

Petitioner Evidence



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January 9, 2026

PLEASE REPLY TO TUCSON
JSUSA@DMYL.COM

Elko County Board of Equalization
c/o Elko County Assessor's Office
550 Court Street
Elko, NV 89801

RE: Elko County personal property accounts BU002495, BU240311, BU220055,
BU058653, BU058638, BU056020, BU000005, BU000004, BU000083
Empire Southwest LLC
Tax Year 2025-26

Dear County Board Members:

Empire Southwest LLC ("Empire") owns business personal property in Elko County. The property is divided into the following categories:

1. Office and shop equipment
2. Allied rental equipment
3. Caterpillar light rental equipment
4. Caterpillar heavy rental equipment
5. Caterpillar non-rental equipment

The Elko County Assessor ("Assessor") audited Empire's personal property for tax years 2023-24 and 2024-25 and determined that categories 1 to 4 were subject to personal property tax. Empire appealed the determination as to categories 2 to 4 to the Elko County Board of Equalization ("CBOE"). Empire and the Assessor agreed that category 5 equipment was exempt from property tax. The prior appeal package is included as Exhibit A hereto and incorporated by this reference for the CBOE's convenience providing Empire's arguments from that appeal. The CBOE determined that the assessments were correct based upon Empire's placing category 2 through 4 equipment into the rental fleet.

The CBOE decision was appealed to the Nevada State Board of Equalization ("SBOE"). Prior to that appeal, Empire conceded that category 2 equipment should be subject to the property tax. However, because Empire is the only authorized dealer for Caterpillar ("CAT") equipment in the State of Nevada, Empire asserted that all CAT equipment, whether for a rental use or never

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used for rental, was exempt from property taxation under NRS § 361.068(1)(a), a statute that exempts “personal property held for sale by a merchant.” The SBOE concluded that the CAT equipment “should be treated as exempt property, even though a portion of the property may be at times rented.” SBOE Decision dated November 26, 2025 (“Decision”) attached as Exhibit B hereto.

Empire further asserted at the SBOE that when exempt CAT equipment was actually rented, that rental use constituted a taxable use to the renter, not Empire, under NRS § 361.159 for the time period being rented in the year prior to the valuation date of July 1. Empire noted that it utilized numerous account numbers to report CAT equipment being rented on July 1 as being rented for an entire year to satisfy the statute’s requirements. In actuality, very little of the CAT equipment is rented for an entire year. Empire also claimed no rental usage at all for account number BU002495 for CAT equipment not rented on July 1, though it was likely some of that equipment had been rented for some days in the prior year. This reporting method using multiple account numbers satisfied the statute’s requirements that the rental usage be tracked daily for all rented equipment if such “can be segregated and identified” to the day. While the statute imposes the tax obligation on the renter, Empire paid the tax to alleviate individual renter billings from the county. The same two account numbers had been used by Cashman Equipment Company for decades. Empire purchased Cashman in 2022.

For the 2025-26 tax year, Empire filed a declaration for account number BU002495 that listed only category 1 equipment. Empire later notified the Assessor that it had neglected to include category 2 equipment and provided a list of that equipment to the Assessor. Next Empire notified the Assessor of a change in corporate policy regarding rental equipment effective July 1, 2025. The change in policy divided CAT equipment into light and heavy CAT equipment identified above as category 3 and 4. The light CAT equipment would be permanently assigned to the rental fleet and held for rent until the useful life was consumed. Therefore, Empire would no longer hold that light CAT equipment as “personal property held for sale by a merchant” and thus exempt from property tax. Empire provided a listing of all category 3 equipment to the Assessor.

The category 4 equipment would continue to be held for sale and rented out on occasion. As a result, the equipment would under the SBOE decision continue to be exempt from property tax. However, just like in the prior years, when category 4 equipment was rented, the rental usage would be taxable use under NRS § 361.159 and Empire would continue the practice of listing all category 4 equipment out on rent on July 1 under multiple accounts as having been rented out for the whole year prior to the valuation date. Empire would also continue the practice of all category 4 equipment not out on rent on July 1 as exempt personal property under account BU002495. This continued practice approximates the taxable usage of all category 4 equipment between the several account numbers.

The inclusion of category 2 and 3 equipment as taxable for the 2025-26 tax year removes much of the dispute between Empire and the Assessor that arose in last year’s CBOE hearing. And

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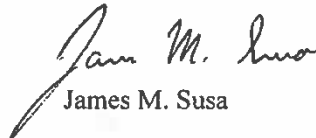
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Empire's efforts to satisfy the taxable usage of the rented category 4 equipment through use of the two account numbers should satisfy the "can be segregated and identified" statutory requirement. Thus, the assessment for account BU002495 should be reduced to reflect only the category 2 and 3 equipment. The owner's opinion of value figure on the appeal form of \$6,000,000 is a placeholder because this appeal involves a methodology of determining the correct taxable value. After that methodology is determined, the correct taxable value needs to be calculated based upon that methodology.

If the CBOE is unwilling to allow the category 4 equipment taxable usage to be approximated using the two accounts methodology, then Empire requests the CBOE place a 59.9% usage for account BU002495 and a 66% usage for all other accounts² as those figures approximate the amount of time each year that category 4 equipment in each account is rented out per day. Dale Huizingh affidavit, Exhibit C hereto.

Sincerely,


James M. Susa

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Exhibit A

Exhibit A

ELKO COUNTY BOARD OF EQUALIZATION

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**Frazer Ryan
Goldberg &
Arnold LLP**

February 12, 2025

VIA EMAIL

Elko County Board Equalization
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Re: *Empire Southwest, LLC - Personal Property Appeal*
Account Number: BU002495
Tax Year 2023-24

Dear Board Members:

This case involves the assessment of property tax against personal property owned by Empire Southwest, LLC ("Empire CAT"). Empire CAT owns personal property identified by the Elko County Assessor's Office ("County Assessor") as account number BU002495 ("Subject Property"). Empire CAT's appeal concerns the 2023-24 amended tax bill.

Introduction

At issue is whether Elko County can assess a property tax against Empire CAT's inventory of new and used Caterpillar construction equipment. Empire CAT contends that this equipment held in inventory was primarily purchased and held for sale and, thus, is exempt from personal property taxation under NRS 361.068(1)(a). (Exhibit #1 - NRS 361.068). (exempting from taxation "personal property held for sale by a merchant"). In Nevada, the taxation of personal property held by a merchant falls, for tax purposes, into one of three categories depending on the purpose for which a merchant purchased the property.

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Category 1 - Taxable: Machinery and equipment held for rent or lease is taxable as personal property unless an exemption applies. NRS 361.068.

Category 2 - Exempt: Personal property held for sale by a merchant is exempt from taxation. NRS 361.068(1)(a).

Category 3 - Primary Purpose: Personal property that is held both for sale and for lease depends on whether the *taxpayer primarily purchased the property* to lease it or sell it.

Empire CAT's equipment falls into the third category. As the analysis below will show, Empire CAT primarily purchased its CAT equipment for the purpose of selling it and, thus, that equipment should be exempt from taxation under Nevada law.

Factual Background

Empire Southwest is a third-generation family-owned Caterpillar dealer with over 4,500 employees. (Exhibit #2 - Affidavit of John Helms, Vice President and CFO of Empire Southwest, ¶ 7, hereinafter referred to as "Helms Affidavit"). It has been the exclusive Arizona Caterpillar dealer since 1959. (Exhibit #2 - Helms Affidavit, ¶8). Empire CAT services companies in the construction, mining, energy, agricultural, and industrial sectors. (Exhibit #2 - Helms Affidavit, ¶9). It sells, rents, and services heavy equipment, tractors, and power generation equipment in Arizona, Nevada, and Eastern California. (Exhibit #2 - Helms Affidavit, ¶10). It has nineteen locations in Arizona, seven in Nevada, and three in California. (Exhibit #2 - Helms Affidavit, ¶11). Empire CAT acquired Cashman Equipment in December 2022. (Exhibit #2 - Helms Affidavit, ¶12). Cashman was the Cat Dealer for Nevada and Eastern California going back to the 1930s. (Exhibit #2 - Affidavit, ¶13).

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In 2024, the County Assessor retained a Phoenix, Arizona based company, Tax Management Associates, Inc. ("TMA") to audit taxpayers, like Empire CAT. TMA boasts that it is "the leader in assisting state and local governments with their revenue enhancement initiatives." See (Exhibit #3). TMA did not investigate whether Empire CAT's inventory of equipment was primarily purchased for sale or lease. Instead, the audit assumed all the personal property on-site was held for lease and, thus, taxable. As a result of TMA's audit, in October 2024 the County Assessor issued its findings showing an additional \$16,132,340 in taxable personal property See (Exhibit #4 - Letter from Janet Iribarne dated October 21, 2024 ("Audit Finding")) The County Treasurer issued an a tax bill showing an additional taxable value of \$17,322,205 or a net assessed value of \$6,062,772 (Exhibit #5 - Amended Tax Bill). The amended tax bill totaled \$243,738.45. (Exhibit #5 - Amended Tax Bill). Empire CAT timely paid the additional personal property taxes from the amended tax bill in December 2024 (Exhibit #6 -Affidavit of Dale Huizingh, Controller of Empire Southwest, ¶ 7, hereinafter referred to as "Huizingh Affidavit").

Analysis: Empire's CAT Equipment Was Primarily Purchased to Sell

In December 2023, the Nevada Department of Taxation ("Department") issued Advisory Opinion No. 23-005 ("Advisory Opinion"), which addressed "whether machinery or equipment held in inventory by a business primarily engaged in renting or leasing is subject to personal property taxes under Nevada law." (Exhibit #7 - Advisory Opinion, p.1). The Advisory Opinion was requested by the Assessor's Association of Nevada because United Rentals, an equipment rental company, asserted its rental inventory was exempt from personal property tax. United Rentals claimed that its rental inventory was located on-site and available for sale.

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The Advisory Opinion makes clear that just because United Rentals rental inventory is available for sale is not determinative of whether the equipment is exempt. The Advisory Opinion pointed out that “[w]hen personal property is held both for sale and for lease, the taxpayer’s primary purpose for holding the personal property will determine whether it is exempt from taxation under NRS 361.068.” (Exhibit #7 - Advisory Opinion, p. 2). The Department cited the Nevada Supreme Court’s decision in *Nevada Tax Comm’s v. Nevada Cement Col.*, 117 Nev. 960, 36 P.3d 418 (2001) for the proposition that “the primary purpose of the property determines whether the property is taxable or exempt from taxation.” (Exhibit #7 - Advisory Opinion, p. 2). Thus, the Advisory Opinion concluded, “the taxation of personal property that is held both for sale and for lease depends on whether the taxpayer primarily purchased the property to lease it or sell it, which is a *factual inquiry requiring investigation.*” (Exhibit #7 Advisory Opinion, p. 2) (emphasis added).

Empire’s business model is designed to sell equipment. Because of its unique position as the exclusive dealer of CAT equipment in Arizona and Nevada, Empire maximizes revenue not only through the sales of equipment but also from other sources, including parts, service, and repairs.

Empire’s business can be separated into five revenue streams: sales of machinery and equipment, lease and rental of machinery and equipment, lease conversions¹, sales of parts, and the service and repair of equipment. (Exhibit #2 - Helms Affidavit ¶14). Empire Cat’s revenue sources in Nevada and companywide are as follows:

¹ Lease conversions conversions are comprised of new equipment that is being rented/leased by a client with the intent to purchase.

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TABLE 1		
Empire Southwest - Revenue Sources - 2023 -24		
	Nevada	Company-Wide
Equipment Sales	34%	35%
Lease & Rental	13%	12%
Lease Conversion sales	4%	5%
Parts Sales	35%	32%
Service & Repair	14%	16%
TOTAL	100%	100%

(Exhibit #2 Helms Affidavit, ¶ 15; Exhibit # 6 Huizingh, ¶8).

As the revenue breakdown above shows, because Empire CAT is an exclusive CAT dealer, it is primarily in the business of selling Caterpillar equipment. (Exhibit #2 - Helms Affidavit, ¶16 and Exhibit # 6 - Huizingh Affidavit, ¶9) The overwhelming majority of its revenues (87% of total revenue) derive from four sales-related sources: sales of equipment, lease conversion sales, parts, and the service and repair of equipment. (Exhibit #2 Helms Affidavit, ¶17 and Exhibit #6 - Huizingh Affidavit, ¶10). Rental revenues make up less than 15% of revenues. (Exhibit #2 Helms Affidavit ¶18 and Exhibit #6 - Huizingh Affidavit, ¶11). Empire CAT's position as an exclusive CAT dealer gives it a competitive advantage in selling parts and providing services and repairs for the Caterpillar equipment it sells. (Exhibit #2 - Helms Affidavit, ¶19) Thus, Empire CAT's business model is focused on sales, not equipment rentals. (Exhibit #2 - Helms Affidavit, ¶20).

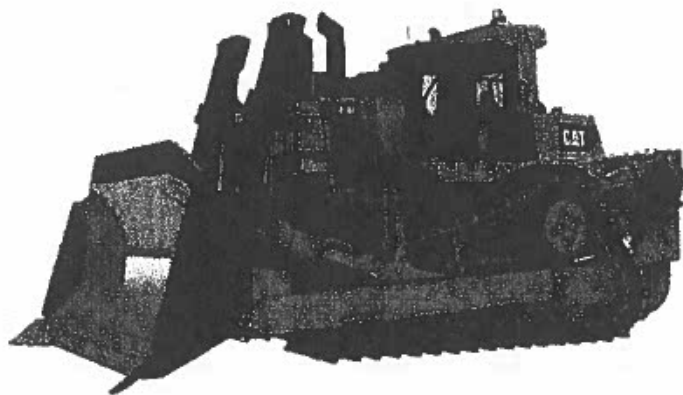
Empire CAT holds two categories of equipment. The first category is an inventory of new and used equipment that is primarily held for sale or resale. This includes a "rental fleet" of equipment that is available for clients to rent. (Exhibit #2 - Helms Affidavit, ¶21). The CAT equipment is primarily purchased for the purpose of sale and if it is leased, it is *typically held for rent for one to three years*. (Exhibit #2 - Helms Affidavit, ¶22).

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The second category of equipment is termed "Allied" or non-CAT Equipment. (e.g., Massey Ferguson farm tractors). The Allied equipment is purchased for the purpose of renting and is generally not available for sale. (Exhibit #2 - Helms Affidavit, ¶23). Empire has regularly reported the Allied equipment to the County Assessor. (Exhibit #6 - Huizingh Affidavit, ¶12). There is no dispute with the County over the tax treatment of this category of equipment. Those are rental equipment and should be taxed as such.

What is in dispute is the tax treatment of the CAT Equipment. Some of the CAT Equipment is held onsite as inventory like a car dealer's inventory and is never leased. (Exhibit #2 - Helms Affidavit, ¶24). An example is two Caterpillar D10T2 large dozers. The County's audit included these machines as rental equipment and were reported in the audit at \$2,944,645. But the dozers were purchased new in 2023, and sold in October 2023 and were never rented. (Exhibit #6 - Huizingh Affidavit, ¶13).



⁶ ELKO COUNTY BOARD OF EQUALIZATION
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Some of the CAT Equipment is leased. (Exhibit #2 - Helms Affidavit, ¶24). However, even with the leased CAT Equipment, Empire CAT's purpose and objective in acquiring is to sell it not to lease it. (Exhibit #2 - Helms Affidavit ¶25).

The CAT equipment in the rental fleet is used primarily as a marketing tool that serves three purposes. (Exhibit #2 - Helms Affidavit, ¶26). First, leasing fills the short-term equipment needs of existing clients and ensures they continue to purchase CAT Equipment, parts, and use Empire's service department. (Exhibit #2 - Helms Affidavit, ¶26).

Second, leasing enables new clients to "test drive" CAT products on their job site. (Exhibit #2 - Helms Affidavit, ¶27). In some cases, clients will rent machines with a purchase option for six to twelve months to build up equity in the machine before purchasing it and financing the purchase with a bank loan. (Exhibit #2 - Helms Affidavit, ¶27).

Third, leasing creates a low-hour used inventory of CAT Equipment that can sell at a competitive price point to compete with equipment from second-tier manufacturers. (Exhibit #2 - Helms Affidavit, ¶28). This strategy enables Empire to compete with second-tier manufacturers by allowing clients with smaller budgets to purchase (used) CAT Equipment at lower prices. (Exhibit #2 - Helms Affidavit, ¶28). Thus, the primary purpose of Empire's leasing program is to bolster sales of equipment, parts, and services. Once a machine is sold, it provides a long-term revenue stream because Empire is the exclusive source for CAT parts used to maintain the machines and the provider of maintenance and repair services. (Exhibit #2 - Helms Affidavit, ¶28). The bottom line is that Empire's business model is designed to sell equipment, not rent it, because sales are more lucrative for the company in both the short and long term.

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Historically, Empire reported equipment out on rent as of the assessment date as personal property but treated the “rental fleet” equipment in the yard as inventory. (Exhibit #6 - Huizingh Affidavit, ¶14). Unfortunately, the County Assessor determined that Empire is a rental company. Relying on TMA, the County concluded all the CAT equipment, whether held as inventory or placed in the short-term “rental fleet,” is purchased primarily for lease or rental purposes and, thus, taxable.

Empire is not a rental company for at least three reasons. First, rental companies’ revenues stem primarily from the renting of equipment. For instance, United Rentals is the largest heavy equipment rental company in the United States. It was also the focus of the Department’s Advisory Opinion discussed above. United Rentals’ revenue stream is almost the inverse of Empire’s. As shown in the table below, between 2021 and 2024, United Rentals’ equipment rentals made up between 82% and 86% of its revenues (Exhibit #9 - United Rentals, Inc., 10K filings for 2021- 2024 with the U.S. Securities and Exchange Commission). During the same period, sales of rental and new equipment comprised 11% - 13% of United Rental’s total revenues.

TABLE 2				
United Rentals - Revenue Sources				
	2024	2023	2022	2021
Equipment Rentals	85%	82%	86%	83%
Sales of Rental Equipment	10%	10%	9%	10%
Sales of New Equipment	2%	2%	2%	3%
Contractor Supplies Sales	1%	1%	1%	1%
Service and other Revenues	2%	2%	2%	2%
Total Revenue	100%	98%	100%	99%

In addition to United Rentals, we have reviewed the U.S. Securities and Exchange Commission 10K filings and the annual reports of the other top four heavy equipment rental and sales companies - Sunbelts Rental, Inc., H&E Equipment Services, Inc. and HERC Holdings, Inc. Their

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financials demonstrate that they are all primarily rental companies, like United Rentals, with rental revenues making up between 80% - 90% of total revenues.

TABLE 3				
Sunbelt Rentals- Revenue Sources				
	2024	2023	2022	2021
Equipment Rentals	89%	91%	93%	91%
Sales of Rental Equipment	8%	7%	5%	6%
Sales of New Equipment	3%	2%	2%	3%
Service and other Revenues	0%	0%	0%	0%
	100%	100%	100%	100%

(Exhibit #10 – Sunbelt Annual Report 2021 – 2024)

TABLE 4				
Herc Holdings - Revenue Sources				
	2024	2023	2022	2021
Equipment Rentals		87%	93%	92%
Sales of Rental Equipment		11%	5%	5%
Sales of New Equipment		1%	1%	2%
Service and other Revenues		1%	1%	1%
		100%	100%	100%

(Exhibit #11 – HERC, Inc., 10K filings for 2021- 2023 with the U.S. Securities and Exchange Commission).²

² We were not able to include HERC Holdings and H&E Equipment Services 2024 figures because the reports were not available at the time of filing.

TABLE 5				
H&E Equipment Services - Revenue Sources				
	2024	2023	2022	2021
Equipment Rentals		81%	77%	69%
Sales of Rental Equipment		11%	8%	12%
Sales of New Equipment		3%	7%	9%
Parts, Service and other Revenues		5%	8%	10%
Total Revenue		100%	100%	100%

(Exhibit #12 - H&E Equipment Services, Inc., 10K filings for 2021-2023 with the U.S. Securities and Exchange Commission).

When Empire CAT's revenues are contrasted with the revenues of these companies, it is apparent that Empire CAT is not a rental company. It purchases equipment primarily for sale to clients with the intent of boosting revenue from parts and service.

The second reason Empire CAT is not a rental company is that traditional rental companies typically sell equipment towards the end of its useful life, which can be anywhere between three and fifteen years depending on the equipment in question. (Exhibit #2 - Helms Affidavit, ¶29). Selling equipment is only an ancillary part of a rental company's business model. As Tables 2 -5 above show, in 2023, revenues from sales for United Rentals, Sunbelt, HERC, and H&E averaged just under 12% their of total revenues. Revenues for parts and services for these same companies averaged just over 2% of total revenues. By contrast, Empire's CAT leased equipment typically sells between one and three years. (Exhibit #2 - Helms Affidavit, ¶30). In Nevada, revenues from sales of new and used equipment total 38% of total revenues. In addition, Empire CAT's sales are also designed to stimulate other revenue sources such as sales of parts (35%) and services (14%). Empire CAT's business model generates 87% of its revenue from sales and sales related sources (parts and service). Empire CAT's revenues in comparison to the rental companies' revenues

¹⁰ ELKO COUNTY BOARD OF EQUALIZATION
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demonstrate Empire CAT's manifest intention of purchasing the equipment for sale rather than lease.

Third, for federal income tax purposes rental companies generally depreciate equipment on a straight-line basis over 3 - 10 years depending on the type of equipment. (Exhibit #6 - Huizingh Affidavit, ¶15) Empire CAT does not depreciate its CAT Equipment in the rental fleet on a straight-line basis. (Exhibit #6 - Huizingh Affidavit, ¶16) Instead, Empire CAT applies a portion of the rental income earned from leasing equipment to write down the equipment's book value. (Exhibit #6 - Huizingh Affidavit, ¶17)

The evidence and testimony outlined above shows that Empire CAT inventory of CAT equipment is primarily purchased for the purpose of sale, not for lease. It also shows that its competitors' business models are designed to primarily generate revenues from leasing equipment. Empire CAT's business model is different from rental companies: it is designed to generate revenue through sales, which in turn generates sales of parts and services. Thus, Empire CAT's inventory of CAT equipment should be exempt from personal property tax under Nevada law.

Conclusion

The Department's Advisory Opinion and NRS 361.068(1) makes clear that personal property is exempt from taxation based on the owner's purpose in acquiring and holding the equipment. Whether some small percentage of that property is rented for a short time after being acquired for sale and eventually sold does not change the purpose for which Empire acquired and holds the property—which is manifestly to sell it because doing so generates more long-term revenue for Empire and allows Empire to fully leverage its market advantage as the exclusive CAT dealer for Nevada, Arizona, and Eastern California.

¹¹ ELKO COUNTY BOARD OF EQUALIZATION
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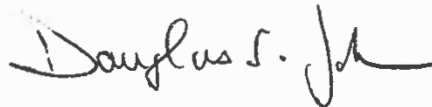
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Empire CAT reported \$17,146,771 in personal property to the auditor. (Exhibit #12 - 2023 Personal Property Inventory - Account BU002495 ("PP Inventory"). Of that amount, \$15,044,829 is exempt. The exempt equipment includes \$11,002,753 of CAT Equipment, \$2,944,645 in the Caterpillar DT10T2 Dozers mentioned above, and \$1,097,430 in motor vehicles, such as dump trucks and water trucks that are registered with the Department of Motor Vehicles and exempt under NRS 361.067.³ (Exhibit #12 - PP Inventory). Thus, using the acquisition costs of \$17,146,771 and subtracting the acquisition cost of the CAT Equipment, the Caterpillar Dozers, and the Register Vehicles yields a value of \$2,101,942.

Personal Property (Reported)	\$17,146,771
CAT Equipment	(\$11,002,753)
Caterpillar D10T2 Dozers	(\$2,944,645)
Register Vehicles	(\$1,097,430)
Allied Equipment (taxable)	\$2,101,942

Taxpayer believes the taxable value should be reduced from \$17,322,161 to \$2,101,942 for tax year 2023-24.

Sincerely,



Douglas S. John

DSJ/pk

³ It is difficult to discern if TMA excluded the motor vehicles from the audit, although it appears that they may have done so.

Exhibit 1

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

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361.068. Business inventories and consumables, livestock, bees,...., NV ST 361.068

West's Nevada Revised Statutes Annotated
Title 32. Revenue and Taxation (Chapters 360-377d)
Chapter 361. Property Tax (Refs & Annos)
Assessment
Taxable and Exempt Property

N.R.S. 361.068

361.068. Business inventories and consumables, livestock, bees, certain pipe and agricultural equipment, boats, campers, fine art for public display and certain personal property of nonresidents exempted; establishment of de minimis exemption for personal property

Currentness

1. The following personal property is exempt from taxation:

- (a) Personal property held for sale by a merchant;
- (b) Personal property held for sale by a manufacturer;
- (c) Raw materials and components held by a manufacturer for manufacture into products, and supplies to be consumed in the process of manufacture;
- (d) Tangible personal property purchased by a business which will be consumed during the operation of the business;
- (e) Livestock;
- (f) Colonies of bees;
- (g) Pipe and other agricultural equipment used to convey water for the irrigation of legal crops;
- (h) All boats;
- (i) Slide-in campers and camper shells;
- (j) Except as otherwise provided in NRS 361.186, fine art for public display; and
- (k) All personal property that is:

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ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
PETITIONER'S EXHIBIT: 3-2
CASE NO.: 26-001

361.068. Business inventories and consumables, livestock, bees,...., NV ST 361.068

(1) Owned by a person who is not a resident of this state; and

(2) Located in this state solely for the purposes of:

(I) An exhibit that is used in a convention or tradeshow that is located in this State; or

(II) A display, exhibition, carnival, fair or circus that is transient in nature and is located in this State for not more than 30 days.

2. The Nevada Tax Commission may exempt from taxation that personal property for which the annual taxes would be less than the cost of collecting those taxes. If such an exemption is provided, the Nevada Tax Commission shall annually determine the average cost of collecting property taxes in this state which must be used in determining the applicability of the exemption.

3. A person claiming the exemption provided for in paragraph (j) of subsection 1 shall:

(a) On or before June 15 for the next ensuing fiscal year, file with the county assessor an affidavit declaring that the fine art will, during that ensuing fiscal year, meet all the criteria set forth in paragraph (b) of subsection 4; and

(b) During any fiscal year in which the person claims the exemption, make available for educational purposes and not for resale, upon written request and without charge to any public school as defined in NRS 385.007, private school as defined in NRS 394.103 and parent of a child who receives instruction in a home pursuant to NRS 392.070, one copy of a poster depicting the fine art that the facility has on public display if such a poster is available for purchase by the public at the time of the request.

4. As used in this section:

(a) "Boat" includes any vessel or other watercraft, other than a seaplane, used or capable of being used as a means of transportation on the water.

(b) "Fine art for public display":

(1) Except as otherwise provided in subparagraph (2), means a work of art which:

(I) Is an original painting in oil, mineral, water colors, vitreous enamel, pastel or other medium, an original mosaic, drawing or sketch, an original sculpture of clay, textiles, fiber, wood, metal, plastic, glass or a similar material, an original work of mixed media or a lithograph;

(II) Was purchased in an arm's length transaction for \$25,000 or more, or has an appraised value of \$25,000 or more;

(III) Is on public display in a public or private art gallery, museum or other building or area in this state for at least 20 hours per week during at least 35 weeks of each year for which the exemption is claimed or, if the facility displaying the fine art disposes of it before the end of that year, during at least two-thirds of the full weeks during which the facility had possession of it, or if the gallery, museum or other building or area in which the fine art will be displayed will not be opened until after the beginning of the fiscal year for which the exemption is claimed, these display requirements must be met for the first full fiscal year after the date of opening, and the date of opening must not be later than 2 years after the purchase of the fine art being displayed; and

(IV) Is on display in a facility that is available for group tours by pupils or students for at least 5 hours on at least 60 days of each full year for which the exemption is claimed, during which the facility in which it is displayed is open, by prior appointment and at reasonable times, without charge; and

(2) Does not include:

(I) A work of fine art that is a fixture or an improvement to real property;

(II) A work of fine art that constitutes a copy of an original work of fine art, unless the work is a lithograph that is a limited edition and that is signed and numbered by the artist;

(III) Products of filmmaking or photography, including, without limitation, motion pictures;

(IV) Literary works;

(V) Property used in the performing arts, including, without limitation, scenery or props for a stage; or

(VI) Property that was created for a functional use other than, or in addition to, its aesthetic qualities, including, without limitation, a classic or custom-built automobile or boat, a sign that advertises a business, and custom or antique furniture, lamps, chandeliers, jewelry, mirrors, doors or windows.

(c) "Personal property held for sale by a merchant" includes property that:

(1) Meets the requirements of sub-subparagraphs (I) and (II) of subparagraph (1) of paragraph (b);

(2) Is made available for sale within 2 years after it is acquired; and

(3) Is made available for viewing by the public or prospective purchasers, or both, within 2 years after it is acquired, whether or not a fee is charged for viewing it and whether or not it is also used for purposes other than viewing.

361.068. Business inventories and consumables, livestock, bees,...., NV ST 361.068

(d) "Public display" means the display of a work of fine art where members of the public have access to the work of fine art for viewing during publicly advertised hours. The term does not include the display of a work of fine art in an area where the public does not generally have access, including, without limitation, a private office, hallway or meeting room of a business, a room of a business used for private lodging and a private residence.

(e) "Pupil" means a person who:

(1) Is enrolled for the current academic year in a public school as defined in NRS 385.007 or a private school as defined in NRS 394.103; or

(2) Receives instruction in a home and is excused from compulsory enrollment and attendance pursuant to NRS 392.070.

(f) "Student" means a person who is enrolled for the current academic year in:

(1) A community college or university; or

(2) A licensed postsecondary educational institution as defined in NRS 394.099 and a course concerning fine art.

Credits

Added by Laws 1979, p. 79. Amended by Laws 1983, p. 1191; Laws 1987, p. 854; Laws 1989, p. 169; Laws 1995, pp. 152, 2709; Laws 1997, c. 317, § 2, eff. July 1, 1997; Laws 1997, c. 446, § 8, eff. July 1, 1997; Laws 1997, c. 592, § 1, eff. July 1, 1997; Laws 1999, c. 105, § 90, eff. May 11, 1999; Laws 1999, c. 594, § 4, eff. July 1, 1999; Laws 1999, c. 594, § 5, eff. July 1, 2003; Laws 2001, c. 10, § 123, eff. April 2, 2001; Laws 2001, c. 331, § 10, eff. July 1, 2001; Laws 2001, c. 331, § 10.5, eff. July 1, 2003; Laws 2017, c. 428, § 1, eff. July 1, 2017; Laws 2023, c. 206, § 41, eff. July 1, 2023.

N. R. S. 361.068, NV ST 361.068

Current through legislation of the 82nd Regular Session (2023) Chapters 1 to 535 (End) and the 35th Special Session (2023) Chapter 1 (End) including all technical corrections received by the Legislative Counsel Bureau.

End of Document

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Exhibit 2

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 4-1

CASE NO.: 26-001

I, John Helms, Vice President and CFO of Empire Southwest, in such capacity and not in my individual capacity, being first duly sworn upon my oath, deposes and states:

1. I make this Affidavit based on my own personal knowledge and am competent to testify to the matters stated herein.

2. I have a B.A. from the University of California, Davis and an M.B.A. from the University of Nevada, Reno.

3. I have been employed by Empire Southwest, LLC for eighteen (18) years.

4. I am the Vice President and CFO of Empire Southwest.

5. I am responsible for the accounting, credit, legal, risk, and purchasing functions at Empire. Additionally, I manage our banking relationships.

6. I have personal knowledge of Empire's business operations, the information and records supporting this appeal, and the Empire's corporate history.

7. Empire CAT is a third-generation family-owned Caterpillar dealer with over 4,500 employees.

8. Empire CAT has been the exclusive Arizona Caterpillar dealer since 1959.

9. Empire CAT services companies in the construction, mining, energy, agricultural and industrial sectors.

10. Empire CAT sells, rents, and services heavy equipment, tractors, and power generation equipment in Arizona, Nevada, and Eastern California.

11. Empire CAT has nineteen locations in Arizona, seven in Nevada, and three in California.

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 4-2

CASE NO.: 26-001

12. Empire CAT acquired Cashman Equipment in December 2022.
13. Cashman was the Cat Dealer for Nevada and Eastern California going back to the 1930s.
14. Empire CAT's business can be separated into five revenue streams: sales of machinery and equipment, lease and rental of machinery and equipment, lease conversions, sales of parts, and the service and repair of equipment.
15. Empire CAT's revenue sources in Nevada are as follows: equipment sales 34%; lease and rental of equipment 13%; lease conversion sales 4%; sales of parts 35%; and services and repair 14%. The figures for Empire CAT's revenue sources companywide are similar: equipment sales 35%; lease and rental of equipment 12%; lease conversion sales 5%; sales of parts 32%; and services and repair 16%.
16. Because Empire CAT is an exclusive CAT dealer, it is primarily in the business of selling Caterpillar equipment.
17. The overwhelming majority of Empire CAT's revenues (87% of total revenue) derive from four sales-related sources: sales of equipment, lease conversion sales, parts, and the service and repair of equipment.
18. Rental revenues make up less than 15% of revenues.
19. Empire CAT's position as an exclusive CAT dealer gives it a competitive advantage in selling parts and providing services and repairs for the Caterpillar equipment it sells.
20. Empire CAT's business model is focused on sales, not equipment rentals.
21. Empire has an inventory of new and used equipment that is primarily held for sale or resale as well as a "rental fleet" of equipment that is available for clients to rent.

22. The CAT equipment is primarily purchased for the purpose of sale, and if it is leased, it is typically held for rent for one to three years.

23. Allied equipment is purchased for the purpose of renting and is generally not available for sale.

24. Some of the CAT Equipment is held onsite as inventory like a car dealer's inventory and is never leased. Other CAT Equipment is leased.

25. The Empire CAT's objective is to sell all CAT equipment even the leased CAT Equipment.

26. The CAT equipment in the rental fleet is used primarily as a marketing tool. The rental fleet fills the short-term equipment needs of existing clients and ensures they continue to purchase CAT Equipment, parts, and use Empire's service department.

27. Leasing also enables our new clients to "test drive" CAT products on their job site. Some clients will rent machines with a purchase option for six to twelve months to build up equity in the machine before purchasing it and financing the purchase with a bank loan.

28. Leasing also creates a low-hour used inventory of CAT Equipment that can sell at a competitive price point to compete with equipment from second-tier manufacturers. This strategy enables Empire to compete with second-tier manufacturers by allowing clients with smaller budgets to purchase CAT Equipment. Once a machine is sold, it provides a long-term revenue stream because Empire is the exclusive source for CAT parts used to maintain the machines and the provider of maintenance and repair services.

29. Rental companies typically sell equipment towards the end of its useful life, which can be anywhere between 3 and 15 years depending on the equipment in question.

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 4-4

CASE NO.: 26-001

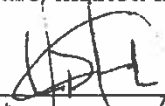
30. Empire's CAT leased equipment typically sells between one and three years.

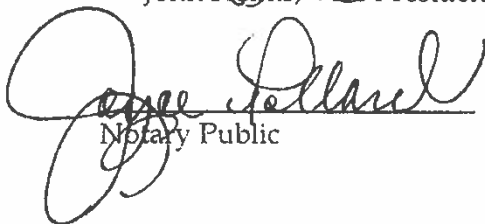
STATE OF ARIZONA)
) ss.
COUNTY OF MARICOPA)

I declare, under penalty of perjury, this claim for tax exemption including any supporting statements or documents is true and complete to the best of my knowledge and belief.

CLAIMANT:

Empire Southwest, LLC
A Delaware, limited liability company

By:  2/10/2025
John Helms, Vice President and CFO Date


Notary Public

My Commission expires:

7-2-2025



JOYCE POLLARD
Notary Public - State of Arizona
MARICOPA COUNTY
Commission # 803823
Expires July 02, 2025

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
PETITIONER'S EXHIBIT: 4-5
CASE NO.: 26-001

Exhibit 3

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 5-1

CASE NO.: 26-001

About us

For more than 40 years, Tax Management Associates, Inc. (TMA) has been in the business of assisting state and local taxing officials in their day to day duties of administering ad valorem taxation.

Founded in 1979, Tax Management Associates, Inc. (TMA) is the leader in assisting state and local governments with their revenue enhancement initiatives. With expert staff across multiple offices nationwide, we are dedicated to serving clients by combining industry expertise, cutting-edge technology, and deep knowledge of our practice areas.

Audit

TMA is best known for its audit services, having started the concept of private auditing for local government when its Business Personal Property Audit Division was founded in 1987. TMA brings a wealth of experience from working with clients all over the country. Our auditors are experts in the field, having completed over 300,000 business personal property audits and discovering over \$70 billion in taxable value – translating to over \$1 billion in additional revenue for our clients.

Beyond Audit

Over the last four decades, we have listened to our clients' growing needs and developed a line of services to address meet their requests. No longer simply an auditing firm, TMA now offers our clients an entire line of ad valorem tax solutions including:

- Administrative Support and Personal Property Listing Assessment
- Business Personal Property Tax Auditing
- Homestead Exemption Fraud Detection
- Discovery of Non-Reporting Businesses

<https://tma1.com/company/>

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 5-2

CASE NO.: 26-001

2/6/25, 10:15 AM

Company - Tax Management Associates, Inc

- Customization of Ad Valorem Projects

<https://tma1.com/company/>

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 5-3

CASE NO.: 26-001

Exhibit 4

ELKO COUNTY BOARD OF EQUALIZATION
ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 4-1

CASE NO.: 26-001



Janel Iribarne, Assessor

Elko County Assessor

550 Court St.
Elko, NV 89801
775-738-5217
775-778-6795 fax
www.elkocountynv.net

Dennis de Arrieta, Deputy Assessor

October 21, 2024

Ms. Shelley Addie
Empire Southwest
3300 Saint Rose Parkway
Henderson, NV 89502

RE: Account No. BU002495

Dear Ms. Addie:

Our representatives have finalized their review of your personal property declarations, and we note the following:

1. Returns were filed for tax years 2023, 2022, 2021, and 2020. No site visit was conducted due to this being a leasing company.
2. Records reviewed consisted of rendition of small tools used at location and a rendition of equipment available for lease was presented for tax year 2023.
3. Equipment was examined for proper classification and year of acquisition.
4. Equipment was reclassified to the proper Nevada State mandated class life by year of acquisition where necessary.
5. The total "cost" of owned equipment was underreported for tax year 2023 and overreported for tax years 2022, 2021, and 2020, as summarized below:

	<u>Tax Year 2023</u>	<u>Tax Year 2022</u>	<u>Tax Year 2021</u>	<u>Tax Year 2020</u>
Audited Cost	\$17,674,240	\$6,833,349	\$6,326,303	\$5,996,257
Reported/Estimated* Cost	<u>\$ 1,541,900</u>	<u>\$7,134,812</u>	<u>\$6,857,036</u>	<u>\$6,533,133</u>
Cost Variance	\$16,132,340	\$(301,463)	\$(530,733)	\$(536,876)

6. The coding of all assets is included on the enclosed "Exhibit A".

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 6-2

CASE NO.: 26-001

Ms. Shelley Addie
 RE: Empire Southwest
 Elko County, Nevada
 October 21, 2024
 page 2 of 2

Accordingly, we make the following discoveries in accordance with the Nevada Revised Statutes 361.767.


