
ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT:

CASE NO.: 26-001

NAC 361.1371 Procedure for determination of taxable value. ([NRS 360.090](#), [360.250](#), [361.227](#))

1. The taxable value of personal property must be determined by adjusting the acquisition cost of the property by a cost-index factor and reducing the adjusted acquisition cost by an estimate of applicable depreciation. The taxable value so determined shall be deemed to be the indicator of value of replacement cost new less depreciation.

2. In determining taxable value, a county assessor shall use the schedules in the *Personal Property Manual* that show the cost-index factors, the rates of depreciation and the percent good by year. The assessor shall use the schedules by:

(a) Selecting the appropriate expected useful life of the personal property; and

(b) Selecting the appropriate cost-index factor, based on the year of acquisition of the property, and applying it to the acquisition cost of the property.

→ The result shall be deemed to be the replacement cost new of the property.

3. The assessor shall select the method of applying depreciation to the personal property by either:

(a) Multiplying the adjusted acquisition cost of the property by the rate of depreciation and subtracting the result from the adjusted acquisition cost; or

(b) Multiplying the adjusted acquisition cost of the property by the percent-good factor.

→ The result from either approach shall be deemed to be the taxable value of the property.

(Added to NAC by Tax Comm'n by R034-03, eff. 12-4-2003)

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EXCERPT FROM UNITED STATES v. NYE COUNTY NEVADA (1999)

United States Court of Appeals, Ninth Circuit.

Although states may not tax the federal government or its property directly, see *M'Culloch*, 17 U.S. (4 Wheat.) at 435, they may tax private parties who use federal property, even when these private parties are providing goods and services to the United States, see *New Mexico*, 455 U.S. at 734, 102 S.Ct. 1373. Which side of this nebulous line do Nevada's revised statutes fall on? We start with Nye County. The statute we struck down there provided:

Personal property exempt from taxation which is leased, loaned or otherwise made available to and used by a natural person, association or corporation in connection with a business conducted for profit is subject to taxation in the same amount and to the same extent as though the lessee or user were the owner of the property .

938 F.2d at 1042 (emphasis added) (citing Nev.Rev.Stat. § 361.159 (1991)). We held that “the wording of a tax measure is significant. [W]hen a statute says it taxes property it probably does. And when it says it doesn't, it probably doesn't.” *Id.* Since the Nevada statute said it taxed property, we accepted that characterization. Although we also criticized the county for making no attempt to segregate and tax the contractor's beneficial use of the property, see *id.* at 1043, it was the language of the Nevada statute, not the county's practice, that was critical to the result, see *id.*

Taking to heart Nye County's friendly advice that a tax on “a user's beneficial use of [] property owned by the United States” would be constitutional, *id.*, Nevada amended its tax statutes to do just that. The personal property tax statute now reads:

[W]hen personal property . which for any reason is exempt from taxation is leased, loaned or otherwise made available to and used by a natural person, association or corporation in connection with a business conducted for profit, the leasehold interest, possessory interest, beneficial interest or beneficial use of any such lessee or user of the property is subject to taxation to the extent the:

- (a) Portion of the property . used; and
 - (b) Percentage of time during the fiscal year that the property is . used by the user,
- can be segregated and identified.

Nev.Rev.Stat. § 361.159. In the same vein, the new real property tax statute taxes “the leasehold interest, possessory interest, beneficial interest or beneficial use of the lessee or user of the [tax-exempt real estate]” subject to the same apportionment and time conditions. *Id.* § 361.157. Thus, Nevada has shifted the subject of the taxes from the property itself to the beneficial use of that property. Taking the statutes at face value, as Nye County says we should, they appear to be constitutional.

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CHAPTER.....

AN ACT relating to taxation; providing for the imposition, administration, collection and enforcement of a recovery fee to offset property taxes levied on certain heavy equipment; providing penalties; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Under existing law, all property of every kind and nature in this State is subject to property taxes unless the property is exempt from such taxation. (NRS 361.045) In general, this bill authorizes a heavy equipment rental company that is primarily engaged in the business of renting heavy equipment, without an operator, from a location in this State to charge a recovery fee to offset the property taxes levied on such heavy equipment. Under existing regulations, such a recovery fee would be excluded from the sales or use tax charged for the rental of the heavy equipment. (NAC 372.940)

Section 13 of this bill authorizes such a heavy equipment rental company to charge a recovery fee in an amount not to exceed 2 percent of the rental charge for the rental of the heavy equipment. Under **section 13**, a heavy equipment rental company that charges a recovery fee is required to: (1) separately state on the invoice provided to the renter the amount of the recovery fee charged to the renter; (2) hold the recovery fee in a separate account; and (3) use the proceeds of the recovery fee to offset the property taxes levied on heavy equipment rental property.

Section 14 of this bill exempts from the charging of a recovery fee the rental of any heavy equipment rental property to certain governmental entities.

Section 15 of this bill requires a heavy equipment rental company to submit to the Department of Taxation an annual report stating the amount of the recovery fees collected by the heavy equipment rental company during the immediately preceding fiscal year and the amount of the property taxes levied on the heavy equipment rental property of the heavy equipment rental company for the immediately preceding fiscal year.

Sections 4-10 of this bill define certain terms relating to the imposition of the recovery fee on the rental of heavy equipment rental property. **Section 3** of this bill establishes the applicability of those definitions.

Sections 11 and 12 of this bill establish provisions governing the retention and examination of records relevant to the recovery fee. **Section 16** of this bill provides that a person who submits a false or fraudulent report concerning the recovery fee or falsifies entries in or keeps more than one set of books, records or accounts, with intent to defraud in violation of the requirement to use the recovery fees only to offset property taxes, is guilty of a gross misdemeanor.

EXPLANATION - Matter in *bolded italics* is new, matter between brackets [omitted material] is material to be omitted.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. (Deleted by amendment.)



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Sec. 2. Chapter 361 of NRS is hereby amended by adding thereto the provisions set forth as sections 3 to 16, inclusive, of this act.

Sec. 3. *As used in sections 3 to 16, inclusive, of this act, unless the context otherwise requires, the words and terms defined in sections 4 to 10, inclusive, of this act have the meanings ascribed to them in those sections.*

Sec. 4. 1. *"Affiliate" means a person who, directly or indirectly, through one or more persons or intermediaries, controls, is controlled by or is under common control with a specified person.*

2. *As used in this section, "control" means:*

(a) *Direct or indirect ownership, control or possession of 50 percent or more of the equity ownership of a person; or*

(b) *Possession, direct or indirect, of the power to direct or cause the direction of the management and policies of a person, whether through the ownership of voting securities, by contract or through other means.*

Sec. 5. 1. *"Heavy equipment rental company" means a person who is classified under 532412 or 532310 of the North American Industry Classification System, and is primarily engaged in the business of renting heavy equipment rental property, without an operator, to the public from a location in this State.*

2. *The term does not include a person who is:*

(a) *Engaged in the business of renting heavy equipment rental property primarily to related persons or affiliates who operate or drive, or both operate and drive, such equipment, regardless of the NAICS code that applies to the business; or*

(b) *Primarily engaged in the business of renting heavy equipment rental property with an operator.*

Sec. 6. *"Heavy equipment rental property" means property, machinery and equipment held in the inventory of a heavy equipment rental company for sale or rental in the regular course of business. The term includes, without limitation, property, machinery and equipment that is customarily used or designed for construction and industrial purposes, including, without limitation, earthmoving equipment, lift equipment, material handling equipment, pumps, generators, compressors, portable power equipment, heating, ventilation and air conditioning equipment, portable offices, containers, tank trailers and self-propelled equipment.*



Sec. 7. "North American Industry Classification System" or "NAICS" means the 2022 North American Industry Classification System, as published by the Bureau of the Census of the United States Department of Commerce.

Sec. 8. "Rent," "rental" or "renting" means entering into an agreement with a heavy equipment rental company for the use of heavy equipment rental property in exchange for consideration for a period:

1. Not to exceed 365 days; or
2. That is open-ended under the terms of the rental contract with no specified end date.

Sec. 9. 1. "Rental charge" means the total amount of consideration, including, without limitation, cash, credit, property and services, charged by a heavy equipment rental company for the rental of heavy equipment rental property, valued in money, whether received in money or otherwise, and without any deduction for:

(a) The cost of the heavy equipment rental property to the heavy equipment rental company;

(b) The cost of materials used, labor or service cost, interest paid, losses, the cost of transportation to the heavy equipment rental company, taxes imposed on the heavy equipment rental company or any other expense of the heavy equipment rental company; and

(c) Any charges by the heavy equipment rental company for any services necessary to complete the rental, including, without limitation, any delivery charges which are not stated separately and any installation charges which are not stated separately.

2. The term does not include:

(a) Any fees or charges for the delivery or transportation of heavy equipment rental property which are stated separately;

(b) Any installation or other service charges which are stated separately;

(c) Any discounts, including, without limitation, those in the form of cash, term or coupons that are not reimbursed by a third party, which are allowed by the heavy equipment rental company and taken by the renter on a rental;

(d) Any interest, financing or carrying charges from credit extended on the rental of heavy equipment rental property, if stated separately;

(e) Any taxes legally imposed directly on the renter which are stated separately; and



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(f) Any other separately stated charges or fees, including, without limitation, any separately stated fee for recovery of property taxes imposed on heavy equipment rental property pursuant to this chapter.

Sec. 10. "Renter" means a person who rents heavy equipment rental property from a heavy equipment rental company in this State.

Sec. 11. 1. Each person responsible for maintaining the records of a heavy equipment rental company shall:

(a) Keep such records as may be necessary to determine the compliance of the heavy equipment rental company with the provisions of section 15 of this act;

(b) Preserve such records for 5 years or until any litigation or prosecution related to compliance with section 15 of this act is finally determined, whichever is longer; and

(c) Make such records available for inspection by the Department upon demand at reasonable times during regular business hours.

2. The Department may adopt regulations specifying the types of records which must be kept to determine the compliance of a heavy equipment rental company with the provisions of section 15 of this act.

Sec. 12. To verify the accuracy of any report filed pursuant to section 15 of this act or, if no such report is filed, to determine the compliance of a heavy equipment rental company with section 15 of this act, the Department, or any person authorized in writing by the Department, may examine the books, papers and records of any person who is required to comply with section 15 of this act.

Sec. 13. 1. Except as otherwise provided in section 14 of this act, a heavy equipment rental company may impose a recovery fee in an amount not to exceed 2 percent of the rental charge for the rental of heavy equipment rental property to a renter.

2. The amount of any recovery fee imposed pursuant to subsection 1 must be separately stated on an invoice provided to a renter of heavy equipment rental property.

3. A heavy equipment rental company that imposes a recovery fee pursuant to subsection 1 shall:

(a) Hold the amount of all recovery fees collected in a separate account; and

(b) Use the money in the separate account only to offset any taxes imposed pursuant to this chapter on heavy equipment rental property.



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Sec. 14. *A heavy equipment rental company shall not charge a recovery fee pursuant to section 13 of this act for the rental of any heavy equipment rental property to:*

- 1. The United States, its unincorporated agencies and instrumentalities;*
- 2. Any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States;*
- 3. The State of Nevada, its unincorporated agencies and instrumentalities;*
- 4. Any county, city, district or other political subdivision of this State; and*
- 5. Any other person or entity that this State is prohibited from taxing under the United States Constitution, laws or treaties of the United States or the Nevada Constitution.*

Sec. 15. *Not later than August 15 of each calendar year, a heavy equipment rental company that imposes a recovery fee pursuant to section 13 of this act shall file with the Department, on a form prescribed by the Department, a report which separately states the amount of:*

- 1. The recovery fees collected by the heavy equipment rental company during the immediately preceding fiscal year; and*
- 2. The taxes imposed pursuant to this chapter on the heavy equipment rental property of the heavy equipment rental company for the immediately preceding fiscal year.*

Sec. 16. *1. A person shall not:*

- (a) Make, cause to be made or permit to be made any false or fraudulent report or false statement in any report with intent to defraud in violation of the requirements of subsection 3 of section 13 of this act;*
- (b) Make, cause to be made or permit to be made any false entry in books, records or accounts with intent to defraud in violation of the requirements of subsection 3 of section 13 of this act; or*
- (c) Keep, cause to be kept or permit to be kept more than one set of books, records or accounts with intent to defraud in violation of the requirements of subsection 3 of section 13 of this act.*

2. Any person who violates the provisions of subsection 1 is guilty of a gross misdemeanor.

Secs. 17 and 18. (Deleted by amendment.)

Sec. 19. This act becomes effective on July 1, 2025.



**MINUTES OF THE MEETING
OF THE
ASSEMBLY COMMITTEE ON REVENUE**

**Eighty-Third Session
May 6, 2025**

The Committee on Revenue was called to order by Chair Shea M. Backus at 4:05 p.m. on Tuesday, May 6, 2025, in Room 4100 of the Legislative Building, 401 South Carson Street, Carson City, Nevada. The meeting was videoconferenced to Room 1 of the Nevada Legislature Hearing Rooms, 7120 Amigo Street, Las Vegas, Nevada. Copies of the minutes, including the Agenda [\[Exhibit A\]](#), the Attendance Roster [\[Exhibit B\]](#), and other substantive exhibits, are available and on file in the Research Library of the Legislative Counsel Bureau and on the Nevada Legislature's website at www.leg.state.nv.us/App/NELIS/REL/83rd2025.

COMMITTEE MEMBERS PRESENT:

Assemblymember Shea M. Backus, Chair
Assemblymember Venicia Considine, Vice Chair
Assemblymember Reuben D'Silva
Assemblymember Tanya P. Flanagan
Assemblymember Danielle Gallant
Assemblymember Heather Goulding
Assemblymember Ken Gray
Assemblymember Gregory T. Hafen II
Assemblymember Duy Nguyen
Assemblymember Erica P. Roth

COMMITTEE MEMBERS ABSENT:

Assemblymember PK O'Neill (excused)

GUEST LEGISLATORS PRESENT:

Senator Nicole J. Cannizzaro, Senate District No. 6

STAFF MEMBERS PRESENT:

Michael Nakamoto, Chief Principal Deputy Fiscal Analyst
Susanna Powers, Deputy Fiscal Analyst
Kathryn Dodge, Committee Manager
Lori McCleary, Committee Secretary
Cheryl Williams, Committee Assistant

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OTHERS PRESENT:

Will Adler, representing Storey County
Austin Osborne, County Manager, Storey County
Clay Mitchell, Commissioner, Storey County
Jeremy Loncar, Fire Chief, Storey County Fire Protection District
Jennifer Berthiaume, Government Affairs Manager, Nevada Association of Counties
Stephen Wood, Director of Strategy and Public Policy, Governor's Office of
Economic Development
Kelly McNeil, Executive Director, Nevada League of Cities and Municipalities
Danny Thompson, representing Tract Management Company, LP
Neal E. McIntyre, Mayor, City of Fernley
Albert Torres, Ward 4 Councilmember, Fernley City Council
Paul J. Moradkhan, Senior Vice President, Government Affairs, Vegas Chamber
Paul J. Enos, representing Nevada Manufacturers Association
Amber Stidham, representing Las Vegas Global Economic Alliance
Emily Osterberg, Director of Government Affairs, Henderson Chamber of Commerce
Peter Guzman, President, Latin Chamber of Commerce
Brian Gordon, Principal, Applied Analysis
Tray Abney, representing National Federation of Independent Business
Mac Bybee, President, Associated Builders and Contractors, Nevada Chapter
Kevin Gern, Vice President, State Advocacy and Risk Management, American Rental
Association
Ed Noonan, Director, Government Affairs, United Rentals, Charlotte, North Carolina
Jana Seddon, Assessor, Storey County

Chair Backus:

[Roll was called. Committee rules and protocol were explained.] We have two bills on the agenda today. I will open the hearing on Senate Bill 69 (1st Reprint).

**Senate Bill 69 (1st Reprint): Revises provisions relating to economic development.
(BDR 32-369)**

Will Adler, representing Storey County:

County Manager Osborne will get the quick presentation ready for you today, and I will have everyone else do their own introductions.

Austin Osborne, County Manager, Storey County:

I will be presenting along with my team. Next to me is Jeremy Loncar, our Storey County Fire Protection District Chief; Clay Mitchell, our Storey County Commissioner; and also Will Adler with Silver State Government Relations.

Senate Bill 69 (1st Reprint) is a bill about helping Nevada. It is about helping all of Nevada and all of Nevada's jurisdictions. It is really just helping cities, counties, and fire districts respond to huge gigafactories assigned to them by the State of Nevada under current

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The last thing I will hit on is there are so many numbers being thrown out of what could be and what could not be. To try to put it into perspective, the original GSAs we received—let us keep in mind those were ten years ago and needed to carry us for ten years—if we look at a ladder truck right now, our most recent quote is \$2.2 million. That money, although ten years ago may have been somewhat more substantial, in today's world with the cost of living and all the rises in expenses and wages we experience, that money does dwindle down. Let us keep that in mind, proportionally, what \$10 million meant ten years ago versus what it really means today.

Chair Backus:

I will close the hearing on Senate Bill 69 (1st Reprint). I will open the hearing on the next bill on our agenda, Senate Bill 196 (1st Reprint). I welcome our Majority Leader, Senator Cannizzaro, to present the bill with some guests.

Senate Bill 196 (1st Reprint): Authorizes a heavy equipment rental company to charge a recovery fee to offset taxes levied on certain heavy equipment. (BDR 32-19)

Senator Nicole J. Cannizzaro, Senate District No. 6:

I am pleased to present Senate Bill 196 (1st Reprint). With your permission, Madam Chair, I would like to give a brief overview of the reason for Senate Bill 196 (1st Reprint) and then turn the presentation over to Mr. Gordon, who will walk us through some of the more technical expertise pieces of the bill, and an overview of some of the precise language that resides in Senate Bill 196 (1st Reprint).

Senate Bill 196 (1st Reprint) authorizes a heavy equipment rental company to charge a recovery fee of up to 2 percent to offset taxes levied on certain heavy equipment. Before going over the bill, I will provide a little bit of context and then explain why I believe this is a good piece of legislation. I would note, we have, over the last several sessions, brought this bill forward in a few different versions trying to solve what I do believe is a real problem for some of the businesses operating in this space. I think we have come up with a very elegant solution that solves a lot of the issues we have encountered in the past. I am very hopeful this Committee will give good and due consideration to Senate Bill 196 (1st Reprint) and hopefully get it over that final finish line this last time, and we are hopefully going to present it in committee.

As the law currently stands, Nevada assesses a full year of tangible personal property tax on any piece of heavy equipment that is in the state on July 1, of a given year, even if that piece of equipment is only in the state for one day. Nevada is one of only a few states continuing to use this form of taxation on heavy equipment. The vast majority of other states have moved to various forms of taxation or fees less onerous on businesses. In doing so, they have, of course, become a more attractive place to do business.

As this Committee knows, in Nevada, we pride ourselves on being business friendly. As such, we continually search for the best ways to balance the need for revenue while maintaining a competitive edge over our neighboring states. Senate Bill 196 (1st Reprint) corrects an imbalance that places an unfair burden on an important business sector in our state.

At this point, Madam Chair, I would like to turn the presentation over to Mr. Brian Gordon from Applied Analysis to take the Committee through the bill.

Brian Gordon, Principal, Applied Analysis:

I am here to provide support and the analytical background as it relates to S.B. 196 (R1). I have a brief presentation deck [Exhibit E] I would like to walk you through. It should be relatively quick. I think Senator Cannizzaro has outlined the issue fairly well here and highlighted some of the key issues and challenges the industry is facing. Overall, this provides some predictability for heavy equipment rental companies, provides some transparency for the public for folks who are renting this type of equipment, and ease of administration has also been a key point overall as it relates to this proposal.

When we talk about what the industry and equipment look like, it is defined pretty well in the bill. At its essence, it is limited to specific types of heavy equipment rental companies defined by the North American Industry Classification System (NAICS). There are two key provisions in the NAICS code that narrow the types of companies that would have the opportunity to participate in this recovery fee. It would only apply to the rental revenues they are charging their customers. There are also provisions around the length of period of the rentals, relatively short-term type of equipment that moves in and out of the state. There are some exclusions, most of which include federal, state, and local governments would be excluded from this particular recovery fee.

As for the example you heard about equipment moving in and out of the state, the assessment process that takes place, and then ultimately the taxation, is based on where that equipment sits on July 1 of any given year. This equipment does move in and out of the state and could be essentially taxed again in another state that has a different assessment date. The mobility of that equipment is what is causing part of the challenge heavy equipment rental companies are facing day to day.

The question is why now? Why is the state looking at implementing something of this nature? As you can see on the graph, all but four states, including Nevada, have some sort of relief related to this. Either states are not taxing this type of equipment, or they already have some reforms they have put in place, either through a replacement tax or some other sort of recovery fee. All of that has resulted in only four states facing this particular challenge outlined previously.

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There are nine states that have adopted a similar recovery fee structure to what we are talking about here in Nevada. Utah, most recently this year, approved a similar provision that essentially adopts a recovery fee allowing heavy equipment rental companies to charge this fee back to the customers.

How this particular recovery fee would work is relatively straightforward. As it stands today, the assessors would assess this property on July 1, and those heavy equipment rental companies would pay that tax for that year. That is the process of how it exists today. That process does not change tomorrow if S.B. 196 (R1) were to move forward. That process remains exactly the same. This would just be a recovery fee on the invoice equipment rental companies charge to their customers. Everyone would see it, and it would be relatively transparent.

The process of how this works is heavy equipment rental companies can essentially opt into this particular recovery fee if they so choose. It is not mandated. They can charge up to an amount not to exceed 2 percent. They would hold those funds in a separate account at their companies or organizations, and those dollars could only be used to offset their personal property tax liability. Those funds could not be used for any purpose other than to cover the cost of their personal property taxes.

There is a summary slide to hit on a couple of elements of the bill I think are relevant as you think about and deliberate this particular proposal. I mentioned earlier, this is permissive; it is not mandated. Companies that prefer not to charge this particular recovery fee can opt out of it. They do not have to participate. It is completely voluntary. Government agencies would not incur any of the recovery fees, so to the extent they are renting heavy equipment from these types of businesses, they would be exempt from any recovery fees going forward. The recovery fee is not a fee on top of a tax or a tax on top of a tax, if you want to think about it that way, so there is not pyramiding, if you will, of the fee. All the existing taxes are excluded from the recovery fee and are only on the rental charge itself.

This also provides some protections for rental companies as well as the consumers. Again, having this in statute provides the protections and outlines how this process should work so folks can clearly understand what is intended. You can imagine there are companies out there that could charge a 5 percent or 7 percent surcharge or some other collection fee they refer to on an invoice, with no one really knowing what the purpose of the fee is. This would provide the exact or precise parameters around what could be charged and what it can be used for, and avoid a lot of ambiguity that exists in the market today, and potentially going forward.

There is no fiscal impact for governments. As I mentioned, counties will continue the assessment and taxation process for personal property taxes as they do today. There are also provisions in the bill that would allow the Nevada Department of Taxation to conduct its recurring audits, like it would do at any point in time. Obviously, there would be penalties applied if there were instances of fraud, as does exist in other statutes today. That would also be relevant for this particular proposal. With that, I am happy to answer any questions.

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Chair Backus:

We will start questions with Assemblymember Flanagan.

Assemblymember Flanagan:

Since it sounds like it is a fee a company can pass on to its customer, why can you not do that without this needing to go into some form of legislation?

Brian Gordon:

I think I alluded to it a bit earlier, but maybe I was not making it clear. Companies can be charging any sort of fee today, and this would make it black-and-white clear in terms of why they are charging the fee, and what it is intended to be used for would be transparent for the consumer. It would avoid any guesswork as to why certain companies are charging certain fees, or suggesting it is being used for something else. I believe this would provide protections for the public in terms of the intent of these types of fees included on an invoice to a company renting this type of equipment.

Assemblymember D'Silva:

For the purposes of understanding this bill, what is a working definition of heavy equipment?

Brian Gordon:

Within S.B. 196 (R1), we have definitions about the types of equipment it includes: heavy equipment rental properties are identified in section 6. This is the type of equipment generally held in inventory by these types of companies that rent it out on a short-term basis. It is held in inventory either for sale or for lease. The companies are classified by NAICS under two specific codes, so it is a very defined type of company, and it is a very defined type of equipment. This is the type of equipment a construction company on a major project may just rent on a short-term basis because they need a particular type of backhoe or some other type of equipment they do not have in their stock, and there are companies out there that will rent that to them on a short-term basis to allow projects to continue to move forward. That is generally the type of equipment being discussed in this bill.

Chair Backus:

I have had the pleasure of sitting through this bill in its various forms three out of four times, and I think one of my other colleagues has been here four out of four times. I remembered, and thought it was so odd, how we do the tax on heavy equipment. It is this random day one, day year. I wondered why people do not just move their equipment out of state on June 30, so they would be taxed on whatever remains in the state on July 1. Of course, we usually have a lot of construction going on, so I bet that is hard to do.

Is the collection of the 2 percent recovery fee on the equipment—it seems weird to me that you may be collecting 2 percent on equipment that could then be out of state at another project, perhaps something going on in southern Utah, on July 1. I do not know if this is

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really a question or just me thinking about it from a public policy standpoint. There is now a fee going to be collected on equipment that we may not really be taxing on July 1, which is also going into the account that could only be used to offset the tax. I am trying to reconcile that part in my head.

Senator Cannizzaro:

I think the bill is solving one of the problems there. First of all, I do not think we have any data to suggest people are moving this equipment out of state purposely to avoid taxes, but certainly you can see why there may be an incentive to do so. The bill serves to disincentivize people from trying to avoid paying those taxes by moving the equipment out of state.

To your point, this equipment is big and is often involved in major construction projects—it is the kind of equipment my 3-year-old gets really excited about when he sees it on the side of the road. That sort of inventory is harder to manipulate in that fashion, so there would be items here that would be taxed. One of the important pieces about S.B. 196 (R1) is these fees cannot be used for another purpose. We are putting in parameters to make sure there is proper accounting for all of the monies collected; it is reported to the Department of Taxation and there are audits going on. There is not really an incentive with this piece of legislation for a company to be hoarding additional monies because they cannot turn around and use that money for something else. They cannot fill a different hole in their budgets or pay for some other item with the money collected as part of this fee.

To the point Mr. Gordon made, this provides clarity and transparency for the customer who is renting the equipment. For the companies, it provides a way for them to pay those taxes, which we think they will continue to pay. This just makes that mechanism a little easier and provides the ability to not incentivize folks to move equipment. I think this bill is solving two of those issues, even though I understand the point you are trying to reconcile. I have asked those questions. The part of this that is important is these monies can only be used to offset the taxes that are being paid. We see that even now, given the current state of things, but this allows that little bit of mechanism to provide that relief.

Assemblymember Considine:

I understand the recovery fee is going into an account and cannot be spent on anything else. Are those accounts not interest-bearing? If there is interest accruing and it cannot be used for anything else, what happens to that?

Brian Gordon:

It would depend on what the heavy equipment rental companies decided to do with those funds, but those funds are restricted for that particular purpose. I think it is a fair question. The parameters of the bill would suggest it is dedicated in a separate account. I do not know if I have the answer to what would happen if there were some sort of interest earnings at some period in time.

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My expectation would be the property taxes are probably fronted. They would be outlying those dollars for the personal property tax ahead of the time at which they would collect the recovery fee. There may be a theoretical negative balance that they would be putting those dollars out before they would be recovering any of those charges back.

Assemblymember Considine:

Does that mean they are not waiting until July 1 every year to pay those taxes? Are you saying they are fronting them as they go through?

Brian Gordon:

The assessment is on July 1, and subsequent to that, they would receive their personal property tax bill. Throughout the course of the entire year, if that equipment remained in Nevada and it was rented, then they would have the opportunity to potentially charge up to a 2 percent recovery fee. The recovery fee funds could come in after the point at which they have already paid the personal property taxes.

Assemblymember Considine:

I know you mentioned backhoes, and this is heavy equipment rental. I do not know how far down the line heavy equipment rental goes. At The Home Depot with their equipment rental, that is a different NAICS code. You only mentioned one NAICS. If those do not fall under the recovery fee, why not?

Brian Gordon:

The heavy equipment rental companies are defined by two NAICS codes, as you understood. The Home Depot is a retailer and has a different NAICS code, so they are separate. The purpose of this bill, and as defined in section 5.1, these are companies primarily engaged in the rental of heavy equipment. That is what they do. They are not selling goods at retail or other sorts of things. This is their primary business and is all they do every day. It is a narrower subset of companies this would apply to.

Assemblymember Flanagan:

You mentioned the assessors have the responsibility. We may hear from someone on that side, but I am wondering about the position of those offices in terms of supporting this and where they stand.

Senator Cannizzaro:

I will not pretend to speak for any of the assessors. I know we have had opposition to this bill and the way in which it has been crafted in previous sessions. We have worked hard to find a way that is not going to impede their processes. If this bill passes, nothing changes about how the assessors currently do their jobs, how they assess the taxes, or how they are collected. This is just a mechanism to allow for some of that recovery to take place for these companies. I am sure you may hear from assessors, but we have worked really hard, and on the Senate side we did not have opposition from them when we presented the bill.

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Chair Backus:

We will begin testimony in support of Senate Bill 196 (1st Reprint).

Tray Abney, representing National Federation of Independent Business:

We appreciate the Senate Majority Leader bringing this bill, who has been here session after session as this issue is moved forward. I know she and her team have worked very hard to come to an agreement.

Small-business owners appreciate the choice to participate in this or not. That does not happen a lot in this building, when you get a choice to go through a process like this. If anything, business owners want stability and the ability to plan forward so they can figure out the revenues they take in and the costs they are going to pay throughout the year. This allows them to manage that and to plan in the future for any fees and any taxes they may have to pay. We support this bill.

Mac Bybee, President, Associated Builders and Contractors, Nevada Chapter:

We believe this bill is a positive change for heavy equipment rental companies and ask the Committee for its support.

Kevin Gern, Vice President, State Advocacy and Risk Management, American Rental Association:

The American Rental Association (ARA) members are made up of rental companies across the country. It is nice to be back in Nevada. We actually just held our annual show in Las Vegas, and we had about 10,000 attendees. It is a buying show in which our members go to Las Vegas to purchase equipment from many different manufacturers. Our Nevada ARA members are represented by 22 different companies, and they have 51 rental locations or branches; companies such as ECCO Equipment, Empire Southwest, All Star Rents, Nomad Lifts, just to name a few.

I am here today on behalf of the American Rental Association and the members in the state of Nevada in support of S.B. 196 (R1). As you heard in testimony, this follows legislation passed in many other states and fixes a problem. This will allow for our members, made up of large and small businesses, to keep equipment in Nevada. I would like to thank Senator Cannizzaro for introducing this bill, and I would also like to thank the Committee for considering this bill and ask for your support. [A letter in support was also submitted, [Exhibit F](#)].

Ed Noonan, Director, Government Affairs, United Rentals, Charlotte, North Carolina:

We are an equipment rental company operating 27 locations and employing close to 500 highly valued associates here in Nevada. We are also a member of the American Rental Association. I am here today on behalf of my company, speaking in support of S.B. 196 (R1). I want to thank our bill sponsor, Senator Cannizzaro, and I also want to thank the Committee for considering the issue and urge your support in passing S.B. 196 (R1). [A letter in support was also submitted, [Exhibit G](#)].

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HEAVY EQUIPMENT RENTAL COMPANY

Recovery Fee | Senate Bill 196

ELKO COUNTY BOARD OF EQUALIZATION

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ASSESSOR'S EXHIBIT: S-1

CASE NO.: 26-001

OVERVIEW

THE INDUSTRY

Heavy equipment rental companies provide equipment to the public on a short-term basis (i.e., less than one year) to meet clients' near-term needs without requiring them to incur a large capital investment to allow projects to move forward.

THE ISSUE

Heavy equipment is mobile and oftentimes moves between states as demand dictates. For state-to-state movements, property tax laws and timing of assessments vary, resulting in uncertainty around the amount and timing of taxes for rental companies. As a result, some rental equipment may face double taxation. Rental companies attempt to build this cost into their rental pricing, but movement between markets creates uncertainty.

THE SOLUTION

All but four (4) states, including Nevada, offer some form of a personal property tax approach that balances the predictability needs of the industry with transparency for the public. In Nevada, the industry proposes to allow the industry to bill and collect a recovery fee not to exceed 2.0 percent from the customer on the rental revenue to mitigate its tax liability. This approach also allows the fee to align with the timing and amount of the economic activity taking place.

SB 196

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DEFINING THE INDUSTRY AND THE EQUIPMENT

What's
Included?

What's Not
Included?

- What's included:
 - » Heavy equipment rentals must be the primary business
 - » Must rent to the public from a business location in Nevada
 - » Equipment must be held for sale or for rent
 - » Rental period must be less than one year
 - » Recovery fee only applies to rental rates, not other fees and charges
 - » Rental companies must be classified in NAICS as 532412 or 532310
- What's not included:
 - » No affiliates can participate if there is common control (i.e., more than 50 percent control or influence) – one cannot rent to themselves
 - » Rentals with a driver/operator are excluded from recovery fee
 - » Federal, state or local government agencies/districts are exempt

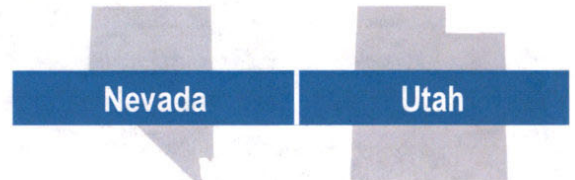
SB 196

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WHY?

