		C	10/1/2023	1,500.00	800.00	
07390-18-CART	C1.PT	05 00	SLMM	141200	TAYLOR DUNN SC-090 PARTS CHAS		C	12/20/2022	3,500.56	1,341.89	
07472-20-PRESS	C1.PT	07 00	SLMM	141200	CAT HOSE PRESS MACHINE		C	12/20/2022	21,703.42	12,143.58	
07513-21-WMS	C1.PT	07 00	SLMM	141200	24 NEW RF GUNS FOR ELKO PARTS		C	12/20/2022	46,283.10	25,896.51	
07554-21-VIDMR	C1.PT	07 00	SLMM	141200	VIDMARS FOR KITTING		C	12/20/2022	32,201.53	18,017.52	
07562-21-LFTTK	C1.PT	07 00	SLMM	141200	FORKLIFT-CE008177-DTR345A		C	12/20/2022	28,450.32	15,918.64	
07563-21-LFTTK	C1.PT	07 00	SLMM	141200	FORKLIFT-CE008833-GC70K6		C	12/20/2022	61,601.47	34,467.49	
07564-21-LFTTK	C1.PT	05 00	SLMM	141200	FORKLIFT-CE009316-GP25N5		C	12/20/2022	11,994.66	4,697.96	
07574-21-LFTTK	C1.PT	07 00	SLMM	141200	FORKLIFT-CE012480-ETR340A		C	12/20/2022	44,084.75	24,666.48	
07575-21-LFTTK	C1.PT	07 00	SLMM	141200	FORKLIFT-CE012887-GP25N		C	12/20/2022	24,611.97	13,770.97	
07604-22-SWEEP	C1.PT	05 00	SLMM	141200	TENNANT SWEEPER AND SCRUBB		C	12/20/2022	17,383.95	6,663.85	
07624-22-TIRES	C1.PT	05 00	SLMM	141200	2 FORKLIFT TIRES FOR 330 FORKL		C	12/20/2022	8,122.68	3,113.69	
07648-22-RACK	C1.PT	10 00	SLMM	141200	PALLET RACKING AND SHELVING		C	12/20/2022	157,881.66	109,201.47	
07673-23-CART	C1.PT	05 00	SLMM	141200	UTV CART	UR001140	C	8/1/2023	10,624.65	5,312.33	
7497NV	C1.PT	07 00	SLMM	141200	RACKING & SHELVING		C	9/1/2024	58,413.65	46,591.84	
07657-23-CRANE	C1.RV	05 00	SLMM	141200	GANTRY CRANE		C	4/1/2023	18,831.76	8,160.44	
07665-23-WELDER	C1.RV	05 00	SLMM	141200	MILLER WELDER		C	5/1/2023	16,199.94	7,289.98	
07674-23-LIFT	C1.RV	05 00	SLMM	141200	LIFT TRUCK	CE009315	C	8/1/2023	19,548.65	9,774.32	
07548-21-UPEND	C1.SS	10 00	SLMM	141200	BUSHMAN UPENDER		C	12/20/2022	145,258.39	100,470.39	
07392-18-CLNR	C2.MS	05 00	SLMM	141200	CLARUS TORNADO CLEANING SYS		C	12/20/2022	15,469.16	5,929.86	
07617-22-WSHR	C2.MS	07 00	SLMM	141200	CUDA 2848 SERIES PARTS WASHER		C	12/20/2022	25,868.30	14,473.94	
7526	C2.RN	07 00	SLMM	141200	8X4 CONTAINER		C	11/1/2024	13,491.39	11,082.22	010663
								Furniture & Equipment	2,226,249.66	1,452,048.61	
10974	C1.3C	05 00	SLMM	141400	2021 GMC SIERRA 1500	3GTU9BED3MG447454	R	10/1/2021	63,056.59	8,407.55	011739
11133	C1.3C	05 00	SLMM	141400	2022 GMC SIERRA 2500	1GT49MEY1NF316752	R	9/1/2022	64,822.92	20,527.30	011408
11170	C1.3L	05 00	SLMM	141400	2023 DODGE RAM 2500	3C6UR5CL8PG502598	R	6/1/2023	73,175.58	34,148.61	011641
11602	C1.3Z	05 00	SLMM	141400	2025 GMC SIERRA 1500	3GTUUDE8XSG355395	R	7/1/2025	65,288.88	57,671.85	011381
11634	C1.3Z	05 00	SLMM	141400	2025 GMC SIERRA 1500 SLE	1GTUUBED4S2214002	R	4/1/2025	62,886.31	52,405.26	011154
10858	C1.FC	05 00	SLMM	141400	2020 GMC SIERRA 1500	3GTU9BED2LG190107	R	2/1/2020	43,979.84	0.00	011094
225F5V-11403	C1.FC	07 00	SLMM	141400	FORD F-150 SUPERCREW 4X4 TRU	1FTEW1EF8GKE26475	R	12/20/2022	19,227.00	10,757.95	010010
NFH900-11476	C1.FC	07 00	SLMM	141400	FORD F-250 XLT 4X4 SD SUPERCAB	1FT7X2B63CEB83005	R	12/20/2022	13,578.00	7,597.20	010040
NFM358-11503	C1.FC	07 00	SLMM	141400	FORD F-150 SUPERCREW 4X4 TRU	1FTFW1EF5EKD83117	R	12/20/2022	13,675.00	7,651.50	010072
NFM515-11506	C1.FT	07 00	SLMM	141400	FORD F-150 SUPERCREW 4X4 TRU	1FTEW1EF9FKD91413	R	12/20/2022	15,748.00	8,811.37	011250
10983	C1.LA	05 00	SLMM	141400	2021 DODGE RAM 2500	3C6UR5DL0MG657575	R	10/1/2021	74,704.38	9,960.58	011384
10803	C1.LF	06 00	SLMM	141400	2019 GMC SIERRA 1500	1GTU9BED4KZ175235	R	11/1/2018	51,806.60	0.00	011926
6764NV	C1.LF	08 00	SLMM	141400	TRAILER	1C9WF0810WA653009	R	12/20/2022	1,000.00	614.59	010264
NFL845-11496	C1.LF	07 00	SLMM	141400	FORD F-150 SUPERCREW 4X4 TRU	1FTFW1EF4EFA44745	R	12/20/2022	12,111.00	6,776.41	010480
NFL267-11490	C1.LU	07 00	SLMM	141400	FORD F-150 SUPERCREW 4X4 TRU	1FTFW1EF4DKE88682	R	12/20/2022	9,861.00	5,517.45	011241
11661	C1.MS	05 00	SLMM	141400	2025 GMC SIERRA 1500	1GTUUCED3S2252309	R	5/1/2025	58,203.21	49,472.73	011251
11206	C1.NB	05 00	SLMM	141400	2023 GMC SIERRA 1500	3GTUUBED0PG225652	R	8/1/2023	59,790.82	29,895.42	011387
680	C1.PT	07 00	SLMM	141400	PETERBILT DELIVERY TRUCK	1NPNLD9X2YS521041	R	12/20/2022	20,000.00	11,190.49	009961
686	C1.PT	07 00	SLMM	141400	FORD F-550 FLATBED TRUCK	1FDUF5HT1BEB95782	R	12/20/2022	15,000.00	8,392.85	009964
856	C1.PT	07 00	SLMM	141400	KENWORTH T370 DELIVERY TRUCK	2NKHJ0X7MM452757	R	12/20/2022	127,800.00	71,507.16	009987
30703	C1.PT	07 00	SLMM	141400	2023 FORD F650 FLATBED	1FDNW6DX2PDF07219	R	5/1/2023	116,966.01	71,015.08	010334

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 19, 2026
 ASSESSOR'S EXHIBIT: J-2
 CASE NO.: 26-001

7329NV	C1.PT	08 00	SLMM	141400	BIG TRAILER	5F7U51211GU032177	R	12/20/2022	1,000.00	614.59		
645	C1.RV	07 00	SLMM	141400	FORD F-650 SERVICE TRUCK	3FRNF65WX8V630554	R	12/20/2022	50,000.00	27,976.19		
787	C1.RV	07 00	SLMM	141400	FORD F-550 SERVICE TRUCK	1FDUF5HT4KDA09688	R	12/20/2022	78,700.00	44,034.52		
880	C1.RV	07 00	SLMM	141400	FORD T-350 TRANSIT VAN	1FTBW2CGXMK07978	R	12/20/2022	71,696.00	40,115.61		
920	C1.RV	07 00	SLMM	141400	FORD F600 SERVICE TRUCK	1FDFF6LT7NDA16483	R	12/20/2022	170,126.00	95,189.53		
931	C1.RV	07 00	SLMM	141400	FORD F-550 SERVICE TRUCK	1FDUF5HTXNEF65826	R	12/20/2022	136,335.96	76,283.21		
7303NV	C2.ME	08 00	SLMM	141400	INTERSTATE TRAILER	4RACS1427FN094928	R	12/20/2022	1,000.00	614.59		
NFL716-11494	C2.ME	07 00	SLMM	141400	FORD F-150 SUPERCREW 4X4 TRU	1FTFW1EF9EKD33174	R	12/20/2022	10,953.00	6,128.46		
797	C2.RN	07 00	SLMM	141400	FORD F-450 FLAT BED TRUCK	1FD0X4HTXKEC83493	R	12/20/2022	78,848.00	44,117.34		
11669	C2.RN	05 00	SLMM	141400	2026 GMC SIERRA 2500H	1GT1UMEY2TF160512	R	12/1/2025	75,637.53	73,116.28		
NFM537-11507	C2.RN	07 00	SLMM	141400	CHEVROLET SILVERADO 1500 4X4	3GCUKREC4FG439600	R	12/20/2022	17,434.00	9,754.75		
795	C2.RP	07 00	SLMM	141400	FORD F-550 SERVICE TRUCK	1FDUF5HT1KDA01693	R	12/20/2022	81,200.00	45,433.34		
905	C2.RP	07 00	SLMM	141400	FORD F-450 SERVICE TRUCK	1FDUF4HT9NDA05554	R	12/20/2022	62,200.00	34,802.37		
7591NV	C2.RP	08 00	SLMM	141400	BIG TEX TRAILER	16V1F2624N2184396	R	12/20/2022	9,000.00	5,531.25		
NFM411-11505	C2.RP	07 00	SLMM	141400	FORD F-150 SUPERCREW 4X4 TRU	1FTEW1EF5FKD30303	R	12/20/2022	14,834.00	8,299.99		
460	C1.LF	07 00	SLMM	141410	STERLING TRACTOR	2FZ6MJB3XAB47024	R	12/20/2022	40,000.00	22,380.95		
804	C1.LF	07 00	SLMM	141410	KENWORTH T370 SERVICE TRUCK	2NKHJ7X8LM388234	R	12/20/2022	110,200.00	61,659.52		
812	C1.LF	07 00	SLMM	141410	KENWORTH T370 SERVICE TRUCK	2NKHJ7X7LM388242	R	12/20/2022	108,300.00	60,596.43		
845	C1.LF	07 00	SLMM	141410	KENWORTH T370 SERVICE TRUCK	2NKHJ7X4MM427578	R	12/20/2022	127,800.00	71,507.16		
846	C1.LF	07 00	SLMM	141410	KENWORTH T370 SERVICE TRUCK	2NKHJ7X6MM427579	R	12/20/2022	128,700.00	72,010.70		
847	C1.LF	07 00	SLMM	141410	KENWORTH T370 SERVICE TRUCK	2NKHJ7X4LM392930	R	12/20/2022	110,000.00	61,547.61		
923	C1.LF	07 00	SLMM	141410	FREIGHTLINER M2106 SERVICE TR	3ALACXFE7PDUG2628	R	12/20/2022	261,390.00	146,253.90		
30679	C1.LF	07 00	SLMM	141410	2023 FORD F-600 SERVICE TRUCK	1FDF6KTXPDA01853	R	12/19/2023	235,978.14	165,746.51		
30682	C1.LF	07 00	SLMM	141410	2023 FORD F-600 SERVICE TRUCK	1FDF6KTPDA01856	R	3/27/2024	237,154.17	175,042.31		
804A	C1.LF	05 00	SLMM	141410	NEW HARNESS WIRING	2NKHJ7X8LM388234	R	9/1/2025	21,730.47	19,919.61		
815	C1.LU	07 00	SLMM	141410	KENWORTH T370 LUBE SERVICE TR	2NKHJ7X2LM388245	R	12/20/2022	108,300.00	60,596.43		
862	C1.MS	07 00	SLMM	141410	KENWORTH T370 SERVICE TRUCK	2NKHJ7X0MM472226	R	12/20/2022	128,600.00	71,954.11		
865	C1.MS	07 00	SLMM	141410	KENWORTH T370 SERVICE TRUCK	2NKHJ7X5MM472223	R	12/20/2022	129,200.00	72,290.41		
30681	C1.MS	07 00	SLMM	141410	2023 FORD F-600 SERVICE TRUCK	1FDF6KTPDA01855	R	4/1/2024	234,221.25	172,877.61		
955	C2.FS	07 00	SLMM	141410	2023 FORD F600 SERVICE TRUCK	1FDF6LT0PDA01052	R	12/1/2023	223,637.65	154,416.48	010728	
842	C2.ME	07 00	SLMM	141410	PETERBILT 337 SERVICE TRUCK	2NP2HJ7X4MM736659	R	12/20/2022	126,700.00	70,891.68	010729	
843	C2.ME	07 00	SLMM	141410	PETERBILT 337 SERVICE TRUCK	2NP2HJ7X2LM730308	R	12/20/2022	109,100.00	61,044.03	010730	
851	C2.ME	07 00	SLMM	141410	PETERBILT 337 SERVICE TRUCK	2NP2HJ7X1MM745853	R	12/20/2022	129,000.00	72,178.59	010731	
909	C2.ME	07 00	SLMM	141410	KENWORTH T370 SERVICE TRUCK	2NP2HJ7X9PM784498	R	12/20/2022	219,900.00	123,039.28	010864	
917	C2.ME	07 00	SLMM	141410	FORD F600 SERVICE TRUCK	1FDF6LT6NDA07743	R	12/20/2022	160,300.00	89,691.68	010733	
952	C2.ME	07 00	SLMM	141410	2022 FORD F600 SERVICE TRUCK	1FDF6LT7NDA26074	R	10/1/2023	222,041.93	148,027.95	010732	
836	C1.RT	07 00	SLMM	141420	PETERBILT 567 TRANSPORT TRUC	1XPCD40X6MD741224	R	12/20/2022	160,100.00	89,579.77	011959	
838	C1.RT	07 00	SLMM	141420	PETERBILT 567 TRANSPORT TRUC	1XPCD40X9MD741220	R	12/20/2022	159,000.00	88,964.28	010254	
7261NV	C1.RT	08 00	SLMM	141420	TRAILING TRAILER	1TKA05127EM072338	R	12/20/2022	36,014.96	22,134.20	011958	
7461NV	C1.RT	08 00	SLMM	141420	XL SPECIALIZED LOW BOY TRAILER	4U3J04744LL019227	R	12/20/2022	70,686.00	43,442.45	011873	
836A	C1.RT	07 00	SLMM	141420	MINOR REFURB-836	1XPCD40X6MD741224	R	1/1/2026	10,138.24	10,017.55	012443	
									Vehicles	5,449,838.44	3,192,145.42	

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: I-3

CASE NO.: 26-001

From: [Janet Iribarne](#)
To: [Tammie Dickenson](#); [Anna Irurueta](#); [Julie Carl](#)
Cc: [Joyce Ellison](#)
Subject: FW: Empire Elko site visit
Date: Tuesday, February 3, 2026 4:19:10 PM

Get your hard hat and work boots... we're going in the field!