	<u>Tax Year 2023</u>	<u>Tax Year 2022</u>	<u>Tax Year 2021</u>	<u>Tax Year 2020</u>
3 Year Life	0	(28,968)	(28,567)	(28,840)
5 Year Life	0	(5,006)	(9,625)	(2,482)
7 Year Life	0	(35,179)	(53,851)	1,376
10 Year Life	0	0	109	0
15 Year Life	14,880,511	51,553	50,005	5,529
20 Year Life	975,510	(2,396)	(5,016)	(5,456)
30 Year Life	0	0	0	0
Mobile Homes	0	0	0	0
Billboards	0	0	0	0
Adjustments	0	(290)	(189)	(160)
Total Appraised Value	15,856,021	(20,286)	(47,134)	(30,033)
Assessment (35%)	5,549,607	(7,100)	(16,497)	(10,512)

These values will be used to produce a corrected billing for the years noted unless we receive written exception within 14 days.

Once billed, you may appeal your audit findings no later than January 15, 2025. County Board of Equalization Appeal Petition may be obtained by contacting our office.

Should you have any questions, please contact a Personal Property Appraiser, at 775-738-5217, or you may also reach out to our TMA representative, Renato Berisha, at 480-729-8319 or renato.berisha@tma1.com

Sincerely,



Janet Iribarne
 Elko County Assessor

Enclosures

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
PETITIONER'S EXHIBIT: 6-3
CASE NO.: 26-001

Empire Southwest, LLC
 Account No. BU002495
 10/13/2024

SUMMARY OF ADDITIONAL ASSESSMENT

	Tax Year 2023	Tax Year 2022	Tax Year 2021	Tax Year 2020
3 Year Life	0	-28,968	-28,567	-28,840
5 Year Life	0	-5,006	-9,625	-2,482
7 Year Life	0	-35,179	-53,851	1,376
10 Year Life	0	0	109	0
15 Year Life	14,880,511	51,553	50,005	5,529
20 Year Life	975,510	-2,396	-5,016	-5,456
30 Year Life	0	0	0	0
Mobile Homes	0	0	0	0
Billboards	0	0	0	0
Adjustments	0	-290	-189	-160
Total Appraised Value	15,856,021	-20,286	-47,134	-30,033
Assessment (35%)	5,549,607	-7,100	-16,497	-10,512

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 6-4

CASE NO.: 26-001

Empire Southwest, LLC
 Account No. 81002495
 10/13/2024
 7/1/2023 Use Date

Yr. Acquired	3 Year Life	5 Year Life	7 Year Life	10 Year Life	15 Year Life	20 Year Life	30 Year Life	Mobile Homes	AllBoards	TOTAL PP
2023	0	0	25,999	0	4,328,399	417,684	0	0	0	4,772,084
2022	48,368	16,074	24,794	0	12,709,019	603,611	0	0	0	12,903,864
2021	0	0	0	0	0	0	0	0	0	0
2020	0	0	0	0	0	0	0	0	0	0
2019	0	0	0	0	0	0	0	0	0	0
2018	0	0	0	0	0	0	0	0	0	0
2017	0	0	0	0	0	0	0	0	0	0
2016	0	0	0	0	0	0	0	0	0	0
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1974	0	0	0	0	0	0	0	0	0	0
1973	0	0	0	0	0	0	0	0	0	0
1972	0	0	0	0	0	0	0	0	0	0
1971	0	0	0	0	0	0	0	0	0	0
Prior	0	0	0	0	0	0	0	0	0	0
Total	48,368	16,074	52,792	0	16,535,708	1,021,296	0	0	0	17,674,228

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 6-5

CASE NO.: 26-001

Empire Southwest, LLC
1 Year Life

10/13/2024

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value
2023	0	0	0	1.00	100%	1.0000	0
2022	48,368	48,368	0	1.12	83%	0.3696	0
2021	0	0	0	1.15	12%	0.1285	0
2020	0	0	0	1.16	5%	0.0580	0
2019	0	0	0	1.16	5%	0.0580	0
2018	0	0	0	1.16	5%	0.0580	0
2017	0	0	0	1.16	5%	0.0580	0
2016	0	0	0	1.16	5%	0.0580	0
2015	0	0	0	1.16	5%	0.0580	0
2014	0	0	0	1.16	5%	0.0580	0
2013	0	0	0	1.16	5%	0.0580	0
2012	0	0	0	1.16	5%	0.0580	0
2011	0	0	0	1.16	5%	0.0580	0
2010	0	0	0	1.16	5%	0.0580	0
2009	0	0	0	1.16	5%	0.0580	0
2008	0	0	0	1.16	5%	0.0580	0
2007	0	0	0	1.16	5%	0.0580	0
2006	0	0	0	1.16	5%	0.0580	0
Prior	0	0	0	1.16	5%	0.0580	0
Total	48,368	48,368	0				0

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2022 Taxable Value
2022	30,843	30,842	1	1.00	100%	1.0000	1
2021	0	0	0	1.01	33%	0.3333	0
2020	0	0	0	1.02	11%	0.3133	0
2019	5,826	5,826	0	1.05	5%	0.0525	0
2018	0	0	0	1.05	5%	0.0525	0
2017	0	0	0	1.05	5%	0.0525	0
2016	0	0	0	1.05	5%	0.0525	0
2015	0	0	0	1.05	5%	0.0525	0
2014	0	0	0	1.05	5%	0.0525	0
2013	0	0	0	1.05	5%	0.0525	0
2012	0	0	0	1.05	5%	0.0525	0
2011	0	0	0	1.05	5%	0.0525	0
2010	0	0	0	1.05	5%	0.0525	0
2009	0	0	0	1.05	5%	0.0525	0
2008	0	539,568	-539,568	1.05	5%	0.0525	-28,527
2007	0	0	0	1.05	5%	0.0525	0
2006	0	0	0	1.05	5%	0.0525	0
Prior	3,340	35,611	-32,271	1.05	5%	0.0525	-642
Total	40,049	591,847	-551,798				-28,568

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2021 Taxable Value
2021	0	0	0	1.00	100%	1.0000	0
2020	0	0	0	1.00	33%	0.3300	0
2019	5,826	5,826	0	1.00	11%	0.1133	0
2018	0	0	0	1.06	5%	0.0530	0
2017	0	0	0	1.06	5%	0.0530	0
2016	0	0	0	1.06	5%	0.0530	0
2015	0	0	0	1.06	5%	0.0530	0
2014	0	0	0	1.06	5%	0.0530	0
2013	0	0	0	1.06	5%	0.0530	0
2012	0	0	0	1.06	5%	0.0530	0
2011	0	0	0	1.06	5%	0.0530	0
2010	0	0	0	1.06	5%	0.0530	0
2009	0	0	0	1.06	5%	0.0530	0
2008	0	539,568	-539,568	1.06	5%	0.0530	-28,597
2007	0	0	0	1.06	5%	0.0530	0
2006	0	0	0	1.06	5%	0.0530	0
Prior	21,180	20,587	593	1.06	5%	0.0530	90
Total	26,966	565,976	-538,610				-28,547

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2020 Taxable Value
2020	0	0	0	1.00	100%	1.0000	0
2019	5,826	5,826	0	1.01	33%	0.3333	0
2018	0	0	0	1.04	31%	0.1144	0
2017	0	0	0	1.06	5%	0.0530	0
2016	0	0	0	1.06	5%	0.0530	0
2015	0	0	0	1.06	5%	0.0530	0
2014	0	0	0	1.06	5%	0.0530	0
2013	0	0	0	1.06	5%	0.0530	0
2012	0	0	0	1.06	5%	0.0530	0
2011	0	0	0	1.06	5%	0.0530	0
2010	0	0	0	1.06	5%	0.0530	0
2009	0	0	0	1.06	5%	0.0530	0
2008	0	539,568	-539,568	1.06	5%	0.0530	-28,597
2007	0	0	0	1.06	5%	0.0530	0
2006	0	0	0	1.06	5%	0.0530	0
Prior	15,967	20,587	-4,620	1.06	5%	0.0530	-243
Total	21,823	565,976	-544,153				-28,840

ELKO COUNTY BOARD OF EQUALIZATION
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Empire Southwest, LLC
5 Year Life

10/13/2024

2023							2022								
Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	Taxable Value	Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	Taxable Value
2023	0	0	0	1.00	100%	1.0000	0	2022	0	0	0	1.00	100%	1.0000	0
2022	16,074	16,074	0	1.12	60%	0.6700	0	2021	0	21,820	-21,820	1.01	60%	0.6000	-13,223
2021	0	0	0	1.15	56%	0.4190	0	2020	21,820	0	21,820	1.03	30%	0.3708	8,911
2020	0	0	0	1.16	22%	0.2352	0	2019	0	0	0	1.05	22%	0.2310	0
2019	0	0	0	1.18	17%	0.1534	0	2018	0	0	0	1.08	13%	0.1464	0
2018	0	0	0	1.27	5%	0.0910	0	2017	0	0	0	1.10	5%	0.0550	0
2017	0	0	0	1.22	5%	0.0610	0	2016	0	0	0	1.10	5%	0.0550	0
2016	0	0	0	1.22	5%	0.0610	0	2015	0	0	0	1.10	5%	0.0550	0
2015	0	0	0	1.22	5%	0.0610	0	2014	0	0	0	1.10	5%	0.0550	0
2014	0	0	0	1.22	5%	0.0610	0	2013	2,705,379	2,705,379	0	1.10	5%	0.0550	0
2013	0	0	0	1.22	5%	0.0610	0	2012	0	0	0	1.10	5%	0.0550	0
2012	0	0	0	1.22	5%	0.0610	0	2011	0	0	0	1.10	5%	0.0550	0
2011	0	0	0	1.22	5%	0.0610	0	2010	0	0	0	1.10	5%	0.0550	0
2010	0	0	0	1.22	5%	0.0610	0	2009	0	0	0	1.10	5%	0.0550	0
2009	0	0	0	1.22	5%	0.0610	0	2008	0	0	0	1.10	5%	0.0550	0
2008	0	0	0	1.22	5%	0.0610	0	2007	0	0	0	1.10	5%	0.0550	0
2007	0	0	0	1.22	5%	0.0610	0	2006	0	0	0	1.10	5%	0.0550	0
2006	0	0	0	1.22	5%	0.0610	0	Prior	41,673	41,673	2,294	1.10	5%	0.0550	126
Prior	0	0	0	1.22	5%	0.0610	0	Total	2,776,873	2,764,578	2,294				-6,006
Total	36,074	36,074	0												

2021							2020								
Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	Taxable Value	Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	Taxable Value
2021	0	21,820	-21,820	1.00	100%	1.0000	-21,820	2020	0	0	0	1.00	100%	1.0000	0
2020	21,820	0	21,820	1.00	60%	0.6000	13,092	2019	0	0	0	1.01	60%	0.6000	0
2019	0	0	0	1.03	30%	0.3708	0	2018	0	0	0	1.04	36%	0.3764	0
2018	0	0	0	1.06	22%	0.2332	0	2017	0	0	0	1.06	22%	0.2332	0
2017	0	0	0	1.08	13%	0.1464	0	2016	0	0	0	1.08	13%	0.1464	0
2016	0	0	0	1.10	5%	0.0550	0	2015	0	0	0	1.08	5%	0.0540	0
2015	0	0	0	1.10	5%	0.0550	0	2014	0	0	0	1.08	5%	0.0540	0
2014	0	0	0	1.10	5%	0.0550	0	2013	2,705,379	2,705,379	0	1.08	5%	0.0540	0
2013	2,705,379	2,705,379	0	1.10	5%	0.0550	0	2012	0	0	0	1.08	5%	0.0540	0
2012	0	0	0	1.10	5%	0.0550	0	2011	0	0	0	1.08	5%	0.0540	0
2011	0	0	0	1.10	5%	0.0550	0	2010	0	0	0	1.08	5%	0.0540	0
2010	0	0	0	1.10	5%	0.0550	0	2009	0	0	0	1.08	5%	0.0540	0
2009	0	0	0	1.10	5%	0.0550	0	2008	0	0	0	1.08	5%	0.0540	0
2008	0	0	0	1.10	5%	0.0550	0	2007	0	0	0	1.08	5%	0.0540	0
2007	0	0	0	1.10	5%	0.0550	0	2006	0	0	0	1.08	5%	0.0540	0
2006	0	0	0	1.10	5%	0.0550	0	Prior	5,803	51,783	-45,984	1.08	5%	0.0540	-2,481
Prior	35,878	51,783	-16,315	1.10	5%	0.0550	-87	Total	2,711,218	2,757,172	-45,954				-7,482
Total	2,747,277	2,736,991	-10,315				-87								

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Empire Southwest, LLC
7 Year Life

10/13/2024

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value	Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2022 Taxable Value	
2013	25,999	25,988	11	1.00	100%	1.0000	0	2022	0	0	0	1.00	100%	1.0000	0	
2012	26,794	26,794	0	1.12	71%	0.7952	0	2021	0	45,220	-45,220	1.01	73%	0.7171	-12,427	
2021	0	0	0	1.13	81%	0.5865	0	2020	0	0	0	1.03	51%	0.5253	0	
2020	0	0	0	1.16	36%	0.4176	0	2019	0	0	0	1.05	30%	0.3780	0	
2019	0	0	0	1.18	26%	0.3088	0	2018	0	0	0	1.08	16%	0.2388	0	
2018	0	0	0	1.22	15%	0.2518	0	2017	0	0	0	1.10	19%	0.3090	0	
2017	0	0	0	1.24	11%	0.1468	0	2016	0	43,296	-43,296	1.13	13%	0.1356	-5,471	
2016	0	0	0	1.26	5%	0.0630	0	2015	0	0	0	1.13	5%	0.0563	0	
2015	0	0	0	1.26	5%	0.0630	0	2014	0	0	0	1.13	5%	0.0563	0	
2014	0	0	0	1.26	5%	0.0630	0	2013	536,419	536,419	1	1.13	5%	0.0563	0	
2013	0	0	0	1.26	5%	0.0630	0	2012	133,303	133,303	0	1.13	5%	0.0563	0	
2012	0	0	0	1.26	5%	0.0630	0	2011	0	0	0	1.13	5%	0.0563	0	
2011	0	0	0	1.26	5%	0.0630	0	2010	0	0	0	1.13	5%	0.0563	0	
2010	0	0	0	1.26	5%	0.0630	0	2009	0	0	0	1.13	5%	0.0563	0	
2009	0	0	0	1.26	5%	0.0630	0	2008	0	0	0	1.13	5%	0.0563	0	
2008	0	0	0	1.26	5%	0.0630	0	2007	8,718	0	8,718	1.13	5%	0.0563	549	
2007	0	0	0	1.26	5%	0.0630	0	2006	37,777	37,777	0	1.13	5%	0.0563	0	
2006	0	0	0	1.26	5%	0.0630	0	Prior	95,825	49,853	45,972	1.13	5%	0.0563	2,570	
Prior	0	0	0	1.26	5%	0.0630	0	Total	812,752	846,087	-33,335				-35,179	
Total	52,793	52,793	0				0									

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2021 Taxable Value	Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2020 Taxable Value	
2023	0	45,220	-45,220	1.00	100%	1.0000	-45,220	2020	0	0	0	1.00	100%	1.0000	0	
2020	0	0	0	1.00	71%	0.7100	0	2019	0	0	0	1.01	71%	0.7171	0	
2019	0	0	0	1.03	51%	0.5253	0	2018	0	0	0	1.04	51%	0.5104	0	
2018	0	0	0	1.06	36%	0.3816	0	2017	0	0	0	1.06	36%	0.3816	0	
2017	0	0	0	1.08	26%	0.2808	0	2016	43,296	43,296	0	1.08	26%	0.2808	0	
2016	0	43,296	-43,296	1.10	19%	0.2090	-9,049	2015	0	0	0	1.08	19%	0.2092	0	
2015	0	0	0	1.13	13%	0.1332	0	2014	0	0	0	1.00	13%	0.1388	0	
2014	0	0	0	1.12	5%	0.0560	0	2013	536,619	536,618	1	1.11	5%	0.0555	0	
2013	536,619	536,618	1	1.12	5%	0.0560	0	2012	133,303	133,303	0	1.11	5%	0.0555	0	
2012	133,303	133,303	0	1.12	5%	0.0560	0	2011	0	0	0	1.11	5%	0.0555	0	
2011	0	0	0	1.12	5%	0.0560	0	2010	0	0	0	1.11	5%	0.0555	0	
2010	0	0	0	1.12	5%	0.0560	0	2009	0	0	0	1.11	5%	0.0555	0	
2009	0	0	0	1.12	5%	0.0560	0	2008	0	0	0	1.11	5%	0.0555	0	
2008	0	0	0	1.12	5%	0.0560	0	2007	0	0	0	1.11	5%	0.0555	0	
2007	0	0	0	1.12	5%	0.0560	0	2006	37,777	37,777	0	1.11	5%	0.0555	0	
2006	37,777	37,777	0	1.12	5%	0.0560	0	Prior	120,001	95,205	24,796	1.11	5%	0.0555	1,176	
Prior	120,001	95,205	24,796	1.12	5%	0.0560	418	Total	870,956	846,150	24,796				1,176	
Total	810,374	831,439	-21,065				-51,851									

ELKO COUNTY BOARD OF EQUALIZATION
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Empire Southwest, LLC
15 Year Life

10/13/2014

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value
2021	4,323,838	16,201	4,307,138	1.00	100%	1.0000	4,307,138
2022	12,208,019	1,156,100	10,850,919	1.12	87%	0.9744	10,573,135
2021	0	0	0	1.15	75%	0.8625	0
2020	0	0	0	1.16	88%	0.7540	0
2019	0	0	0	1.18	96%	0.6668	0
2018	0	0	0	1.22	49%	0.5978	0
2017	0	0	0	1.24	42%	0.5208	0
2016	0	0	0	1.25	37%	0.4662	0
2015	0	0	0	1.27	32%	0.4064	0
2014	0	0	0	1.28	28%	0.3584	0
2013	0	0	0	1.30	24%	0.3120	0
2012	0	0	0	1.32	20%	0.2640	0
2011	0	0	0	1.35	16%	0.2160	0
2010	0	0	0	1.38	13%	0.1794	0
2009	0	0	0	1.39	9%	0.1251	0
2008	0	0	0	1.42	5%	0.0710	0
2007	0	0	0	1.42	5%	0.0710	0
2006	0	0	0	1.42	5%	0.0710	0
Prior	3,350	0	3,350	1.42	5%	0.0710	238
Total	16,535,708	1,374,301	15,161,407				14,680,511

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2012 Taxable Value
2022	92,444	92,444	0	1.20	100%	1.0000	0
2021	474,829	643,418	-168,778	1.21	87%	0.8787	-148,126
2020	323,851	333,853	-10,002	1.23	75%	0.7725	165,313
2019	103,167	103,167	0	1.05	85%	0.6825	0
2018	74,852	74,853	-1	1.08	56%	0.6048	-1
2017	69,199	69,191	8	1.10	49%	0.5390	-3
2016	65,835	42,138	23,697	1.13	42%	0.4746	20,548
2015	39,475	39,475	0	1.13	37%	0.4183	0
2014	15,152	5,888	9,264	1.14	32%	0.3549	2,650
2013	48,460	48,460	0	1.14	28%	0.3248	0
2012	641,717	641,717	0	1.17	24%	0.2808	0
2011	129,845	129,847	-2	1.20	20%	0.2400	0
2010	113,303	113,304	-1	1.23	16%	0.1968	0
2009	0	0	0	1.24	13%	0.1612	0
2008	17,635	17,635	0	1.25	9%	0.1134	0
2007	34,008	43,726	-9,718	1.30	5%	0.0850	-332
2006	4,733	4,733	0	1.30	5%	0.0850	0
Prior	894,460	718,142	176,318	1.30	5%	0.0850	11,981
Total	3,186,687	3,916,321	-729,634				91,553

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value
2021	88,085	256,863	-168,778	1.00	100%	1.0000	-168,778
2020	252,861	132,719	120,142	1.00	87%	0.8700	191,524
2019	100,167	100,167	0	1.09	75%	0.7725	0
2018	74,852	74,853	-1	1.06	69%	0.6890	-1
2017	69,199	69,191	8	1.08	56%	0.6048	-1
2016	65,835	42,138	23,697	1.10	49%	0.5390	21,337
2015	39,475	39,475	0	1.11	42%	0.4662	0
2014	15,152	5,888	9,264	1.12	37%	0.4144	3,010
2013	48,460	48,460	0	1.13	32%	0.3616	0
2012	641,717	641,717	0	1.15	28%	0.3210	0
2011	129,845	129,847	-2	1.18	24%	0.2832	-1
2010	113,303	113,304	-1	1.20	20%	0.2400	0
2009	0	0	0	1.21	16%	0.1824	0
2008	17,635	17,635	0	1.24	13%	0.1632	0
2007	43,726	43,726	0	1.28	9%	0.1152	0
2006	4,733	4,733	0	1.32	5%	0.0840	0
Prior	898,733	884,863	13,870	1.32	5%	0.0840	915
Total	2,721,688	2,605,899	115,789				50,605

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2012 Taxable Value
2020	132,720	152,710	-20,000	1.00	100%	1.0000	1
2019	100,167	100,167	0	1.01	87%	0.8787	0
2018	74,852	74,853	-1	1.04	75%	0.7800	-1
2017	69,199	69,191	8	1.06	63%	0.6890	-1
2016	65,835	42,138	23,697	1.08	56%	0.6048	0
2015	39,475	39,475	0	1.08	49%	0.5390	0
2014	15,152	5,888	9,264	1.09	42%	0.4578	1,325
2013	48,460	48,460	0	1.11	37%	0.4107	0
2012	641,717	641,717	0	1.12	32%	0.3584	0
2011	129,845	129,847	-2	1.16	28%	0.3248	-1
2010	113,303	113,304	-1	1.17	24%	0.2808	0
2009	0	0	0	1.17	20%	0.2400	0
2008	17,635	17,635	0	1.21	16%	0.1968	0
2007	43,726	43,726	0	1.24	13%	0.1612	0
2006	4,733	4,733	0	1.29	9%	0.1161	0
Prior	918,833	884,863	33,970	1.33	5%	0.0862	2,208
Total	3,389,466	3,349,016	40,450				5,529

ELKO COUNTY BOARD OF EQUALIZATION
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Empire Southwest, LLC
20 Year Life

10/18/2024

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value
2023	417,600	18,432	399,168	1.00	100%	1.0000	390,854
2022	603,611	31,532	572,079	1.17	90%	1.0080	576,656
2021	0	0	0	1.15	81%	0.9815	0
2020	0	0	0	1.16	73%	0.8468	0
2019	0	0	0	1.16	60%	0.7788	0
2018	0	0	0	1.12	59%	0.7199	0
2017	0	0	0	1.14	53%	0.6572	0
2016	0	0	0	1.26	48%	0.6048	0
2015	0	0	0	1.27	43%	0.5461	0
2014	0	0	0	1.28	39%	0.4992	0
2013	0	0	0	1.30	35%	0.4530	0
2012	0	0	0	1.32	31%	0.4072	0
2011	0	0	0	1.33	28%	0.3780	0
2010	0	0	0	1.38	25%	0.3450	0
2009	0	0	0	1.39	22%	0.3058	0
2008	0	0	0	1.42	20%	0.2840	0
2007	0	0	0	1.47	17%	0.2499	0
2006	0	0	0	1.57	14%	0.2198	0
2005	0	0	0	1.62	11%	0.1782	0
2004	0	0	0	1.65	8%	0.1330	0
2003	0	0	0	1.68	5%	0.0940	0
2002	0	0	0	1.68	5%	0.0940	0
2001	0	0	0	1.68	5%	0.0940	0
Prior	0	0	0	1.68	5%	0.0940	0
Total	1,021,211	50,164	971,047				975,510

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2022 Taxable Value
2022	0	0	0	1.00	100%	1.0000	0
2021	0	0	0	1.01	90%	0.9090	0
2020	0	0	0	1.02	81%	0.8243	0
2019	0	0	0	1.05	79%	0.7865	0
2018	0	0	0	1.08	66%	0.7128	0
2017	0	0	0	1.10	59%	0.6480	0
2016	0	0	0	1.13	53%	0.5889	0
2015	0	0	0	1.12	48%	0.5434	0
2014	0	7,264	-7,264	1.14	43%	0.4902	-3,561
2013	0	0	0	1.16	39%	0.4524	0
2012	0	0	0	1.17	35%	0.4085	0
2011	0	0	0	1.20	31%	0.3720	0
2010	0	0	0	1.23	28%	0.3444	0
2009	0	0	0	1.24	25%	0.3100	0
2008	0	0	0	1.26	22%	0.2772	0
2007	0	0	0	1.30	20%	0.2600	0
2006	0	0	0	1.34	17%	0.2278	0
2005	0	4,735	-4,735	1.43	14%	0.2002	-948
2004	0	0	0	1.47	11%	0.1647	0
2003	8,816	0	8,816	1.49	8%	0.1390	1,081
2002	0	0	0	1.50	5%	0.0750	0
2001	6,390	0	6,390	1.50	5%	0.0750	479
Prior	7,273	0	7,273	1.50	5%	0.0750	583
Total	22,979	12,999	10,980				-1,396

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2021 Taxable Value
2021	0	0	0	1.00	100%	1.0000	0
2020	0	0	0	1.00	90%	0.9000	0
2019	0	0	0	1.01	81%	0.8343	0
2018	0	0	0	1.06	73%	0.7738	0
2017	0	0	0	1.08	66%	0.7128	0
2016	0	0	0	1.10	59%	0.6480	0
2015	0	0	0	1.11	53%	0.5883	0
2014	0	7,264	-7,264	1.12	48%	0.5376	-3,905
2013	0	0	0	1.13	43%	0.4859	0
2012	0	0	0	1.15	39%	0.4485	0
2011	0	0	0	1.18	35%	0.4130	0
2010	0	0	0	1.20	31%	0.3720	0
2009	0	0	0	1.21	28%	0.3388	0
2008	0	0	0	1.24	25%	0.3100	0
2007	0	0	0	1.28	22%	0.2816	0
2006	0	0	0	1.32	20%	0.2640	0
2005	0	4,735	-4,735	1.38	17%	0.2346	-1,111
2004	0	0	0	1.41	14%	0.1968	0
2003	0	0	0	1.45	11%	0.1595	0
2002	0	0	0	1.46	8%	0.1168	0
2001	0	0	0	1.48	5%	0.0740	0
Prior	2,751	2,751	0	1.48	5%	0.0740	0
Total	2,751	14,750	-11,999				-5,016

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2020 Taxable Value
2020	0	0	0	1.00	100%	1.0000	0
2019	0	0	0	1.01	90%	0.9000	0
2018	0	0	0	1.04	81%	0.8424	0
2017	0	0	0	1.06	79%	0.7738	0
2016	0	0	0	1.08	66%	0.7128	0
2015	0	0	0	1.08	59%	0.6372	0
2014	0	7,264	-7,264	1.09	53%	0.5727	-4,196
2013	0	0	0	1.11	48%	0.5328	0
2012	0	0	0	1.12	43%	0.4816	0
2011	0	0	0	1.16	39%	0.4524	0
2010	0	0	0	1.17	35%	0.4095	0
2009	0	0	0	1.17	31%	0.3827	0
2008	0	0	0	1.21	28%	0.3388	0
2007	0	0	0	1.24	25%	0.3100	0
2006	0	0	0	1.29	22%	0.2838	0
2005	0	4,735	-4,735	1.33	20%	0.2680	-1,260
2004	0	0	0	1.38	17%	0.2346	0
2003	0	0	0	1.41	14%	0.1974	0
2002	0	0	0	1.43	11%	0.1573	0
2001	0	0	0	1.45	8%	0.1168	0
Prior	2,751	2,751	0	1.48	5%	0.0740	0
Total	2,751	14,750	-11,999				-5,456

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
PETITIONER'S EXHIBIT: 6-10
CASE NO.: 26-001

TAX YEAR	ASSE	ORDER #	ASSET #	ASSET DESCRIPTION	COMPLETE	YEAR	GA ACCLF	GA ACCOUNT DESCRIPTION	ACQUISITION	GROUP
					BY	ACQUIRED			STRT	
2011/2011	7/1/2011									
2012/2011	7/1/2011		07361-17-JACKS	[2] 200 TON JACKS FROM GLOBMA MACHINERY PRODUCTS	12/29/12	2011			14,134.85	15
2013/2011	7/1/2011		07366-18-FURN	12 HIGH BACK MESH SWIVEL CHAIRS & TABLES	12/20/12	2012			4,818.61	16
2013/2011	7/1/2011		07367-22-JACKS	2 350 POUND JACKS	12/10/12	2012			41,828.77	15
2013/2011	7/1/2011		07368-23-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			8,112.60	11
2013/2011	7/1/2011		07369-24-COINP	2 SHARP COINOPS	12/20/12	2012			16,078.61	5
2013/2011	7/1/2011		07370-25-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			46,242.50	8
2013/2011	7/1/2011		07371-26-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			1,851.86	11
2013/2011	7/1/2011		07372-27-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			10,042.59	15
2013/2011	7/1/2011		07373-28-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			265,128.19	15
2013/2011	7/1/2011		07374-29-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			1,710.42	15
2013/2011	7/1/2011		07375-30-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			15,485.16	15
2013/2011	7/1/2011		07376-31-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			7,283.70	15
2013/2011	7/1/2011		07377-32-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			19,788.20	15
2013/2011	7/1/2011		07378-33-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			28,868.30	15
2013/2011	7/1/2011		07379-34-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			2,004.67	1
2013/2011	7/1/2011		07380-35-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			25,298.71	7
2013/2011	7/1/2011		07381-36-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			30,995.87	15
2013/2011	7/1/2011		07382-37-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			4,700.80	15
2013/2011	7/1/2011		07383-38-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			4,041.93	15
2013/2011	7/1/2011		07384-39-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			24,435.27	15
2013/2011	7/1/2011		07385-40-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			28,483.22	15
2013/2011	7/1/2011		07386-41-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			61,401.47	15
2013/2011	7/1/2011		07387-42-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			11,804.66	15
2013/2011	7/1/2011		07388-43-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			28,704.76	15
2013/2011	7/1/2011		07389-44-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			24,764.08	15
2013/2011	7/1/2011		07390-45-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			44,204.73	15
2013/2011	7/1/2011		07391-46-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			24,811.97	15
2013/2011	7/1/2011		07392-47-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			2,888.48	15
2013/2011	7/1/2011		07393-48-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			8,256.34	15
2013/2011	7/1/2011		07394-49-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			3,271.44	15
2013/2011	7/1/2011		07395-50-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			18,811.70	10
2013/2011	7/1/2011		07396-51-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			1,725.04	15
2013/2011	7/1/2011		07397-52-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			14,531.94	20
2013/2011	7/1/2011		07398-53-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			113,017.46	15
2013/2011	7/1/2011		07399-54-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			16,180.04	15
2013/2011	7/1/2011		07400-55-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			26,793.80	7
2013/2011	7/1/2011		07401-56-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			1,195.75	15
2013/2011	7/1/2011		07402-57-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			17,881.66	15
2013/2011	7/1/2011		07403-58-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			40,815.33	15
2013/2011	7/1/2011		07404-59-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			27,341.42	15
2013/2011	7/1/2011		07405-60-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			1,145.45	15
2013/2011	7/1/2011		07406-61-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			14,408.83	15
2013/2011	7/1/2011		07407-62-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			3,791.99	15
2013/2011	7/1/2011		07408-63-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			87,771.64	15
2013/2011	7/1/2011		07409-64-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			13,183.70	15
2013/2011	7/1/2011		07410-65-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			9,508.64	15
2013/2011	7/1/2011		07411-66-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			17,283.95	15
2013/2011	7/1/2011		07412-67-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			14,872.60	15
2013/2011	7/1/2011		07413-68-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			10,813.78	15
2013/2011	7/1/2011		07414-69-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			13,127.28	15
2013/2011	7/1/2011		07415-70-FRIGS	2 FRIREFRIG FRIGS FOR 130 POUNDSET	12/20/12	2012			13,201.53	15

EXHIBIT A

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 6-4

CASE NO.: 26-001

12/2/2024	7/1/2023	07627-22-WELD	WELD B DRG SET TOOLING	12/20/22	2022		27,836.53	15
10/2/2024	7/1/2023	07594-22-WLDR	WELDER FROM LUMBE	12/20/22	2022		13,753.27	15
		12-259	AIR COMPRESSOR PARTS1050		2022	012530C - RENTAL FLEET OTHER-PP	52,820.00	15
		13-111	3000W RESERVE LOADNAME		2022	012440C - USED OTHER RTR-PP	24,643.00	15
		17-059	AIR COMPRESSOR PARTS1000		2022	012310C - USED CAT RTR-PP	146,370.00	15
		17-071	300W GENERATOR		2022	012530C - RENTAL FLEET OTHER-PP	15,887.00	20
		17-074	300W GENERATOR		2022	012530C - RENTAL FLEET OTHER-PP	14,750.00	20
		17-161	500W GENERATOR		2022	012530C - RENTAL FLEET OTHER-PP	22,285.46	20
		18-109	HEATER		2022	012530C - RENTAL FLEET OTHER-PP	11,280.00	15
		18-120	NOISE SOUND ATTACHMENT		2022	012530C - RENTAL FLEET OTHER-PP	71,400.00	15
		19-431	500W GENERATOR		2022	012530C - RENTAL FLEET OTHER-PP	17,807.77	20
		19-513	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	4,158.00	15
		20-034	500W GENERATOR		2022	012530C - RENTAL FLEET OTHER-PP	40,772.15	20
		20-041	500W GENERATOR		2022	012530C - RENTAL FLEET OTHER-PP	41,487.45	20
		20-079	1200AMP ATS		2022	012530C - RENTAL FLEET OTHER-PP	37,513.75	15
		21-477	500W GENERATOR		2022	012530C - USED CAT RTR-PP	201,728.45	20
		21-479	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	4,410.00	15
		21-484	BALLOON LIGHT ATTACHMENT		2022	012530C - RENTAL FLEET OTHER-PP	1,134.00	15
		21-485	BALLOON LIGHT ATTACHMENT		2022	012530C - RENTAL FLEET OTHER-PP	1,134.00	15
		21-486	BALLOON LIGHT ATTACHMENT		2022	012530C - RENTAL FLEET OTHER-PP	1,134.00	15
		21-471	1500W GENERATOR		2022	012530C - RENTAL FLEET OTHER-PP	26,970.00	20
		21-115	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	4,158.00	15
		22-041	1000W GENERATOR		2022	012530C - RENTAL FLEET CAT-PP	54,978.00	20
		22-060	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	7,254.20	15
		22-124	300W GENERATOR		2022	012530C - RENTAL FLEET OTHER-PP	32,130.00	20
		22-164	2000VA TRANSFORMER		2022	012530C - RENTAL FLEET OTHER-PP	88,650.00	20
		22-413	300W GENERATOR		2022	012530C - RENTAL FLEET OTHER-PP	24,200.00	20
		22-140	500W GENERATOR		2022	012530C - RENTAL FLEET CAT-PP	80,240.77	20
		22-151	300W GENERATOR		2022	012530C - RENTAL FLEET OTHER-PP	38,013.00	20
		22-110	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-112	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-113	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-114	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-117	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-119	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-120	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-121	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-122	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-123	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-124	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-125	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-126	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-127	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-128	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-129	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-130	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-131	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-132	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-133	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-134	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-135	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-136	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-137	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-138	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15
		22-139	4 HEAD LIGHT TOWER		2022	012530C - RENTAL FLEET OTHER-PP	12,511.47	15

ELKO COUNTY BOARD OF EQUALIZATION
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23-390	4 HEAD LIGHT TOWER	2023	012530E - RENTAL FLEET OTHER-FD	15,162.00	15
23-391	4 HEAD LIGHT TOWER	2023	012530E - RENTAL FLEET OTHER-FD	15,162.00	15
23-392	4 HEAD LIGHT TOWER	2023	012530E - RENTAL FLEET OTHER-FD	15,162.00	15
23-393	4 HEAD LIGHT TOWER	2023	012530E - RENTAL FLEET OTHER-FD	15,162.00	15
CE009345	BOOM LIFT 57R 80-85' (DTH42)	2022	012430U - USED OTHER-RENTAL DEPT ATA	34,948.04	15
CE00414A	10' 30" BUCKET	2022	012530E - RENTAL SERVICES CAT	386.95	15
CE004151	SECTION LIFT ELECTRIC 32'	2022	012530E - RENTAL SERVICES OTHER	14,753.00	15
CE004555	REACH FORKLIFT 9,000LB 8'3" LIFT	2022	012530E - RENTAL SERVICES CAT	62,210.74	15
CE00540C	415/416/420/430/440 COMPACTION WHEEL	2022	012530E - RENTAL SERVICES OTHER	2,777.20	15
CE005456	ARTICULATED WATER TRUCK 740/745 BK TANK	2022	012530E - HEAVY RENTAL FLEET CAT	214,682.00	15
CE006984	SKIDDER LIFT ELECTRIC 26	2022	012530E - RENTAL SERVICES OTHER	9,183.00	15
CE006975	BOOM LIFT 57R 80-85' (DTH42)	2022	012530E - RENTAL SERVICES OTHER	44,246.00	15
CE006181	48" 319/322 BUCKET	2022	012530E - RENTAL SERVICES CAT	10,060.37	15
CE006161	450 BACKHOE LOADER	2022	012530E - RENTAL SERVICES CAT	61,060.16	15
CE006298	43" 315, 313, 314, 315 BUCKET	2022	012530E - RENTAL SERVICES CAT	3,699.31	15
CE006173H	314/316 BUCKETS	2022	012530E - RENTAL SERVICES CAT	4,408.83	15
CE006681	REACH FORKLIFT 12,000LB 55' LIFT	2022	012530E - RENTAL SERVICES CAT	42,175.85	15
CE006504	314 EXCAVATOR W/CAB	2022	012530E - RENTAL SERVICES CAT	102,492.19	15
CE006604C	315, 313, 314, 315 QUICK COUPLER	2022	012530E - RENTAL SERVICES CAT	2,570.38	15
CE006601E	31" 328, 329, 330, 335 BUCKET	2022	012530E - RENTAL SERVICES CAT	6,451.48	15
CE007025E	42" 340/351 BUCKET	2022	012530E - RENTAL SERVICES CAT	9,201.97	15
CE007617	ARTICULATED WATER TRUCK 740/745 BK TANK	2022	012530E - RENTAL SERVICES CAT	2,834.25	15
CE007617H	MISC EQUIPMENT	2022	012530E - RENTAL SERVICES CAT	68,785.31	15
CE007669D	307, 308, 309 HYD QUICK COUPLER	2022	012530E - RENTAL SERVICES CAT	64,178.43	15
CE007775	REACH FORKLIFT 8,000LB 42' LIFT	2022	012530E - RENTAL SERVICES CAT	12,746.94	15
CE007554	340007H BOMBER CHURNER NO LIDER 50" CS 34	2022	012530E - RENTAL SERVICES CAT	155,315.56	15
CE008070	302.7 MHD EX	2022	012530E - RENTAL SERVICES CAT	787.78	15
CE008080	83R WHEEL LOADER W/FLUSH & 3RD GEAR	2022	012530E - RENTAL SERVICES CAT	19,556.00	15
CE008154A	12" 416/418/420/430/440 BUCKET	2022	012530E - RENTAL SERVICES CAT	289,820.24	15
CE008158B	BOOM LIFT 57R 80-85' (DTH42)	2022	012530E - RENTAL SERVICES CAT	741.18	15
CE008215	330 EXCAVATOR W/CAB	2022	012530E - RENTAL SERVICES CAT	68,813.00	15
CE008215C	328-335 QUICK COUPLER	2022	012530E - RENTAL SERVICES CAT	161.24	15
CE008323	REACH FORKLIFT 9,000LB 43' LIFT, CAB	2022	012530E - RENTAL SERVICES CAT	184.98	15
CE008378B	18" 362 BUCKET	2022	012530E - RENTAL SERVICES CAT	912.58	15
CE008370E	W/ARMER GUARD FOR 223-474	2022	012530E - RENTAL SERVICES CAT	157,179.00	15
CE008374	918 WHEEL LOADER	2022	012530E - RENTAL SERVICES CAT	198.73	15
CE008414H	6R BUCKET 24" (316/ACT)	2022	012530E - RENTAL SERVICES CAT	94,469.41	15
CE008455A	60" BKT BUCKET	2022	012530E - RENTAL SERVICES CAT	24,478.00	15
CE008647	REACH FORKLIFT 6,000LB 42' LIFT	2022	012530E - RENTAL SERVICES CAT	159,811.00	15
CE008613	302.7 MHD EX W/THUMB	2022	012530E - RENTAL SERVICES OTHER	61,719.00	15
CE008617	ARTICULATED WATER TRUCK 740/745 BK TANK	2022	012530E - RENTAL SERVICES OTHER	76,000.00	15
CE008933	WATER TRUCK 2000	2022	012530E - RENTAL SERVICES CAT	1,103.54	15
CE008934	WATER TRUCK 2000	2022	012530E - RENTAL SERVICES CAT	9,112.17	15
CE009168C	24" 302 & 303 BUCKET	2022	012530E - RENTAL SERVICES CAT	2,168.33	15
CE009328B	224/240 RIPPER	2022	012530E - HEAVY RENTAL FLEET CAT	640,877.00	15
CE0094417	302, 306, 309 THUMB	2022	012530E - HEAVY RENTAL FLEET CAT	273,104.38	15
CE009476	DOZER D9T	2022	012530E - RENTAL SERVICES CAT	8,156.70	15
CE009589	349/352 EXCAVATOR	2022	012530E - RENTAL SERVICES CAT	91,244.75	15
CE009594Q	349/352 QUICK COUPLER	2022	012530E - RENTAL SERVICES CAT	3,137.47	15
CE009685	428 17 BACKHOE LOADER	2022	012530E - RENTAL SERVICES CAT	10,335.87	15
CE009180C	24" 316 BUCKET	2022	012530E - RENTAL SERVICES CAT	126,844.70	15
CE009831	302.5 MHD EX	2022	012530E - RENTAL SERVICES CAT	843,824.00	15
CE009840E	307, 309, 309 MHD QUICK COUPLER	2022	012530E - RENTAL SERVICES CAT	94,166.74	15
CE009854	REACH FORKLIFT 16,000LB 52' LIFT	2022	012530E - RENTAL SERVICES CAT		
CE009897	CE008 D47 104-90	2022	012530E - RENTAL SERVICES CAT		
CE010111	REACH FORKLIFT 8,000LB 24' LIFT, CAB	2022	012530E - RENTAL SERVICES CAT		