An Example in Which Tax Inequity Occurs Is Noted to the Right

The Recovery Fee Mitigates Some Exposure



	Nevada	Utah
Assessment Date Each Year	July 1	January 1
Double Taxation Scenario <i>(Pays Full Year of Property Tax in Both Jurisdictions)</i>	Starts in Nevada July 1, 2025 <i>(Pays Tax)</i>	Moves to Utah on October 1, 2025 <i>(Pays Tax)</i>

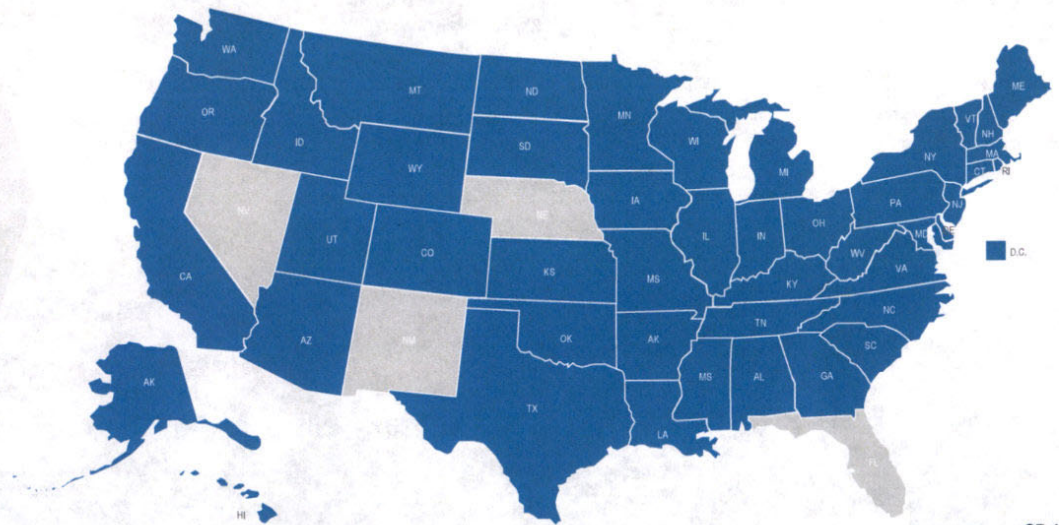
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WHY NOW?

All But Four States Do Not Face the Current Challenge, Creating Greater Inequity for Nevada Businesses

Policy Alternatives

Dark Blue	No Business Personal Property Tax or Some Reforms in Place
Light Blue	No Relief or Other Reforms in Place



SB 196

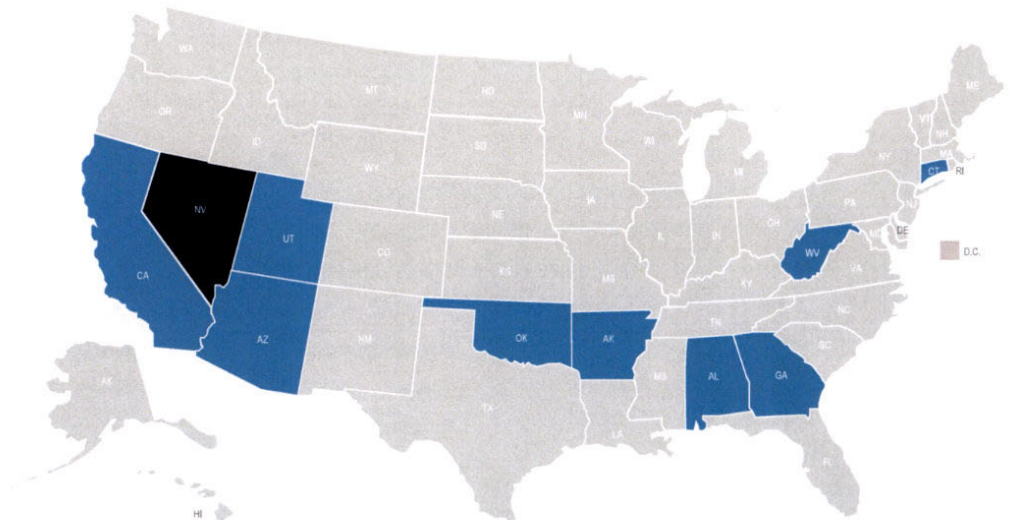
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WHY NOW?

Nine States Have Implemented Recovery Fees Over the Past 15 Years, None of Which Have Been Proposed for Repeal

States With Similar Reforms

Recovery Fee in Place



SB 196

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HOW IT WORKS?

The Mechanics:
How the
Recovery Fee
Works in
Practice

Personal Property Tax Process	Personal Property Tax Process
<i>Before SB 196</i>	<i>After SB 196</i>
<ul style="list-style-type: none"> Rental company reports equipment to county assessor County assessor prepares assessment Treasurer bills and collects personal property tax 	<ul style="list-style-type: none"> Rental company reports equipment to county assessor County assessor prepares assessment Treasurer bills and collects personal property tax

No Change

SB 196

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HOW IT WORKS?

The Mechanics:
How the
Recovery Fee
Works in
Practice

Recovery Fee Process

Compliance with SB 196

- Rental company can opt in and include a recovery fee not to exceed 2.0 percent on the invoice
- The recovery fee must be held in a separate account
- The recovery fee can only be used to cover the cost of personal property taxes

SB 196

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WHAT ELSE IS IMPORTANT?

It is permissive; it is not required

If heavy equipment rental companies don't feel there is a benefit or prefer not to participate, they can operate in exactly the same manner they do today. This simply authorizes companies to opt in if they prefer.

Government agencies do not incur recovery fees

Federal, state and local governments and agencies are exempt from the recovery fee and will not incur any costs associated with rental activity on infrastructure or development projects.

The recovery fee will not be a fee on top of a tax

The recovery fee is only applicable to rental charges and does not result in incremental costs on top of other taxes (e.g., sales tax), transportation charges, installation charges, interest charges or similar fees.

Protections for rental companies and consumers are included

To the extent a rental company opts in to the use of a recovery fee, it provides that company the protection from disputes by customers and provides regulatory oversight to protect consumers.

There is no fiscal impact for governments

Rental companies charge and collect the recovery fee. There is no change to the personal property tax process that exists today.

Audits allow for validation and criminal penalties apply in instances of fraud

Heavy equipment rental companies are subject to audits. At the same time, any person who violates certain provisions of the proposed legislation is guilty of a gross misdemeanor.

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1900 19th Street | Moline, IL 61265 | 800.334.2177 | ararental.org

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They can appeal that to the state.
And maybe the state will finally wake up and do something. The state right now is not allowing you or giving you any information to go by.
Until they make a decision that it's gonna be taxable or exempt, I think you've done exactly what you have to do.
And I I don't see where they have any gripe.
Anything else you want to present?
I don't.
I don't have anything at this time.
Any other comments from OK?
Mike Shepard for the record, so the.
The crux of this is.
For empire cat.
Is everything they own except the ancillary equipment, all for sale?
That's the question.
That's the.
Is it all for sale?
Thus being inventory, unless it's rented, it's weird distinction.
And.
My experience in the business would suggest that.
The these companies, empire and other rental companies.
Have.
A group of equipment I presume on their books.
That.
Is a rental fleet. If you're in the rental business, you have to have rental fee.
Can't be a rental business and you have separate from that you have your sales.
And I know in some cases it's true because.
And.
Early twenty twenty two I rented a machine from Cashman equipment.
On my project in Reno.
And they delivered Tele handler to me.
Beautiful new machine less than twenty hours on it.

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SBE 282

I had it rented for eighteen months.
On this project and it was not hard used.
And when we demobilize from that project and it was ready to be sent back, we asked if we could purchase that machine and if there would be any benefit based upon the rents we paid.
And they declined.
And that was at the transition time of Cashman to empire.
So at the time we wanted to buy it, it was empire.
So no, that's it's part of our rental fleet that's not for sale.
And we even returned the machine.
It's back off rent.
It's back off.
We didn't have it anymore.
And they ultimately, I think in a process of.
Things they had to do came back.
Things they had to do came.
We were able later to buy that machine. I own the machine.
But I know at the point I wanted to buy it, it was part of the rental fleet.
Was not for sale.
It wasn't for sale.
Yeah.
Thing else.
Perk reminds me, reminded me that we do need a motion to admit.
All of the exhibits.
Can I get most?
And I can read those exhibits.
Get back to my.
I think you have a copy in the in the back of the back of the book exhibit.
List.
It's after first pink page.
These I think all these are included in our in our booklets.
Should I read off all these exhibits?

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SBE 283

SAMPLE OF ASSETS CURRENTLY FOR LEASE/SALE NOT FOUND REPORTED IN ANY COUNTY BETWEEN 2019-2025
ACTIVLY ACQUIRING HOURS

ASSET	DESCRIPTION	APPROX MAN YEAR	DATE HRS LOGGED	HOURS	NON-CAT?	*NOT CHECKED AGAINST WASHOE OR CLARK*
17-146	XAS1800CD	2017	12/31/2025	12,220		
17-233	LIGHT TOWER	2017	11/15/2025	9,836	Y	
21-069	XQ230 GEN	2021	1/15/2026	2,494		
21-080	XQ230 GEN	2021	1/21/2026	6,264		
21-219	XQ200	2015	1/15/2026	8,170		
21-366	XQ230	2023	1/15/2026	1,785		
21-370	XQ425	2023	1/21/2026	323		
21-372	XQ425	2023	1/15/2026	244		
21-373	XQ1140	2023	1/15/2026	414		
22-034	XAS950CD	2022	12/30/2025	3,185		
22-152	MOTIVATOR GENSET	2022	1/21/2026	381		
22-203	XAS950CD	2022	12/30/2025	2,905		
CE004389	GENIE Z40/23N	2013	1/12/2026	767	Y	
CE004410	GENIE GS4069RT	2013	1/12/2026	1,910	Y	
CE005321	GENIE Z40/23N	2013	1/13/2026	831	Y	
CE005679	GENIE GS5390RT	2014	1/12/2026	1,791	Y	
CE005998	GENIE S45	2014	1/13/2026	4,017	Y	
CE006004	GENIE Z80/60	2014	1/12/2026	1,522	Y	
CE006097	TL1055D	2015	1/14/2026	5,623		

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CE006647	GENIE GS3246	2015	1/12/2026	535	Y
CE006816	TL1055D	2016	11/25/2025	6,101	
CE007154	TL943D	2016	11/25/2025	4,254	
CE007570	CW14	2016	11/5/2025	2,365	
CE007611	TL943D	2016	11/5/2025	5,198	
CE007698	938M	2016	1/10/2026	5,585	
CE007830	305.5E2	2017	12/16/2026	3,770	
CE007872	TL642D	2017	11/5/2025	2,308	
CE007906	TL1055D	2017	11/5/2025	6,997	
CE007929	316F	2017	1/16/2026	5,159	
CE008149	60'ZBOOM	2017	2/8/2026	NOT KNOWN	Y
CE008241	305.5E2 OR	2017	ON-SITE FEB 2026	NOT KNOWN	
CE009479	TH0642	2019	ON-SITE FEB 2026	NOT KNOWN	Y
CE010010	TL642D	2019	ON-SITE FEB 2026	NOT KNOWN	
CE010043	TL642D	2019	ON-SITE FEB 2026	NOT KNOWN	
CE011462	420F2 4ECP	2020	ON-SITE FEB 2026	NOT KNOWN	
CE012026	80'SBOOM	2018	ON-SITE FEB 2026	NOT KNOWN	Y
CE013280	745-04 WT	2018	ON-SITE FEB 2026	NOT KNOWN	
CE014657	TL642-05	2022	ON-SITE FEB 2026	NOT KNOWN	
CE014713	TRCHROLLER	2022	ON-SITE FEB 2026	NOT KNOWN	Y
CE014896	TH1255	2022	ON-SITE FEB 2026	NOT KNOWN	Y
CE015185	JMPJACK	2022	ON-SITE FEB 2026	NOT KNOWN	Y

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CE017525	420XE4ECIP	2022	ON-SITE FEB 2026	NOT KNOWN	
23-024	GENERAC 600KW	2023		180	Y
23-061	XQ570	2023		266	
23-062	XQ570	2023		6	
23-145	XQ570	2023	1/15/2026	2,640	
23-296	LIGHT TOWER	2023	12/30/2025	2,685	Y
23-620	XQ230	2023	11/5/2025	2,130	

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EQUIPMENT ACQUIRING RENTAL HOURS IN SLOW SEASON

CURRENT LOCATION ASSET	DESC	SERIAL	EST MAN YR	DATE HRS NOTED	HOURS	SALES PRICE
HENDERSON 17-146	XAS1800CD	HOP090548	2013	11/5/2025	11816	65000
HENDERSON 17-146	XAS1800CD	HOP090548		12/31/2025	12220	65000
HENDERSON 17-146	XAS1800CD	HOP090548		1/30/2026	12338	65000
21-370	XQ425	X5H00743	2023	1/15/2026	270	291000
21-370	XQ425	X5H00743	2023	1/21/2026	323	291000
22-152	MOTIVATOR GENSET		2000	1/15/2026	376	325000
22-152	MOTIVATOR GENSET		2000	1/21/2026	381	325000
SPARKS 23-296	LIGHT TOWER		2023	11/5/2025	1636	15500
SPARKS 23-296	LIGHT TOWER		2023	12/30/2025	2685	14000
SPARKS 23-383	LIGHT TOWER	08-005964	2023	10/5/2025	242	17750
SPARKS 23-383	LIGHT TOWER	08-005964		11/5/2025	390	17750
SPARKS 23-383	LIGHT TOWER	08-005964		1/2/2026	613	17500
SPARKS 23-383	LIGHT TOWER	08-005964	2023	1/19/2026	833	17500
HENDERSON CE006097	TL1055D	ML500209	2015	11/5/2025	5620	68522
HENDERSON CE006097	TL1055D	ML500209		1/14/2026	5623	68522
SPARKS CE006817	TL1055D		2016	10/5/2025	5299	72128
SPARKS CE006817	TL1055D		2016	11/5/2025	5437	72128
SPARKS CE006817	TL1055D		2016	11/25/2025	5476	72128
CE006818	TL1055D		2016	11/5/2025	5366	68734
CE006818	TL1055D		2016	11/14/2025	5383	68734
ELKO CE006823	TL642D	ML800177	2016	10/5/2025	3334	63756
ELKO CE006823	TL642D	ML800177	2016	11/5/2025	3352	62516
ELKO CE006823	TL642D	ML800177	2016	12/11/2025	3399	62516

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SPARKS CE006941	938M		2016	10/5/2025	5995	131964
SPARKS CE006941	938M			11/5/2025	6016	131964
SPARKS CE006941	938M		2016	11/14/2025	6094	131964
SPARKS CE006941	938M		2016	1/2/2026	6204	131964
SPARKS CE006941	938M			1/20/2026	6248	131964
HENDERSON CE007154	TL943D	MLJ00238	2016	10/5/2025	4254	69985
HENDERSON CE007154	TL943D	MLJ00238	2016	1/28/2026	4760	68201
HENDERSON CE007217	950M	EMB02360	2016	10/5/2025	8062	139744
HENDERSON CE007217	950M	EMB02360		11/5/2025	8186	139744
HENDERSON CE007217	950M	EMB02360	2016	11/17/2025	8326	139744
HENDERSON CE007217	950M	EMB02360		11/18/2025	8335	139744
HENDERSON CE007217	950M	EMB02360		1/15/2026	8625	139744
HENDERSON CE007217	950M	EMB02360		1/21/2026	8638	139744
HENDERSON CE007217	950M	EMB02360		1/31/2026	8673	129530
CE007455	966M		2016	10/5/2025	9339	195205
CE007455	966M			11/5/2025	9420	178589
CE007570	CW14		2014	10/5/2025	2359	41337
CE007570	CW14		2014	11/5/2025	2365	41337
CE007613	TL943D		2016	10/5/2025	2308	82143
CE007613	TL943D		2016	11/5/2025	2314	82143
CE007613	TL943D			11/15/2025	2319	82143
SPARKS CE007698	938M			11/5/2025	5477	136971
SPARKS CE007698	938M		2016	11/12/2025	5480	136971
SPARKS CE007698	938M		2016	12/27/2025	5543	136971
SPARKS CE007698	938M			1/10/2026	5585	136971
WINNEMUCCA CE007726	TH255C	JK201189	2016	11/5/2025	2466	52513

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WINNEMUCCA CE007726	TH255C	JK201189	2016	11/14/2025	2472	52513
WINNEMUCCA CE007726	TH255C	JK201189	2016	12/20/2025	2477	52513
WINNEMUCCA CE007726	TH255C	JK201189		1/15/2026	2479	52513
WINNEMUCCA CE007726	TH255C	JK201189		1/17/2026	2481	52513
SPARKS CE007829	305.5E2		2017	10/5/2025	3230	39830
SPARKS CE007829	305.5E2			11/5/2025	3246	38965
SPARKS CE007829	305.5E2		2017	11/16/2025	3260	38965
SPARKS CE007829	305.5E2		2017	1/1/2026	3287	38965
SPARKS CE007829	305.5E2			1/21/2026	3311	38965
HENDERSON CE007830	305.5E2	CR502924	2017	10/5/2025	3646	38965
HENDERSON CE007830	305.5E2	CR502924		11/5/2025	3706	38965
HENDERSON CE007830	305.5E2	CR502924	2017	11/16/2025	3711	38965
HENDERSON CE007830	305.5E2	CR502924	2017	12/16/2026	3770	38965
WINNEMUCCA CE007863	308E2 CR	FJX07720	2017	10/5/2025	4027	58805
WINNEMUCCA CE007863	308E2 CR	FJX07720	2017	10/15/2025	4068	58520
WINNEMUCCA CE007863	330E2 CR	FJX07720		11/1/2025	4147	57426
WINNEMUCCA CE007863	308E2 CR	FJX07720	2017	11/5/2025	4185	57426
WINNEMUCCA CE007863	308E2 CR	FJX07720	2017	12/31/2025	4426	57426
CE007871	TL642D		2017	10/5/2025	2671	65211
CE007871	TL642D		2017	10/15/2025	2673	63859
CE007872	TL642D		2017	10/5/2025	2298	69086
CE007872	TL642D		2017	10/5/2025	2302	66024
CE007872	TL642D			11/5/2025	2308	66024
CE007872	TL642D		2017	11/5/2025	2308	68434
CE007929	316F		2017	11/5/2025	4724	96330
SPARKS CE007929	316F		2017	12/12/2025	5056	96330
SPARKS CE007929	316F			1/16/2026	5159	93082

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ASSESSOR'S EXHIBIT: V-3

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CE008157	GENIE BOOM LIFT	2017	11/5/2025	329	5195
CE008157	GENIE BOOM LIFT	2017	11/14/2025	360	5195
ELKO CE008241	305.5E2	2017	10/5/2025	3557	36800
ELKO CE008241	305.5E2		11/5/2025	3611	36800
ELKO CE008241	305.5E2		12/11/2025	3620	36800
ELKO CE008241	305.5E2		12/16/2026	3622	36800
ELKO CE008241	305.5E2		1/15/2026	3624	36800
SPARKS CE008244	305.5E2CR	2017	10/5/2025	2883	41346
SPARKS CE008244	305.5E2CR	2017	10/15/2025	2889	41346
SPARKS CE008244	305.5E2CR		11/5/2025	2949	41346
SPARKS CE008244	305.5E2CR		11/17/2025	2965	41346
SPARKS CE008244	305.5E2CR		12/24/2025	3004	41346
SPARKS CE008244	305.5E2CR		1/17/2026	3024	41346
WINNEMUCCA CE008447	SJ45T	2017	11/5/2025	2102	33986
WINNEMUCCA CE008447	SJ45T	2017	11/17/2025	2105	25435
WINNEMUCCA CE008447	SJ45T		1/20/2026	2119	27059
SPARKS CE008448	SJ45T BOOM LIFT	2017	11/5/2025	2167	33986
SPARKS CE008448	SJ45T BOOM LIFT	2017	1/9/2026	2229	27059
WINNEMUCCA CE008450	SJ45T	2017	11/5/2025	2328	33553
WINNEMUCCA CE008450	SJ45T	2017	11/17/2025	2352	25435
WINNEMUCCA CE008450	SJ45T	2017	12/19/2025	2404	25435
WINNEMUCCA CE008450	SJ45T		1/16/2026	2415	27059
WINNEMUCCA CE008459	305.5E2	2017	10/5/2025	3138	40264
WINNEMUCCA CE008459	305.5E2		11/1/2025	3143	39506
WINNEMUCCA CE008459	305.5E2		11/6/2025	3166	39506
WINNEMUCCA CE008459	305.5E2		1/1/2026	3187	39506
WINNEMUCCA CE008459	305.5E2		1/19/2026	3198	39506

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ASSESSOR'S EXHIBIT: V-4

CASE NO.: 26-001

HENDERSON CE008585	305.5E2		2017	10/5/2025	4542	32470
HENDERSON CE008585	305.5E2			11/5/2025	4580	32470
HENDERSON CE008585	305.5E2			11/16/2025	4593	32470
HENDERSON CE008585	305.5E2			12/31/2025	4627	32470
SPARKS CE008607	926M	LTE04559	2017	10/5/2025	4177	143469
SPARKS CE008607	926M	LTE04559		10/15/2025	4204	143469
SPARKS CE008607	926M	LTE04559	2017	11/5/2025	4234	143469
SPARKS CE008607	926M	LTE04559		1/15/2025	4236	143469
SPARKS CE008785	TL1055D		2018	11/25/2025	4435	86313
SPARKS CE008785	TL1055D		2018	10/5/2025	4435	88177
HENDERSON CE008908	302.7D CR	LJ701489	2018	10/5/2025	2968	20565
HENDERSON CE008908	302.7D CR	LJ701489	2018	11/5/2025	2995	20565
HENDERSON CE008908	302.7D CR	LJ701489	2018	11/18/2025	3068	20565
HENDERSON CE008908	302.7D CR	LJ701489	2018	1/1/2026	3178	20565
HENDERSON CE008908	302.7D CR	LJ701489		1/15/2026	3207	20565
HENDERSON CE008908	302.7D CR	LJ701489		1/17/2026	3211	20565
HENDERSON CE008913	308E2		2018	10/5/2025	4031	62364
HENDERSON CE008913	308E2			11/5/2025	4058	60881
HENDERSON CE008913	308E2		2018	11/14/2025	4070	60881
HENDERSON CE008913	308E2			1/21/2026	4171	60881
SPARKS CE008914	308E2	FJX10990	2018	10/5/2025	4037	61308
SPARKS CE008914	308E2	FJX10990		11/5/2025	4040	60952
SPARKS CE008914	308E2	FJX10990		11/13/2025	4069	60952
SPARKS CE008914	308E2	FJX10990		1/5/2026	4071	60952
SPARKS CE009220	308E2		2018	10/5/2025	3311	69250
SPARKS CE009220	308E2			11/5/2025	3350	68265
SPARKS CE009220	308E2			11/13/2025	3413	68265
SPARKS CE009220	308E2			12/31/2025	3415	68265

ELKO COUNTY BOARD OF EQUALIZATION

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ASSESSOR'S EXHIBIT: v-5

CASE NO.: 26-001

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HENDERSON CE009221	308E2	FJX09768	2018	10/5/2025	4252	60495
HENDERSON CE009221	308E2	FJX09768		11/5/2025	4282	58667
HENDERSON CE009221	308E2	FJX09768	2018	11/14/2025	4309	58667
HENDERSON CE009375	D5K2	KW205260	2018	11/5/2025	1866	121709
HENDERSON CE009375	D5K2	KW205260	2018	1/1/2026	1905	121709
HENDERSON CE009375	D5K2	KW205260		1/16/2026	1951	121709
SPARKS CE009391	349FL	HPD20204	2018	10/5/2025	5652	260625
SPARKS CE009391	349FL	HPD20204		11/5/2025	5862	260625
SPARKS CE009391	349FL	HPD20204	2018	11/7/2025	5879	260625
SPARKS CE009391	349FL	HPD20204	2018	11/26/2025	5887	260625
SPARKS CE009391	349FL			1/8/2026	5887	246261
CE009400	D6T LGP		2018	11/5/2025	4320	218165
CE009400	D6T LGP			11/18/2025	7321	237136
HENDERSON CE009442	308E2		2018	10/5/2025	4621	56361
HENDERSON CE009442	308E2			11/5/2025	4627	54990
HENDERSON CE009442	308E2		2018	11/15/2025	4697	54990
HENDERSON CE009442	308E2		2018	12/8/2025	4711	54990
HENDERSON CE009442	308E2			1/19/2026	4760	54990
HENDERSON CE009563	TL1055D		2016	10/5/2025	5018	76371
HENDERSON CE009563	TL1055D		2016	11/5/2025	5054	76371
HENDERSON CE009563	TL1055D		2016	11/17/2025	5123	76371
HENDERSON CE009563	TL1055D			1/15/2026	5243	76371
HENDERSON CE009563	TL1055D			1/20/2026	5251	76731
HENDERSON CE009566	TL1055D	ML500485	2016	10/5/2025	6459	65976
HENDERSON CE009566	TL1055D	ML500485	2016	10/15/2025	6522	65976
HENDERSON CE009566	TL1055D	ML500485		11/1/2025	6584	65976
HENDERSON CE009566	TL1055D	ML500485	2016	11/5/2025	6661	65976

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ASSESSOR'S EXHIBIT: V-4

CASE NO.: 26-001

HENDERSON CE009566	TL1055D	ML500485	2016	11/18/2025	6668	65976
HENDERSON CE009566	TL1055D	ML500485	2016	12/6/2025	6698	65976
HENDERSON CE009566	TL1055D	ML500485	2016	1/28/2026	6725	65976
HENDERSON CE009662	236D		2018	10/5/2025	2837	27644
HENDERSON CE009662	236D		2018	11/5/2025	2866	27644
HENDERSON CE009662	236D			1/21/2026	2868	24282
CE009901	320 EXCA		2018	10/5/2025	4617	117294
CE009901	320 EXCA			11/5/2025	4666	117294
CE009901	320 EXCA		2018	11/13/2025	4691	117294
WINNEMUCCA CE009931	300.9D		2019	11/5/2025	885	17859
WINNEMUCCA CE009931	300.9D			1/8/2026	891	17052
SPARKS CE009936	950M	J1S02011	2019	10/5/2025	6552	174440
SPARKS CE009936	950M	J1S02011		11/5/2025	6724	174440
SPARKS CE009936	950M	J1S02011	2019	11/10/2025	6788	174440
SPARKS CE009936	950M	J1S02011	2019	12/19/2025	6940	174440
SPARKS CE009936	950M	J1S02011		1/21/2026	7036	174440
SPARKS CE009936	950M	J1S02011		1/30/2026	7139	164062
SPARKS CE009936	950M	J1S02011		2/2/2026	7143	164062
SPARKS CE010063	D8T		2019	11/5/2025	5537	518471
SPARKS CE010063	D8T		2019	1/8/2026	5546	518217
SPARKS CE010141	950M	J1S02114	2019	10/5/2025	6643	171390
SPARKS CE010141	950M	J1S02114		11/5/2025	6689	171390
SPARKS CE010141	950M	J1S02114	2019	11/14/2025	6736	171390
SPARKS CE010141	950M	J1S02114		1/19/2026	6862	171390
SPARKS CE010141	950M	J1S02114		1/30/2026	6881	166656
HENDERSON CE010234	TL1055D		2020	11/1/2025	4653	99522
HENDERSON CE010234	TL1055D		2020	11/5/2025	4661	99378

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ASSESSOR'S EXHIBIT: V-7

CASE NO.: 26-001

HENDERSON CE010234	TL1055D			11/15/2025	4672	98602
HENDERSON CE010234	TL1055D		2020	11/17/2025	4678	98602
HENDERSON CE010234	TL1055D			1/15/2026	4856	98602
HENDERSON CE010234	TL1055D			1/21/2026	4882	98602
SPARKS CE010235	TL1055D	ML502380	2020	10/5/2025	4991	99837
SPARKS CE010235	TL1055D	ML502380	2020	11/5/2025	5086	99137
SPARKS CE010235	TL1055D	ML502380	2020	12/3/2025	5155	99137
SPARKS CE010235	TL1055D	ML502380		1/19/2026	5163	99137
ELKO CE010240	307.5	GW700359	2019	10/5/2025	2397	62224
ELKO CE010240	307.5	GW700359		11/1/2025	2418	61640
ELKO CE010240	307.5	GW700359		11/5/2025	2482	61640
ELKO CE010240	307.5	GW700359		11/18/2025	2486	61640
ELKO CE010240	307.5	GW700359		12/9/2025	2553	61640
SPARKS CE010244	307.5	GW700379	2019	10/5/2025	2453	62022
SPARKS CE010244	307.5	GW700379		11/1/2025	2514	61184
SPARKS CE010244	307.5	GW700379		11/5/2025	2556	61184
SPARKS CE010244	307.5	GW700379		11/18/2025	2561	61184
SPARKS CE010244	307.5	GW700379		12/25/2025	2609	61184
SPARKS CE010244	307.5	GW700379		1/20/2026	2661	61184
SPARKS CE010244	307.5	GW700379		1/31/2026	2709	61184
HENDERSON CE010281	D8T		2019	10/5/2025	6311	498593
HENDERSON CE010281	D8T		2019	11/5/2025	6347	498593
HENDERSON CE010281	D8T		2019	12/23/2025	6378	498593
HENDERSON CE010281	D8T			1/15/2026	6386	498593
HENDERSON CE010281	D8T			1/21/2026	6422	498593
SPARKS CE010282	349FL			1/31/2026	2929	250281
SPARKS CE010282	349FL		2019	10/5/2025	5285	264210
SPARKS CE010282	349FL			11/5/2025	5602	264210
SPARKS CE010282	349FL		2019	11/15/2025	5634	264210

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ASSESSOR'S EXHIBIT: V-8

CASE NO.: 26-001

SPARKS CE010282	349FL		2019	12/19/2025	5754	264210
SPARKS CE010282	349FL			1/21/2026	5852	250281
CE010296	740GC		2019	10/5/2025	7060	483363
CE010296	740GC			11/5/2025	7213	483363
CE010296	740GC		2019	11/7/2025	7269	483363
CE010298	740GC		2019	10/5/2025	7598	268424
CE010298	740GC			11/5/2025	7679	259765
CE010298	740GC		2019	11/15/2025	7775	259765
SPARKS CE010312	307.5-07		2019	10/5/2025	2276	62764
SPARKS CE010312	307.5-07			11/14/2025	2343	62427
SPARKS CE010360	938M		2019	10/5/2025	6092	165281
SPARKS CE010360	938M			11/5/2025	6118	165281
SPARKS CE010360	938M		2019	11/18/2025	6150	165281
SPARKS CE010360	938M		2019	12/19/2025	6154	165281
SPARKS CE010360	938M			1/13/2026	6157	165281
HENDERSON CE010415	938M	J3R07742	2019	10/5/2025	6072	165465
HENDERSON CE010415	938M	J3R07742		11/5/2025	6169	165465
HENDERSON CE010415	938M	J3R07742	2019	11/18/2025	6228	165465
HENDERSON CE010415	938M	J3R07742	2019	12/21/2025	6250	165465
HENDERSON CE010415	938M	J3R07742		1/21/2026	6277	165465
HENDERSON CE010415	938M	J3R07742	2019	1/30/2026	6279	165465
HENDERSON CE010448	450 BACKHOE		2019	11/5/2025	2322	114485
HENDERSON CE010448	450 BACKHOE		2019	11/9/2025	2349	114485
HENDERSON CE010448	450 BACKHOE		2019	1/2/2026	2452	114485
HENDERSON CE010448	450 BACKHOE			1/15/2026	2495	114485
HENDERSON CE010448	450 BACKHOE			1/21/2026	2510	114485
ELKO CE010470	305.52E2 CR		2019	10/5/2025	3087	46967

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ASSESSOR'S EXHIBIT: v-9

CASE NO.: 26-001

ELKO CE010470	305.52E2 CR			11/1/2025	3091	45459
ELKO CE010470	305.52E2 CR		2019	11/5/2025	3127	45459
ELKO CE010470	305.52E2 CR		2019	12/11/2025	3136	45459
ELKO CE010470	305.52E2 CR		2019	11/18/2025	3218	45459
ELKO CE010470	305.52E2 CR		2019	12/18/2025	3227	45459
CE010472	305.5E2 CR		2019	10/5/2025	3495	42846
CE010472	305.5E2 CR			11/5/2025	3618	42846
CE010472	305.5E2 CR		2019	11/8/2025	3680	42846
HENDERSON CE010483	D5K2		2019	11/5/2025	2771	112637
HENDERSON CE010483	D5K2		2019	11/15/2025	2790	112637
HENDERSON CE010483	D5K2		2019	1/2/2026	2826	112637
HENDERSON CE010483	D5K2			1/14/2026	2878	112637
WINNEMUCCA CE010497	226D		2018	1/2/2025	2261	26381
WINNEMUCCA CE010497	226D			1/15/2026	2348	
WINNEMUCCA CE010497	226D			1/19/2026	2417	26381
WINNEMUCCA CE010498	226D SKIDSTEER	HRD03866	2019	1/14/2026	3071	25220
WINNEMUCCA CE010498	226D SKIDSTEER	HRD03866	2019	1/14/2026	3113	25220
CE010667	320 EXCA		2019		2799	152816
CE010667	320 EXCA				2855	152816
CE010667	320 EXCA		2019		2857	152816
SPARKS CE010668	308-07	GG800323	2019	10/5/2025	4272	68284
SPARKS CE010668	308-07	GG800323	2019	12/21/2025	4344	67030
SPARKS CE010668	308-07	GG800323		1/21/2026	4393	67030
SPARKS CE010668	308-07	GG800323		1/1/2026	4429	67030
HENDERSON CE010669	308-07		2019	10/5/2025	4063	72997
HENDERSON CE010669	308-07			11/1/2025	4107	69023
HENDERSON CE010669	308-07			11/5/2025	4151	69023

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ASSESSOR'S EXHIBIT: V-10

CASE NO.: 26-001

HENDERSON CE010669	308-07			11/18/2025	4155	69023	
HENDERSON CE010669	308-07			12/7/2025	4164	69023	
CE010712	420F2	2017			3756	72719	
CE010712	420F2				3771	72518	
HENDERSON CE010747	320-07	2019		10/5/2025	4533	128893	
HENDERSON CE010747	320-07			11/5/2025	4561	128893	
HENDERSON CE010747	320-07	2019		11/17/2025	4575	128893	
HENDERSON CE010747	320-07	2019		11/18/2025	4577	128893	
HENDERSON CE010747	320-07	2019		1/1/2026	4726	128893	
HENDERSON CE010747	320-07			1/15/2026	4742		
HENDERSON CE010747	320-07			1/16/2026	4745	126979	
HENDERSON CE010783	CB13 5A	2019		10/5/2025	1264	95392	
HENDERSON CE010783	CB13 5A			11/5/2025	1293	95392	
HENDERSON CE010783	CB13 5A	2019		11/15/2025	1316	95392	
HENDERSON CE010783	CB13 5A	2019		12/31/2025	1340	95392	
HENDERSON CE010783				1/14/2026	1349	95392	
SPARKS CE010852	279D3	2020		10/5/2025	2949	43835	
SPARKS CE010852	279D3			11/5/2025	2971	43835	
SPARKS CE010852	279D3	2020		11/15/2025	2999	43835	
SPARKS CE010852	279D3	2020		12/20/2025	3025	48803	
SPARKS CE010852	279D3			1/9/2026	3027	48803	
SPARKS CE010948	966M	2020		11/5/2025	4986	297725	
SPARKS CE010948	966M	2020		11/17/2025	4990	297725	
SPARKS CE010948	966M	2020		12/19/2025	4995	293879	
SPARKS CE010948	966M			1/21/2026	5126	293879	
SPARKS CE011230	D5K2		KW207815	2020	10/5/2025	2646	129544
SPARKS CE011230	D5K2		KW207815		11/5/2025	2678	125597
SPARKS CE011230	D5K2		KW207815	2020	11/15/2025	2721	125597