From: Susa, James M. <jsusa@dmyl.com>
Sent: Tuesday, February 3, 2026 4:09 PM
To: Janet Iribarne <jjiribarne@elkocountynv.net>
Subject: RE: Empire Elko site visit

I received a note on your request to the people at Empire. I told them to tell you that you were welcome to come to the site when it was convenient to do so. They should have relayed that information to you. But I am telling you now that is what they have been told to tell you. I don't need to be involved in setting up that event and you should coordinate with Shelley Addie, who I copied on this note so we are all in the loop.

Finally, your note to Empire listed my role as "tax consultant."

I must tell you that as a person with two law degrees, and three professional licenses, it is close to slander to call me a "tax consultant."

Consultants are accountants who assist people with tax issues. I am a tax attorney. I litigate cases for clients and in fact have an Arizona Supreme Court argument March 10th in a property tax case involving millions of dollars. No tax consultant is ever going to make that claim.

James M. Susa
DeConcini McDonald Yetwin & Lacy, P.C.
2525 E Broadway, Ste 200
Tucson, AZ 85716
(520) 322-5000
(520) 322-5585 fax
jsusa@dmyl.com
www.deconcinimcdonald.com

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ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
ASSESSOR'S EXHIBIT: *J-1*
CASE NO.: 26-001

From: Janet Iribarne <jiribarne@elkocountynv.net>
Sent: Tuesday, February 3, 2026 4:16 PM
To: Susa, James M. <jsusa@dmyl.com>
Subject: Empire Elko site visit

Hi Mr. Susa,

Regarding the Elko Empire properties, my Team and I would like to perform an on-site examination of the Empire Southwest (Elko) East Idaho Street Complex and at 4218 Ruby Vista Drive locations on Monday, February 9th, 2026. Typically, when we do an onsite exam, the businesses manager or an employee will guide the appraisal staff through the buildings and around the yard. Would this be something you would like to arrange, or would you prefer that I speak with the local offices to make the arrangements?

Please let me know as soon as possible and thank you for your time.

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 w Elko County, NV

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: J-2

CASE NO.: 26-001

ELKO COUNTY BOARD OF EQUALIZATION

From: [Julie Carl](#)
To: [Tammie Dickenson](#); [Anna Irurueta](#)
Subject: FW: Assessor office tour Empire-Elko
Date: Friday, February 6, 2026 4:18:22 PM
Attachments: [013126 Fixed Asset Report - for Elko store only.xlsx](#)
[image001.png](#)



Julie A. Carl
Personal Property Appraiser
Elko County Assessor's Office
550 Court St.
Elko, NV 89801

jcarl@elkocountynv.net
775-738-5217
775-778-6795 Fax
775-748-0334 Direct Line

From: Huizingh, Dale <Dale.Huizingh@empire-cat.com>
Sent: Friday, February 6, 2026 4:13 PM
To: Janet Iribarne <jiribarne@elkocountynv.net>
Cc: Sarah Shafer <sshafer@elkocountynv.net>; Julie Carl <jcarl@elkocountynv.net>; Savanna Manzonie <smanzonie@elkocountynv.net>; Addie, Shelley <Shelley.Addie@empire-cat.com>; Brown, Darrick <Darrick.Brown@empire-cat.com>; Susa, James M. <jsusa@dmyl.com>
Subject: RE: Assessor office tour Empire-Elko

Some people who received this message don't often get email from dale.huizingh@empire-cat.com. [Learn why this is important](#)

Janet – Here's a full 1/31/26 fixed asset list for the Elko store.

Please advise if you have any questions.

Thx, Dale

Dale Huizingh
Controller
Empire Southwest
Cell (480) 204-3859
Dale.Huizingh@empire-cat.com

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Safety. Respect. Integrity. Teamwork. Excellence. Stewardship. Astonishment.

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ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: J-3

CASE NO.: 26-001

From: Janet Iribarne <jjiribarne@elkocountynv.net>
Sent: Friday, February 6, 2026 4:44 PM
To: Huizingh, Dale <Dale.Huizingh@empire-cat.com>
Cc: Sarah Shafer <sshafer@elkocountynv.net>; Julie Carl <jcarl@elkocountynv.net>; Savanna Manzonie <smanzonie@elkocountynv.net>; Addie, Shelley <Shelley.Addie@empire-cat.com>; Brown, Darrick <Darrick.Brown@empire-cat.com>; Susa, James M. <jsusa@dmyl.com>
Subject: RE: Assessor office tour Empire-Elko

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Yes please, that will work. Thank you.

From: Huizingh, Dale <Dale.Huizingh@empire-cat.com>
Sent: Friday, February 6, 2026 3:39 PM
To: Janet Iribarne <jjiribarne@elkocountynv.net>
Cc: Sarah Shafer <sshafer@elkocountynv.net>; Julie Carl <jcarl@elkocountynv.net>; Savanna Manzonie <smanzonie@elkocountynv.net>; Addie, Shelley <Shelley.Addie@empire-cat.com>; Brown, Darrick <Darrick.Brown@empire-cat.com>; Susa, James M. <jsusa@dmyl.com>
Subject: RE: Assessor office tour Empire-Elko

Janet – To confirm, you're interested in a current list, right?

Thx, Dale

Dale Huizingh
Controller
Empire Southwest
Cell (480) 204-3859
Dale.Huizingh@empire-cat.com

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From: Janet Iribarne <jjiribarne@elkocountynv.net>
Sent: Friday, February 6, 2026 4:34 PM
To: Huizingh, Dale <Dale.Huizingh@empire-cat.com>
Cc: Sarah Shafer <sshafer@elkocountynv.net>; Julie Carl <jcarl@elkocountynv.net>; Savanna

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: J-4

CASE NO.: 26-001

ELKO COUNTY BOARD OF EQUALIZATION

Manzonie <smanzonie@elkocountynv.net>; Addie, Shelley <Shelley.Addie@empire-cat.com>; Brown, Darrick <Darrick.Brown@empire-cat.com>; Susa, James M. <jsusa@dmyl.com>

Subject: RE: Assessor office tour Empire-Elko

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Mr. Huizingh,

Would you be able to provide the fixed asset list for the Elko site? With the fixed asset list my Team would be able to move through the inspection faster. I apologize for the late request.

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 w Elko County, NV

From: Huizingh, Dale <Dale.Huizingh@empire-cat.com>

Sent: Friday, February 6, 2026 10:10 AM

To: Janet Iribarne <jiribarne@elkocountynv.net>

Cc: Sarah Shafer <sshafer@elkocountynv.net>; Julie Carl <jcarl@elkocountynv.net>; Savanna Manzonie <smanzonie@elkocountynv.net>; Addie, Shelley <Shelley.Addie@empire-cat.com>; Brown, Darrick <Darrick.Brown@empire-cat.com>; Susa, James M. <jsusa@dmyl.com>

Subject: FW: Assessor office tour Empire-Elko

You don't often get email from dale.huizingh@empire-cat.com. [Learn why this is important](#)

Janet – Our Elko store Facilities Leadperson, Darrick Brown, will be available on Monday morning (2/9) to show your representative around the facility.

His cell phone # is 1-775-895-5314.

Re PPE, steel toed shoes are required in the yard, warehouse and shops.

Safety glasses are required too but Darrick can supply those.

Darrick can give you access and answer general questions but, if you have specific questions, please refer those back to Shelley or me.

Darrick is off today but, if you have any problems connecting with him on Monday, feel

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: J-5

CASE NO.: 26-001

free to call me.

Please advise if you have any questions.

Thx, Dale

Dale Huizingh
Controller
Empire Southwest
Cell (480) 204-3859
Dale.Huizingh@empire-cat.com

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From: Janet Iribarne <jjirbarne@elkocountynv.net>
Sent: Friday, February 6, 2026 8:44 AM
To: Addie, Shelley <Shelley.Addie@empire-cat.com>
Cc: Tammie Dickenson <tdickenson@elkocountynv.net>; Sarah Shafer <sshafer@elkocountynv.net>; Julie Carl <jcarl@elkocountynv.net>; Savanna Manzonie <smanzonie@elkocountynv.net>
Subject: Assessor office tour Empire-Elko

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Good morning, Shelley,

I am writing to confirm our scheduled tour of the Empire Elko properties on Monday, February 9. The Elko team plans to arrive on site and begin the inspection between 8:30 and 9:00 a.m.

Please provide the name and contact information for the employee who will be escorting us and providing building access. We will reach out to that individual upon our arrival.

Additionally, please advise of any required personal protective equipment (PPE) for site entry. If there are any questions for our team in advance, or any site-specific guidance we should be aware of prior to arrival, please let me know at your earliest convenience.

Sincerely,

Janet Iribarne

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: J-6

CASE NO.: 26-001

Anna Irurueta

Subject: FW: Elko County Appeal Information

From: Susa, James M. <jsusa@dmyl.com>
Sent: Thursday, January 8, 2026 2:30 PM
To: Janet Iribarne <jiribarne@elkocountynv.net>
Subject: RE: Elko County Appeal Information

Thank you for the information. The SBOE cannot ignore your petition. They have to respond to it with something.

I am gearing up the appeal for the current year and candidly the company has taken much of the controversy from last year and eliminated it, as you will see in the letter I am going to provide with my appeal. The company is more interested in a known annual tax bill than paying people like me to argue with the county over the annual tax bill.

My appeal should be mailed to the county in the next day or two. Would you want me to email the appeal to you as well?

James M. Susa
DeConcini McDonald Yetwin & Lacy, P.C.
2525 E Broadway, Ste 200
Tucson, AZ 85716
(520) 322-5000
(520) 322-5585 fax
jsusa@dmyl.com
www.deconcinimcdonald.com

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1

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
ASSESSOR'S EXHIBIT: (J-1)
CASE NO.: 26-001

From: Janet Iribarne <jiribarne@elkocountynv.net>
Sent: Thursday, January 8, 2026 3:24 PM
To: Susa, James M. <jsusa@dmyl.com>
Subject: RE: Elko County Appeal Information

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Hello Mr. Susa,

Thank you for your patience, I have confirmed that the Elko County Board of Equalization meeting for February 19, 2026, will have On-line Zoom capability and will also have a telephone phone-in in option as well. Prior to the meeting date, the County Clerk will provide an agenda to you which will contain the information, links, and codes to appear before the Board.

As for the SBOE Reconsideration Brief, I also have not heard whether they have received, chosen to hear or ignored the request but we are still in the 60-day window so I am hopeful they will accept.

Also, we will still entertain any proof of valuation documentation your client can provide to my staff for the billed 2025-26 year or the previous 2023-24 and 2024-25 years.

Thank you and talk to you soon.

Sincerely,

2

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
ASSESSOR'S EXHIBIT: J-8
CASE NO.: 26-001

Janet Iribarne

Elko County Assessor

550 Court St. Elko, NV 89801

t(775)738-5217 dl (775)748-0343 f (775)778-6795

e jjiribarne@elkocountynv.gov w Elko County, NV

From: Susa, James M. <jsusa@dmyl.com>
Sent: Friday, January 2, 2026 9:58 AM
To: Janet Iribarne <jjiribarne@elkocountynv.net>
Subject: RE: Elko County Appeal Information

Thank you for sending the links to the forms for appeal. I am completing them now and will forward them to Empire thereafter.

Thank you for informing me of the CBOE hearing date. When you mention "alternative arrangements" if I cannot attend the event in person, what arrangements are available?

3

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
ASSESSOR'S EXHIBIT: J-9
CASE NO.: 26-001

As to the other requested information, Elko County has requested that the SBOE reconsider its prior decision. With that decision now not final, it is unknown whether any information you requested will be relevant at all to any valuation. When it becomes known, I will circle back to your information request and address it then. I don't know when the SBOE will be able to act upon Elko County's motion as the SBOE ends its session in October and does not reconvene until March.

James M. Susa
DeConcini McDonald Yetwin & Lacy, P.C.
2525 E Broadway, Ste 200
Tucson, AZ 85716
(520) 322-5000
(520) 322-5585 fax
jsusa@dmyl.com
www.deconcinimcdonald.com

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From: Janet Iribarne <jjiribarne@elkocountynv.net>
Sent: Friday, January 2, 2026 10:51 AM
To: Susa, James M. <jsusa@dmyl.com>
Subject: Elko County Appeal Information

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ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: J-10

CASE NO.: 26-001

RE Empire Southwest LLC

Tax Year 2025-26 request for supporting documentation and Board of Equalization Petition Forms

Mr. Susa,

The Elko County Assessor's Office has requested that your client, Empire Southwest, provide additional supporting documentation necessary to determine the valuation of its accounts located in Elko County, Nevada. In response to your letter dated November 21, 2025, suggesting that the requested information is irrelevant or intrusive, please be assured that each item requested is essential for accurately assessing the business's value in Elko County.