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CD10285	REACH FORKLIFT 10,000LB 55' LIFT, CAB	2022	015100R - RENTAL SERVICES CAT	113,011.42	18
CD10240	107.5 HORN EX W/THUMP	2022	015700R - RENTAL SERVICES CAT	68,400.00	15
CD10333	DOZER DRK / 03-12	2022	015300R - RENTAL SERVICES CAT	131,261.00	13
CD10346	258 / 258-85 CTL W/CAB	2022	015200R - RENTAL SERVICES CAT	45,047.41	15
CD10407	216 55L W/CAB	2022	015200R - RENTAL SERVICES CAT	38,399.05	15
CD10496	226 55L W/CAB	2022	015200R - RENTAL SERVICES CAT	28,000.00	15
CD10669	304 ANTI EX W/CAB	2022	015200R - RENTAL SERVICES CAT	94,663.24	15
CD10674	3M* 311, 312, 314, 315 BUCKET	2022	015200R - RENTAL SERVICES CAT	2,788.63	15
CD10871	24* 307, 308, 309 BUCKET	2022	015200R - RENTAL SERVICES CAT	1,164.26	15
CD10792	430 BACKHOE LOADER W/CAB	2022	012220U - USED CAT-RENTAL DEPT RTR	63,870.25	15
CD10788A	12* 415/416/419/420/440 BUCKET	2022	012220U - USED CAT-RENTAL DEPT RTR	707.57	15
CD10840E	60* 318, 319, 320, 325 BUCKET	2022	015200R - RENTAL SERVICES CAT	9,726.07	15
CD10876	234 55L W/CAB	2022	015200R - RENTAL SERVICES CAT	17,041.05	15
CD10932	12* AUGER BIT (FITR AL 9/32/40/44/41)	2022	015200R - RENTAL SERVICES CAT	135.13	15
CD11046	SMALL PILE DRIVERS, HPCFB	2022	015200R - RENTAL SERVICES OTHER	1,172.00	15
CD11131	302.7 302H EX	2022	015200R - RENTAL SERVICES CAT	37,501.29	15
CD11158Z	110, 4012, 323, 325 QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT		15
CD11225E	DOZER 349 / D6-14	2022	015200R - RENTAL SERVICES CAT	126,300.00	15
CD11293Q	307, 308, 309 MICH QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	1,261.37	15
CD11411Z	470, 490 IT LOADER BUCKET	2022	015200R - RENTAL SERVICES CAT	4,566.16	15
CD11413D	30* 415/416/419/420/440 BUCKET	2022	015200R - RENTAL SERVICES CAT	1,109.81	15
CD11430H	GP BUCKET 76" (55/174)	2022	015200R - RENTAL SERVICES CAT	942.58	15
CD11579C	24* 302 BUCKET	2022	015200R - RENTAL SERVICES CAT	508.86	15
CD11612	308.8 308H EX W/CAB	2022	015200R - RENTAL SERVICES CAT	46,250.00	15
CD11630Q	309 8 309 QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	805.71	15
CD11649H	68" 316/240 BUCKET	2022	012500F - HEAVY RENTAL FLEET CAT	4,094.89	13
CD11754C	24* AUGER BITS (FITS A19/A26/A48/A41)	2022	015200R - RENTAL SERVICES CAT	1,130.25	15
CD11800C	307 QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	470.42	15
CD11914	302.7 302H EX	2022	015200R - RENTAL SERVICES CAT	39,402.52	15
CD11923H	15* 308H BUCKETS	2022	015200R - RENTAL SERVICES CAT	317.06	15
CD12106K	60* 345/323 BUCKET	2022	012500F - HEAVY RENTAL FLEET CAT	13,434.00	15
CD121186	41" 320, 321, 322, 323, 325 BUCKET	2022	015200R - RENTAL SERVICES CAT	5,371.72	15
CD12232	WATER TRUCK 3000	2022	015200R - RENTAL SERVICES OTHER	83,296.12	Auto
CD12223	WATER TRUCK 4000	2022	015200R - RENTAL SERVICES OTHER	96,000.00	Auto
CD12213	262 55L W/CAB	2022	015200R - RENTAL SERVICES CAT	56,322.57	15
CD12254	SECTION LIFT ELECTRIC 18'	2022	015200R - RENTAL SERVICES OTHER	4,600.00	15
CD12364	ROOM LIFT 570 40-45' (20AL PUL)	2022	015200R - RENTAL SERVICES OTHER	70,572.00	15
CD12405	REACH FORKLIFT 18,000LB 55' LIFT	2022	015200R - RENTAL SERVICES OTHER	99,060.00	15
CD12441	WATER TRAILER 500	2022	015200R - RENTAL SERVICES OTHER	1,160.00	Auto
CD12673	430 BACKHOE LOADER W/CAB	2022	015200R - RENTAL SERVICES CAT	100,653.09	15
CD12674E	36* 307, 308, 309 BUCKET	2022	015200R - RENTAL SERVICES CAT	1,583.77	15
CD12708	WATER TANK 1200 (8PT/WALFW)	2022	012500F - HEAVY RENTAL FLEET OTHER	48,747.00	Auto
CD12808B	12" AUGER BITS (FITS A19/A26/A48/A41)	2022	015200R - RENTAL SERVICES CAT	413.81	15
CD12892	WELDER PULS ADJUST PAINTER AND OXY ACETIC*	2022	012531F - HEAVY RENTAL FLEET OTHER	120,000.00	15
CD13075Q	320, 3023, 313, 325 QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	5,114.04	15
CD13083	PUSH SCRAPER 8310	2022	012921U - USED CAT-HEAVY RTR	477,812.32	15
CD13136A	PUSH SCRAPER 8310	2022	012921U - USED CAT-HEAVY RTR	560,773.50	15
CD13295	PUSH SCRAPER 8310	2022	012921U - USED CAT-HEAVY RTR	340,406.00	15
CD133367	302 THUMB	2022	015200R - RENTAL SERVICES CAT	1,310.65	15
CD13487	320 EXCAVATOR W/CAB	2022	012220U - USED CAT-RENTAL DEPT RTR	140,181.08	15
CD13492Q	320, 4012, 323, 325 QUICK COUPLER	2022	012220U - USED CAT-RENTAL DEPT RTR	8,072.12	15
CD13483	REACH FORKLIFT 12,000LB 55' LIFT	2022	012220U - USED CAT-RENTAL DEPT RTR	131,902.00	15
CD13468	REACH FORKLIFT 12,000LB 55' LIFT	2022	012220U - USED CAT-RENTAL DEPT RTR	136,477.50	15
CD13517H	316 8 316 MACHINER (MEL1202)	2022	015200R - RENTAL SERVICES OTHER	71,391.05	15
CD13566A	6" AUGER BIT (FITS A19/A26/A48/A41)	2022	015200R - RENTAL SERVICES CAT	228.02	15
CD13608E	36" 415/416/419/420/440 BUCKET	2022	015200R - RENTAL SERVICES CAT	1,130.04	15

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CE013613	DUMP TRUCK SCVD	2012	015295R - RENTAL SERVICES OTHER	72,066.54	Auto
CE013615N	6P BUCKET 42" (SL/CTL)	2012	015200R - RENTAL SERVICES CAT	899.39	15
CE013609N	328, 329, 330, 335 UPPER ATTACHMENT	2012	012311U - CAT RENTAL ROADOUT	5,990.09	15
CE013607	289 CTL W/CAB	2012	012322U - USED CAT-RENTAL DEPT RTR	63,796.00	15
CE013601	PUSH SCAPER 63 LG	2012	012322U - USED CAT-RENTAL RTR	373,965.20	15
CE013590C	AIR COMPRESSOR 185CFM TOWABLE	2012	015200R - RENTAL SERVICES OTHER	16,110.00	15
CE014800G	HAMMER GUARD FOR 330 "HEAT GEN"	2012	015200R - RENTAL SERVICES CAT	389.95	15
CE014110	ATTACHMENT TRUCK 745	2012	015200R - RENTAL SERVICES CAT	496,738.00	15
CE014123Z	A19/A1 AUGER ROADKIT (101,104,105,106)	2012	015200R - RENTAL SERVICES CAT	130.06	15
CE014105	DIGGER 016T	2012	015200F - HEAVY RENTAL FLEET CAT	1,440,170.06	15
CE014143	WATER TRUCK 2000	2012	015205R - RENTAL SERVICES OTHER	100,030.01	Auto
CE014140	WATER TRUCK 2000	2012	015205R - RENTAL SERVICES OTHER	62,634.04	Auto
CE014133	DUMP TRUCK SCVD	2012	015206R - RENTAL SERVICES OTHER	79,344.25	15
CE014152Z	HYDRAULIC/AIR HAMMER 60LB	2012	015206R - RENTAL SERVICES OTHER	850.00	15
CE014403Z	HYDRAULIC/AIR HAMMER 60LB	2012	015206R - RENTAL SERVICES OTHER	853.43	15
CE014402Z	HYDRAULIC/AIR HAMMER 60LB	2012	015206R - RENTAL SERVICES OTHER	848.81	15
CE014402Z	HYDRAULIC/AIR HAMMER 60LB	2012	015206R - RENTAL SERVICES OTHER	684.13	15
CE014402Z	HYDRAULIC/AIR HAMMER 60LB	2012	015206R - RENTAL SERVICES OTHER	746.45	15
CE014478Z	HYDRAULIC/AIR TAMP ER	2012	015200R - RENTAL SERVICES CAT	1,148.82	15
CE014454G	307, 308, 309 HYD CRACK COMP LAB	2012	015200R - RENTAL SERVICES OTHER	113,547.80	15
CE014450Z	BEACH POWER/PT 30,000LB 55" LIFT	2012	015200R - RENTAL SERVICES CAT	43,390.13	15
CE014450Z	307, 308, 309	2012	015200R - RENTAL SERVICES CAT	1,102.83	15
CE014450Z	A19 / A11 AUGER (SL/CTL, 200, 300)	2012	015205R - RENTAL SERVICES OTHER	14,333.25	15
CE014450Z	UTV/JOB CART 4 SEAT GAS	2012	015200R - RENTAL SERVICES CAT	1,093.35	15
CE014450Z	6P BUCKET 74" (SL/CTL)	2012	015200R - RENTAL SERVICES CAT	47,253.01	Auto
CE014450Z	WATER TRUCK 2000	2012	015200R - RENTAL SERVICES OTHER	44,353.50	Auto
CE014450Z	DUMP TRUCK SCVD	2012	015206R - RENTAL SERVICES OTHER	51,101.94	Auto
CE014450Z	DUMP TRUCK SCVD	2012	015206R - RENTAL SERVICES OTHER	54,807.00	Auto
CE014450Z	DUMP TRUCK SCVD	2012	015206R - RENTAL SERVICES OTHER	84,801.00	Auto
CE014450Z	DUMP TRUCK SCVD	2012	015200F - HEAVY RENTAL FLEET CAT	1,400.00	15
CE014450Z	HYDRAULIC/AIR HAMMER 60LB	2012	015200F - HEAVY RENTAL FLEET CAT	408,004.95	15
CE014450Z	306/300 CRACK COUPLER	2012	015200F - HEAVY RENTAL FLEET CAT	13,893.15	15
CE014450Z	6P BUCKET 74" (SL/CTL)	2012	015200R - RENTAL SERVICES CAT	1,843.36	15
CE014450Z	9" ANGER BY (RT) A19/A26/A56/A11	2012	015200R - RENTAL SERVICES CAT	306.13	15
CE014450Z	30" 415/416/418/419/440 BUCKET	2012	015200R - RENTAL SERVICES CAT	1,310.00	15
CE014450Z	420, 420 FT LOADER FORKS	2012	015200R - RENTAL SERVICES CAT	2,602.21	15
CE014450Z	SMART DOZER BLADE (SL/CTL "NEEDS HST")	2012	015200R - RENTAL SERVICES CAT	10,411.30	15
CE014450Z	302 CRACK COUPLER	2012	015200R - RENTAL SERVICES OTHER	607.25	15
CE014450Z	WOODS LIFT 110 60-65" (WHEEL)	2012	015200R - RENTAL SERVICES OTHER	104,283.03	15
CE014450Z	18" 300 BUCKET	2012	015200R - RENTAL SERVICES CAT	336.46	15
CE014450Z	18" 300, 300, 300 BUCKET	2012	015200R - RENTAL SERVICES CAT	1,143.00	15
CE014450Z	44" 300, 300, 300, 300, 300 BUCKET	2012	015200U - USED CAT-RENTAL DEPT RTR	-	15
CE014450Z	316/300 W/CAB	2012	015200F - HEAVY RENTAL FLEET CAT	9,312.85	15
CE014450Z	742 SLL W/CAB	2012	015200R - RENTAL SERVICES CAT	41,777.90	15
CE014450Z	14" 415/416/418/419/440 BUCKET	2012	015200R - RENTAL SERVICES CAT	4,372.33	15
CE014450Z	14" 415/416/418/419/440 BUCKET	2012	015200R - RENTAL SERVICES CAT	1,272.25	15
CE014450Z	6P BUCKET 80" (SL/CTL)	2012	015200R - RENTAL SERVICES CAT	18,174.16	15
CE014450Z	AIR COMPRESSOR 185CFM-TOWABLE	2012	015205R - RENTAL SERVICES OTHER	10,421.00	15
CE014450Z	30" 316, 321, 321, 321, 321, 321 BUCKET	2012	015200R - RENTAL SERVICES OTHER	20,140.82	15
CE014450Z	11" 307, 308, 300 BUCKET	2012	015200R - RENTAL SERVICES CAT	6,022.83	15
CE014450Z	313 EXCAVATOR W/CAB	2012	015200R - RENTAL SERVICES CAT	6,236.38	15
CE014450Z	A19 / A11 AUGER (SL/CTL, 301, 304)	2012	015200U - USED CAT-RENTAL DEPT RTR	752,483.85	15
CE014450Z	HAMMER GUARD FOR 307/308	2012	015200R - RENTAL SERVICES CAT	3,170.30	15
CE014450Z	HAMMER GUARD FOR 307/308	2012	015200R - RENTAL SERVICES CAT	1,309.80	15
CE014450Z	VACUUM TRAILER - GAS	2012	015206R - RENTAL SERVICES OTHER	64,318.00	15

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CE018666	ARTICULATED TRUCK 730	2023	012500P - HEAVY RENTAL FLEET CAT	48,042.89	15
CE018791E	330,400,2,325,325 COMPACTOR WHEEL	2022	012500R - RENTAL SERVICES CAT	9,764.89	15
CE0188249	32" BACKHOE BKT (FITS A18/A24/A40/A41)	2022	012500R - RENTAL SERVICES CAT	103,200	15
CE018825E	24" BACKHOE BKT	2022	012500R - RENTAL SERVICES CAT	1,905.44	15
CE018827K	24" BACKHOE BKT	2022	012500R - RENTAL SERVICES CAT	1,400.00	15
CE018828Z	17525 WALK BEHIND SKD TRENCHER	2023	012500R - RENTAL SERVICES OTHER	4,000.79	15
CE018829B	32" 300 & 306 BUCKET	2022	012500R - RENTAL SERVICES CAT	914.10	15
CE0188300	30" ALUMINUM BKT (FITS A18/A24/A40/A41)	2022	012500R - RENTAL SERVICES CAT	1,002.11	15
CE018831D	32" EXCAVATOR W/CAR	2023	012500R - RENTAL SERVICES CAT	727,955.74	15
CE018832D	42" 320, 321, 322, 323, 325 BUCKET	2023	012500R - RENTAL SERVICES CAT		15
CE018833Q	320, 402, 325, 326 QUICK COMPILER	2023	012500R - RENTAL SERVICES CAT		15
CE018834Z	402700 B1	2022	012500R - RENTAL SERVICES OTHER	1,635.09	15
CE018835G	24" 302 BUCKET	2022	012500R - RENTAL SERVICES CAT	842.87	15
CE018836J	54" 330/340 BUCKET	2022	012500P - HEAVY RENTAL FLEET CAT	15,342.51	15
CE018837M	18" 303 & 304 BUCKET	2022	012500R - RENTAL SERVICES CAT	815.22	15
CE018838L	36" 307, 308, 309 BUCKET	2022	012500R - RENTAL SERVICES OTHER	2,187.64	15
CE018839B	36" 415/416/420/420/420 BUCKET	2022	012500R - RENTAL SERVICES CAT	1,162.78	15
CE018840D	30" 316/340 BUCKET	2022	012500P - HEAVY RENTAL FLEET CAT	11,160.00	15
CE018841F	302 TRAILER	2022	012500R - RENTAL SERVICES CAT	1,679.34	15
CE018842H	302 TRAILER	2022	012500R - RENTAL SERVICES CAT	1,519.34	15
CE018843J	307, 308, 309 TRAILER	2022	012500R - RENTAL SERVICES CAT	2,284.60	15
CE018844L	301 QUICK COMPILER	2022	012500R - RENTAL SERVICES CAT	617.89	15
CE018845N	301 QUICK COMPILER	2022	012500R - RENTAL SERVICES CAT	617.83	15
CE018846P	301 QUICK COMPILER	2022	012500R - RENTAL SERVICES CAT	817.23	15
CE018847R	12" 302 BUCKET	2022	012500R - RENTAL SERVICES CAT	556.05	15
CE018848T	302 QUICK COMPILER	2022	012500R - RENTAL SERVICES CAT	905.00	15
CE018849V	303, 304, 305 CUTTER (S/L/C/L)	2022	012500R - RENTAL SERVICES CAT	6,066.34	15
CE018850X	60 BUCKET 42" (S/L/C/L)	2022	012500R - RENTAL SERVICES CAT	1,254.57	15
CE018851Z	230, 320, 322, 323, 325 TRAILER	2022	012500R - RENTAL SERVICES CAT	15,305.00	15
CE018852B	BACKHOE BKT W/ ATTACHMENT BPT118 (S/L/C/L)	2022	012500R - RENTAL SERVICES CAT	7,000.33	15
CE018853D	TRENCHER ATTACHMENT T90 / T113 (S/L/C/L)	2022	012500R - RENTAL SERVICES CAT	5,100.00	15
CE018854F	34" 303 B 304 BUCKET	2022	012500R - RENTAL SERVICES CAT	1,111.00	15
CE018855H	314, 316, 306, 326 FUSION UTILITY FORKS	2022	012500R - RENTAL SERVICES CAT	6,797.20	15
CE018856J	410, 410 IT LADDER FORKS	2022	012500R - RENTAL SERVICES OTHER	1,401.87	15
CE018857L	MISC EQUIPMENT	2023	012500R - RENTAL SERVICES CAT	207.00	15
CE018858N	MISC EQUIPMENT	2023	012500R - RENTAL SERVICES CAT	78.00	15
CE018859P	MISC EQUIPMENT	2023	012500P - HEAVY RENTAL FLEET CAT	773.00	15
CE018860R	30" 320, 321, 322, 323, 325 BUCKET	2022	012500R - RENTAL SERVICES CAT	7,000.50	15
CE018861T	42" 320, 321, 322, 323, 325 BUCKET	2022	012500R - RENTAL SERVICES CAT	6,307.05	15
CE018862V	251 / 315-05 CTL W/CAR & HIGH FLOW/HS	2022	012500R - RENTAL SERVICES CAT	62,519.15	15
CE018863X	02086 DIRT	2023	012500P - HEAVY RENTAL FLEET CAT	3,473,000.42	15
CE018864Z	02086 DIRT	2023	012500P - HEAVY RENTAL FLEET CAT	1,470,964.00	15
CE018865B	UTV/JOE CART 2 SEAT GAS	2022	012500R - RENTAL SERVICES CAT	10,025.00	15

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TAX YEAR	ASR#	DATE ACQ	ASSET#	ASSET DESCRIPTION	COMPLETE EQ	YEAR ACQUIRED	Q/A ACCT#	GA ACCOUNT DESCRIPTION	ACQUISITION COST	GROUP	
2022/2023		7/1/2022									
2022/2023		7/1/2022		STEEL CASE DESK		70			15.00	15	
2022/2023		7/1/2022		IMPACT WRENCH		70			464.00	7	
2022/2023		7/1/2022		BARNDOLWOOD WRENCH		75			608.00	15	
2022/2023		7/1/2022		ELECTRIC IMPACT WRENCH		76			4,000.00	15	
2022/2023		7/1/2022		WIDMAR CABINET(1)		82			799.00	15	
2022/2023		7/1/2022		PARTS COUNTER		84			2,756.00	15	
2022/2023		7/1/2022		LINCOLN ARC WELDER		85			532.00	15	
2022/2023		7/1/2022		PRESSURE GROUP		86			564.00	15	
2022/2023		7/1/2022		ADAPTER		86			570.00	15	
2022/2023		7/1/2022		MULTIFAC GROUP		86			705.00	15	
2022/2023		7/1/2022		PUMP GROUP		86			1,226.00	15	
2022/2023		7/1/2022		SLEEVE ASSEMBLY(2)		86			1,607.00	15	
2022/2023		7/1/2022		CLIMBER GROUP(1)		86			4,021.00	15	
2022/2023		7/1/2022		STABILTY WIDMAR CABINETS(7)		86			10,301.00	15	
2022/2023		7/1/2022		NONION AIR JACK(5)		86			10,031.00	15	
2022/2023		7/1/2022		PORTABLE GENERATOR		86			605.00	20	
2022/2023		7/1/2022		TOOL GROUP		86			751.00	7	
2022/2023		7/1/2022		WRENCH		86			2,056.00	7	
2022/2023		7/1/2022		TOOL STORAGE (LOG CABIN)		87			1,050.00	15	
2022/2023		7/1/2022		FORQUE AIR TYPHER		88			549.00	15	
2022/2023		7/1/2022		APPL TITAC		88			630.00	15	
2022/2023		7/1/2022		TRANSFORMER ENGINE		88			514.00	15	
2022/2023		7/1/2022		HOOK ASSEMBLY		88			814.00	15	
2022/2023		7/1/2022		INDICATOR BT1000		88			839.00	15	
2022/2023		7/1/2022		THRESHOLD GROUP(1)		88			1,154.00	15	
2022/2023		7/1/2022		TINNY 420000 FLOOR BUFFER		88			1,664.00	15	
2022/2023		7/1/2022		SHIFT ANALYZER HW(2)		88			2,265.00	15	
2022/2023		7/1/2022		MULTIFAC(5)		88			2,600.00	15	
2022/2023		7/1/2022		TUMBLER STAND ASSEMBLY(4)		88			4,155.00	15	
2022/2023		7/1/2022		TUMBLER STAND ASSEMBLY(4)		88			9,312.00	15	
2022/2023		7/1/2022		LINCOLN 344400 WELDER W/TABLE		88			16,312.00	15	
2022/2023		7/1/2022		NONION AIR JACK(2)		88			1,506.00	20	
2022/2023		7/1/2022		PORTABLE 3000 WATT GENERATOR(1)		88			664.12	5	
2022/2023		7/1/2022		MOUSE PAD(154)		88			691.00	7	
2022/2023		7/1/2022		TESTER		88			699.00	7	
2022/2023		7/1/2022		RODAC PROBE CTR		88			2,886.00	7	
2022/2023		7/1/2022		AIR TORQUE WRENCH		88			515.00	15	
2022/2023		7/1/2022		TORQUE MULTIPLEXER		88			973.00	15	
2022/2023		7/1/2022		PROXIMITY LOGS ROD OPEN		88			802.00	15	
2022/2023		7/1/2022		INDICATOR BT1000		88			645.00	15	
2022/2023		7/1/2022		INDIGO FLOOR JACK 70002		88			484.00	15	
2022/2023		7/1/2022		PLATE SPRINGS		88			825.00	15	
2022/2023		7/1/2022		THERMOCAT 100005		88			308.00	15	
2022/2023		7/1/2022		WORLD 20-TON FLOOR JACK		88			919.00	15	
2022/2023		7/1/2022		WORLD 6 1/2 TON JACK		88			975.00	15	
2022/2023		7/1/2022		CANISTER BACS		88			1,453.00	15	
2022/2023		7/1/2022		HYDRAULIC PRESS PUMP		88			1,807.00	15	
2022/2023		7/1/2022		TESTER GROUP 146881		88			2,047.00	15	
2022/2023		7/1/2022		ONE TANK 550 GALLON		88			2,542.00	15	
2022/2023		7/1/2022		BOMB SCOPE		88			2,542.00	15	
2022/2023		7/1/2022		WILSON DRILL 20000		88					

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2012/2021	7/1/2021	AZ 550 ULTRAVAC W/7 BOX	89	8,108.00	15
2012/2022	7/1/2022	MEN'S LOCKER(S)	89	4,184.00	15
2012/2023	7/1/2022	AIR COMPRESSOR(S)	89	4,184.00	15
2012/2023	7/1/2021	MOBILE RADIO(S)	89	1,082.00	5
2012/2023	7/1/2021	MOBILE RADIO(S)	89	2,537.00	7
2012/2023	7/1/2021	SPIN-TRIT CHAIR(S)	90	975.00	15
2012/2023	7/1/2021	SOLE CHAIR(S)	90	1,791.00	15
2012/2023	7/1/2021	COURT AID	90	1,478.00	15
2012/2023	7/1/2021	IMPACT WRENCH (S)	90	1,740.00	15
2012/2023	7/1/2021	PALETTE JACK(S)	90	4,473.00	15
2012/2023	7/1/2021	WORKSTATION(S)	90	8,536.00	15
2012/2023	7/1/2021	CANTILEVER BACKS 40 SECTIONS	90	19,457.00	15
2012/2023	7/1/2021	MOBILE RADIO (S)	90	836.00	7
2012/2023	7/1/2021	MULTIPLASTERS	91	417.00	15
2012/2023	7/1/2021	METER	91	437.00	15
2012/2023	7/1/2021	FORCIBLY JACE	91	965.00	15
2012/2023	7/1/2021	INSTALLED THERMOMETER	91	366.00	15
2012/2023	7/1/2021	INSTALLER (C 4007)	91	1,311.00	15
2012/2023	7/1/2021	WINE FETTER	91	1,308.00	15
2012/2023	7/1/2021	PORT DIR / CONVEY	91	1,473.00	15
2012/2023	7/1/2021	COUNTER BORE CUTTING TOOL	91	2,966.00	15
2012/2023	7/1/2021	MULTIPLE(S)	91	7,136.00	15
2012/2023	7/1/2021	TOOL OP	91	891.00	5
2012/2023	7/1/2021	PRINTER FOR ELECTRONIC ENVOIES	91	730.00	7
2012/2023	7/1/2021	TOOL 6 INCHES 4	91	786.00	7
2012/2023	7/1/2021	POSS-UP GROUP	91	909.00	7
2012/2023	7/1/2021	TOOLS FOR TRUCK #17	91	10,254.00	7
2012/2023	7/1/2021	TOOLS FOR TRUCK #20	91	10,525.00	7
2012/2023	7/1/2021	TOOLS FOR TRUCK #30	91	10,831.00	7
2012/2023	7/1/2021	(2) 30 IN CANTILEVER ARMS FROM LAS VEGAS	91	406.91	15
2012/2023	7/1/2021	HYDRAULIC PUMP	92	1,509.00	15
2012/2023	7/1/2021	ALTERNATE REFRESHMENT RECOVERY	92	2,081.00	15
2012/2023	7/1/2021	DIGITAL HYDRAULIC TESTER	92	2,079.00	15
2012/2023	7/1/2021	TORQUE WRENCH TESTER	92	2,152.00	15
2012/2023	7/1/2021	SMEASUR BAR	92	2,777.00	15
2012/2023	7/1/2021	FUEL METER TESTER	92	2,880.00	15
2012/2023	7/1/2021	DANJUS REZOR MOBILE RADIO-4 CHANN	92	916.00	7
2012/2023	7/1/2021	WRENCH(S)	92	2,382.00	7
2012/2023	7/1/2021	TORQUE ANALYZER	92	1,184.00	15
2012/2023	7/1/2021	SEM 8 X 16	92	13,409.00	15
2012/2023	7/1/2021	GENERATOR	92	666.00	15
2012/2023	7/1/2021	TRUCK ENGINE TOOL, 3000E	92	2,184.00	7
2012/2023	7/1/2021	TRUCK TOOL 779C	92	2,507.00	7
2012/2023	7/1/2021	POWERS, TWO 4000S DIAGNOSTIC BOO	92	2,118.00	7
2012/2023	7/1/2021	ELECTRICAL CONNECTOR KIT	92	720.00	15
2012/2023	7/1/2021	INSPECTION KIT 4C 1850	92	721.00	15
2012/2023	7/1/2021	GAUGE 18000	92	1,170.00	15
2012/2023	7/1/2021	GAUGE 800 340700	92	1,481.00	15
2012/2023	7/1/2021	MILLER BOBCAT WELDER 221C	92	1,409.00	15
2012/2023	7/1/2021	IMPACT TOOL 4C5075	92	7,114.00	15
2012/2023	7/1/2021	SHARD SPONGE	92	2,863.00	15
2012/2023	7/1/2021	HYDRAULIC CYLINDER SP3201	92	2,377.00	15
2012/2023	7/1/2021	CALIBRATED WEIGHTS-1 SET	92	1,088.00	15
2012/2023	7/1/2021	TOOL GROUP 302100	92	763.00	7
2012/2023	7/1/2021	PRINTER GROUP #57554	92	683.00	7

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2012/2011	7/1/2012	DATA LOGGER W/ SENSOR	94	10,907.00	7
2012/2011	7/1/2012	SOCKET	95	692.00	15
2012/2011	7/1/2012	HYDRAULIC WHEEL DOLLY 1-TON	95	829.00	15
2012/2011	7/1/2012	CLUTCH HANDLER CADDY	95	892.00	15
2012/2011	7/1/2012	VACUUM CLEANER - ADVANCE	95	767.00	26
2012/2011	7/1/2012	MOBILE OR. DRAWER CART	95	865.00	15
2012/2011	7/1/2012	FILE LATERAL 3-DRAWER	95	812.00	15
2012/2011	7/1/2012	REFRIGERATOR, REFRIG. COVEREAT	95	1,372.00	15
2012/2011	7/1/2012	DIGITAL THERMOMETER GROUP #C6500	95	1,558.00	7
2012/2011	7/1/2012	TRUCK TRANSMISSION JACK	95	1,594.00	15
2012/2011	7/1/2012	LADDER W/SAFETY CASE	95	1,118.00	15
2012/2011	7/1/2012	WORK STATION W/WORK SURFACE	95	3,077.00	15
2012/2011	7/1/2012	SHELVING UPRIGHT FOR WAREHOUSE	95	1,108.00	15
2012/2011	7/1/2012	AIR CONDITIONING EQPT	95	2,417.00	16
2012/2011	7/1/2012	BASIC SEASONAL GROUP #C6525	95	3,895.00	15
2012/2011	7/1/2012	CONCRETE WEIGHTS (2)	95	4,792.00	15
2012/2011	7/1/2012	REPRINT LABT MGMT CENTER	95	1,369.00	15
2012/2011	7/1/2012	FILENG SYSTEM	95	7,205.00	15
2012/2011	7/1/2012	WASTE WATER TREATMENT SYSTEM	95	15,792.00	15
2012/2011	7/1/2012	WOMAN BINS & SHELVING	95	50,879.00	15
2012/2011	7/1/2012	HYDRAULIC CYLINDER REPAIR BENCH	95	50,018.00	15
2012/2011	7/1/2012	TOOL BNCUP 7 X 1200	95	447.00	7
2012/2011	7/1/2012	52 TERMINAL SERVICE PORTS/SAFE CA	95	2,100.00	7
2012/2011	7/1/2012	CHAIR - EXEC HIGH BACK	96	382.00	25
2012/2011	7/1/2012	SHELVES (8)	96	711.00	15
2012/2011	7/1/2012	VA TRASH/TOOL	96	765.00	15
2012/2011	7/1/2012	ROLLUP LADDER 15-STEP	96	1,007.00	15
2012/2011	7/1/2012	ROLLUP LADDER 15-STEP	96	1,008.00	15
2012/2011	7/1/2012	USED CARGO CONTAINER	96	2,996.00	15
2012/2011	7/1/2012	MISC TOOLS MULTITOUCH 807400	96	4,361.00	15
2012/2011	7/1/2012	MOTY PARTS WASHING TUB	96	7,371.00	15
2012/2011	7/1/2012	HYDRAULIC BORE CYLINDER HOME	96	54,324.00	15
2012/2011	7/1/2012	TOOLS FOR UNI 897	96	7,204.00	7
2012/2011	7/1/2012	DIGITAL SATELLITE DSM-CAT	97	1,046.00	15
2012/2011	7/1/2012	TELE GROUP #94157	97	1,011.00	15
2012/2011	7/1/2012	MICROLOGIC STORAGE CABINET	97	1,818.00	15
2012/2011	7/1/2012	USED STORAGE CONTAINER	97	2,140.00	15
2012/2011	7/1/2012	MOTY 5783 STEAM CLEANER	97	8,817.00	15
2012/2011	7/1/2012	JACKS-MOTTON(1)	97	26,134.00	15
2012/2011	7/1/2012	TOOL GROUP #94153	97	503.00	7
2012/2011	7/1/2012	SONY CAMCORDER	97	964.97	5
2012/2011	7/1/2012	TOOL GROUP #C5075	97	2,119.00	7
2012/2011	7/1/2012	MINOTA EP 5950 COPPER	97	90,009.00	8
2012/2011	7/1/2012	ZEP PARTS WASHING TABLE	98	3,055.00	15
2012/2011	7/1/2012	HUBS AND ROUTERS FOR DNS	98	5,415.00	15
2012/2011	7/1/2012	SMITH CN 300 P 8 CONWELDER	98	14,863.00	15
2012/2011	7/1/2012	CATERPILLAR PRESSURE WASHING 4000	98	15,291.2	15
2012/2011	7/1/2012	JULIER 8903 604 AIRPAC WELDER	98	16,089.00	15
2012/2011	7/1/2012	PORTABLE BOPING BAR-481140	98	27,400.00	15
2012/2011	7/1/2012	MINOTA EP 2152 PRO COPIER	98	837.94	7
2012/2011	7/1/2012	HP LASER ET 400070	98	1,480.00	3
2012/2011	7/1/2012	HP LASER ET 400070	98	2,870.00	3
2012/2011	7/1/2012	MINOTA 5880 FAX MACHINE	98	1,515.94	7
2012/2011	7/1/2012	LAPTOP COMPUTER ADAPTERS	98	10,468.00	7

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2021/2023	7/1/2021	CONCRETE CONTAINMENT AREA-USED ON	99	1,329.12	15
2021/2023	7/1/2022	ACCUMULATOR CHANGE KIT	99	1,596.50	15
2021/2023	7/1/2021	WHEEL, GROUP & BFT COVERS & ADAPTE	99	1,658.00	15
2021/2023	7/1/2021	AIR PUMP	99	1,831.32	15
2021/2023	7/1/2021	HOSE CLEANER-CAT	99	1,949.26	15
2021/2023	7/1/2021	HOSE CLEANER-CAT	99	1,949.26	15
2021/2023	7/1/2022	WEEDOR PAINTING-SEV DPT BLUE DINO	99	2,755.80	15
2021/2023	7/1/2022	1896 LIFT TRUCK-HOUSE 986-181	99	18,269.83	15
2021/2023	7/1/2022	PHONE SYSTEM FROM CTEBENS CO 14M	99	18,302.99	8
2021/2023	7/1/2022	LIFT TRUCK-HOUSE 895-463	2080	8,354.53	15
2021/2023	7/1/2022	FILTER CART-RODNEY LOOP FILTER PUM	2080	8,479.81	16
2021/2023	7/1/2022	HOSE MACHINE FLOOR MODEL, 145-8181	2080	11,797.64	13
2021/2023	7/1/2022	LIFT TRUCK-HOUSE 984-1087	2080	14,599.84	15
2021/2023	7/1/2022	AUTOMATED EXTENSION DEFIBRILLATOR	2021	3,104.89	15
2021/2023	7/1/2022	MILLER AIR PAX 800 JUMP WELDER	2021	20,198.84	15
2021/2023	7/1/2022	IMBIBESOL-BRAND AIR COMPRESSOR	2021	6,139.09	20
2021/2023	7/1/2022	S-80 PARTICLE COLLECTOR	2022	8,217.56	15
2021/2023	7/1/2021	HR CRANE TRANSFERRED FROM LAS VEGAS	2021	8,279.27	15
2021/2023	7/1/2021	MILLER 800 BLUE AIR PAX WELDER	2021	18,398.84	15
2021/2023	7/1/2021	HYDRAULIC CYLINDER BEACH	2021	86,153.49	15
2021/2023	7/1/2021	AIR COMPRESSOR FOR TRUCK 8300	2021	4,485.27	20
2021/2023	7/1/2021	AIR COMPRESSOR FOR TRUCK 880	2021	4,450.88	20
2021/2023	7/1/2021	GASBOY ASTRA PUMP	2024	4,587.46	15
2021/2023	7/1/2021	CATERPILLAR FILTER CART	2024	1,444.63	15
2021/2023	7/1/2021	1500' COILS-800' WHITE CAT LOGS	2024	10,804.46	15
2021/2023	7/1/2021	12) 540 PARTICLE COLLECTORS	2024	18,158.81	15
2021/2023	7/1/2021	JOB-P BORTESJ BORNWELDER/YORK	2024	25,145.51	15
2021/2023	7/1/2022	50 TON BRIDGE CRANE	2024	51,370.89	15
2021/2023	7/1/2022	ICE MAKER TRANSFERRED FROM LAS VEGAS	2025	4,731.55	15
2021/2023	7/1/2021	PNEUMATIC TORQUE WRENCH	1005	5,120.00	15
2021/2023	7/1/2022	PRESSURE WASHING/RECYCLER SYSTEM	2086	36,288.00	15
2021/2023	7/1/2021	AIR COMPRESSOR FOR TRUCK 884	2086	4,751.56	15
2021/2023	7/1/2022	1500000 XT HOSE ASSEMBLY MACHINE	2086	8,767.89	7
2021/2023	7/1/2022	840 30 AIR POWERED TORQUE WRENCH	2086	7,984.89	7
2021/2023	7/1/2022	WELDING HOSE TOOLING	2086	23,831.81	7
2021/2023	7/1/2022	KAWASAKI MULE	2027	18,882.81	15
2021/2023	7/1/2021	KAWASAKI MULE	2027	17,822.19	15
2021/2023	7/1/2022	MILLER PRO 100 C/C/V WELDER	2027	5,718.11	7
2021/2023	7/1/2021	1 SKID WALL SIGNS	2808	17,628.80	15
2021/2023	7/1/2022	WAREHOUSE MANAGEMENT SYSTEM	2808	588,867.51	50*
2021/2023	7/1/2022	CANTILEVER RACKS FOR YARD	2818	7,628.80	15
2021/2023	7/1/2022	MOBILE CONEX EQUIPPED WITH HOSE TOOLING	2818	28,888.80	15
2021/2023	7/1/2021	775 AC PANA TRUCK TOOLING	2818	79,308.79	15
2021/2023	7/1/2021	EQUIPMENT FOR CONEX TOOLING	2818	4,304.77	15
2021/2023	7/1/2021	HO SEIVE HOSE PRESS	2818	58,288.57	15
2021/2023	7/1/2021	HO SEIVE HOSE PRESS	2818	82,288.58	15
2021/2023	7/1/2022	RAN. GUTTERS FOR STORE	2811	15,048.83	15
2021/2023	7/1/2022	UPRIGHTS, RAILS, WIRE DECKS, VIDMARS	2811	49,237.66	15
2021/2023	7/1/2022	INSTALL CRANES FROM LV STORE	2811	48,888.84	15
2021/2023	7/1/2021	MILLER 800 BLUE AIR PAX WELDER	2812	25,444.54	20
2021/2023	7/1/2021	80450 BORNWELDER & TOOLING	2812	38,475.76	15
2021/2023	7/1/2021	RACKS, SHELVING, AND VIDMARS-WAREHOUSE	2812	79,243.38	15
2021/2023	7/1/2021	1896 CAT V-80 15 FORDLIFT	2812	89,174.60	15
2021/2023	7/1/2021	7948 TOOLING	2812	153,383.11	7
2021/2023	7/1/2021	FREE STAMPS & LICENSE	2812	396,183.43	15