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ASSESSOR'S EXHIBIT: V-11

CASE NO.: 26-001

SPARKS CE011230	D5K2	KW207815		1/21/2026	2729	125597
SPARKS CE011376	325F	NDJ21365	2020	10/5/2025	4478	149451
SPARKS CE011376	325F	NDJ21365		11/1/2025	4598	149451
SPARKS CE011376	325F	NDJ21365	2020	11/5/2025	4630	149451
SPARKS CE011376	325F	NDJ21365		1/21/2026	4673	144457
SPARKS CE011376	325F	NDJ21365		1/28/2026	4698	144457
HENDERSON CE011435	MEC BOOM LIFT	16306202	2020	10/5/2025	94	5705
HENDERSON CE011435	MEC BOOM LIFT	16306202	2020	11/5/2025	140	5705
HENDERSON CE011437	MEC BOOM LIFT		2020	10/5/2025	225	9200
HENDERSON CE011437	MEC BOOM LIFT			11/1/2025	227	9200
HENDERSON CE011437	MEC BOOM LIFT		2020	11/5/2025	229	9200
HENDERSON CE011438	MEC BOOM LIFT		2020	10/5/2025	147	9200
HENDERSON CE011438	MEC BOOM LIFT		2020	12/8/2025	161	9200
HENDERSON CE011442	MEC BOOM LIFT		2020	10/5/2025	155	9200
HENDERSON CE011442	MEC BOOM LIFT		2020	11/5/2025	159	9200
HENDERSON CE011442				1/6/2026	165	9200
HENDERSON CE011443	MEC BOOM LIFT		2020	11/5/2025	234	9200
HENDERSON CE011443	MEC BOOM LIFT		2020	12/17/2025	240	9200
HENDERSON CE011445	MEC BOOM LIFT		2020	11/5/2025	128	13530
HENDERSON CE011445	MEC BOOM LIFT		2020	12/3/2025	140	13530
HENDERSON CE011446	MEC BOOM LIFT		2020	10/5/2025	109	13530
HENDERSON CE011446	MEC BOOM LIFT		2020	11/5/2025	128	13530
HENDERSON CE011447	MEC BOOM LIFT		2020	11/5/2025	57	13530
HENDERSON CE011447	MEC BOOM LIFT			1/5/2026	63	13530

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ASSESSOR'S EXHIBIT: V-12

CASE NO.: 26-001

HENDERSON CE011448	MEC BOOM LIFT		2020	10/5/2025	139	13530
HENDERSON CE011448	MEC BOOM LIFT		2020	11/5/2025	147	13530
HENDERSON CE011448	MEC BOOM LIFT		2020	12/3/2025	149	13530
HENDERSON CE011448	MEC BOOM LIFT			1/5/2026	155	13530
ELKO CE011562	307.5-07		2020	10/5/2025	2118	70575
ELKO CE011562	307.5-07			11/5/2025	2170	70280
ELKO CE011562	307.5-07			12/11/2025	2196	70280
ELKO CE011562	307.5-07			1/15/2026	2209	70280
ELKO CE011562	307.5-07			1/19/2026	2213	70280
HENDERSON CE011805	TL1255 JLG		2018	10/5/2025	3299	111889
HENDERSON CE011805	TL1255 JLG		2018	11/5/2025	3445	111889
WINNEMUCCA CE011806	TL1255 JLG		2018	11/17/2025	4311	70353
WINNEMUCCA CE011806	TL1255 JLG			1/9/2026	4382	75765
SPARKS CE012020	GENIE BOOM LIFT		2018	11/5/2025	70	26626
SPARKS CE012020	GENIE BOOM LIFT			1/9/2026	76	31389
WINNEMUCCA CE012090	4632 BOOM LIFT		2018	11/7/2025	141	10282
WINNEMUCCA CE012090	4632 BOOM LIFT			12/11/2025	142	10282
CE012976	226D3		2021	10/5/2025	4214	21647
CE012976	226D3		2021	11/11/2025	4602	21647
SPARKS CE013133	950GC	M5T00829	2018	10/5/2025	4336	173610
SPARKS CE013133	950GC	M5T00829		11/5/2025	4376	173610
SPARKS CE013133	950GC	M5T00829	2018	11/17/2025	4412	173610
SPARKS CE013133	950GC	M5T00829		1/19/2026	4581	173610
SPARKS CE013133	950GC	M5T00829		1/31/2026	4621	171864
CE013173	745-04		2018	10/5/2025	7681	448080
CE013173	745-04			11/5/2025	7832	448080
CE013173	745-04		2018	11/17/2025	7952	448080
CE013173	745-04		2018	11/18/2025	7960	448080

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ASSESSOR'S EXHIBIT: V-13

CASE NO.: 26-001

CE013315	D2		2021		1910	119882
CE013315	D2				1980	119882
CE013315	D2-ELKO		2021	12/11/2025	2015	119882
HENDERSON CE013429	TL1055D		2018	11/5/2025	4625	83709
HENDERSON CE013429	TL1055D		2018	10/5/2025	4625	88561
HENDERSON CE013429	TL1055D			1/5/2026	5137	83709
CE013430	966M		2019		6636	257702
CE013430	966M				6649	253891
CE013430	966M		2019		6682	253891
HENDERSON CE013438	TL943D		2016	10/5/2025	3184	75850
HENDERSON CE013438	TL943D		2016	11/25/2025	3184	75843
HENDERSON CE013440	320-07		2019	11/1/2025	3723	139830
HENDERSON CE013440	320-07			11/5/2025	3726	139830
HENDERSON CE013440	320-07		2019	11/12/2025	3758	139830
HENDERSON CE013448	938M	J3R05413	2018	10/5/2025	7487	131589
HENDERSON CE013448	938M	J3R05413		11/1/2025	7545	131589
HENDERSON CE013448	938M	J3R05413	2018	11/5/2025	7546	131589
HENDERSON CE013448	938M	J3R05413		1/14/2026	7565	131589
HENDERSON CE013451	TL1055D	ML501155	2018	10/5/2025	4650	84462
HENDERSON CE013451	TL1055D	ML501155	2018	10/15/2025	4665	83381
HENDERSON CE013451	TL1055D	ML501155		11/1/2025	4757	83366
HENDERSON CE013451	TL1055D	ML501155	2018	11/5/2025	4837	83366
HENDERSON CE013451	TL1055D	ML501155	2018	11/18/2025	4844	83366
HENDERSON CE013451	TL1055D	ML501155	2018	12/31/2025	4979	83366
HENDERSON CE013451	TL1055D	ML501155		1/15/2026	4994	
HENDERSON CE013451	TL1055D	ML501155		1/20/2026	4996	83366
HENDERSON CE013451	TL1055D	ML501155		1/1/2026	5023	83366
CE013455	TL1255D		2016	11/5/2025	4811	90735
CE013455	TL1255D		2016	12/9/2025	5010	90184

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ASSESSOR'S EXHIBIT: V-14

CASE NO.: 26-001

HENDERSON CE013562	CB13 5A		2019	10/5/2025	1446	90571
HENDERSON CE013562	CB13 5A			11/1/2025	1480	90571
HENDERSON CE013562	CB13 5A		2019	11/7/2025	1508	90571
HENDERSON CE013562	CB13 5A			1/15/2026	1554	
HENDERSON CE013562	CB13 5A			1/21/2026	1567	90571
HENDERSON CE013975	299D2		2019	11/5/2025	3069	91809
HENDERSON CE013975	299D2			11/10/2025	3107	91809
HENDERSON CE013975	299D2		2019	11/15/2025	3117	91809
HENDERSON CE013975	299D2		2019	12/30/2025	3146	46157
HENDERSON CE013975	299D2		2019	12/30/2025	3146	46157
HENDERSON CE013975	299D2			1/15/2026	3163	
HENDERSON CE013975	299D2			1/17/2025	3168	46157
HENDERSON CE014652	307.5	GW702949	2022	10/5/2025	2562	74453
HENDERSON CE014652	307.5	GW702949	2022	11/1/2025	2567	72789
HENDERSON CE014652	307.5	GW702949	2022	11/5/2025	2569	72789
HENDERSON CE014652	307.5	GW702949	2022	12/31/2025	2643	72789
HENDERSON CE014652	307.5	GW702949		1/9/2026	2653	72789
HENDERSON CE014652	307.5	GW702949		1/29/2026	2670	72789
CE015540	246D3		2022		2606	38830
CE015540	246D3				2611	38830
CE015618	GENIE BOOM LIFT		2022	10/5/2025	231	44376
CE015618	GENIE BOOM LIFT		2022	11/5/2025	275	44376
HENDERSON CE016023	302-05		2022	11/5/2025	983	31071
HENDERSON CE016023	302-05			1/15/2026	988	
HENDERSON CE016023	302-05			1/21/2026	991	31071
SPARKS CE016429	D5-17VP	HR701016	2023	11/14/2025	21	373411
SPARKS CE016429	D5-17VP	HR701016	2023	1/19/2026	72	373411
CE016634	140 GRADER		2023	10/5/2025	2783	334704
CE016634	140 GRADER			11/1/2025	2897	334704
CE016634	140 GRADER		2023	11/7/2025	2901	334704

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ASSESSOR'S EXHIBIT: V-15

CASE NO.: 26-001

WINNEMUCCA CE016732	972-14	FFB00207	2022	10/5/2025	2965	422118
WINNEMUCCA CE016732	972-14	FFB00207		10/15/2025	3133	411294
WINNEMUCCA CE016732	972-14	FFB00207	2022	11/5/2025	3295	411294
WINNEMUCCA CE016732	972-14	FFB00207	2022	11/18/2025	3304	411294
WINNEMUCCA CE016732	972-14	FFB00207		1/15/2026	3601	
WINNEMUCCA CE016732	972-14	FFB00207		1/20/2026	3638	411294
WINNEMUCCA CE016732	972-14	FFB00207		2/1/2026	3718	411294
CE017006	980-14		2023		3700	471763
CE017006	980-14				3793	471763
CE017006	980-14		2023		3826	471763
CE040341	289D3		2023	11/10/2025	1051	67971
CE040341	298D3			11/5/2025	1120	67971
CE040341	289D3		2023	11/14/2025	1122	67971
CE040612	TL642-05		2024		498	140062
CE040612	TL642-05				507	139813
CE040612	TL642-05		2024		525	139813
SPARKS CE041022	299D3XP		2024	10/5/2025	1106	81176
SPARKS CE041022	229D3XP			11/17/2025	1136	81176
SPARKS CE041022	299D3XP			12/31/2025	1172	81176
SPARKS CE041022	299D3XP			1/21/2026	1205	81176
SPARKS CE041022	299D3XP			1/31/2026	1225	81176
SPARKS CE041371	340 EXCAVATOR	EFH20478	2024	11/5/2025	1099	433628
SPARKS CE041371	340 EXCAVATOR	EFH20478		1/8/2026	1101	430157
HENDERSON E131597	336FL	RKB01770	2016	10/5/2025	7972	98494
HENDERSON E131597	336FL	RKB01770		10/15/2025	8104	98494
HENDERSON E131597	336FL	RKB01770	2016	11/5/2025	8160	98494
HENDERSON E131597	336FL	RKB01770		1/14/2026	8294	97411
HENDERSON E131597	336FL	RKB01770		1/30/2026	8299	97411
WINNEMUCCA E137383	335F		2017	10/5/2025	7258	113647
WINNEMUCCA E137383	335F			11/5/2025	7323	113647
WINNEMUCCA E137383	335F			11/16/2025	7489	113647

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ASSESSOR'S EXHIBIT: V-14

CASE NO.: 26-001

WINNEMUCCA E137383	335F			12/31/2025	7677	113647
WINNEMUCCA E137383	335F			1/15/2026	7728	113647
WINNEMUCCA E137383	335F			1/20/2026	7754	113647
WINNEMUCCA E137383	335F			1/21/2026	7758	106070
WINNEMUCCA E137383	335F			2/5/2026	7841	106070
ELKO E141302	TL1255D	ML701531	2018	10/5/2025	4330	98963
ELKO E141302	TL1255D	ML701531		11/5/2025	4338	98925
ELKO E141302	TL1255D	ML701531	2018	11/14/2025	4359	98925
ELKO E141302	TL1255D	ML701531	2018	12/11/2025	4381	98925
ELKO E141302	TL1255D	ML701531	2018	12/23/2025	4410	98925
HENDERSON E141479	330FLLR		2016	10/5/2025	4917	155576
HENDERSON E141479	330FLLR			11/1/2025	4940	155576
HENDERSON E141479	330FLLR		2016	11/5/2025	4941	155576
HENDERSON E141479	330FLLR			1/15/2026	4944	155576
SPARKS E142988	336FL XE	DFY20033	2018	10/5/2025	6850	129341
SPARKS E142988	336FL XE	DFY20033	2018	11/5/2025	6879	129341
ELKO E145576	336FL		2018	10/5/2025	6323	168668
ELKO E145576	336FL			11/5/2025	6330	168668
ELKO E145576	336FL		2018	11/13/2025	6368	168668
ELKO E145576	336FL		2018	12/11/2025	6413	168668
ELKO E145576	336FL		2018	12/22/2025	6424	168668
ELKO E145576	336FL		2018	1/8/2025	6425	167318
ELKO E145576	336FL		2018	1/8/2025	6425	167318
E149065	745		2019	10/5/2025	8290	228852
E149065	745		2019	11/5/2025	8499	228852
E149065	745		2019	11/17/2025	8509	228852
HENDERSON E152294	CB15 5A		2019	11/5/2025	2883	71116
HENDERSON E152294	CB15 5A			11/10/2025	2887	70062
HENDERSON E152294	CB15 5A		2019	11/14/2025	2891	70062
HENDERSON E152294	CB15 5A		2019	1/8/2026	2921	70062
E153521	415F2		2020		5358	36888

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ASSESSOR'S EXHIBIT: V-17

CASE NO.: 26-001

E153521	415F2				5463	36888
SPARKS E159165	950M WHEEL LOADER	J1S02428	2019	1/11/2026	4815	200536
SPARKS E159165	950M WHEEL LOADER	J1S02428	2019	1/29/2026	4820	196702
HENDERSON E167898	988K		2022	11/5/2025	6342	709641
HENDERSON E167898	998K			11/10/2025	6485	709641
HENDERSON E167898	988K		2022	11/17/2025	6562	709641
HENDERSON E167898	988K		2022	12/11/2025	6642	709641
HENDERSON E167898	988K		2022	1/20/2026	6816	709641
HENDERSON E167898	988K			1/21/2026	6865	709641
E168275	374-07		2021	10/5/2025	4159	600032
E168275	374-07		2021	11/5/2025	4290	600032
E168275	374-07		2021	11/9/2025	4301	600032
E189793	627K		2017		6104	675433
E189793	627K				6200	675433
E189793	627K		2017		6200	675433
HENDERSON E196771	150 AWD GRADER	EB501847	2024	11/5/2025	419	494725
HENDERSON E196771	150 AWD GRADER	EB501847	2024	1/8/2026	421	494725
ELKO E199725	365CL	MCS00473	2008	11/5/2025	14196	32470
SPARKS E209360	980M WHEELLOADER	KRS02937	2018	11/14/2025	11111	189411
SPARKS E209360	980M WHEELLOADER	KRS02937	2018	1/28/2026	11113	189411
SPARKS E601214	420 XE		2025	11/5/2025	231	145576
SPARKS E601214	420 XE		2025	11/17/2025	246	145576
SPARKS E601214	420 XE		2025	1/2/2026	319	145576
SPARKS E601214	420 XE		2025	1/14/2026	346	145576
WINNEMUCCA E601309	420XE4ECIP	H9X04031	2025	11/5/2025	99	145576
WINNEMUCCA E601309	420XE4ECIP	H9X04031	2025	11/14/2025	100	145576
WINNEMUCCA E601309	420XE4ECIP	H9X04031	2025	1/8/2026	159	145576
WINNEMUCCA E601426	420XE4ECIP	H9X03434	2024	11/5/2025	247	135294

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ASSESSOR'S EXHIBIT: V-19

CASE NO.: 26-001

WINNEMUCCA E601426	420XE4ECIP	H9X03434	2024	1/2/2026	430	135294
SPARKS E602059	930 WHEEL LOADER	F3S01428	2025	1/21/2026	902	281411
SPARKS E602059	930 WHEEL LOADER	F3S01428	2025	1/27/2026	907	281411
SPARKS EE19218	XAS950CD GEN	UVC301329	2023	10/5/2025	1041	139000
SPARKS EE19218	XAS950CD GEN	UVC301329		11/5/2025	1055	139000
SPARKS EE19218	XAS950CD GEN	UVC301329	2023	11/17/2025	1099	139000
SPARKS EE19218	XAS950CD GEN	UVC301329	2023	1/9/2026	1114	137000
SPARKS EE20217	XRVS1000CD		2024	10/5/2025	67	277000
SPARKS EE20217	XRVS1000CD		2024	11/5/2025	298	277000
SPARKS EE20231	XRVS1000CD	UVC400510	2024	11/5/2025	28	277000
SPARKS EE20231	XRVS1000CD	UVC400510	2024	12/30/2025	43	272000
SPARKS EE20248	XAS1800CD7		2025	11/17/2025	226	287000
SPARKS EE20248	XAS1800CD7		2025	12/30/2025	269	281000

ELKO COUNTY BOARD OF EQUALIZATION
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ASSESSOR'S EXHIBIT: V-19
CASE NO.: 26-001

EQUIPMENT ACQUIRING RENTAL HOURS IN SLOW SEASON

CURRENT LOCATION	ASSET	DESC	SERIAL	EST MAN YR	DATE HRS NOTED	HOURS	SALES PRICE
HENDERSON	17-146	XAS1800CD	HOP090548	2013	11/5/2025	11816	65000
HENDERSON	17-146	XAS1800CD	HOP090548		12/31/2025	12220	65000
HENDERSON	17-146	XAS1800CD	HOP090548		1/30/2026	12338	65000
	21-370	XQ425	XSH00743	2023	1/15/2026	270	291000
	21-370	XQ425	XSH00743	2023	1/21/2026	323	291000
	22-152	MOTIVATOR GENSET		2000	1/15/2026	376	325000
	22-152	MOTIVATOR GENSET		2000	1/21/2026	381	325000
SPARKS	23-296	LIGHT TOWER		2023	11/5/2025	1636	18500
SPARKS	23-296	LIGHT TOWER		2023	12/30/2025	2685	14000
SPARKS	23-383	LIGHT TOWER	08-005964	2023	10/5/2025	242	17750
SPARKS	23-383	LIGHT TOWER	08-005964		11/5/2025	350	17750
SPARKS	23-383	LIGHT TOWER	08-005964		1/2/2026	613	17500
SPARKS	23-383	LIGHT TOWER	08-005964	2023	1/19/2026	833	17500
HENDERSON	CE006937	TL1055D	ML500209	2015	11/5/2025	5620	68522
HENDERSON	CE006937	TL1055D	ML500209		1/14/2026	5823	68522
SPARKS	CE006817	TL1055D		2016	10/5/2025	5299	72128
SPARKS	CE006817	TL1055D		2016	11/5/2025	5437	72128
SPARKS	CE006817	TL1055D		2016	11/25/2025	5476	72128
	CE006818	TL1055D		2016	11/5/2025	5356	68734
	CE006818	TL1055D		2016	11/14/2025	5383	68734
ELKO	CE006823	TL642D	ML800177	2016	10/5/2025	3334	63756
ELKO	CE006823	TL642D	ML800177	2016	11/5/2025	3352	62516
ELKO	CE006823	TL642D	ML800177	2016	12/11/2025	3399	62516
SPARKS	CE006941	938M		2016	10/5/2025	5995	131564
SPARKS	CE006941	938M			11/5/2025	6016	131564
SPARKS	CE006941	938M		2016	11/14/2025	6094	131564
SPARKS	CE006941	938M		2016	1/2/2026	6204	131964
SPARKS	CE006941	938M			1/20/2026	6248	131964
HENDERSON	CE007154	TL943D	ML00238	2016	10/5/2025	4254	69985
HENDERSON	CE007154	TL943D	ML00238	2016	1/28/2026	4760	68201
HENDERSON	CE007217	950M	EMB02360	2016	10/5/2025	8062	139744
HENDERSON	CE007217	950M	EMB02360		11/5/2025	8186	139744
HENDERSON	CE007217	950M	EMB02360	2016	11/17/2025	8326	139744
HENDERSON	CE007217	950M	EMB02360		11/18/2025	8335	139744
HENDERSON	CE007217	950M	EMB02350		1/15/2026	8825	139744
HENDERSON	CE007217	950M	EMB02350		1/21/2026	8638	139744
HENDERSON	CE007217	950M	EMB02350		1/31/2026	8673	128530
	CE007455	966M		2016	10/5/2025	9339	185205
	CE007455	966M			11/5/2025	9420	178599
	CE007570	CW14		2014	10/5/2025	2359	41337
	CE007570	CW14		2014	11/5/2025	2385	41337
	CE007613	TL943D		2016	10/5/2025	2308	82143
	CE007613	TL943D		2016	11/5/2025	2314	82143
	CE007613	TL943D			11/15/2025	2319	82143
SPARKS	CE007688	938M			11/5/2025	5477	136971
SPARKS	CE007688	938M		2016	11/12/2025	5480	136971
SPARKS	CE007688	938M		2016	12/27/2025	5543	136971
SPARKS	CE007688	938M			1/10/2026	5585	136971
WINNEMUCCA	CE007726	TH255C	JK201189	2016	11/5/2025	2466	52513
WINNEMUCCA	CE007726	TH255C	JK201189	2016	11/14/2025	2472	52513
WINNEMUCCA	CE007726	TH255C	JK201189	2016	12/20/2025	2477	52513
WINNEMUCCA	CE007726	TH255C	JK201189		1/15/2026	2479	52513
WINNEMUCCA	CE007726	TH255C	JK201189		1/17/2026	2481	52513
SPARKS	CE007829	305.5E2		2017	10/5/2025	3230	38930
SPARKS	CE007829	305.5E2			11/5/2025	3246	38965
SPARKS	CE007829	305.5E2		2017	11/16/2025	3280	38965

ELKO COUNTY BOARD OF EQUALIZATION

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ASSESSOR'S EXHIBIT: W-1

CASE NO.: 26-001

SPARKS CE007829	305.5E2		2017	1/1/2026	3287	38965
SPARKS CE007829	305.5E2			1/21/2026	3311	38965
HENDERSON CE007830	305.5E2	CR502924	2017	10/5/2025	3646	38565
HENDERSON CE007830	305.5E2	CR502924		11/5/2025	3706	38565
HENDERSON CE007830	305.5E2	CR502924	2017	11/16/2025	3711	38565
HENDERSON CE007830	305.5E2	CR502924	2017	12/18/2026	3770	38565
WINNEMUCCA CE007863	308E2 CR	FX07720	2017	10/5/2025	4027	58895
WINNEMUCCA CE007863	308E2 CR	FX07720	2017	10/15/2025	4058	58520
WINNEMUCCA CE007863	330E2 CR	FX07720		11/1/2025	4147	57426
WINNEMUCCA CE007863	308E2 CR	FX07720	2017	11/5/2025	4185	57426
WINNEMUCCA CE007863	308E2 CR	FX07720	2017	12/31/2025	4426	57426
CE007871	TL642D		2017	10/5/2025	2571	65211
CE007871	TL642D		2017	10/15/2025	2673	63859
CE007872	TL642D		2017	10/5/2025	2298	69086
CE007872	TL642D		2017	10/5/2025	2302	65024
CE007872	TL642D			11/5/2025	2308	66024
CE007872	TL642D		2017	11/5/2025	2308	68434
CE007329	316F		2017	11/5/2025	4724	96330
SPARKS CE007329	316F		2017	12/12/2025	5056	96330
SPARKS CE007329	316F			1/16/2026	5159	93082
CE008157	GENIE BOOM LIFT		2017	11/5/2025	329	5195
CE008157	GENIE BOOM LIFT		2017	11/14/2025	360	5195
ELKO CE008241	305.5E2		2017	10/5/2025	3557	36800
ELKO CE008241	305.5E2			11/5/2025	3611	36800
ELKO CE008241	305.5E2			12/11/2025	3620	36800
ELKO CE008241	305.5E2			12/16/2026	3622	36800
ELKO CE008241	305.5E2			1/15/2026	3624	36800
SPARKS CE008244	305.5E2CR		2017	10/5/2025	2883	41346
SPARKS CE008244	305.5E2CR		2017	10/15/2025	2889	41346
SPARKS CE008244	305.5E2CR			11/5/2025	2945	41346
SPARKS CE008244	305.5E2CR			11/17/2025	2965	41346
SPARKS CE008244	305.5E2CR			12/24/2025	3004	41346
SPARKS CE008244	305.5E2CR			1/17/2026	3024	41346
WINNEMUCCA CE008447	SI45T		2017	11/5/2025	2102	33986
WINNEMUCCA CE008447	SI45T		2017	11/17/2025	2105	25435
WINNEMUCCA CE008447	SI45T			1/20/2026	2119	27059
SPARKS CE008448	SI45T BOOM LIFT		2017	11/5/2025	2167	33986
SPARKS CE008448	SI45T BOOM LIFT		2017	1/9/2026	2228	27059
WINNEMUCCA CE008450	SI45T		2017	11/5/2025	2328	33553
WINNEMUCCA CE008450	SI45T		2017	11/17/2025	2352	25435
WINNEMUCCA CE008450	SI45T		2017	12/19/2025	2404	25435
WINNEMUCCA CE008450	SI45T			1/16/2026	2415	27059
WINNEMUCCA CE008459	305.5E2		2017	10/5/2025	3138	40264
WINNEMUCCA CE008459	305.5E2			11/1/2025	3143	39506
WINNEMUCCA CE008459	305.5E2			11/6/2025	3166	39506
WINNEMUCCA CE008459	305.5E2			1/1/2026	3187	39506
WINNEMUCCA CE008459	305.5E2			1/19/2026	3198	39506
HENDERSON CE008585	305.5E2		2017	10/5/2025	4542	32470
HENDERSON CE008585	305.5E2			11/5/2025	4580	32470
HENDERSON CE008585	305.5E2			11/16/2025	4583	32470
HENDERSON CE008585	305.5E2			12/31/2025	4627	32470
SPARKS CE008507	926M	LTE04559	2017	10/5/2025	4177	143469
SPARKS CE008507	926M	LTE04559		10/15/2025	4204	143469
SPARKS CE008507	926M	LTE04559	2017	11/5/2025	4234	143469
SPARKS CE008507	926M	LTE04559		1/15/2026	4236	143469
SPARKS CE008785	TL1055D		2018	11/25/2025	4435	86313
SPARKS CE008785	TL1055D		2018	10/5/2026	4435	88177
HENDERSON CE008998	302.7D CR	U701489	2018	10/5/2025	2968	20565
HENDERSON CE008998	302.7D CR	U701489	2018	11/5/2025	2995	20565

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ASSESSOR'S EXHIBIT: W-2

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HENDERSON CE008968	302.7D CR	LJ701489	2018	11/18/2025	3068	20565
HENDERSON CE008968	302.7D CR	LJ701489	2018	1/1/2026	3178	20565
HENDERSON CE008968	302.7D CR	LJ701489		1/15/2026	3207	20565
HENDERSON CE008968	302.7D CR	LJ701489		1/17/2026	3211	20565
HENDERSON CE008913	308E2		2018	10/5/2025	4031	62364
HENDERSON CE008913	308E2			11/5/2025	4058	60881
HENDERSON CE008913	308E2		2018	11/14/2025	4070	60881
HENDERSON CE008913	308E2			1/21/2026	4171	60881
SPARKS CE008914	308E2	FX10990	2018	10/5/2025	4037	61308
SPARKS CE008914	308E2	FX10990		11/5/2025	4040	60952
SPARKS CE008914	308E2	FX10990		11/13/2025	4069	60952
SPARKS CE008914	308E2	FX10990		1/5/2026	4071	60952
SPARKS CE009220	308E2		2018	10/5/2025	3311	69250
SPARKS CE009220	308E2			11/6/2025	3350	68265
SPARKS CE009220	308E2			11/13/2025	3413	68265
SPARKS CE009220	308E2			12/31/2025	3415	68265
HENDERSON CE009221	308E2	FX09768	2018	10/5/2025	4252	60496
HENDERSON CE009221	308E2	FX09768		11/5/2025	4282	58867
HENDERSON CE009221	308E2	FX09768	2018	11/14/2025	4309	58867
HENDERSON CE009375	DSK2	KW205260	2018	11/5/2025	1866	121709
HENDERSON CE009375	DSK2	KW205260	2018	1/1/2026	1905	121709
HENDERSON CE009375	DSK2	KW205260		1/16/2026	1951	121709
SPARKS CE009391	349FL	HPD20204	2018	10/5/2025	5652	260625
SPARKS CE009391	349FL	HPD20204		11/5/2025	5862	260625
SPARKS CE009391	349FL	HPD20204	2018	11/7/2025	5879	260625
SPARKS CE009391	349FL	HPD20204	2018	11/26/2025	5847	260625
SPARKS CE009391	349FL			1/8/2026	5847	246261
CE009400	DET LGP		2018	11/5/2025	4320	218165
CE009400	DET LGP			11/18/2025	7321	237136
HENDERSON CE009442	308E2		2018	10/5/2025	4621	56361
HENDERSON CE009442	308E2			11/5/2025	4627	54990
HENDERSON CE009442	308E2		2018	11/15/2025	4697	54990
HENDERSON CE009442	308E2		2018	12/8/2025	4711	54990
HENDERSON CE009442	308E2			1/19/2026	4780	54990
HENDERSON CE009563	TL1055D		2016	10/5/2025	5018	76371
HENDERSON CE009563	TL1055D		2016	11/5/2025	5054	76371
HENDERSON CE009563	TL1055D		2016	11/17/2025	5123	76371
HENDERSON CE009563	TL1055D			1/15/2026	5243	76371
HENDERSON CE009563	TL1055D			1/20/2026	5251	76371
HENDERSON CE009566	TL1055D	ML500485	2016	10/5/2025	6459	65976
HENDERSON CE009566	TL1055D	ML500485	2016	10/15/2025	6522	65976
HENDERSON CE009566	TL1055D	ML500485		11/1/2025	6584	65976
HENDERSON CE009566	TL1055D	ML500485	2016	11/5/2025	6661	65976
HENDERSON CE009566	TL1055D	ML500485	2016	11/18/2025	6668	65976
HENDERSON CE009566	TL1055D	ML500485	2016	12/6/2025	6698	65976
HENDERSON CE009566	TL1055D	ML500485	2016	1/28/2026	6725	65976
HENDERSON CE009662	236D		2018	10/5/2025	2837	27644
HENDERSON CE009662	236D		2018	11/5/2025	2856	27644
HENDERSON CE009662	236D			1/21/2026	2858	24282
CE009901	320 EXCA		2018	10/5/2025	4617	117294
CE009901	320 EXCA			11/5/2025	4666	117294
CE009901	320 EXCA		2018	11/13/2025	4691	117294
WINNEMUCCA CE009931	300.9D		2019	11/5/2025	885	17853
WINNEMUCCA CE009931	300.9D			1/8/2026	891	17052
SPARKS CE009936	950M	J1502011	2019	10/5/2025	6552	174440
SPARKS CE009936	950M	J1502011		11/5/2025	6724	174440
SPARKS CE009936	950M	J1502011	2019	11/10/2025	6788	174440
SPARKS CE009936	950M	J1502011	2019	12/19/2025	6340	174440
SPARKS CE009936	950M	J1502011		1/21/2026	7036	174440
SPARKS CE009936	950M	J1502011		1/30/2026	7139	164062
SPARKS CE009936	950M	J1502011		2/2/2026	7143	164062