Following your phone call on December 26, 2025, and again today January 2nd, 2026, please note that the Agent Authorization and Appeal Forms are now available online. Here are the links:

- Agent Authorization Form [LGS-F058 CBE Agent Authorization](#)
- Appeal Form [LGS-F057 CBE Appeal Form](#)
- Withdraw Form [Nevada State Board of Equalization](#)
- All Forms & Additional Info [Elko County, NV](#)

The Elko County Board of Equalization is scheduled to meet and hear all cases on Thursday, February 19, 2026. The meeting will be held at 540 Court Street, Elko, Nevada, convening at 9am. Please notify me if you are unable to attend in person so that alternative arrangements can be coordinated.

Sincerely,

5

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
ASSESSOR'S EXHIBIT: J-11
CASE NO.: 26-001

MARKET VALUE VS TAXABLE VALUE

**MARKET VALUE
TAXABLE VALUE**

ASSET #	DESC	MAN YR	DATE NOTED	METER HRS	VALUE	UNDER MARKET?	NOTES
CE005333	GENIE S85	2014	1/12/2026	3312	33445 Y		
CE005333					32014		
CE006504	314E	2015	11/17/2025	3898	81176 Y		
CE006504					75134		
CE006644	GENIE GS3246	2008	1/20/2026	613	4221 N		927
CE006644					5148		
CE006823	TL642D	2016	12/17/2025	3436	62516 Y		
CE006823					49903		
CE007863	308E2	2017	12/31/2025	4426	57426		
CE007863					48968 Y		
CE008591					55987 Y		
CE008459	305.5E2	2017	1/19/2026	3,198	39506		
CE008459					35878 Y		
CE008785	TL1055D	2018	11/25/2025	4435	86313		
CE008785					79227 Y		
CE008784					85897 Y		
CE010235	TL1055D	2020	1/19/2026	5,163	99137 Y		
CE010235					82044		
CE010240	307.5	2019	12/9/2025	2553	62224		

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: K-1

CASE NO.: 26-001

CE010240					63206 N	982
CE015145					56326 Y	
CE010470	305.5E2 CR	2019	12/18/2025	3227	45459	
CE010470					38534 Y	
CE008586					40806 Y	
CE009747					41652 Y	
CE010497	226D	2018	1/19/2026	2,417	26381	
CE010497					20930 Y	
CE010712	420F2	2017	11/15/2025	3771	72719	
CE010712					45453 Y	
23-383	LIGHT TOWER		1/2/2026	613	17500	*USED AS COMP*
23-308	LIGHT TOWER LT-NLPRIIV				9760 Y	
23-318	LIGHT TOWER LT-NLPRIIV				9760 Y	
21-047	LIGHT TOWER				3639 Y	
23-384	LIGHT TOWER				11842 Y	
23-313	LIGHT TOWER				9760 Y	
23-301	LIGHT TOWER				9760 Y	
23-662	XQ125		1/15/2026		60000	
21-082	XQ125	2022			48734 Y	
21-372	XQ425		1/15/2026		294000	
EE19981	XQ425	2024			224944 Y	
EE15839	DCA25SS		2/7/2026		31750	
17-073	DCA25SS				13187 Y	
17-074	DCA25SS				11450 Y	
20-061	DCA25SS				14764 Y	

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: k-2

CASE NO.: 26-001

EE20716	DCA25SS		25915 Y	
EE20721	DCA25SS		24896 Y	
23-422	DGK25F	2/7/2026	34000	
22-509	DGK25F		20936 Y	
EE19901	XQ60	2/7/2026	67950	
EE19900	XQ60		49812 Y	
2021-22 CAT	GP25N		25000	SEVERAL LISTED IN
CE013116	FORKLIFT GP25N		15370 Y	AZ, NONE IN NV
CE012887	FORKLIFT-GP25N		17597 Y	
CE009316	FORKLIFT-GP25N5		8576 Y	
CE014854	GP25N FORKLIFT		18857 Y	
CE011467	FORKLIFT GP25N5		14366 Y	
	TELEHANDER TL1055		260000	2023 CAT TL1055
CE012577	TELEHANDLER TL1055D CA		121601 Y	SELLING IN UT USED
CE013461	TELEHANDLER TL1055D		107689 Y	\$260,000
CE040602	TELEHANDLER TL-1055-5CA		187390 Y	
CE011805	TL1255 JLG		111889	
CE011807	TL1255 JLG		83853 Y	
CE013464	TL1255		90575 Y	

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: K-3

CASE NO.: 26-001

From: Renato Berisha <Renato.Berisha@TMA1.com>

Sent: Friday, November 22, 2024 4:01 AM

To: Andy Heiser <andy.heiser@humboldtcountynv.gov>; Janet Iribarne <jiribarne@elkocountynv.net>

Subject: Empire Audits

Good morning Janet & Andy,

Just wanted to give you a heads up. I'm working for Empire for the Washoe audits, and they mentioned yesterday that they have hired a tax consultant out of AZ to review the audits results that were completed for your counties. In case they reach out to you directly, their name is Pivotal Tax Solutions out of Mesa, AZ. I'm not sure if they have taken a formal appeal to the results yet, but just in case.

Let me know if you have any questions. Have a great weekend.

Renato Berisha
Tax Management Associates, Inc.
6081 East 82nd Street, Suite 130
Indianapolis, IN 46250-1562
C: 734-678-4199
P: 317-841-0309 F: 317-841-0399

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
ASSESSOR'S EXHIBIT: L-1
CASE NO.: 26-001

From: [Renato Berisha](#)
To: [Tammie Dickenson](#)
Subject: Re: Quick Empire question when you have a minute...
Date: Friday, January 23, 2026 4:28:01 AM
Attachments: [image001.png](#)

Good morning Tammie,

No, I don't believe they provided any additional information regarding the audit. The only adjustment that we made afterwards was for a Washoe account which the attorney provided some information.

Renato

From: Tammie Dickenson <tdickenson@elkocountynv.net>
Date: Thursday, January 22, 2026 at 6:14 PM
To: Renato Berisha <Renato.Berisha@TMA1.com>
Subject: Quick Empire question when you have a minute...

Hey Renato, sorry to bug you, but I stumbled across an old email, and it made me curious. Back in November 2024 Empire notified TMA that they had hired Pivotal Tax Solutions to audit the TMA findings. They did not contact our office, and we have no idea how that all ended. Did Pivotal ever reach out to TMA or was TMA notified of any findings of that audit? Thanks so much!

Tammie Craecraft Dickenson
 Personal Property Appraiser
Assessor's Office
775-748-0335

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: L-2

CASE NO.: 26-001

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STATE BOARD OF EQUALIZATION
OPEN REMOTE MEETING VIA ZOOM
MONDAY SEPTEMBER 29, 2025

Certified copy

THE BOARD: TIMOTHY MORSE - Chair
 PAUL BANCROFT - Member
 CORI BURKE - Member
 CURTIS CADWELL - Member

For the Board: MIKE DETMER,
 Deputy Attorney General

For the Department: JEFF MITCHELL,
 Program Officer
 Department of Taxation

 Adriane Roberts-Larsen,
 Chief Deputy Director

Reported by:
HEIDI HUNTER, RPR, CSR

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
ASSESSOR'S EXHIBIT: M-1
CASE NO.: 26-001

<u>E X H I B I T S</u>			
<u>AGENDA</u>	<u>DESCRIPTION</u>	<u>PAGE</u>	
1			
2			
3	Item D	Consent Agenda	
4	Item E	Recommendation by the secretary to dismiss the taxpayer's appeal pursuant to NAC 361.7014	13
5			
6	Case 24-144	Landcap Sparks request to reopen prior years	14
7			
8	Item F	Action to dismiss cases 25-120 121, 122 and 123	
9			
10	Item G	Case 25-124; consider to remand	27
11	Case 25-143	Esmeralda County School District Board of Trustees	
12			
13	Item H	Appeal from the action of the County Board of Equalization pursuant to NRS 361.400 for the '23-'24 unsecured roll	
14			
15	Item I	If the billing of the unsecured roll is after December 15th for Cases 25-126 and 25-152	
16			
17	Case 25-126	Caterpillar equipment be treated as inventory	
18			
19	Case 25-152	Testimony incorporated into 25-127	
20	Case 25-153	United Rentals	
21	Case 25-155	Concerning the personal property assessment of Eagle Shadow Mountain Solar for three fiscal years '22-'23, '23-'24 and '24-'25	
22			
23	Case 25-139 and 25-140	Townsite Solar	191
24	Case 25-139	Appeal for Townsite Solar for '21-22 fiscal year	
25			

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: M-2

CASE NO.: 26-001

1 THE BOARD: Aye.

2 MR. RUSSELL: Thank you, board. I wish you
3 good luck for the rest of the meeting.

4 MS. ARIAS: Thank you, board.

5 CHAIR MORSE: Thank you. The motion carries.
6 We're to Item H on the agenda, please.

7 MR. CADWELL: I'll just make one disclosure
8 on this one, I deal with Empire Southwest. I'm got
9 going to recuse myself but they're one of our largest
10 vendors. So I deal with them on a very regular basis.

11 CHAIR MORSE: Thank you.

12 Mr. Mitchell.

13 DEPUTY DIRECTOR MITCHELL: Thank you,
14 Mr. Chair.

15 Under Agenda Item H, we have an appeal from
16 the action of the County Board of Equalization pursuant
17 to NRS 361.400 for the '23-'24 unsecured roll.

18 The cases that are called are 25-127. It is
19 personal property. The petitioner is Empire Southwest
20 and the respondent is the Elko County assessor.

21 I would make a note to the chair that case
22 number 25-128, as well as Case Number 25-126 and Case
23 Number 25-152 are all dealing with the basic same
24 subject material and evidence. The reason for the
25 placement in the two separate areas on the agenda item

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: M-3

CASE NO.: 26-001

1 is with the unsecured roll, if it is valued before
2 December 15th, the first layer of appeal is to the
3 County Board of Equalization.

4 So we have a record where these two cases
5 were heard at the County Board of Equalization, and
6 then appropriately appealed up to the State Board of
7 Equalization.

8 Under Agenda Item I, if the billing of the
9 unsecured roll is after December 15th, these are direct
10 appeals to the State Board of Equalization, and so
11 there is not a county record for Case Number 25-126 or
12 a Case Number 25-152.

13 CHAIR MORSE: All four of those cases have
14 the same issue?

15 DEPUTY DIRECTOR MITCHELL: Same issue, but we
16 are also dealing with four different counties. So the
17 respondent is Elko County, Humboldt County, Elko County
18 again, with a different tax year, and the Washoe County
19 Assessor.

20 CHAIR MORSE: Okay. Good morning. Could you
21 introduce for the record, please.

22 MR. SUSA: Sure. My name is Jim Susa. I'm
23 an attorney at the DeConcini McDonald law firm and I'm
24 representing Empire today.

25 CHAIR MORSE: Introductions up north, please.

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: M-4

CASE NO.: 26-001

1 MS. IRIBARNE: Hi there Janet Iribarne, Elko
2 County Assessor. I'm passing this to my deputy
3 appraiser Tammie Dickenson. Tammie presented this case
4 to the board, the Elko County Board of Equalization
5 back in February.

6 MS. DICKENSON: For the record, Tammie
7 Dickenson.

8 CHAIR MORSE: We have a representative from
9 Elko County.

10 Do we have any representative from Humboldt
11 County?

12 SPEAKER: He's on his way out.

13 CHAIR MORSE: Do we have representative from
14 Washoe County too?

15 MR. HEISER: Good morning. Andy Heiser,
16 Humboldt County Assessor.

17 CHAIR MORSE: Hi Andy.

18 MR. LOPEZ: Good morning, is Tony Lopez from
19 the Washoe County Assessor's office, personal property
20 coordinator.

21 CHAIR MORSE: So we have the three counties
22 here.

23 MEMBER BANCROFT: Sorry to interject, but I
24 presume Mr. Susa would be comfortable hearing all four
25 cases together?

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: M-5

CASE NO.: 26-001

1 MR. SUSA: He would not.

2 MEMBER BANCROFT: Okay.

3 MR. SUSA: Jim Susa for the record. What I
4 would like to do is we take 127 first, because we have
5 a record in that.

6 But Mr. Mitchell is correct, it's the same
7 legal issue. And so to avoid any problems, we're going
8 to have one presentation to you. And then the counties
9 can certainly address that, all three of them, if they
10 would like. And then we'd ask the board to make a
11 decision, then call the other cases, and we'll simply
12 incorporate our arguments and things like that into
13 each of the future cases.

14 I doubt the outcome will change. And so
15 that's how we'll dispose of four cases. And because we
16 have four of those, I'm hoping to get more than 15
17 minutes to present my case, not much more, and then
18 we'll get a decision from the board.

19 CHAIR MORSE: Mr. Susa, I just want to point
20 out to you that 25-153 is very similar, and we will
21 probably might hear that case before we make a decision
22 on the other four. That's what's going to happen.

23 MR. SUSA: Whatever you want to do, sir.

24 CHAIR MORSE: That's what's going to happen.

25 MR. SUSA: There you go.

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: M-6

CASE NO.: 26-001

1 CHAIR MORSE: Okay. So let's proceed with
2 the 25-127. You have about 15 minutes for this case --
3 or since you're going to be basically covering all
4 four, are you going to require some more time?

5 MR. SUSAN: Just a little more. Not
6 duplicative, not times four but maybe times two.

7 CHAIR MORSE: Okay.

8 Go ahead, Mr. Susa.

9 Well, let's get an introduction from the
10 county what this property is and what we're dealing
11 with, please.

12 Andy, are you going to do that?

13 MS. DICKENSON: This is Tammie Dickenson, for
14 the record. Elko County Assessor's Office. I'll be
15 doing the introduction for Case 25-127. This is
16 regarding Elko County Personal Property account
17 BU002495 located at 5010 Idaho Street in Elko, Nevada.

18 Empire Southwest, LLC is the sales and rental
19 company of heavy equipment. Empire markets itself as a
20 Cat dealer, that also has a robust rental fleet of
21 heavy equipment. Empire acquired the heavy equipment
22 sales and rental company Cashman Equipment in 2022 and
23 assumed their Elko County operations.