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2022/2023	7/1/2022	MILLER WELDER	2013	8,196.00	15
2022/2023	7/1/2022	FORNIGHT P500 EXOSKELETON	2013	9,811.45	15
2022/2023	7/1/2022	BARNDORF AND OSC SAWDER	2013	12,501.45	7
2022/2023	7/1/2022	YOE WHEEL REAR END PULDAM ADJ TOOLS	2013	26,443.31	7
2022/2023	7/1/2022	SWELPER - ISO	2013	30,483.80	15
2022/2023	7/1/2022	CAT TOOLING FOR 795E WHEEL GROUPS	2013	43,291.78	7
2022/2023	7/1/2022	VARIOUS 7 YEAR MACHINERY AND EQUIPMENT	2013	95,683.23	7
2022/2023	7/1/2022	VARIOUS 5 YEAR MACHINERY AND EQUIPMENT	2013	1,705,278.00	8
2022/2023	7/1/2022	12 WORK CHAIRS	2024	3,888.25	15
2022/2023	7/1/2022	300W PORTABLE LONG-RANGE	2024	7,344.00	15
2022/2023	7/1/2022	ANTI-COLLISION SYSTEM FOR SHOP CHAIRS	2024	15,495.23	15
2022/2023	7/1/2022	ACCESS SYSTEM FOR GATES	2024	11,900.00	15
2022/2023	7/1/2022	4 PARTS CHAIRS & STATIONS	2024	32,466.00	15
2022/2023	7/1/2022	87348-36-HEATE HEATER FOR WASH PIT	2024	4,449.21	15
2022/2023	7/1/2022	87348-36-TOOL CLIMAX LINE BORE TOOLING	2024	43,296.45	15
2022/2023	7/1/2022	87381-17-JACKS - (2) 100 TON JACKS	2027	57,264.45	15
2022/2023	7/1/2022	OFFICE FURNITURE	2017	11,889.65	15
2022/2023	1/1/2022	TAYLOR DUNN SC0004 PARTS CHAIRS	2018	7,480.93	15
2022/2023	1/1/2022	CLARUS TORNAO CLEANING SYSTEM	2018	24,817.94	15
2022/2023	1/1/2022	50 LOW PRESSER MODEL: (85-12)	2018	9,886.53	15
2022/2023	1/1/2022	13 HIGH BACK MESH SWIVEL CHAIRS 2 TABLES	2019	17,241.53	15
2022/2023	1/1/2022	FLOORING FOR TRAINING ROOM	2019	7,367.09	15
2022/2023	1/1/2022	SOFTWARE-COMM NET T700	2019	5,216.29	3
2022/2023	1/1/2022	FURNITURE	2019	5,872.22	15
2022/2023	7/1/2022	VARIOUS FURNITURE-07471	2019	18,471.24	15
2022/2023	7/1/2022	NEW BROADCAST-07488	2019	15,487.84	15
2022/2023	1/1/2022	SWEEPER-07428	2019	80,666.00	15
2022/2023	7/1/2022	HOMING SYSTEM-07464	2019	108,214.09	15
2022/2023	7/1/2022	HOSE PRESS MACHINE-07472	2020	24,405.41	15
2022/2023	7/1/2022	C7504 FURNITURE	2020	42,263.21	15
2022/2023	7/1/2022	07505-08RACK	2020	4,110.19	15
2022/2023	7/1/2022	07505-2 SHARP COMPRESS	2020	13,619.85	9
2022/2023	7/1/2022	C7504-VARIABLE EQUIPMENT	2020	188,242.54	15
2022/2023	7/1/2022	HOSEA-HOIST AND TACKLES-SERVICE DEPT	2021	32,735.34	15
2022/2023	7/1/2022	07533-FURN	2021	10,130.67	15
2022/2023	7/1/2022	07533-PARTS WAREHOUSE-14 RF OLDS	2021	85,218.99	15
2022/2023	7/1/2022	07492-ENGINE STAND	2020	4,148.12	15
2022/2023	7/1/2022	07548-26-CHAMP COMPRESSOR FOR ELKO FACILITY	8/2/2021	18,581.09	15
2022/2023	7/1/2022	07548-21-UPPER BUSHBAR VEHICLE	9/7/2021	10,715.70	15
2022/2023	7/1/2022	07564-21-HEAD FORWARD FOR METERS	10/14/2021	17,518.87	15
2022/2023	7/1/2022	07863-21-LFTR FORDLIFT-C0000117-078348A	11/8/2021	25,881.56	15
2022/2023	7/1/2022	07863-21-LFTR FORDLIFT-C0000116-0C2916	12/8/2021	51,769.87	15
2022/2023	7/1/2022	07564-21-LFTR FORDLIFT-C0000116-0C2916	12/8/2021	10,868.67	15
2022/2023	7/1/2022	07866-21-LFTR FORDLIFT-C00100197-020160	12/8/2021	84,367.81	15
2022/2023	7/1/2022	07867-21-LFTR FORDLIFT-C0011310-930	12/8/2021	32,412.90	15
2022/2023	7/1/2022	07874-21-LFTR FORDLIFT-C0011480-074388A	12/8/2021	37,095.31	15
2022/2023	7/1/2022	07875-21-LFTR FORDLIFT-C0011383-0P238	12/8/2021	30,651.81	15
2022/2023	7/1/2022	07819-22-PURCH FURNITURE FOR NEW OFFICE IN ELKO-PARTS MANAGER	12/7/2021	4,442.29	15
2022/2023	7/1/2022	07894-21-WELDER WELDER TIG/MIG	1/2/2022	12,164.40	15
2022/2023	7/1/2022	07904-22-FW230 TOWHAFT SWEEPER AND SCRUBBER	3/2/2022	13,616.25	15
2022/2023	7/1/2022	07605-15-SAW MITERING SAW	6/2/2022	22,754.25	15
2022/2023	7/1/2022	07687-12-JACKS 2 100 TON JACKS	8/2/2022	15,612.90	15
2022/2023	7/1/2022	07615-12-COMBI LAPTOPS	8/2/2022	2,892.87	3
2022/2023	7/1/2022	07615-12-COMBI LAPTOPS	8/2/2022	2,892.86	3

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2022/2023	7/1/2022	07615-21-COMM34 LAPTOPS	6/1/2022	2022	3,166.90	3
2022/2023	7/1/2022	07618-22-COMM57 LAPTOPS	6/1/2022	2022	1,106.41	3
2022/2023	7/1/2022	07618-23-COMM38 LAPTOPS	6/1/2022	2022	1,712.29	3
2022/2023	7/1/2022	07619-23-COMM43 LAPTOPS	6/1/2022	2022	5,401.70	3
2022/2023	7/1/2022	07615-21-COMM53 LAPTOPS	6/1/2022	2022	6,000.34	3
2022/2023	7/1/2022	07615-23-COMM54 LAPTOPS	6/1/2022	2022	4,363.26	3

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TAX YEAR	AS OF	ORDER#	ASSET#	ASSET DESCRIPTION	COMPLETE	YEAR	PL ACCT #	GL ACCOUNT DESCRIPTION	ACQUISITION	GROUP
2012/2012	2/1/2011				ISD	ACQUIRED			CSST	
2011/2022	7/1/2011			STEEL CASE DESK		70			15.00	15
2011/2022	7/1/2011			INGERSOLL RAND AIR IMPACT WRENCH		70			464.00	7
2011/2022	7/1/2011			SAMPAW WOOD DESKS(2)		75			688.00	15
2011/2022	7/1/2011			ELECTRIC IMPACT WRENCH		76			4,000.00	7
2011/2022	7/1/2011			VEDMAR CABINET(1)		82			790.00	15
2011/2022	7/1/2011			PARTS COUNTER		84			1,756.00	15
2011/2022	7/1/2011			LINCOLN ARC WELDER		85			562.00	15
2011/2022	7/1/2011			PRESSURE GROUP		86			364.00	15
2011/2022	7/1/2011			ADAPTER		86			370.00	15
2011/2022	7/1/2011			MULTITACK GROUP		86			765.00	15
2011/2022	7/1/2011			PUMP GROUP		86			1,125.00	15
2011/2022	7/1/2011			SLEEVE ASSEMBLY(5)		85			1,402.00	15
2011/2022	7/1/2011			CYLINDER GROUP(3)		85			4,971.00	15
2011/2022	7/1/2011			STANLEY VEDMAR CABINET(7)		86			8,101.00	15
2011/2022	7/1/2011			HORTON AIR JACKS(2)		86			10,031.00	15
2011/2022	7/1/2011			PORTABLE GENERATOR		86			845.00	20
2011/2022	7/1/2011			TOOL GROUP		86			751.00	7
2011/2022	7/1/2011			WRENCH		85			2,068.00	7
2011/2022	7/1/2011			TOOL STORAGE (LOG CABIN)		87			1,010.00	15
2011/2022	7/1/2011			FORKLIFT		88			549.00	15
2011/2022	7/1/2011			MULTITAC		88			600.00	15
2011/2022	7/1/2011			TRANSOUCE ENGINE		88			634.00	15
2011/2022	7/1/2011			HOCK ASSEMBLY		88			814.00	15
2011/2022	7/1/2011			INDICATOR BT700		88			839.00	15
2011/2022	7/1/2011			THERMISTOR GROUP(2)		88			1,158.00	15
2011/2022	7/1/2011			THERMISTOR FLOOR BUFFER		88			1,884.00	15
2011/2022	7/1/2011			SWIFT ANALYZER ICM(2)		88			2,085.00	15
2011/2022	7/1/2011			MULTITAC(8)		88			3,600.00	15
2011/2022	7/1/2011			TUBE & STAND ASSEMBLIES(4)		88			4,155.00	15
2011/2022	7/1/2011			LINCOLN SA400 WELDER W/FRAMER		88			9,217.00	15
2011/2022	7/1/2011			HORTON AIR JACKS(2)		88			10,112.00	15
2011/2022	7/1/2011			PORTABLE 3500 WATT GENERATOR(1)		88			1,906.00	23
2011/2022	7/1/2011			MORBE RACKS(4)		88			864.12	5
2011/2022	7/1/2011			TESTER		88			603.00	7
2011/2022	7/1/2011			COBAK PROTECTOR		88			898.00	7
2011/2022	7/1/2011			AIR TORQUE WRENCH		88			7,056.00	7
2011/2022	7/1/2011			TORQUE MULTIPLIER		89			539.00	15
2011/2022	7/1/2011			PHOENIX 32002 BOD OVEN		89			573.00	15
2011/2022	7/1/2011			INDICATOR BT1000		89			802.00	15
2011/2022	7/1/2011			MORCO FLOOR JACK 78802		89			645.00	15
2011/2022	7/1/2011			PLATE SPANNERS		89			656.00	15
2011/2022	7/1/2011			THERMISTAT TUBES		89			929.00	15
2011/2022	7/1/2011			MORCO 20-TON FLOOR JACK		89			908.00	15
2011/2022	7/1/2011			MORCO 1 1/2 TON JACK		89			519.00	15
2011/2022	7/1/2011			CANTILEVER RACKS		89			973.00	15

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2021/2022	7/1/2021	HYDRAULIC PRESS PUMP	89	1,433.00	15
2021/2022	7/1/2021	TESTER GROUP 3L6661	89	1,807.00	18
2021/2022	7/1/2021	DIRT 5AHR 350 GALLON	89	2,047.00	18
2021/2022	7/1/2021	BONE SCOPE	89	2,543.00	15
2021/2022	7/1/2021	WILTON DRILL 20606	89	2,961.00	15
2021/2022	7/1/2021	AX 580 ULTRAVAC W/1 BOX	89	3,105.00	15
2021/2022	7/1/2021	MKAPS LOCKERS(30)	89	4,216.00	19
2021/2022	7/1/2021	AIR COMPRESSORS(5)	89	4,156.00	15
2021/2022	7/1/2021	MOBILE RADIO(2)	85	1,402.00	8
2021/2022	7/1/2021	MOBILE RADIO(2)	89	2,527.00	5
2021/2022	7/1/2021	SHWEL-TLY CHAIRS(2)	90	575.00	15
2021/2022	7/1/2021	SIDE CHAIRS(4)	90	1,291.00	15
2021/2022	7/1/2021	CONTROL	90	1,478.00	15
2021/2022	7/1/2021	IMPACT WRENCH C/796	90	1,769.00	15
2021/2022	7/1/2021	PALLEY RACKS(2)	90	4,273.00	18
2021/2022	7/1/2021	WORKSTATIONS(4)	90	6,526.00	18
2021/2022	7/1/2021	CANTREVER RACKS-20 SECTIONS	90	10,571.00	19
2021/2022	7/1/2021	MOBILE RADIO (1)	90	816.00	5
2021/2022	7/1/2021	MULTIPLU BT5245	91	477.00	15
2021/2022	7/1/2021	METER	91	437.00	18
2021/2022	7/1/2021	FORKLIFT JACK	91	645.00	15
2021/2022	7/1/2021	INFRARED THERMOMETER	91	846.00	18
2021/2022	7/1/2021	INSTALLER 4C4807	91	1,121.00	15
2021/2022	7/1/2021	WIRE FEEDER	91	1,106.00	14
2021/2022	7/1/2021	PORT DR1 / COMV KIT	91	1,625.00	15
2021/2022	7/1/2021	COUNTER BORE CUTTING TOOL	91	2,968.00	19
2021/2022	7/1/2021	MULTIPLU(7)	91	2,134.00	15
2021/2022	7/1/2021	TOOL GP	91	891.00	7
2021/2022	7/1/2021	PRINTER FOR ELECTRONIC ENGINES	91	730.00	7
2021/2022	7/1/2021	TOOL 6 84C454	91	736.00	7
2021/2022	7/1/2021	PICK-UP GROUP	91	889.00	7
2021/2022	7/1/2021	TOOLS FOR TRUCK #17	91	10,184.00	7
2021/2022	7/1/2021	TOOLS FOR TRUCK #30	91	10,523.00	7
2021/2022	7/1/2021	TOOLS FOR TRUCK #30	91	10,432.00	7
2021/2022	7/1/2021	(2) 30 IN CANTREVER ARMS FROM LAS VEGAS	92	608.92	19
2021/2022	7/1/2021	HYDRAULIC PUMP	92	1,509.00	15
2021/2022	7/1/2021	RETRIEVER REFRIGERANT RECOVERY	92	1,031.00	15
2021/2022	7/1/2021	DIGITAL HYDRAULIC TESTER	92	1,079.00	15
2021/2022	7/1/2021	TORQUE WRENCH TESTER	92	2,152.00	15
2021/2022	7/1/2021	SPREADER BAR	92	2,117.00	15
2021/2022	7/1/2021	FUEL NOZZLE TESTER	92	1,640.00	15
2021/2022	7/1/2021	RADARS M28B MOBILE RADIO-6 CHANN	92	936.00	5
2021/2022	7/1/2021	WRENCH	92	2,187.00	7
2021/2022	7/1/2021	TORQUE MULTIPLIER	93	1,284.00	15
2021/2022	7/1/2021	SIGNAL GENERATOR	93	13,698.00	15
2021/2022	7/1/2021	TRUCK END-HEE TOOL 3406E	93	866.00	7
2021/2022	7/1/2021	TRUCK TOOL 777C	93	2,182.00	7
2021/2022	7/1/2021	FORABEL TP M3/VMS DIAGNOSTIC TOO	93	2,507.00	7
2021/2022	7/1/2021	ELECTRICAL CONNECTOR KIT	94	8,418.00	7
2021/2022	7/1/2021	INSPECTION KIT 4C4850	94	722.00	15

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2021/2022	7/1/2021	GAUGE 109630	94	1,170.00	15
2021/2022	7/1/2021	GAUGE HGP 9UG200	94	1,493.00	15
2021/2022	7/1/2021	MILLER BOSCAT WELDER 215C	94	1,899.00	15
2021/2022	7/1/2021	IMPACT TOOL 4C5075	94	2,214.00	7
2021/2022	7/1/2021	GUARD SHACK	94	2,663.00	15
2021/2022	7/1/2021	HYDRAULIC CYLINDER 5P5701	94	3,117.00	15
2021/2022	7/1/2021	CALIBRATED WEIGHTS-1 SET	94	5,065.00	15
2021/2022	7/1/2021	TOOL GROUP 3P2200	94	761.00	7
2021/2022	7/1/2021	PHINER GROUP 3UT554	94	861.00	7
2021/2022	7/1/2021	DATA LOGGER W/ SENSOR	94	10,307.00	7
2021/2022	7/1/2021	SOCKET	95	623.00	15
2021/2022	7/1/2021	HYDRAULIC WHEEL DOLLY 1-10H	95	829.00	15
2021/2022	7/1/2021	CLUTCH HANDLER CADDY	95	693.00	15
2021/2022	7/1/2021	VACUUM CLEANER - ADVANT J	95	767.00	15
2021/2022	7/1/2021	MOBILE OIL DRAIN CART	95	868.00	15
2021/2022	7/1/2021	FILE - LATERAL, 5 DRAWER	95	929.00	15
2021/2022	7/1/2021	REFRIGERATOR, MICHAEL, LOVESEAT	95	4,222.00	15
2021/2022	7/1/2021	DIGITAL THERMOMETER GROUP 4C5500	95	1,568.00	7
2021/2022	7/1/2021	TRUCK TRANSMISSION (R&K)	95	1,598.00	15
2021/2022	7/1/2021	LADDER W/SAFETY CAGE	95	2,430.00	15
2021/2022	7/1/2021	WORK STATION W/WORK SURFACE	95	3,077.00	15
2021/2022	7/1/2021	SHIPPING UPRIGHT FOR WAREHOUSE	95	3,119.00	15
2021/2022	7/1/2021	AIR CONDITIONING COP1	95	2,417.00	15
2021/2022	7/1/2021	BASIC SENSORS GROUP 4C6825	95	3,819.00	15
2021/2022	7/1/2021	CONCRETE WEIGHTS (2)	95	4,791.00	15
2021/2022	7/1/2021	REFRIGERANT MGMT CENTER	95	5,349.00	15
2021/2022	7/1/2021	FRUING SYSTEM	95	7,315.00	15
2021/2022	7/1/2021	WASTE WATER TREATMENT SYSTEM	95	15,792.00	15
2021/2022	7/1/2021	WOMAN BIRD B SHELVING	95	11,873.00	15
2021/2022	7/1/2021	HYDRAULIC CYLINDER REPAIR BENCH	95	54,014.00	15
2021/2022	7/1/2021	TOOL GROUP 7 & 1700	95	467.00	7
2021/2022	7/1/2021	12 TERMINAL SERVER PORTS/10E CA	95	2,148.00	3
2021/2022	7/1/2021	CHAMP EXEC HIGHBACK	96	287.00	15
2021/2022	7/1/2021	SHELVES (8)	96	731.00	15
2021/2022	7/1/2021	ULTRASOUND TOOL	96	746.00	15
2021/2022	7/1/2021	ROLLING LADDER 15-STEP	96	1,087.00	15
2021/2022	7/1/2021	ROLLING LADDER 15-STEP	96	1,087.00	15
2021/2022	7/1/2021	USED CARGO CONTAINER	96	2,894.00	15
2021/2022	7/1/2021	USED CARGO CONTAINER	96	2,596.00	15
2021/2022	7/1/2021	NISC TOOLS MULTY-ACH 9UT40J	96	4,161.00	15
2021/2022	7/1/2021	HOIST PAINTS WASHING TUB	96	7,172.00	15
2021/2022	7/1/2021	HYDRAULIC BORE CYLINDER HOHE	96	51,774.00	15
2021/2022	7/1/2021	YONKS FOR UN #97	96	7,204.00	7
2021/2022	7/1/2021	DIGITAL SATELLITE DISH CAT	97	1,846.00	10
2021/2022	7/1/2021	TEST GROUP 6VAL17	97	1,841.00	15
2021/2022	7/1/2021	MIKROFISCHE STORAGE CABINET	97	1,976.00	15
2021/2022	7/1/2021	USED STORAGE CONTAINER	97	2,140.00	15
2021/2022	7/1/2021	HOIST 5737 STEAM CLEANER	97	9,177.00	15
2021/2022	7/1/2021	MARKS 18370M(2)	97	26,334.00	15
2021/2022	7/1/2021	TOOL GROUP 9US132	97	501.00	7
2021/2022	7/1/2021	SONY CAMCORDER	97	864.07	7

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1001/2021	7/1/2021	TOOL GROUP ACS075	97	2,229.00	7
1001/2021	7/1/2021	MINOLTA EP 9050 COPIER	97	10,649.00	7
1001/2021	7/1/2021	ZIP PARTS WASHING TABLE	96	3,053.00	15
1001/2022	7/1/2021	HUBS AND BOUTES FOR DBS	96	8,343.00	8
1001/2022	7/1/2021	BORTECH 106-P BOREWELDER	96	94,855.00	15
1001/2022	7/1/2021	CATERPILLAR PRESSURE WASHER 4000	96	15,201.92	16
1001/2022	7/1/2021	MILLER PW3-044 AIRPAK WELDER	96	16,029.00	15
1001/2021	7/1/2021	PORTABLE BONDING BAR-601140	96	27,408.00	15
1001/2021	7/1/2021	MINOLTA EP 2152 P40 COPIER	95	877.94	15
1001/2022	7/1/2021	HP LASERJET 4000TH	96	1,690.00	3
1001/2022	7/1/2021	HP LASERJET 4000TH	96	1,690.00	3
1001/2022	7/1/2021	OXIDATA SEED FAX MACHINE	96	1,511.94	7
1001/2022	7/1/2021	LAPTOP COMPUTER ADAPTERS	58	10,464.00	3
1001/2022	7/1/2021	CONCRETE CONTAINMENT AREA-USED OIL	99	5,279.12	15
1001/2022	7/1/2021	ACCUMULATOR CHANGE KIT	99	1,580.19	15
1001/2022	7/1/2021	WHEEL GROUP B DIFF COVERS & ADAPTE	99	1,629.00	15
1001/2022	7/1/2021	AIR PUMP	99	1,901.32	15
1001/2022	7/1/2021	HOSE CLEANER-CAT	99	2,946.06	15
1001/2022	7/1/2021	HOSE CLEANER-CAT	99	2,946.06	15
1001/2022	7/1/2021	INTERIOR PAINTING-GRV OPT BUILDING	99	7,795.00	15
1001/2022	7/1/2021	1996 LIFT TRUCK-HOUSE #96-1A2	99	18,859.83	15
1001/2022	7/1/2021	PHONE SYSTEM FROM CITIZENS COMM	99	28,807.89	5
1001/2022	7/1/2021	LIFT TRUCK-HOUSE #95-663	2000	6,234.08	15
1001/2022	7/1/2021	FILTER CART-KIDNEY LOOP PRATER PUJM	2000	8,879.81	15
1001/2022	7/1/2021	HOSE MACHINE FLOOR MODEL 145-S161	2000	12,757.64	15
1001/2022	7/1/2021	LIFT TRUCK-HOUSE #94-1007	2000	14,990.94	15
1001/2022	7/1/2021	AUTOMATED EXTERNAL DEBRILLATOR	2001	3,104.80	15
1001/2022	7/1/2021	MILLER AIR PAK 400 AMP WELDER	2001	24,196.64	15
1001/2022	7/1/2021	INGERSOLL RAND AIR COMPRESSOR	2001	6,390.00	15
1001/2022	7/1/2021	S-40 PARTICLE COUNTER	2002	8,137.26	15
1001/2022	7/1/2021	RB CRABS TRANSFERRED FROM LAS VEGAS	2003	8,770.27	15
1001/2022	7/1/2021	MILLER BLD BLUE AIR PAK WELDER	2003	18,296.94	15
1001/2021	7/1/2021	HYDRAULIC CYLINDER BENCH	2003	86,153.49	15
1001/2022	7/1/2021	AIR COMPRESSOR FOR TRUCK #100	2003	4,265.87	15
1001/2022	7/1/2021	AIR COMPRESSOR FOR TRUCK #90	2003	4,290.98	15
1001/2022	7/1/2021	GASBOY ASTRA PUMP	2004	4,987.46	15
1001/2022	7/1/2021	CATERPILLAR FILTER CART	2004	5,446.03	15
1001/2022	7/1/2021	SIBS "CASH-WASH" WITH CAT LODD	2004	10,404.66	15
1001/2022	7/1/2021	(2) S40 PARTICLE COUNTERS	2004	13,150.62	15
1001/2022	7/1/2021	306-P BORTECH BOREWELDER/YORK	2004	28,482.51	15
1001/2022	7/1/2021	30 TON BRIDGE CRANE	2004	31,770.89	15
1001/2022	7/1/2021	ICE MAKER TRANSFERRED FROM LAS VEGAS	2005	4,735.19	15
1001/2022	7/1/2021	PNEUMATIC TORQUE WRENCH	2005	5,720.00	7
1001/2022	7/1/2021	PRESSURE WASHER/RECYCLER SYSTEM	2006	30,285.00	15
1001/2022	7/1/2021	AIR COMPRESSOR FOR TRUCK #94	2006	4,752.16	15
1001/2022	7/1/2021	LS015 68 FT HOSE ASSEMBLY MACHINE	2006	6,157.99	7
1001/2022	7/1/2021	R4D 30 AIR POWERED TORQUE WRENCH	2006	7,384.89	7
1001/2022	7/1/2021	WELD/BONE EDCOLING	2006	23,933.81	7
1001/2022	7/1/2021	KAWASAKI MULE	2007	36,995.91	15
1001/2022	7/1/2021	KAWASAKI MULE	2007	37,472.19	15
1001/2022	7/1/2021	MILLER PRO 300 C/C/V WELDER	2007	9,718.13	15

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2011/2012	7/1/2011	2 SIGN WALL SIGNS	2008	17,614.88	11
2011/2011	7/1/2011	WAREHOUSE MANAGEMENT SYSTEM	2008	539,567.51	Soft
2011/2012	7/1/2011	CANTILEVER RACKS FOR YARD	2010	7,109.90	11
2011/2012	7/1/2011	MOBILE CONEX EQUIPPED WITH HOSE TOOLING	2010	36,894.40	11
2011/2012	7/1/2011	785 AC HMM TRUCK TOOLING	2010	79,306.79	11
2011/2012	7/1/2011	EQUIPMENT FOR CONEX TOOLING	2011	4,304.77	11
2011/2012	7/1/2011	HO SKIVE HOSE PRESS	2011	10,204.57	11
2011/2012	7/1/2011	HO SKIVE HOSE PRESS	2011	10,204.36	11
2011/2012	7/1/2011	RAM CUTTERS FOR STORE	2011	15,046.63	11
2011/2012	7/1/2011	UPRIGHS, BEAMS, WIRE O COIS, VIDMARS	2011	40,271.65	11
2011/2012	7/1/2011	INSTALL CRANES FROM LV STORE	2011	49,866.94	11
2011/2012	7/1/2011	MILLER BIG BLUE AIR PAK WELDER	2012	76,441.54	11
2011/2012	7/1/2011	88 650 BORNIG BAR & TOOLING	2012	36,471.76	11
2011/2012	7/1/2011	RACKING, SHELVING, AND VIDMARS-WAREHOUSE	2012	79,043.18	11
2011/2012	7/1/2011	1990 CAT V-60 FL FTRIE/LFT	2012	101,574.60	11
2011/2012	7/1/2011	785F TOOLING	2012	153,105.21	7
2011/2012	7/1/2011	FREE STANDING MEZZANINE	2012	206,182.48	11
2011/2012	7/1/2011	MILLER WELDER	2012	8,196.00	11
2011/2012	7/1/2011	FOURLIFT P900 CLOOTIS6	2012	9,812.45	11
2011/2012	7/1/2011	BANDSAW AND DISC SANDER	2013	12,581.45	7
2011/2012	7/1/2011	785F WHEEL BEARING PRELOAD ADM TOOLING	2013	16,442.32	7
2011/2012	7/1/2011	SWEEPER - 120	2013	86,431.02	11
2011/2012	7/1/2011	CAT TOOLING FOR 785F WHEEL GROUPS	2013	41,291.78	7
2011/2012	7/1/2011	VARIOUS 7 YEAR MACHINERY AND EQUIPMENT	2013	456,883.23	7
2011/2012	7/1/2011	VARIOUS 5 YEAR MACHINERY AND EQUIPMENT	2013	2,705,378.00	5
2011/2012	7/1/2011	12 WORK CHAIRS	2014	5,884.25	11
2011/2012	7/1/2011	180W PORTABLE LOADBANK	2014	7,284.07	11
2011/2012	7/1/2011	ANTI-COLLISION SYSTEM FOR 5 HD P CRANES	2015	15,493.13	11
2011/2012	7/1/2011	ACCESS SYSTEM FOR GATES	2015	23,980.00	11
2011/2012	7/1/2011	4 PARTS COMPUTER STATIONS	2016	32,464.90	11
2011/2012	7/1/2011	07240-16-HEATER - HEATER FOR WASH PIT	2016	9,893.32	11
2011/2012	7/1/2011	07240-16-TRUCK - CLIMAX LINE BORE TOOLING	2016	43,296.41	11
2011/2012	7/1/2011	07241-1 PLUCKS - (1) 200 TON JACKS	2017	87,700.45	11
2011/2012	7/1/2011	OFFICE FURNITURE	2017	1,400.65	11
2011/2012	7/1/2011	TAYLOR DUNN SC-000 PARTS CHASER	2018	7,450.95	11
2011/2012	7/1/2011	CLARUS TORNAO0 CLEANING SYSTEM	2018	84,887.84	11
2011/2012	7/1/2011	50 LOW PRESSER MODEL C85-12	2018	6,001.65	11
2011/2012	7/1/2011	12 HIGH BACK MESH FIVE CHAIRS 2 TABLES	2018	17,343.53	11
2011/2012	7/1/2011	FLOORING FOR TRAINING ROOM	2018	7,367.60	11
2011/2012	7/1/2011	SOFTWARE-DESIGN JET 1700	2019	5,826.30	3
2011/2012	7/1/2011	FURNITURE	2019	5,022.22	11
2011/2012	7/1/2011	VARIOUS FURNITURE-07427	2019	16,671.24	11
2011/2012	7/1/2011	NEW SIGNAGE-07448	2019	15,607.84	11
2011/2012	7/1/2011	SWEEPER-07418	2019	80,466.00	11
2011/2012	7/1/2011	HONING SYSTEM-07466	2020	108,914.00	11
2011/2012	7/1/2011	HOSE PRESS MACHINE-07472	2020	24,406.43	11
2021/2021	7/1/2021	07504-FURNITURE	2020	42,703.28	11
2021/2021	7/1/2021	07505-SIGNAGE	2020	6,130.19	11
2021/2021	7/1/2021	07503-2 SHARP COMPERS	2020	11,819.95	5
2021/2021	7/1/2021	07506-VARIOUS EQUIPMENT	2020	165,143.34	11

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2011/2022	7/2/2021	MOOSE-HOIST AND TROLLIES-SERVICE DEPT	2021	81,755.34	15
2021/2021	7/1/2021	07533-FURN	2021	30,180.07	15
2021/2022	7/1/2021	07513-PARTS WAREHOUSE-34 RF GUNS	2021	45,218.58	15
2021/2022	7/1/2021	07482-ENGINE STAND	2020	4,144.12	15

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TAX YEAR	AS OF	ORDER #	ASSET #	ASSET DESCRIPTION	COMPLETE ISD	YEAR ACQUIRED	G/L ACCT #	G/L ACCOUNT DESCRIPTION	ACQUISITION COST	GROUP
2020/2021	7/1/2020									
2020/2021	7/1/2020			STEEL CASE DESK		70			15.00	15
2020/2021	7/1/2020			INGERSOLL RAND AIR IMPACT WRENCH		70			464.00	7
2020/2021	7/1/2020			SANDALWOOD DESKS(2)		75			698.00	15
2020/2021	7/1/2020			ELECTRIC IMPACT WRENCH		76			4,000.00	7
2020/2021	7/1/2020			VIDMAR CABINET(1)		82			799.00	15
2020/2021	7/1/2020			PARIS COUNTER		84			2,756.00	15
2020/2021	7/1/2020			LINCOLN ARC WELDER		85			952.00	15
2020/2021	7/1/2020			PRESSURE GROUP		86			564.00	15
2020/2021	7/1/2020			ADAPTER		86			570.00	15
2020/2021	7/1/2020			TOOL GROUP		86			751.00	7
2020/2021	7/1/2020			MULTI HACK GROUP		86			765.00	15
2020/2021	7/1/2020			PORTABLE GENERATOR		86			845.00	20
2020/2021	7/1/2020			PUMP GROUP		86			1,376.00	15
2020/2021	7/1/2020			SLEEVE ASSEMBLY(2)		86			1,402.00	15
2020/2021	7/1/2020			WRENCH		86			2,066.00	7
2020/2021	7/1/2020			CYLINDER GROUP(3)		86			4,921.00	15
2020/2021	7/1/2020			STANLEY VIDMAR CABINET(5)		86			8,701.00	15
2020/2021	7/1/2020			HOTTON AIR JACKS(2)		86			10,031.00	15
2020/2021	7/1/2020			TOOL STORAGE (LOG CABIN)		87			1,010.00	15
2020/2021	7/1/2020			TORQUE MULTIPLIER		88			589.00	15
2020/2021	7/1/2020			MULTITAC		88			600.00	15
2020/2021	7/1/2020			TESTER		88			601.00	7
2020/2021	7/1/2020			TRANSDUCER ENGINE		88			834.00	15
2020/2021	7/1/2020			KODAK PROJECTOR		88			899.00	7
2020/2021	7/1/2020			HOOK ASSEMBLY		88			814.00	15
2020/2021	7/1/2020			INDICATOR BT2700		88			819.00	15
2020/2021	7/1/2020			MOBILE RADIOS(4)		88			964.12	5
2020/2021	7/1/2020			THERMISTOR GROUP(2)		88			1,158.00	15
2020/2021	7/1/2020			TNSKI 42MSDCU FLOOR BUFFER		88			1,864.00	15
2020/2021	7/1/2020			PORTABLE 3500 WATT GENERATOR(2)		88			1,906.00	20
2020/2021	7/1/2020			SHIFT ANALYZER ICM(2)		88			2,085.00	7
2020/2021	7/1/2020			AIR TORQUE WRENCH		88			2,096.00	7
2020/2021	7/1/2020			MULTI HACK(6)		88			3,600.00	15
2020/2021	7/1/2020			TUBE & STAND ASSEMBLIES(4)		88			4,155.00	15
2020/2021	7/1/2020			LINCOLN SAMADO WELDER W/TRABLER		88			9,217.00	15
2020/2021	7/1/2020			NORTON AIR JACKS(2)		88			10,152.00	15
2020/2021	7/1/2020			TORQUE MULTIPLIER		89			539.00	15
2020/2021	7/1/2020			PHOENIX 12002 ROD OVEN		89			573.00	15
2020/2021	7/1/2020			INDICATOR BT1000		89			602.00	15
2020/2021	7/1/2020			NORCO FLOOR JACK 78802		89			645.00	15

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2020/2021	7/1/2020	PLATE SP9655	89	694.00	15
2020/2021	7/1/2020	THERMOSTAT 1UB865	89	829.00	15
2020/2021	7/1/2020	NORCO 28-TON FLOOR JACK	89	908.00	15
2020/2021	7/1/2020	NORCO 1 1/2 TON JACK	89	919.00	15
2020/2021	7/1/2020	CANTILEVER RACKS	89	973.00	15
2020/2021	7/1/2020	MOBILE RADIOS(2)	89	1,407.00	5
2020/2021	7/1/2020	HYDRAULIC PRESS PUMP	89	1,453.00	15
2020/2021	7/1/2020	TESTER GROUP 1UB661	89	1,807.00	15
2020/2021	7/1/2020	DRK TANK 550 GALLON	89	2,047.00	15
2020/2021	7/1/2020	MOBILE RADIO(3)	89	2,537.00	5
2020/2021	7/1/2020	MORE SCOPE	89	2,543.00	15
2020/2021	7/1/2020	WILTON DRILL 20606	89	3,861.00	15
2020/2021	7/1/2020	AX 550 ULTRAVAC W/1 BOX	89	3,105.00	15
2020/2021	7/1/2020	AIR COMPRESSORS(5)	89	4,156.00	15
2020/2021	7/1/2020	MEW'S LOCKERS(30)	89	4,216.00	15
2020/2021	7/1/2020	SWIVEL-TILT CHAIRS(2)	90	575.00	15
2020/2021	7/1/2020	MOBILE RADIO (1)	90	826.00	15
2020/2021	7/1/2020	SIDE CHAIRS(6)	90	1,291.00	15
2020/2021	7/1/2020	CONTROL	90	1,478.00	15
2020/2021	7/1/2020	IMPACT WRENCH CP796	90	1,749.00	7
2020/2021	7/1/2020	PALLET RACKS(129)	90	4,473.00	15
2020/2021	7/1/2020	WORKSTATIONS(4)	90	8,936.00	15
2020/2021	7/1/2020	CANTILEVER RACKS-50 SECTIONS	90	18,657.00	15
2020/2021	7/1/2020	MULTIPLI AT5245	91	417.00	15
2020/2021	7/1/2020	METER	91	437.00	15
2020/2021	7/1/2020	FORKLIFT JACK	91	645.00	15
2020/2021	7/1/2020	PRINTER FOR ELECTRONIC ENGINES	91	733.00	7
2020/2021	7/1/2020	TOOL G #4C4054	91	738.00	7
2020/2021	7/1/2020	INFRARED THERMOMETER	91	848.00	7
2020/2021	7/1/2020	PICK-UP GROUP	91	859.00	7
2020/2021	7/1/2020	TOOL GP	91	891.00	7
2020/2021	7/1/2020	INSTALLER 4C4907	91	1,121.00	15
2020/2021	7/1/2020	WIRE FEEDER	91	1,306.00	15
2020/2021	7/1/2020	PORT DIR / CONV KIT	91	1,625.00	15
2020/2021	7/1/2020	COUNTER BORE CUTTING TOOL	91	2,866.00	15
2020/2021	7/1/2020	MULTIPLI(2)	91	7,134.00	15
2020/2021	7/1/2020	TOOLS FOR TRUCK #17	91	10,144.00	7
2020/2021	7/1/2020	TOOLS FOR TRUCK #20	91	10,523.00	7
2020/2021	7/1/2020	TOOLS FOR TRUCK #30	91	10,832.00	7
2020/2021	7/1/2020	(20) 30 IN CANTILEVER ARMS FROM LAS VEGAS	92	808.92	15
2020/2021	7/1/2020	RADIUS M208 MOBILE RADIO-6 CHANN	92	816.00	5
2020/2021	7/1/2020	HYDRAULIC PUMP	92	1,509.00	15
2020/2021	7/1/2020	RETRIEVER REFRIGERANT RECOVERY	92	2,031.00	15
2020/2021	7/1/2020	DIGITAL HYDRAULIC TESTER	92	2,079.00	7
2020/2021	7/1/2020	TORQUE WRENCH TESTER	92	2,152.00	7
2020/2021	7/1/2020	SPREADER BAR	92	2,237.00	15