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SPARKS CE010063	D&T		2019	11/5/2025	5537	518471
SPARKS CE010063	D&T		2019	1/8/2026	5546	518217
SPARKS CE010141	950M	J1S02114	2019	10/5/2025	6643	171390
SPARKS CE010141	950M	J1S02114		11/5/2025	6689	171380
SPARKS CE010141	950M	J1S02114	2019	11/14/2025	6736	171390
SPARKS CE010141	950M	J1S02114		1/19/2026	6862	171390
SPARKS CE010141	950M	J1S02114		1/30/2026	6881	166666
HENDERSON CE010234	TL1055D		2020	11/1/2025	4653	99522
HENDERSON CE010234	TL1055D		2020	11/5/2025	4661	99378
HENDERSON CE010234	TL1055D			11/15/2025	4672	98602
HENDERSON CE010234	TL1055D		2020	11/17/2025	4678	98602
HENDERSON CE010234	TL1055D			1/15/2026	4856	98602
HENDERSON CE010234	TL1055D			1/21/2026	4882	98602
SPARKS CE010235	TL1055D	ML502380	2020	10/5/2025	4991	99837
SPARKS CE010235	TL1055D	ML502380	2020	11/5/2025	5086	99137
SPARKS CE010235	TL1055D	ML502380	2020	12/3/2025	5155	99137
SPARKS CE010235	TL1055D	ML502380		1/19/2026	5163	99137
ELKO CE010240	307.5	GW700359	2019	10/5/2025	2397	62224
ELKO CE010240	307.5	GW700359		11/1/2025	2418	61640
ELKO CE010240	307.5	GW700359		11/5/2025	2482	61640
ELKO CE010240	307.5	GW700359		11/18/2025	2486	61640
ELKO CE010240	307.5	GW700359		12/9/2025	2553	61640
SPARKS CE010244	307.5	GW700379	2019	10/5/2025	2453	62022
SPARKS CE010244	307.5	GW700379		11/1/2025	2514	61184
SPARKS CE010244	307.5	GW700379		11/5/2025	2556	61184
SPARKS CE010244	307.5	GW700379		11/18/2025	2561	61184
SPARKS CE010244	307.5	GW700379		12/25/2025	2609	61184
SPARKS CE010244	307.5	GW700379		1/20/2026	2661	61184
SPARKS CE010244	307.5	GW700379		1/31/2026	2709	61184
HENDERSON CE010281	D&T		2019	10/5/2025	6311	498593
HENDERSON CE010281	D&T		2019	11/5/2025	6347	498593
HENDERSON CE010281	D&T		2019	12/23/2025	6378	498593
HENDERSON CE010281	D&T			1/15/2026	6386	498593
HENDERSON CE010281	D&T			1/21/2026	6422	498593
SPARKS CE010282	349FL			1/31/2026	2929	250281
SPARKS CE010282	349FL		2019	10/5/2025	5285	264210
SPARKS CE010282	349FL			11/5/2025	5602	264210
SPARKS CE010282	349FL		2019	11/15/2025	5634	264210
SPARKS CE010282	349FL		2019	12/19/2025	5754	264210
SPARKS CE010282	349FL			1/21/2026	5852	250281
CE010296	740GC		2019	10/5/2025	7050	483363
CE010296	740GC			11/5/2025	7213	483363
CE010296	740GC		2019	11/7/2025	7269	483363
CE010298	740GC		2019	10/5/2025	7599	268424
CE010298	740GC			11/5/2025	7679	259765
CE010298	740GC		2019	11/15/2025	7775	259765
SPARKS CE010312	307.5-07		2019	10/5/2025	2276	62784
SPARKS CE010312	307.5-07			11/14/2025	2343	62427
SPARKS CE010390	938M		2019	10/5/2025	6092	165281
SPARKS CE010390	938M			11/5/2025	6118	165281
SPARKS CE010390	938M		2019	11/18/2025	6150	165281
SPARKS CE010390	938M		2019	12/19/2025	6154	165281
SPARKS CE010390	938M			1/13/2026	6157	165281
HENDERSON CE010415	938M	J3R07742	2019	10/5/2025	6072	165465
HENDERSON CE010415	938M	J3R07742		11/5/2025	6169	165465
HENDERSON CE010415	938M	J3R07742	2019	11/18/2025	6228	165465
HENDERSON CE010415	938M	J3R07742	2019	12/21/2025	6250	165465
HENDERSON CE010415	938M	J3R07742		1/21/2026	6277	165465
HENDERSON CE010415	938M	J3R07742	2019	1/30/2026	6279	165465
HENDERSON CE010448	450 BACKHOE		2019	11/5/2025	2322	114485
HENDERSON CE010448	450 BACKHOE		2019	11/9/2025	2349	114485

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HENDERSON	CE010448	450 BACKHOE		2019	1/2/2026	2452	114485
HENDERSON	CE010448	450 BACKHOE			1/15/2026	2495	114485
HENDERSON	CE010448	450 BACKHOE			1/21/2026	2510	114485
ELKO	CE010470	305.52E2 CR		2019	10/5/2025	3087	46967
ELKO	CE010470	305.52E2 CR			11/1/2025	3091	45459
ELKO	CE010470	305.52E2 CR		2019	11/5/2025	3127	45459
ELKO	CE010470	305.52E2 CR		2019	12/11/2025	3136	45459
ELKO	CE010470	305.52E2 CR		2019	11/18/2025	3218	45459
ELKO	CE010470	305.52E2 CR		2019	12/18/2025	3227	45459
	CE010472	305.5E2 CR		2019	10/5/2025	3495	42846
	CE010472	305.5E2 CR			11/5/2025	3618	42846
	CE010472	305.5E2 CR		2019	11/8/2025	3680	42846
HENDERSON	CE010483	DSK2		2019	11/5/2025	2771	112637
HENDERSON	CE010483	DSK2		2019	11/15/2025	2790	112637
HENDERSON	CE010483	DSK2		2019	1/2/2026	2826	112637
HENDERSON	CE010483	DSK2			1/14/2026	2878	112637
WINNEMUCCA	CE010497	226D		2018	1/2/2025	2261	26381
WINNEMUCCA	CE010497	226D			1/15/2026	2348	
WINNEMUCCA	CE010497	226D			1/19/2026	2417	26381
WINNEMUCCA	CE010498	226D SKIDSTEER	HRD03866	2019	1/14/2026	3071	25220
WINNEMUCCA	CE010498	226D SKIDSTEER	HRD03866	2019	1/14/2026	3113	25220
	CE010667	320 EXCA		2019		2799	152816
	CE010667	320 EXCA				2855	152816
	CE010667	320 EXCA		2019		2857	152816
SPARKS	CE010668	308-07	GR000323	2019	10/5/2025	4272	68284
SPARKS	CE010668	308-07	GR000323	2019	12/21/2025	4344	67030
SPARKS	CE010668	308-07	GR000323		1/21/2026	4393	67030
SPARKS	CE010668	308-07	GR000323		1/1/2026	4429	67030
HENDERSON	CE010669	308-07		2019	10/5/2025	4063	72997
HENDERSON	CE010669	308-07			11/1/2025	4107	69023
HENDERSON	CE010669	308-07			11/5/2025	4151	69023
HENDERSON	CE010669	308-07			11/18/2025	4155	69023
HENDERSON	CE010669	308-07			12/7/2025	4164	69023
	CE010712	420F2		2017		3756	72719
	CE010712	420F2				3771	72518
HENDERSON	CE010747	320-07		2019	10/5/2025	4533	128893
HENDERSON	CE010747	320-07			11/5/2025	4561	128893
HENDERSON	CE010747	320-07		2019	11/17/2025	4575	128893
HENDERSON	CE010747	320-07		2019	11/18/2025	4577	128893
HENDERSON	CE010747	320-07		2019	1/1/2026	4726	128893
HENDERSON	CE010747	320-07			1/15/2026	4742	
HENDERSON	CE010747	320-07			1/16/2026	4745	126979
HENDERSON	CE010783	CB13 5A		2019	10/5/2025	1264	95392
HENDERSON	CE010783	CB13 5A			11/5/2025	1293	95392
HENDERSON	CE010783	CB13 5A		2019	11/15/2025	1316	95392
HENDERSON	CE010783	CB13 5A		2019	12/31/2025	1340	95392
HENDERSON	CE010783				1/14/2026	1349	95392
SPARKS	CE010852	279D3		2020	10/5/2025	2949	43835
SPARKS	CE010852	279D3			11/5/2025	2971	43835
SPARKS	CE010852	279D3		2020	11/15/2025	2999	43835
SPARKS	CE010852	279D3		2020	12/20/2025	3025	48803
SPARKS	CE010852	279D3			1/9/2026	3027	48803
SPARKS	CE010948	966M		2020	11/5/2025	4986	297725
SPARKS	CE010948	966M		2020	11/17/2025	4990	297725
SPARKS	CE010948	966M		2020	12/19/2025	4995	293879
SPARKS	CE010948	966M			1/21/2026	5126	293879
SPARKS	CE011230	DSK2	KW207815	2020	10/5/2025	2646	129544
SPARKS	CE011230	DSK2	KW207815		11/5/2025	2678	125597
SPARKS	CE011230	DSK2	KW207815	2020	11/15/2025	2721	125597
SPARKS	CE011230	DSK2	KW207815		1/21/2026	2729	125597

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SPARKS CE011376	325F	NDI21365	2020	10/5/2025	4478	149451
SPARKS CE011376	325F	NDI21365		11/1/2025	4598	149451
SPARKS CE011376	325F	NDI21365	2020	11/5/2025	4630	149451
SPARKS CE011376	325F	NDI21365		1/21/2026	4673	144457
SPARKS CE011376	325F	NDI21365		1/28/2026	4698	144457
HENDERSON CE011435	MEC BOOM LIFT	16306202	2020	10/5/2025	94	6705
HENDERSON CE011435	MEC BOOM LIFT	16306202	2020	11/5/2025	140	6705
HENDERSON CE011437	MEC BOOM LIFT		2020	10/5/2025	225	9200
HENDERSON CE011437	MEC BOOM LIFT			11/1/2025	227	9200
HENDERSON CE011437	MEC BOOM LIFT		2020	11/5/2025	229	9200
HENDERSON CE011438	MEC BOOM LIFT		2020	10/5/2025	147	9200
HENDERSON CE011438	MEC BOOM LIFT		2020	12/8/2025	161	9200
HENDERSON CE011442	MEC BOOM LIFT		2020	10/5/2025	155	9200
HENDERSON CE011442	MEC BOOM LIFT		2020	11/5/2025	159	9200
HENDERSON CE011442	MEC BOOM LIFT			1/6/2026	165	9200
HENDERSON CE011443	MEC BOOM LIFT		2020	11/5/2025	234	9200
HENDERSON CE011443	MEC BOOM LIFT		2020	12/17/2025	240	9200
HENDERSON CE011445	MEC BOOM LIFT		2020	11/5/2025	128	13530
HENDERSON CE011445	MEC BOOM LIFT		2020	12/3/2025	140	13530
HENDERSON CE011446	MEC BOOM LIFT		2020	10/5/2025	109	13530
HENDERSON CE011446	MEC BOOM LIFT		2020	11/5/2025	128	13530
HENDERSON CE011447	MEC BOOM LIFT		2020	11/5/2025	57	13530
HENDERSON CE011447	MEC BOOM LIFT			1/5/2026	63	13530
HENDERSON CE011448	MEC BOOM LIFT		2020	10/5/2025	130	13530
HENDERSON CE011448	MEC BOOM LIFT		2020	11/5/2025	147	13530
HENDERSON CE011448	MEC BOOM LIFT		2020	12/3/2025	149	13530
HENDERSON CE011448	MEC BOOM LIFT			1/5/2026	155	13530
ELKO CE011562	307.5-07		2020	10/5/2025	2118	70280
ELKO CE011562	307.5-07			11/5/2025	2170	70280
ELKO CE011562	307.5-07			12/11/2025	2196	70280
ELKO CE011562	307.5-07			1/15/2026	2209	70280
ELKO CE011562	307.5-07			1/19/2026	2213	70280
HENDERSON CE011805	TL1255 J/G		2018	10/5/2025	3299	111889
HENDERSON CE011805	TL1255 J/G		2018	11/5/2025	3445	111889
WINNEMUCCA CE011806	TL1255 J/G		2018	11/17/2025	4311	70353
WINNEMUCCA CE011806	TL1255 J/G			1/9/2026	4382	75765
SPARKS CE012020	GENIE BOOM LIFT		2018	11/5/2025	70	26626
SPARKS CE012020	GENIE BOOM LIFT			1/9/2026	76	31389
WINNEMUCCA CE012030	4632 BOOM LIFT		2018	11/7/2025	141	10282
WINNEMUCCA CE012030	4632 BOOM LIFT			12/11/2025	142	10282
CE012976	226D3		2021	10/5/2025	4214	21647
CE012976	226D3		2021	11/11/2025	4602	21647
SPARKS CE013133	950GC	M5T00829	2018	10/5/2025	4336	173610
SPARKS CE013133	950GC	M5T00829		11/5/2025	4376	173610
SPARKS CE013133	950GC	M5T00829	2018	11/17/2025	4412	173610
SPARKS CE013133	950GC	M5T00829		1/19/2026	4581	173610
SPARKS CE013133	950GC	M5T00829		1/31/2026	4621	171864
CE013173	745-04		2018	10/5/2025	7681	448080
CE013173	745-04			11/5/2025	7832	448080
CE013173	745-04		2018	11/17/2025	7952	448080
CE013173	745-04		2018	11/18/2025	7960	448080
CE013315	D2		2021		1910	118982
CE013315	D2				1980	118982
CE013315	D2-ELKO		2021	12/11/2025	2015	118982
HENDERSON CE013429	TL1055D		2018	11/5/2025	4625	83709
HENDERSON CE013429	TL1055D		2018	10/5/2025	4625	88561
HENDERSON CE013429	TL1055D			1/5/2026	5137	83709
CE013430	966M		2019		6636	257702

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: W-5

CASE NO.: 26-001

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: W-7

CASE NO.: 26-001

CE040612	TL642-05			2024		525	139813
SPARKS CE041022	299D3XP			2024	10/5/2025	1106	81176
SPARKS CE041022	299D3XP				11/17/2025	1136	81176
SPARKS CE041022	299D3XP				12/31/2025	1172	81176
SPARKS CE041022	299D3XP				1/21/2026	1205	81176
SPARKS CE041022	299D3XP				1/31/2026	1225	81176
SPARKS CE041371	340 EXCAVATOR	EFH20478		2024	11/5/2025	1099	433628
SPARKS CE041371	340 EXCAVATOR	EFH20478			1/8/2026	1101	430157
HENDERSON E131597	336FL	RK801770		2016	10/5/2025	7972	98494
HENDERSON E131597	336FL	RK801770			10/15/2025	8104	98494
HENDERSON E131597	336FL	RK801770		2016	11/5/2025	8160	98494
HENDERSON E131597	336FL	RK801770			1/14/2026	8284	97411
HENDERSON E131597	336FL	RK801770			1/30/2026	8299	97411
WINNEMUCCA E137383	335F			2017	10/5/2025	7258	113647
WINNEMUCCA E137383	335F				11/5/2025	7323	113647
WINNEMUCCA E137383	335F				11/16/2025	7489	113647
WINNEMUCCA E137383	335F				12/31/2025	7677	113647
WINNEMUCCA E137383	335F				1/15/2026	7728	113647
WINNEMUCCA E137383	335F				1/20/2026	7754	113647
WINNEMUCCA E137383	335F				1/21/2026	7758	106070
WINNEMUCCA E137383	335F				2/5/2026	7841	106070
ELKO E141302	TL1255D	ML701531		2018	10/5/2025	4330	98963
ELKO E141302	TL1255D	ML701531			11/5/2025	4338	98925
ELKO E141302	TL1255D	ML701531		2018	11/14/2025	4359	98925
ELKO E141302	TL1255D	ML701531		2018	12/11/2025	4381	98925
ELKO E141302	TL1255D	ML701531		2018	12/23/2025	4410	98925
HENDERSON E141479	330FLR			2016	10/5/2025	4917	155576
HENDERSON E141479	330FLR				11/1/2025	4940	155576
HENDERSON E141479	330FLR			2016	11/6/2025	4941	155576
HENDERSON E141479	330FLR				1/15/2026	4944	155576
SPARKS E142988	336FLXE	DFY20033		2018	10/5/2025	6850	129341
SPARKS E142988	336FLXE	DFY20033		2018	11/5/2025	6879	128341
ELKO E145578	336FL			2018	10/5/2025	6323	168658
ELKO E145578	336FL				11/5/2025	6330	168658
ELKO E145578	336FL			2018	11/13/2025	6368	168658
ELKO E145578	336FL			2018	12/11/2025	6413	168658
ELKO E145578	336FL			2018	12/22/2025	6424	168658
ELKO E145578	336FL			2018	1/8/2026	6425	167318
ELKO E145578	336FL			2018	1/8/2026	6425	167318
E149065	745			2019	10/5/2025	8290	228852
E149065	745			2019	11/5/2025	8439	228852
E149065	745			2019	11/17/2025	8509	228852
HENDERSON E152294	CB15 5A			2019	11/5/2025	2883	71119
HENDERSON E152294	CB15 5A				11/10/2025	2897	70052
HENDERSON E152294	CB15 5A			2019	11/14/2025	2891	70052
HENDERSON E152294	CB15 5A			2019	1/8/2026	2921	70052
E153521	415F2			2020		5358	36888
E153521	415F2					5463	36888
SPARKS E159165	950M WHEEL LOADER	J1S02428		2019	1/11/2026	4815	200536
SPARKS E159165	950M WHEEL LOADER	J1S02428		2019	1/29/2026	4820	196702
HENDERSON E167893	988K			2022	11/5/2025	6342	709641
HENDERSON E167893	988K				11/10/2025	6485	709641
HENDERSON E167893	988K			2022	11/17/2025	6562	709641
HENDERSON E167893	988K			2022	12/11/2025	6642	709641
HENDERSON E167893	988K			2022	1/20/2026	6816	709641
HENDERSON E167893	988K				1/21/2026	6865	709641
E168275	374-07			2021	10/5/2025	4159	600032
E168275	374-07			2021	11/5/2025	4290	600032
E168275	374-07			2021	11/9/2025	4301	600032
E189793	627K			2017		6104	675433
E189793	627K					6200	675433
E189793	627K			2017		6200	675433
HENDERSON E196771	150 AWD GRADER	EB501847		2024	11/5/2025	419	494725
HENDERSON E196771	150 AWD GRADER	EB501847		2024	1/8/2026	421	494725
ELKO E199725	365CL	MCS00473		2008	11/5/2025	14196	32470
SPARKS E209360	980M WHEELLOADER	KRS02937		2018	11/14/2025	11111	189411

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: W-8

CASE NO.: 26-001

SPARKS E209360	980M WHEELLOADER	KRS02937	2018	1/28/2026	11113	189411
SPARKS E601214	420 XE		2025	11/5/2025	231	145576
SPARKS E601214	420 XE		2025	11/17/2025	246	145576
SPARKS E601214	420 XE		2025	1/2/2026	319	145576
SPARKS E601214	420 XE		2025	1/14/2026	346	145576
WINNEMUCCA E601309	420XE4ECIP	H9X04031	2025	11/5/2025	99	145576
WINNEMUCCA E601309	420XE4ECIP	H9X04031	2025	11/14/2025	100	145576
WINNEMUCCA E601309	420XE4ECIP	H9X04031	2025	1/8/2026	159	145576
WINNEMUCCA E601426	420XE4ECIP	H9X03434	2024	11/5/2025	247	135294
WINNEMUCCA E601426	420XE4ECIP	H9X03434	2024	1/2/2026	430	135294
SPARKS E602059	930 WHEEL LOADER	F3S01428	2025	1/21/2026	902	281411
SPARKS E602059	930 WHEEL LOADER	F3S01428	2025	1/27/2026	907	281411
SPARKS EE19218	XAS950CD GEN	UVC301329	2023	10/5/2025	1041	139000
SPARKS EE19218	XAS950CD GEN	UVC301329		11/5/2025	1055	139000
SPARKS EE19218	XAS950CD GEN	UVC301329	2023	11/17/2025	1099	139000
SPARKS EE19218	XAS950CD GEN	UVC301329	2023	1/9/2026	1114	137000
SPARKS EE20217	XRV51000CD		2024	10/5/2025	67	277000
SPARKS EE20217	XRV51000CD		2024	11/5/2025	298	277000
SPARKS EE20231	XRV51000CD	UVC400510	2024	11/5/2025	28	277000
SPARKS EE20231	XRV51000CD	UVC400510	2024	12/30/2025	43	272000
SPARKS EE20248	XAS1800CD7		2025	11/17/2025	226	287000
SPARKS EE20248	XAS1800CD7		2025	12/30/2025	269	281000

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: w-a

CASE NO.: 26-001

Elko County Personal Property Record Card

Acct **BU002495** Situs 5190 IDAHO ST ELKO Printed 1/29/2026 Tax Year 2025/2026

EMPIRE SOUTHWEST LLC

3300 SAINT ROSE PKWY
HENDERSON NV 89052-3985

APN	001-860-090	Totals	
Tax Dist	City of Elko	Aquisition	\$17,613,542
NBC	BU-BUSINESS EQUIPMENT	Taxable	\$15,434,941
Land Use		Assessed	\$5,402,237
SPC		Exemptions	\$0
Cap Code		Abatements	\$0
St Use Code	HVY EQUIP SALES/PARTS/DISTRIB	Net Assessed	\$5,402,237
NAICS	423810-Construction and Mining (except Oil	New to Roll	\$4,947,625



Billing	
Method	
Bill Date	01/26/2026
Processed by	

* = new to roll

	Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
										Index	%Good	%Mult			
*1	Y15	FIFTEEN-YEAR LIFE ITEMS	303.5	CE008580	15		2022	37595.00		1.10	65.00		26,880		9,408
2	Y15	FIFTEEN-YEAR LIFE ITEMS	100 TON JACKS (2)	07607-22-JA	15		2022	41927.00		1.10	65.00		29,978		10,492
*3	Y15	FIFTEEN-YEAR LIFE ITEMS	19'SCISSOR	CE012346	15		2022	8409.00		1.10	65.00		6,013		2,105
*4	Y15	FIFTEEN-YEAR LIFE ITEMS	19'SCISSOR	CE012351	15		2022	8409.00		1.10	65.00		6,013		2,105
*5	Y15	FIFTEEN-YEAR LIFE ITEMS	19'SCISSOR	CE012536	15		2022	9361.00		1.10	65.00		6,693		2,343
6	Y15	FIFTEEN-YEAR LIFE ITEMS	200 TON JACKS FROM GLOB	07361-17-JA	15		2022	14135.00		1.10	65.00		10,106		3,537
*7	Y15	FIFTEEN-YEAR LIFE ITEMS	20'SCISSOR	CE008130	15		2022	10377.00		1.10	65.00		7,420		2,597
*8	Y15	FIFTEEN-YEAR LIFE ITEMS	20'SCISSOR	CE015604	15		2022	18074.00		1.10	65.00		12,923		4,523
*9	Y15	FIFTEEN-YEAR LIFE ITEMS	20'SCISSOR	CE015601	15		2022	18309.00		1.10	65.00		13,091		4,582
*10	Y15	FIFTEEN-YEAR LIFE ITEMS	226D CA	CE010497	15		2022	29273.00		1.10	65.00		20,930		7,326
*11	Y15	FIFTEEN-YEAR LIFE ITEMS	236D	CE007344	15		2022	18248.00		1.10	65.00		13,047		4,566
*12	Y15	FIFTEEN-YEAR LIFE ITEMS	236D3 CA	CE040370	15		2023	52071.00		1.04	75.00		40,616		14,216
*13	Y15	FIFTEEN-YEAR LIFE ITEMS	246D3 CA	E200941	15		2024	59283.00		1.01	87.00		52,092		18,232
*14	Y15	FIFTEEN-YEAR LIFE ITEMS	299D2	CE013408	15		2022	51695.00		1.10	65.00		36,962		12,937
*15	Y15	FIFTEEN-YEAR LIFE ITEMS	302.7D CR	CE012824	15		2022	39704.00		1.10	65.00		28,388		9,936
*16	Y15	FIFTEEN-YEAR LIFE ITEMS	305.5E2 OR	CE008459	15		2022	50179.00		1.10	65.00		35,878		12,557
*17	Y15	FIFTEEN-YEAR LIFE ITEMS	305.5E2CAT	CE010470	15		2022	53894.00		1.10	65.00		38,534		13,487
*18	Y15	FIFTEEN-YEAR LIFE ITEMS	305.5E2ORT	CE009747	15		2022	58255.00		1.10	65.00		41,652		14,578
*19	Y15	FIFTEEN-YEAR LIFE ITEMS	307.5-07	CE015145	15		2022	78777.00		1.10	65.00		56,326		19,714
*20	Y15	FIFTEEN-YEAR LIFE ITEMS	308-07	CE015155	15		2022	123947.00		1.10	65.00		88,622		31,018
*21	Y15	FIFTEEN-YEAR LIFE ITEMS	308E2CRSB	CE007863	15		2022	68487.00		1.10	65.00		48,968		17,139
*22	Y15	FIFTEEN-YEAR LIFE ITEMS	308E2CRSBT	CE008591	15		2022	78304.00		1.10	65.00		55,987		19,595
*23	Y15	FIFTEEN-YEAR LIFE ITEMS	30'RTSCISR	CE008134	15		2022	29322.00		1.10	65.00		20,965		7,338

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

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Elko County Personal Property Record Card

Acct: **BU002495** EMPIRE SOUTHWEST LLC Situs 5190 IDAHO ST ELKO Tax Year: 2025/2026

Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
									Index	%Good	%Mult			
*24	Y15	FIFTEEN-YEAR LIFE ITEMS	30'RTSCISR	CE014933	15	2023	47525.00		1.04	75.00		37,070		12,975
*25	Y15	FIFTEEN-YEAR LIFE ITEMS	30'SCISSOR	CE006644	15	2022	7200.00		1.10	65.00		5,148		1,802
*26	Y15	FIFTEEN-YEAR LIFE ITEMS	315-07 P	CE016496	15	2023	199626.00		1.04	75.00		155,708		54,498
*27	Y15	FIFTEEN-YEAR LIFE ITEMS	320-07 P	CE017130	15	2023	222517.00		1.04	75.00		173,564		60,747
*28	Y15	FIFTEEN-YEAR LIFE ITEMS	320-07 P	CE041287	15	2024	226580.00		1.01	87.00		199,096		69,684
*29	Y15	FIFTEEN-YEAR LIFE ITEMS	40'SCISSOR	CE017774	15	2024	19716.00		1.01	87.00		17,324		6,063
*30	Y15	FIFTEEN-YEAR LIFE ITEMS	40'SCISSOR	CE017812	15	2024	31433.00		1.01	87.00		27,620		9,667
*31	Y15	FIFTEEN-YEAR LIFE ITEMS	40'SCISSOR	CE017808	15	2024	31747.00		1.01	87.00		27,896		9,764
*32	Y15	FIFTEEN-YEAR LIFE ITEMS	40'SCISSOR	CE008173	15	2022	32131.00		1.10	65.00		22,974		8,041
*33	Y15	FIFTEEN-YEAR LIFE ITEMS	40'ZBOOM	CE008165	15	2022	36920.00		1.10	65.00		26,398		9,239
*34	Y15	FIFTEEN-YEAR LIFE ITEMS	40'ZBOOM	CE015637	15	2023	78875.00		1.04	75.00		61,523		21,533
*35	Y15	FIFTEEN-YEAR LIFE ITEMS	415-07 IL	CE040180	15	2023	90071.00		1.04	75.00		70,256		24,590
*36	Y15	FIFTEEN-YEAR LIFE ITEMS	420F2 4EC	CE010712	15	2022	63571.00		1.10	65.00		45,453		15,909
*37	Y15	FIFTEEN-YEAR LIFE ITEMS	420F2 4ECP	CE017186	15	2023	78317.00		1.04	75.00		61,088		21,381
*38	Y15	FIFTEEN-YEAR LIFE ITEMS	420F2 4EOP	CE010098	15	2022	81948.00		1.10	65.00		58,593		20,508
*39	Y15	FIFTEEN-YEAR LIFE ITEMS	43074ECMP	CE016416	15	2023	137716.00		1.04	75.00		107,419		37,597
*40	Y15	FIFTEEN-YEAR LIFE ITEMS	550VX STD	CE016687	15	2023	62293.00		1.04	75.00		48,589		17,006
*41	Y15	FIFTEEN-YEAR LIFE ITEMS	60'SBOOM	CE014913	15	2022	101116.00		1.10	65.00		72,298		25,304
*42	Y15	FIFTEEN-YEAR LIFE ITEMS	60'ZBOOM	CE012079	15	2022	72531.00		1.10	65.00		51,860		18,151
*43	Y15	FIFTEEN-YEAR LIFE ITEMS	80'SBOOM	CE005333	15	2022	44775.00		1.10	65.00		32,014		11,205
*44	Y15	FIFTEEN-YEAR LIFE ITEMS	80'ZBOOM	CE012369	15	2022	95819.00		1.10	65.00		68,511		23,979
*45	Y15	FIFTEEN-YEAR LIFE ITEMS	926M FC	CE015753	15	2022	180649.00		1.10	65.00		129,164		45,207
*46	Y15	FIFTEEN-YEAR LIFE ITEMS	926M FC	CE018045	15	2024	214438.00		1.01	87.00		188,426		65,949
*47	Y15	FIFTEEN-YEAR LIFE ITEMS	950-143VFC	CE040860	15	2024	300352.00		1.01	87.00		263,920		92,372
*48	Y15	FIFTEEN-YEAR LIFE ITEMS	AIR COMPRESSOR	CE017012	15	2023	14446.00		1.04	75.00		11,268		3,944
*49	Y15	FIFTEEN-YEAR LIFE ITEMS	AIR COMPRESSOR	CE017013	15	2023	14446.00		1.04	75.00		11,268		3,944
*50	Y15	FIFTEEN-YEAR LIFE ITEMS	BRIDGE CRANE MOTOR		15	2025	21467.00		1.00	100.00		21,467		7,513
51	Y15	FIFTEEN-YEAR LIFE ITEMS	BUSHMAN UPENDER	07548-21-UJ	15	2022	145258.00		1.10	65.00		103,860		36,351
52	Y15	FIFTEEN-YEAR LIFE ITEMS	CAT HOSE PRESS MACHINE	07472-20-Pf	15	2022	21703.00		1.10	65.00		15,517		5,431
*53	Y15	FIFTEEN-YEAR LIFE ITEMS	CB1.7-03	CE040876	15	2023	27605.00		1.04	75.00		21,532		7,536
54	Y15	FIFTEEN-YEAR LIFE ITEMS	CLARUS TORNADO CLEANING	07392-18-CL	15	2022	15469.00		1.10	65.00		11,060		3,871
55	Y07	SEVEN-YEAR LIFE ITEMS	CLIMAX LINE BORE TOOLING	7697	7	2024	30433.00		1.01	71.00		21,823		7,638

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

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Elko County Personal Property Record Card

Acct: **BU002495** **EMPIRE SOUTHWEST LLC** Situs 5190 IDAHO ST ELKO Tax Year: 2025/2026

Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
									Index	%Good	%Mult			
56	Y15	FIFTEEN-YEAR LIFE ITEMS	CLIMAX LINE BORE TOOLING	07348-16-T	15	2022	7282.00		1.10	65.00		5,207		1,822
57	Y15	FIFTEEN-YEAR LIFE ITEMS	COMPRESSOR	07543-21-CI	15	2022	19783.00		1.10	65.00		14,145		4,951
*58	Y03	THREE-YEAR LIFE ITEMS	COMPUTERS/LAPTOPS		3	2024	2324.00		1.01	33.00		775		271
*59	Y03	THREE-YEAR LIFE ITEMS	COMPUTERS/LAPTOPS		3	2023	20909.00		1.04	11.00		2,392		837
*60	Y03	THREE-YEAR LIFE ITEMS	COMPUTERS/LAPTOPS		3	2022	324932.00		1.10	5.00		17,871		6,255
*61	Y15	FIFTEEN-YEAR LIFE ITEMS	CONTAINER 8X40		15	2024	13491.00		1.01	87.00		11,855		4,149
62	Y15	FIFTEEN-YEAR LIFE ITEMS	CUDA 2848 SERIES PARTS W	07617-22-W	15	2022	25868.00		1.10	65.00		18,496		6,474
63	Y15	FIFTEEN-YEAR LIFE ITEMS	CYLINDER BENCH	7710	15	2024	159831.00		1.01	87.00		140,443		49,155
*64	Y15	FIFTEEN-YEAR LIFE ITEMS	D2-12 ARO	CE040145	15	2022	149671.00		1.10	65.00		107,015		37,455
*65	Y15	FIFTEEN-YEAR LIFE ITEMS	D3-12 ARO	CE040273	15	2023	172092.00		1.04	75.00		134,232		46,981
66	Y03	THREE-YEAR LIFE ITEMS	DESIGN JET TI700	07426-19-CI	3	2022	2085.00		1.10	5.00		115		40
67	Y07	SEVEN-YEAR LIFE ITEMS	DRIVER SAFETY SYSTEM	07655-23-DI	7	2023	25999.00		1.04	51.00		13,790		4,827
68	Y15	FIFTEEN-YEAR LIFE ITEMS	DUAL FEED WELDER	07630-22-W	15	2022	30955.00		1.10	65.00		22,133		7,747
*69	Y15	FIFTEEN-YEAR LIFE ITEMS	EITEL STRAIGHTENING PRES		15	2024	52211.00		1.01	87.00		45,878		16,057
70	Y15	FIFTEEN-YEAR LIFE ITEMS	ELGIN SWEEPER MODIFICATI	07388-18-SI	15	2022	6794.00		1.10	65.00		4,857		1,700
*71	Y15	FIFTEEN-YEAR LIFE ITEMS	ESTIMATE OF VALUE- ALLIED		15	2025	3000000.00		1.00	100.00		3,000,000		1,050,000
*72	Y15	FIFTEEN-YEAR LIFE ITEMS	ESTIMATE OF VALUE- ANTI C		15	2025	15000.00		1.00	100.00		15,000		5,250
*73	Y15	FIFTEEN-YEAR LIFE ITEMS	ESTIMATE OF VALUE- CAT RE		15	2025	936000.00		1.00	100.00		936,000		327,600
*74	Y15	FIFTEEN-YEAR LIFE ITEMS	ESTIMATE OF VALUE- CONEX		15	2025	12000.00		1.00	100.00		12,000		4,200
*75	Y20	TWENTY-YEAR LIFE	ESTIMATE OF VALUE- CRANE		20	2025	350000.00		1.00	100.00		350,000		122,500
*76	Y15	FIFTEEN-YEAR LIFE ITEMS	ESTIMATE OF VALUE- DIKE TA		15	2025	2928.00		1.00	100.00		2,928		1,025
*77	Y20	TWENTY-YEAR LIFE	ESTIMATE OF VALUE- GENER		20	2025	800000.00		1.00	100.00		800,000		280,000
*78	Y05	FIVE-YEAR LIFE ITEMS	ESTIMATE OF VALUE- PHONE		5	2025	25000.00		1.00	100.00		25,000		8,750
*79	Y07	SEVEN-YEAR LIFE ITEMS	ESTIMATE OF VALUE- POS SY		7	2025	6000.00		1.00	100.00		6,000		2,100
*80	Y07	SEVEN-YEAR LIFE ITEMS	ESTIMATE OF VALUE- SECUR		7	2025	30000.00		1.00	100.00		30,000		10,500
*81	Y05	FIVE-YEAR LIFE ITEMS	ESTIMATE OF VALUE- SERVE		5	2025	21000.00		1.00	100.00		21,000		7,350
*82	Y07	SEVEN-YEAR LIFE ITEMS	ESTIMATE OF VALUE- SERVIC		7	2025	2500000.00		1.00	100.00		2,500,000		875,000
*83	Y15	FIFTEEN-YEAR LIFE ITEMS	ESTIMATE OF VALUE- SHOP E		15	2025	1500000.00		1.00	100.00		1,500,000		525,000
*84	Y07	SEVEN-YEAR LIFE ITEMS	ESTIMATE OF VALUE- SHOP E		7	2025	111000.00		1.00	100.00		111,000		38,850
*85	Y15	FIFTEEN-YEAR LIFE ITEMS	ESTIMATE OF VALUE- WASTE		15	2025	200000.00		1.00	100.00		200,000		70,000
*86	Y15	FIFTEEN-YEAR LIFE ITEMS	ESTIMATE OF VALUE-GAS PU		15	2025	21000.00		1.00	100.00		21,000		7,350
*87	Y15	FIFTEEN-YEAR LIFE ITEMS	EXTERIOR ROLLUP SERVICE		15	2025	43641.00		1.00	100.00		43,641		15,274