24 Clients continue to enjoy the standard
25 benefits of renting such as on-site repairs, large

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: M-7

CASE NO.: 26-001

1 selection of equipment, training, etc. from Empire that
2 they had had with Cashman Equipment.

3 Empire asserts that the equipment qualifies
4 for exemption under NRS 361.068(1)(a) which exempts
5 inventory held for sale in the ordinary course of
6 business. They also contend that all non-inventory was
7 properly reported and that the '23-'24 audit performed
8 by Tax Management Associates disregards statute --
9 statutory requirements.

10 As for NRS 361.265, a written statement of
11 all personal property located within the county signed
12 under penalty of perjury must be submitted at the
13 demand of the assessor. This demand was sent to Empire
14 on June 26, 2023. The declaration was returned on July
15 27, 2023; processed on October 13th, 2023; and billed
16 January 31st, 2024.

17 Tax Management Associates, also known as TMA,
18 was contracted by Elko County in '23-'24 to audit local
19 heavy equipment rental companies, after internal
20 reviews, determined that they might be underreporting
21 their equipment.

22 A TMA was retained to audit multiple
23 companies, not just heavy equipment. This just happens
24 to pertain to heavy equipment. The audit found that
25 Empire had \$17,674,240 in reportable equipment. Empire

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1 had reported 1.466 -- \$1,466,140 in equipment.

2 Empire was notified of the discovery on
3 October 21st, 2024, and was given 14 days to dispute
4 it. This office received no dispute and a supplemental
5 billing was generated November 19th, 2024. Empire was
6 notified of their right to appeal this valuation to the
7 Board of Equalization.

8 Empire filed an appeal on January 13th, 2025,
9 citing NRS 361.357, full cash value of the property is
10 less than its taxable value. The case was heard by the
11 Elko County Board of Equalization on February 20th,
12 2025. Empire initially requested a reduction to
13 \$1,541,900, but amended it to \$2,101,342 just prior to
14 the hearing. The appeal was denied.

15 Empire filed an appeal to the State Board of
16 Equalization on March 7th, 2025. Empire asks that the
17 State Board of Equalization reclassify their on-site
18 equipment as inventory and reduce their taxable value
19 to \$2,101,342.

20 They have since stated that they recognize
21 any equipment classified as non-Cat equipment, also
22 known as Allied Equipment, should have been reported.
23 The TMA audit identified 83 pieces of non-Cat equipment
24 that had gone unreported with an acquisition cost of
25 \$2,129,979, added to the initial request for reduction,

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1 the taxable value would be \$4,203,284.

2 CHAIR MORSE: Mr. Susa.

3 MR. SUSA: That's a long introduction of the
4 property. Okay. So here we go. I have some opening
5 statements here.

6 First, I inherited these cases from Doug
7 John, who took them to Elko in Humbolt County, and then
8 I filed a direct appeal for the Washoe County. So it's
9 been a learning process for me as to what's going on.

10 In this case, there's actually only one
11 question, and the question is the exemption granted in
12 both the constitution and statute for merchandise held
13 by merchant for sale, lost, and property that was
14 purchased for that purpose is put in for rental fleet.

15 And the assessor answers the question yes,
16 Empire answers the question no, and the board has to
17 decide who's right.

18 So in general, personal property is based on
19 a declaration the property owner completes. And Nevada
20 law requires that the property owner go out and take a
21 picture, if you will, on July 1st and say: What do you
22 have?

23 It doesn't matter whether the property got
24 there on June 30th or whether it's actually going to
25 leave on July 2nd. And Nevada statute is very clear,

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1 if it's on -- if it's your property and it's in the
2 county and it's July 1, then this is the property that
3 is subject to taxation in the state, and there is no
4 changing of that or amending of that as time goes on
5 because it left the state the next day, for the entire
6 year it's taxable.

7 So on July 1 is when you take the picture.
8 On July 1, 2023 and 2024 Empire reported that its Cat
9 equipment was either taxable or exempt. And what's
10 important for this appeal right now is that all the
11 equipment that's not Cat, that's sitting in the rental
12 fleet, is subject to tax, and they had not reported
13 that properly. The Allied equipment being the biggest
14 part of that.

15 And after receiving the brief that was filed,
16 I believe by Elko County, we looked into Allied and
17 decided, sure, I think they're right.

18 We are an authorized dealer for Cat
19 equipment. Before us for 100 years, Cashman was
20 authorized dealer for Cat equipment. Cat equipment is
21 big stuff. It goes out to the mine. It goes out the
22 construction companies. That's what we're talking
23 about. Everything else that isn't Cat equipment is
24 taxable. And we can work with the assessor and get a
25 number. We heard a \$4 million number, that could be

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1 right. We'll figure that out later.

2 The question before the board is whether the
3 Cat equipment and only the Cat equipment is still
4 exempt if it's sitting in the rental fleet.

5 So we have statutes that apply to this, and
6 we have a dividing line, and the statute gives us a
7 dividing line of on July 1 is this equipment in the
8 field, which means it's being leased to somebody, or is
9 it sitting in the yard, which means it's not being
10 leased to somebody, otherwise it would be in the field.

11 As a result of that, anything that was in the
12 field on July 1, Empire said that's taxable and they
13 sent declarations to the counties, and they said:
14 Here's all the Cat equipment that's in the field; and
15 therefore, this is what the purchase price was, here's
16 when it was acquired. The counties determine a taxable
17 value for that equipment, and then they sent us a bill
18 and Empire paid it.

19 The stuff that was sitting in the yard, it
20 took the position that it was inventory, and therefore,
21 it wasn't subject to tax on July 1.

22 MEMBER BANCROFT: Excuse me, Mr. Susa.

23 MR. SUSAS: Yes, Mr. Bancroft?

24 MEMBER BANCROFT: You're drawing a
25 distinction between personal property that's in the

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ASSESSOR'S EXHIBIT: M-12

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1 field and personal property that's in the yard?

2 MR. SUSA: Yes, sir.

3 MEMBER BANCROFT: Where do you find that
4 distinction in the statutes?

5 MR. SUSA: I find that distinction in NRS
6 361.159 that states that when personal property, which
7 is otherwise --

8 MEMBER BANCROFT: I've read it. I don't need
9 it read to me, but that applies to possessory interest.

10 MR. SUSA: Pardon?

11 MEMBER BANCROFT: 361.159 --

12 MR. SUSA: Yes.

13 MEMBER BANCROFT: -- applies to the
14 assessment of a tax on a possessory interest. It does
15 not apply to an assessment of a tax against an owner of
16 the property.

17 MR. SUSA: Okay. I'm not sure where you're
18 going with it. We took the position it was taxable.

19 MEMBER BANCROFT: Well, you may have taken
20 the wrong position.

21 MR. SUSA: Well, we'll be happy to file
22 refund claims. But we took the position that it was
23 taxable and we, in fact, paid tax on all those things
24 that were in the field.

25 MEMBER BANCROFT: You may be due a refund.

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1 MR. SUSA: Well, we'll get there later. But
2 I need to talk about the exempt inventory now, okay,
3 but I digress.

4 So the Department of Taxation has issued an
5 advisory opinion which looks at a question, which I
6 understand in United will be front and center, which is
7 if somebody buys something that they claim is
8 inventory, and therefore exempt, but then they put it
9 out for rent, how do we tell whether it's exempt
10 inventory or not?

11 And the Department of Taxation adopts a
12 primary purpose test, which they received from -- I
13 believe it was a use tax case called Nevada Cement,
14 which Mr. Bancroft, I believe, argued in front of the
15 Nevada Supreme Court twice.

16 MEMBER BANCROFT: Yeah.

17 MR. SUSA: And the primary purpose test is
18 primary doesn't mean only, it just means the primary.
19 Which means you could have a secondary purpose. And
20 the primary purpose, and you'll hear in testimony of
21 purchasing every single piece of Cat equipment, is to
22 sell that, and the decision to hold certain equipment
23 as brand spanking new, no hours on the clock, is a
24 business decision. And for those type of pieces, the
25 assessors all agree that is exempt inventory.

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1 For the other pieces, it's the business
2 decision of Empire to still sell those. The day they
3 buy them, they want to sell them, but they could also
4 lease them out depending on whether or not there is any
5 appetite in the community for leasing them as opposed
6 to buying them and for how long you want to lease them.

7 And then it creates a valid business purpose
8 of having a second class of Empire property Cat
9 equipment, that is -- and Mr. Cadwell will clarify this
10 if I'm wrong, but Cat is the Cadillac in heavy
11 equipment and they also compete against Chevrolets.
12 And those Chevrolets are good. But even a used
13 Cadillac is sometimes better than the Chevrolet.

14 So they will, in fact, have some equipment to
15 do that. There will be testimony today that any piece
16 of equipment sitting in the yard can be bought, any
17 piece of equipment sitting in the rental fleet can be
18 bought. If anybody makes an offer, it will be sold.
19 The question is: How much. And that depends on how
20 used is it.

21 So within one or two years of buying every
22 single piece of Cat equipment, whether it's sitting in
23 the rental fleet or brand new, it's sold. None of
24 these things are 20 years sitting in the rental fleet,
25 all right.

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1 At this point I'm going to ask some questions
2 for the controller of Empire but we'll go quickly.
3 This is going to be a shared microphone so please speak
4 up.

5 CHAIR MORSE: Introduce him, please.

6 MR. SUSA: I was going to work on that.

7 Could you introduce yourself.

8 MR. HUIZINGH: My name is Dale Huizingh. I'm
9 the controller for Empire Southwest.

10 MR. SUSA: You're going to have to speak up,
11 Dale.

12 MR. HUIZINGH: More than that, okay.

13 MR. SUSA: All right. How long have you been
14 with Empire?

15 MR. HUIZINGH: 44 years.

16 MR. SUSA: I haven't been a lawyer that long.

17 What are your duties in your job?

18 MR. HUIZINGH: I'm responsible for the
19 accounting and financial reporting for Empire and that
20 includes submitting both sales tax and property tax
21 reports.

22 MR. SUSA: Okay. And so let's skip to
23 Cashman Equipment Company and purchasing that.

24 Can you tell me, were you involved in the
25 purchase of Cashman?

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ASSESSOR'S EXHIBIT: M-16

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1 MR. HUIZINGH: Yes.

2 MR. SUSAN: What did Cashman do in Nevada?

3 MR. HUIZINGH: They were primarily a seller
4 of Caterpillar machines, parts, and providing services,
5 as well as doing -- providing machines for rental.

6 MR. SUSAN: So in Arizona, Empire was the Cat
7 dealer and in Nevada, Cashman was the Cat dealer, and
8 you guys bought Cashman?

9 MR. HUIZINGH: That's correct.

10 MR. SUSAN: Okay. And when you bought
11 Cashman, did you retain any of the Cashman employees?

12 MR. HUIZINGH: Yes, most of them.

13 MR. SUSAN: Do you retain employees that
14 handle state and local tax matters?

15 MR. HUIZINGH: Yes.

16 MR. SUSAN: How many people do that?

17 MR. HUIZINGH: Two people.

18 MR. SUSAN: Okay. So after your acquisition,
19 was there a discussion at all about maintaining the
20 same type of reporting that Cashman had done for state
21 and local taxes?

22 MR. HUIZINGH: Yes.

23 MR. SUSAN: What was the result of that?

24 MR. HUIZINGH: We continue doing it the way
25 that Cashman had been doing it for years.

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ASSESSOR'S EXHIBIT: M-17

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1 MR. SUSA: When you talk to any of the
2 Cashman employees, have they ever expressed any
3 comments coming from the Nevada state or local taxing
4 authorities regarding the way that Cashman complied
5 with state and local tax laws?

6 MR. HUIZINGH: My understanding is that it
7 was the traditional methods of reporting, that it was
8 accepted by the -- by the county.

9 MR. SUSA: Is it accurate to say that Cashman
10 filed declarations in all the counties in Nevada?

11 MR. HUIZINGH: Yes.

12 MR. SUSA: Okay. And you continue that
13 practice?

14 MR. HUIZINGH: Yes.

15 MR. SUSA: And the same people who did the
16 work are doing it now?

17 MR. HUIZINGH: That's correct.

18 MR. SUSA: And how long was Cashman in
19 business?

20 MR. HUIZINGH: I think 100 years.

21 MR. SUSA: Okay. Let's move on.

22 This is the first time then that anybody at
23 the assessor's office in a county has questioned the
24 following methodology; is that accurate?

25 MR. HUIZINGH: Yes.

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ASSESSOR'S EXHIBIT: m-18

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1 MR. SUSA: All right. What criteria do you
2 use to determine whether or not personal property
3 should be exempt or taxable?

4 MR. HUIZINGH: If it's in use as of the
5 assessment date. So in the case of a rental machine,
6 if it's out on rent to any client, then we'll report it
7 and pay tax on that to whichever county the machine is
8 located in.

9 MR. SUSA: And I've used the term "in the
10 field." Is that the term that you use?

11 MR. HUIZINGH: Yes.

12 MR. SUSA: Okay. And when you fill out those
13 declarations, what information do you provide to the
14 counties for the stuff that's in the field?

15 MR. HUIZINGH: We tell them who the -- who
16 our customer is. We tell about the equipment, of
17 course, and where it's located, the best geographical
18 information we have for where the customer is using it.

19 MR. SUSA: Is this the same method that
20 Cashman used?

21 MR. HUIZINGH: Yes.

22 MR. SUSA: All right. So how many years did
23 the Cashman people that now work for Empire actually
24 work for Cashman doing this work?

25 MR. HUIZINGH: The two people involved, one

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1 of them was hired about three years ago, the other has
2 been around Cashman and doing this reporting
3 specifically for 20 years.

4 MR. SUSA: On an annual basis, about how much
5 property tax does Empire pay to all of the Nevada
6 counties combined for the items that you declare as
7 taxable?

8 MR. HUIZINGH: This is a good question.

9 MR. SUSA: It says here about a million
10 dollars.

11 MR. HUIZINGH: A million dollars.

12 MR. SUSA: There you go. We did this before.
13 Come on. Sorry.

14 How much is the assessment for the three
15 counties in this appeal?

16 MR. HUIZINGH: Couple hundred thousand.

17 MR. SUSA: It's a million five.

18 MR. HUIZINGH: I'm sorry, I was thinking of
19 the other case. A million five or a million seven.
20 It's a million three, plus another 150,000 in
21 penalties.