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2020/2021	7/1/2020	WRENCH	92	1,387.00	7
2020/2021	7/1/2020	FUEL NOZZLE FEETER	92	2,680.00	7
2020/2021	7/1/2020	SIGNAL GENERATOR	93	866.00	7
2020/2021	7/1/2020	TORQUE MULTIPLIER	93	1,264.00	7
2020/2021	7/1/2020	TRUCK ENGINE TOOL 3406F	93	2,182.00	7
2020/2021	7/1/2020	TRUCK TOOL 77C	93	2,507.00	7
2020/2021	7/1/2020	PORABEL IPMS/VIMS DIAGNOSTIC TOO	93	3,418.00	7
2020/2021	7/1/2020	SIGN 8 X 16	93	13,699.00	15
2020/2021	7/1/2020	ELECTRICAL CONNECTOR KIT	94	720.00	15
2020/2021	7/1/2020	INSPECTION KIT 4C4850	94	721.00	15
2020/2021	7/1/2020	TOOL GROUP 3P2300	94	761.00	7
2020/2021	7/1/2020	PRINTER GROUP 9U7554	94	861.00	7
2020/2021	7/1/2020	GAUGE LVS800	94	1,170.00	15
2020/2021	7/1/2020	GAUGE WSP 9U6700	94	1,493.00	15
2020/2021	7/1/2020	MILLER BOBCAT WELDER 225C	94	1,609.00	15
2020/2021	7/1/2020	IMPACT TOOL 4C5075	94	2,214.00	7
2020/2021	7/1/2020	GUARD SHACK	94	2,653.00	15
2020/2021	7/1/2020	HYDRAULIC CYLINDER SP5701	94	3,337.00	7
2020/2021	7/1/2020	CALIBRATED WEIGHTS-1 SET	94	5,065.00	7
2020/2021	7/1/2020	DATA LOGGER W/ SENSOR	94	10,907.00	7
2020/2021	7/1/2020	TOOL GROUP 7 4 1700	95	467.00	15
2020/2021	7/1/2020	SOCKET	95	603.00	15
2020/2021	7/1/2020	HYDRAULIC WHEEL DOLLY 1-10N	95	639.00	15
2020/2021	7/1/2020	CLUTCH HANDLER CADDY	95	692.00	15
2020/2021	7/1/2020	VACUUM CLEANER ADVANCE	95	767.00	15
2020/2021	7/1/2020	MOBILE OIL DRAIN CART	95	869.00	15
2020/2021	7/1/2020	FILE -LATERAL, 5-DRAWER	95	929.00	15
2020/2021	7/1/2020	REFRIGERATOR, RECIPIER, LOVLSEAT	95	1,322.00	15
2020/2021	7/1/2020	DIGITAL THERMOMETER GROUP 4C6500	95	1,568.00	15
2020/2021	7/1/2020	TRUCK TRANSMISSION JACK	95	1,598.00	15
2020/2021	7/1/2020	32 TERMINAL SERVER PORTS/LINE CA	95	2,149.00	3
2020/2021	7/1/2020	LADDER W/SAFETY CAGE	95	2,499.00	15
2020/2021	7/1/2020	WORK STATION W/WORK SURFACE	95	2,077.00	15
2020/2021	7/1/2020	SHELVING UPRIGHT FOR WAREHOUSE	95	3,319.00	15
2020/2021	7/1/2020	AIR CONDITIONING EQPT	95	3,417.00	15
2020/2021	7/1/2020	BASIC SENSORS GROUP 4C6825	95	3,829.00	15
2020/2021	7/1/2020	CONCRETE WEIGHTS (2)	95	4,793.00	15
2020/2021	7/1/2020	REFRIGERANT MGMT CENTER	95	5,349.00	15
2020/2021	7/1/2020	FILING SYSTEM	95	7,535.00	15
2020/2021	7/1/2020	WASTE WATER TREATMENT SYSTEM	95	15,792.00	15
2020/2021	7/1/2020	WILMAR BINS B SHELVING	95	31,873.00	15
2020/2021	7/1/2020	HYDRAULIC CYLINDER REPAIR BENCH	95	54,016.00	15
2020/2021	7/1/2020	CHAIR - EXEC HIGH BACK	96	282.00	15
2020/2021	7/1/2020	SHELVES (9)	96	731.00	15
2020/2021	7/1/2020	LULINASOUND TOOL	96	746.00	15
2020/2021	7/1/2020	ROLLING LADDER 15-STEP	96	1,087.00	15

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2020/2021	7/1/2020	ROLLING LADDER 15-STEP	96	1,087.00	15
2020/2021	7/1/2020	USED CARGO CONTAINER	96	2,996.00	15
2020/2021	7/1/2020	USED CARGO CONTAINER	96	2,996.00	15
2020/2021	7/1/2020	MISC TOOLS MULTITACH 9U7400	96	4,361.00	15
2020/2021	7/1/2020	TOOLS FOR UH #97	96	7,204.00	7
2020/2021	7/1/2020	HOTSY PARTS WASHING TUB	96	7,372.00	15
2020/2021	7/1/2020	HYDRAULIC BORE CYLINDER HONE	96	54,224.00	15
2020/2021	7/1/2020	TOOL GROUP #HS132	97	503.00	7
2020/2021	7/1/2020	SONY CAMCORDER	97	964.07	7
2020/2021	7/1/2020	TEST GROUP #V4157	97	1,041.00	15
2020/2021	7/1/2020	DIGITAL SATELLITE DISH-CAT	97	1,846.00	15
2020/2021	7/1/2020	MICROFISCHE STORAGE CABINET	97	1,976.00	15
2020/2021	7/1/2020	USED STORAGE CONTAINER	97	2,140.00	15
2020/2021	7/1/2020	TOOL GROUP 4CS075	97	2,399.00	7
2020/2021	7/1/2020	HOTSY 5732 STEAM CLEANER	97	9,377.00	15
2020/2021	7/1/2020	MINOLTA EP 5050 COPIER	97	10,649.00	7
2020/2021	7/1/2020	JACKS-100TON(2)	97	20,334.00	15
2020/2021	7/1/2020	MINOLTA EP 2152 PRO COPIER	98	637.94	15
2020/2021	7/1/2020	HP LASER JET 4000TN	98	1,690.00	3
2020/2021	7/1/2020	HP LASER JET 4000TN	98	1,690.00	3
2020/2021	7/1/2020	OKIDATA 9800 FAX MACHINE	98	1,915.94	15
2020/2021	7/1/2020	ZEP PARTS WASHING TABLE	98	3,053.80	15
2020/2021	7/1/2020	MUPS AND ROUTERS FOR DBS	98	5,143.00	15
2020/2021	7/1/2020	LAPTOP COMPUTER ADAPTERS	98	10,468.00	3
2020/2021	7/1/2020	BORTECH 306-P BOREWELDER	98	14,985.00	15
2020/2021	7/1/2020	CATERPILLAR PRESSURE WASHER 4000	98	15,131.82	15
2020/2021	7/1/2020	MILLER #903-064 AIRPAK WELDER	98	16,089.00	15
2020/2021	7/1/2020	PORTABLE BORING BAR-BR1149	98	27,406.00	15
2020/2021	7/1/2020	CONCRETE CONTAINMENT AREA-USED OIL	99	1,329.11	15
2020/2021	7/1/2020	ACCUMULATOR CHARGE KIT	99	1,598.59	15
2020/2021	7/1/2020	WHEEL GROUP & DIFF COVERS & ADAPTE	99	1,659.00	15
2020/2021	7/1/2020	AIR PUMP	99	1,931.32	15
2020/2021	7/1/2020	HOSE CLEANER-CAT	99	1,946.96	15
2020/2021	7/1/2020	HOSE CLEANER-CAT	99	1,946.96	15
2020/2021	7/1/2020	INTERIOR PAINTING-SRV DPT BUILDING	99	2,795.00	15
2020/2021	7/1/2020	1996 LIFT TRUCK-HOUSE #96-142	99	18,459.83	15
2020/2021	7/1/2020	PHONE SYSTEM FROM CITIZENS COMM	99	28,802.99	15
2020/2021	7/1/2020	LIFT TRUCK-HOUSE #95-663	2000	6,224.93	15
2020/2021	7/1/2020	FILTER CANT-EDNEY LOOP FILTER PUM	2000	8,679.61	15
2020/2021	7/1/2020	HOSE MACHINE FLOOR MODEL 345-5161	2000	12,757.64	15
2020/2021	7/1/2020	LIFT TRUCK-HOUSE #94-1007	2000	14,990.94	15
2020/2021	7/1/2020	AUTOMATED EXTERNAL DEFIBRILLATOR	2001	3,104.89	15
2020/2021	7/1/2020	INGERSOLL-RAND AIR COMPRESSOR	2001	6,390.00	15
2020/2021	7/1/2020	MILLER AIR PAK 400 AMP WELDER	2001	20,198.64	15
2020/2021	7/1/2020	S-40 PARTICLE COUNTER	2002	4,117.26	15
2020/2021	7/1/2020	AIR COMPRESSOR FOR TRUCK #100	2003	4,385.17	15

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2020/2021	7/1/2020	AIR COMPRESSOR FOR TRUCK #90	2003	4,450.98	15
2020/2021	7/1/2020	JIB CRANE TRANSFERRED FROM LAS VEGAS	2003	8,370.27	15
2020/2021	7/1/2020	MILLER BIG BLUE AIR PAK WELDER	2003	18,398.94	15
2020/2021	7/1/2020	HYDRAULIC CYLINDER BENCH	2003	86,153.49	15
2020/2021	7/1/2020	GASBOY ASTRA PUMP	2004	4,987.46	15
2020/2021	7/1/2020	CATERPILLAR FILTER CART	2004	5,446.03	15
2020/2021	7/1/2020	SIGN "CASHMAN" WITH CAT LOGO	2004	10,804.46	15
2020/2021	7/1/2020	(2) S40 PARTICLE COUNTERS	2004	13,150.62	15
2020/2021	7/1/2020	206 P BORTECH BOREWELDER/TORK	2004	28,182.51	15
2020/2021	7/1/2020	10 TON BRIDGE CRANE	2004	31,370.89	15
2020/2021	7/1/2020	ICE MAKER TRANSFERRED FROM LAS VEGAS	2005	4,735.38	15
2020/2021	7/1/2020	PNEUMATIC TORQUE WRENCH	2005	5,320.00	7
2020/2021	7/1/2020	PRESSURE WASHER/RECYCLER SYSTEM	2005	36,295.00	15
2020/2021	7/1/2020	AIR COMPRESSOR FOR TRUCK #61	2006	4,752.56	15
2020/2021	7/1/2020	1502588 X1 HOSE ASSEMBLY MACHINE	2006	8,257.99	7
2020/2021	7/1/2020	RAD 30 AIR POWERED TORQUE WRENCH	2006	7,984.89	7
2020/2021	7/1/2020	WELD/BORL TOOLING	2006	23,533.81	7
2020/2021	7/1/2020	MILLER PRO 300 CC/ CV WELDER	2007	9,718.13	15
2020/2021	7/1/2020	KAWASAKI MULE	2007	16,985.81	15
2020/2021	7/1/2020	KAWASAKI MULE	2007	17,022.19	15
2020/2021	7/1/2020	2 5X20 WALL SIGNS	2008	17,634.89	15
2020/2021	7/1/2020	WAREHOUSE MANAGEMENT SYSTEM	2008	539,567.51	SOH
2020/2021	7/1/2020	CANTILEVER RACKS FOR YARD	2010	7,109.90	15
2020/2021	7/1/2020	MOBILE CONEX EQUIPPED WITH HOSE TOOLING	2010	26,884.60	15
2020/2021	7/1/2020	795 AC HAUL TRUCK TOOLING	2010	79,308.79	15
2020/2021	7/1/2020	EQUIPMENT FOR CONEX TOOLING	2011	4,104.77	15
2020/2021	7/1/2020	NO SKIVE HOSE PRESS	2011	10,204.57	15
2020/2021	7/1/2020	NO SKIVE HOSE PRESS	2011	10,204.58	15
2020/2021	7/1/2020	RAIN GUTTERS FOR STORE	2011	15,046.83	15
2020/2021	7/1/2020	UPRIGHTS, BEAMS, WIRE DECKS, VIDMAKS	2011	40,223.65	15
2020/2021	7/1/2020	INSTALL CRANES FROM LV STORE	2011	49,860.94	15
2020/2021	7/1/2020	MILLER BIG BLUE AIR PAK WELDER	2012	26,444.54	15
2020/2021	7/1/2020	884500 BORING BAR & TOOLING	2012	18,471.76	15
2020/2021	7/1/2020	RACKING, SHELVING, AND VIDMARS WAREHOUSE	2012	79,043.38	15
2020/2021	7/1/2020	1990 CAT V-60 FL FORALIFT	2012	101,574.60	15
2020/2021	7/1/2020	795F TOOLING	2012	131,303.21	7
2020/2021	7/1/2020	FREE STANDING MEZZANINE	2012	396,182.43	15
2020/2021	7/1/2020	MILLER WELDER	2013	8,196.00	15
2020/2021	7/1/2020	FORALIFT P5000 CLOU1956	2013	9,833.45	15
2020/2021	7/1/2020	BANDSAW AND DISC SANDER	2013	12,501.45	7
2020/2021	7/1/2020	795H WHEEL BEARING PFD/DAD ADI TOOLING	2013	26,142.33	7
2020/2021	7/1/2020	SWEEPER S30	2013	30,433.02	15
2020/2021	7/1/2020	CAT TOOLING FOR 795F WHEEL GROUPS	2013	41,291.78	7
2020/2021	7/1/2020	VARIOUS 7 YEAR MACHINERY AND EQUIPMENT	2013	456,583.23	7
2020/2021	7/1/2020	VARIOUS 5 YEAR MACHINERY AND EQUIPMENT	2013	2,705,378.80	5
2020/2021	7/1/2020	12 WORK CHAIRS	2014	5,888.25	15

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2020/2021	7/1/2020	100W PORTABLE LOADBANK	2014	7,264.02	15
2020/2021	7/1/2020	ANTI-COLLISION SYSTEM FOR SHOP CRANES	2015	15,495.33	15
2020/2021	7/1/2020	ACCESS SYSTEM FOR GATES	2015	23,980.00	15
2020/2021	7/1/2020	4 PARTS COUNTER STATIONS	2016	32,468.80	15
2020/2021	7/1/2020	07349-16-HEATR - HEATER FOR WASH PIT	2016	9,869.32	15
2019/2021	7/1/2020	07349-17-JACKS - (2) 200 TON JACKS	2017	57,780.43	15
2020/2021	7/1/2020	07348-16-TOOL - CLIMAX LINE BORE TOOLING	2016	43,286.45	7
2020/2021	7/1/2020	TAYLOR DUNN SC-080 PARTS CHASER	2018	7,450.85	15
2020/2021	7/1/2020	CLARUS TORNADO CLEANING SYSTEM	2018	14,887.94	15
2020/2021	7/1/2020	OFFICE FURNITURE	2017	11,409.65	15
2020/2021	7/1/2020	50 LOW FREEDER MODEL CES-12	2018	8,001.65	15
2020/2021	7/1/2020	12 HIGH BACK MESH SWIVEL CHAIRS 2 TABLES	2018	17,343.53	15
2020/2021	7/1/2020	FLOORING FOR TRAINING ROOM	2018	7,267.68	15
2020/2021	7/1/2020	SOFTWARE-DESIGN 161 11700	2019	5,826.29	3
2020/2021	7/1/2020	FURNITURE	2019	5,022.22	15
2020/2021	7/1/2020	VARIOUS FURNITURE-07427	2019	18,871.24	15
2020/2021	7/1/2020	NEW SIGNAGE-07448	2019	15,607.84	15
2020/2021	7/1/2020	SWEEPER-07428	2019	80,866.00	15
2020/2021	7/1/2020	HONING SYSTEM-07466	2020	108,314.09	15
2020/2021	7/1/2020	HOSE PRESS MACHINE-07472	2020	24,405.41	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
PETITIONER'S EXHIBIT: 6-34
CASE NO.: 26-001

Exhibit 5

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 7-1

CASE NO.: 26-001

Cheryl Paul
Elko County Treasurer
(775) 738-5694
571 Idaho St, Ste 101
Elko, Nevada 89801

ELKO COUNTY
PERSONAL PROPERTY TAXES FOR FISCAL YEAR
JULY 1, 2023 THRU JUNE 30, 2024



PROPERTY LOCATION/DESCRIPTION			
ACCOUNT	DISTRICT	PARCEL NUMBER	PROPERTY LOCATION
BU002495	11.0	001-860-090	5190 IDAHO ST, ELKO
Owner Name: EMPIRE SOUTHWEST LLC			MAKE REMITTANCE PAYABLE TO ELKO COUNTY TREASURER 571 Idaho St, Ste 101 Elko, Nevada 89801
*****Current / Amended Bill*****			
EMPIRE SOUTHWEST LLC 3300 SAINT ROSE PKWY HENDERSON, NV 89052-3985			

YOUR CHECK IS YOUR RECEIPT
If receipt is needed check the box and return
entire bill with payment
ALL PAYMENTS MUST BE IN U.S. DOLLARS
THROUGH A U.S. BANK

Assessed Valuation		Distribution Tax Amount				
Description Account BU002495	Value	Taxing Agency	Rate	Preretement Amount	Abatement/ Recapture Amount	Tax Amount
Personal Property improvements	\$ 6,062,772.00	General Co	0.5383	\$ 32,038.82	\$ 0.00	\$ 32,038.82
		Gen Indegenl	0.0300	1,818.82	0.00	1,818.82
		Extension	0.0100	606.28	0.00	606.28
		Library	0.0270	1,636.95	0.00	1,636.95
		Juvenile Prob	0.0859	5,207.92	0.00	5,207.92
		St Cities Sv	0.0200	1,212.55	0.00	1,212.55
		Jed Operatns	0.0111	672.97	0.00	672.97
		Med Indigent	0.0200	1,212.55	0.00	1,212.55
		Ad Valorem Cap Prog	0.0500	3,031.29	0.00	3,031.29
		Par Board m	0.0010	60.63	0.00	60.63
		Par Board	0.0023	151.57	0.00	151.57
		ERo Cap Cnsl	0.3552	21,334.97	0.00	21,334.97
		ERo Equip Rs	0.0700	4,243.94	0.00	4,243.94
		School Dist	0.7500	45,470.79	0.00	45,470.79
		School Cap Pr	0.0000	0.00	0.00	0.00
		ECVA	0.0982	2,376.61	0.00	2,376.61
		Elko Debt	0.0800	4,850.22	0.00	4,850.22
		State	0.1700	10,306.71	0.00	10,306.71
		TU District	0.0645	3,910.49	0.00	3,910.49
		Hoop Indigenl	0.0150	909.42	0.00	909.42
		Youth School	0.0101	612.34	0.00	612.34
		Museum	0.0177	1,073.11	0.00	1,073.11
		Elko City	0.0148	872.73	0.00	872.73
		ERo Facility	0.1777	10,773.55	0.00	10,773.55
		County Cap Fund	0.4200	25,483.64	0.00	25,483.64
		Ambulance Fund	0.0400	2,425.11	0.00	2,425.11
		Ad Valorem Totals	1.6800	221,897.48	0.00	221,897.48
		Penalties				40,623.24
		Prob delinquencies				243,739.45
Net Assessed	\$ 6,062,772.00					
Information concerning taxing authorization, rates and uses of taxes collected can be found at www.tax.state.nv.us or by calling (775) 738-5694						Previous Payments
						- 18,781.25
TOTAL TAX DUE						243,739.45

NOTE: If the first installment or any subsequent installment is not received within ten (10) days after the due date, the entire amount of this quarter is due with a 10% penalty. Please print your Account Number on your check.

Please see the reverse side of this tax bill for important information and address change instructions

DETACH AND MAIL THIS STUB WHEN PAYING 4th INSTALLMENT

PARCEL NUMBER Due
BU002495 \$0.00

4 If mailing has changed check box and fill out reverse side

4th Installment

DETACH AND MAIL THIS STUB WHEN PAYING 3rd INSTALLMENT

PARCEL NUMBER Due
BU002495 \$0.00

3 If mailing has changed check box and fill out reverse side

3rd Installment

DETACH AND MAIL THIS STUB WHEN PAYING 2nd INSTALLMENT

PARCEL NUMBER Due
BU002495 \$0.00

2 If mailing has changed check box and fill out reverse side

2nd Installment

DETACH AND MAIL THIS STUB WHEN PAYING 1st INSTALLMENT

PARCEL NUMBER Due
BU002495 \$243,739.45

December 20, 2024

1 If mailing has changed check box and fill out reverse side

1st Installment

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
PETITIONER'S EXHIBIT: 7-2
CASE NO.: 26-001

BU002495 EMPIRE SOUTHWEST LLC - SUPPLEMENTAL BILLING PER AUDIT

Supplemental Billing per Audit Findings				
Original Taxable Value	Current Taxable Value	Original Assessed Value	Current Assessed Value	
1,466,140	28,322,158	513,149	6,062,772	
Prior Tax	Amended Tax	Paid	Supplemental Tax	Total Tax Due
\$18,781.25	\$221,897.46	-\$18,781.25	\$203,116.21	
		+ 20% Penalty Tax	\$40,623.24	\$243,739.45

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 19, 2026
 PETITIONER'S EXHIBIT: 7-3
 CASE NO.: 26-001

Exhibit 6

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 8-1

CASE NO.: 26-001

I, Dale Huizingh, Controller for Empire Southwest, LLC in such capacity and not in my individual capacity, being first duly sworn upon my oath, deposes and states:

1. I make this Affidavit based on my own personal knowledge and am competent to testify to the matters stated herein.

2. I have a Bachelor of Science degree in accounting from Arizona State University.

3. I have been employed by Empire Southwest, LLC ("Empire CAT") since 1981, nearly 44 years.

4. I am the Controller for Empire CAT.

5. I oversee Empire CAT's accounting operations and financial reporting (including taxes). I also oversee Empire's financial systems, budgeting, and the annual financial statement audit.

6. I have personal knowledge of Empire CAT's business operations and the information and records supporting this appeal.

7. Empire CAT timely paid the additional personal property taxes from the amended tax bill in December 2024.

8. Empire CAT's revenue sources in Nevada are as follows: equipment sales 34%; lease and rental of equipment 13%; lease conversion sales 4%; sales of parts 35%; and services and repair 14%. The figures for Empire CAT's revenue sources companywide are similar: equipment sales 35%; lease and rental of equipment 12%; lease conversion sales 5%; sales of parts 32%; and services and repair 16%.

9. Because Empire CAT is an exclusive CAT dealer, it is primarily in the business of selling Caterpillar equipment.

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
PETITIONER'S EXHIBIT: 8-2
CASE NO.: 26-001

10. The overwhelming majority of Empire CAT's revenues (87% of total revenue) derive from four sales-related sources: sales of equipment, lease conversion sales, parts, and the service and repair of equipment.

11. Rental revenues make up less than 15% of revenues.

12. Empire has regularly reported the Allied equipment to the County Assessor.

13. The County's audit included two Caterpillar D10T2 large dozers as rental equipment and were reported in the audit at \$2,944,645. They were sold in October 2023, never rent.

14. Historically, Empire CAT reported equipment out on rent as of the assessment date as personal property but treated the "rental fleet" equipment in the yard as inventory.

15. For federal income tax purposes rental companies generally depreciate equipment on a straight-line basis over 3 - 10 years depending on the type of equipment.

16. Empire CAT's primary practice is to apply a portion of the rental income earned from leasing the equipment to write down the equipment's book value rather than depreciate CAT Equipment on a straight-line basis.

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 8-3


CASE NO.: 26-001

STATE OF ARIZONA)
) ss.
COUNTY OF MARICOPA)

I declare, under penalty of perjury, this claim for tax exemption including any supporting statements or documents is true and complete to the best of my knowledge and belief.

CLAIMANT:

Empire Southwest, LLC
A Delaware limited liability company

By: 
Dale Huijzingh, Controller

2/11/25
Date


Notary Public



My Commission expires:
December 11, 2027

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
PETITIONER'S EXHIBIT: 8-4
CASE NO.: 26-001

Exhibit 7

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
PETITIONER'S EXHIBIT: 9-1
CASE NO.: 26-001



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>
Call Center: (866) 962-3707

LAS VEGAS OFFICE
700 E Warm Springs Rd, Suite 200
Las Vegas, Nevada 89119
Phone (702) 486-2300
Fax (702) 486-2373

JOE LOMBARDO
Governor
GEORGE KELESIS
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

CARSON CITY OFFICE
3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706
Phone: (775) 684-2000
Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane, Suite L235
Reno, NV 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

December 18, 2023

Via Certified Mail and Email

Trent A. Tholen
President, Assessors' Association of Nevada
Douglas County Assessor
Douglas County Assessor's Office
P.O. Box 218
Minden, NV 89423
assessor@douglasnv.us

Re: Advisory Opinion No. 23-005 – Assessor's Association of Nevada

Dear Mr. Tholen:

On behalf of the Assessor's Association of Nevada ("AAN"), on September 18, 2023, you requested an advisory opinion as to "[w]hether machinery and equipment held in inventory by a business primarily engaged in renting or leasing is subject to personal property taxes under Nevada law." The AAN makes this request because there are renting and leasing businesses in Nevada, particularly United Rentals, that (citing to NRS 361.068) are exempting from taxation rental inventory that has not been rented but remains on-site and available for purchase. These businesses claim that such rental inventory is exempt because it is "personal property held for sale by a merchant." See NRS 361.068(1)(a). The AAN believes that these businesses misapply NRS 361.068(1)(a).

Please be advised that the opinions expressed herein are limited to the specific questions, facts, circumstances and transactions described in the information you provided in the correspondence submitted to the Department of Taxation ("Department"). Accordingly, this response is predicated upon the facts, specific information and representations provided to the Department in your correspondence and any assumptions based thereon. In the event any of the representations, facts or assumptions are incorrect, in whole or in part, one or more of the conclusions reached in this opinion might be adversely affected and the opinion is void. No reliance should be placed on this opinion for any purpose other than that described herein. Please be further advised that subsequent statutory or administrative rule changes or judicial interpretations of the statutes or rules upon which any opinion is based may subject similar future transactions to treatment other than that expressed herein. It should be noted that the conclusions reached in this opinion are not binding on any administrative body or any court of law, but rather these findings are the Department's interpretation of the applicable statutes, regulations, and case law.

Issue

Whether machinery and equipment held in inventory by a business primarily engaged in renting or leasing is subject to personal property taxes or exempt from taxation under NRS 361.068(1)(a) when such machinery and equipment remains on-site and available for purchase.

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 9-2

CASE NO. 26-001

Trent A. Tholen
December 18, 2023
Page 2

Short Answer

When personal property is held both for sale and for lease, the taxpayer's primary purpose for holding the personal property will determine whether it is exempt from taxation under NRS 361.068.

Analysis

All real and personal property located in Nevada is subject to taxation unless an exemption applies. See NRS 361.045. Personal property includes all machines and machinery. NRS 361.030(h). Accordingly, machinery and equipment held for rent or lease is taxable as personal property unless an exemption applies.

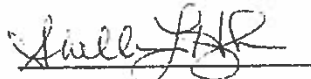
Under NRS 361.068(1)(a), "[p]ersonal property held for sale by a merchant" is exempt from taxation. The statute is silent as to the treatment of personal property that is both for sale and for lease. However, Nevada courts have held that when personal property serves a dual purpose, the primary purpose of the property determines whether the property is taxable or exempt from taxation. See *Nevada Tax Comm'n v. Nevada Cement Col*, 117 Nev. 960, 36 P.3d 418 (2001), *opinion reinstated on reh'g* (Dec. 12, 2001).¹ The primary purpose of personal property is determined by the primary purpose for which the taxpayer purchased the property. *Id.* Accordingly, the taxation of personal property that is held both for sale and for lease depends on whether the taxpayer primarily purchased the property to lease it or to sell it, which is a factual inquiry requiring investigation.

It is the taxpayer's burden to prove entitlement to an exemption. See *Campbell v. Nevada Tax Com'n*, 109 Nev. 512, 516, 853 P.2d 717, 720 (1993). Further, under NRS 361.310, county assessors are charged with making diligent inquiry and examination to ascertain all the property within the county subject to tax. Therefore, pursuant to NRS 361.310, you may investigate whether personal property alleged to be both for sale and for lease is exempt from taxation under NRS 361.068(1)(a), and thereby require the taxpayers who are the subject of your request to meet their burden of proving entitlement to the exemption.

Conclusion

Whether personal property held for both sale and for lease is exempt from taxation as "[p]ersonal property held for sale by a merchant" under NRS 361.068(1)(a) requires a factual inquiry into the taxpayer's primary purpose for purchasing the property.

Sincerely,



Shellie Hughes
Executive Director

Please be advised that the opinions expressed herein are limited to the specific questions, facts, circumstances and transactions described in the information you provided in the correspondence submitted to the Department. Accordingly, this response is predicated upon the facts, specific information and representations provided to the Department in your correspondence and any assumptions based thereon. In the event any of the representations,

¹ Although the opinion in *Campbell v. Nevada Tax Com'n* was in relation to the sales and use tax, we believe the same principal applies in relation to the personal property tax.

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 9-3

CASE NO.: 26-001

Trent A. Tholen
December 18, 2023
Page 3

facts or assumptions are incorrect, in whole or in part, one or more of the conclusions reached in this opinion might be adversely affected and the opinion is void. No reliance should be placed on this opinion for any purpose other than that described herein. Please be further advised that subsequent statutory or administrative rule changes or judicial interpretations of the statutes or rules upon which any opinion is based may subject similar future transactions to treatment other than that expressed herein. It should be noted that the conclusions reached in this opinion are not binding on any administrative body or any court of law, but rather these findings are the Department's interpretation of the applicable statutes, regulations, and case law.

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 9-4

CASE NO.: 26-001

Exhibit B

Exhibit B

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 10-1

CASE NO.: 26-001



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

Joe Lombardo
Governor

3850 Arrowhead Drive
Carson City, Nevada 89706
Telephone (775) 684-2160

Shellie Hughes
Secretary

<p>In the Matter of</p> <p>EMPIRE SOUTHWEST, LLC,</p> <p>PETITIONER</p> <p style="text-align: center;">vs.</p> <p>ELKO COUNTY ASSESSOR,</p> <p>RESPONDENT</p>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p>Case No. 25-126</p>
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NOTICE OF DECISION

Appearances

Jim Susa appeared on behalf of Empire Southwest LLC ("Taxpayer").

Tammie Dickenson appeared on behalf of the Elko County Assessor's Office ("Assessor").

Summary

This direct appeal of the Taxpayer's Petition for Review of personal property valuation on the 2024-2025 Unsecured Tax Rolls came before the State Board of Equalization ("State Board") for hearing on September 29, 2025.

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

- 1) The State Board is an administrative body created pursuant to NRS 361.375.
- 2) The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 10-2

CASE NO.: 26-001

- 3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the State Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- 4) The subject property is personal property located in Elko County, Nevada.
- 5) The Taxpayer presented sufficient evidence to support a value different from that established by the Assessor. The State Board found the taxable Caterpillar equipment should be treated as exempt property, even though a portion of the property may be at times rented.
- 6) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

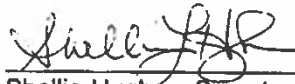
CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal.
- 2) Taxpayer and Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board moved to incorporate the testimony and discussion in Case 25-127. The motion passed.
- 4) The State Board has the authority to determine the taxable values in the State.
- 5) Taxpayer met their burden with respect to the requested tax allocation.
- 6) The State Board found the taxable Caterpillar equipment should be treated as exempt property under NRS 361.068, even though a portion of the property may be at times rented.
- 7) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board determined that the taxable Caterpillar equipment be treated as exempt property under NRS 361.068.

BY THE STATE BOARD OF EQUALIZATION this 26 day of November, 2025.



Shellie Hughes, Secretary

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 10-3

CASE NO.: 26-001

**CERTIFICATE OF SERVICE
25-126**

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

CERTIFIED MAIL: 9489 0090 0027 6554 9076 24
25-126
Empire Southwest LLC
John Helms
3300 Saint Rose Parkway
Henderson, NV 89052

CERTIFIED MAIL: 9489 0090 0027 6554 9076 93
25-126
Deconcini McDonald Yetwin & Lacy, PC
ATTN: James Susa
2525 E Broadway Blvd., Suite 200
Phoenix, AZ 85716

CERTIFIED MAIL: 9489 0090 0027 6554 9076 31
25-126
Ms. Janet Iribarne
Elko County Assessor
571 Idaho Street
Elko, NV 89801

Dated at this 26 day of the month of November of the year 2025.



Kari Skalsky, Management Analyst III
Department of Taxation
State Board of Equalization

**ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
PETITIONER'S EXHIBIT: 10-4
CASE NO.: 26-001**



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

Joe Lombardo
Governor

3850 Arrowhead Drive
Carson City, Nevada 89706
Telephone (775) 684-2160

Shellie Hughes
Secretary

In the Matter of)	
EMPIRE SOUTHWEST, LLC,)	Case No. 25-127
PETITIONER)	
vs.)	
ELKO COUNTY ASSESSOR,)	
RESPONDENT)	

NOTICE OF DECISION

Appearances

Jim Susa appeared on behalf of Empire Southwest LLC ("Taxpayer").

Tammie Dickenson appeared on behalf of the Elko County Assessor's Office ("Assessor").

Summary

This matter of the Taxpayer's Petition for Review of personal property valuation on the 2023-2024 Unsecured Tax Rolls came before the State Board of Equalization ("State Board") for hearing on September 29, 2025.

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

- 1) The State Board is an administrative body created pursuant to NRS 361.375.
- 2) The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

PETITIONER'S EXHIBIT: 10-5

CASE NO.: 26-001

- 3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the State Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- 4) The subject property is equipment located in Elko County, Nevada.
- 5) Upon recommendation of the Assessor, the Elko County Board of Equalization ("County Board") ordered that the total taxable value for the subject properties be \$17,322,256 for the 2023-2024 unsecured roll.
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the Assessor. The State Board found the taxable Caterpillar equipment should be treated as exempt property, even though a portion of the property may be at times rented.
- 7) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal.
- 2) Taxpayer and Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) Taxpayer met their burden with respect to the requested tax allocation.
- 5) The State Board found the taxable Caterpillar equipment should be treated as exempt property under NRS 361.068, even though a portion of the property may be at times rented
- 6) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board determined that the taxable Caterpillar equipment be treated as exempt property under NRS 361.068.

BY THE STATE BOARD OF EQUALIZATION this 26 day of November, 2025.



Shellie Hughes, Secretary

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
PETITIONER'S EXHIBIT: 10-6
CASE NO.: 26-001

**CERTIFICATE OF SERVICE
25-127**

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

CERTIFIED MAIL: 9489 0090 0027 6554 9076 24
25-127
Empire Southwest LLC
John Helms
3300 Saint Rose Parkway
Henderson, NV 89052

CERTIFIED MAIL: 9489 0090 0027 6554 9076 93
25-127
Deconcini McDonald Yetwin & Lacy, PC
ATTN: James Susa
2525 E Broadway Blvd., Suite 200
Phoenix, AZ 85716

CERTIFIED MAIL: 9489 0090 0027 6554 9076 31
25-127
Ms. Janet Iribarne
Elko County Assessor
571 Idaho Street
Elko, NV 89801

Dated at this 26 day of the month of November of the year 2025.



Kari Skalsky, Management Analyst III
Department of Taxation
State Board of Equalization

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
PETITIONER'S EXHIBIT: 10-7
CASE NO.: 26-001

Exhibit C

Exhibit C

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
PETITIONER'S EXHIBIT: 11-1
CASE NO.: 26-001

AFFIDAVIT OF DALE HUIZINGH

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Dale Huizingh states as follows:

1. I am an employee of the Empire Southwest LLC ("Empire").
2. My title is Controller.
3. My employment with the Empire began in 1981.
4. I am a licensed Certified Public Accountant in the State of Arizona.
5. My Controller duties include tax compliance in the various states where Empire conducts business.
6. Empire utilizes different personal property accounts to comply with Nevada's statutory requirement that it report the value of its business personal property as of July 1 each year.
7. In Elko County, Empire utilizes accounts BU 240311, BU220055, BU058653, BU058638, BU056020, BU000005, BU000004 and BU000083 to report business personal property that is in the possession of a personal property renter on July 1.
8. In Elko County, Empire utilizes account BU002495 to report business personal property that is not in possession of a personal property renter on July 1.
9. Empire has placed some new Caterpillar ("CAT") equipment that is held for sale in a rental fleet for short term rental usage before the equipment is sold.
10. Empire distinguishes between small and large CAT equipment.

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
PETITIONER'S EXHIBIT: 11-2
CASE NO.: 26-001

1 11. Empire established a company policy to hold small CAT equipment in the
2 rental fleet until such equipment's useful life has been used up.


3 12. Empire will continue to hold large CAT equipment in the rental fleet for short
4 periods and then sell such equipment as gently used inventory.

5 13. For the period July 1, 2024 to June 30, 2025, Empire's good faith estimate of
6 the time large CAT equipment in the rental fleet was rented for the personal property
7 accounts in paragraph 7 above is 66% of the days.

8 14. For the period July 1, 2024 to June 30, 2025, Empire's good faith estimate of
9 the time large CAT equipment in the rental fleet was rented for personal property account
10 BU002495 is 59.9% of the days.

11
12
13 I declare under penalty of perjury that the foregoing is true and correct.