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 19, 2026
 ASSESSOR'S EXHIBIT: X-3
 CASE NO.: 26-001

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Elko County Personal Property Record Card

Acct: **BU002495** **EMPIRE SOUTHWEST LLC** Situs 5190 IDAHO ST ELKO Tax Year: 2025/2026

Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
									Index	%Good	%Muit			
*88	Y15	FIFTEEN-YEAR LIFE ITEMS	FIBER CABLING			2024	75335.00		1.01	87.00		66,197		23,169
89	Y15	FIFTEEN-YEAR LIFE ITEMS	FLOORING	07663-23-FL		2023	34420.00		1.04	75.00		26,848		9,397
90	Y15	FIFTEEN-YEAR LIFE ITEMS	FLOORING	07406-18-FL		2022	4042.00		1.10	65.00		2,890		1,012
91	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT TIRES FOR 330 FO	07624-22-TI		2022	8123.00		1.10	65.00		5,808		2,033
92	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-930	CE011326		2022	24764.00		1.10	65.00		17,706		6,197
93	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-DTR345A	CE008177		2022	28450.00		1.10	65.00		20,342		7,120
94	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-ETR340A	CE012480		2022	44085.00		1.10	65.00		31,521		11,032
95	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-GC70K6	CE08833		2022	61601.00		1.10	65.00		44,045		15,416
96	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-GP25N	CE012887		2022	24612.00		1.10	65.00		17,597		6,159
97	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-GP25N5	CE009316		2022	11995.00		1.10	65.00		8,576		3,002
98	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-Z80/60	CE010597		2022	38705.00		1.10	65.00		27,674		9,686
99	Y15	FIFTEEN-YEAR LIFE ITEMS	FURNITURE	07377-17-FL		2022	3988.00		1.10	65.00		2,852		998
100	Y15	FIFTEEN-YEAR LIFE ITEMS	FURNITURE	07415-19-FL		2022	3272.00		1.10	65.00		2,339		819
101	Y15	FIFTEEN-YEAR LIFE ITEMS	FURNITURE FOR NEW OFFIC	07589-22-FL		2022	9816.00		1.10	65.00		7,019		2,457
*102	Y15	FIFTEEN-YEAR LIFE ITEMS	GANTRY CRANE			2023	18832.00		1.04	75.00		14,689		5,141
*103	Y15	FIFTEEN-YEAR LIFE ITEMS	GP25N FORKLIFT	CE014854		2022	26374.00		1.10	65.00		18,857		6,600
*104	Y15	FIFTEEN-YEAR LIFE ITEMS	GP25N5 FORKLIFT	CE016703		2023	33900.00		1.04	75.00		26,442		9,255
*105	Y15	FIFTEEN-YEAR LIFE ITEMS	GTH1544	CE006868		2022	108631.00		1.10	65.00		77,671		27,185
*106	Y15	FIFTEEN-YEAR LIFE ITEMS	GTH5519	CE016163		2023	70542.00		1.04	75.00		55,023		19,258
107	Y15	FIFTEEN-YEAR LIFE ITEMS	HEATER	07349-16-HI		2022	1725.00		1.10	65.00		1,234		432
108	Y15	FIFTEEN-YEAR LIFE ITEMS	HIGH BACK MESH SWIVEL CH	07396-18-FL		2022	8819.00		1.10	65.00		6,306		2,207
109	Y20	TWENTY-YEAR LIFE	HOIST AND TROLLIES	N0698-21-H		2022	31532.00		1.10	73.00		25,320		8,862
*110	Y15	FIFTEEN-YEAR LIFE ITEMS	HVAC			2024	29787.00		1.01	87.00		26,174		9,161
*111	Y15	FIFTEEN-YEAR LIFE ITEMS	LIFT TRUCK			2023	19549.00		1.04	75.00		15,248		5,337
*112	Y15	FIFTEEN-YEAR LIFE ITEMS	MAITOU MSI-30D FORKLIFT			2025	16545.00		1.00	100.00		16,545		5,791
*113	Y15	FIFTEEN-YEAR LIFE ITEMS	MILLER WELDER			2023	16200.00		1.04	75.00		12,636		4,423
114	Y07	SEVEN-YEAR LIFE ITEMS	MITERING SAW	07605-22-S/	7	2022	26794.00		1.10	36.00		10,610		3,714
*115	Y15	FIFTEEN-YEAR LIFE ITEMS	MTX70HD JMPJACK	CE013026		2022	1748.00		1.10	65.00		1,250		438
116	Y15	FIFTEEN-YEAR LIFE ITEMS	NEW SIGNS	07505-20-SI		2022	5766.00		1.10	65.00		4,123		1,443
117	Y15	FIFTEEN-YEAR LIFE ITEMS	OFFICE FURNITURE	7700		2024	22491.00		1.01	87.00		19,763		6,917
118	Y15	FIFTEEN-YEAR LIFE ITEMS	OFFICE FURNITURE	7699		2024	25755.00		1.01	87.00		22,631		7,921
119	Y15	FIFTEEN-YEAR LIFE ITEMS	PALLET RACKING AND SHEL	07648-22-R/		2022	157881.00		1.10	65.00		112,885		39,510

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 19, 2026
 ASSESSOR'S EXHIBIT: X-41
 CASE NO.: 26-001

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Elko County Personal Property Record Card

Acct: **BU002495** EMPIRE SOUTHWEST LLC Situs 5190 IDAHO ST ELKO Tax Year: 2025/2026

Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value	
									Index	%Good	%Mult				
120	Y15	FIFTEEN-YEAR LIFE ITEMS	PARTS COUNTER STATIONS	07332-16-FL	15		2022	1032.00		1.10	65.00		738		258
121	Y15	FIFTEEN-YEAR LIFE ITEMS	POWER SWEEPER-RIDER-MC	07428-19-SI	15		2022	40812.00		1.10	65.00		29,180		10,213
*122	Y15	FIFTEEN-YEAR LIFE ITEMS	PRO XD PR UTV	CE015008	15		2022	14305.00		1.10	65.00		10,228		3,580
*123	Y15	FIFTEEN-YEAR LIFE ITEMS	PRO XD UTV	CE014987	15		2022	13922.00		1.10	65.00		9,954		3,484
*124	Y15	FIFTEEN-YEAR LIFE ITEMS	PRO XD UTV	CE015014	15		2022	14950.00		1.10	65.00		10,689		3,741
*125	Y15	FIFTEEN-YEAR LIFE ITEMS	RACKING AND SHELVING		15		2024	58414.00		1.01	87.00		51,328		17,965
126	Y15	FIFTEEN-YEAR LIFE ITEMS	REMODEL TRAINING ROOM-E	N0679-19-BI	15		2022	27143.00		1.10	65.00		19,407		6,792
127	Y07	SEVEN-YEAR LIFE ITEMS	REMOTE TERMINAL UNITS (2)	7675	7		2023	27380.00		1.04	51.00		14,522		5,083
128	Y03	THREE-YEAR LIFE ITEMS	RF GUNS (24)	07513-21-W	3		2022	46283.00		1.10	5.00		2,546		891
129	Y15	FIFTEEN-YEAR LIFE ITEMS	ROOFTOP UNIT	07365-17-AI	15		2022	3281.00		1.10	65.00		2,346		821
*130	Y15	FIFTEEN-YEAR LIFE ITEMS	S925TX	CE013048	15		2022	24456.00		1.10	65.00		17,486		6,120
131	Y07	SEVEN-YEAR LIFE ITEMS	SHARP COPIERS	07503-20-CI	7		2022	16074.00		1.10	36.00		6,365		2,228
*132	Y15	FIFTEEN-YEAR LIFE ITEMS	SHELVING		15		2025	12172.00		1.00	100.00		12,172		4,260
133	Y15	FIFTEEN-YEAR LIFE ITEMS	SIGNAGE FOR STORE	7692	15		2023	24028.00		1.04	75.00		18,742		6,560
134	Y15	FIFTEEN-YEAR LIFE ITEMS	SIGNAGE FOR STORE	7691	15		2023	51226.00		1.04	75.00		39,956		13,985
135	Y15	FIFTEEN-YEAR LIFE ITEMS	SIGNS	07448-19-SI	15		2022	14409.00		1.10	65.00		10,303		3,606
136	Y15	FIFTEEN-YEAR LIFE ITEMS	SO LOW FREEZER MODEL CE	07395-18-FF	15		2022	3793.00		1.10	65.00		2,712		949
*137	Y15	FIFTEEN-YEAR LIFE ITEMS	SPEC SHOP REMODEL		15		2024	29338.00		1.01	87.00		25,779		9,023
*138	Y15	FIFTEEN-YEAR LIFE ITEMS	STEEL SHELVING		15		2024	16219.00		1.01	87.00		14,251		4,988
139	Y15	FIFTEEN-YEAR LIFE ITEMS	SUNNEN TUBE HONING SYST	07466-20-HI	15		2022	87772.00		1.10	65.00		62,757		21,965
140	Y15	FIFTEEN-YEAR LIFE ITEMS	TABLES AND CHAIRS	07427-19-FL	15		2022	13194.00		1.10	65.00		9,433		3,302
141	Y15	FIFTEEN-YEAR LIFE ITEMS	TAYLOR DUNN SC-090 PARTS	07390-18-CI	15		2022	3501.00		1.10	65.00		2,503		876
142	Y15	FIFTEEN-YEAR LIFE ITEMS	TENNANT SWEEPER AND SC	07604-22-SI	15		2022	17384.00		1.10	65.00		12,429		4,350
*143	Y15	FIFTEEN-YEAR LIFE ITEMS	TL1055-05	CE016126	15		2023	181015.00		1.04	75.00		141,192		49,417
*144	Y15	FIFTEEN-YEAR LIFE ITEMS	TL1055D	CE008785	15		2022	110806.00		1.10	65.00		79,227		27,729
*145	Y15	FIFTEEN-YEAR LIFE ITEMS	TL1055D CA	CE010235	15		2022	114746.00		1.10	65.00		82,044		28,715
*146	Y15	FIFTEEN-YEAR LIFE ITEMS	TL1255	CE011807	15		2022	117276.00		1.10	65.00		83,853		29,349
*147	Y15	FIFTEEN-YEAR LIFE ITEMS	TL1255	CE016485	15		2023	184544.00		1.04	75.00		143,945		50,381
*148	Y15	FIFTEEN-YEAR LIFE ITEMS	TL1255D	CE013464	15		2022	126678.00		1.10	65.00		90,575		31,701
*149	Y15	FIFTEEN-YEAR LIFE ITEMS	TL642D	CE008848	15		2022	82811.00		1.10	65.00		59,210		20,724
*150	Y15	FIFTEEN-YEAR LIFE ITEMS	TL642D CA	CE010044	15		2022	103129.00		1.10	65.00		73,737		25,808
*151	Y15	FIFTEEN-YEAR LIFE ITEMS	TL943-05	CE014664	15		2022	132632.00		1.10	65.00		94,832		33,191

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
ASSESSOR'S EXHIBIT: X-5
CASE NO.: 26-001

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Elko County Personal Property Record Card

Acct: **BU002495** EMPIRE SOUTHWEST LLC Situs 5190 IDAHO ST ELKO Tax Year: 2025/2026

	Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
										Index	%Good	%Mult			
*152	Y15	FIFTEEN-YEAR LIFE ITEMS	TL943D	CE012574	15		2022	114366.00		1.10	65.00		81,772		28,620
*153	Y15	FIFTEEN-YEAR LIFE ITEMS	TOOLING TABLE		15		2025	41664.00		1.00	100.00		41,664		14,582
154	Y15	FIFTEEN-YEAR LIFE ITEMS	UTV CART	07673-23-C	15		2023	10625.00		1.04	75.00		8,288		2,901
155	Y15	FIFTEEN-YEAR LIFE ITEMS	UTV CART ADDITIONAL COST	7673	15		2023	1500.00		1.04	75.00		1,170		410
156	Y15	FIFTEEN-YEAR LIFE ITEMS	VARIOUS EQUIPMENT	07506-20-E	15		2022	148973.00		1.10	65.00		106,516		37,281
157	Y15	FIFTEEN-YEAR LIFE ITEMS	VARIOUS FURNITURE-ENVIR	07504-20-F	15		2022	40034.00		1.10	65.00		28,624		10,018
158	Y15	FIFTEEN-YEAR LIFE ITEMS	VENT SYSTEM	07522-21-V	15		2022	13227.00		1.10	65.00		9,458		3,310
*159	Y15	FIFTEEN-YEAR LIFE ITEMS	VIDMARS		15		2024	123193.00		1.01	87.00		108,250		37,888
160	Y15	FIFTEEN-YEAR LIFE ITEMS	VIDMARS FOR KITTING	07554-21-V	15		2022	32202.00		1.10	65.00		23,024		8,058
161	Y15	FIFTEEN-YEAR LIFE ITEMS	WELDER FROM LINDE	07627-22-W	15		2022	13752.00		1.10	65.00		9,833		3,442
162	Y15	FIFTEEN-YEAR LIFE ITEMS	WELDING MACHINES (4)	7688	15		2023	52471.00		1.04	75.00		40,928		14,325
163	Y15	FIFTEEN-YEAR LIFE ITEMS	WORK STATIONS (4)	07533-21-F	15		2022	10463.00		1.10	65.00		7,481		2,618
*164	Y15	FIFTEEN-YEAR LIFE ITEMS	WT5C	CE013737	15		2022	5744.00		1.10	65.00		4,107		1,437

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
ASSESSOR'S EXHIBIT: X-6
CASE NO.: 26-001

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From: [Anna Irurueta](#)
To: "SHELLEY.ADDIE@EMPIRE-CAT.COM"
Cc: [Julie Carl](#)
Subject: Empire Southwest LLC
Date: Tuesday, December 23, 2025 3:38:00 PM
Attachments: [image001.png](#)
[BU000004 2025-26 PP RECORD CARD.pdf](#)
[BU000005 2025-26 PP RECORD CARD.pdf](#)
[BU000083 2025-26 PP RECORD CARD.pdf](#)
[BU002495 BUSINESS RECORD CARD ASSESSED 12122025.pdf](#)
[BU056020 2025-26 PP RECORD CARD.pdf](#)
[BU058638 2025-26 PP RECORD CARD.pdf](#)
[BU058653 2025-26 PP RECORD CARD.pdf](#)
[BU220055 2025-26 PP RECORD CARD.pdf](#)
[BU240311 2025-26 PP RECORD CARD.pdf](#)

Hi Shelley,

Attached are the record cards for the 9 Empire Southwest accounts. If you have any questions, please let me know.

Thank you,



ANNA IRURUETA

PERSONAL PROPERTY APPRAISER

- ✉ AIRURUETA@ELKOCOUNTYNV.NET
- ☎ 775-738-5217
- 🌐 WWW.ELKOCOUNTYNV.NET

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: X-7

CASE NO.: 26-001

Elko County Personal Property Record Card

Acct **BU002495** Situs 5190 IDAHO ST ELKO Printed 12/12/2025 Tax Year 2025/2026

EMPIRE SOUTHWEST LLC

3300 SAINT ROSE PKWY
HENDERSON NV 89052-3985

APN	001-860-090	Totals	
Tax Dist	City of Elko	Aquisition	\$17,962,705
NBC	BU-BUSINESS EQUIPMENT	Taxable	\$16,371,186
Land Use		Assessed	\$5,729,922
SPC		Exemptions	\$0
Cap Code		Abatements	\$0
St Use Code	HVY EQUIP SALES/PARTS/DISTRIB	Net Assessed	\$5,729,922
NAICS	423810-Construction and Mining (except Oil	New to Roll	\$5,240,927



Billing	
Method	
Bill Date	12/12/2025
Processed by	

* = new to roll

Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
									Index	%Good	%Mult			
1	Y03	THREE-YEAR LIFE ITEMS	DESIGN JET T1700	07426-19-C	3	2022	2085.00		1.10	5.00		115		40
2	Y03	THREE-YEAR LIFE ITEMS	24 NEW RF GUNS	07513-21-W	3	2022	46283.00		1.10	5.00		2,546		891
3	Y05	FIVE-YEAR LIFE ITEMS	2 SHARP COPIERS	07503-20-C	5	2022	16074.00		1.10	22.00		3,890		1,362
4	Y07	SEVEN-YEAR LIFE ITEMS	MITERING SAW	07605-22-S	7	2022	26794.00		1.10	36.00		10,610		3,714
5	Y15	FIFTEEN-YEAR LIFE ITEMS	VENT SYSTEM	07522-21-V	15	2022	13227.00		1.10	65.00		9,458		3,310
6	Y15	FIFTEEN-YEAR LIFE ITEMS	FLOORING	07406-18-FL	15	2022	4042.00		1.10	65.00		2,890		1,012
7	Y15	FIFTEEN-YEAR LIFE ITEMS	4 PARTS COUNTER STATIONS	07332-16-FL	15	2022	1032.00		1.10	65.00		738		258
8	Y15	FIFTEEN-YEAR LIFE ITEMS	HEATER	07349-16-H	15	2022	1725.00		1.10	65.00		1,234		432
9	Y15	FIFTEEN-YEAR LIFE ITEMS	FURNITURE	07415-19-FL	15	2022	3272.00		1.10	65.00		2,339		819
10	Y15	FIFTEEN-YEAR LIFE ITEMS	TAYLOR DUNN SC-090 PARTS	07390-18-C	15	2022	3501.00		1.10	65.00		2,503		876
11	Y15	FIFTEEN-YEAR LIFE ITEMS	SO LOW FREEZER MODEL CE	07395-18-FF	15	2022	3793.00		1.10	65.00		2,712		949
12	Y15	FIFTEEN-YEAR LIFE ITEMS	FURNITURE	07377-17-FL	15	2022	3988.00		1.10	65.00		2,852		998
13	Y15	FIFTEEN-YEAR LIFE ITEMS	NEW SIGNS	07505-20-SI	15	2022	5766.00		1.10	65.00		4,123		1,443
14	Y15	FIFTEEN-YEAR LIFE ITEMS	ELGIN SWEEPER MODIFICAT	07388-18-S	15	2022	6794.00		1.10	65.00		4,857		1,700
15	Y15	FIFTEEN-YEAR LIFE ITEMS	CLIMAX LINE BORE TOOLING	07348-16-T	15	2022	7282.00		1.10	65.00		5,207		1,822
16	Y15	FIFTEEN-YEAR LIFE ITEMS	2 FORKLIFT TIRES FOR 330 F	07624-22-TI	15	2022	8123.00		1.10	65.00		5,808		2,033
17	Y15	FIFTEEN-YEAR LIFE ITEMS	12 HIGH BACK MESH SWIVEL	07396-18-FL	15	2022	8819.00		1.10	65.00		6,306		2,207
18	Y15	FIFTEEN-YEAR LIFE ITEMS	FURNITURE FOR NEW OFFIC	07589-22-FL	15	2022	9816.00		1.10	65.00		7,019		2,457
19	Y15	FIFTEEN-YEAR LIFE ITEMS	4 WORK STATIONS	07533-21-FL	15	2022	10463.00		1.10	65.00		7,481		2,618
20	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-GP25N5	CE009316	15	2022	11995.00		1.10	65.00		8,576		3,002
21	Y15	FIFTEEN-YEAR LIFE ITEMS	TABLES AND CHAIRS	07427-19-FL	15	2022	13194.00		1.10	65.00		9,433		3,302
22	Y15	FIFTEEN-YEAR LIFE ITEMS	WELDER FROM LINDE	07627-22-W	15	2022	13752.00		1.10	65.00		9,833		3,442
23	Y15	FIFTEEN-YEAR LIFE ITEMS	(2) 200 TON JACKS FROM GL	07361-17-J	15	2022	14135.00		1.10	65.00		10,106		3,537

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

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Elko County Personal Property Record Card

Acct: **BU002495** **EMPIRE SOUTHWEST LLC** Situs **5190 IDAHO ST ELKO** Tax Year: **2025/2026**

Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
									Index	%Good	%Mult			
24	Y15	FIFTEEN-YEAR LIFE ITEMS	SIGNS	07448-19-SI	15	2022	14409.00		1.10	65.00		10,303		3,606
25	Y15	FIFTEEN-YEAR LIFE ITEMS	CLARUS TORNADO CLEANING	07392-18-CL	15	2022	15469.00		1.10	65.00		11,060		3,871
26	Y15	FIFTEEN-YEAR LIFE ITEMS	TENNANT SWEEPER AND SC	07604-22-SV	15	2022	17384.00		1.10	65.00		12,429		4,350
27	Y15	FIFTEEN-YEAR LIFE ITEMS	COMPRESSOR	07543-21-CL	15	2022	19783.00		1.10	65.00		14,145		4,951
28	Y15	FIFTEEN-YEAR LIFE ITEMS	CAT HOSE PRESS MACHINE	07472-20-PF	15	2022	21703.00		1.10	65.00		15,517		5,431
29	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-GP25N	CE012887	15	2022	24612.00		1.10	65.00		17,597		6,159
30	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-930	CE011326	15	2022	24764.00		1.10	65.00		17,706		6,197
31	Y15	FIFTEEN-YEAR LIFE ITEMS	CUDA 2848 SERIES PARTS W	07617-22-W	15	2022	25868.00		1.10	65.00		18,496		6,474
32	Y15	FIFTEEN-YEAR LIFE ITEMS	REMODEL TRAINING ROOM-E	N0679-19-BI	15	2022	27143.00		1.10	65.00		19,407		6,792
33	Y15	FIFTEEN-YEAR LIFE ITEMS	WELD BORE SET TOOLING	07627-22-W	15	2022	27838.00		1.10	65.00		19,904		6,966
34	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-DTR345A	CE008177	15	2022	28450.00		1.10	65.00		20,342		7,120
35	Y15	FIFTEEN-YEAR LIFE ITEMS	DUAL FEED WELDER	07630-22-W	15	2022	30955.00		1.10	65.00		22,133		7,747
36	Y15	FIFTEEN-YEAR LIFE ITEMS	VIDMARS FOR KITTING	07554-21-VI	15	2022	32202.00		1.10	65.00		23,024		8,058
37	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-Z80/60	CE010597	15	2022	38705.00		1.10	65.00		27,674		9,686
38	Y15	FIFTEEN-YEAR LIFE ITEMS	VARIOUS FURNITURE-ENVIR	07504-20-FL	15	2022	40034.00		1.10	65.00		28,624		10,018
39	Y15	FIFTEEN-YEAR LIFE ITEMS	POWER SWEEPER-RIDER-MC	07428-19-SI	15	2022	40812.00		1.10	65.00		29,180		10,213
40	Y15	FIFTEEN-YEAR LIFE ITEMS	2 100 TON JACKS	07607-22-JA	15	2022	41927.00		1.10	65.00		29,978		10,492
41	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-ETR340A	CE012480	15	2022	44085.00		1.10	65.00		31,521		11,032
42	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-GC70K6	CE08833	15	2022	61601.00		1.10	65.00		44,045		15,416
43	Y15	FIFTEEN-YEAR LIFE ITEMS	SUNNEN TUBE HONING SYST	07466-20-HI	15	2022	87772.00		1.10	65.00		62,757		21,965
44	Y15	FIFTEEN-YEAR LIFE ITEMS	LINE BORE TOOLING	07647-22-BI	15	2022	113018.00		1.10	65.00		80,808		28,283
45	Y15	FIFTEEN-YEAR LIFE ITEMS	BUSHMAN UPENDER	07548-21-UI	15	2022	145258.00		1.10	65.00		103,860		36,351
46	Y15	FIFTEEN-YEAR LIFE ITEMS	VARIOUS EQUIPMENT	07506-20-EC	15	2022	148973.00		1.10	65.00		106,516		37,281
47	Y15	FIFTEEN-YEAR LIFE ITEMS	PALLET RACKING AND SHELV	07648-22-RJ	15	2022	157881.00		1.10	65.00		112,885		39,510
48	Y15	FIFTEEN-YEAR LIFE ITEMS	ROOFTOP UNIT	07365-17-AI	15	2022	3281.00		1.10	65.00		2,346		821
49	Y20	TWENTY-YEAR LIFE	HOIST AND TROLLIES	N0698-21-HI	20	2022	31532.00		1.10	73.00		25,320		8,862
50	Y07	SEVEN-YEAR LIFE ITEMS	DRIVER SAFETY SYSTEM	07655-23-DI	7	2023	25999.00		1.04	51.00		13,790		4,827
51	Y15	FIFTEEN-YEAR LIFE ITEMS	FLOORING	07663-23-FL	15	2023	34420.00		1.04	75.00		26,848		9,397
52	Y15	FIFTEEN-YEAR LIFE ITEMS	UTV CART	07673-23-CI	15	2023	10625.00		1.04	75.00		8,288		2,901
53	Y07	SEVEN-YEAR LIFE ITEMS	REMOTE TERMINIL UNITS (2)	7675	7	2023	27380.00		1.04	51.00		14,522		5,083
54	Y15	FIFTEEN-YEAR LIFE ITEMS	UTV CART ADDUTIONHAL CO	7673	15	2023	1500.00		1.04	75.00		1,170		410
55	Y15	FIFTEEN-YEAR LIFE ITEMS	SIGNAGE FOR STORE	7691	15	2023	51226.00		1.04	75.00		39,956		13,985

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

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Elko County Personal Property Record Card

Acct: **BU002495** **EMPIRE SOUTHWEST LLC** Situs 5190 IDAHO ST ELKO Tax Year: 2025/2026

Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
									Index	%Good	%Mult			
56	Y15	FIFTEEN-YEAR LIFE ITEMS	SIGNAGE FOR STORE	7692		15	2023	24028.00		1.04	75.00		18,742	6,560
57	Y15	FIFTEEN-YEAR LIFE ITEMS	WELDING MACHINES (4)	7688		15	2023	52471.00		1.04	75.00		40,928	14,325
58	Y15	FIFTEEN-YEAR LIFE ITEMS	OFFICE FURNITURE	7699		15	2024	25755.00		1.01	87.00		22,631	7,921
59	Y07	SEVEN-YEAR LIFE ITEMS	CLIMAX LINE BORE TOOLING	7697		7	2024	30433.00		1.01	71.00		21,823	7,638
60	Y15	FIFTEEN-YEAR LIFE ITEMS	OFFICE FURNITURE	7700		15	2024	22491.00		1.01	87.00		19,763	6,917
61	Y15	FIFTEEN-YEAR LIFE ITEMS	CYLINDER BENCH	7710		15	2024	159831.00		1.01	87.00		140,443	49,155
*62	Y15	FIFTEEN-YEAR LIFE ITEMS	AIR COMP	CE017012		15	2023	14446.00		1.04	75.00		11,268	3,944
*63	Y15	FIFTEEN-YEAR LIFE ITEMS	AIR COMP	CE017013		15	2023	14446.00		1.04	75.00		11,268	3,944
*64	Y15	FIFTEEN-YEAR LIFE ITEMS	80'SBOOM	CE005333		15	2023	44775.00		1.04	75.00		34,925	12,224
*65	Y15	FIFTEEN-YEAR LIFE ITEMS	40'ZBOOM	CE008165		15	2023	36920.00		1.04	75.00		28,798	10,079
*66	Y15	FIFTEEN-YEAR LIFE ITEMS	60'ZBOOM	CE012079		15	2023	72531.00		1.04	75.00		56,574	19,801
*67	Y15	FIFTEEN-YEAR LIFE ITEMS	80'ZBOOM	CE012369		15	2023	95819.00		1.04	75.00		74,739	26,159
*68	Y15	FIFTEEN-YEAR LIFE ITEMS	60'SBOOM	CE014913		15	2023	101116.00		1.04	75.00		78,871	27,605
*69	Y15	FIFTEEN-YEAR LIFE ITEMS	40'ZBOOM	CE015637		15	2024	78875.00		1.01	87.00		69,308	24,258
*70	Y15	FIFTEEN-YEAR LIFE ITEMS	PRO XD UTV	CE014987		15	2023	13922.00		1.04	75.00		10,859	3,801
*71	Y15	FIFTEEN-YEAR LIFE ITEMS	PRO XD UTV	CE015014		15	2023	14950.00		1.04	75.00		11,661	4,081
*72	Y15	FIFTEEN-YEAR LIFE ITEMS	PRO XD PR UTV	CE015008		15	2023	14305.00		1.04	75.00		11,158	3,905
*73	Y15	FIFTEEN-YEAR LIFE ITEMS	GP25N FORKLIFT	CE014854		15	2023	26374.00		1.04	75.00		20,572	7,200
*74	Y15	FIFTEEN-YEAR LIFE ITEMS	GP25N5 FORKLIFT	CE016703		15	2023	33900.00		1.04	75.00		26,442	9,255
*75	Y15	FIFTEEN-YEAR LIFE ITEMS	MTX70HD JMPJACK	CE013026		15	2023	1748.00		1.04	75.00		1,364	477
*76	Y15	FIFTEEN-YEAR LIFE ITEMS	30'SCISSOR	CE006644		15	2023	7200.00		1.04	75.00		5,616	1,966
*77	Y15	FIFTEEN-YEAR LIFE ITEMS	30'RTSCISR	CE008134		15	2023	29322.00		1.04	75.00		22,871	8,005
*78	Y15	FIFTEEN-YEAR LIFE ITEMS	20'SCISSOR	CE008130		15	2023	10377.00		1.04	75.00		8,094	2,833
*79	Y15	FIFTEEN-YEAR LIFE ITEMS	40'SCISSOR	CE008173		15	2023	32131.00		1.04	75.00		25,062	8,772
*80	Y15	FIFTEEN-YEAR LIFE ITEMS	19'SCISSOR	CE012346		15	2023	8409.00		1.04	75.00		6,559	2,296
*81	Y15	FIFTEEN-YEAR LIFE ITEMS	19'SCISSOR	CE012351		15	2023	8409.00		1.04	75.00		6,559	2,296
*82	Y15	FIFTEEN-YEAR LIFE ITEMS	19'SCISSOR	CE012536		15	2023	9361.00		1.04	75.00		7,301	2,555
*83	Y15	FIFTEEN-YEAR LIFE ITEMS	20'SCISSOR	CE015601		15	2023	18309.00		1.04	75.00		14,281	4,998
*84	Y15	FIFTEEN-YEAR LIFE ITEMS	20'SCISSOR	CE015604		15	2023	18074.00		1.04	75.00		14,098	4,934
*85	Y15	FIFTEEN-YEAR LIFE ITEMS	30'RTSCISR	CE014933		15	2023	47525.00		1.04	75.00		37,070	12,975
*86	Y15	FIFTEEN-YEAR LIFE ITEMS	40'SCISSOR	CE017812		15	2024	31433.00		1.01	87.00		27,620	9,667
*87	Y15	FIFTEEN-YEAR LIFE ITEMS	40'SCISSOR	CE017774		15	2025	19716.00		1.00	100.00		19,716	6,901

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 19, 2026
 ASSESSOR'S EXHIBIT: X-10
 CASE NO.: 26-001

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Elko County Personal Property Record Card

Acct: **BU002495** **EMPIRE SOUTHWEST LLC** Situs 5190 IDAHO ST ELKO Tax Year: 2025/2026

Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
									Index	%Good	%Mult			
*88	Y15	FIFTEEN-YEAR LIFE ITEMS	40'SCISSOR	CE017808	15	2024	31747.00		1.01	87.00		27,896		9,764
*89	Y15	FIFTEEN-YEAR LIFE ITEMS	GTH1544	CE006868	15	2023	108631.00		1.04	75.00		84,732		29,656
*90	Y15	FIFTEEN-YEAR LIFE ITEMS	TL1255	CE011807	15	2023	117276.00		1.04	75.00		91,475		32,016
*91	Y15	FIFTEEN-YEAR LIFE ITEMS	TL1255	CE016485	15	2023	184544.00		1.04	75.00		143,945		50,381
*92	Y15	FIFTEEN-YEAR LIFE ITEMS	GTH5519	CE016163	15	2024	70542.00		1.01	87.00		61,985		21,695
*93	Y15	FIFTEEN-YEAR LIFE ITEMS	550VX STD	CE016687	15	2023	62293.00		1.04	75.00		48,589		17,006
*94	Y15	FIFTEEN-YEAR LIFE ITEMS	S925TX	CE013048	15	2023	24456.00		1.04	75.00		19,076		6,677
*95	Y15	FIFTEEN-YEAR LIFE ITEMS	WT5C	CE013737	15	2023	5744.00		1.04	75.00		4,481		1,568
*96	Y15	FIFTEEN-YEAR LIFE ITEMS	320-07 P	CE041287	15	2025	226580.00		1.00	100.00		226,580		79,303
*97	Y15	FIFTEEN-YEAR LIFE ITEMS	320-07 P	CE017130	15	2023	222517.00		1.04	75.00		173,564		60,747
*98	Y15	FIFTEEN-YEAR LIFE ITEMS	315-07 P	CE016496	15	2023	199626.00		1.04	75.00		155,708		54,498
*99	Y15	FIFTEEN-YEAR LIFE ITEMS	950-143VFC	CE040860	15	2024	300352.00		1.01	87.00		263,920		92,372
*100	Y15	FIFTEEN-YEAR LIFE ITEMS	CB1.7-03	CE040876	15	2024	27605.00		1.01	87.00		24,256		8,490
*101	Y15	FIFTEEN-YEAR LIFE ITEMS	420F2 4EOP	CE010098	15	2023	81948.00		1.04	75.00		63,920		22,372
*102	Y15	FIFTEEN-YEAR LIFE ITEMS	43074ECMP	CE016416	15	2023	137716.00		1.04	75.00		107,419		37,597
*103	Y15	FIFTEEN-YEAR LIFE ITEMS	302.7D CR	CE012824	15	2023	39704.00		1.04	75.00		30,969		10,839
*104	Y15	FIFTEEN-YEAR LIFE ITEMS	308E2CRSB	CE007863	15	2023	68487.00		1.04	75.00		53,420		18,697
*105	Y15	FIFTEEN-YEAR LIFE ITEMS	305.5E2 OR	CE008459	15	2023	50179.00		1.04	75.00		39,140		13,699
*106	Y15	FIFTEEN-YEAR LIFE ITEMS	308E2CRSBT	CE008591	15	2023	78304.00		1.04	75.00		61,077		21,377
*107	Y15	FIFTEEN-YEAR LIFE ITEMS	303.5	CE008580	15	2023	37595.00		1.04	75.00		29,324		10,263
*108	Y15	FIFTEEN-YEAR LIFE ITEMS	305.5E2ORT	CE009747	15	2023	58255.00		1.04	75.00		45,439		15,904
*109	Y15	FIFTEEN-YEAR LIFE ITEMS	305.5E2CAT	CE010470	15	2023	53894.00		1.04	75.00		42,038		14,713
*110	Y15	FIFTEEN-YEAR LIFE ITEMS	308-07	CE015155	15	2023	123947.00		1.04	75.00		96,679		33,838
*111	Y15	FIFTEEN-YEAR LIFE ITEMS	307.5-07	CE015145	15	2023	78777.00		1.04	75.00		61,446		21,506
*112	Y15	FIFTEEN-YEAR LIFE ITEMS	415-07 IL	CE040180	15	2023	90071.00		1.04	75.00		70,256		24,590
*113	Y15	FIFTEEN-YEAR LIFE ITEMS	236D	CE007344	15	2023	18248.00		1.04	75.00		14,234		4,982
*114	Y15	FIFTEEN-YEAR LIFE ITEMS	226D CA	CE010497	15	2023	29273.00		1.04	75.00		22,833		7,992
*115	Y15	FIFTEEN-YEAR LIFE ITEMS	236D3 CA	CE040370	15	2023	52071.00		1.04	75.00		40,616		14,216
*116	Y15	FIFTEEN-YEAR LIFE ITEMS	246D3 CA	E200941	15	2025	59283.00		1.00	100.00		59,283		20,749
*117	Y15	FIFTEEN-YEAR LIFE ITEMS	TL642D	CE008848	15	2023	82811.00		1.04	75.00		64,592		22,607
*118	Y15	FIFTEEN-YEAR LIFE ITEMS	TL1055D	CE008785	15	2023	110806.00		1.04	75.00		86,429		30,250
*119	Y15	FIFTEEN-YEAR LIFE ITEMS	TL1055D CA	CE010235	15	2023	114746.00		1.04	75.00		89,502		31,326