22 MR. SUSA: Oh how thoughtful.

23 MR. HUIZINGH: So a million five total.

24 MR. SUSA: All right.

25 CHAIR MORSE: We're not going to deal with

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1 the taxes. Let's go on with the value.

2 MR. SUSAN: Okay. Well, the value that's
3 listed, is that where you're going?

4 CHAIR MORSE: No. I just want to deal the
5 valuation. We're not dealing with how much the taxes
6 are. That's all the board can deal with. We don't --
7 we don't deal with --

8 MR. SUSAN: I was just giving you a ballpark
9 idea that these are not small potatoes. These are
10 serious people who have lots of operations, who know
11 what the heck they're doing, have done for 100 years
12 right, and the county is coming in now and saying we'd
13 like a million five more. So that's the point I'm
14 making.

15 Let's talk about the rental operations.
16 How many pieces of equipment are within
17 Nevada on a July 1st valuation date?

18 MR. HUIZINGH: For 2024, I believe it was
19 2700 pieces.

20 MR. SUSAN: Okay. And on July 1st, is this
21 your primary or slow season?

22 MR. HUIZINGH: It's the beginning of the busy
23 season. The busy season runs June through September.

24 MR. SUSAN: All right. So on July 1st, the
25 stuff that's in the field, is that high range, low

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ASSESSOR'S EXHIBIT: M-21

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1 range, where it's at?

2 MR. HUIZINGH: I think we have 1400 pieces
3 out on rent on July 1st that we reported.

4 MR. SUSA: Okay. When Empire purchases
5 Caterpillar equipment, what is the primary purpose for
6 buying it?

7 MR. HUIZINGH: We're buying it to resell it.

8 MR. SUSA: Okay. And about how much
9 Caterpillar equipment do you sell in the state of
10 Nevada on an annual basis?

11 MR. HUIZINGH: About \$800 million.

12 MR. SUSA: So you're buying equipment. And
13 within one year you're selling \$800 million worth of
14 Caterpillar equipment just within the state of Nevada?

15 MR. HUIZINGH: That -- yeah, that actually
16 number I quoted includes also selling Cat parts.

17 MR. SUSA: Okay. Fair enough.

18 MR. HUIZINGH: Yeah. And most everything
19 is -- that we buy is sold within two years.

20 MR. SUSA: Okay. And so as a result of that,
21 how much of what you buy actually goes into the rental
22 fleet, 20 percent, 5 percent?

23 MR. HUIZINGH: Probably about 20 percent.

24 MR. SUSA: Okay. So in this case, the 80
25 percent that doesn't go to the rental fleet is exempt

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1 machinery equipment held by a retailer ready for sale,
2 and the rest of it sitting in the rental yard, some of
3 it's in the field being rented on July 1st, and some of
4 it's sitting in the yard not being rent on July 1st.

5 Is that accurate?

6 MR. HUIZINGH: Yes.

7 MR. SUSA: Okay. Can you tell us what
8 factors go into deciding what will go into the rental
9 fleet?

10 MR. HUIZINGH: It's really based on demand or
11 anticipated demand. There are some models that
12 customers prefer to rent, and those would commonly be
13 machines that they wouldn't necessarily use every month
14 all year long, but they have more of a sporadic need
15 for it. So we try to have those available.

16 MR. SUSA: From a tax compliance standpoint,
17 when you purchase Cat equipment from the manufacturer,
18 do you claim that this equipment is purchased for
19 resale in the regular course of business for sales and
20 use tax purposes?

21 MR. HUIZINGH: Yes, it is.

22 MR. SUSA: And when you receive rental income
23 from any of your operations, do you report to the state
24 of Nevada sales tax based on your gross receipts from
25 renting activity?

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1 MR. HUIZINGH: Yes, we do.

2 MR. SUSA: And when you sell a piece of
3 Caterpillar equipment, whether brand new or having been
4 in the rental fleet that is now used, you report sales
5 tax to the state of Nevada?

6 MR. HUIZINGH: Yes, we do.

7 MR. SUSA: Okay. So approximately how much
8 sales tax does Empire pay in a year to the state of
9 Nevada?

10 MR. HUIZINGH: Roughly \$40 million a year.

11 MR. SUSA: Okay. And roughly about a million
12 three in the property taxes as well?

13 MR. HUIZINGH: Yes.

14 MR. SUSA: Those are all the questions I
15 have. And so I was going just now briefly explain why
16 we think that all the Caterpillar equipment, not the
17 other stuff, which is but just Caterpillar equipment
18 should be exempt from the property tax. The primary
19 purpose for which it is purchased -- one moment,
20 please -- is for sale.

21 This is the same primary purpose that Cashman
22 had when it purchased its equipment. Cashman also
23 leased out its equipment. Cashman and Empire pay the
24 appropriate Nevada sales tax on their sales receipts
25 and their rental receipts. They also paid property tax

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ASSESSOR'S EXHIBIT: M-24

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1 on items, not enough, because the non-Cat equipment
2 should have been included, but for the Cat equipment
3 they paid enough in the property taxes because there is
4 nothing that makes the items in the yard subject to
5 taxation on July 1. It still maintains its character
6 as being exempt inventory.

7 And so our argument is that there may be
8 other organizations that don't have the exclusive
9 dealership for the inventory that they're purchasing
10 and that they will resell it within a year or two.

11 Empire does. And as a result of that and a
12 result of the historical precedent, what Empire has
13 done, they should include the Cat equipment as always
14 being exempt inventory. And then when it's sold, tax
15 is paid on it at that point.

16 I think that's everything I have. I'd like
17 to hear what the counties have to say and I had some
18 things to put in reply.

19 MR. HEISER: Andy Heiser, Humboldt County
20 Assessor. I think you'll probably hear a little bit
21 different, but all the same stance from all three
22 counties that are present. I'm going to hit on a
23 couple of brief issues that I have. And then if you
24 guys don't mind allowing the other counties to have a
25 say as well.

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ASSESSOR'S EXHIBIT: M-25

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1 I agree, this case ultimately boils down to
2 inventory verse fixed assets. When we did do an TMA
3 audit, we -- my county, prior to the Empire takeover, I
4 had noticed that Cashman was reporting on rent units
5 only.

6 And so I started some dialogue before the
7 takeover happened. But we -- I was made aware of this
8 prior to the Empire takeover, so we started some
9 dialogue with the branch in Winnemucca about are they
10 claiming all the assets, both on rent and in the yard.

11 Some of that dialogue got ended. We never
12 got to finish. I wouldn't get a response. But there
13 was several times where I had asked the appellant to
14 please list all assets, like it states in NRS 361.265,
15 for us to obtain that list, and I never received it.
16 That's why we hired TMA.

17 July 1 is the lien date for Nevada, what
18 equipment is in the state of Nevada in the county. I
19 think the blend of the July 1 lien date and the
20 exception to the exemption, the 361.159, it doesn't
21 blend for me.

22 For me, that exception to the exemption is if
23 the equipment is leased, loaned, or otherwise made
24 available. It doesn't give on that date or on July 1.
25 It just says that it's leased, loaned, or made

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1 available.

2 Also, in that statute and subsection two,
3 like it was kind of previously discussed, with the
4 possessory interest, if they were to -- if the
5 appellant were to get the exemption of inventory and
6 then this exception applied, we would have to tax the
7 lessee or the renter of the equipment, not the -- not
8 the appellant. And I don't believe that's what the
9 statute is there for.

10 We did submit a petition for advisory
11 opinion. We respectfully, with the utmost respect,
12 disagree with the case that was used in that. That is
13 a sales and use tax case. We just don't see the
14 correlation that it has to assessment in Nevada under
15 Chapter 361.

16 You can look at NRS 372.050 and it does set
17 forth a primary purpose test, and the 372.155 is about
18 presumption, taxability, sale for resale, and the
19 intent to purchase. But our office is guided by
20 Chapter 361 not 372.

21 So in conclusion, I'll just wrap it up real
22 quick. You know, there's a couple of other Supreme
23 Court cases outside of what the opinion put that I
24 like, Nevada versus Morros in 1988. The Supreme Court
25 ruled that the burden of proof shall be upon the party

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1 attacking the same. We have previously held that an
2 agency charged with the duty of administrating and act
3 as impliedly clothed with power to construe it as
4 necessarily precedent to administrative action.

5 I feel the Assessor's Association is the
6 agency that is to administer 361. And we feel that by
7 depreciating assets, whether you move these assets into
8 inventory and then depreciate them went on rent, I
9 don't know if that's a normal accounting practice, but
10 we feel that these assets, as they are depreciated, are
11 assets and they should not be exempt.

12 I also want to bring up, in 2019, 2021, and
13 2023 Heavy Equipment Rental Company went before the
14 legislation. They submitted very similar bills. They
15 were all a little bit different each session, but they
16 submitted very similar bills all three years, and their
17 bill was to exempt Heavy Equipment Rental equipment and
18 then they would pay a 2 percent rental fee on that.

19 I believe legislation's intention was very
20 clear when they did not -- they denied those bills.
21 Those bills did not go to the floor for a vote. And
22 then in 2025, the same industry came in with the
23 ability to have a 2 percent rental fee added to their
24 invoices to offset the tax burden and that passed.

25 Thank you for time.

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1 MS. DICKENSON: Tammie Dickenson, Elko
2 County.

3 Our case divergences from Humboldt County a
4 little bit in that we adopted the opinion cited by the
5 petitioner, the advisory opinion 23-005. Even though
6 it would not apply by Empire's own definition, so that
7 decision was made for businesses that were primarily
8 heavily -- heavy equipment rentals, and Empire made a
9 very compelling argument in front of our board that
10 they are not primarily a rental company so that
11 advisory opinion would not apply. But because their
12 case rested on it, we took it and applied it to our
13 case.

14 The crux of that case is intent: Intent to
15 sell versus the intent to lease. There's a few things
16 that would signal that intent. We have to look at the
17 actions around the intent to verify that that truly was
18 their intent.

19 Is the intent to dispose the assets for sale
20 within the year? Empire testified in front of our
21 county board that they lease equipment out for multiple
22 years. It's their business model to rent the equipment
23 first, to depreciate it down to make it more marketable
24 against second tier dealers. So that would tell me,
25 you know, intent is to lease it and then to sell it.

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1 Our research also found that in the
2 acquisition of Cashman, they acquired at least 98
3 pieces of Cashman's rental fleet. That would tell me
4 at the time of that purchase they intended to maintain
5 that rental fleet. They assured their customer base in
6 our county that they would still have access to the
7 rental fleet that Cashman had provided to Elko County.
8 Those pieces were reported by Cashman for years.

9 We found another 100 pieces just from
10 curating data across other counties that indicate --
11 approximately 200 pieces found in our audit had
12 actually belonged to the Cashman fleet before they came
13 into Empire's possession.

14 We also found that at least 42 of those
15 assets were leased at least one more time after the
16 audit, indicating that not only -- they don't meet the
17 definition of sporadic leased. They are regularly
18 leased until they are marketable against those second
19 tier dealers.

20 The other thing is, if you look at: Do they
21 depreciate the equipment? Empire has testified that
22 they do. It's a -- it's a sort of out-of-the-box
23 method, but it's -- from what I understand, it's
24 acceptable. So they are depreciating it. If it were
25 to be held in inventory, they would stop depreciation.

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1 There needs to be a formal plan to sell and
2 actively market for sale the equipment. We
3 periodically reviewed the Empire used sale site over
4 the last year, and we found that approximately 15 to 20
5 pieces of equipment are listed -- used equipment is
6 listed for sale in the Elko location at any given time.

7 But in the audit, they discovered 250 pieces
8 of equipment on-site. These pieces are marketed as
9 available for rent, but they are not always available
10 for purchase.

11 Without proper documentation from Empire, we
12 were limited to the data -- to the data that we could
13 curate ourselves, which isn't complete by any stretch.
14 We determined much of the equipment found in the
15 '23-'24 audit did not meet the definition of intent to
16 sell.

17 Empire continues to decline to provide any
18 documentation that would allow us to determine if any
19 of the pieces identified met the definition of
20 inventory, you know, they could provide records showing
21 that it was taken out of the rental fleet and kept to
22 the side.

23 The other thing I would like to touch on just
24 really quickly is that when we retain TMA to audit the
25 heavy equipment companies in our area, it was not

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1 because we decided: Oh, Empire needs to be audited.
2 We had been seeing a trend over several years that
3 Cashman was diminishing their fleet over time. We were
4 seeing the asset numbers drop over a several year
5 period, which was unusual.

6 I think in their final filing with our
7 county, they reported 147 assets, which was down about
8 100 pieces from in the past. But they were also at the
9 point of acquisition. So they were acquired in
10 December of 2022. Empire filed in '23-'24 with only 54
11 assets.

12 So when we retained TMA, they looked at the
13 Cashman records and the Empire records, and they found
14 that Cashman was reporting on-site equipment
15 appropriately and adequately, but Empire was not.

16 Just to put something -- like the Nevada
17 Constitution guarantees equal and uniform taxation of
18 all property not exempted by law. Favoring Empire's
19 position would violate the principle by creating a
20 special exemption for rental companies who hold
21 property for dual purposes. A business is using
22 personal property for profit would no longer be taxed
23 on actual use, while others, such as service firms or
24 small businesses, would still bear full personal
25 property tax burdens.

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1 Future audits would become effectively
2 toothless and equipment in the yard could be shielded
3 from tax simply by asserting resale intent, regardless
4 of its primary business use. Future -- sorry --
5 businesses would be incentivized to underreport or
6 recharacterize usage to avoid tax liability, resulting
7 in unequal treatment between the compliant and
8 non-compliant taxpayers.

9 Statutorily, the burden of proof rests on the
10 taxpayer. Empire has provided no documentation, so the
11 equipment must be treated as taxable personal property
12 by the assessor's office. The assessor is bound to
13 view all property in the state as taxable unless
14 otherwise exempted, and the taxpayer has to show how it
15 qualifies for that exemption.

16 Our office determined that after vetting the
17 audit findings, they were consistent with Nevada law,
18 Department of Taxation guidance, and best accounting
19 practices, and we could add the escaped property onto
20 their -- onto the tax roll.