14 Executed on this 8th day of January, 2026.

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17 _____
18 Dale Huizingh
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ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
PETITIONER'S EXHIBIT: 11-3
CASE NO.: 26-001

HEAVY EQUIPMENT ON-SITE 02/07/2026 THAT DOESN'T MEET EMPIRE "INVENTORY" AND WAS NOT RENTED OFF-SITE

ASSET#	SERIAL	DESC	MAN BYR	STATUS	LOC	INVENTORY ACCOUNT	ACQ COST	NOTES
CE013280	03T600698	745-04 WT	2018	AVAL	ELKO	EMCO RENTAL-RF-USED MACH-H	\$419,607	NOT REPORTED
E150267	ODKS01305	336-07 LR	2019	AVAL	ELKO	EMCO RENTAL-RF-CAT MACH-HE	\$292,431	NOT REPORTED
E167694	OZDA01037	D5-17VP T	2021	AVAL	ELKO	EMCO RENTAL-RF-CAT MACH-HE	\$283,618	NOT REPORTED
E176612	OLKG20047	349-07	2022	AVAL	ELKO	EMCO RENTAL-RF-CAT MACH-HE	\$464,187	NOT REPORTED
CE016709	03T805585	740GC T	2023	AVAL	ELKO	EMCO RENTAL-RF-CAT MACH-HE	\$659,095	NOT REPORTED
CE016921	06G200114	CS11GC-0	2023	AVAL	ELKO	EMCO RENTAL-RF-CAT MACH-HE	\$126,504	NOT REPORTED
CE040435	0AW800531	D8-21 SU	2023	AVAL	ELKO	EMCO RENTAL-RF-CAT MACH-HE	\$841,877	NOT REPORTED
CE040549	0EB400941	150-15	2023	AVAL	ELKO	EMCO RENTAL-RF-CAT MACH-HE	\$369,664	NOT REPORTED
E185749	OJC200380	D9-07	2023	AVAL	ELKO	EMCO RENTAL-RF-CAT MACH-HE	\$1,419,782	NOT REPORTED
							\$4,876,765	

HEAVY EQUIPMENT ON-SITE THAT DOES MEET EMPIRE'S DEFINITION OF "INVENTORY" OR WAS REPORTED OFF-SITE

CE015433	0AW401654	D8T SU	2022	AVAL	ELKO	EMCO RENTAL-RF-CAT MACH-HE	\$738,057	REPORTED LANDER 2025-26
CE017496	06G200236	CS11GC-1	2024	AVAL	ELKO	EMCO RENTAL-RF-CAT MACH-HE	\$142,364	REPORTED ELKO 2025-26
CE040744	0M7R00726	966-14 FC	2024	AVAL	ELKO	EMCO RENTAL-RF-CAT MACH-HE	\$408,364	NOT REPORTED
CE040816	0WFX01406	980-14	2024	AVAL	ELKO	EMCO RENTAL-RF-CAT MACH-HE	\$534,768	NOT REPORTED
CE041319	0EB401173	150-15	2024	AVAL	ELKO	EMCO RENTAL-RF-CAT MACH-HE	\$441,241	REPORTED HUMB 2025-26
E603214	0WCH60483	330-07 P	2025	AVAL	ELKO	EMCO RENTAL-RF-CAT MACH-HE	\$304,796	NOT REPORTED
							UNREPORTED \$1,247,927	

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: DP-1

CASE NO.: 26-001

ON SITE RENTAL FLEET EQUIPMENT 02/07/2026

ID No	Serial No	Div	Display Mode	Comp Code	Year	Make	Family	Status	Master St	Is O	Locator	Inventory A	Inventory Acct Name	Age (n	Acquisition Cost
Allied Rental Fleet machines															
CE017013	B6-6E10605	G	PDS100S-6E	AIR COMP	2023	AIRMAN	OTHER EQUIPMENT	AVAL	AVAL	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	36	\$14,446
CE016352	UVC201997	G	XAS188	AIR COMP	2022	ATLAS COPCO CORP	OTHER EQUIPMENT	AVAL	DOWN	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$19,405
CE014712	101720181658	G	BMP8500	TRCHROLLEF	2022	BOMAG PAVING PRODUCTS	COMPACTOR - ALLIED	AVAL	AVAL	Y	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$29,393
CE014713	101720181656	G	BMP8500	TRCHROLLEF	2022	BOMAG PAVING PRODUCTS	COMPACTOR - ALLIED	AVAL	DOWN	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$29,518
CE006003	S8515-12314	G	S85 PWR	80'SBOOM	2014	GENIE	LIFT EQ - AERIAL, FORKLIFT	SOLD	PARK	Y	ELKO	B131252	EMPIRE MACHINERY RENTAL-RF-A	37	\$46,881
CE007669	GS6916F-9291	G	GS2669 RT	20'RTSCISR	2016	GENIE	LIFT EQ - AERIAL, FORKLIFT	SOLD	SOLD	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$23,603
CE008149	Z62H-3155	G	Z-62/40	60'ZBOOM	2017	GENIE	LIFT EQ - AERIAL, FORKLIFT	SOLD	DOWN	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$65,480
CE008165	Z40NN-4683	G	Z40/23NRJ	40'ZBOOM	2017	GENIE	LIFT EQ - AERIAL, FORKLIFT	AVAL	AVAL	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$36,920
CE012026	S85XCH-296	G	S85 XC PWR	80'SBOOM	2018	GENIE	LIFT EQ - AERIAL, FORKLIFT	AVAL	AVAL	Y	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$87,238
CE012027	S85XCH-298	G	S85 XC PWR	80'SBOOM	2018	GENIE	LIFT EQ - AERIAL, FORKLIFT	SOLD	DOWN	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$86,744
CE015604	GS46P-203503	G	GS2646	20'SCISSOR	2022	GENIE	LIFT EQ - AERIAL, FORKLIFT	AVAL	AVAL	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$18,074
CE015631	SX135H-635	G	SX135XCPWF	135'SBOOM	2022	GENIE	LIFT EQ - AERIAL, FORKLIFT	N/C	N/C	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$257,545
CE015667	S85XCH-4194	G	S85 XC PWR	80'SBOOM	2023	GENIE	LIFT EQ - AERIAL, FORKLIFT	AVAL	AVAL	Y	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	29	\$159,085
E176294	Z60H-3520	G	Z-60 FE	60'ZBOOM	2023	GENIE	LIFT EQ - AERIAL, FORKLIFT	AVAL	DOWN	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	31	\$102,804
CE014933	M200074692	G	RT3369	30'RTSCISR	2023	J L G INDUSTRIES	LIFT EQ - AERIAL, FORKLIFT	AVAL	AVAL	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	34	\$47,525
CE012536	16100152	G	MICRO 19XD	19'SCISSOR	2020	MEC	LIFT EQ - AERIAL, FORKLIFT	SOLD	SOLD	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$9,361
E169308	21-94552	G	12K TOWER	12K	2022	MEGA CORP	WATER TOWER	AVAL	AVAL	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	49	\$52,260
CE017671	AT35A07509	G	GP25N	WHFORKLIFT	2019	MITSUBISHI HEAVY INDUSTRI	LIFT EQ - AERIAL, FORKLIFT	AVAL	AVAL	Y	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	23	\$31,900
CE012394	D-6175	G	MTX70HD	JMPIACK	2019	MULTIQUIP	COMPACTOR - ALLIED	AVAL	AVAL	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$2,027
CE014755	G-16981	G	MVC88VTHW	PLATE COMP	2022	MULTIQUIP	COMPACTOR - ALLIED	AVAL	AVAL	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$1,558
CE014761	G-17059	G	MVC88VTHW	PLATE COMP	2022	MULTIQUIP	COMPACTOR - ALLIED	AVAL	AVAL	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$1,558
CE015185	G-7621	G	MTX70HD	JMPIACK	2022	MULTIQUIP	COMPACTOR - ALLIED	AVAL	AVAL	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$2,331
CE009479	0160093990	G	TL6042	TH0642	2019	SKYTRAK	TELEHANDLER	AVAL	TRFR	Y	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$75,847
CE014896	0160112704	G	TL12054	TH1255	2022	SKYTRAK	TELEHANDLER	AVAL	AVAL	Y	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$144,980
CE014898	0160112706	G	TL12054	TH1255	2022	SKYTRAK	TELEHANDLER	AVAL	AVAL	Y	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$145,602
E195319	324736832	G	2500-SDUMP	DUMPBUGGY	2024	TORO	OTHER EQUIPMENT	AVAL	AVAL	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	23	\$18,557
E195324	324736884	G	2500-SDUMP	DUMPBUGGY	2024	TORO	OTHER EQUIPMENT	AVAL	AVAL	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	23	\$18,557
CE014414	WT12K22038	G	12K TOWER	12K	2022	VALEW	WATER TOWER	SOLD	DOWN	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$54,036
E206873	7NWH19A62TK051493	G	LP873SDT	LP873SDT	2025	VERMEER	VACUUM EXCAVATION	AVAL	AVAL	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	4	\$95,334
CE016751	5VUTW1321PP000491	G	WT5C	WT5C	2023	WYLIIE MANUFACTURING	WATER EQUIPMENT (OFF-ROAD)	AVAL	AVAL	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	34	\$8,030
E195201	XR125511241100179	G	XR1255B CA	TH1255	2024	XTREME MANUFACTURING	TELEHANDLER	AVAL	DOWN	Y	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	15	\$224,479
														\$1,911,077	\$1.4M at 7/1/25
Light CAT Rental Fleet machines (BCP & GCI)															
CE010098	0HWC04280	G	420F2 4ECP	420	2019	CATERPILLAR	BACKHOE LOADER	AVAL	AVAL	Y	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$81,948
CE011462	0HWC05690	G	420F2 4ECP	420	2020	CATERPILLAR	BACKHOE LOADER	AVAL	AVAL	Y	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$92,725
CE017186	0HWC03448	G	420F2 4ECP	420	2018	CATERPILLAR	BACKHOE LOADER	AVAL	AVAL	N	ELKO	B131307	RENTAL FLT-USED MACH-RNT SVC	31	\$78,317
CE017525	0H9X01805	G	420XE4ECIP	420XE	2022	CATERPILLAR	BACKHOE LOADER	AVAL	DOWN	N	ELKO	B131307	RENTAL FLT-USED MACH-RNT SVC	25	\$123,500
CE040238	0H8W00823	G	430-07 C	430	2023	CATERPILLAR	BACKHOE LOADER	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	34	\$143,128
CE040525	0H8T04168	G	42074ECIMP	420	2023	CATERPILLAR	BACKHOE LOADER	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	29	\$132,450
CE040750	0H8T04589	G	420-74ECMP	420	2024	CATERPILLAR	BACKHOE LOADER	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	26	\$120,338
CE041463	0H8T05983	G	420-74ECMP	420	2024	CATERPILLAR	BACKHOE LOADER	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	15	\$142,559
CE017130	0MYK30378	G	320-07 P	320	2023	CATERPILLAR	EXCAVATOR - MEDIUM (320 - 335)	AVAL	AVAL	N	ELKO	B131205	EMCO RENTAL-RF-CAT MACH-R/S	33	\$222,517
CE040554	0MYK31018	G	320-07 P	320	2023	CATERPILLAR	EXCAVATOR - MEDIUM (320 - 335)	N/C	N/C	Y	ELKO	B131205	EMCO RENTAL-RF-CAT MACH-R/S	29	\$261,574
E183139	0MYK21370	G	320-07 P	320	2023	CATERPILLAR	EXCAVATOR - MEDIUM (320 - 335)	AVAL	AVAL	N	ELKO	B131205	EMCO RENTAL-RF-CAT MACH-R/S	36	\$216,436
CE012824	0LJ702209	G	302.7D CR	302.7	2021	CATERPILLAR	EXCAVATOR - MICRO (300.9 - 302.7)	AVAL	AVAL	Y	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$39,704
CE008241	0CR501930	G	305.5E2 OR	306	2017	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$50,873
CE008586	0CR504130	G	305.5E2 OR	306	2017	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$54,539
CE010240	0GW700359	G	307.5-07	308	2019	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$88,400
CE011612	0JWY06901	G	303.5E2 CA	303.5	2020	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$46,220
CE015146	0GW703030	G	307.5-07	308	2022	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$75,468
CE018052	0RE904312	G	303.57CAPA	303.5	2024	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	24	\$66,341
CE040390	0RE903902	G	303.5-07CA	303.5	2023	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	32	\$57,238
CE006504	0ZJT01112	G	314E P	315	2015	CATERPILLAR	EXCAVATOR - SMALL (311 - 319)	AVAL	AVAL	N	ELKO	B131205	EMCO RENTAL-RF-CAT MACH-R/S	37	\$96,563
CE011863	0JX904647	G	28903 XPS	265	2021	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$72,173
CE013408	0FD204743	G	29902	275	2019	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL	AVAL	N	ELKO	B131307	RENTAL FLT-USED MACH-RNT SVC	37	\$51,695

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: DP-2

CASE NO.: 26-001

CE015141	0K5501447	G	239D3	239	2022	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$45,566
CE040697	0JX917000	G	289D3 XPS	265	2023	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	30	\$76,552
CE040180	0H6L00548	G	415-07 IL	415 IL	2023	CATERPILLAR	SKIP LOADER	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	35	\$90,071
CE006823	0ML800177	G	TL642D CA	TH0642	2016	CATERPILLAR	TELEHANDLER	AVAL	INSP	Y	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$69,795
CE008784	0ML501211	G	TL1055D	TH1055	2018	CATERPILLAR	TELEHANDLER	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$123,309
CE008846	0ML800857	G	TL642D	TH0642	2018	CATERPILLAR	TELEHANDLER	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$82,695
CE008848	0ML800870	G	TL642D	TH0642	2018	CATERPILLAR	TELEHANDLER	AVAL	DOWN	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$82,811
CE010010	0ML801225	G	TL642D	TH0642	2019	CATERPILLAR	TELEHANDLER	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$96,391
CE010022	0JK204105	G	TH255C	TH255	2019	CATERPILLAR	TELEHANDLER	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$72,857
CE010035	0ML502329	G	TL1055D	TH1055	2020	CATERPILLAR	TELEHANDLER	AVAL	AVAL	Y	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$128,504
CE010043	0ML801446	G	TL642D	TH0642	2019	CATERPILLAR	TELEHANDLER	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$89,572
CE012574	0MLJ01482	G	TL943D	TH0943	2021	CATERPILLAR	TELEHANDLER	AVAL	INSP	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$114,366
CE014657	0T6900399	G	TL642-05	TH0642	2022	CATERPILLAR	TELEHANDLER	AVAL	INSP	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$109,123
CE014663	0T7400344	G	TL943-05	TH0943	2022	CATERPILLAR	TELEHANDLER	AVAL	DOWN	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	37	\$130,247
CE016152	0T7400756	G	TL943-05CA	TH0943	2024	CATERPILLAR	TELEHANDLER	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	28	\$168,343
CE016153	0T7400755	G	TL943-05CA	TH0943	2024	CATERPILLAR	TELEHANDLER	AVAL	AVAL	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	28	\$168,343
CE017201	0T8201768	G	TL1255-05	TH1255	2024	CATERPILLAR	TELEHANDLER	AVAL	DOWN	N	ELKO	B131206	EMCO RENTAL-RF-CAT MACH-R/S	25	\$200,279
CE016553	0M5T05675	G	950GC FC	950GC	2023	CATERPILLAR	WHEEL LOADER - MEDIUM (950 - 982)	AVAL	AVAL	Y	ELKO	B131205	EMCO RENTAL-RF-CAT MACH-R/S	31	\$238,675
CE040860	0TN200548	G	950-143VFC	950FC	2024	CATERPILLAR	WHEEL LOADER - MEDIUM (950 - 982)	AVAL	AVAL	Y	ELKO	B131205	EMCO RENTAL-RF-CAT MACH-R/S	24	\$300,352

\$4,702,557 \$3.9M at 7/1/25

licensed vehicles

CE017425	3ALACXFC8SDVL9924	G	2K TRK AZ	2K	2025	FREIGHTLINER	ON-ROAD TRUCK (WATER & DUMP)	AVAL	AVAL	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	21	\$119,064
CE017442	1FVHCYFE6RHUT6530	G	10Y DMP AZ	10YD	2024	FREIGHTLINER	ON-ROAD TRUCK (WATER & DUMP)	AVAL	AVAL	Y	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	24	\$164,782
CE016882	5631F1722PM000915	G	E510H TRAILER		2023	STEELPOINT TRAILERS	OTHER EQUIPMENT	AVAL	PARK	N	ELKO	B131252	EMPIRE MACHINERY RENTAL-RF-A	34	\$13,673
CE016891	5631T1616PM000921	G	7412H TRAILER		2023	STEELPOINT TRAILERS	OTHER EQUIPMENT	AVAL	PARK	N	ELKO	B131252	EMPIRE MACHINERY RENTAL-RF-A	34	\$5,787
CE013613	1FDXF7DC0NDF00309	G	5Y DMP AZ	5YD	2021	FORD	ON-ROAD TRUCK (WATER & DUMP)	AVAL	AVAL	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$71,620
CE013093	3ALACWFD4MDLE7725	G	2KM TRK AZ	2K	2021	FREIGHTLINER	ON-ROAD TRUCK (WATER & DUMP)	AVAL	AVAL	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$87,778
CE013095	3ALACWFD0MDLE7737	G	2KM TRK AZ	2K	2021	FREIGHTLINER	ON-ROAD TRUCK (WATER & DUMP)	AVAL	DOWN	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$95,637
CE012513	3ALACWFD9LDLE7640	G	2KM TRK NV	2K	2020	FREIGHTLINER	ON-ROAD TRUCK (WATER & DUMP)	AVAL	AVAL	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$97,299
CE011717	3ALACWFD8LDLE7628	G	2KM TRK NV	2K	2020	FREIGHTLINER	ON-ROAD TRUCK (WATER & DUMP)	AVAL	DOWN	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$97,843
CE012226	3ALHCYFE7LDLL1881	G	4KM TRK AZ	4K	2020	FREIGHTLINER	ON-ROAD TRUCK (WATER & DUMP)	AVAL	DOWN	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$96,545
CE012230	3ALHCYFE5LDLL1880	G	4KM TRK AZ	4K	2020	FREIGHTLINER	ON-ROAD TRUCK (WATER & DUMP)	AVAL	DOWN	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$96,548
CE012223	3ALHCYFEXLDLL1874	G	4KM TRK AZ	4K	2020	FREIGHTLINER	ON-ROAD TRUCK (WATER & DUMP)	AVAL	DOWN	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$96,960
CE012211	3ALHCYFEXDKDK7447	G	10YM DP AZ	10YD	2019	FREIGHTLINER	ON-ROAD TRUCK (WATER & DUMP)	AVAL	DOWN	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$120,566
CE012173	3ALACWFD6DKK8344	G	2KM TRK NV	2K	2019	FREIGHTLINER	ON-ROAD TRUCK (WATER & DUMP)	AVAL	AVAL	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$94,473
CE007475	1FVHCYCY4HHHW3251	G	10YM DP AZ	10YD	2017	FREIGHTLINER	ON-ROAD TRUCK (WATER & DUMP)	AVAL	DOWN	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$104,650
CE007070	1FVHCYCY6GHG20186	G	10YM DP AZ	10YD	2016	FREIGHTLINER	ON-ROAD TRUCK (WATER & DUMP)	AVAL	DOWN	N	ELKO	B131202	EMCO RENTAL-RF-ALLIED MACH-R	37	\$86,527

\$1,449,752 \$609K @ 7/1/25

heavy CAT Rental Fleet machines

CE016921	06G200114	G	CS11GC-01	CS11GC	2023	CATERPILLAR	COMPACTOR - SOIL (CS & CP)	AVAL	AVAL	N	ELKO	B131203	EMCO RENTAL-RF-CAT MACH-HEAV	31	\$126,504
CE017496	06G200236	G	CS11GC-1CA	CS11GC	2024	CATERPILLAR	COMPACTOR - SOIL (CS & CP)	AVAL	AVAL	N	ELKO	B131203	EMCO RENTAL-RF-CAT MACH-HEAV	22	\$142,364
E150267	0DKS01305	G	336-07 LR	336 LR	2019	CATERPILLAR	EXCAVATOR - LARGE (336 - 395)	AVAL	DOWN	Y	ELKO	B131203	EMCO RENTAL-RF-CAT MACH-HEAV	81	\$292,431
E176612	0LKG20047	G	349-07	352FG	2022	CATERPILLAR	EXCAVATOR - LARGE (336 - 395)	AVAL	AVAL	Y	ELKO	B131203	EMCO RENTAL-RF-CAT MACH-HEAV	45	\$464,187
E603214	0WCH60483	G	330-07 P	330	2025	CATERPILLAR	EXCAVATOR - MEDIUM (320 - 335)	AVAL	AVAL	Y	ELKO	B131203	EMCO RENTAL-RF-CAT MACH-HEAV	5	\$304,796
CE040549	0EB400941	G	150-15	150	2023	CATERPILLAR	MOTOR GRADER	AVAL	AVAL	N	ELKO	B131203	EMCO RENTAL-RF-CAT MACH-HEAV	27	\$369,664
CE041319	0EB401173	G	150-15	150	2024	CATERPILLAR	MOTOR GRADER	AVAL	AVAL	N	ELKO	B131203	EMCO RENTAL-RF-CAT MACH-HEAV	20	\$441,241
CE016709	03T805585	G	740GC T	740GC	2023	CATERPILLAR	OFF-HIGHWAY TRUCK	AVAL	AVAL	Y	ELKO	B131203	EMCO RENTAL-RF-CAT MACH-HEAV	35	\$659,095
CE017591	07W202613	G	777-07	777	2023	CATERPILLAR	OFF-HIGHWAY TRUCK	SOLD	SOLD	N	ELKO	B130001	NEW CAT MACH HEAVY L/R INVT	24	\$2,050,966
CE015433	0AW401654	G	D8T SU	D8	2022	CATERPILLAR	TRACK-TYPE TRACTOR	AVAL	AVAL	Y	ELKO	B131203	EMCO RENTAL-RF-CAT MACH-HEAV	37	\$738,057
CE040435	0AW800531	G	D8-21 SU	D8	2023	CATERPILLAR	TRACK-TYPE TRACTOR	AVAL	AVAL	Y	ELKO	B131203	EMCO RENTAL-RF-CAT MACH-HEAV	31	\$841,877
E167694	0ZDA01037	G	D5-17VP TE	D5VP	2021	CATERPILLAR	TRACK-TYPE TRACTOR	AVAL	INSP	N	ELKO	B131203	EMCO RENTAL-RF-CAT MACH-HEAV	52	\$283,618
E185749	0JC200380	G	D9-07	D9	2023	CATERPILLAR	TRACK-TYPE TRACTOR	AVAL	DOWN	N	ELKO	B131203	EMCO RENTAL-RF-CAT MACH-HEAV	28	\$1,419,782
CE013280	03T600698	G	745-04 WT	745WT	2018	CATERPILLAR	WATER EQUIPMENT (OFF-ROAD)	AVAL	AVAL	Y	ELKO	B131207	EMCO RENTAL-RF-USED MACH-HEA	37	\$419,607
CE040744	0M7R00726	G	966-14 FC	966FC	2024	CATERPILLAR	WHEEL LOADER - MEDIUM (950 - 982)	AVAL	AVAL	Y	ELKO	B131203	EMCO RENTAL-RF-CAT MACH-HEAV	25	\$408,364
CE040816	0DWF01406	G	980-14	980	2024	CATERPILLAR	WHEEL LOADER - MEDIUM (950 - 982)	AVAL	AVAL	Y	ELKO	B131203	EMCO RENTAL-RF-CAT MACH-HEAV	24	\$534,768

\$9,497,322 \$7.5M in yard @ 7/1/25

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: DD-3

CASE NO.: 26-001

ON SITE RENTAL FLEET ATTACHMENTS 02/07/2026

"BU" generally means bucket, "FK" means forks

ID No	Serial No	Div	Display Model	Make	Family	Status	Override	Master Status is On Reserva	Location	Inventory Acct No	Inventory Acct Name	Age (mo)	Acquisition Cost	
Attachments for Allied and light-CAT (BCP & CGI) machines														
CE004143A	HHHDGM040031	G	2.7T-10PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	160	\$307
CE005490C	7775491	G	BL-24WE	ROCKLAND	OTHER EQUIPMENT	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	144	\$2,277
CE006258G	0MH114650	G	A-42BU	CATERPILLAR	EXCAVATOR - SMALL (311 - 319)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	132	\$3,609
CE006504Q	HB200771	G	A-CU	CATERPILLAR	EXCAVATOR - SMALL (311 - 319)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	129	\$8,519
CE006548T	D114064126	G	BL-TH	CATERPILLAR	BACKHOE LOADER	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	118	\$5,614
CE007933C	CE7933C-DTH	G	BL-24PO	CATERPILLAR	BACKHOE LOADER	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	104	\$929
CE008765A	CHMH0GM1001013	G	2.7T-10PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	107	\$394
CE009930C	0MH85440	G	317-24BU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	84	\$3,127
CE01043A	A4183K30468	G	3T-12PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	24	\$0
CE010801F	141850020002	G	938-FCFKS	CATERPILLAR	WHEEL LOADER - (CWL & SWL 902-938)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	92	\$5,337
CE011056A	A4185B30152	G	5T-12PO	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	91	\$729
CE011201B	A4198BK30705	G	5T-18PO	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	73	\$700
CE011383Q	023661581	G	7T-CU	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	88	\$1,261
CE011612B	A4203BK30400	G	3T-18PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	68	\$661
CE011612Q	2578115	G	3T-CU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	68	\$661
CE011898A	A418ABC30006	G	5T-12PO	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	85	\$742
CE012487C	0C9400731	G	A-24BU	CATERPILLAR	EXCAVATOR - SMALL (311 - 319)	AVAL	TRFR	TRFR	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	81	\$2,676
CE012495Q	243698024	G	5T-CU	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	81	\$1,119
CE012538B	A4184BK22458	G	7T-18POSM	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	81	\$1,173
CE012661E	0MH91478	G	9-36BU	CATERPILLAR	EXCAVATOR - MEDIUM (320 - 335)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	80	\$5,737
CE013444T	0THC06466	G	B-TH	CATERPILLAR	EXCAVATOR - MEDIUM (320 - 335)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	58	\$9,331
CE013565A	CE13565A-W	G	BIT-06'AUG	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	73	\$229
CE014137Z	CE014137Z-RW	G	5T-HMRGRD	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	58	\$764
CE014173Z	CE014173Z-RW	G	5T-A41BRK	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	55	\$250
CE014238Q	CE014238Q-BG	G	5T-CU	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	49	\$1,654
CE014340T	0THC10622	G	A-TH	CATERPILLAR	EXCAVATOR - SMALL (311 - 319)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	48	\$10,388
CE014407Z	0F5400004	G	SSL-92SDZB	CATERPILLAR	OTHER ATTACHMENT	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	37	\$428
CE014463Z	M160431051	G	M160	AMERICAN PNEUMATIC TOOL	OTHER EQUIPMENT	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	39	\$854
CE014475Z	M117518614	G	M117	AMERICAN PNEUMATIC TOOL	OTHER EQUIPMENT	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	39	\$684
CE014478Z	M1312202108	G	M131	AMERICAN PNEUMATIC TOOL	OTHER EQUIPMENT	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	39	\$746
CE014642C	BL220632852	G	BL-24PO	CATERPILLAR	BACKHOE LOADER	AVAL		AVAL	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	43	\$1,415
CE014679J	CE014679-BG	G	B-42BU	CATERPILLAR	EXCAVATOR - MEDIUM (320 - 335)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	40	\$7,154
CE015358A	CH2168K20188	G	1T-12PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	46	\$374
CE015865B	SCMH0G091347	G	2.7T-18PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	63	\$539
CE015876B	A4208BK21109	G	7T-18PO	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	63	\$1,302
CE016061Z	0N7700227	G	BL-A68	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	60	\$4,000
CE016214X	CE016214X-BG	G	SSL-CTLTRK	CATERPILLAR	OTHER ATTACHMENT	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	36	\$4,584
CE016245C	SCMH0G097773	G	2.7T-24POS	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	60	\$631
CE016250C	A4228BK30453	G	5T-24PO	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	39	\$306
CE016592Z	CE016592Z-RW	G	7T-WINGRD	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	58	\$2,000
CE016593Z	CE016593Z-RW	G	7T-WINGRD	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	58	\$2,000
CE016606Z	101727-2	G	TL943-HOOK	STAR INDUSTRIES	OTHER EQUIPMENT	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	57	\$777
CE016754N	A4213BK22672	G	SSL-80GP	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	56	\$1,276
CE016785C	A92106CW2001	G	7T-24WE	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	55	\$4,109
CE016826E	CE016826E-BG	G	BIT-36'AUG	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	45	\$1,905
CE016827E	CE016827E-RW	G	BIT-36'AUG	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	45	\$1,461
CE016845F	A421BCC21325	G	SSL-48FKS	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	57	\$768
CE016869C	CE016869C-RW	G	BIT-24'AUG	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	56	\$753
CE016971N	CE016971N-BG	G	BL-1.4TMP	CATERPILLAR	BACKHOE LOADER	AVAL	DOWN	DOWN	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	28	\$0
CE016987T	A4213TH20509	G	2.7T-TH	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	56	\$1,630
CE017015D	A4213BK30079	G	3T-30PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	57	\$980
CE017024T	A4214TH20034	G	5T-TH	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	39	\$1,912
CE017098C	A4214BC30122	G	5T-24HYDCU	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	57	\$1,112
CE017117B	A4213BK31035	G	3T-18PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	57	\$801
CE017119B	A4215BK30607	G	5T-18PO	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	56	\$914
CE017122C	A4214BK30056	G	5T-24PO	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	57	\$1,008
CE017125E	A4215BK30206	G	5T-36POSM	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	56	\$1,211
CE017130Q	0H8312940	G	B-CU	CATERPILLAR	EXCAVATOR - MEDIUM (320 - 335)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	32	\$0
CE017211Q	269428841	G	2.7T-CU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	56	\$775

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: DD-4

CASE NO.: 26-001

CE017316A	CE017316A-RW	G	BIT-06"AUG	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	55	\$254	
CE017419C	CE017419C-RW	G	BIT-24"AUG	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	48	\$848	
CE017699E	CE017699E-RW	G	BIT-36"AUG	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	42	\$1,395	
CE017728C	0XC744066	G	8-24BU	CATERPILLAR	EXCAVATOR - MEDIUM (320 - 335)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	49	\$7,197	
CE017757B	CE017757B-RW	G	BIT-18"AUG	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	42	\$840	
CE018035E	A4218BK24030	G	7T-36PO	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	49	\$2,168	
CE018219F	A4216CC20935	G	SSL-48FKS	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	52	\$768	
CE018252E	CE018252E-RW	G	BIT-36"AUG	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	42	\$1,395	
CE018253E	CE018253E-RW	G	BIT-36"AUG	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	42	\$1,395	
CE018460T	A421CTH20236	G	1T-TH	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	47	\$1,539	
CE018461T	A4221TH20477	G	1T-TH	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	47	\$1,539	
CE018520T	TH211111044	G	7T-TH	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	46	\$3,257	
CE018528Q	2742990151	G	1T-CU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	45	\$618	
CE018704Q	275911115	G	7T-HYDCU	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	45	\$4,492	
CE018713B	A4223BK21998	G	7T-18POSM	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	45	\$1,717	
CE019240A	B1220103522	G	BL-12PO	CATERPILLAR	BACKHOE LOADER	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	45	\$1,212	
CE019251B	BK211206973	G	BL-18PO	CATERPILLAR	BACKHOE LOADER	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	45	\$1,293	
CE019494D	A4225BK30069	G	3T-30PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	40	\$1,170	
CE019578B	CE019578B-RW	G	BIT-15"AUG	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	40	\$650	
CE019950R	4921CRP20128	G	5T-RIP	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	43	\$812	
CE020492Z	0A1E05296	G	5T-CVP16	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	37	\$5,205	
CE020536N	A4221BK20849	G	SSL-80GP	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	36	\$1,535	
CE020560F	A422CC20145	G	SSL-48FKS	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	36	\$935	
CE020632R	49223RP20086	G	7T-RIP	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	36	\$1,040	
CE020887F	A4232C20732	G	SSL-48FKS	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	34	\$916	
CE021273E	BN230105347	G	BL-36PO	CATERPILLAR	BACKHOE LOADER	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	32	\$1,700	
CE021913Z	0N7507509	G	SSL-A41	CATERPILLAR	OTHER ATTACHMENT	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	28	\$2,550	
CE021923A	CE021923A-BOT	G	BIT-12"AUG	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	28	\$470	
CE021979A	CE021979A-BOT	G	BIT-12"AUG	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	27	\$470	
CE021983A	CE021983A-BOT	G	BIT-09"AUG	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	27	\$420	
CE022463N	TH02407	G	TL943-BKT	CATERPILLAR	TELEHANDLER	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	23	\$3,820	
CE022465N	CH110242323	G	TL943-BKT	CATERPILLAR	TELEHANDLER	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	23	\$3,820	
CE022467N	CH110246223	G	TL943-BKT	CATERPILLAR	TELEHANDLER	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	23	\$3,820	
CE022584A	B1230904285	G	BL-12PO	CATERPILLAR	BACKHOE LOADER	AVAL	AVAL	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	22	\$1,270	
CE022640H	0HHG02032	G	3T-H55S	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	21	\$7,520	
CE022653H	0HHG02039	G	SSL-H55S	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	21	\$8,045	
CE022655H	0HHG02021	G	SSL-H55S	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	21	\$8,045	
CE022727F	2024043076	G	TL-IT96"S	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	21	\$5,820	
CE022780N	CH010248224	G	TL943-BKT	CATERPILLAR	TELEHANDLER	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	20	\$3,820	
CE022794N	A422CBK20288	G	SSL-62GP	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	20	\$1,205	
CE022795N	A422CBK20301	G	SSL-62GP	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	20	\$1,205	
CE022954N	A4241BC20380	G	SSL-86GP	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	20	\$1,650	
CE023010B	BK240107894	G	BL-18PO	CATERPILLAR	BACKHOE LOADER	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	19	\$1,450	
CE023018Z	0N7508683	G	SSL-A41	CATERPILLAR	OTHER ATTACHMENT	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	19	\$2,705	
CE023020Z	0FX803912	G	SSL-BP118C	CATERPILLAR	ROAD BROOM	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	19	\$8,120	
CE023038N	A4243BK20030	G	SSL-74GP	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	19	\$1,425	
CE023049E	0NHM07825	G	A-36BU	CATERPILLAR	EXCAVATOR - SMALL (311 - 319)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	18	\$5,078	
CE023058N	A4243BC20343	G	SSL-86GP	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL	AVPR	AVPR	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	19	\$1,650
CE023081B	A4244BK32026	G	3T-18PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	18	\$1,000	
CE023082B	A6221BK30386	G	3T-18PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	18	\$1,000	
CE023089C	A4244BK21623	G	7T-24POSM	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	18	\$2,000	
CE023295E	A4245BK20011	G	7T-36PO	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	18	\$2,405	
CE023321A	A4244BK20056	G	1T-12PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL	INTR	INTR	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	17	\$473
CE023340A	A4244BK31636	G	5T-12PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	17	\$1,040	
CE040238Q	CE040238Q-GS	G	BL-HYDCU	CATERPILLAR	BACKHOE LOADER	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	34	\$3,270	
CE040525N	CE040525N-BG	G	BL-1.4ITMP	CATERPILLAR	BACKHOE LOADER	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	29	\$0	
CE040525Q	091XIA00943	G	BL-HYDCU	CATERPILLAR	BACKHOE LOADER	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	29	\$3,270	
CE040554Q	0H8313641	G	B-CU	CATERPILLAR	EXCAVATOR - MEDIUM (320 - 335)	N/C	N/C	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	29	\$7,730	
CE040659C	A4237BK20696	G	7T-24PO	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	29	\$1,820	
CE040661C	CE040661C-BG	G	7T-24PO	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	29	\$1,820	
CE040750Q	194XIA06468	G	BL-HYDCU	CATERPILLAR	BACKHOE LOADER	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	26	\$3,270	
CE040753C	CE040753C-BG	G	BL-24PO	CATERPILLAR	BACKHOE LOADER	AVAL	DOWN	DOWN	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	25	\$1,395
CE040860N	0PA081123	G	950-FCBU	CATERPILLAR	WHEEL LOADER - MEDIUM (950 - 982)	AVAL	AVAL	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	24	\$17,170	
CE041463C	CE041463C-BG	G	BL-24PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL	AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	15	\$0	

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: DD-5

CASE NO.: 26-001

E148417	0LLS05188	G	BL-A26B	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL			N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	84	\$3,415
E159100	BHHE10151	G	B-H120ES	CATERPILLAR	HYDRAULIC WORK TOOL	N/C		N/C	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	68	\$51,504
E176173	2021270056	G	TL-IT48"S	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	50	\$2,945
E176177	2021270060	G	TL-IT48"S	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	50	\$2,945
E191029	0DTM00421	G	SSL-CV117	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	27	\$9,520
E192066	BU.E192066	G	BL-12PL	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	28	\$0
E195391	A4237CC20062	G	920-FCFKS	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	23	\$0
E196721	387275	G	5T-18WE	ROCKLAND	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	19	\$3,575
E197768	01-02-6719	G	317-60LRBU	EIK ENGINEERING	NON-HYDRAULIC WORK TOOL	AVAL	DOWN	DOWN	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	19	\$0
E198763	BL240635944	G	BL-24PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	17	\$1,555
E198842	0N7P01494	G	1T-A11	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	17	\$55
E198852	0HA808894	G	BL-88S	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	17	\$9,465
E198891	0HA613062	G	5T-86S	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	16	\$7,205
E199085	303606719	G	3T-CU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	16	\$1,200
E199218	0M7509200	G	5T-A41	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	16	\$2,785
E199423	BI240704508	G	BL-12PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	16	\$1,270
E199482	0TB701796	G	SSL-T112	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	15	\$7,010
E199485	0F7800347	G	SSL-T315	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	16	\$8,875
E199491	A4249BK22278	G	SSL-86GP	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	16	\$1,650
E199492	A4249BK22275	G	SSL-86GP	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	16	\$1,650
E199675	00E199675	G	SSL-CW259	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	15	\$998
E199676	00E199676	G	SSL-CW259	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	15	\$998
E200455	00E200455	G	BIT-30"AUG	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	15	\$1,130
E200962	0WM200392	G	SSL-BR120	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	14	\$6,280
E202006	A4249BK31321	G	3T-24PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	13	\$1,105
E202136	301303326	G	2.7T-CU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	13	\$915
E202312	0MM200415	G	SSL-BR120	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	13	\$6,280
E202364	A92407CW2004	G	5T-22WE	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	12	\$4,455
E202790	17972	G	TL-X60"B	XTREME MANUFACTURING	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	12	\$0
E202845	A4249BK31440	G	5T-24POSM	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	12	\$1,260
E202982	A92501CW20023	G	5T-12WE	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	12	\$3,515
E203209	A424CC20888	G	SSL-48FKS	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	11	\$935
E203221	A424CC20971	G	SSL-48FKS	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	11	\$935
E203731	307978444	G	3T-CU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	11	\$1,200
E206865	49254RP20034	G	BL-RIP	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	7	\$1,000
E207243	0X1EA7594	G	950GC-FCBU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	7	\$0
E207550	A4255BK30570	G	3T-24PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	6	\$1,105
E207806	BKT.E207806	G	B-24BU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	6	\$0
E209627	313994732	G	3T-CU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	4	\$1,200
E209723	FKS.E209723	G	TH255 FKS	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	4	\$0
E209724	2016250-06	G	TL-IT48"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL	DOWN	DOWN	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	4	\$0
E209726	2022228-021	G	TL-960"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL	TRFR	TRFR	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	4	\$0
E209727	2021006-025	G	TL-IT60"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL	INSP	INSP	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	4	\$0
E209733	FKS.E209733	G	TL-IT60"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL	DOWN	DOWN	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	4	\$0
E209734	2020325-041	G	TL-IT60"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	4	\$0
E209735	2024240-030	G	TL-IT60"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	4	\$0
E210306	FKS.E210306	G	TL-IT60"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	3	\$0
E210387	A4258BK20296	G	7T-13PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	3	\$1,585
E211100	2022048-001	G	TL-IT72"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL	DOWN	DOWN	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	3	\$0
E211502	2024225-025	G	TL-IT60"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	3	\$0
E211506	FKS.E211506	G	TL-960"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL		AVAL	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	3	\$0
E211513	FKS.E211513	G	TL-IT60"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL	INSP	INSP	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	3	\$0
E211670	FKS.E211670	G	TL-IT60"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	2	\$0
E212208	FKS.E212208	G	TL-S48"S	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL		AVAL	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	2	\$0
E212792	HEX-WINGRD.E21279	G	HEX-WINGRD	CATERPILLAR	NON-HYDRAULIC WORK TOOL	N/C		N/C	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	1	\$0
CE015141Z	033631196	G	HB2000-BIT	EPIROC	HYDRAULIC WORK TOOL	AVAL	PARK	PARK	N	ELKO	B131250	EMPIRE MACHINERY RENTAL-RF-A	67	\$1,600
CE017337Z	CE017337Z-BG	G	HB2000-BIT	EPIROC	HYDRAULIC WORK TOOL	AVAL	PARK	PARK	N	ELKO	B131250	EMPIRE MACHINERY RENTAL-RF-A	56	\$1,635
\$439,661														
Attachments for Heavy Rent machines														
CE014519I	0XC744257	G	TB-48BU	CATERPILLAR	EXCAVATOR - LARGE (336 - 395)	AVAL		AVAL	N	ELKO	B131200	EMPIRE MACHINERY RENTAL-RF A	32	\$17,991
CE014862I	349235	G	VB-48BU	ROCKLAND	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131200	EMPIRE MACHINERY RENTAL-RF A	22	\$31,410
CE015022K	0C9413809	G	CB-60BU	CATERPILLAR	EXCAVATOR - MEDIUM (320 - 335)	AVAL		AVAL	N	ELKO	B131200	EMPIRE MACHINERY RENTAL-RF A	20	\$13,908
CE020605T	0THC13110	G	CB-TH	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131200	EMPIRE MACHINERY RENTAL-RF A	35	\$17,637