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

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Elko County Personal Property Record Card

Acct: **BU002495** EMPIRE SOUTHWEST LLC Situs 5190 IDAHO ST ELKO Tax Year: 2025/2026

Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
									Index	%Good	%Mult			
*120	Y15	FIFTEEN-YEAR LIFE ITEMS	TL642D CA	CE010044	15	2023	103129.00		1.04	75.00		80,441		28,154
*121	Y15	FIFTEEN-YEAR LIFE ITEMS	TL943D	CE012574	15	2023	114366.00		1.04	75.00		89,206		31,222
*122	Y15	FIFTEEN-YEAR LIFE ITEMS	TL943-05	CE014664	15	2023	132632.00		1.04	75.00		103,453		36,209
*123	Y15	FIFTEEN-YEAR LIFE ITEMS	TL1055-05	CE016126	15	2023	181015.00		1.04	75.00		141,192		49,417
*124	Y15	FIFTEEN-YEAR LIFE ITEMS	D2-12 ARO	CE040145	15	2023	149671.00		1.04	75.00		116,744		40,860
*125	Y15	FIFTEEN-YEAR LIFE ITEMS	D3-12 ARO	CE040273	15	2023	172092.00		1.04	75.00		134,232		46,981
*126	Y15	FIFTEEN-YEAR LIFE ITEMS	420F2 4ECP	CE017186	15	2024	78317.00		1.01	87.00		68,817		24,086
*127	Y15	FIFTEEN-YEAR LIFE ITEMS	420F2 4EC	CE010712	15	2023	63571.00		1.04	75.00		49,586		17,355
*128	Y15	FIFTEEN-YEAR LIFE ITEMS	299D2	CE013408	15	2023	51695.00		1.04	75.00		40,322		14,113
*129	Y15	FIFTEEN-YEAR LIFE ITEMS	TL1255D	CE013464	15	2023	126678.00		1.04	75.00		98,809		34,583
*130	Y15	FIFTEEN-YEAR LIFE ITEMS	926M FC	CE015753	15	2023	180649.00		1.04	75.00		140,906		49,317
*131	Y15	FIFTEEN-YEAR LIFE ITEMS	926M FC	CE018045	15	2024	214438.00		1.01	87.00		188,426		65,949
*132	Y20	TWENTY-YEAR LIFE	ESTIMATE OF VALUE 2025-26		20	2025	1070167.00		1.00	100.00		1,070,167		374,558
*133	Y15	FIFTEEN-YEAR LIFE ITEMS	ESTIMATE OF VALUE 2025-26		15	2025	9604291.00		1.00	100.00		9,604,291		3,361,502

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
ASSESSOR'S EXHIBIT: X-12
CASE NO.: 26-001

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Elko County Personal Property Record Card

Acct **BU000005** Situs TAX DIST 3.0 TV/CIVIC AUDITORIUM Printed 12/12/2025 Tax Year 2025/2026

EMPIRE SOUTHWEST LLC

3300 SAINT ROSE PKWY
HENDERSON NV 89052-3985



Billing		APN	Totals		
Method		Tax Dist	TV/Civic Auditorium District	Aquisition	\$2,760,418
Bill Date		NBC	BU-BUSINESS EQUIPMENT	Taxable	\$2,116,114
Processed by		Land Use		Assessed	\$740,642
		SPC		Exemptions	\$0
		Cap Code		Abatements	\$0
		St Use Code	RENTALS - EQUIPMENT	Net Assessed	\$740,642
		NAICS	532412-Construction, Mining, and Forestry M	New to Roll	\$740,642

* = new to roll

Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
									Index	%Good	%Mult			
*1	Y20	TWENTY-YEAR LIFE	GENSET APS 1000	EE15902	20	2018	433684.16		1.29	48.00		268,537		93,988
*2	Y15	FIFTEEN-YEAR LIFE ITEMS	BACKHOE LOADER 420F2 4E	CE009464	15	2022	89794.88		1.10	65.00		64,203		22,471
*3	Y15	FIFTEEN-YEAR LIFE ITEMS	BUCKET DB-48-BU	CE011645I	15	2022	8091.89		1.10	65.00		5,786		2,025
*4	Y15	FIFTEEN-YEAR LIFE ITEMS	BUCKET SSL-48FK	CE010497N	15	2022	809.95		1.10	65.00		579		203
*5	Y15	FIFTEEN-YEAR LIFE ITEMS	BUCKET BL-18PO	CE012718B	15	2022	924.96		1.10	65.00		661		231
*6	Y15	FIFTEEN-YEAR LIFE ITEMS	DOZER D6T LGPPAT	CE010903	15	2022	314623.00		1.10	65.00		224,955		78,734
*7	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT GP25N	CE013116	15	2022	21496.00		1.10	65.00		15,370		5,380
*8	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKS SSL-48PK	CE015867F	15	2022	691.29		1.10	65.00		494		173
*9	Y20	TWENTY-YEAR LIFE	GENSET DGK25F	22-509	20	2022	26073.00		1.10	73.00		20,936		7,328
*10	Y20	TWENTY-YEAR LIFE	GENSET DGCA25SS	20-061	20	2022	18386.00		1.10	73.00		14,764		5,167
*11	Y15	FIFTEEN-YEAR LIFE ITEMS	LIGHT TOWER LT-NLPRIIV	21-047	15	2022	5090.00		1.10	65.00		3,639		1,274
*12	Y15	FIFTEEN-YEAR LIFE ITEMS	PUMP 6GSTAP	15-009	15	2022	23667.00		1.10	65.00		16,922		5,923
*13	Y15	FIFTEEN-YEAR LIFE ITEMS	SKIDSTEER 236D3 CA	CE014737	15	2022	31079.05		1.10	65.00		22,222		7,778
*14	Y15	FIFTEEN-YEAR LIFE ITEMS	SKIPLOADER 415-07IL M	CE040054	15	2022	99727.61		1.10	65.00		71,305		24,957
*15	Y15	FIFTEEN-YEAR LIFE ITEMS	TELEHANDLER TL1255-5CA	CE014675	15	2022	159457.93		1.10	65.00		114,013		39,905
*16	Y15	FIFTEEN-YEAR LIFE ITEMS	TELEHANDLER TL12054	CE014897	15	2022	143290.00		1.10	65.00		102,452		35,858
*17	Y15	FIFTEEN-YEAR LIFE ITEMS	TELEHANDLER 6036	CE014890	15	2022	80997.00		1.10	65.00		57,913		20,270
*18	Y15	FIFTEEN-YEAR LIFE ITEMS	BOOMLIFT S45 XC PWR	CE015620	15	2023	88008.65		1.04	75.00		68,647		24,026
*19	Y15	FIFTEEN-YEAR LIFE ITEMS	BUCKET SSL-80GP	CE020858N	15	2023	1550.35		1.04	75.00		1,209		423
*20	Y15	FIFTEEN-YEAR LIFE ITEMS	LIGHT TOWER LT-NLPRIIV	23-384	15	2023	15182.09		1.04	75.00		11,842		4,145
*21	Y15	FIFTEEN-YEAR LIFE ITEMS	SKIDSTEER 259D3 CA	CE016677	15	2023	68081.42		1.04	75.00		53,104		18,586
*22	Y15	FIFTEEN-YEAR LIFE ITEMS	TELEHANDLER TL943-05CA	CE016120	15	2023	172063.08		1.04	75.00		134,210		46,974
*23	Y15	FIFTEEN-YEAR LIFE ITEMS	AIR COMPRESSOR XAS950C	24-142	15	2024	146123.19		1.01	87.00		128,398		44,939

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
ASSESSOR'S EXHIBIT: X-13
CASE NO.: 26-001

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Elko County Personal Property Record Card

Acct: **BU000005** EMPIRE SOUTHWEST LLC Situs TAX DIST 3.0 TV/CIVIC AUDITORIUM Tax Year: 2025/2026

Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value	
									Index	%Good	%Mult				
*24	Y15	FIFTEEN-YEAR LIFE ITEMS	BUCKET SSL-74GP	CE023039N	15		2024	1439.25		1.01	87.00		1,265		443
*25	Y15	FIFTEEN-YEAR LIFE ITEMS	COMPACTOR CS11GC-1CA	CE017496	15		2024	146423.21		1.01	87.00		128,662		45,032
*26	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKS BL-ITFKS	CE023137Z	15		2024	3169.38		1.01	87.00		2,785		975
*27	Y20	TWENTY-YEAR LIFE	GENSET DCA25SS	EE20716	20		2024	28508.60		1.01	90.00		25,915		9,070
*28	Y15	FIFTEEN-YEAR LIFE ITEMS	SKIDSTEER 255-5 CA	CE041390	15		2024	72463.69		1.01	87.00		63,674		22,286
*29	Y15	FIFTEEN-YEAR LIFE ITEMS	WHEEL LOADER 980-14	CE018169	15		2024	559521.58		1.01	87.00		491,652		172,078

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
ASSESSOR'S EXHIBIT: X-14
CASE NO.: 26-001

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Elko County Personal Property Record Card

Acct **BU000004** Situs TAX DIST 23.0 - TOWN OF WEST WENDOVER Printed 12/12/2025 Tax Year 2025/2026

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



Billing		APN	Totals		
Method		Tax Dist	Town of West Wendover	Aquisition	\$8,409
Bill Date		NBC	BU-BUSINESS EQUIPMENT	Taxable	\$6,013
Processed by		Land Use		Assessed	\$2,105
		SPC		Exemptions	\$0
		Cap Code		Abatements	\$0
		St Use Code	RENTALS - EQUIPMENT	Net Assessed	\$2,105
		NAICS	532412-Construction, Mining, and Forestry M	New to Roll	\$2,105

* = new to roll

Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
									Index	%Good	%Mult			
*1	Y15	FIFTEEN-YEAR LIFE ITEMS	SCISSORLIFT 3219	CE012349	15	2022	8409.00	1	1.10	65.00	100.00	6,013		2,105

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
ASSESSOR'S EXHIBIT: X-15
CASE NO.: 26-001

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Elko County Personal Property Record Card

Acct **BU000083** Situs TAX DIST 4.0/CIVIC AUDITORIUM Printed 12/12/2025 Tax Year 2025/2026

EMPIRE SOUTHWEST LLC

3300 SAINT ROSE PKWY
HENDERSON NV 89052-3985

		Totals	
APN		Aquisition	\$5,295,567
Tax Dist	Civic Auditorium District	Taxable	\$4,272,682
NBC	BU-BUSINESS EQUIPMENT	Assessed	\$1,495,438
Land Use		Exemptions	\$0
SPC		Abatements	\$0
Cap Code		Net Assessed	\$1,495,438
St Use Code	RENTALS - EQUIPMENT	New to Roll	\$1,495,438
NAICS	532412-Construction, Mining, and Forestry M		



Billing	
Method	
Bill Date	
Processed by	

* = new to roll

Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
									Index	%Good	%Mult			
*1	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKS TL-48*CFKS	E156292	15	2020	1026.00		1.24	49.00		623		218
*2	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKS TL-48*CFKS	E176177	15	2021	2945.00		1.19	56.00		1,963		687
*3	Y15	FIFTEEN-YEAR LIFE ITEMS	PUMP 4GHTAP	16-123	15	2022	16640.40		1.10	65.00		11,898		4,164
*4	Y15	FIFTEEN-YEAR LIFE ITEMS	AUGER A-42BU	CE006258G	15	2022	3699.31		1.10	65.00		2,645		926
*5	Y15	FIFTEEN-YEAR LIFE ITEMS	EXCAVATOR 314E P	CE006504	15	2022	105081.37		1.10	65.00		75,134		26,297
*6	Y15	FIFTEEN-YEAR LIFE ITEMS	QUICK COUPLER A-CU	CE006504Q	15	2022	8518.79		1.10	65.00		6,091		2,132
*7	Y15	FIFTEEN-YEAR LIFE ITEMS	SKIDSTEER 226D3 CA	CE011493	15	2022	28518.66		1.10	65.00		20,391		7,137
*8	Y15	FIFTEEN-YEAR LIFE ITEMS	TELEHANDLER TL1255-5CA	CE014668	15	2022	201959.00		1.10	65.00		144,401		50,540
*9	Y15	FIFTEEN-YEAR LIFE ITEMS	BACKHOE LOADER 420F24E	CE009685	15	2022	96803.40		1.10	65.00		69,215		24,225
*10	Y15	FIFTEEN-YEAR LIFE ITEMS	BUCKET BL-1-31T	CE010097N	15	2022	4104.15		1.10	65.00		2,935		1,027
*11	Y15	FIFTEEN-YEAR LIFE ITEMS	BUCKET 5T-12PO	CE011056A	15	2022	728.78		1.10	65.00		521		182
*12	Y15	FIFTEEN-YEAR LIFE ITEMS	MINI EXCAVATOR 305.5E2 OF	CE008586	15	2022	57072.19		1.10	65.00		40,806		14,282
*13	Y15	FIFTEEN-YEAR LIFE ITEMS	QUICK COUPLER 5T-CU	CE014238Q	15	2022	1654.19		1.10	65.00		1,183		414
*14	Y15	FIFTEEN-YEAR LIFE ITEMS	AIR COMPRESSOR XAS188	CE016352	15	2022	19405.39		1.10	65.00		13,875		4,856
*15	Y15	FIFTEEN-YEAR LIFE ITEMS	BUCKET 3T-12PO	CE016163A	15	2022	716.26		1.10	65.00		512		179
*16	Y15	FIFTEEN-YEAR LIFE ITEMS	RAMMER MTX70HD	CE012394	15	2022	2027.00		1.10	65.00		1,450		508
*17	Y15	FIFTEEN-YEAR LIFE ITEMS	SKIDSTEER 289D3 XPS	CE011140	15	2022	66977.27		1.10	65.00		47,889		16,761
*18	Y15	FIFTEEN-YEAR LIFE ITEMS	TELEHANDLER TL-10054	CE011526	15	2022	106293.00		1.10	65.00		75,999		26,600
*19	Y15	FIFTEEN-YEAR LIFE ITEMS	TELEHANDLER TL1055D	CE013461	15	2022	150614.72		1.10	65.00		107,689		37,691
*20	Y15	FIFTEEN-YEAR LIFE ITEMS	TELEHANDLER TL1055D	CE008784	15	2022	120135.15		1.10	65.00		85,897		30,064
*21	Y15	FIFTEEN-YEAR LIFE ITEMS	TELEHANDLER TL1055D CA	CE012577	15	2022	170072.00		1.10	65.00		121,601		42,560
*22	Y15	FIFTEEN-YEAR LIFE ITEMS	TELEHANDLER TL1255-05	CE014670	15	2022	184642.00		1.10	65.00		132,019		46,207
*23	Y15	FIFTEEN-YEAR LIFE ITEMS	ARTICULATED TRUCK 730-04	CE015197	15	2022	730488.73		1.10	65.00		522,300		182,805

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 19, 2026
 ASSESSOR'S EXHIBIT: K-16
 CASE NO.: 26-001

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Elko County Personal Property Record Card

Acct: **BU000083** EMPIRE SOUTHWEST LLC Situs TAX DIST 4.0/CIVIC AUDITORIUM Tax Year: 2025/2026

Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value	
									Index	%Good	%Mult				
*24	Y15	FIFTEEN-YEAR LIFE ITEMS	BUCKET TB-75BU	CE015953U	15		2022	29435.22		1.10	65.00		21,046		7,366
*25	Y15	FIFTEEN-YEAR LIFE ITEMS	HAMMER TB-H160ES	CE012422H	15		2022	79821.14		1.10	65.00		57,072		19,975
*26	Y15	FIFTEEN-YEAR LIFE ITEMS	TELEHANDLER TL642D CA	CE006823	15		2022	69795.00		1.10	65.00		49,903		17,466
*27	Y15	FIFTEEN-YEAR LIFE ITEMS	COMPACTOR BMP8500	CE012066	15		2022	13159.00		1.10	65.00		9,409		3,293
*28	Y15	FIFTEEN-YEAR LIFE ITEMS	TELEHANDLER TL1255D CA	CE010009	15		2022	157235.00		1.10	65.00		112,423		39,348
*29	Y15	FIFTEEN-YEAR LIFE ITEMS	MULE CART PRO XD	CE015015	15		2022	14119.34		1.10	65.00		10,095		3,533
*30	Y15	FIFTEEN-YEAR LIFE ITEMS	SKIDSTEER 299D3XE CA	CE017113	15		2023	122606.13		1.04	75.00		95,633		33,472
*31	Y15	FIFTEEN-YEAR LIFE ITEMS	BOOMLIFT Z-80/60PWR	CE015640	15		2023	151843.45		1.04	75.00		118,438		41,453
*32	Y15	FIFTEEN-YEAR LIFE ITEMS	MINI EXCAVATOR 303.5-07CA	CE040391	15		2023	59161.11		1.04	75.00		46,146		16,151
*33	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKS SSL-48PKS	CE020887F	15		2023	944.35		1.04	75.00		737		258
*34	Y15	FIFTEEN-YEAR LIFE ITEMS	TELEHANDLER TL642-05CA	CE016147	15		2023	142920.63		1.04	75.00		111,478		39,017
*35	Y15	FIFTEEN-YEAR LIFE ITEMS	WATER TRAILER WT5C	CE016751	15		2023	8073.75		1.04	75.00		6,298		2,204
*36	Y15	FIFTEEN-YEAR LIFE ITEMS	TELEHANDLERMTL943-05CA	CE016153	15		2023	170847.80		1.04	75.00		133,262		46,642
*37	Y15	FIFTEEN-YEAR LIFE ITEMS	EXCAVATOR 3582-08FG P	CE016664	15		2023	527548.51		1.04	75.00		411,488		144,021
*38	Y15	FIFTEEN-YEAR LIFE ITEMS	SKIDSTEER SL3730	CE015339	15		2023	25435.72		1.04	75.00		19,840		6,944
*39	Y15	FIFTEEN-YEAR LIFE ITEMS	BUCKET SSL-62GP	CE022794N	15		2024	1217.05		1.01	87.00		1,069		374
*40	Y15	FIFTEEN-YEAR LIFE ITEMS	HAMMER A-H115S	CE022967H	15		2024	35549.12		1.01	87.00		31,237		10,933
*41	Y15	FIFTEEN-YEAR LIFE ITEMS	BUCKET BL-18PO	CE023009B	15		2024	1464.50		1.01	87.00		1,287		450
*42	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKS BL-ITFKS	CE022232Z	15		2024	3169.38		1.01	87.00		2,785		975
*43	Y15	FIFTEEN-YEAR LIFE ITEMS	BUCKET 5T-B6S	E198891	15		2024	7474.00		1.01	87.00		6,568		2,299
*44	Y15	FIFTEEN-YEAR LIFE ITEMS	TELEHANDLER TL1255-05	E197269	15		2024	213395.35		1.01	87.00		187,510		65,629
*45	Y15	FIFTEEN-YEAR LIFE ITEMS	THUMB 3T-H55S	CE022640H	15		2024	7966.70		1.01	87.00		7,000		2,450
*46	Y15	FIFTEEN-YEAR LIFE ITEMS	BUCKET SSL-80GP	CE023042N	15		2024	1550.35		1.01	87.00		1,362		477
*47	Y15	FIFTEEN-YEAR LIFE ITEMS	BUCKET TL943-BKT	CE022467N	15		2024	3858.20		1.01	87.00		3,390		1,187
*48	Y15	FIFTEEN-YEAR LIFE ITEMS	TELEHANDLER TL-1055-5CA	CE040602	15		2024	213258.10		1.01	87.00		187,390		65,587
*49	Y15	FIFTEEN-YEAR LIFE ITEMS	HAMMER TB-HAMRBRK	E200394	15		2024	6728.16		1.01	87.00		5,912		2,069
*50	Y15	FIFTEEN-YEAR LIFE ITEMS	BUCKET SSL-80GP	E205364	15		2025	1535.00		1.00	100.00		1,535		537
*51	Y15	FIFTEEN-YEAR LIFE ITEMS	WHEEL LOADER 988XE-11HL	E601731	15		2025	1145332.14		1.00	100.00		1,145,332		400,866

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 19, 2026
 ASSESSOR'S EXHIBIT: K-17
 CASE NO.: 26-001

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Elko County Personal Property Record Card

Acct **BU056020** Situs TAX DIST 11.0 - CITY OF ELKO Printed 12/12/2025 Tax Year 2025/2026

EMPIRE SOUTHWEST LLC

3300 SAINT ROSE PKWY
HENDERSON NV 89052-3985

		Totals	
APN		Aquisition	\$1,143,480
Tax Dist	City of Elko	Taxable	\$900,457
NBC	BU-BUSINESS EQUIPMENT	Assessed	\$315,157
Land Use		Exemptions	\$0
SPC		Abatements	\$0
Cap Code		Net Assessed	\$315,157
St Use Code	RENTALS - EQUIPMENT	New to Roll	\$315,157
NAICS	532412-Construction, Mining, and Forestry M		



Billing	
Method	
Bill Date	
Processed by	

* = new to roll

Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
									Index	%Good	%Mult			
*1	Y15	FIFTEEN-YEAR LIFE ITEMS	SCISSORLIFT 6826RT	CE012009	15	2022	24229.00		1.10	65.00		17,324		6,063
*2	Y15	FIFTEEN-YEAR LIFE ITEMS	SKIDSTEER 239D3	CE015141	15	2022	48328.46		1.10	65.00		34,555		12,094
*3	Y20	TWENTY-YEAR LIFE	GENSET XQ1000	21-143	20	2022	386580.67		1.10	73.00		310,424		108,648
*4	Y15	FIFTEEN-YEAR LIFE ITEMS	FRAC TANK FRAC03	20-265	15	2022	18816.00		1.10	65.00		13,454		4,709
*5	Y15	FIFTEEN-YEAR LIFE ITEMS	BUCKET B-36BU	CE014270E	15	2022	8228.04		1.10	65.00		5,883		2,059
*6	Y15	FIFTEEN-YEAR LIFE ITEMS	COMPACTOR B-MB1500	CE014135H	15	2022	29879.02		1.10	65.00		21,364		7,477
*7	Y15	FIFTEEN-YEAR LIFE ITEMS	EXCAVATOR 320-07 P	CE040140	15	2022	204932.78		1.10	65.00		146,527		51,284
*8	Y15	FIFTEEN-YEAR LIFE ITEMS	QUICK COUPLER B-CU	CE040140Q	15	2022	8393.34		1.10	65.00		6,001		2,100
*9	Y20	TWENTY-YEAR LIFE	GENSET XQ125	21-082	20	2022	60690.00		1.10	73.00		48,734		17,057
*10	Y15	FIFTEEN-YEAR LIFE ITEMS	BUCKET 5T-36PO	CE012990E	15	2022	1030.71		1.10	65.00		737		258
*11	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT GP25N5	CE011467	15	2022	20093.00		1.10	65.00		14,366		5,028
*12	Y15	FIFTEEN-YEAR LIFE ITEMS	SKIDSTEER 239D3	CE040462	15	2023	61597.67		1.04	75.00		48,047		16,816
*13	Y15	FIFTEEN-YEAR LIFE ITEMS	LIGHT TOWER SOLARTOWER	EE20894	15	2023	22300.00		1.04	75.00		17,394		6,088
*14	Y15	FIFTEEN-YEAR LIFE ITEMS	LIGHT TOWER SOLARTOWER	EE20896	15	2023	22300.00		1.04	75.00		17,394		6,088
*15	Y15	FIFTEEN-YEAR LIFE ITEMS	LIGHT TOWER LT-NLPRIIV	23-301	15	2023	12512.47		1.04	75.00		9,760		3,416
*16	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT GP25N	CE017671	15	2024	31975.78		1.01	87.00		28,098		9,834
*17	Y15	FIFTEEN-YEAR LIFE ITEMS	BROOM SSL-BR120	E200961	15	2024	6656.73		1.01	87.00		5,849		2,047
*18	Y15	FIFTEEN-YEAR LIFE ITEMS	BUCKET SSL-74GP	E199214	15	2024	1425.00		1.01	87.00		1,252		438
*19	Y20	TWENTY-YEAR LIFE	GENSET DCA25SS	EE20721	20	2024	27388.60		1.01	90.00		24,896		8,714
*20	Y15	FIFTEEN-YEAR LIFE ITEMS	AIR COMPRESSOR XAS950C	24-144	15	2024	146123.19		1.01	87.00		128,398		44,939

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
ASSESSOR'S EXHIBIT: X-18
CASE NO.: 26-001

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Elko County Personal Property Record Card

Acct **BU240311** Situs TAX DIST 20.0 - TOWN OF JACKPOT Printed 12/12/2025 Tax Year 2025/2026

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



Billing		Totals	
Method		Aquisition	\$64,563
Bill Date		Taxable	\$56,732
Processed by		Assessed	\$19,856
		Exemptions	\$0
		Abatements	\$0
		Net Assessed	\$19,856
		New to Roll	\$19,856

* = new to roll

Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
									Index	%Good	%Mult			
*1	Y15	FIFTEEN-YEAR LIFE ITEMS	AIR COMPRESSOR XAS400CL	EE20308	15	2024	64563.22	1	1.01	87.00	100.00	56,732		19,856

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

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Elko County Personal Property Record Card

Acct **BU220055** Situs TAX DIST 11.5 ELKO GID - REDEVELOPMENT Printed 12/12/2025 Tax Year 2025/2026

EMPIRE SOUTHWEST LLC

3300 SAINT ROSE PKWY
HENDERSON NV 89052-3985



Billing		Totals	
Method		Aquisition	\$592,628
Bill Date		Taxable	\$503,705
Processed by		Assessed	\$176,297
		Exemptions	\$0
		Abatements	\$0
		Net Assessed	\$176,297
		New to Roll	\$176,297

Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
									Index	%Good	%Mult			
*1	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKS TL-48"CPKS	E176173	15	2021	2945.00		1.19	56.00		1,963		687
*2	Y20	TWENTY-YEAR LIFE	GENSET DCA25SS	17-073	20	2022	16422.00		1.10	73.00		13,187		4,615
*3	Y15	FIFTEEN-YEAR LIFE ITEMS	TELEHANDLER TL1255-05	E182616	15	2023	204639.29		1.04	75.00		159,619		55,867
*4	Y15	FIFTEEN-YEAR LIFE ITEMS	LIGHT TOWER LT-NLPRIIV	23-318	15	2023	12512.47		1.04	75.00		9,760		3,416
*5	Y15	FIFTEEN-YEAR LIFE ITEMS	LIGHT TOWER LT-NLPRIIV	23-308	15	2023	12512.47		1.04	75.00		9,760		3,416
*6	Y20	TWENTY-YEAR LIFE	GENSET XQ425	EE19981	20	2024	247463.85		1.01	90.00		224,944		78,730
*7	Y15	FIFTEEN-YEAR LIFE ITEMS	ELECTRIC SCISSORS R4045	CE017770	15	2024	19299.89		1.01	87.00		16,959		5,936
*8	Y15	FIFTEEN-YEAR LIFE ITEMS	BOOMLIFT Z-45 FE	CE015726	15	2024	76833.07		1.01	87.00		67,513		23,630

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
ASSESSOR'S EXHIBIT: X-20
CASE NO.: 26-001

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Elko County Personal Property Record Card

Acct **BU058653** Situs SPECIAL LANDS - TAX DIST 1.0 Printed 12/12/2025 Tax Year 2025/2026

EMPIRE SOUTHWEST LLC

3300 SAINT ROSE PKWY
HENDERSON NV 89052-3985



Billing		APN	Totals		
Method		Tax Dist	County of Elko	Aquisition	\$257,231
Bill Date		NBC	BU-BUSINESS EQUIPMENT	Taxable	\$197,587
Processed by		Land Use		Assessed	\$69,156
		SPC		Exemptions	\$0
		Cap Code		Abatements	\$0
		St Use Code	RENTALS - EQUIPMENT	Net Assessed	\$69,156
		NAICS	532412-Construction, Mining, and Forestry M	New to Roll	\$69,156

* = new to roll

Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
									Index	%Good	%Mult			
*1	Y15	FIFTEEN-YEAR LIFE ITEMS	BUCKET 7T-18POSM	CE018713B	15	2022	1717.36		1.10	65.00		1,228		430
*2	Y15	FIFTEEN-YEAR LIFE ITEMS	MINI EXCAVATOR 307.5-07	CE010240	15	2022	88400.14		1.10	65.00		63,206		22,122
*3	Y15	FIFTEEN-YEAR LIFE ITEMS	QUICK COUPLER 7T-CU	CE011383Q	15	2022	1261.37		1.10	65.00		902		316
*4	Y15	FIFTEEN-YEAR LIFE ITEMS	THUMB 7T-TH	CE009441T	15	2022	2268.33		1.10	65.00		1,622		568
*5	Y15	FIFTEEN-YEAR LIFE ITEMS	TELEHANDLER TL6042	CE009498	15	2022	62071.65		1.10	65.00		44,381		15,533
*6	Y15	FIFTEEN-YEAR LIFE ITEMS	LIGHT TOWER LT-NLPRIIV	23-313	15	2023	12512.47		1.04	75.00		9,760		3,416
*7	Y15	FIFTEEN-YEAR LIFE ITEMS	COMPACTOR BMP8500	CE017100	15	2023	34200.03		1.04	75.00		26,676		9,337
*8	Y20	TWENTY-YEAR LIFE	GENSET XQ60	EE19900	20	2024	54799.40		1.01	90.00		49,812		17,434

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
 ASSESSOR'S EXHIBIT: *x-21*
 CASE NO.: 26-001

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Elko County Personal Property Record Card

Acct **BU058638** Situs TAX DIST 10.0 CARLIN Printed 12/12/2025 Tax Year 2025/2026

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



Billing		APN	Totals		
Method		Tax Dist	City of Carlin	Aquisition	\$95,416
Bill Date		NBC	BU-BUSINESS EQUIPMENT	Taxable	\$81,481
Processed by		Land Use		Assessed	\$28,519
		SPC		Exemptions	\$0
		Cap Code		Abatements	\$0
		St Use Code	RENTALS - EQUIPMENT	Net Assessed	\$28,519
		NAICS	532412-Construction, Mining, and Forestry M	New to Roll	\$28,519

Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
									Index	%Good	%Mult			
*1	Y20	TWENTY-YEAR LIFE	GENSET DCA25SS	17-074	20	2022	14259.00	1	1.10	73.00	100.00	11,450		4,008
*2	Y15	FIFTEEN-YEAR LIFE ITEMS	SCISSORLIFT 3219	CE008650	15	2022	7267.00	1	1.10	65.00	100.00	5,196		1,819
*3	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKS SSL-48FKS	CE020560F	15	2023	944.35	1	1.04	75.00	100.00	737		258
*4	Y15	FIFTEEN-YEAR LIFE ITEMS	BUCKET SSL-80GP	E199502	15	2024	1535.00	1	1.01	87.00	100.00	1,349		472
*5	Y15	FIFTEEN-YEAR LIFE ITEMS	SKIDSTEER 255-5XPSCA	E601449	15	2024	71410.48	1	1.01	87.00	100.00	62,749		21,962

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

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From: Renato Berisha
To: Andy Heiser; Janet Iribarne
Subject: FW: AUDIT PAPERWORK
Date: Wednesday, July 3, 2024 4:44:52 AM
Attachments: Empire Cashman - image002.png
Empire Cashman - image001.png

Good morning Janet & Andy,

As mentioned yesterday, I had a call with Empire regarding the on-lot equipment. As we wait for the financial information, I asked them for an explanation of the business at the location. Here is the controller's email explain what they do. I'm in the office all day today if you'd like to discuss or have any comments.

Talk later.

Renato

From: Huizingh, Dale <Dale.Huizingh@empire-cat.com>
Date: Tuesday, July 2, 2024 at 10:50 PM
To: Renato Berisha <Renato.Berisha@TMA1.com>
Cc: Killgrove, Yesenia <Yesenia.Killgrove@empire-cat.com>, Addie, Shelley <Shelley.Addie@empire-cat.com>
Subject: FW: AUDIT PAPERWORK

Renato – It was nice to "meet" you on the call this morning.

We are working on the 7/1/23 (6/30/23) trial balance for the Nevada operation for you, including more information on the rental fleet machines in the yard at the Elko and Winnemucca stores on that date. We will have that to you by Friday, July 12th.

In the meanwhile, you asked for more explanation on Empire's Rental Fleet and how our business model differs from a rental company, like United Rentals.