21 We still have not yet received any
22 documentation from Empire that would show that the
23 equipment qualified as inventory in '23-'24 or in
24 '24-'25.

25 MR. LOPEZ: This is Tony Lopez from Washoe

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1 County for the record. Honestly, there's -- my
2 argument is pretty much going to be what they said. So
3 I'm just going to recap a few things because I really
4 don't want to be a broken record, but I think it is
5 important to voice these things.

6 For us, it was a similar situation. We
7 decided to hire TMA, Tax Management Associates, to
8 audit them. The conversations started coming up about
9 what was inventory versus what was being out on rent
10 and what was being leased.

11 The conversation came up that anything that
12 was on the lot was -- sorry, what was on the lot was no
13 longer on lease would be considered inventory. I guess
14 the biggest question here, for me anyway, is when it
15 returns to the lot and they claim that it's inventory,
16 is it readily available to lease again? Because if it
17 is, to me the designation of asset would be more
18 adequate. If it comes back to the lot and it is
19 available, it is available to sell, but also to lease.
20 Again, the designation should be an asset.

21 Now, if it's exclusively held for sale, then
22 it's 100 percent inventory. It's no longer available
23 to lease as an asset and to produce income. So that's
24 one big distinction that I think needs to be made.

25 The other thing is that -- at least from my

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1 understanding, an asset cannot be inventory -- asset
2 and inventory cannot exist at the same time. It's got
3 to be one or the other. So really, to me, the
4 distinction would be: Is it exclusively held for sale?
5 Because if it is, then I think that answers that
6 question. But if it's readily available for lease, I
7 think an asset is appropriate.

8 The other thing that I just wanted to bring
9 up was that I completely understand where they're
10 coming from when it comes back to the property.
11 However, some of the information couldn't be
12 ascertained that would kind of clear this up, kind of
13 to repeat what Tammie said.

14 So if we had that information or additional
15 information to kind of determine what really is
16 inventory, what is an asset, we could clear that up.
17 So we were -- we were also not provided that
18 information. Renato was supposed to be on the call
19 from Tax Management Associates, I don't know if he made
20 it or not because I know he had a prior engagement, but
21 I did speak to him. It looks like we were working with
22 limited information. So really, it can be ascertained
23 whether it's inventory or an asset.

24 So again, to me it's -- if it's readily
25 available to be leased again, to me that's an asset.

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1 CHAIR MORSE: County representatives?
2 Anything further from the county assessors?

3 MR. HEISER: Not this time, thank you.

4 CHAIR MORSE: Mr. Susa?

5 MR. SUSA: Okay. Well, Jim Susa for the
6 record. There's one thing that we didn't hear in the
7 presentation from the counties, where is your lawyer?
8 I mean, we have three counties, three distinct
9 attorneys. This is a legal question. Where's your
10 lawyer?

11 Our briefing that was submitted cites
12 statute, cites the Constitution, makes a legal
13 argument. Where's your lawyer?

14 So we hear county assessor people, all fine,
15 fine, fine people, none of them trained in the law,
16 telling us what they believe should be subject to tax.

17 We heard the: If it's exclusively held for
18 sale, therefore it's inventory. Is that in some
19 statute exclusively held for sale? The department
20 tells us that the primary purpose of buying it is to
21 sell it, then it's inventory.

22 Exclusive and primary are not the same. The
23 department is in charge of all the assessor offices.
24 They issue the personal property valuation guidelines.
25 They direct what the assessors are supposed to do, and

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1 they were asked for an advisory opinion on a different
2 person than us, and they gave it, and that was the test
3 that they used.

4 I do like when they have cases that they
5 cite: Nevada versus Morros, the burden of proof is on
6 the property owner. We agree. And the property owner
7 has testified today that it buys every piece of
8 Caterpillar equipment for the purpose of reselling it
9 in the regular course of business.

10 Its position is consistent for sales and use
11 tax purposes and for property tax purposes, and it
12 remits \$45 million a year, sales, use, and property
13 taxes to the State of Nevada. These are not
14 unsophisticated people. That's a double negative.
15 These are sophisticated people. They know what they're
16 doing, and they did it right. Cashman did it right
17 too.

18 One of the other cases that was cited -- I
19 don't think this is Mr. Bancroft case -- Sierra Power
20 versus the Department of Taxation. As a general rule,
21 tax exemptions are strictly construed. This is from
22 the brief and I believe was submitted by Elko.

23 The caveat that people always miss on this is
24 that ambiguous terms, in statutes granting exemptions
25 are, in fact, strictly construed against the exemption.

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1 We have a statute that grants an exemption
2 for merchandise held by a retailer. All the testimony
3 today is exactly the same. For all the Caterpillar
4 equipment, this is merchandise held by a retailer that
5 will either be sold new, 80 percent of the equipment,
6 or will be sold with some used hours on it to create a
7 second class property.

8 There was an accounting issue, which I
9 thought was interesting. And my little CPA brain sort
10 of sprung into the action. Mr. Cadwell probably thinks
11 the same thing. Depreciation: The Internal Revenue
12 Code does not allow you to depreciate inventory.

13 So I need to ask my witness a question: Do
14 you, in fact, depreciate Caterpillar equipment that is
15 put in the rental fleet, or do you lower the actual
16 carrying cost of that equipment on your books and
17 records to reflect the fact that you've rented it out
18 and it now has a not new value to it?

19 MR. HUIZINGH: Our methodology is that when
20 equipment is rented, a portion of the revenue amount is
21 applied as a reduction in the book value, our net value
22 of the equipment. When Cat equipment is sitting in the
23 yard between rentals, it does not get depreciated.
24 There's no valuation adjustments. It's just the same
25 as inventory.

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1 MR. SUSA: And so the writing down of the
2 value is a recognition of the accounting principle on
3 your balance sheet of carrying something at the lower
4 of cost or market?

5 MR. HUIZINGH: Yes.

6 MR. SUSA: So I understand the counties are
7 in search of large amounts of money and they hired TMA
8 to go out and shake the trees to see what they could
9 find. But they found it from the wrong people. There
10 are other people that rent equipment that are not the
11 exclusive dealers. And if you're not the exclusive
12 dealer, then you cannot be the people selling this in
13 the state. Caterpillar is very specific about you get
14 one per state, and Empire and Cashman are for
15 Caterpillar.

16 Again, as I started my comments, any other
17 non-Caterpillar equipment, whether sitting in the field
18 or sitting in the yard, should have been subject to tax
19 and declaration. We will work with the assessor's
20 office to get those numbers for them. But for all the
21 Caterpillar equipment that was sitting in the yard on
22 July 1st, this is still exempt inventory and should be
23 treated that way, and therefore, the assessments which
24 were done treating it all as taxable are all in error.

25 What we're looking for from the board is a

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1 ruling that says that because we continue to hold this
2 as inventory and our primary purpose is to sell it the
3 day that we buy it, and we do, in fact, sell it, and we
4 sell it either as new, 80 percent of the time or used,
5 20 percent of the time, it is still inventory entitled
6 to property exemption, and there's plenty of revenue
7 collected when the sales occur. And this is an \$800
8 million in revenues per year. So there's a lot of tax
9 being collected.

10 Are there any questions from the board?

11 CHAIR MORSE: I know our schedule doesn't
12 permit any testimony on rebuttal, but I'll allow the
13 assessor's office representatives to present a short
14 rebuttal, if necessary.

15 Any further comments from the assessor's
16 office? I'll allow you to to --

17 MS. DICKENSON: Tammie Dickenson for Elko
18 County.

19 First, I would like to say my attorney is at
20 work in Elko County. He reviewed this case prior to us
21 presenting it. He actually gave us the -- some of the
22 court cases that we should use to justify the positions
23 that we took that sort of solidified the position that
24 taxation is dependent on the use of the equipment, not
25 the intent.

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1 Mr. Susa is a lawyer. He knows that intent
2 is incredibly hard to prove in a court of law. What
3 you would do is you would look at the actions and the
4 documentation and the circumstances surrounding intent
5 to see if it measured up. And in this case, we feel
6 very strongly that they purchased Cashman equipment
7 with the intent to maintain Cashman's rental fleet.

8 Cashman Rental did report their equipment
9 adequately as found by the audit. We weren't out
10 shaking a tree. We weren't trying to rustle up some
11 dough. So we audited multiple entities in our county
12 from small, small businesses to very large ones. We
13 also audited Kubota, that's a big heavy equipment
14 person.

15 We found many businesses were underreporting
16 or inadequately reporting. We view this as a chance to
17 educate our taxpayers on the proper way to report. We
18 spoke with Empire multiple times about our concern that
19 they were stating the equipment was inventory but they
20 didn't provide any documentation. Their word isn't
21 good enough as per the statute. They have to provide
22 documentation to say this is inventory.

23 When you get to the United Rentals' case, you
24 will see the similar situation. They were asked to
25 provide documentation about which equipment would

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1 qualify as inventory, and the documentation was
2 provided. So it's unclear why Empire is not able to
3 provide that to us.

4 CHAIR MORSE: Anything further from the
5 assessor's from Washoe County or Andy, you got anything
6 from Humboldt?

7 MR. LOPEZ: No. Tony Lopez for the record.
8 No, I was just going to say that at this
9 point I'd be reiterating everything they're saying, and
10 I don't want to sound like a broken record. But we all
11 share the same bit of information and opinion.

12 CHAIR MORSE: You're nodding. Mr. Heiser, is
13 that correct? You're in agreement?

14 MR. HEISER: Yes. Nothing more at this time.
15 Thank you.

16 CHAIR MORSE: Questions from members of the
17 board?

18 MR. CADWELL: Yeah, I've got a few. If
19 something goes out on rent, comes back, so it's out on
20 July 1st, it comes back, and then you rent it out
21 again, is it now part of a rental fleet or is it still
22 used held for sale?

23 CHAIR MORSE: Repeat that question again.

24 MR. CADWELL: So let's say a piece of
25 equipment goes out, V6 goes out. It's out on July 1st.

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1 It's out for six months. Comes back. Sits there for
2 five months, now it's classified as inventory, and then
3 it goes out on rent again, is it still deemed by Empire
4 to be held for sale?

5 MR. SUSA: All Cat equipment is held for sale
6 from the day it's purchased, period. All equipment is
7 either new, or it could be in the rental fleet. Only
8 20 percent makes it into the rental fleet. And then
9 while it's in the rental fleet, everything is still
10 available for sale, and now it's used equipment with
11 certain hours on it. And whether it's in the yard or
12 out of the yard, doesn't matter, it's always available
13 for sale.

14 So your example was if it was out in the
15 field on June 30th, came back in on July 1, went back
16 out in July 2nd. We do a picture on July 1. Is it in
17 the yard? If the answer is yes, we're claiming it as
18 exempt inventory. If it's in the field, we're claiming
19 as taxable. Mr. Bancroft may disagree with that, but
20 that's what we're claiming we're paying taxes on.

21 So that's a distinction that we've made. And
22 Mr. Huizingh has informed me that that's the same
23 distinction that was made by people at Cashman. And so
24 the comments about Cashman reported way more equipment
25 than we reported, just isn't accurate. It's the same

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1 people doing the same job with the same equipment and
2 same locations for the same company that's been in
3 business for 100 years.

4 MR. CADWELL: Okay. Next question is on --
5 when you do rent things, I know it's pretty common to
6 apply the rent to the ultimate sales price. Does that
7 count as used when it's finally sold or is that new?

8 Let's say I rent something from you. This
9 happens in mining all the time, we'll rent something
10 for a year, and we'll extend it for another year, and
11 we ultimately say well we're just going to buy it. Is
12 that used equipment or is that new equipment?

13 MR. HUIZINGH: It's used equipment.

14 MR. CADWELL: So that's classified as used?

15 MR. HUIZINGH: Right. Once it goes into the
16 rental fleet, it considered used at that point because
17 it's been -- we've communicated to Caterpillar that
18 it's sold, even though it's sold to our own rental
19 fleet, and the warranties are started. So at that
20 point it's considered to be a used.

21 MR. CADWELL: I would consider that a new
22 sale to me because that's what you guys are trying to
23 do, right? You want us to rent it so that we will buy
24 it. So if we get a brand new machine on day one and we
25 rent it for a year or two, then we buy it, that is

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1 typically -- I mean, that's a very common scenario.

2 So if -- who do you typically sell your used
3 equipment to? Because when I think about Empire when I
4 think about Cat, I'm not going to you guys for used
5 equipment. I'm going to everybody else who sells used
6 equipment.

7 You guys are not anywhere near -- I
8 wouldn't even -- until I saw this case, I would have
9 never even thought to ask Cat. To me Cat sells new
10 stuff. They don't sell used stuff. So that's
11 something that I'm just curious.

12 MR. HUIZINGH: Sure. Dale Huizingh,
13 controller for Empire. We'll -- the scenario that you
14 described a minute ago, Mr. Cadwell, we do have
15 customers who will -- they'll lease a machine and
16 request a purchase option, so it's a stipulated
17 equipment upfront that they get so much credit against
18 the rentals that they paid, and that that adjusts the
19 sales price accordingly.

20 But there's other times in the rental fleet,
21 probably most of the time when somebody rents something
22 for a period of time and then returns it without buying
23 it, and that equipment is then sold -- you know, it's
24 maybe rented multiple times and then ultimately sold as
25 used equipment. And the equipment is sold in Nevada

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1 and in Arizona to different clients. Some of those
2 clients are brokers. Some of that equipment is sold to
3 out-of-state brokers.

4 We also -- when we have a need for it, we'll
5 buy used equipment from out of state and bring that in
6 if that's the best way to fulfill a customer's need at
7 the time.

8 MR. CADWELL: Because you guys would prefer
9 to sell new equipment. So I don't picture you guys
10 having a whole bunch of used cars for sale over there.
11 I have never really purchased used from any of the
12 dealers, but in particular you guys. Why was -- why
13 was the D10T2s, the two of them, specifically mentioned
14 in the Elko County case?

15 MR. HUIZINGH: Yeah, those four are kind of
16 an unusual situation. Those are a couple of
17 high-dollar machines, they're like roughly \$2 million
18 apiece. And for some reason they were classified as
19 being in the rental fleet, and they were added to the
20 rental fleet a couple of months before the assessment
21 date. A couple of months later, they were classified
22 back as new inventory and sold as new entry. And they
23 had never been rented, they never had any hours put on
24 them. And my contention is as they were just -- there
25 was an administrative error. It was a clerical error,

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1 and that those two machines should be excluded.