ELKO COUNTY BOARD OF EQUALIZATION

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ASSESSOR'S EXHIBIT: DD-6

CASE NO.: 26-001

CE040850N	0G9H11556	G	966-FCBU	CATERPILLAR	WHEEL LOADER - MEDIUM (950 - 982)	AVAL		AVAL	N	ELKO	B131200	EMPIRE MACHINERY RENTAL-RF A	24	\$20,190
E168500	DZR.BLADE.E168500	G	D9T-UBLD	CATERPILLAR	OTHER ATTACHMENT	AVAL		AVAL	N	ELKO	B131200	EMPIRE MACHINERY RENTAL-RF A	57	\$10,000
E199374	0GYD04209	G	T8-77BU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	Y	ELKO	B131200	EMPIRE MACHINERY RENTAL-RF A	16	\$27,775
E199500	0C9415804	G	CB-36BU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131200	EMPIRE MACHINERY RENTAL-RF A	15	\$12,116
E202847	07NW21777	G	988-RKBU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131200	EMPIRE MACHINERY RENTAL-RF A	12	\$0
E208637	0X1E16327	G	972-GPBU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL	SITE	SITE	N	ELKO	B131200	EMPIRE MACHINERY RENTAL-RF A	5	\$0
CE015104Z	3193J081A5	G	ERTHWX KIT	SITECH	TRACK-TYPE TRACTOR	AVAL		AVAL	N	ELKO	B131209	EMCO RENTAL-RF-ATTACH-TECH-H	17	\$59,472
SIT10551	KIT.SIT10551	G	ERTHWX KIT	SITECH	OTHER ATTACHMENT	AVAL	INSP	INSP	N	ELKO	B131209	EMCO RENTAL-RF-ATTACH-TECH-H	84	\$0
														<u>\$210,499</u>

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: DD-7

CASE NO.: 26-001

ON SITE NEW AND USED SALES INVENTORY 02/07/2026

BU generally means bucket, *FK* means forks

ID No	Serial No	Div	Display Model	Make	Family	Status	Override	Master Status	Is On Reserve	Location	Inventory Acct No	Inventory Acct Name	Age (mo)	Acquisition Cost
Attachments for Allied and light-CAT (BCP & CGI) machines														
CE004143A	HMHGDM040031	G	2.7T-10PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	160	\$397
CE005490C	7775401	G	BL-24WE	ROCKLAND	OTHER EQUIPMENT	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	144	\$2,277
CE006258G	0MHJ14650	G	A-42BU	CATERPILLAR	EXCAVATOR - SMALL (311 - 319)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	132	\$3,699
CE006504Q	HB200771	G	A-CU	CATERPILLAR	EXCAVATOR - SMALL (311 - 319)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	129	\$8,519
CE006548T	DJ14064126	G	BL-TH	CATERPILLAR	BACKHOE LOADER	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	118	\$5,614
CE007933C	CE7933C-DTH	G	BL-24PO	CATERPILLAR	BACKHOE LOADER	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	104	\$929
CE008765A	CHMHGDM1001013	G	2.7T-10PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	107	\$394
CE009930C	0MHJ85440	G	317-24BU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	84	\$3,127
CE010643A	A4183BK30468	G	3T-12PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	24	\$0
CE010801F	141850020002	G	938-FCFKS	CATERPILLAR	WHEEL LOADER - (CWL & SWL 902-938)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	92	\$5,337
CE011056A	A4185BC30152	G	5T-12PO	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	91	\$729
CE011201B	A4198BK30705	G	5T-18PO	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	73	\$700
CE011383Q	023661581	G	7T-CU	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	88	\$1,261
CE011612B	A4203BK30400	G	3T-18PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	68	\$661
CE011612Q	2578115	G	3T-CU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	68	\$861
CE011898A	A418AB3C0006	G	5T-12PO	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	85	\$742
CE012487C	0C9400731	G	A-24BU	CATERPILLAR	EXCAVATOR - MINI (311 - 319)	AVAL	TRFR	TRFR	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	81	\$2,676
CE012495Q	243698024	G	5T-CU	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	81	\$1,119
CE012538B	A418ABK22458	G	7T-18POSM	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	81	\$1,173
CE012661E	0MHJ91478	G	B-36BU	CATERPILLAR	EXCAVATOR - MEDIUM (320 - 335)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	80	\$5,373
CE013444T	0THC06466	G	B-TH	CATERPILLAR	EXCAVATOR - MEDIUM (320 - 335)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	58	\$9,331
CE013565A	CE13565A-JW	G	BIT-06*AUG	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	73	\$229
CE014137Z	CE014137Z-RW	G	5T-HMRGRD	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	58	\$764
CE014173Z	CE014173Z-RW	G	5T-A41BRK	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	55	\$250
CE014238Q	M1312202108	G	5T-CU	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	49	\$1,654
CE014340T	0THC10622	G	A-TH	CATERPILLAR	EXCAVATOR - SMALL (311 - 319)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	48	\$10,368
CE014407Z	0FS400004	G	SSL-92SDZB	CATERPILLAR	OTHER ATTACHMENT	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	37	\$428
CE014463Z	M160431051	G	M160	AMERICAN PNEUMATIC TOOL	OTHER EQUIPMENT	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	39	\$854
CE014475Z	M117518614	G	M117	AMERICAN PNEUMATIC TOOL	OTHER EQUIPMENT	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	39	\$684
CE014478Z	M1312202108	G	M131	AMERICAN PNEUMATIC TOOL	OTHER EQUIPMENT	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	39	\$746
CE014642C	BL220632852	G	BL-24PO	CATERPILLAR	BACKHOE LOADER	AVAL		AVAL	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	43	\$1,415
CE014679N	CE014679N-BG	G	B-42BU	CATERPILLAR	EXCAVATOR - MEDIUM (320 - 335)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	40	\$7,154
CE015358A	SCM168K20188	G	1T-12PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	46	\$374
CE015865B	SCMHGDM091347	G	2.7T-18PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	63	\$539
CE015876B	A4208BK21109	G	7T-18PO	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	63	\$1,302
CE016061Z	0N7700227	G	BL-A68	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	60	\$4,000
CE016214X	CE016214X-BG	G	SSL-CTLTRK	CATERPILLAR	OTHER ATTACHMENT	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	36	\$4,584
CE016245C	SCMHGDM097773	G	2.7T-24POS	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	60	\$631
CE016250C	A4228BK30453	G	5T-24PO	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	39	\$306
CE016592Z	CE016592Z-RW	G	7T-WINGRD	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	58	\$2,000
CE016593Z	CE016593Z-RW	G	7T-WINGRD	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	58	\$2,000
CE016606Z	101727-2	G	TL943-HOOK	STAR INDUSTRIES	OTHER EQUIPMENT	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	57	\$777
CE016754N	A4213BK22672	G	SSL-80GP	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	56	\$1,276
CE016785C	A92106CW2001	G	7T-24WE	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	55	\$4,109
CE016826E	CE016826E-BG	G	BIT-36*AUG	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	45	\$1,905
CE016827E	CE016827E-RW	G	BIT-36*AUG	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	45	\$1,461
CE016845F	A4218CC21325	G	SSL-48FKS	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	57	\$768
CE016869C	CE016869C-RW	G	BIT-24*AUG	CATERPILLAR	SKID STEER LOADER (SSL&CTL 226-299)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	56	\$763
CE016971N	CE016971N-BG	G	BL-1.4TMP	CATERPILLAR	BACKHOE LOADER	AVAL	DOWN	DOWN	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	28	\$0
CE016987T	A4213TH20509	G	2.7T-TH	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	56	\$1,630
CE017015D	A4213BK30079	G	3T-30PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	57	\$980
CE017024T	A4214TH20034	G	5T-TH	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	39	\$1,912
CE017098C	A4214BC30122	G	5T-24HYDCU	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	57	\$1,112
CE017117B	A4213BK31035	G	3T-18PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	57	\$801
CE017119B	A4215BK30607	G	5T-18PO	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	56	\$914
CE017122C	A4214BK30056	G	5T-24PO	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	57	\$1,008
CE017125E	A4215BK30206	G	5T-36POSM	CATERPILLAR	EXCAVATOR - MINI (303 - 310)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	56	\$1,211
CE017130Q	0HB312940	G	B-CU	CATERPILLAR	EXCAVATOR - MEDIUM (320 - 335)	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	32	\$0
CE017211Q	269428841	G	2.7T-CU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	56	\$775

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: DP-8

CASE NO.: 26-001

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: DD-9

CASE NO.: 26-001

E148417	0LLS05188	G	BL-A26B	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	84	\$3,415
E159100	0HHE10151	G	B-H120ES	CATERPILLAR	HYDRAULIC WORK TOOL	N/C		N/C	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	68	\$51,504
E176173	2021270056	G	TL-IT48"S	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	50	\$2,945
E176177	2021270060	G	TL-IT48"S	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	50	\$2,945
E191029	0D7M00421	G	SSL-CV117	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	27	\$9,520
E192066	BU.E192066	G	BL-12PL	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	28	\$0
E195391	A4237CC20062	G	920-FCFKS	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	23	\$0
E196721	387275	G	5T-18WE	ROCKLAND	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	19	\$3,575
E197768	01-02-6719	G	317-60LRBU	EIK ENGINEERING	NON-HYDRAULIC WORK TOOL	AVAL	DOWN	DOWN	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	19	\$0
E198763	BL240635944	G	BL-24PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	17	\$1,555
E198842	0N7P01494	G	1T-A11	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	17	\$55
E198852	0HA808894	G	BL-B8S	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	17	\$9,465
E198891	0HA613062	G	5T-B6S	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	16	\$7,205
E199085	303606719	G	3T-CU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	16	\$1,200
E199218	0N7509200	G	5T-A41	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	16	\$2,785
E199423	BI240704508	G	BL-12PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	16	\$1,270
E199482	0TB701796	G	SSL-T112	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	15	\$7,010
E199485	0F7800347	G	SSL-T315	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	16	\$8,875
E199491	A4249BK22278	G	SSL-86GP	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	16	\$1,650
E199492	A4249BK22275	G	SSL-86GP	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	16	\$1,650
E199675	00E199675	G	SSL-CW259	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	15	\$998
E199676	00E199676	G	SSL-CW259	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	15	\$998
E200455	00E200455	G	BIT-30"AUG	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	15	\$1,130
E200962	0WM200392	G	SSL-BR120	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	14	\$6,280
E202006	A4249BK31321	G	3T-24PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	13	\$1,105
E202136	301303326	G	2.7T-CU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	13	\$9,155
E202312	0WM200415	G	SSL-BR120	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	13	\$6,280
E202364	A92407CW2004	G	5T-22WE	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	12	\$4,455
E202790	17972	G	TL-X60"B	XTRME MANUFACTURING	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	12	\$0
E202845	A4249BK31440	G	5T-24POSM	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	12	\$1,260
E202982	A92501CW20023	G	5T-12WE	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	12	\$3,515
E203209	A424CC20888	G	SSL-48FKS	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	11	\$935
E203221	A424CC20971	G	SSL-48FKS	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	11	\$935
E203731	307978444	G	3T-CU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	11	\$1,200
E206865	49254RP20034	G	BL-RIP	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	7	\$1,000
E207243	0X1EA7594	G	950GC-FCBU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	7	\$0
E207550	A4255BK30570	G	3T-24PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	6	\$1,105
E207806	BKT E207806	G	B-24BU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	6	\$0
E209627	313994732	G	3T-CU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	4	\$1,200
E209723	FKS.E209723	G	TH255 FKS	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	4	\$0
E209724	2016250-06	G	TL-IT48"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL	DOWN	DOWN	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	4	\$0
E209726	2022228-021	G	TL-S60"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL	TRFR	TRFR	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	4	\$0
E209727	2021006-025	G	TL-IT60"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL	INSP	INSP	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	4	\$0
E209733	FKS.E209733	G	TL-IT60"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL	DOWN	DOWN	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	4	\$0
E209734	2020325-041	G	TL-IT60"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	4	\$0
E209735	2024240-030	G	TL-IT60"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	4	\$0
E210306	FKS.E210306	G	TL-IT60"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	3	\$0
E210387	A4258BK20296	G	7T-13PO	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	3	\$1,585
E211100	2022048-001	G	TL-IT72"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL	DOWN	DOWN	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	3	\$0
E211502	2024225-025	G	TL-IT60"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	3	\$0
E211506	FKS.E211506	G	TL-S60"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL		AVAL	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	3	\$0
E211513	FKS.E211513	G	TL-IT60"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL	INSP	INSP	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	3	\$0
E211670	FKS.E211670	G	TL-IT60"H	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	2	\$0
E212208	FKS.E212208	G	TL-S48"S	J L G INDUSTRIES	HYDRAULIC WORK TOOL	AVAL		AVAL	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	2	\$0
E212792	HEX-WINGRD.E21279	G	HEX-WINGRD	CATERPILLAR	NON-HYDRAULIC WORK TOOL	N/C		N/C	Y	ELKO	B131300	EMCO RENTAL-RF-ATTACH-RENTL	1	\$0
CE015141Z	033631196	G	HB2000-BIT	EPIROC	HYDRAULIC WORK TOOL	AVAL	PARK	PARK	N	ELKO	B131250	EMPIRE MACHINERY RENTAL-RF-A	67	\$1,600
CE017337Z	CE017337Z-BG	G	HB2000-BIT	EPIROC	HYDRAULIC WORK TOOL	AVAL	PARK	PARK	N	ELKO	B131250	EMPIRE MACHINERY RENTAL-RF-A	56	\$1,635
													\$439,861	
Attachments for Heavy Rent machines														
CE014519I	0XC744257	G	TB-48BU	CATERPILLAR	EXCAVATOR - LARGE (336 - 395)	AVAL		AVAL	N	ELKO	B131200	EMPIRE MACHINERY RENTAL-RF A	32	\$17,991
CE014662I	349235	G	VB-48BU	ROCKLAND	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131200	EMPIRE MACHINERY RENTAL-RF A	22	\$31,410
CE015022K	0C9413809	G	CB-60BU	CATERPILLAR	EXCAVATOR - MEDIUM (320 - 335)	AVAL		AVAL	N	ELKO	B131200	EMPIRE MACHINERY RENTAL-RF A	20	\$13,908
CE020605T	0THC13110	G	CB-TH	CATERPILLAR	HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	B131200	EMPIRE MACHINERY RENTAL-RF A	35	\$17,637

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: DD-10

CASE NO.: 26-001

CE040850N	0G9H11556	G	966-FCBU	CATERPILLAR	WHEEL LOADER - MEDIUM (950 - 982)	AVAL		AVAL	N	ELKO	8131200	EMPIRE MACHINERY RENTAL-RF A	24	\$20,190
E168500	DZR_BLADE.E168500	G	D9T-UBLD	CATERPILLAR	OTHER ATTACHMENT	AVAL		AVAL	N	ELKO	8131200	EMPIRE MACHINERY RENTAL-RF A	57	\$10,000
E199574	0GYD04209	G	TB-77BU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	Y	ELKO	8131200	EMPIRE MACHINERY RENTAL-RF A	16	\$27,775
E199500	0C9415804	G	C8-36BU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	8131200	EMPIRE MACHINERY RENTAL-RF A	15	\$12,116
E202847	07NW21777	G	98B-RKBU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL		AVAL	N	ELKO	8131200	EMPIRE MACHINERY RENTAL-RF A	12	\$0
E208637	0X1E16327	G	972-0PBU	CATERPILLAR	NON-HYDRAULIC WORK TOOL	AVAL	SITE	SITE	N	ELKO	8131200	EMPIRE MACHINERY RENTAL-RF A	5	\$0
CE015104Z	3193J081A5	G	ERTHWX KIT	SITECH	TRACK-TYPE TRACTOR	AVAL		AVAL	N	ELKO	8131209	EMCO RENTAL-RF-ATTACH-TECH-H	17	\$56,472
SIT10551	KIT.SIT10551	G	ERTHWX KIT	SITECH	OTHER ATTACHMENT	AVAL	INSP	INSP	N	ELKO	8131209	EMCO RENTAL-RF-ATTACH-TECH-H	84	\$0
													<u>84</u>	<u>\$210,499</u>

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: DD-11

CASE NO.: 26-001

From: [Janet Iribarne](#)
To: [Tammie Dickenson](#); [Anna Irurueta](#)
Subject: FW: Assessor office tour Empire-Elko
Date: Monday, February 9, 2026 3:05:45 PM
Attachments: [Elko EM Rental Fleet machs & attachments on-hand 2-7-26.xlsx](#)

From: Huizingh, Dale <Dale.Huizingh@empire-cat.com>
Sent: Sunday, February 8, 2026 7:09 AM
To: Janet Iribarne <jiribarne@elkocountynv.net>
Cc: Sarah Shafer <sshafer@elkocountynv.net>; Julie Carl <jcarl@elkocountynv.net>; Savanna Manzonie <smanzonie@elkocountynv.net>; Addie, Shelley <Shelley.Addie@empire-cat.com>; Brown, Darrick <Darrick.Brown@empire-cat.com>; Susa, James M. <jsusa@dmyl.com>
Subject: RE: Assessor office tour Empire-Elko

Janet – Jim Susa commented on my email that you probably need a list of the Rental Fleet equipment in the Elko yard too.

I received an updated list from our Rental Department yesterday and broke out the Allied, light-CAT and heavy-CAT machines equivalent to the details we've supplied for 7/1/25.

I've also included a tab with the rental fleet accessories like interchangeable forks, augers, and buckets that are probably in the yard too.

I added a tab with the new machines, new accessories, and a couple of used machines likely to be present when you visit.

Please advise if you have any questions.

Thx, Dale

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

Our Corporate Values:

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

NOTICE: This email and any attachments are for the intended recipient(s) only and may contain information that is privileged, confidential and/or proprietary. If you are not the intended recipient, please be advised that any reading, distribution, copying, or other use of this e-mail is prohibited. If you have received this e-mail in error, please delete this e-mail immediately. Thank you.

From: Huizingh, Dale

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: DD-12

CASE NO.: 26-001



DECONCINI McDONALD YETWIN & LACY
A PROFESSIONAL CORPORATION
ATTORNEYS AT LAW

2525 EAST BROADWAY BOULEVARD • SUITE 200 • TUCSON, ARIZONA 85716-5300
 (520) 322-5000 • (520) 322-5585 (FAX)

DMYL.COM

LISA J. BOWEY
 JODY A. CORRALES
 NATHAN B. HANNAH
 ANTHONY Z. HOLBROOK
 STEVEN J. ITKIN
 CLAYTON R. KRAMER
 JOHN C. LACY
 PAUL A. LOUCKS
 RYAN D. O'NEAL

LISA ANNE SMITH
 SESALY O. STAMPS
 TYLER H. STANTON
 JAMES M. SUSA
 PAUL M. TILLEY
 OLYMPIA C. TORRES
 MEGAN J. TROG
 GARY F. URMAN
 MICHAEL R. URMAN

FIRM FOUNDERS:
 EVO A. DECONCINI (1901-1986)
 JOHN R. McDONALD (1933-2012)
 DENNIS W. DECONCINI

PHOENIX OFFICE:
 7310 NORTH 16TH STREET, SUITE 205
 PHOENIX, ARIZONA 85020
 (602) 282-0500
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OF COUNSEL:

JAMES A. JUTRY
 ROB RISLEY
 CINDY K. SCHMIDT
 RICHARD M. YETWIN
 BARRON & ASSOCIATES, P.C. - JOHN H. BARRON, III

November 21, 2025

PLEASE REPLY TO TUCSON
 JSUSA@DMYL.COM

The Honorable Janet Iribarne
 Elko County Assessor
 550 Court Street
 Elko, NV 89801

RE: Elko County personal property account BU002495
 Empire Southwest LLC
 Tax Year 2025-26

Dear Ms. Iribarne:

Empire Southwest LLC ("Empire") has instructed me to respond to your letter dated October 24, 2025. The letter requests information regarding an alleged request by Empire to classify certain personal property as personal property held for sale by a merchant under N.R.S. § 361.068 (1)(a) on the July 1, 2025 lien date.

Empire filed a declaration on this account listing office equipment held at its location in Elko, Nevada. None of that equipment was noted as personal property held for sale by a merchant. Omitted from that declaration, however, there were two types of personal property located in the yard on that specific date. A list noting the two types with relevant information is enclosed.

The first type was Allied equipment that is rented out on a periodic basis, but that was not indeed rented out on July 1, 2025. That equipment is not personal property held for sale by a merchant. That omission is now cured by the enclosed listing of all Allied equipment available for rent in the yard on July 1, 2025. For Allied equipment, Empire hereby provides the asset number, serial number, make/model, acquisition date and acquisition cost. This is the same information provided in the declaration filed for this account. The remaining items in your letter are irrelevant to determining the Allied equipment taxable value.

The second type was Caterpillar equipment that is rented out on a periodic basis, but that was not rented out on July 1, 2025. Empire is the exclusive dealer for Caterpillar equipment in the State of Nevada. Prior to 2025, all Caterpillar equipment Empire purchased from the manufacturer was purchased with the primary purpose of selling the equipment. According to Nevada Department of Taxation advisory opinion 23-005, issued December 2023, this qualifies the

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: EE-1

CASE NO.: 26-001

DECONCINI McDONALD YETWIN & LACY

A PROFESSIONAL CORPORATION
ATTORNEYS AT LAW

November 21, 2025

Page 2

Caterpillar equipment as personal property held for sale by a merchant and thus exempt from property taxation. The Department's interpretation was accepted by the Nevada State Board of Equalization in SBOE case no. 25-126 in September 2025.

Beginning in June 2025, Empire has decided to put more focus on earning rental income on the smaller Caterpillar items in its Rental Fleet over a longer life and less on reselling these machines in a short to intermediate timeframe. This business decision is based upon anticipated customer rental demand. These smaller Caterpillar items are no longer held for the primary purpose of selling the equipment. Thus, they do not meet the Department's advisory opinion, or State Board of Equalization decision requirement, for exemption. For Caterpillar smaller items, Empire is hereby providing asset numbers, serial number, make/model, acquisition date and acquisition cost information requested in your letter. The remaining information is irrelevant as Empire is not claiming the Caterpillar smaller items are exempt.

The only remaining Empire personal property is Caterpillar equipment that will never be rented and Caterpillar larger equipment that may be rented but was purchased for the primary purpose of selling it. These two property items fall squarely in the Department's advisory opinion. Therefore, any item specific information is irrelevant.

Next, your letter requests large amounts of information citing as authority N.R.S. §§ 361.265 and 361.263. The former statute requires the annual personal property declaration listing all taxable personal property to be filed by July 31st. Empire has submitted that already and now is supplementing what was filed with the two schedules attached hereto listing the Allied equipment and the Caterpillar smaller equipment. If you need these same schedules on the Assessor's personal property declaration form - signed as required by the form - please advise and that will be done.

The latter statute relates to the Assessor's authority to issue subpoenas to obtain documentation "necessary for determining the value of property." Your letter is not a subpoena and the information you are seeking in no way assists in determining the value of the Allied equipment or the Caterpillar small equipment. Instead, it is a cumbersome request for irrelevant information such as internal policies covering the "application of the rental write-down method for rental equipment." If you can provide some correlation between that information and how it is used in "determining the value of property" Empire will reconsider its position.

Finally, Empire is a family-owned business. Your request for "Empire's audited or reviewed financial statements" is wildly intrusive. There is no right for the Elko County Assessor to demand such private financial information, and Empire will vigorously resist such an offensive intrusion into its very private financial information.

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: EE-2

CASE NO.: 26-001

DECONCINI McDONALD YETWIN & LACY

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ATTORNEYS AT LAW

November 21, 2025

Page 3

I am ready to provide any information relevant to the determination of taxable value for Empire's personal property as of July 1, 2025. I request you detail what else may be needed and we can go from there.

Sincerely,

s/s James M. Susa

James M. Susa

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: *EE-3*

CASE NO.: 26-001



Janet Iribarne, Assessor

Elko County Assessor

550 Court St.
Elko, NV 89801
775-738-5217
775-778-6795 fax
www.elkocountynv.net

Dennis de Arrieta, Deputy Assessor

October 24, 2025

Ms. Shellie Addie
Empire Southwest, LLC
3300 Saint Rose Parkway
Henderson, NV 89502

Re: BU002495 – Verification of Inventory Exemption Classification under NRS 361.068

Dear Ms. Addie,

The Elko County Assessor's Office has reviewed Empire Southwest, LLC's request to classify certain mixed-use rental equipment as exempt inventory under NRS 361.068 for the lien date of July 1, 2025. To verify eligibility, please provide the following information pursuant to **NRS 361.265** and **NRS 361.263** within **30 days** of this notice.

Please provide the following records and explanations for review:

Detailed inventory lists for all equipment owned during the audit period showing:

- Asset number, serial number, make/model, acquisition date, cost, metered hours, last date leased, last date returned, notes and disposition date (if sold).
- Whether each unit is carried as inventory or fixed asset in your general ledger.
- Copies of rental write-down schedules used for financial or income tax reporting.
- Copies of internal fixed asset registers showing any equipment subject to depreciation.

For equipment used in both rental and resale operations, submit:

- Rental agreements and invoices showing rental duration, terms, and charges.
- Annual summaries of rental income by asset number.

Provide copies or summaries of internal policies covering:

- Classification of equipment as "inventory," "rental fleet," or "capital asset."
- Application of the rental write-down method for rental equipment.

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: EE-4

CASE NO.: 26-001

- Procedures for recognizing rental income and cost of goods sold on equipment that is later sold.
- Treatment of rental income in financial statements and tax filings.

Provide **one** of the following:

1. A copy of Empire's audited or reviewed financial statements for the relevant fiscal years;
or
2. A signed certification by a responsible financial officer (CFO, Controller, or equivalent) stating:

"To the best of my knowledge and belief, the financial statements, income schedules, and equipment records provided to Elko County in connection with this audit are true, correct, and complete for the years under review."

This certification is required to verify that information submitted for property tax purposes is consistent with the company's books, records, and federal filings.

Please provide the requested information within **30 days** of this letter. Electronic submission via secure upload or email is acceptable. If certain documents are unavailable, please notify our office in writing and provide an explanation.

Please direct questions or correspondence to Julie Carl at jcarl@elkocountynv.net or by mail at Assessor's Office, 550 Court St, Elko, NV 89801

Sincerely,

Janet Iribarne
Elko County Assessor

ELKO COUNTY BOARD OF EQUALIZATION

FEBRUARY 19, 2026

ASSESSOR'S EXHIBIT: *EE-5*

CASE NO.: 26-001

The set of tables below provide a summary of awards to this recipient through multiple angles. To see more than the top 5, you can visit our [Advanced Search](#) page.

Awarding Agencies

Name	Obligations	% of Total
1. Department of the Interior (DOI)	\$57,567	35.52%
2. Department of Health and Human Services (HHS)	\$50,187	30.97%
3. Department of Justice (DOJ)	\$45,197	27.89%
4. Department of Veterans Affairs (VA)	\$16,848	10.4%
5. Department of Transportation (DOT)	-\$171	-0.11%

Awarding Sub-Agencies

Name	Obligations	% of Total
1. Indian Health Service (IHS)	\$50,187	30.97%
2. Federal Prison System / Bureau of Prisons	\$45,197	27.89%
3. Bureau of Land Management (BLM)	\$37,751	23.29%
4. Department of Veterans Affairs (VA)	\$16,848	10.4%
5. Bureau of Reclamation (BOR)	\$12,723	7.85%

Federal Accounts

Name	Obligations	% of Total
1. 075-0391 - Indian Health Facilities, Indian Health ...	\$50,187	30.97%
2. 015-1003 - Buildings and Facilities, Federal Priso...	\$45,197	27.89%
3. 014-4525 - Working Capital Fund, Bureau of Land...	\$26,999	16.66%
4. 014-0680 - Water and Related Resources, Bureau ...	\$12,723	7.85%
5. 014-5413 - Recreation Enhancement Fee Progra...	\$10,751	6.63%

NAICS Codes

Name	Obligations	% of Total
1. 811310 - Commercial and Industrial Machinery a...	\$146,467	90.37%
2. 532490 - Other Commercial and Industrial Mach...	\$10,751	6.63%
3. 532412 - Construction, Mining, and Forestry Mac...	\$4,856	3%

811310 - Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance
532490 - Other Commercial and Industrial Machinery and Equipment Rental and Leasing
532412 - Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing

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

RECIPIENT PROFILE
EMPIRE SOUTHWEST, LLC

Trailing 12 Months
FISCAL YEAR

Overview Transactions Over Time Top 5

EMPIRE SOUTHWEST, LLC

Also known by 2 other names

Overview

This recipient is a child of **EMPIRE SOUTHWEST, LLC**

CHILD RECIPIENT

Total Awarded Amount

\$162,074

from 21 transactions

[View awards to this recipient](#)

Face Value of Loans

\$0

from 0 transactions

Details

Recipient Identifier	GPJVL4ZBB8 (UEI) 013475020 (Legacy DUNS)
Address	1725 S COUNTRY CLUB DR MESA, AZ UNITED STATES 85210-6003
Congressional District	AZ-04
Business Types	Business Limited Liability Corporation (LLC) Other Than Small Business Partnership or Limited Liability Partnership Special Designations U.S. Owned Business

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

**COUNTY BOARD
OF EQUALIZATION
NOTICE OF HEARING,
MEETING AGENDA &
DRAFT MINUTES**

Elko County Board of Equalization

540 Court Street, Suite 101, Elko, Nevada 89801

775-738-5398 Phone 775-753-8535 Fax

www.elkocountynv.net

Board Members

Sharon Byram

K.P. Polkinghorn

James Winer

Robert Wines

John Wright

Deputy Clerk

Jennifer Schuler

NOTICE OF HEARING

DATE OF HEARING: February 19, 2026 **TIME:** 9:00 a.m. PST

PLACE: Nannini Administrative Bldg.
540 Court Street, Ste. 102
Elko, Nevada

Case No: 26-001

Parcel No. 002-760-038

Empire Southwest LLC
Richard Cunningham
3300 Saint Rost Pkwy
Henderson, NV 89052

Authorized Agent:
James M. Susa
DeConcini McDonald Yetwin & Lacy, PC
2525 E. Broadway Blvd., Suite 200
Tucson, AZ 85716

Dear Petitioner,

The Elko County Board of Equalization will hear your Petition for Review of Assessed Valuation at the time and place stated above. This time is approximate because many appeals are scheduled for the same date and time so you should be prepared for possible delays. The Taxpayer and County Assessor will each make a presentation to the Board.

The Taxpayer may either appear in person, file a letter for consideration, or be represented by an attorney or any qualified individual. If an appeal is made by a Taxpayer's representative, the person making the appeal on behalf of the owner of the property shall provide written authorization from the owner of the property within 48 hours after the last day allowed for filing the appeal. If the Taxpayer or his representative fails to appear at the scheduled time, the hearing will be held in his absence and the County Board will consider the available evidence at the scheduled hearing time. If a party chooses to be represented by an attorney, the attorney shall be one who is admitted to practice and in good standing before the highest court of any state of the United States. If it is a

corporation, a municipal corporation, or an unincorporated association, the taxpayer may be represented by an officer or any other duly authorized representative or regular employee of such corporation.

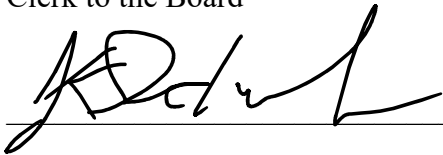
If you choose to submit a brief and/or evidence to the County Board, the documents must be received by the County Clerk no later than **5:00 p.m. February 11, 2026**. Please have available eight (8) copies of any material you wish to distribute. Please submit a copy of the documents directly to the other party no later than 5:00 p.m. of the day indicated above.

If you desire a verbatim transcript of the appeal hearing held before the Elko County Board of Equalization, you must furnish a court reporter, pay for the transcript, and deliver a copy of the transcript to the County Clerk to be included as part of the administrative record, before any subsequent hearing or appeal of the matter (NAC 361.634).

Procedural rules governing the County Board's hearings may be found in the Nevada Administrative Code 361.622 through 361.643. The Administrative Code may be found on the internet by selecting Chapter 361 at <http://leg.state.nv.us/NAC>. The legal authority and jurisdiction under which this hearing is being held is pursuant to NRS 361.357.

If you have any further questions, please contact the Elko County Assessor's Office at (775) 738-5217.

JENNIFER SCHULER
Clerk to the Board



cc: Janet Iribarne
Elko County Assessor

AFFIDAVIT OF MAILING

I, JENNIFER SCHULER, do hereby swear under penalty of perjury that the following assertions of this Affidavit are true.


I am a citizen of the United States, over 21 years of age, a resident of Elko County, and not a party to the within action.

This Affiant's business address is Elko County Clerk's Office, 550 Court Street, Third Floor, Elko, NV 89801; that Affiant deposited for certified mailing, postage fully prepaid, a true and correct copy of the NOTICE OF HEARING, by placing said documents in envelopes addressed as follows:

Jujaar Singh
3610 Bridlewood Way
Roseville, CA 95747

Which envelopes were then sealed and postage fully prepaid and thereafter were, on January 27, 2026, deposited in the United States Mail at Elko, Nevada.

REBECCA PLUNKETT, ELKO COUNTY CLERK

By:  _____
DEPUTY CLERK

Case 26-001

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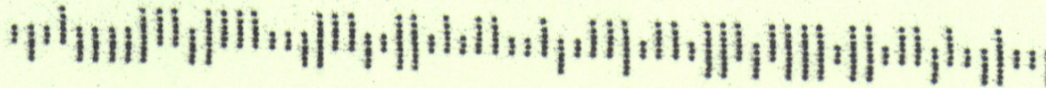
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Elko County Clerk's Office
550 Court Street, 3rd Floor
Elko, NV 89801

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Elko County Clerk

351850

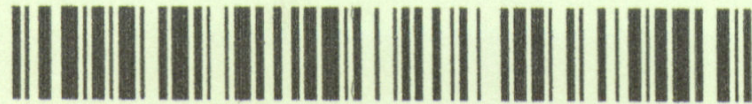


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- Complete items 1, 2, and 3.
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1. Article Addressed to:

James M. Susa
 DeConcini McDonald Yetwin & Lacy, PC
 2525 E. Broadway Blvd., Suite 200
 Tucson, AZ 85716



9590 9402 6041 0069 5337 20

2. Article Number (Transfer from service label)

7017 1450 0001 8796 0699

PS Form 3811, July 2015 PSN 7530-02-000-9053

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X *H. Bolman*

- Agent
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B. Received by (Printed Name)

Bolman

C. Date of Delivery

2/2/26

D. Is delivery address different from item 1? Yes
 If YES, enter delivery address below: No

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- Adult signature service, which requires the signee to be at least 21 years of age (not available at retail).
- Adult signature restricted delivery service, which requires the signee to be at least 21 years of age and provides delivery to the addressee specified by name, or to the addressee's authorized agent (not available at retail).
- To ensure that your Certified Mail receipt is accepted as legal proof of mailing, it should bear a USPS postmark. If you would like a postmark on this Certified Mail receipt, please present your Certified Mail item at a Post Office™ for postmarking. If you don't need a postmark on this Certified Mail receipt, detach the barcoded portion of this label, affix it to the mailpiece, apply appropriate postage, and deposit the mailpiece.

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| <input type="checkbox"/> Adult Signature Restricted Delivery | \$ | _____ |

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James M. Susa

DeConcini McDonald Yetwin & Lacy, PC

2525 E. Broadway Blvd., Suite 200

Tucson, AZ 85716

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Board of Equalization

Nannini Administration Building, Suite 102
540 Court Street, Elko, Nevada 89801
Phone: 775-738-5398 Fax: 775-753-8535
www.elkocountynv.net

BOARD MEMBERS
Sharon Byram
K.P. Polkinghorne
James Winer
Robert Wines
Al Plank

CLERK
Jen Schuler

PUBLIC MEETING NOTICE

The Elko County Board of Equalization, County of Elko, State of Nevada, will meet on Thursday, February 19, 2026, in the **Nannini Administration Building, 540 Court Street, Suite 102 Elko, Nevada at 9:00 AM Pacific Time Zone**

Attached with this Notice is the Agenda for said meeting of the Board.
This Notice is posted pursuant to NRS 241 as amended by the 2025 Legislature and is to be posted at the following places no later than three full working days before the meeting:

ELKO COUNTY MANAGER'S OFFICE
ELKO COUNTY COURTHOUSE
ELKO COUNTY WEBSITE: www.elkocountynv.net
NEVADA STATE WEBSITE: <https://notice.nv.gov>

SHARON BYRAM
Chair, Board of Equalization

WELCOME TO AN ELKO COUNTY BOARD OR COMMISSION MEETING!

We are pleased you are interested in a meeting of one of Elko County's Boards or Commissions. Below is some basic information about our meetings and procedures for you to participate in your government.

AGENDAS

The agenda is available on the Elko County website at www.elkocountynv.net. Hard copies are made available at the meeting, upon request at the County Manager's Office or posted as per NRS 241. Meetings are broadcast live from our website, under the Meetings tab on the home page of the website and then under Agendas, Videos, etc. You can also click the Watch Our Meetings tab on the right side of the home page. Videos of the meeting are available within 24 hours of the end of the meeting. Minutes, when finalized and approved by the Board/Commission, are also posted to that page. Our agendas contain Zoom meeting links if you can't be in person at our meetings.

PUBLIC COMMENT

The public's participation in our meetings is valued and appreciated. The Board/Commission can only take action on items that are listed on an agenda properly posted prior to the meeting. During Comments by the General Public, speakers may address matters not listed on the agenda. The Open Meeting Law does not expressly prohibit responses to public comment by the Commissioners, but no deliberation on a matter can be considered without notice to the public. Public comment will also be called for on all agenda items marked FOR POSSIBLE ACTION.

If you are planning to speak during the meeting, please sign the sign-in-sheet at the back of the meeting room. This helps our recording clerk get the correct spelling of your name. When comments are called for, please approach the podium and state your name and who you represent, or raise your hand on Zoom.