United Rentals' primary focus is to earn profits from renting their equipment. They will sell machines near the end of their useful life but are focused on the rental income stream. They generally depreciate the machines on a straight line basis over a 3-10 year life.

Empire's primary goal is to sell new CAT machines. Our Rental Fleet is primarily a marketing tool and used to:

- Fill short term equipment needs for existing clients,
- Enable new clients to try CAT products on their job site,
- Create low hour used inventory we can sell at a price to compete with product from second tier manufacturers.

In some cases, clients will rent machines with a purchase option (RPO) for six to twelve months to build up equity in the machine before purchasing it and financing the purchase with a bank loan.

Once a machine is sold, it provides a long term revenue stream for Empire because we are the source for CAT parts used to maintain the machines; we provide service too. So our

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: Y-1

CASE NO.: 26-001

main goal is sell machines, not rent them.

Whether in new inventory, used inventory or the Rental Fleet, all machines are available for purchase.

We generally don't depreciate Rental Fleet machines on a straight line basis but, instead, apply a portion of the rental income earned while it is on rent to write down a machine's book value.

When it is in the yard, it is not depreciated. At that point it is similar to our used machine inventory.

BTW, these comments pertain to CAT product. This makes up the bulk of the value of the Rental Fleet.

We do buy and rent out some equipment like Genie scissor lifts to have them available as a convenience to clients. We are not a dealer for these ancillary machines and manage them like a rental company would.

Hopefully the distinction between how our business operates vs. a rental company makes sense.

Please advise if you have any questions or need additional information.

And, again, we'll work on getting the trial balance to you next week.

Thx, Dale

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

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

Sent: Tuesday, June 25, 2024 7:26 AM

To: Killgrove, Yesenia <Yesenia.Killgrove@empire-cat.com>; Addie, Shelley <Shelley.Addie@empire-cat.com>

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT:

CASE NO.: 26-001

Subject: Re: AUDIT PAPERWORK

CAUTION: EXTERNAL EMAIL

This message is from renato.berisha@tma1.com
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Good morning Yesi,

No, it doesn't address that question.

The registered vehicles are not an issue because they aren't reported on the on-rent listing either.

What we are talking about is the equipment for rent at your locations (buckets, forklifts, backhoes, dozers, etc). That equipment is not considered inventory. You guys depreciate said equipment in your financial statements. Since you guys state that there were no trial balances for the two locations in question, the information should be available at some level in your financial reporting.

We need the information by the end of the month. Our alternative route will be to estimate the equipment costs based on aerial details and finalize the audit. If and when the information is provided, we can adjust the audits to reflect the financial information.

Renato

From: Killgrove, Yesenia <Yesenia.Killgrove@empire-cat.com>
Date: Monday, June 24, 2024 at 8:05 PM
To: Renato Berisha <Renato.Berisha@TMA1.com>, Addie, Shelley <Shelley.Addie@empire-cat.com>
Subject: RE: AUDIT PAPERWORK

Hi Renato,

Shelley and I took another look at the photos. The listing Shelley provided would contain our rental equipment. Any other vehicles/machines that appear in the photos would be inventory or registered vehicles.

Would this help with your audit question #1?

Best regards,

Yesenia (Yesi) Killgrove
Accounting Manager
Empire Southwest

O: 702-633-4536
Ext 4536

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: 4-2

CASE NO.: 26-001

ELKO COUNTY BOARD OF EQUALIZATION

C: 702-540-5824

Yesenia.Killgrove@Empire-Cat.com

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

Sent: Thursday, June 20, 2024 2:15 PM

To: Killgrove, Yesenia <Yesenia.Killgrove@empire-cat.com>; Addie, Shelley <Shelley.Addie@empire-cat.com>

Subject: Re: AUDIT PAPERWORK

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Yesi,

Sorry for the late response. I was waiting for a response to the photos.

For number 1 - What the counties are looking for is an accounting of the equipment not on rent at your clients, but at the store/location itself. See pictures attached. How is this equipment reported to Humboldt or Elko?

For #2, are you guys saying you did a physical inventory when you took over and valued accordingly? Just making sure that I understand your methodology.

Renato

From: Killgrove, Yesenia <Yesenia.Killgrove@empire-cat.com>

Date: Tuesday, June 18, 2024 at 5:49 PM

To: Renato Berisha <Renato.Berisha@TMA1.com>, Addie, Shelley <Shelley.Addie@empire-cat.com>

Subject: RE: AUDIT PAPERWORK

Hi Renato,

We had an internal meeting with the Controller to discuss the below requests.

For bullet #1 – Can you please let us know how this listing pertains to the audit? We are in the

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT:

CASE NO.: 26-001

ELKO COUNTY BOARD OF EQUALIZATION

process of gathering a list from the rental department in the meantime.

For bullet #2 – As part of the acquisition of Cashman and through negotiations, Empire determined what assets to purchase and were then revalued. Another reason why the Cashman list went down significantly was due to Cashman having assets on the list from many years ago and clean up was done.

Best regards,

Yesenia (Yesi) Killgrove
Accounting Manager
Empire Southwest

O: 702-633-4536
Ext 4536
C: 702-540-5824
Yesenia.Killgrove@Empire-Cat.com

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From: Renato Berisha <Renato.Berisha@TMA1.com>
Sent: Tuesday, June 18, 2024 7:21 AM
To: Killgrove, Yesenia <Yesenia.Killgrove@empire-cat.com>; Addie, Shelley <Shelley.Addie@empire-cat.com>
Subject: Re: AUDIT PAPERWORK

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Hello Yesi and Shelley,

I wanted to follow up on this. Not sure if Shelley is back.

Renato

From: Renato Berisha <Renato.Berisha@TMA1.com>
Date: Friday, June 7, 2024 at 2:53 PM

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
ASSESSOR'S EXHIBIT: Y-3
CASE NO.: 26-001

To: Killgrove, Yesenia <Yesenia.Killgrove@empire-cat.com>, Addie, Shelley <Shelley.Addie@empire-cat.com>

Subject: Re: AUDIT PAPERWORK

Hi Yesi,

Well, it seems that the best we can do at this point with Shelley being out. I will complete the other accounts and leave just the physical locations.

We need to touch base early the week of 17th, because these need to be wrapped up before month end.

Renato

From: Killgrove, Yesenia <Yesenia.Killgrove@empire-cat.com>

Date: Friday, June 7, 2024 at 11:34 AM

To: Renato Berisha <Renato.Berisha@TMA1.com>, Addie, Shelley <Shelley.Addie@empire-cat.com>

Subject: RE: AUDIT PAPERWORK

Good morning Renato,

Shelley is on vacation through the 14th and returning the 17th.

I can connect with Shelley upon her return as she has been involved with prior audits and this year would be my first. If needed, we will reach out and schedule a meeting for the week of the 17th. Will that work?

Best regards,

Yesenia (Yesi) Killgrove
Accounting Manager
Empire Southwest

O: 702-633-4536

Ext 4536

C: 702-540-5824

Yesenia.Killgrove@Empire-Cat.com

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

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT:

CASE NO.: 26-001

ELKO COUNTY BOARD OF EQUALIZATION

Sent: Thursday, June 6, 2024 5:50 PM
To: Addie, Shelley <Shelley.Addie@empire-cat.com>
Cc: Killgrove, Yesenia <Yesenia.Killgrove@empire-cat.com>
Subject: Re: AUDIT PAPERWORK

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Hello Shelley,

I got a chance to review the information and discuss with assessors this week. The On-Rent renditions appear to match the filings for the most part. Some reclassifications of equipment life, but that's minor. However, we do have two questions that came about from the conversation with assessors.

- Based on my conversation there are two physical locations in the counties that we are auditing. One in Humboldt and the other in Elko. Since we don't have trial balances or other financial information to reconcile, we need to account for the equipment that is in the yards as of the lien dates. Is the listing for this equipment available? How is it accounted for reporting purposes?
- When you guys purchased the company, how were the small tools, office, and all the other stuff located in the premises accounted for? Did they all get rebooked/revalued. The reason why we ask is because, the previous list was fairly long about 108 assets. The new list is about 17 lines for Humboldt. Can you give us an explanation of how the costs were allocated to these assets?

For the accounts that have only on-rent equipment, I will be finalizing and sending you the worksheets starting next week. For the physical locations, we need answers to above questions before finalizing.

We can discuss over a phone call if you guys have any questions about this request. Let me know when you get a chance.

Renato

From: Renato Berisha <Renato.Berisha@TMA1.com>
Date: Wednesday, May 22, 2024 at 9:42 AM
To: Addie, Shelley <Shelley.Addie@empire-cat.com>
Cc: Lisa Micetic <lisa.micetic@TMA1.com>, Killgrove, Yesenia <Yesenia.Killgrove@empire-cat.com>
Subject: Re: AUDIT PAPERWORK

Will do.

Renato

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: 4-4

CASE NO.: 26-001

From: Addie, Shelley <Shelley.Addie@empire-cat.com>
Date: Tuesday, May 21, 2024 at 2:51 PM
To: Renato Berisha <Renato.Berisha@TMA1.com>
Cc: Lisa Micetic <lisa.micetic@TMA1.com>, Killgrove, Yesenia <Yesenia.Killgrove@empire-cat.com>
Subject: AUDIT PAPERWORK

Good morning!

Here are the files requested. Please review and if you have any questions, please contact me.

Best regards,

Shelley Addie

Senior Staff Accountant
Finance Department
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:

CASE NO.: 26-001

ELKO COUNTY BOARD OF EQUALIZATION

SAMPLE OF CASHMAN EQUIPMENT ACTIVELY RENTING 2025-26

EMPIRE TESTIFIED TO THE SBOE THAT VERY LITTLE CASHMAN EQUIPMENT REMAINS IN FLEET AS MOST HAS BEEN SOLD- ELKO'S FLEET IS ALMOST EXCLUSIVELY NUMBERED UNDER THE CASHMAN ASSET NUMBERING SYSTEM

ELKO AUDIT-NOT TAXED
 HUMBOLDT AUDIT-NOT TAXED
 WASHOE AUDIT-NOT TAXED
 UNREPORTED BUT ACTIVELY RENTING 2025/26

ASSET	YR NOTED	COUNTY	DESC	SERIAL	APPROX MAN YR	ACQ COST	HOURS
16-352	2020-21	ELKO	LIGHT TOWER NL PRO IIV		2016	8257	-
16-352	2021-22	ELKO	LIGHT TOWER NL PRO IIV		2016	8950	-
16-352	2022-23	ELKO	LIGHT TOWER NL PRO IIV		2016	8950	-
16-352	2025						5840
17-050	2023	ELKO	AIR COMPRESSOR XAS1800	HOP090545	2017	146370	5531
17-050	2024-25	HUMBOLDT	AIR COMPRESSOR XAS1800	HOP090545	2017	146370	-
17-050	2025						8972
21-059	2022-23	ELKO	LIGHT TOWER NL PRO IIV		2021	9491	-
21-059	2023	ELKO	4 HEAD LIGHT TOWER		2021	4410	5635
21-059	2025						6056
CE004431	2023	HUMBOLDT	BOOM LIFT ARTIC 60-65' (DUAL FUEL) 600AJ	300172565	2013	50343	2116
CE004431	2025						2135
CE005316	2024	WASHOE	SCISSOR LIFT ELECTRIC 32'	GS3214A-11811	2013	11753	-
CE005316	2025						222
CE005333	2023	HUMBOLDT	BOOM LIFT STR 80-85' (DIESEL) S85	S8514-10972	2014	44775	2875
CE005333	2025-26	ELKO	80'SBOOM	S8514-10972	2014	44775	3312
CE005923	2024	WASHOE	BOOM LIFT STR 40-45' (DIESEL)	300127587	2014	24452	-
CE005923	2025						2522
CE006024	2019-20	ELKO	BOOM LIFT STR 60-65' (DIESEL)	S6015A-29566	2014	98106	-
CE006024	2023	HUMBOLDT	BOOM LIFT STR 60-65' (DIESEL)	S6015A-29566	2014	43103	1815

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: 2-1

CASE NO.: 26-001

CE006024	2025							2357
CE006384	2023	HUMBOLDT	REACH FORKLIFT 10,000LB 55' LIFT	0ML500257	2015	87205	4022	
CE006384	2024-25	HUMBOLDT	REACH FORKLIFT 10,000LB 55' LIFT	0ML500257	2015	86536	-	
CE006384	2025							4676
CE006504	2020-21	EUREKA	314 EXCAVATOR W/CAB	0ZJT01112	2015		-	
CE006504	2023	ELKO	314 EXCAVATOR W/CAB	0ZJT01112	2015	101491	3064	
CE006504	2025-26	ELKO	314 EXCAVATOR W/CAB	0ZJT01112	2015	105081	3898	
CE006644	2025-26	ELKO	30'SCISSOR	GS4608-090566	2008	7200	613	
CE006823	2021-22	ELKO	TELEHANDLER TL642D C		2016	95254	-	
CE006823	2022-23	ELKO	TELEHANDLER TL642D C		2016	95254	-	
CE006823	2023-24	ELKO	TELEHANDLER TL642D C		2016	69795	-	
CE006823	2024-25	ELKO	TELEHANDLER TL642D CA		2016	69795	-	
CE006823	2025-26	ELKO	TELEHANDLER TL642D CA		2016	69795	3436	
CE006880	2023	HUMBOLDT	450 BACKHOE LOADER	0HJR00515	2016	107797	1918	
CE006880	2024	WASHOE	450 BACKHOE LOADER	0HJR00515	2016	107797	-	
CE006880	2025							2093
CE006941	2020-21	EUREKA			2016		-	
CE006941	2023-24	CARSON	WHEEL LOADER		2016	139439	-	
CE006941	2025							6248
CE006880	2023	HUMBOLDT	450 BACKHOE LOADER	0HJR00515	2016	107797	1918	
CE006880	2024	WASHOE	450 BACKHOE LOADER	0HJR00515	2016	107797	-	
CE006880	2025							2093
CE007217	2024	WASHOE	950 WHEEL LOADER	0EMB02360	2016	180890	-	
CE007217	2025							8673

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ASSESSOR'S EXHIBIT: 2-2

CASE NO.: 26-001

CE007324	2024	WASHOE	450 BACKHOE LOADER	0HJR00603	2016	99398	-
CE007324	2025						2570
CE007455	2021-22	ELKO	WHEEL LOADER 966M		2016	352744	-
CE007455	2024	WASHOE	966 WHEEL LOADER	0KJP01852	2016	205092	-
CE007455	2025						9420
CE007726	2025-26	HUMBOLDT	TH255C		2016	55225	2481
CE007829	2024	WASHOE	305.5 MINI EX W/THUMB	0CR502928	2017	48502	-
CE007829	2025						3311
CE007863	2023-24	ELKO	MINI EXCAVATOR	0FJX07720	2017	68487	-
CE007863	2025-26	ELKO	308E2CRSB	0FJX07720	2017	68487	4426
CE007871	2021-22	ELKO	REACH FORKLIFT 6,000LB 42' LIFT	0ML800579	2017	89287	-
CE007871	2023	ELKO	REACH FORKLIFT 6,000LB 42' LIFT	0ML800579	2017	68704	2352
CE007871	2024	WASHOE	REACH FORKLIFT 6,000LB 42' LIFT	0ML800579	2017	68704	-
CE007871	2025						2673
CE008374	2019-20	ELKO	938 WHEEL LOADER	0J3R04349	2017	178634	-
CE008374	2021-22	CARSON	938 WHEEL LOADER	0J3R04349	2017	178634	-
CE008374	2023	ELKO	938 WHEEL LOADER	0J3R04349	2017	157179	3857
CE008374	2024-25	WHITE PINE	938 WHEEL LOADER	0J3R04349	2017		-
CE008374	2025						5110
CE008448	2022-23	ELKO	STRAIGHT BOOMLIFT SJ45T		2017	62507	-
CE008448	2024-25	WHITE PINE	STRAIGHT BOOMLIFT		2017	41449	-
CE008448	2025						2229
CE008459	2022-23	ELKO	MINI HYDRAULIC EXCAVATOR	0CR503936	2017	54523	-
CE008459	2025						3198

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ASSESSOR'S EXHIBIT: 2-3

CASE NO.: 26-001

CE008508	2020-21	ELKO	DOZER		2017	326925	-
CE008508	2023-24	ESMERALDA	DOZER- D6TLGPVPAT		2017	326925	-
CE008508	2025						8930
CE008607	2023	HUMBOLDT	926 WHEEL LOADER	OLTE04559	2017	124670	3255
CE008607	2024-25	ELKO	926 WHEEL LOADER	OLTE04559	2017	124670	-
CE008607	2025						4236
CE008785	2023-24	ELKO	TELEHANDLER TL1055D	OML501208	2018	110806	-
CE008785	2024-25	HUMBOLDT	TELEHANDLER TL1055D	OML501208	2018	110806	-
CE008785	2025-26	ELKO	TELEHANDLER TL1055D	OML501208	2018	110806	4435
CE008914	2022-23	HUMBOLDT	308 MINI EX W/CAB	OFJX10990	2018	93123	-
CE008914	2023	HUMBOLDT	308 MINI EX W/CAB	OFJX10990	2018	72353	3592
CE008914	2025						4071
CE009220	2024	WASHOE	308 MINI EX W/THUMB & CAB	OFJX09754	2018	82729	-
CE009220							3415
CE009391	2022-23	ELKO	EXCAVATOR 349FL		2018	397716	-
CE009391	2023-24	ELKO	EXCAVATOR 349FL		2018	340406	-
CE009391	2025						5887
CE009400	2024	WASHOE	DOZER O6T LGP / 06-20	OMH700792	2018	263394	-
CE009400	2025						7321
CE009591	2019-20	ELKO	EXCAVATOR 336FL		2018	281306	-
CE009591	2022-23	DOUGLAS	EXCAVATOR 336FL		2018	281306	-
CE009591	2025						5287
CE009931	2022-23	ELKO	300.9 MINI EX	OLJ201212	2019	19115	-
CE009931	2023	ELKO	300.9 MINI EX	OLJ201212	2019	20935	734
CE009931	2025						891

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ASSESSOR'S EXHIBIT: 2-4

CASE NO.: 26-001

CE010063	2020-21	ELKO	DOZER D8T		2019	692298	-
CE010063	2025						5546
CE010190	2020-21	ELKO	EXCAVATOR 335F CR		2019	254635	-
CE010190	2025						4327
CE010235	2022-23	HUMBOLDT	REACH FORKLIFT 10,000LB 55' LIFT, CAB	OML502380	2019	155772	-
CE010235	2023	ELKO	REACH FORKLIFT 10,000LB 55' LIFT, CAB	OML502380	2019	115011	4344
CE010235	2024-25	ELKO	TELEHANDLER	OML502380	2019	114746	-
CE010235	2025-26	ELKO	TL1055D CA	OML502380	2019	114746	-
CE010235							5163
CE010240	2020-21	ELKO	307.5 MINI EX W/THUMB	0GW700359	2019	75151	-
CE010240	2022-23	ELKO	307.5 MINI EX W/THUMB	0GW700359	2019	75151	-
CE010240	2023	ELKO	307.5 MINI EX W/THUMB	0GW700359	2019	88400	1706
CE010240	2024-25	ELKO	307.5 MINI EX W/THUMB	0GW700359	2019	88400	-
CE010240	2025-26	ELKO	307.5 MINI EX W/THUMB	0GW700359	2019	88400	2553
CE010241	2024	WASHOE	307.5 MINI EX W/THUMB	0GW700371	2019	92581	-
CE010241	2025						1888
CE010244	2024	WASHOE	307.5 MINI EX W/THUMB	0GW700379	2019	90116	-
CE010244	2025						2709
CE010281	2020-21	ELKO	DOZER D8T		2019	698383	-
CE010281	2025						6422
CE010296	2022-23	ELKO	ARTICULATED TRUCK 740GC		2019	486261	-
CE010296	2025						7269
CE010298	2024	WASHOE	ARTICULATED TRUCK 740	03T800140	2019	337047	-
CE010298	2025-26	ESMERALDA	ARTICULATED TRUCK 740	03T800140	2019	337047	7775

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ASSESSOR'S EXHIBIT: 2-5

CASE NO.: 26-001

CE010311	2024	WASHOE	307.5 MINI EX W/CAB	0GW700330	2019	95769	-
CE010311	2025						2050
CE010312	2020-21	ELKO	MINI EXCAVATOR 307.5		2019	75151	-
CE010312	2023-24	ESMERALDA	MINI EXCAVATOR- 307.5		2019	75151	-
CE010312	2025						2343
CE010360	2023	HUMBOLDT	938 WHEEL LOADER W/FUSION	0J3R07162	2019	132083	5238
CE010360	2025						6157
CE010470	2023-24	CARSON	MINI HYDRAULIC EXCAVATOR	0CR507652	2019	53894	-
CE010470	2024	WASHOE	305.5 MINI EX W/CAB&THUMB	0CR507652	2019	53894	-
CE010470	2025-26	ELKO	305.5E2CAT	0CR507652	2019	53894	3227
CE010483	2022-23	ELKO	DOZER D5K2XL		2019	133924	-
CE010483	2025						2878
CE010497	2023	ELKO	226 SSL W/CAB	0HRD03309	2018	29293	1104
CE010497	2025-26	ELKO	226D CA	0HRD03309	2018	29273	2417
CE010498	2023	ELKO	226 SSL W/CAB	0HRD03866	2019	28080	1337
CE010498	2025						3113
CE010668	2021-22	CARSON	308 MINI EX W/CAB	0GG800323	2019	94661	-
CE010668	2024	WASHOE	308 MINI EX W/CAB	0GG800323	2019	92807	-
CE010668	2025						4429
CE010669	2023	ELKO	308 MINI EX W/CAB	0GG800327	2019	94668	2914
CE010669	2024	WASHOE	308 MINI EX W/CAB	0GG800327	2019	94668	-
CE010669	2025						4164
CE010712	2022-23	ELKO	BACKHOE LOADER	0HWC02142	2019	87716	-

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ASSESSOR'S EXHIBIT: Z-6

CASE NO.: 26-001

CE010712	2023	ELKO	420 BACKHOE LOADER W/CAB	0HWC02142	2019	63571	3136
CE010712	2025-26	ELKO	420F2 4EC	0HWC02142	2019	63571	3771
CE010948	2021-22	ELKO	966 WHEEL LOADER	0EJA03260	2019	306652	-
CE010948	2024	WASHOE	966 WHEEL LOADER	0EJA03260	2019	297860	-
CE010948	2025						5126
CE011228	2021-22	ELKO	DOZER D4K / D2-14	0KM207427	2020	120980	-
CE011228	2023	ELKO	DOZER D4K / D2-14	0KM207427	2020	125189	1549
CE011228	2025						2113
CE011432	2024	WASHOE	SCISSOR LIFT ELECTRIC 1330SE	16306199	2020	7404	-
CE011432	2025						83
CE011433	2023-24	HUMBOLDT			2020	7404	-
CE011433	2025-26	HUMBOLDT	MICRO 13XD		2020	7404	79
CE011436	2024	WASHOE	SCISSOR LIFT ELECTRIC MICRO 19'	16907825	2020	9361	-
CE011436	2025						72
CE011465	2020-21	ELKO	236 SSL W/CAB 236D3 C		2020	39032	-
CE011465	2024-25	ELKO	236 SSL W/CAB 236D3 C		2020	38486	-
CE011465	2025						2485
CE011467	2022-23	ELKO	FORKLIFT GP25N5		2020	23313	-
CE011467	2023-24	ELKO	FORKLIFT GP25N5		2020	20093	-
CE011467	2024-25	ELKO	FORKLIFT GP25N5		2020	20093	-
CE011467	2025-26	ELKO	FORKLIFT GP25N5		2020	20093	1891
CE011493	2023	HUMBOLDT	226 SSL W/CAB 226D3 C	0DX800355	2020	27302	2363
CE011493	2024	WASHOE	226 SSL W/CAB	0DX800355	2020	27302	-
CE011493	2025-26	ELKO	226 SSL W/CAB 226D3 C	0DX800355	2020	28519	2804

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ASSESSOR'S EXHIBIT: 2-7

CASE NO.: 26-001

CE011562	2024	WASHOE	307.5 MINI EX W/CAB	0GW701544	2020	90521	-
CE011562	2025-26	HUMBOLDT	307.5 MINI EX W/CAB	0GW701544	2020	90521	2213
CE012090	2023	HUMBOLDT	SCISSOR LIFT ELECTRIC	70035931	2018	13636	109
CE012090	2025-26	HUMBOLDT	SCISSOR LIFT ELECTRIC 4632	70035931	2018	13636	142
CE012094	2023	HUMBOLDT	SCISSOR LIFT ELECTRIC 32'	70035954	2018	13636	92
CE012094	2025						140
CE012095	2023	HUMBOLDT	SCISSOR LIFT 4632	70035955	2018	13636	65
CE012095	2025						94
CE012976	2023	HUMBOLDT	226 SSL W/CAB 226D3 C	0EK500368	2021	36467	272
CE012976	2025						4602
CE013387	2023-24	HUMBOLDT			2022	9410	-
CE013387	2025-26	HUMBOLDT	MCRO13XD		2022	9410	51
CE013455	2023	HUMBOLDT	REACH FORKLIFT 55' LIFT	0ML700503	2016	95693	4079
CE013455	2025						5010
CE013562	2024	WASHOE	DOUBLE DRUM ROLLER 79"	0PWP00431	2021	116067	-
CE013562	2025						1567
CE013593	2022-23	HUMBOLDT	299D2 XHP		2021	66000	-
CE013593	2025						3349
CE013975	2023	ELKO	299 CTL W/CAB	0FD204808	2019	61284	2031
CE013975	2025						3168
CE015618	2024	WASHOE	SCISSOR LIFT RT 32-33', 68-69"	GS69F-20126	2022	46684	-
CE015618	2025						275

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ASSESSOR'S EXHIBIT: 2-8

CASE NO.: 26-001

SAMPLE OF OLDER RENTALS IN THE 2025- YEARS REPORTED AND YEARS POSSIBLY ESCAPING TAXATION

ASSET #	DESCRIPTION	ACQ YR	DATE OF HRS		NON-CAT?	POSSIBLE YRS ESCAPING TAXATION	*NOT CHECKED AGAINST WASHOE OR CLARK
			OR YR FILED	HRS			
16-352	LIGHT TOWER NL PRO IIV	2016	10/5/2025	5,840	6000	Y	2024-25
16-352	LIGHT TOWER NL PRO IIV	2016	11/5/2025	5,901	6000		2025-26
16-352	LIGHT TOWER NL PRO IIV	2016	2021		8257		
16-352	LIGHT TOWER NL PRO IIV	2016	2022		8950		
16-352	LIGHT TOWER NL PRO IIV	2016	2023		8950		
17-050	AIR COMPRESSOR XAS1800	2017	11//5/2025	8,972	85000	Y	2023-24
17-050	AIR COMPRESSOR XAS1800	2017	2023A	5,531	146370		2025-26
17-050	AIR COMPRESSOR XAS1800	2017	2024		146370		
17-052	GENSET XAS1800CD	2017	11/5/2025	13,195	49000	Y	2024-25
17-052	GENSET XAS1800CD	2017	2023		171083		2025-26
21-059	LIGHT TOWER NL PRO IIV	2021	11/5/2025	6,056	7000	Y	2024-25
21-059	LIGHT TOWER NL PRO IIV	2021	12/30/2025	6,056	7500		2025-26
21-059	LIGHT TOWER NL PRO IIV	2021	2022		9491		
21-059	LIGHT TOWER NL PRO IIV	2021	2023A	5,635	4410		
23-383	4 HEAD LIGHT TOWER	2023	1/2/2026	613	17500	Y	2023-24
23-383	4 HEAD LIGHT TOWER	2023	11/5/2025	390	17750		2024-25
23-383	4 HEAD LIGHT TOWER	2023	10/5/2025	242	17750		2025-26
23-383	4 HEAD LIGHT TOWER	2023	1/19/2026	833	17500		
23-383	4 HEAD LIGHT TOWER	2023			15182		
CE004431	JLG 600AJ	2013	1/12/2026	2,135	35934	Y	2024-25
CE004431	BOOM LIFT ARTIC 60-65' (DUAL FUEL) 600AJ	2013	2023A	2,116	50343		2025-26
CE005316	GENIE GS3232	2013	1/12/2026	222	6765	Y	2023-24
CE005316	SCISSOR LIFT ELECTRIC 32'	2013	2024A		11753		2025-26
CE005333	GENIE S85	2014	1/12/2026	3,312	33445	Y	2024-25
CE005333	BOOM LIFT STR 80-85' (DIESEL) S85	2014	2023A	2,875	44775		
CE005333	80'SBOOM	2014	2025		44775		

ELKO COUNTY BOARD OF EQUALIZATION

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ASSESSOR'S EXHIBIT: AA-1

CASE NO.: 26-001

CE005923	JLG 400S	2014	1/23/2026	2,522	16235	Y	2022-23	
CE005923	BOOM LIFT STR 40-45' (DIESEL)	2014	2024A		24452		2024-25, 2025-26	
CE006024	GENIE S65	2014	11/15/2025	2,357	30955	Y	2022-23	
CE006024	BOOM LIFT STR 60-65' (DIESEL)	2014	2019		98106		2024-25	
CE006024	BOOM LIFT STR 60-65' (DIESEL)	2014	2023A	1,815	43103		2025-26	
CE006384	TL1055D	2015	11/15/2025	4,676	68734		2023-24	CLAIMED AS INVENTORY
CE006384	REACH FORKLIFT 10,000LB 55' LIFT	2015	2024		86536		2024-25	
CE006384	REACH FORKLIFT 10,000LB 55' LIFT	2015	2023A	4,022	87205		2025-26	
CE006504	314 EXCAVATOR W/CAB	2015	11/5/2025	3,895	81176		2023-24	CLAIMED AS INVENTORY
CE006504	314 EXCAVATOR W/CAB	2015	11/17/2025	3,898	81176		2024-25	
CE006504	314 EXCAVATOR W/CAB	2015	1/21/2026	3,898	79011			
CE006504	314 EXCAVATOR W/CAB	2015	2020		105081			
CE006504	314 EXCAVATOR W/CAB	2015	2023A	3,064	101491			
CE006504	314 EXCAVATOR W/CAB	2015	2025					
CE006644	GENIE GS3246	2016	1/20/2026	613	4221	Y	2023-24	
CE006644	30'SCISSOR	2016	2025		7200		2024-25	
CE006817	TL1055D	2016	10/5/2025	5,299	72128		2024-25	
CE006817	TL1055D	2016	11/5/2025	5,437	72128		2025-26	
CE006817	TL1055D	2016	11/25/2025	5,476	72128			
CE006817	TELEHANDLER TL1055	2016	2023		77583			
CE006818	TL1055D	2016	11/5/2025	5,366	68734		2024-25	
CE006818	TL1055D	2016	11/14/2025	5,383	68734		2025-26	
CE006818	TELEHANDLER TL1055	2016	2023		73879			
CE006823	TL642D	2016	10/5/2025	3,334	63756		NONE	
CE006823	TL642D	2016	11/5/2025	3,352	62516			
CE006823	TL642D	2016	12/11/2025	3,399	62516			
CE006823	TL642D	2016	12/17/2025	3,436	62516			
CE006823	TELEHANDLER TL642D C	2016	2021		95254			
CE006823	TELEHANDLER TL642D C	2016	2022		95254			
CE006823	TELEHANDLER TL642D C	2016	2023		69795			
CE006823	TELEHANDLER TL642D CA	2016	2024		69795			

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ASSESSOR'S EXHIBIT: AA-2

CASE NO.: 26-001

CE006823	TELEHANDLER TL642D CA	2016	2025		69795		
CE006880	450F	2016	1/19/2026	2,093	103529	2023-24	CLAIMED AS INVENTORY
CE006880	450F	2016	11/5/2025	2,093	94506	2024-25	CLAIMED AS INVENTORY
CE006880	450 BACKHOE LOADER	2016	2023	3,593	107797	2025-26	
CE006880	450 BACKHOE LOADER	2016	2024		107797		
CE006941	938M	2016	11/5/2025	6,016	131964	2024-25	
CE006941	938M	2016	10/5/2025	5,995	131964	2025-26	
CE006941	938M	2016	11/14/2025	6,094	131964		
CE006941	938M	2016	1/2/2026	6,204	131964		
CE006941	938M	2016	1/20/2026	6,248	131964		
CE006941	938M	2016	2020		139439		
CE006941	938M	2016	2023				
CE007217	950M	2016	11/5/2025	8,186	139744	2023-24	
CE007217	950M	2016	11/18/2025	8,335	139744	2024-25	CLAIMED AS INVENTORY
CE007217	950M	2016	10/5/2025	8,062	139744	2025-26	
CE007217	950M	2016	11/17/2025	8,326	139744		
CE007217	950M	2016	1/15/2026	8,625	139744		
CE007217	950M	2016	1/21/2026	8,638	139744		
CE007217	950M	2016	2024A		180890		
CE007324	450 BACKHOE LOADER	2016	11/5/2025	2,570	89294	2023-24, 2025-26	
CE007324	450 BACKHOE LOADER	2016	2024A		99398	2024-25	CLAIMED AS INVENTORY
CE007455	966M	2016	11/5/2025	9,420	178589	2023-24	
CE007455	966M	2016	10/5/2025	9,339	195205	2024-25	CLAIMED AS INVENTORY
CE007455	966M	2016	2021		352744	2025-26	
CE007455	966M	2016	2024A		205092		
CE007613	TL943D	2016	11/5/2025	2,314	82143	2023-24	
CE007613	TL943D	2016	11/15/2025	2,319	82143	2024-25	CLAIMED AS INVENTORY
CE007613	TL943D	2016	10/5/2025	2,308	82143	2025-26	
CE007613	TL943D	2016	2021		78097		
CE007613	TL943D	2016	2024A		78097		
CE007726	TH255C	2016	11/5/2025	2,466	52513	2023-24	
CE007726	TH255C	2016	11/14/2025	2,472	52513	2024-25	

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ASSESSOR'S EXHIBIT: AA-3

CASE NO.: 26-001

CE007726	TH255C	2016	12/20/2025	2,477	52513	2025-26	
CE007726	TH255C	2016	1/15/2026	2,479	52513		
CE007726	TH255C	2016	1/17/2026	2,481	52513		
CE007726	TH255C	2016	2025		55225		
CE007829	305.5E2	2017	11/5/2025	3,246	38965	2023-24	
CE007829	305.5E2	2017	10/5/2025	3,230	39830	2024-25	CLAIMED AS INVENTORY
CE007829	305.5E2	2017	11/16/2025	3,260	38965	2025-26	
CE007829	305.5E2	2017	1/1/2026	3,287	38965		
CE007829	305.5E2	2017	1/21/2026	3,311	38965		
CE007829	305.5 MINI EX W/THUMB	2017	2024A		48502		
CE007871	TL642D	2017	10/15/2025	2,673	63859	2023-24	CLAIMED AS INVENTORY
CE007871	TL642D	2017	10/5/2025	2,671	65211	2024-25	CLAIMED AS INVENTORY
CE007871	TL642D	2017	2021		89287	2025-26	
CE007871	TL642D	2017	2023A	2,352	68704		
CE007871	TL642D	2017	2024A		68704		
CE007863	308E2 CR	2017	10/15/2025	4,068	58520	2024-25	
CE007863	308E2 CR	2017	11/1/2025	4,147	57426		
CE007863	308E2 CR	2017	10/5/2025	4,027	58805		
CE007863	308E2 CR	2017	11/5/2025	4,185	57426		
CE007863	308E2 CR	2017	12/31/2025	4,426	57426		
CE007863	308E2 CR	2017	2023		68487		
CE007863	308E2 CR	2017	2025		68487		
CE010022	TH255C	2019	2023		72857	2024-25	
CE010022	TH255C	2019	SITE VISIT		72857	2025-26	
CE010035	TELEHANDLER	2022	2024		128504	2023-24	
CE010035	TL1055D		SITE VISIT		128504		
CE011612	303.5 MINI EX W/CAB	2020	2022		43234	2023-24	CLAIMED AS INVENTORY
CE011612	303.5 MINI EX W/CAB	2020	2023A	1,289.80	46220	2025-26	
CE011612	303.5 MINI EX W/CAB	2020	2024		46220		
CE011612	303.5E2 CA		SITE VISIT		46220		
CE011863	289 / 265-05 CTL	2021	2023A	15,546.00	72173	2023-24	CLAIMED AS INVENTORY
CE011863	289D3 XPS		SITE VISIT		72173	2024-25, 2025-26	

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: AA-4

CASE NO.: 26-001

CE014712	COMPACTOR BMP8500	2022	2023	29393	2024-25	
CE014712	TRCHROLLER		SITE VISIT	29393	2025-26	
CE014755	SMALL PLATE COMPACTORS, MVC88	2022	2023A	1558	2023-24	CLAIMED AS INVENTORY
CE014755	PLATE COMP		SITE VISIT	1558	2024-25, 2025-26	
CE014761	SMALL PLATE COMPACTORS, MVC88	2022	2024A	1614	2023-24, 2025-26	
CE014761	PLATE COMP		SITE VISIT	1558	2024-25	CLAIMED AS INVENTORY
CE014898	TELEHANDLER TL12054	2022	2024	145602	2023-24	
CE014898	TELEHANDLER TL12054		SITE VISIT	145602	2025-26	
CE015146	307.5 MINI EX W/THUMB	2022	2024A	75468	2023-24, 2025-26	
CE015146	307.5-07		SITE VISIT	75468	2024-25	CLAIMED AS INVENTORY
CE008177	FORKLIFT DTR345A	2017	2022	23881	2025-26	USED IN WAREHOUSE
CE008177	FORKLIFT DTR345A	2017	2023	23881		
CE008177	FORKLIFT DTR345A	2017	2024	23881		
CE008177	FORKLIFT DTR345A	2017	SITE VISIT	23881		
CE012887	FORKLIFT GP25N5	2021	2022	20659	2025-26	USED IN WAREHOUSE
CE012887	FORKLIFT GP25N5	2021	2023	20659		
CE012887	FORKLIFT GP25N5	2021	2024	20659		
CE012887	FORKLIFT GP25N5	2021	SITE VISIT	20659		
CE012364	BOOMLIFT	2022	2024	53459	2023-24	USED AT REPAIR SHOP
CE012364	BOOMLIFT	2022	SITE VISIT		2025-26	

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: AA-5

CASE NO.: 26-001

2022-23 Cashman Equipment Co Inc	Personal Property Declaration received July 29, 2022. Beginning acquisition cost total \$6,859,728. Completed August 11, 2022 - Total cost \$7,134,812. Net taxable value \$1,566,017 Net assessed value \$548,106 (new \$163,695). Billed August 11, 2022 - \$20,060.68 Business sold December 20, 2022 to Empire Southwest LLC.	146 assets
2023-24 Empire Southwest LLC	Personal Property Declaration received July 27, 2023. Completed October 13, 2023 - Total cost \$1,541,900 Net taxable value \$1,466,140 Net assessed value \$513,149 (new \$513,149) Billed January 31, 2024 - \$18,781.25	53 assets

2023-24 Miscellaneous Information **August 8, 2023 Received letter from United Rentals (North America) Inc. :**

Excerpts from letter:

"is reporting personal property inventory at its business as of the July 1, 2023 lien date. A portion of this inventory was located on-site while other portions were rented to third parties and were located off-site.