2 Regardless of the decision or anything else,
3 that that really was -- the whole time it was new
4 inventory that was sold to the clients as new
5 inventory.

6 MR. CADWELL: I'm guessing you won't know
7 this but I'm going ask it anyway: Do you know the
8 average hours on the machines you sell as used: 2,000,
9 5,000, 10,000, 20,000?

10 MR. HUIZINGH: Probably not the up that range
11 it, but if it's -- and it depends on who is renting it
12 and whether -- you know, when they rent it for a week
13 or they're renting it for 10 hours or 40 hours or 60
14 hours, and the amount of time that it sits in the yard
15 when it obviously is not accruing hours, I would say
16 it's typically between 1,000 and 2,500 hours when it's
17 sold.

18 MR. SUSA: Based on that question, what is
19 the useful life of usually one of the big Cat -- and I
20 want to make sure we're only talking about Cat items.
21 What is the maximum hours of life, 10,000, 20,000?

22 MR. CADWELL: It's varies significantly
23 between the machines.

24 MR. HUIZINGH: Yeah, that's right,
25 Mr. Cadwell. You know, on the high end, I'd say it's

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1 probably 25,000 hours before the machines need to be
2 rebuilt, and some of the big haul trucks are an example
3 of that. There's maintenance, expensive maintenance,
4 that's done during the course of its life, but the
5 basic unit will last for years even in a 24/7
6 operation.

7 MR. SUSA: So I just wanted to kind of
8 summarize then what you're saying, because of the
9 question you asked, all the Cat equipment that's
10 purchased is ultimately for sale either brand new
11 80 percent or 20 percent that went through the rental
12 fleet and became used. When we talk about used, we're
13 talking about number of hours being put on it, and
14 those number of hours are like 1,000, 1,500, does that
15 sounds about right, before it's finally sold?

16 MR. HUIZINGH: Something like that. It
17 depends what the customer wants, because if the
18 customer is looking for an 500-hour machine, that's
19 what we're going to try to find -- pick out of the
20 fleet to sell them that. But they want the lowest
21 price possible, it will be an older machine with more
22 hours.

23 MR. SUSA: But the machines themselves are
24 lasting upward over 20,000 hours before they have to be
25 rebuilt or more?

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1 MR. HUIZINGH: I would say the average is
2 maybe more like 8- to 10,000 hours.

3 MR. SUSA: Okay. All right. So when you
4 answered his question about: Who do you sell this to,
5 you sell the items that have been through the rental
6 fleet to either individuals who want to buy them, or
7 you sell them to dealers or brokers who will then sell
8 them, along with other types of equipment to whoever
9 wants to buy those?

10 MR. HUIZINGH: Right.

11 MR. SUSA: And just reiterate, within one
12 year -- I'm sorry, within two years of buying all the
13 Cat equipment, the Cat equipment in your plan is sold
14 to somebody?

15 MR. HUIZINGH: Some of that we end up keeping
16 longer, and Cashman had some stuff when we acquired
17 them that was older than that. But the majority of the
18 equipment is run through the process within two years.

19 MR. CADWELL: What percentage of the used is
20 sold to dealers? Because to me, when you're selling to
21 dealers or third parties like that, a whole bunch of
22 machines wholesale, that's typically what I would
23 expect a rental company to do as opposed to a dealer,
24 who is in the business of selling used equipment. I
25 mean, that's the way you sell off 20 pieces of

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1 equipment to these guys for \$4 million or something
2 like that.

3 MR. HUIZINGH: It's the exception to the rule
4 that we'll sell something like through an auction, like
5 a Richie Brothers auction, that's pretty rare. The --
6 the people, the brokers who we're selling to,
7 they're -- they've got a customer on the other end who
8 is looking for a machine in Indiana or Michigan or
9 wherever, and it's not a -- not a -- our sale price to
10 them is quite a bit more than what you would expect to
11 get at an auction. It's more of a retail sale. But
12 obviously, they need to make some money on it too.

13 Also, I think the majority of the machines
14 are actually sold to other clients of Empire. Maybe
15 not the mines, but the construction companies and, you
16 know, other types of users.

17 CHAIR MORSE: Anything further?

18 MR. CADWELL: I'm good.

19 CHAIR MORSE: Do you have any questions?

20 MEMBER BURKE: I do.

21 The purchase from Cashman was the end of '22,
22 which is almost three years ago, so what percentage of
23 the equipment you bought from Cashman do you still own?

24 MR. SUSAN: So I think it's important to get
25 the valuation date. So one is July 1 of '23, so

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1 shortly after; and then the other one July 1 of '24.
2 So with that caveat, do you have any idea of that
3 answer of what's left from Cashman that you bought
4 maybe by January of '24, the later date? Not January,
5 July 1 of '24?

6 MR. HUIZINGH: I don't, without researching
7 it. I'm sorry, I didn't prepare for that question.

8 MEMBER BURKE: I guess I'm more curious what
9 you own today because it's been almost three years, and
10 you're saying everything's sold within one to two
11 years. So it would make sense that none of it would be
12 left now.

13 MR. HUIZINGH: Yeah, I would say the majority
14 of it has been sold and there's been other machines
15 added that have been sold, but there could be some
16 machines still lingering that were originally owned by
17 Cashman. In fact, I'm sure there are some. I just
18 can't give you a percentage without doing some
19 research.

20 CHAIR MORSE: Mr. Bancroft?

21 MEMBER BANCROFT: I don't have any questions,
22 but I do have some thoughts and observations, but I
23 don't know if you want those now or if you wanted to
24 hear the United Rentals case before we make decisions?

25 CHAIR MORSE: Yeah, I'd like to hear the

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CASE NO.: 26-001

1 United Rental case.

2 MEMBER BANCROFT: Yeah, So I can hold off or
3 I can go now?

4 CHAIR MORSE: It's up to you.

5 DEPUTY ATTORNEY GENERAL DETMER: So would
6 that be -- sorry, Mike Detmer for the record. So then
7 we would we be going into deliberation or?

8 CHAIR MORSE: Right now?

9 DEPUTY ATTORNEY GENERAL DETMER: It would --
10 my understanding is we're still in the
11 question-and-answer format for the hearing.

12 CHAIR MORSE: Yes.

13 DEPUTY ATTORNEY GENERAL DETMER: I'm not sure
14 what we're discussing. Right now it's more appropriate
15 for deliberation.

16 CHAIR MORSE: I don't know what Mr. Bancroft
17 has to say.

18 MEMBER BANCROFT: I can wait if you want to
19 move forward with hear United Rentals, and we can do
20 questions in the United Rentals and do them all at
21 once.

22 CHAIR MORSE: Okay.

23 MEMBER BANCROFT: Or if you want -- I think
24 Mike's correct, my comments are more intended for
25 deliberation.

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CASE NO.: 26-001

1 CHAIR MORSE: Okay. The Washoe County
2 assessor people indicated that several of these pieces
3 of equipment are rented and they're brought back for
4 rental, and then you sell them; is that correct?

5 MR. HUIZINGH: They're ultimately sold.
6 There could be multiple rentals that occur like if it
7 there was a machine that was returned in the yard on
8 the assessment date, it could sit around the yard for a
9 week or three months before it's rented to somebody
10 else.

11 CHAIR MORSE: But ultimately it's sold?

12 MR. HUIZINGH: Ultimately, at some point in
13 the process when the right buyer comes along that wants
14 that machine.

15 CHAIR MORSE: So you're not really that much
16 in the rental business, you're in the sale business?

17 MR. HUIZINGH: Yes, sir.

18 CHAIR MORSE: Okay.

19 MR. HUIZINGH: Yeah, the rental is ancillary.

20 CHAIR MORSE: Thank you. That will conclude
21 the testimony for 127 -- yeah, 127 is the first case.

22 So does that include 128, Mr. Susa?

23 MR. SUSA: You've kind of thrown a new
24 wrinkle in that you want to consider United. So what
25 we'd ask you to do is hear United, then decide our case

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ASSESSOR'S EXHIBIT: M-53

CASE NO.: 26-001

1 along with United's, and then call our next three
2 cases, and we'll incorporate our same testimony here
3 today into those next three cases and wait for the
4 board to decide those three, so we create a clean
5 record, as I'm sure your counsel would like us to do.

6 CHAIR MORSE: Mr. Mitchell, is that
7 reasonable?

8 DEPUTY DIRECTOR MITCHELL: Jeff Mitchell for
9 the record. I believe that's reasonable as long as we
10 don't receive new testimony that would affect any
11 deliberation. So we could open those cases and
12 incorporate the record and then incorporate that we
13 have for those cases.

14 CHAIR MORSE: Okay. So if you don't mind
15 taking a seat while I want to call 25-153, United
16 Rentals North America, a personal property case with
17 the Clark County assessor being the respondent.

18 Introductions, please.

19 MR. DENMAN: David Denman with the Clark
20 County Assessor's office.

21 (Inaudible).

22 CHAIR MORSE: Where is Lisa? Oh, there she
23 is.

24 (Inaudible).

25 CHAIR MORSE: Okay. Mr. Mitchell?

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ASSESSOR'S EXHIBIT: m-54

CASE NO.: 26-001

1 DEPUTY DIRECTOR MITCHELL: Is the respondent
2 on Zoom, by chance?

3 CHAIR MORSE: United Rentals. Where is
4 United Rental?

5 MS. SLAUGHTER: If you are appearing on Zoom
6 for United Rental, please raise your hand.

7 CHAIR MORSE: Mr. Mitchell, I don't see
8 anybody here representing United Rentals.

9 Last call, United Rentals.

10 You guys scared him away.

11 What do we do, Mr. Mitchell?

12 DEPUTY DIRECTOR MITCHELL: With that, I
13 believe it is appropriate to just go ahead and hear the
14 rebuttal from the Clark County Assessor's Office and
15 any questions directed towards them.

16 CHAIR MORSE: Lisa, I hear you back there
17 mumbling.

18 Are you going to come up here and say
19 something, please?

20 MS. LOGSDON: Lisa Logsdon, with the Clark
21 County District Attorney's Office, County Counsel.

22 Generally, when you don't have a petitioner
23 show up, you know, there's nothing to rebut on the
24 record, for the County to rebut. So you could just
25 decide the case, that they haven't met their burden as

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1 they're not here to present their case. And that would
2 be the request of the district attorney's office as
3 there's nothing to rebut to create a record.

4 DEPUTY ATTORNEY GENERAL DETMER: Mike Detmer,
5 for the record. I believe the regulation is on point
6 as far as nonappearance to party. We can go to having
7 them proceed with the case, dismiss the case, and
8 there's a third option that I'm going to (inaudible)

9 CHAIR MORSE: Sir, are you representing
10 United Rentals? Oh I'm sorry, you were out of the
11 room. You just came back.

12 (Inaudible.)

13 CHAIR MORSE: Mr. Mitchell, what do you
14 suggest here?

15 DEPUTY DIRECTOR MITCHELL: Would you be
16 willing to take a quick recess and me and Michael can
17 talk over a brief minute?

18 CHAIR MORSE: We're in recess for five
19 minutes. Any longer than that, five, ten minutes?

20 Five minutes. Thank you.

21 (Recess.)

22 CHAIR MORSE: Mr. Mitchell.

23 DEPUTY DIRECTOR MITCHELL: Thank you,
24 Mr. Chair. Jeff Mitchell for the record.

25 Yes, I believe the best scenario is we'd call

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ASSESSOR'S EXHIBIT: m-sk

CASE NO.: 26-001

1 Case Number 25-127. We received all testimony in that
2 one. We can close the hearing and deliberate and make
3 a decision. I would then incorporate -- or open 128,
4 126 and 152 and incorporate all the evidence that's
5 been testified to that one. And then we can make a
6 motion on each one of those, and then the move record.

7 CHAIR MORSE: Okay. Thank you. That's what
8 we're going to do then. We're in deliberation.

9 Mr. Bancroft, would you like to make
10 comments?

11 MEMBER BANCROFT: Yes, sir.

12 I read the materials. I found the
13 preparation for this case was very well done. I found
14 the affidavits of Mr. Helms and Dale very compelling.
15 From a legal perspective, I believe it's the Nevada
16 Department of Taxation that's charged with general
17 supervision and control over the entire revenue system
18 in the state.

19 The relationship between the department and
20 the assessors is made clear under NRS 361.215(b), which
21 provides the department, quote: "Shall continuously
22 supervise assessment procedures and advise county
23 assessors in the application of these procedures,"
24 Close quote.

25 Advisory Opinion Number 203-005 dated

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ASSESSOR'S EXHIBIT: M-59

CASE NO.: 26-001

1 December 18th, 2023, was issued based on the authority
2 and should set forth -- and sets forth the standard
3 which should guide disposition of these cases. That
4 opinion and -- its conclusion reads: "Whether personal
5 property held for both sale and for lease is exempt
6 from taxation as personal property held for sale by a
7 merchant NRS 361.068(1)(a), requires a factual inquiry
8 into the taxpayer's primary purpose for purchasing the
9 property."

10 I think -- based on the evidence, I believe
11 Empire's primary purpose is for the sale of the
12 property, not for rental. It's the exclusive dealer of
13 the Cat equipment, less than 13 percent of the revenue
14 is derived from leasing. Sales of Cat equipment and
15 parts constitute almost 70 percent of their revenue.

16 The Cat rental fleet is a sales tool. It
17 fills short-term needs of existing clients. It enables
18 new clients to test drive the equipment, or rent with
19 an option to purchase, and it creates low-hour used
20 equipment that's competitive with second tier
21 manufacturers. So I think under the standards set
22 forth by the Department of Tax in its advisory opinion,
23 I think Empire's Cat equipment should be treated as
24 exempt under 361 -- 361.068(1)(a), its principle
25 purpose is sale not rental.

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ASSESSOR'S EXHIBIT: M-58

CASE NO.: 26-001

1 There's been a lot of discussion. So that,
2 in my opinion, creates two categories of equipment:
3 Cat equipment, which is purchased with the primary
4 purpose for resale; Allied equipment, which is not
5 purchased for resale. So they -- so that's the first
6 distinction.