With respect to the inventory that was located on-site and not out on rental, this inventory is exempt as "personal property held for sale by merchant" per NRS 361.068. Each such item was available for sale to the public, and the company qualifies as a "merchant" under this statute as it routinely sells these types of property to customers. The fact that the inventory also was available for rental does not remove it from the scope of this inventory exemption.

"We have excluded the inventory on-site and available for sale."

Tuesday, October 24, 2023 Accounts sent to TMA - Statewide Audit on Heavy Equipment Rentals

United Rentals: BU017980 & BU210277, 2 accounts.

Empire Southwest: BU002495, BU000003, BU000005, BU000083, BU056020, BU058938, BU058653, BU220055, BU000004, BU240311 - 10 accounts.

Thursday, June 6, 2024 TMA asks about missing office/shop equipment - asks for explanation.

Tuesday, June 18, 2024 Yesenia responds that Empire removed Cashman assets "from many years ago."

Thursday, June 20, 2024 TMA asks if Empire did a physical inventory and then valued accordingly.

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: BB-1

CASE NO.: 26-001

Tuesday, July 2, 2024 Empire tells Renato they are working on trial balances for the Nevada operations and rental fleet information and will have it by 7/12/2024.

Empire Southwest LLC BU002495 2024-25 Personal Property Declaration received July 30, 2024.
 Completed January 2, 2025 - Total cost reported \$1,912,601 (no on-site rental equipment).
 Added estimate of value for on-site rental equipment not reported - Cost \$16,080,525.
 Total cost = \$18,048,098; Taxable Value = \$16,496,210; Assessed Value \$\$5,773,676
 (new value = \$5,353,946).

Wednesday, October 30, 2024 PHONE CALL FROM SHELLEY ADDIE (EMPIRE SOUTHWEST) RE: AUDIT FINDINGS.
 Note RE phone call with Shelley Addie AND WANTED TO KNOW WHAT THE 2023-24 AUDITED COST OF \$17,674,240 WAS FOR. TOLD HER THE DIFFERENCE IN REPORTED & AUDITED COST WAS FOR RENTAL EQUIPMENT ON-SITE AS OF JULY 1ST, AND 4 LINE ITEMS ASSESSED AS PERSONAL PROPERTY AS THEY WERE NOT BEING ASSESSED ON THE REAL PROPERTY SIDE. SHE WANTED TO KNOW HOW WE GOT THE ON-SITE RENTAL LIST AND WAS TOLD THE AUDITOR REQUESTED THE LIST AND IT WAS SENT TO HIM. SHE STATED SHE UNDERSTOOD, BUT DID "NOT LIKE IT."

Tuesday, November 19, 2024 2023-24 Amended Tax Bill for additional value found in audit:

Reported Cost = \$1,541,900 (53 assets); Amended Cost - \$17,674,240 (303 assets).	
Prior Taxable Value - \$1,466,140; Current Taxable Value \$17,322,158 Difference =	\$15,856,018.00
Prior Assessed Value - \$513,149; Current Assessed Value - \$6,062,772; Difference =	\$5,549,623.00
Prior Taxes Billed - \$18,781.25; Amended Taxes \$221,897.46; Difference =	\$203,116.21
	20% Penalty Tax \$40,623.24
	Total Additional Taxes \$243,739.45
	(Paid on December 24, 2024)

Monday, January 13, 2025 Appeal filed with County Board of Equalization for 2023-24 tax year per NRS 361.357:

Full cash value of property is less than computed taxable value of the property.

Thursday, January 30, 2025 Billed for 2024-25 - \$211,316.54.

Monday, February 10, 2025 SHELLEY ADDIE CALLED RE TAX BILLS REC'D AND WANTED TO KNOW WHICH ACCOUNT
 Note RE phone call with Shelley Addie WAS FOR THE ELKO SITE AND IF IT INCLUDED THE ON-LOT RENTAL EQUIPMENT NOT ON RENT. TOLD HER YES, AND SHE ASKED FOR THE BREAKDOWN - EM HER THE 2024-25 PP REC CARD.

Thursday, February 20, 2025 Hearing by County Board of Equalization (2023-24)

Thursday, February 27, 2025 Appeal denied by County Board of Equalization (2023-24)

Monday, March 10, 2025 Petition filed to SBOE for Appeal from the Decision of the County Board of Equalization

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: BB-2

CASE NO.: 26-001

Case # 25-127 (2023-24 Tax Year) per NRS 361.360(1), NRS 361.400(2): The value of personal property is being appealed; the Petitioner is aggrieved at the action of the County Board or the failure of the County Board to equalize resulting in overvaluation of property or undervaluation or non-assessment of other property. (2023-24 Tax Year - CBOE Case # 25-004)).

Monday, March 10, 2025 Direct Appeal to SBOE per NRS 361.360(3): The value of personal property is being appealed,
Case # 25-126 (2024-25 Tax Year) but the appeal could not be heard by a county board of equalization because the personal property was placed on the unsecured tax roll after December 15.

2025-26

Friday, June 20, 2025 2025-26 Personal Property Declarations printed and sent.

Tuesday, July 29, 2025 2025-26 Personal Property Declaration returned by email.

Friday, October 24, 2025 Audit letter first request sent certified.
Responded November - "No thank you."

Wednesday, November 26, 2025 Email to Shelley Addie, per James Susa, that the 2025-26 filings in Elko County for Empire Southwest are incomplete. "Please refile the corrected declarations and return to Elko County" by December 5, 2025.

Wednesday, December 3, 2025 2025-26 amended filing received from Shelley Addie for account BU002495.

Monday, December 15, 2025 Billed for 2025-26.

\$209,715.15

Friday, January 9, 2026 Appeal filed with County Board of Equalization 2025-26 for accounts BU002495, BU240311, BU220055, BU058653, BU056020, BU000005, BU000004, and BU000083.
Per NRS361.357 The full cash value of my property is less than the computed taxable value of the property.

Thursday, January 29, 2026 BU002495 2025-26 Errors in assessment discovered (new equipment missing) - corrected.
Bill reduced by \$11, 993.28 +20% penalty for non-reporting of equipment - Empire disputed.
Due date 2/09/2026 - Additional penalty date 2/19/2026

(\$11,993.28)
24,415.68
Total taxes due for 2025-26 = \$222,137.55

Monday, February 2, 2026 Requested fixed asset list.

Tuesday, February 3, 2026 Requested site visit through James Susa. Okay per James Susa.

Friday, February 6, 2026 Requested fixed asset list again. Rec'd s/06/2026 and 2/08/2026 from Dale Huinzingh.
Site visit scheduled for Monday morning February 9, 2026.

Monday, February 9, 2026 Empire Southwest Elko site visit.

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: BB-3

CASE NO.: 26-001

MASTER FIXED ASSET CHECKLIST

Heavy Equipment Sales, Rental & Repair Business

Company Name: Empire
Location / Yard: 5010 Idaho - multiparcel
Review Date: Feb 2024
Reviewed By: Dickenson

1. BUILDINGS & STRUCTURAL IMPROVEMENTS

- Sales office building 001-860-021 12160 sq ft Service 8000 Storage 8000
 - Parts department building 001-860-111 33600 sq ft
 - Maintenance & repair shop 001-860-091 / 22990 sq ft 085 - 3,000 sq ft
 - Paint booth building 001-860-021 1800 sq ft Sandblast 2400 sq ft
 - Warehouse / storage building 001-860-090 25680 sq ft
 - Canopies 001-860-085 11235 sq ft
 - Covered service bays -033 11700
 - Mezzanines
 - Interior build-outs Signage Addnt service 001 860 084
 - Fire suppression systems X wash bay 2640
 - HVAC systems
 - Electrical distribution upgrades Paint/sand 3200 sq ft
- Office 12160 Parts 33600 service 34630 warehouse 54615

2. HEAVY EQUIPMENT – RENTAL & DEMO FLEET

- Excavators
- Dozers
- Wheel loaders
- Motor graders
- Skid steers
- Compact track loaders
- Backhoes
- Articulated dump trucks
- Compactors / rollers

skip loader

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: CC-1

CASE NO.: 26-001

MASTER FIXED ASSET CHECKLIST

Heavy Equipment Sales, Rental & Repair Business

Company Name: Empire
Location / Yard: Idaho St multiparcel
Review Date: 2/9/2024
Reviewed By: _____

1. BUILDINGS & STRUCTURAL IMPROVEMENTS

- Sales office building
- Parts department building
- Maintenance & repair shop
- Paint booth building
- Warehouse / storage building
- Wash bays
- Mezzanines *RR*
- Interior build-outs *parts dept increased space*
- Fire suppression systems *RR*
- HVAC systems *RR*
- Electrical distribution upgrades *RR*

2. HEAVY EQUIPMENT – RENTAL & DEMO FLEET

- Excavators
- Dozers
- Wheel loaders
- Motor graders
- Skid steers
- Skiploaders
- Backhoes
- Articulated dump trucks
- Compactors / rollers
- Cranes
- Telehandlers

*Robust rental fleet - little
as everything*

*contact Karl Ehler +
Fred Wurster*

*missing generators, pumps,
Frac, light towers*

Handwritten notes at the top of the page, including the word "PROPERTY" and other illegible scribbles.

Handwritten notes in the middle of the page, including the phrase "large amount of equipment" and other illegible scribbles.

Handwritten notes in the lower middle section of the page, including the phrase "value of the property" and other illegible scribbles.

Handwritten notes at the bottom left of the page, including the phrase "value of the property" and other illegible scribbles.

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: CC-2

CASE NO.: 26-001

A little bit of everything

Attachments:

- Buckets
- Breakers / hammers
- Thumbs
- Grapples
- Other attachments _____

3. SHOP & REPAIR EQUIPMENT - see other form

- Vehicle lifts
- Heavy equipment lifts
- Overhead cranes
- Jib cranes
- Engine hoists
- Welding Machines
- Tooling tables
- Torque Wrenches
- Plasma cutters
- Oxy-fuel cutting systems
- Lathes
- Mills
- Presses
- Air compressors
- Air distribution systems
- Hydraulic presses
- Particle Counters *none*
- Parts washers
- Diagnostic equipment
- Testing equipment
- Dynamometers *none*
- Tire changers and balancers
- Jacks- 100 and 200 tons

Jim Cubica in
Mesa might have
a complete list of
equipment

4. PAINT & SURFACE PREP EQUIPMENT *see other form*

- Paint booths - *not accessible*
- Bake ovens

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
ASSESSOR'S EXHIBIT: *CC-3*
CASE NO.: 26-001

- Portable press
- Portable parts washer

7. OFFICE FURNITURE, FIXTURES & EQUIPMENT *see other form*

- Desks
- Chairs
- Filing systems
- Conference room furniture
- Cubicles
- Modular furniture - *lobby chairs*
- Safes *none*
- Vaults *none*
- Security systems *door key pads gate key pads*
- Surveillance cameras *none*
- TVs*

8. IT & TECHNOLOGY ASSETS *- see office form*

- Servers
- Network equipment
- Desktop computers
- Monitors
- Laptops
- Tablets
- Shop diagnostic laptops
- Printers
- Plotters *none*
- Phone systems *not sure if voip*
- VOIP hardware
- GPS systems
- Telematics systems
- Capitalized software licenses

9. ENVIRONMENTAL & COMPLIANCE ASSETS

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: *CC-4*

CASE NO.: **26-001**

- Oil / water separators
- Waste oil tanks
- Coolant recycling systems
- Wash bay recycle systems
- Spill containment systems
- Emissions testing equipment
- Fire safety equipment
- Hazmat storage & response

Eyewash/shower stations - *provided by another company*

10. LEASEHOLD IMPS (IF BLDG IS LEASED)

relevant to Parts Dept

- Interior walls
- Partitions
- Electrical upgrades *RR*
- Plumbing upgrades *RR*
- ~~Specialty shop build-outs~~
- Lighting upgrades *RR*
- Floor coatings *RR*
- Pits*

FINAL VERIFICATION

- Assets physically verified
- Serial numbers / VINs confirmed
- Correct asset classification
- Capitalization gaps identified
- Assets ready for assessor / audit review

Reviewer Signature: _____

Date: _____

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 19, 2026
 ASSESSOR'S EXHIBIT: *CC-5*
 CASE NO.: **26-001**

Assessor / Auditor: _____

Date: 2/9/2024

Business Representative: _____

APN: _____

1. Office Furniture & Fixtures

- Desks and workstations (qty reasonable) *sales office 12 cubicles*
- Office chairs (standard, non-specialty) *conference room desks*
- Filing cabinets / shelving
- Bookcases and credenzas
- Cubicle panels and modular systems *12 ish*
- Conference tables and seating
- Reception furniture
- Breakroom furniture

Audit Notes:

Every bldg has offices

2. Computers & IT Equipment

- Desktop computers
- Laptop computers
- Monitors (single / dual)
- Docking stations
- Keyboards, mice, peripherals
- Printers / copiers / scanners
- VOIP phones / headsets *not sure if VOIP*
- Network switches (small office-grade)
- Routers / firewalls
- UPS / battery backups

Audit Notes:

Every bldg has server / capable of wifi / has phones

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: *CC-4*

CASE NO.: 26-001

3. Conference Room Equipment

- Wall-mounted TVs or monitors
- Projectors (if applicable)
- Video conferencing cameras
- Microphones and speakers
- Presentation carts
- Whiteboards / smart boards

Audit Notes:

many conference rooms

4. Driver ~~Software~~ Training Area Equipment

- Standard desktop or laptop computers
- Monitors used for software viewing
- Instructor workstation
- Display screen or projector
- Standard office desks and chairs
- Headsets (if applicable)

training units 7ish?

tables / chairs /

TV or monitor screens

Audit Notes:

*2 areas - one upstairs w/ training unit
one downstairs in shop area*

microfiche machine (old)

bookcases / shelving

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: CC-7

CASE NO.: 26-001

APN: _____
Date of Visit: _____
Inspector / Assessor: _____

multi warehouses

WAREHOUSE SQ FT _____

CATEGORY 1 — MACHINERY & EQUIPMENT

Material Handling Equipment

- Industrial Forklifts (various capacities)
Observed Qty: _____
Notes: _____
- Reach / Narrow-Aisle Trucks
Observed Qty: _____
Notes: _____
- Electric Pallet Jacks & Stackers
Observed Qty: _____
Notes: _____
- Heavy-Duty Rough Terrain Forklift
Observed Qty: _____
Notes: _____
- Material Carts & Dollies
Observed Qty: _____
Notes: _____

NGM
has forklifts
racking vidmars
conveyor belt
inventory tracking
+ software
cantilevers
anti fatigue mats
bins
wandicap
elevator
Also houses
hose tooling area
w/ equipment
porta
cool

CATEGORY 2 — RACKING, SHELVING & STORAGE FIXTURES

- Selective Pallet Racking Systems
Approx. Bays Observed: _____
Notes: _____
- High-Density Racking (Drive-In / Push-Back)
Approx. Bays Observed: _____
Notes: _____
- Industrial Shelving (Heavy-Duty)
Locations: _____
- Cantilever Racking Systems
Locations / Length: _____

1 ton jib
battery storage
tenant imp's?

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

CATEGORY 3 — SPECIALIZED PARTS STORAGE (VIDMAR-TYPE)

- Standard Modular Drawer Cabinets
Observed Qty: _____
Manufacturer / Type: _____
- Heavy-Duty / Deep-Drawer Cabinets
Observed Qty: _____
Manufacturer / Type: _____
- High-Density / Custom-Configured Cabinets
Observed Qty: _____
Manufacturer / Type: _____

Warehouse @
5244
for storage
4x7 shelving x 2
3 offices - empty
forklift

CATEGORY 4 — COMPUTERS & DATA PROCESSING EQUIPMENT

- Warehouse Management System (WMS)
 Server-based Cloud-based
Notes: _____
- RF Terminals / Handheld Scanners
Observed Qty: _____
- Fixed Workstations / PCs
Observed Qty: _____
- Network Hardware / Server Racks
Locations: _____

has tooling covey
that is outfitted
w/ tooling
data

CATEGORY 5 — SPECIAL-PURPOSE FACILITY EQUIPMENT

- Dock Levelers
Observed Qty: _____
Type: Mechanical Hydraulic
- Dock Doors
Observed Qty: _____
Type: Overhead High-speed
- Dock Restraints / Bumpers
Observed Qty: _____

uniform bldg
1 office - empty
part a cooler
misc shelves
+ uniform
racks

Nevada Personal Property Audit Checklist – Service Vehicles

Company Name: _____

Location / Yard: _____

Review Date: _____

Reviewed By: _____

SERVICE & TRANSPORTATION VEHICLES

- Field service trucks Qty _____
- Lube trucks Qty _____
- Fuel trucks Qty _____
- Parts delivery vehicles Qty _____

*unsure of #
contact Bobbie*

*fleet has own
service shop*

1. Chassis & Vehicle Components

- Truck chassis and cab
- Engine and drivetrain
- Service body or utility bed
- Tool compartments built into body

aircompressor

*shelving
cabinets*

2 offices

4 tire lifters

Audit Notes:

A. SERVICE & REPAIR TRUCK TOOLING

Power & Energy

- Truck-mounted generator
- Generator
- Inverter / power management
- Auxiliary batteries
- Shore power connection
- Electric cord reels

*diagnostic
computers*

tv

*front parts
desk*

data

Air & Hydraulic

- Truck-mounted air compressor
- Air dryers / separators

Mix of service trucks

lube vans

*vehicles are equipped to
handle any repair
in the field*

Handwritten notes, possibly "Section 10" and "10/10/10"

Handwritten notes, possibly "10/10/10" and "10/10/10"

Handwritten notes, possibly "10/10/10" and "10/10/10"

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ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
ASSESSOR'S EXHIBIT: CC-10
CASE NO.: 26-001

Admin
Solo

2 jibs

training shop
handicap elevator

training

of employees? not sure

Can non-businesses rent equip? not really

Can we get a rental on site inventory list
July 1 2025 + today 2/9/2026

Do you keep a site list of equipment since Empire head office does not

not sure

Jim
Cubica
might

Cintas does PPE

1 hot sy

1 might m

training shop

jib 1 ton
2 ton

500 gall diesel tank

10 offices
6 cubicles
server

5010
EPEX 50 B power pump
5010 C paint

1050 B offices + cubbies

tv counter

2 10 ton ✓

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: CC-11

CASE NO.: 26-001

Vehicles

* How many service trucks
lube trucks
parts delivery

* How many unlicensed tractors
trailers

* Do you have a street sweeper?
licensed or no

Cranes

* How many overhead cranes
jib cranes
gantry

tonnage
~~size~~

5244

new tooling conex
w/ equip

CE 011387

Warehouse overflow

3 offices x 5

empty storage

4x7 shelving x 2

52kw
strains pumps
compressors

future cylinder
repair shop

server file cabinets

locker room

break room

67-1751

hydraulic press

cylinder bench / straightener ~~test~~ hone / lathe

2x 5 ton / hoist

air compressor

future 2 jib cranes

cuda cleaner

magnaflux

tool storage - conex

5247 - Fleet shop

2 offices

~~alarm~~ key pad on door cubicle

air compress shelving cabinets

wight

Jim Cubica
facilities manager

4 ~~10~~ tire lifters

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: CC-12

CASE NO.: 26-001

14-136 in 1050 B
CEC 2690

data room

flamable cabinets

shelving

tooling table
carts

large toolboxes

air compressor

4 offices

break room

projectors

used oil storage

water reclamation system

fire hose system

Sold C

swamp cooler / heater

sand blaster

air compress + hoses

dry fire system

Clemco

CEC 10700

21-3A

titan a/c

maintenance shop - mech

office space 3 cubicles

filing cabinets

~~new~~ 5 or 6 hoist/pulleys

air compressor

new used oil storage

racking

tube on side

wash bay + tool storage

redyanometer

data room

10 bays

vid

2x 15 ton

3 ~~15~~ 10 ton

1 jib crane

Red building

port a cool

5190
CRC

least large business
above ground gas tank

welding

front of building is rented tracked

cantilever

30 ton crane
15 ton

hoist pulleys

7 ~~4~~ 2 ton jibs

air compress

flammable cabinets

welding tables / screens

10 ton
20 ton

breakroom
locker room

ice machine

forklift

data room

5 offices

no security system

4 cubicles

keypad on doors

rental repair shop
CE009315

CE08145
17671
17846
12536
15604
17013

gantry crane
shelving
counter
tooling
press
flammable cabinets
air compressor
@ counter

lockers
cantilevers
2 offices
tooling

CE014713
14663
004675 12364

2 battery storage 12887
4323
81.77

walkable bridge

porta cool
conveyor belt
hand elevator
cantilever shelving

Fred Wurster
rental
manager
775-962-3130
Fred.wurster@empire-cat.com
kan

racking bins
pallet mover 1 ton
desks
counters with
4 cubicles
warehouse

breakroom
outside racking
will call counters

filling
lockers in restroom
hose tooling

warehouse
robin deniss
775 778
6995

NGM
 Warehouse 4 office
 Locker room
 parts counter
 will call center
 1 ton job
 workstation
 10 offices
 10 cubicles
 data
 1 ton job
 specialized machinery
 units
 10 offices
 10 cubicles
 data
 4 offices
 Locker room
 2 10 ton cranes
 2 10 ton cranes
 data
 Locker room
 data
 Office space? no count
 Locker room
 data
 3 cubicles
 2-15 ton on cranes
 3 offices
 2 offices
 2 5 ton cranes
 data
 Locker room
 2 offices
 2 5 ton cranes
 5247
 2 offices
 cubicle
 5190
 5 offices
 break room
 data
 4 cubicles
 Locker room
 ice machine
 30 ton crane
 15 ton crane
 20 ton crane
 10 ton crane
 7 2 ton jobs
 2 offices
 1 quarry
 break room
 rental repair

using Feb 2026

CE001656 forklift warehouse not reported

CE011387 forklift storage not reported

CE012887 forklift NGM ware not reported

CE008177 truck lift NGM not reported

CE004383 forklift NGM not reported

Reported

CE011324

CE008177

CE012480

CE008833

CE012887

CE009316

CE010597

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: CC-14

CASE NO.: 26-001

Assessor / Auditor: Anna Trurueta
Date: _____
Business Representative: Empire - Darrick Brown
APN: _____

1. Office Furniture & Fixtures

- Desks and workstations (qty reasonable)
- Office chairs (standard, non-specialty)
- Filing cabinets / shelving
- Bookcases and credenzas
- Cubicle panels and modular systems
- Conference tables and seating
- Reception furniture
- Breakroom furniture

Audit Notes:

• TVs
See photos

Tables
chairs
Built in cabinets
Fridges
Coffee machines
Microwaves

5010a - @ least 10 cubicles
w/ workstations &
office chairs

@ least 2 conference
offices

@ least 10 offices

- recep. counter in sales
- 2 work stations rental
- Lots of Decor

2. Computers & IT Equipment

- Desktop computers
- Laptop computers
- Monitors (single / dual)
- Docking stations
- Keyboards, mice, peripherals
- Printers / copiers / scanners
- VOIP phones / headsets
- Network switches (small office-grade)
- Routers / firewalls
- UPS / battery backups

Audit Notes:

See photos

5010A - Server upstairs
in magnesium Room

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: CC-15

CASE NO.: 26-001

5010a

3. Conference Room Equipment

- Wall-mounted TVs or monitors
- Projectors (if applicable) @ least 2 in sales, 1 in upstairs training room red wall - 5010a
- Video conferencing cameras
- Microphones and speakers
- Presentation carts
- Whiteboards / smart boards Training / Break Rooms - Pin Boards

Audit Notes:

See photos

4. Driver Software Training Area Equipment

- Standard desktop or laptop computers
- Monitors used for software viewing
- Instructor workstation
- Display screen or projector - Downstairs training in 5010a had 2 big display screens
- Standard office desks and chairs
- Headsets (if applicable)

Audit Notes:

See photos

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: CC-14

CASE NO.: 26-001

Anna's

See photos

MASTER FIXED ASSET CHECKLIST

Heavy Equipment Sales, Rental & Repair Business

Company Name: Empire
Location / Yard: _____
Review Date: 2/19/26
Reviewed By: [Signature]

Multi Parcels
9 total
1 is rental equip
yard

1. BUILDINGS & STRUCTURAL IMPROVEMENTS

- Sales office building
 - Parts department building
 - Maintenance & repair shop
 - Paint booth building
 - Warehouse / storage building
 - Wash bays
 - Mezzanines
 - Interior build-outs
 - Fire suppression systems
 - HVAC systems
 - Electrical distribution upgrades
- Admin 5010a Building - 4 jibs
 • 5010b Power & Pump - Water system
 • 5010c - Paint / Blasting
 • 5180 Maintenance (10 Bays) Coil Room
 • NGM Warehouse - (Tooling office)
 • Uniform Building (Red) - 4 connexes
 • 5190 - Welding - 6 jib cranes
 • 5260 Idaho - "Cylinder Warehouse"
 • 5244 Idaho - Fleet service shop
 • 5247 Idaho - Storage Warehouse
 • 5004 Idaho - Rental Repair Shop (Rent Shop)

2. HEAVY EQUIPMENT - RENTAL & DEMO FLEET

- Excavators
 - Dozers
 - Wheel loaders
 - Motor graders
 - Skid steers
 - Skiploaders
 - Backhoes
 - Articulated dump trucks
 - Compactors / rollers
 - Cranes
 - Telehandlers
- 5000 Idaho St - Rental yard
 • Light Stands & Generators

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
ASSESSOR'S EXHIBIT: CC-17
CASE NO.: 26-001

Attachments:

- Buckets
- Breakers / hammers
- Thumbs
- Grapples
- Other attachments _____

Rental Yard

3. SHOP & REPAIR EQUIPMENT

- see other form

- Vehicle lifts
- Heavy equipment lifts
- Overhead cranes
- Jib cranes
- Engine hoists
- Welding Machines
- Tooling tables - NGM Warehouse
- Torque Wrenches
- Plasma cutters
- Oxy-fuel cutting systems
- Lathes - 1 ~~at cylinder~~ "Cylinder Warehouse"
- Mills
- Presses
- Air compressors
- Air distribution systems
- Hydraulic presses
- Particle Counters
- Parts washers
- Diagnostic equipment
- Testing equipment
- Dynamometers - States are in Washoe County
- Tire changers and balancers
- Jacks- 100 and 200 tons

5190 Shop has 6 jib cranes
Span Ways

4. PAINT & SURFACE PREP EQUIPMENT

- see other form

- Paint booths
- Bake ovens

Not able to see inside paint bay
was in use @ the time.

Two exhaust from paint bay

Blasting Bay really had nothing in there
No dust collection system?

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: CC-18

CASE NO.: 26-001

Portable press

Portable parts washer

Wash bay uses HDM & Hotsey pressure Washers

7. OFFICE FURNITURE, FIXTURES & EQUIPMENT

Desks

Chairs

Filing systems

Conference room furniture

Cubicles

Modular furniture

Safes

Vaults

Security systems

Surveillance cameras

2 con / 12 cubicles

See other form

Admin Building most of office furn.

→ Welding office?

- using key pad entry & gated access

8. IT & TECHNOLOGY ASSETS

Servers

Network equipment

Desktop computers

Monitors

Laptops

Tablets

Shop diagnostic laptops

Printers

Plotters

Phone systems

VOIP hardware

GPS systems

Telematics systems

Capitalized software licenses

See office form

5010A - Server upstairs in magnesium room

9. ENVIRONMENTAL & COMPLIANCE ASSETS

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: CC-19

CASE NO.: 26-001

- Oil / water separators *Powered*
 - Waste oil tanks - *Barrels Pump*
 - Coolant recycling systems - *maintenance Building*
 - Wash bay recycle systems
 - Spill containment systems
 - Emissions testing equipment
 - Fire safety equipment
 - Hazmat storage & response
- Eyewash/shower stations *Provided by Cintas Leased out*

10. LEASEHOLD IMPS (IF BLDG IS LEASED) - *relevant to Parts Dept*

- Interior walls
- Partitions
- Electrical upgrades
- Plumbing upgrades
- Specialty shop build-outs
- Lighting upgrades
- Floor coatings
- Pits

See photos

FINAL VERIFICATION

- Assets physically verified
- Serial numbers / VINs confirmed
- Correct asset classification
- Capitalization gaps identified
- Assets ready for assessor / audit review

Reviewer Signature: *[Signature]*
 Date: *2/9/26*

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 19, 2026
 ASSESSOR'S EXHIBIT: *CC-20*
 CASE NO.: 26-001

Kiosk
Cubicles
Cabinets
Computers

Lots of TVs
- servers upstairs
magnesium room

Decor
Tables

Ladies locker

Printer admin

Jib cranes

5 offices

510 Building

1 Hdm
1 Hotsey

2 conference table/chairs

Cleaner
Sprayed

Projector x 2

~~12~~ cubicles 12

Xerox machine

5 more offices

Cintas

~~RENTAL~~ uniforms

high wash

services

Power d Pump
5 cubites

Welder
generator
tools/mane

Service
truck →

Tooling 5244
across 7 daly
Street
extra Storage
3 office J
5 below

50100 - paint building

5180 - main ~~entr~~

10 Bays

Red building 4 connexes
• Port a/c

Truck chucks?

Manzanita
Idaho

5190 "Big Daddy"

4 jibs - Break room
- locker room

Red new empire equip
CE - old cat equipment + Asset # difference maybe

4 cubicles

5 offices
- Data HVC is off

Bobby Aiskett - service trucks

Jim Cubiaul
Meza facilities
general manager

- dollys
- pellet
jacks @ least 10
New building
3 bays

55 acres
for rental
equip

Fleet services
Diagnostics
software