7 There's been a lot of discussion about
8 NRS 361.159. That statute does not control the
9 disposition in this case. That statute contemplates an
10 owner or a lessor, in whose hands the personal property
11 is exempt, and a user, or lessee, who uses the property
12 in a business conducted for profit.

13 The statute authorizes the assessment of a
14 possessory interest tax against the user or the lessee,
15 based on the use of the property, in a business
16 conducted for profit. It does not authorize assessment
17 of a tax against the owner/lessor.

18 In this case, Empire Southwest holds the
19 property for both sale and lease, the Cat equipment for
20 both sale and lease. I believe it's demonstrated that
21 its primary purpose for purchasing the property was to
22 sell it. The property it should be treated as exempt
23 from taxation under 361.068, regardless of whether the
24 property is in the field or in the yard.

25 The lessee who rents the equipment -- the

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ASSESSOR'S EXHIBIT: M-59

CASE NO.: 26-001

1 lessee who rents the equipment from Empire may be
2 assessed a tax on their possessory interest in that
3 equipment. But NRS 361.159 does not authorize
4 assessment of possessory interest tax against Empire.

5 So that's my kind of read on the situation.
6 But you're paying the tax, which should be legitimately
7 assessed against your lessees. That might be
8 convenient for you to do from a business perspective.
9 It may be convenient for the assessors for you to be
10 remitting that tax on equipment in the field, but I
11 don't think it's required.

12 How was that? Thoughts?

13 MR. CADWELL: It's a legal argument, I guess.
14 I struggle with once something is being rented,
15 especially once you get to reasonable hours, I mean, I
16 don't look it -- I don't look at Empire being a used
17 equipment dealer, you know, so -- you know, once you
18 hit some hour -- hours on the machine, I don't know, it
19 seems like by default it's rental. You know, it's not
20 a -- I do agree Empire is in the business of selling
21 equipment. That's all I've ever thought of them as,
22 equipment and parts. Once you buy the equipment, so
23 you keep buying parts. It's a good business model.

24 But when you hit -- when you hit some hours
25 on the machine, it basically becomes used, and it's not

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ASSESSOR'S EXHIBIT: M-60

CASE NO.: 26-001

1 very many hours on these things. The yellow paint
2 wears off very quickly in the dirt. But yeah, I mean,
3 your argument makes sense, Paul.

4 MEMBER BURKE: If I understand the testimony
5 correctly, they're currently reporting what is out
6 being rented and paying personal property tax on that
7 equipment. And if I understand what you're saying,
8 Mr. Bancroft, you're suggesting they should not even be
9 paying tax on that; is that correct?

10 MEMBER BANCROFT: Yes, that's correct. I
11 believe that -- that the assessors could assess a
12 possessory interest tax on property, which is otherwise
13 exempt, because they're holding it for sale. It's
14 exempt under that inventory exception. It could assess
15 a possessory interest tax against the lessee.

16 So the tax would be due but it's being paid
17 by the wrong party. This could be convenience for the
18 lessee, could be a convenience for the assessor, so I'm
19 not saying their practice would be discontinued. I'm
20 saying it's not required.

21 MEMBER BURKE: And I think there's a new law
22 that just says now you pass on the 2 percent to the
23 lessee and a recovery fee. Do you know about the SB
24 196?

25 MEMBER BANCROFT: No.

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ASSESSOR'S EXHIBIT: M-61

CASE NO.: 26-001

1 (Inaudible.)

2 MEMBER BANCROFT: I do have one other
3 comment. In the record in the Case 25-127, the one
4 we're deciding, the -- in the materials, the assessor's
5 office acknowledged that Empire has provided a strong
6 case as to why they are not a rental or a leasing
7 company.

8 It then added the caveat, but 361.159
9 states -- but I don't believe 361.159 is controlling in
10 this case. I think that what's controlling is the
11 advisory opinion issued by the Department of Tax, and
12 whether or not we conclude that the primary purpose in
13 purchasing the property was for sale or for rental. I
14 don't believe it was for rent -- the primary purpose is
15 for sale, so I believe -- I'd be prepared to make a
16 motion.

17 CHAIR MORSE: Okay.

18 MEMBER BANCROFT: I don't have the numbers
19 available as to the dollar amounts involved. But I'd
20 make a motion that the parties go back and calculate
21 the appropriate tax that would be due based on the
22 treatment of Caterpillar equipment as -- as exempt
23 inventory, regardless of whether it's also leased --
24 also rented.

25 The distinction is between -- I think all

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ASSESSOR'S EXHIBIT: M-62

CASE NO.: 26-001

1 parties agree, Allied equipment is taxable. The
2 question is whether or not the Caterpillar equipment
3 should be treated as exempt inventory. And the motion
4 is that Caterpillar equipment be treated as exempt
5 inventory, regardless of whether or not a portion of it
6 is also rented.

7 (Inaudible.)

8 UNIDENTIFIED SPEAKER: We can't hear you up
9 here.

10 MEMBER CADWELL: I understand the motion.
11 I'm just not sure -- we're going to send it back so
12 they could adjust these numbers, right? I mean, so
13 they appeal 17333206 and 2101942, and you're saying
14 they need to take off the stuff that's in the field as
15 well -- or the stuff -- yeah, the stuff that's in the
16 field that they're paying taxes, Empire, with the
17 county assessor?

18 MR. SUSA: Mr. Chair, there's a point of
19 clarification. The stuff that's in the field is
20 reported that's a different license number. This is
21 for one that's for the stock in the yard. So nothing
22 is going to impact the stuff that we've already
23 reported in the field. That's a different license. So
24 Mr. Bancroft's motion is on license number that's here,
25 all the things that were picked up in the yard,

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ASSESSOR'S EXHIBIT: m-63

CASE NO.: 26-001

1 everything that's not Cat has a value in this tax,
2 everything that's Cat is exempt, correct?

3 CHAIR MORSE: That's your motion? That's the
4 way I understand it. Yes, that's it?

5 MEMBER BANCROFT: Yes.

6 CHAIR MORSE: I'll second the motion. Any
7 other questions, comments?

8 MR. CADWELL: (Shaking head.)

9 CHAIR MORSE: All those in favor indicate by
10 saying aye.

11 THE BOARD: Aye.

12 CHAIR MORSE: Nays?

13 MEMBER BURKE: Nay.

14 MR. CADWELL: Aye.

15 CHAIR MORSE: Motion carries. Thank you.

16 That's for 127. So we're going to move on to
17 128. The information for 127 has been incorporated
18 into 128, 126, and 152. Is that correct, Mr. Mitchell?

19 DEPUTY DIRECTOR MITCHELL: That is correct.

20 CHAIR MORSE: So what do we have to with
21 those cases?

22 DEPUTY DIRECTOR MITCHELL: I would make a
23 motion, 128 separate, and then a motion on 126 motion
24 separate, and a motion on 152 separate.

25 CHAIR MORSE: Mr. Bancroft, would you like to

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ASSESSOR'S EXHIBIT: *m-leif*

CASE NO.: 26-001

1 make a motion on 25-128?

2 MEMBER BANCROFT: First, I make a motion that
3 we incorporate everything from the prior hearing.

4 I'll make a motion that we incorporate all
5 the testimony and discussion from Case Number 25-127 in
6 Case 25-128.

7 CHAIR MORSE: I second that motion. All
8 those in favor please indicate by saying aye.

9 THE BOARD: Aye.

10 CHAIR MORSE: Motion carries. Thank you.
11 The information will be incorporated into 128.

12 Do you have a motion -- further motion on
13 128, please?

14 MEMBER BANCROFT: The motion on 128 would be
15 the same as the motion on -- in Case 127, that
16 Caterpillar equipment -- that the purpose of Empire --
17 that Empire acquired the equipment was for the purpose
18 of resell, even though some portion of it may be
19 rented, and that that equipment should be treated as
20 exempt inventory.

21 CHAIR MORSE: I'll second that motion.

22 All those favor please indicate by saying
23 aye.

24 THE BOARD: Aye.

25 CHAIR MORSE: Anybody opposed?

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ASSESSOR'S EXHIBIT: M-65

CASE NO.: 26-001

1 MEMBER BURKE: Nay.

2 CHAIR MORSE: Motion carries. Thank you.

3 That's for 128. We're going to move on to 126.

4 25-126 Empire Southwest, LLC.

5 Mr. Mitchell?

6 DEPUTY DIRECTOR MITCHELL: Thank you,

7 Mr. Chair. Jeff Mitchell for the record.

8 We will call Case Number 25-126 under Agenda
9 Item I. The appropriate action would be to make a
10 motion to incorporate all testimony from 127, and then
11 a motion separately on the decision.

12 MEMBER BANCROFT: Mr. Chair, I'll make a
13 motion that we incorporate the evidence from Case
14 25-127 into Case 25-126.

15 CHAIR MORSE: I'll second the motion. All
16 those in favor, please indicate by saying aye.

17 THE BOARD: Aye.

18 CHAIR MORSE: Motion carries. Thank you.

19 Next motion.

20 MEMBER BANCROFT: Mr. Chair, I'd make a
21 motion that the Caterpillar equipment be treated as
22 inventory, even though a portion of it may be at times
23 rented.

24 CHAIR MORSE: I'll second the motion. All
25 those in favor please indicate by saying aye.

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ASSESSOR'S EXHIBIT: m-tele

CASE NO.: 26-001

1 THE BOARD: Aye.

2 CHAIR MORSE: Any nays?

3 MEMBER BURKE: Nay.

4 CHAIR MORSE: Motion carries. Thank you.
5 That motion carries and that's for 126. Let's go to
6 152.

7 Mr. Mitchell.

8 DEPUTY DIRECTOR MITCHELL: Thank you. I'd
9 like to call Case Number 25-152 under Agenda Item I.
10 As stated before, an appropriate motion will be to
11 incorporate testimony from 127 and then a separate
12 motion on the decision.

13 MEMBER BANCROFT: Mr. Chair, I'd make a
14 motion that we incorporated the evidence and testimony
15 and discussion from Case 25-127 into Case 25-152.

16 CHAIR MORSE: I'll second. All those in
17 favor indicate by saying aye.

18 THE BOARD: Aye.

19 CHAIR MORSE: Motion carries.

20 Next motion, please.

21 MEMBER BANCROFT: Mr. Chair, I make a motion
22 in Case 25-152 that the Caterpillar equipment be
23 treated as exempt inventory, even though a portion of
24 it may be at times rented.

25 CHAIR MORSE: I'll second that motion. All

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ASSESSOR'S EXHIBIT: M-67

CASE NO.: 26-001

1 those in favor, please indicate by saying aye.

2 THE BOARD: Aye.

3 CHAIR MORSE: Opposed?

4 MEMBER BURKE: Nay.

5 CHAIR MORSE: Motion carries. Thank you.

6 That will conclude the Empire Southwest cases. Thank
7 you, Mr. Susa and your witness.

8 I want to go ahead and call United Rentals,
9 please. 153.

10 DEPUTY DIRECTOR MITCHELL: Thank you. Jeff
11 Mitchell, for the record.

12 Under Agenda Item I, we will call forward
13 Case Number 25-153. Unless something has changed, the
14 petitioner is not in attendance at this moment, and so
15 the State Board has a couple of different options
16 available to it under NAC 361.708. We can proceed with
17 the hearing, you can dismiss the proceeding with or
18 without prejudice, or you can recess the hearing for a
19 period to be set by the State Board to enable the party
20 to attend.

21 If you proceed with the hearing, there is not
22 a presence, so there is no testimony to be given from
23 the petitioner, so you'd have to go off what has been
24 presented to you with the materials, and then a
25 presentation from the Clark County.

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ASSESSOR'S EXHIBIT: M-68

CASE NO.: 26-001

APPENDIX D

2025-26 PERSONAL PROPERTY MANUAL: VALUATION GUIDELINES

Exemptions from Property Taxes

Article 10, Section 1 of the Nevada Constitution requires the "valuation for taxation of **all** property, real, personal and possessory...." NRS 361.045 also provides that, except as otherwise provided by law, all property of every kind and nature whatever within this state shall be subject to taxation. Other statutes, however, grant exemptions to particular types of property. Some are granted exemption at face-value, and other types of property must qualify according to specific criteria in order to receive the exemption.

The types of exemptions range from partial exemptions granted to veterans, disabled veterans, surviving spouses and blind persons to exemptions from taxation for all real and personal property granted to governmental entities, religious, charitable and non-profit organizations, and individual organizations which are specifically cited. In many cases, the statutes specifically recite that the property must be used to carry out the legitimate function of the organization, and if not, the property becomes taxable.

For the types of exemptions which must go through a qualification process, the county assessors must collect, evaluate and process the various claims for property tax exemptions. Application forms which have been approved by the Nevada Tax Commission should be made available. Each form should request information regarding taxpayer contact information, the type of exemption being claimed, the property which the exemption, if granted, would affect, a statement or statements why the property qualifies for the exemption, and supporting documentation if necessary. The purpose of any form is to provide sufficient information to help assessors make a reasoned determination to approve or deny applications.

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 exemptions for property held in private ownership but not to exemptions for public property where exemption is the rule and taxation the exception. 2 Thomas M. Cooley, *The Law of Taxation*, § 673 at 1414-15 (4th ed. 1924). Said another way, property held in private ownership must strictly comply with all the criteria established for the exemption because "taxation is the rule and exemption the exception." On the other hand, for property held by a public entity, the rule is reversed to say "exemption is the rule and taxation the exception."

The purpose in establishing a broad construction of exemption for public entities is to prevent an escalating spiral of unnecessary taxation and administrative costs with no benefit to the public. 16 Eugene McQuillin, *The Law of Municipal Corporations*, § 44.57 at 206 (3rd ed. 1994). If one governmental entity chooses to tax the property of another governmental entity, the governmental entity forced to pay taxes may have to levy and collect new taxes to meet the demands of the tax. 2 Cooley, *supra*, § 621 at 1313. The effect of such a tax spiral is that the public would be taxing itself to raise money to pay itself.

In cases where it is not clear whether an exemption should be granted, assessors should solicit legal advice from the county district attorney's (D.A.) office.

The attached chart lists the current status of specific exemptions available in the statutes, in alphabetical order.

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ASSESSOR'S EXHIBIT: N-1

CASE NO.: 26-001