If submitting comments or information on an agenda item, please submit to the County Manager's Office as soon as possible in order to provide opportunity for Board/Commission members to review and to avoid possible delays in a decision if not all information is presented previous to the start of a meeting. If information is presented at the meeting, you need to provide at least 10 copies, making sure to submit a copy to the recording secretary for the official public record. All information submitted becomes part of the public record and is added to the backup information for that agenda item on our website with 24 hours of the adjournment of the meeting.

Another avenue for making comments on agenda items, especially if you can't make a meeting, is our e-Comment system. If you open the agenda under the process described above, you will find a link by the agenda called e-Comment. Click on the link and follow the directions to register to comment and you are set to comment on specific agenda items. Please note that the e-comment period for a specific agenda closes 4 hours before the start of the meeting to allow those comments to be transmitted to our Board/Commission members and recording staff. Those reports are also uploaded to our agenda on the website.

CONSENT AGENDA

Items listed under the Consent Agenda are considered to be routine in nature and are normally approved by one motion without extensive discussion. If a Board/Commission member wishes to comment or discuss a particular item, that item can be removed from the consent agenda and considered as a separate action during the meeting.



ELKO COUNTY BOARD OF EQUALIZATION COUNTY OF ELKO, STATE OF NEVADA MEETING THE NANNINI ADMINISTRATION BUILDING, 540 COURT STREET, SUITE 102 ELKO, NEVADA.

9:00 AM Pacific Time Zone

Thursday, February 19, 2026

IN ACCORDANCE WITH NRS 241, THE COMMISSION MAY: (I) CHANGE THE ORDER OF THE AGENDA, (II) COMBINE TWO OR MORE AGENDA ITEMS FOR CONSIDERATION, (III) REMOVE AN ITEM FROM THE AGENDA OR DELAY DISCUSSION RELATING TO AN ITEM ON THE AGENDA AT ANY TIME, (IV) AND IF THE AGENDA IS NOT COMPLETED, RECESS THE MEETING AND CONTINUE ON ANOTHER SPECIFIED DATE AND TIME. THE PUBLIC CAN COMMENT ON ANY AGENDA ITEM BY BEING ACKNOWLEDGED BY THE CHAIR WHILE THE COMMISSION CONSIDERS THAT AGENDA ITEM.

POSTING

This agenda is posted pursuant to NRS 241 as amended by the 2025 Legislature and was posted at the following locations no later than February 13, 2026: ELKO COUNTY MANAGER'S OFFICE, ELKO COUNTY COURTHOUSE, THE ELKO COUNTY WEBSITE (www.elkocountynv.net) AND THE NEVADA STATE WEBSITE (<https://notice.nv.gov/>).

Join Our Zoom Meeting

Link In: <https://us06web.zoom.us/j/86939161143?pwd=RbQFyoj0M1a9FTdyTo0fq7aN0dz3Sb.1>

Meeting ID: 869 3916 1143

Passcode: 341013

Dial In: +1 669 900 6833

Meeting ID: 869 3916 1143

Passcode: 341013

PROCEDURE

Please sign in at the back of the hearing room if you plan on speaking during the meeting and remember to state your name for the record at the podium before making your statement.

PLEASE MAKE SURE TO PLACE YOUR CELL PHONE ON MANNER MODE.

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. COMMENTS BY THE GENERAL PUBLIC

Pursuant to NRS 241 this time is devoted to comments by the general public, if any, and discussion of those comments. No action may be taken upon a matter raised under this item on the agenda until the matter itself has been specifically included on a successive agenda and identified to be an action item.

NON-ACTION

D. E-COMMENT

NON-ACTION

D.1 e- Comment Report

[Elko County Board of Equalization E-Comments February 19, 2026.pdf](#)

E. OFFICIAL OATH OF OFFICE

Official oath of office administered to Board Members.

NON-ACTION

F. ELKO COUNTY ASSESSOR, APPRAISERS, AND ENTITY REPRESENTATIVES SWORN IN

Oath administered to Elko County Assessor, Staff and Entity Representatives.

NON-ACTION

G. REVIEW OF OPEN MEETING LAW

Brief presentation by the Elko County District Attorney's Office on open meeting law.

NON-ACTION

H. STATEMENT FROM ELKO COUNTY ASSESSOR, JANET IRIBARNE

NON-ACTION

H.1 STATEMENT FROM ELKO COUNTY ASSESSOR, JANET IRIBARNE

NON-ACTION

[Elko County Assessor Year In Review 2026.pdf](#)

I. APPEALS OF PROPERTY TAX VALUATION

FOR POSSIBLE ACTION

I.1 Case # 26-001

Empire Southwest LLC Parcel # BU002495

FOR POSSIBLE ACTION

[26-001 Empire Appeal.pdf](#)

- I.2 Case # 26-002
Aggregate Assets LLP
Parcel # 001-660-144

FOR POSSIBLE ACTION

[26-002 AGGREGATE ASSETS LP.pdf](#)

- I.3 Case # 26-003
Carl W & Rebecca A Dilg Trust
Parcel # 001-224-007

FOR POSSIBLE ACTION

[26-003 CARL W. & REBECCA A. DILG TRUST.pdf](#)

- I.4 Case # 26-004
Walmart Real Estate Business Trust
Parcel # 001-610-105

FOR POSSIBLE ACTION

[26-004 Wal-Mart Real Estate Business.pdf](#)

- I.5 Case # 26-012
Jujaar Singh
Parcel # 002-760-038

FOR POSSIBLE ACTION

[26-012 JUJAAR SINGH \(SURESTAY WELLS\).pdf](#)

- I.6 Case # 26-006
Mars Investments, LLC
Parcel # 009-005-013

FOR POSSIBLE ACTION

[26-006 Mars Investments LLC.pdf](#)

J. BOARD ADMINISTRATIVE APPROVALS

FOR POSSIBLE ACTION

J.1 Discussion and consideration of approval of minutes.

[DRAFT Minutes Elko County Board of Equalization February 20, 2025](#)

K. COMMISSION AND STAFF COMMENTS

This time is devoted to comments by Commissioners and/or County Staff for general information or update purposes. No action may be taken upon a matter raised under this item of the agenda until the matter itself has been specifically included on a successive agenda and identified to be an action item.

NON-ACTION

L. COMMENTS BY THE GENERAL PUBLIC

Pursuant to NRS 241 this time is devoted to comments by the general public, if any, and discussion of those comments. No action may be taken upon a matter raised under this item on the agenda until the matter itself has been specifically included on a successive agenda and identified to be an action item.

NON-ACTION

M. ADJOURNMENT

POSTING CERTIFICATE

ELKO COUNTY IS AN EQUAL OPPORTUNITY PROVIDER AND EMPLOYER.



BOARD OF EQUALIZATION

Sharon Byram
K.P. Polkinghorne
James Winer
Robert Wines
John Wright

CERTIFICATE OF POSTING:

I, SAMANTHA MARTINEZ do hereby certify that a true and correct copy of the Board of Equalization Agenda for the meeting to be held on FEBRUARY 19, 2026, at 9:00 a.m. was posted at the locations and times listed below pursuant to NRS 241 as amended by the 2025 Legislature.

ELKO COUNTY COURTHOUSE
571 Idaho Street
Elko, NV 89801

2/13/26 / 8:41 a.m.
Date Time

ELKO COUNTY MANAGER'S OFFICE
540 Court Street, Suite 101
Elko, NV 89801

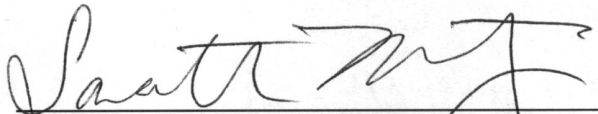
2/13/26 / 8:39 a.m.
Date Time

ELKO COUNTY CLERK'S OFFICE
550 Court Street, Third Floor
Elko, NV 89801

2/13/2026 / 8:28 a.m.
Date Time

ELKO COUNTY WEBSITE
www.elkocountynv.net

2/13/26 / 8:20 a.m.
Date Time


DEPUTY CLERK

2/13/2026
DATE



Elko County Board of Equalization

540 Court Street, Suite 101, Elko, Nevada 89801

775-738-5398 Phone 775-753-8535 Fax

www.elkocountynv.net

Board Members

Sharon Byram
Al Plank
K.P. Polkinghorn
Robert Wines
James Winer

Deputy Clerk

Samantha Martinez

STATE OF NEVADA)
COUNTY OF ELKO) ss.

The Elko County Board of Equalization met in regular session on February 19, 2026, at 9:00 a.m., at the Nannini Administration Building, Suite 102, 540 Court Street, Elko, NV 89801.

There were present:

Board Members

Sharon Byram, Chairperson
James Winer, Vice-Chair
Robert Wines
Al Plank

Absent:

K.P. Polkinghorn

Also present: Elko County Assessor

Janet Iribarne

Deputy Assessor

Dennis DeArrieta

Chief Appraiser

Sarah Shafer

Personal Property Appraiser

Tammie Cracraft-Dickenson

Appraiser II

Savanna Manzonie

Appraiser II

Felicia Duarte

Appraiser I

Sarah Preston

Appraiser I

Trista Richardson

Appraiser Trainee

Stacey Crilly

Personal Property Appraiser

Julie Carl

Elko County Clerk

Rebecca Plunkett

District Attorney

Tyler Ingram

Deputy County Clerk

Samantha Martinez

A) CALL TO ORDER

Chairperson Byram called the meeting to order at 9:02 a.m. and requested that Deputy County Clerk Samantha Martinez call the roll. Chairperson Byram noted that four of the five board members were present, establishing a quorum.

B) PLEDGE OF ALLEGIANCE

C) COMMENTS BY THE GENERAL PUBLIC

There were no comments.

D) E-COMMENT

D.1 e- Comment Report

There were no e-Comments.

E) OFFICIAL OATH OF OFFICE

Elko County Clerk Rebecca Plunkett administered the oath of office to the Board Members.

F) ELKO COUNTY ASSESSOR, APPRAISERS, AND ENTITY REPRESENTATIVES SWORN IN

Elko County Clerk Rebecca Plunkett swore in the Assessor, appraisers, taxpayers, and representatives.

G) REVIEW OF OPEN MEETING LAW

Chairperson Sharon Byram noted before the review that Al Plank had joined the Board as its newest member. She invited him to introduce himself and offer any remarks.

Mr. Plank stated that he had recently retired as a CPA as of January 1st and noted that he had previously served on this Board as well as on the State Board of Equalization.

District Attorney Tyler Ingram provided an overview of the Open Meeting Law and explained that Deputy District Attorney Gillian Jones would assume responsibility for the meeting later in the session.

Mr. Ingram further reviewed disclosure and conflict-of-interest requirements, citing NRS 360.1340 and NRS 281A.420. He explained how such matters were weighed in the decision-making process and advised Board members to disclose any relevant connections, noting that he would canvass each member as needed.

Chairperson Byram asked whether the new member was eligible to vote on prior meeting minutes, and Mr. Ingram confirmed that he could and that it would not present an issue.

H) STATEMENT FROM ELKO COUNTY ASSESSOR, JANET IRIBARNE

H.1 STATEMENT FROM ELKO COUNTY ASSESSOR, JANET IRIBARNE

Assessor Janet Iribarne presented the Assessor's Office Year in Review, beginning with the Mission of the Elko County Assessor's Office and a summary of the office's statutory duties. She noted that the department employed 14 staff members across real and personal property appraisal, mapping/GIS (Geographic Information System), property records, and administration, and she introduced the appraisal team. She continued reviewing portions of the Year in Review document attached to the agenda.

Board Member James Winer asked whether staff physically inspected all 45,000 parcels within the five-year cycle. Ms. Iribarne confirmed that they did. Winer suggested revising the language in the documentation that stated parcels were physically "touched," noting that some were viewed through GIS and aerial imagery. He also asked about Assessed Value Specialists.

Ms. Iribarne explained that the office used private contractors and certified appraisers, including Assessed Valuation Specialists LLC, which conducted work in Wells, Carlin, Jackpot, Midas, Jarbidge, and other small communities. Great Basin Valuation completed work in the commercial and industrial valuations in Elko. Wendover is scheduled for the following year.

Mr. Winer asked about annual costs for contracted appraisal work, and Ms. Iribarne stated that the amount was under \$20,000. She emphasized the challenge of reevaluating all properties across 17,000 square miles with a staff of 14. Winer reiterated his recommendation to adjust the verbiage regarding physical inspections.

Board Member Al Plank asked about the use of contractors. Ms. Iribarne stated that contracted work was assigned based on cost, acreage, and workload, noting that many parcels were large and widely dispersed. She added that valuation adjustments were made as updated data became available.

Chairperson Sharon Byram asked how Computer-Assisted Mass Appraisal data was introduced and whether it contributed to higher values in Spring Creek. Ms. Iribarne stated that the office was seeing increased improvement costs in certain areas and that required reporting processes provided valuation data. She noted that the personal property team included three appraisers who reviewed accounts and ensured accurate reporting.

Chairperson Byram asked when the State last conducted an audit. Ms. Iribarne stated that an audit was currently underway and the State performed audits every three years. Chairperson Byram observed that the office had only three cases before the Board this year, reflecting positively on the department's performance.

Mr. Winer raised a question regarding disclosure requirements, and Deputy District Attorney Tyler Ingram provided clarification.

Ms. Iribarne noted that all Petitioner and Respondent exhibits attached to the agenda were considered admitted into the record and available for review during the meeting.

I) APPEALS OF PROPERTY TAX VALUATION

I.1 Case # 26-001 Empire Southwest LLC Parcel # BU002495

Chairperson Sharon Byram opened the hearing by asking the county to identify the property for the record and invited the Petitioner to present their case.

Board Member Winer disclosed that he previously served as the listing broker on two properties sold by Cashman Equipment and later acquired by Empire Southwest. He stated he represented the seller, had no ongoing relationship with either company, and believed his judgment would not be affected.

District Attorney Tyler Ingram confirmed he could participate.

Personal Property Appraiser Tammie Cracraft-Dickenson introduced the parcel and noted that the petition attachments referenced additional accounts.

Chairperson Byram asked whether the agenda provided adequate notice, given that numerous parcels were appealed, yet only one was posted on the meeting notice.

Ms. Cracraft-Dickenson stated that the petition included the additional accounts, and Mr. Ingram advised that notice was sufficient under the Open Meeting Law. Petitioner's counsel, Mr. James Susa, confirmed he was satisfied.

Mr. Susa, Attorney with DeConcini McDonald Yetwin & Lacy PC, introduced his witness, Mr. Dale Huizingh, Controller for Empire Southwest. He explained that Empire purchased Cashman Equipment in 2022 and that an audit conducted afterward determined certain rental-fleet equipment was taxable. Empire contested the determination, asserting that Caterpillar equipment qualified for the merchant-inventory exemption under NRS 361.068. He summarized the State Board of Equalization's ruling, which found CAT equipment held for sale—whether or not placed in the rental fleet—qualified for exemption, and noted that the State Board denied Elko County's request for reconsideration.

Mr. Susa argued that the Assessor's valuation overstated taxable property. Empire requested a reduction of \$9,529,928.00 for Account BU002495 and \$3,728,294.00 for the remaining accounts. He questioned Mr. Huizingh regarding reporting practices and equipment classifications.

Mr. Huizingh testified that Empire reported all equipment in its possession consistent with Cashman's past practice and that, following the State Board hearing, Empire submitted additional information regarding Allied and small CAT equipment. He stated that approximately 93% of CAT equipment sold in Nevada was new and never placed in the rental fleet, and about 6% was rented before sale. He answered questions from Board Members regarding equipment types, sales practices, and financing arrangements.

Ms. Cracraft-Dickenson cited NRS 361.265 and NRS 361.345, explaining that taxpayers must report all taxable personal property as of July 1 and provide sufficient information for verification. She stated that

the initial demand for the 2025–2026 fiscal year was mailed on June 20, 2025, and returned on July 29, 2025. Account BU002495 was selected for audit because the filing appeared incomplete. Empire acknowledged on November 21, 2025, that certain rental-fleet equipment should have been reported and submitted an amended declaration on December 3, 2025, increasing the reported taxable value to \$5,905,047.00, but the filing still appeared incomplete. She stated that the Assessor repeatedly requested supporting documentation in January and February 2026. Empire provided a fixed-asset list on February 6, 2026, and allowed a site inspection on February 9, 2026, but the list lacked sufficient detail, and the inspection confirmed that office and shop equipment across the Idaho Street campus and parts warehouse were not adequately reported. She stated that Empire provided substantial information only the day before the hearing, leaving insufficient time for review, and that essential equipment remained unreported. She noted that Cashman historically reported more complete information, that declining reported values triggered the audit, and that other large equipment companies, including Epiroc, had undergone similar audits.

Mr. Susa rebutted that Empire corrected its declaration because the Assessor’s estimate was inaccurate. He argued that Empire provided factual numbers, cooperated with the Assessor, and offered site access, and questioned why equipment previously treated as exempt under Cashman was now considered taxable.

Chairperson Byram asked whether Empire conducted a purchase price allocation when acquiring Cashman.

Mr. Huizingh confirmed that the purchase exceeded \$500 million and included a list of assets, though less detailed than the Assessor’s requirements. He stated that Empire believed it reported all purchased items.

Chairperson Byram emphasized that all personal property, including small equipment and fixtures, must be reported regardless of depreciation or residual value.

Board members discussed treatment of cranes and generators, with clarification from Ms. Cracraft-Dickenson and Deputy Assessor Dennis DeArrieta regarding real-property versus personal-property components under Marshall & Swift.

Mr. DeArrieta explained that a spanway is part of the real property, but the crane itself is personal property. He also clarified that generators are considered personal property, but the building structure surrounding them is part of the building.

Mr. Huizingh stated that any misunderstanding stemmed from reporting based on the purchase contract and that Empire reported all purchased items at their acquisition values, adding capitalized assets thereafter.

Board Member Winer asked for clarification on statutory deadlines, noting that taxpayers must submit a complete list by July 31. He questioned whether the State Board’s prior ruling affected the applicability of reporting deadlines.

Mr. Ingram cited NRS 361.265 and NRS 361.345, explaining that declarations must be filed by July 31 and that the Assessor acted within legal authority when issuing an estimate due to incomplete reporting.

Chairperson Byram noted that the Board was not bound by prior-year valuations or decisions that were not yet final and must decide based on the facts presented for the current year.

Assessor Janet Iribarne stated that Empire's original declaration was inadequate and that no response was received within the 15-day follow-up period, though extensions were granted when requested.

Board Member Wines confirmed with Mr. Susa that Empire believed all Caterpillar equipment—except small equipment—was exempt from taxation under the State Board's ruling. Mr. Susa agreed.

During deliberation, Chairperson Byram stated that there appeared to be a misunderstanding between Empire's controller and the local site regarding affidavit requirements. She noted that affidavits entirely crossed out and replaced with new in-service dates were inappropriate and described the County's process of maintaining a fixed-asset database, depreciated from the original in-service dates. Drawing from her professional experience managing large-scale fixed-asset systems, she emphasized the importance of physically accounting for all property, maintaining records of disposals, and ensuring complete reporting. She stated that while she believed the taxpayer acted in good faith, the reporting was incomplete and the evidence supported the Assessor's valuation. She also expressed disagreement with the State Board's prior decision, noting that it was not final and involved different facts.

Board Member Winer stated he was inclined to deny the petition based on statutory requirements, incomplete reporting, and the Assessor's authority to estimate value when a taxpayer does not provide a complete declaration. He noted that the taxpayer may appeal to the State Board if they disagree with the County Board's decision.

Ms. Cracraft-Dickenson further explained that the Assessor's estimate included CAT rental equipment based on prior reporting and that several attachments showed items missing from Empire's declaration. She directed the Board to Exhibit F and described how she compared prior-year lists, removed high-value items likely sold, removed very old items likely disposed of, and identified significant missing attachments. She noted that distinctions between heavy and light equipment were new this year and that attachments alone accounted for a substantial portion of the estimate. She also stated that she contacted multiple counties to verify whether the equipment was reported elsewhere.

Chairperson Byram asked what portion of the valuation related to equipment purchased with the intent to sell versus unreported taxable property.

Ms. Cracraft-Dickenson stated that the statute does not allow the Assessor to make that distinction and that all equipment must be considered taxable unless exempted by law. She noted that Empire agreed that attachments were taxable and that the \$858,000 reported the day before the hearing represented only a portion of the missing items.

MOTION: Board Member James Winer moved to deny the appeal. Board Member Al Plank seconded the motion. The motion passed unanimously.

After the motion, Ms. Byram noted that the taxpayer may appeal to the State Board if they disagree with the County Board's decision.

After the vote, Chairperson Byram stated that it was important for both the taxpayer and the County to ensure they were on the same page moving forward.

Chairperson Byram recessed the meeting at 11:17 a.m.

Chairperson Byram reconvened the meeting at 11:27 a.m.

**I.2 Case # 26-002
Aggregate Assets LLP
Parcel # 001-660-144**

Chairperson Sharon Byram asked the Clerk whether the taxpayer or their representative was present via Zoom.

Elko County Clerk Rebecca Plunkett confirmed that no taxpayer was present.

Chief Appraiser Sarah Shafer presented on behalf of the County and referenced page 5 of the materials attached to the agenda.

Chairperson Byram asked Ms. Shafer to explain the basis for the stipulated value and the reason for the increase from the 2025–2026 valuation.

Ms. Shafer stated that the prior system displayed the improvements as a single lump-sum value, whereas the new system breaks out building components individually. She noted that the increase reflected updated valuations for extra features such as concrete work and loading docks. She added that Great Basin Valuation reviewed the property and supported the updated valuation. She stated that the taxpayer had only challenged the overall value.

Mr. Wines asked whether the land value included either of the fast-food parcels along Mountain City Highway and whether the parcel encompassed the entire driveway.

Mr. Winer explained that the parcel originally included multiple sub-parcels (059, 140, 141, and 145) and that portions were later sold and developed. He noted that the remaining “tongue” of land likely ensured the parcel fronted Mountain City Highway rather than Spruce Road.

Chairperson Byram confirmed that the drive access belonged to Kohl’s and not the adjacent fast-food restaurant, and that although the configuration landlocked the restaurant, an easement existed and did not affect the valuation.

It was noted for the record that the taxpayer accepted the stipulated value, resulting in an agreement between both parties.

MOTION: Board Member Al Plank moved to accept the stipulated taxable value of \$5,221,979 that both parties have agreed to. Board Member James Winer seconded the motion. The motion passed unanimously.

I.3 Case # 26-003
Carl W & Rebecca A Dilg Trust
Parcel # 001-224-007

Chairperson Sharon Byram asked the Clerk to confirm whether the taxpayer or their representative was present.

County Deputy Clerk Samantha Martinez stated that no taxpayer was present.

Elko County Appraiser I, Sarah Preston, presented on behalf of the County and referenced page 5 of the materials attached to the agenda. Ms. Preston explained that a field review revealed significantly more topographical deficiencies than were visible when the parcel was previously mass-appraised using aerial photography. She stated that a depreciation rate of 76.33% was more appropriate for the parcel and noted that Carl and Rebecca Dilg agreed to the revised valuation on February 12, 2026. She confirmed that this depreciation adjustment would continue to be applied going forward.

Chairperson Byram asked Ms. Preston to confirm that the updated depreciation value would carry into the next assessment year, and Ms. Preston affirmed that it would.

MOTION: Board Member James Winer moved to approve the stipulated agreement as presented by the County. Board Member Robert Wines seconded the motion. The motion passed unanimously.

I.4 Case # 26-004
Walmart Real Estate Business Trust
Parcel # 001-610-105

Chairperson Sharon Byram noted that the appeal had been withdrawn.

Assessor Janet Iribarne stated that Walmart initially filed an appeal; however, during the Assessor's review, an error was identified in the valuation. She explained that the property had not been fully depreciated because components associated with a 2010 addition were not assigned the correct year of age, resulting in the valuation being depreciated back to 1995. After completing a cost analysis and correcting the depreciation schedule effective for the 2027-2028 tax year, the Assessor's Office notified Walmart of the updated values. Following this correction, Walmart withdrew its appeal.

No action was required by the Board.

I.5 Case # 26-012
Jujaar Singh
Parcel # 002-760-038

Board Member Robert Wines disclosed that he had been contacted by the seller of the property in 2022 and was hired to prepare the contracts for the sale to Mr. Singh. He stated he had no personal contact with the taxpayer and that his prior involvement would not affect his independent judgment.

District Attorney Tyler Ingram asked whether his judgment would be materially affected; Mr. Wines stated it would not, and Mr. Ingram confirmed he could participate.

Chairperson Sharon Byram asked the Clerk to confirm whether the taxpayer or their representative was present via Zoom.

Deputy Clerk Samantha Martinez confirmed that no taxpayer was present.

Elko County Appraiser II Felicia Duarte presented the parcel and referenced page 4 of the materials attached to the agenda.

Mr. Wines asked for confirmation of the case number, noting his packet listed Case #26-005.

Ms. Duarte explained that a numbering issue occurred during packet preparation, but the correct case number was 26-012, and the Board had been informed.

Chairperson Byram stated that as long as the Board was referring to the correct parcel, the numbering discrepancy would not affect the hearing.

Ms. Duarte stated that the Assessor's Office reviewed the property's depreciated value from 2025 to 2026 and attempted to complete an income analysis; however, no documentation was provided for 2024, and only a partial income statement was submitted for 2025, covering January through May. She noted that the property transferred 50% ownership on April 18, 2025, and the limited documentation did not provide a reliable basis for determining a revised value. Based on the available evidence, the Assessor recommended no change to the assessed value.

Ms. Duarte further stated that the City of Wells deemed the structure unsafe following damage caused by a truck striking the building and ordered the business to be closed for 69 days. She explained that the damage was repaired and that such temporary closures do not affect taxable value, as argued by the petitioner.

Chairperson Byram agreed, noting that the damage was repaired and likely covered by insurance, and that the temporary closure did not permanently impair the property's ability to operate.

Assessor Janet Iribarne informed the Board that the parcel was delinquent in taxes for \$5,468.31 on the secured roll under appeal.

Chairperson Byram asked whether the Treasurer's Office had secured a lien.

Ms. Iribarne stated that no lien had been filed, as the Treasurer has three years to do so.

Mr. Ingram reminded the Board that its decision must not be based on tax delinquency.

Board Member Winer stated that the damage to the building did not warrant a reduction in taxable value and supported the Assessor's recommendation.

Board Member Wines agreed, noted that it is the property owner's responsibility to insure the business and that the County is not responsible for losses.

Board Member Plank also expressed support for the County's position.

MOTION: Board Member James Winer moved to deny the petitioner's appeal and move forward with the County recommendation. Board Member Robert Wines seconded the motion. The motion passed unanimously.

I.6 Case # 26-006
Mars Investments, LLC
Parcel # 009-005-013

Michael Bathla, Managing Member of Mars Investments, LLC, appeared on behalf of the Petitioner.

Chief Appraiser Sarah Shafer presented on behalf of the County.

Mr. Bathla stated that the business experienced financial hardships beginning in 2022, including the loss of a long-term tenant and difficulty securing a new tenant. He explained that obtaining a gaming license can take more than a year and that the owners had been paying \$10,000–\$15,000 out of pocket to cover property taxes and expenses.

Ms. Shafer stated that the property was currently nine years delinquent in taxes and that the Petitioner had not been timely in submitting annual applications. She referenced page 4 of the materials attached to the agenda. She noted that the hotel was not utilizing ten of its rooms due to a lack of furniture.

Mr. Bathla acknowledged that the property had not been properly managed in prior years. He stated that the property had been listed for sale at \$2.2 million but had only received offers of around \$1.4 million. He confirmed that the owners intended to reopen a portion of the property for a pizza restaurant, but did not apply for the necessary licenses until the previous year.

Board Member Wines asked for confirmation of the Petitioner's opinion of value.

Ms. Shafer stated that the petition listed a total value of \$1.3 million.

Mr. Bathla explained that this figure was based on the offers they had received, though they did not accept those offers because they would not have covered outstanding loans and other obligations.

Board Member Winer asked whether the County's primary concern was insufficient data.

Ms. Shafer stated that while the Petitioner provided some hotel statistics, the Assessor's Office had requested a full profit-and-loss statement for three years to complete an income analysis. She noted that the Petitioner provided partial information for 2023 but did not submit the required documentation for all years requested. She further stated that the County did not assess the property as a casino, as no supporting documentation had been provided.

Mr. Bathla asserted that the Assessor's Office already had the correct financial information.

Ms. Shafer responded that the Petitioner had not provided the requested itemized annual documentation.

During deliberation, Board Member Wines stated that he supported increasing the capitalization rate to 12%, which would place the value at \$2,045,825 for one year only, with the understanding that the valuation would be reviewed the following year.

Mr. Wines also noted that he would strongly suggest that the owner conduct strong marketing efforts to either sell the property or secure a new tenant; otherwise, the taxpayer would never be able to make the business viable.

MOTION: Board Member Robert Wines moved to increase the capitalization rate to 12%, making the gross revenue \$1,636,600 with a vacancy loss of 40%, an operating expense of 75%, and a capitalization rate of 12%, placing the taxable value at \$2,045,825. Board Member Al Plank seconded the motion. The motion passed unanimously.

After the motion and vote, Chairperson Byram commented that the reduction approved by the Board was temporary. She stated that the taxpayer would need to submit new evidence and file a new appeal next year, and that the taxpayer may appeal to the State Board of Equalization if they disagree with the reduced amount.

J) BOARD ADMINISTRATIVE APPROVALS

J.1 Discussion and consideration of approval of minutes.

There was no discussion.

MOTION: Board Member Robert Wines moved to approve the minutes as presented. Board Member James Winer seconded the motion. Board Member Al Plank abstained. None voted nay. The motion carried.

K) COMMISSION AND STAFF COMMENTS

Assessor Janet Iribarne stated that the next Board of Equalization meeting was scheduled for February 18, 2027, as previously agreed by the Board. She thanked staff for their hard work and expressed appreciation to the Board for their time and service.

District Attorney Tyler Ingram noted for the record that Board Member Al Plank had abstained from an earlier vote because he had no personal knowledge of the information contained in the minutes related to that item.

Chairperson Sharon Byram stated that she was impressed by the work of the Assessor's staff and expressed that she was extremely impressed by Ms. Cracraft-Dickenson's presentation.

L) COMMENTS BY THE GENERAL PUBLIC

There were no comments.

M) ADJOURNMENT

There being no further business to come before the Board, Chairman Byram adjourned the meeting at 12:37 p.m.

APPROVED,

SHARON BYRAM, Chairman

ATTEST:

SAMANTHA MARTINEZ, Deputy Clerk

DRAFT

**COUNTY BOARD
OF EQUALIZATION
NOTICE OF
DECISION**

Elko County Board of Equalization

540 Court Street, Suite 101, Elko, Nevada 89801

775-738-5398 Phone 775-753-8535 Fax

www.elkocountynv.net

Board Members

Sharon Byram
Al Plank
K.P. Polkinghorn
James Winer
Robert Wines



In the Matter of)
)
Empire Southwest, LLC)
)
Parcel No. BU-002495)
)

Case No: 26-001

NOTICE OF DECISION

Appearances:

Tammie Cracraft Dickenson, Elko County Personal Property Appraiser, appeared on behalf of the Elko County Assessor's Office.

The petitioner was represented by James M. Susa, via Zoom.

Summary:

The matter of Taxpayer's Petition for Review of Property Tax Valuations within Elko County, Nevada, came before the County Board for hearing on February 19, 2026, in Elko, Nevada, after due notice to the Taxpayers and the Assessor.

Taxpayer objected to the assessed value determined by the assessor and felt the full cash value of the property was less than the computed taxable value of the property.

The Assessor recommended no change in value at this time.

The County Board, having considered all evidence, documents, and testimony pertaining to the valuation of the property in accordance with NRS 361, hereby makes the following Findings of Fact, Conclusions of Law, and Decision.

FINDINGS OF FACT

1. The Elko County Board of Equalization is an administrative body created pursuant to NRS 361.340.
2. The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.

3. The Taxpayer and the Assessor were given adequate, proper, and legal notice of the date, time, and place of the hearing before the Elko County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law, NRS 241.020.
4. The Board determined that there was not sufficient evidence to change the assessed value of the property.

CONCLUSIONS OF LAW

1. The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
2. The Taxpayer and the Assessor are subject to the jurisdiction of the Elko County Board of Equalization.
3. The County Board has the authority to determine the taxable values in the county.
4. The subject property was found to be appraised at the proper taxable value in accordance with NRS 361.
5. Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally denominated.

DECISION

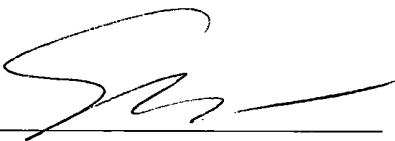
The Petition of the Taxpayer is denied based upon the above Findings of Fact and Conclusions of Law.

The Elko County Assessor is hereby instructed to certify the assessment roll of the County consistent with this decision.

Please be advised that if you wish to appeal the Board's decision to the State Board of Equalization, you must do so by March 10, 2026. Enclosed is an appeal form which is to be used for that purpose.

Dated this 27th day of February 2026, at Elko, Nevada.

ELKO COUNTY BOARD OF EQUALIZATION



SHARON BYRAM, Chair

Enclosure

cc: Janet Iribarne, Elko County Assessor

AFFIDAVIT OF MAILING

I, SAMANTHA MARTINEZ, do hereby swear under penalty of perjury that the following assertions of this Affidavit are true.

I am a citizen of the United States, over 21 years of age, a resident of Elko County, and not a party to the within action.

This Affiant's business address is Elko County Clerk's Office, 550 Court Street, Third Floor, Elko NV 89801; that Affiant deposited for certified mailing, postage fully prepaid, a true and correct copy of the NOTICE OF DECISION, by placing said documents in envelopes addressed as follows:

Empire Southwest LLC
Richard Cunningham
3300 Saint Rost Pkwy
Henderson, NV 89052

Authorized Agent:
James M. Susa
DeConcini McDonald Yetwin & Lacy, PC
2525 E. Broadway Blvd., Suite 200
Tucson, AZ 85716

Which envelopes were then sealed and postage fully prepaid and thereafter were, on February 27, 2026, deposited in the United States Mail at Elko, Nevada.

Rebecca Plunkett, ELKO COUNTY CLERK

By: 
DEPUTY CLERK

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 DeConcini McDonald Yetwin & Lacy, PC
 2525 E. Broadway Blvd., Suite 200
 Tucson, AZ 85716

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for an electronic return receipt, see a retail associate for assistance. To receive a duplicate return receipt for no additional fee, present this USPS®-postmarked Certified Mail receipt to the retail associate.

- Restricted delivery service, which provides delivery to the addressee specified by name, or to the addressee's authorized agent.
- Adult signature service, which requires the signee to be at least 21 years of age (not available at retail).
- Adult signature restricted delivery service, which requires the signee to be at least 21 years of age and provides delivery to the addressee specified by name, or to the addressee's authorized agent (not available at retail).
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IMPORTANT: Save this receipt for your records.

PETITIONER BRIEF

1 **DeConcini McDonald Yetwin & Lacy, P.C.**

James M. Susa (No. 008685)
2 2525 E. Broadway Blvd., Suite 200
Tucson, AZ 85716-5300
3 Telephone: 520-322-5000
jsusa@dmyl.com

RECEIVED
MAY 1 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

4 and

5 Chad Olsen (No. 012060)
6 3300 St. Rose Pkwy.
Henderson, NV 89052
7 Telephone: (702) 633-8101
chad.olsen@empire-cat.com
8 *Attorneys for Petitioner*

9 **IN THE NEVADA STATE BOARD OF EQUALIZATION**

10 EMPIRE SOUTHWEST LLC,
11
Petitioner,

CASE NO. 26-112

PETITIONER’S OPENING BRIEF

12 v.

[HEARING DATE 6-4-26]

13 ELKO COUNTY ASSESSOR
14
Respondent.

15 Petitioner Empire Southwest LLC (“Empire”), through undersigned counsel, files this
16 opening brief pursuant to NAC § 361.703 for the hearing scheduled for June 4, 2026. In compliance
17 with NAC § 361.698, Petitioner associates Chad Olsen as local counsel to comply with the
18 regulation’s requirement “If a party chooses to be represented by an attorney, the attorney must be
19 an attorney in good standing who is admitted to practice in this State and maintains an office in this
20 State.” Mr. Olsen is a licensed Nevada attorney who maintains an office in Henderson, Nevada.

21 I. Summary of the Case.

22 Empire is the exclusive dealer for Caterpillar equipment in the State of Nevada. Empire
23 maintains an inventory of Caterpillar equipment at various locations throughout Nevada including
24 Elko in Elko County. Empire also maintains a rental fleet throughout Nevada, including Elko.

1 Empire reports business personal property to the Elko County Assessor (“Assessor”) on forms
2 provided by the Assessor each year. Empire maintains nine Elko County personal property
3 accounts. Eight¹ are for any rental inventory that is out on rent on July 1, 2025. One, BU002495 is
4 for any rental inventory not out on rent on July 1, 2025, as well as any furniture, fixtures and
5 equipment that is in Empire’s Elko facility on July 1, 2025.

6 Empire received notices of taxable value and billings for each personal property account and
7 filed protests on all.² Page 8. Empire’s position was that any Caterpillar equipment purchased with
8 the primary purpose of holding the equipment for sale was exempt from the property tax pursuant to
9 NRS § 361.068(1)(a) (personal property held for sale by a merchant) whether it was in the rental
10 fleet or not. This position is the same as Empire’s appeal in the Nevada State Board of Equalization
11 (“SBOE”) in case nos. 25-126 and 25-127 that were decided November 26, 2025. The SBOE ruled
12 in favor of Empire. Elko County moved for reconsideration and the SBOE denied the motion on
13 February 12, 2026. Elko County chose not to appeal the SBOE decision and the time for doing so
14 has expired.

15 The Elko County Board of Equalization (“CBOE”) heard Empire’s protest on February 19,
16 2026. Empire is grateful that the CBOE permitted remote attendance for the hearing. Dale
17 Huizingh, Empire’s Controller, testified at the hearing. The CBOE ruled that “there was not
18 sufficient evidence to change the assessed value of the property. Page 664. The decision failed to
19 address any of Empire’s arguments regarding the exemption the SBOE found applied to Empire’s
20 Caterpillar equipment.

21
22
23 ¹ The Elko County Assessor personal property accounts are BU000005, BU000004, BU000083,
BU056020, BU240311, BU220055, BU058653, BU058638

24 ² References are to SBE 26-112 page numbers.

1 II. Legal Analysis.

2 A. Empire's large Caterpillar equipment is exempt from tax.

3 The SBOE ruled last year that all Empire's Caterpillar equipment was exempt from tax as
4 "personal property held for sale by a merchant." NRS § 361.068(1)(a). Empire had noted that it was
5 reporting all Caterpillar equipment within the rental fleet that was on rent July 1 as exempt, but that
6 its usage would be subject to tax under NRS § 361.159. As a result, Empire had not contested the
7 Assessor's taxable value on all eight accounts used for on rent equipment in the prior year. The
8 SBOE cast doubts on whether NRS § 361.159 would apply at all to Empire's Caterpillar equipment
9 within the rental fleet.

10 This year, Empire has altered its arguments. The first alteration is that Empire's research
11 shows that NRS § 361.159 only applies to private use of government property. This is evidenced by
12 legislative changes that have occurred over time to the statute itself. For example, AB735 from the
13 1993 legislative session states:

14 **Section 1.** The legislature hereby finds and declares that to ensure a
15 uniform and equal rate of assessment and taxation and the just valuation for taxation
16 of all property, including real, personal and possessory, as required by section 1 of
17 article 10 of the constitution of the State of Nevada, it is necessary to value the right
18 to the use and enjoyment of property that is owned by an entity exempt from taxation
but leased to or used by a person not exempt from taxation pursuant to a leasehold
interest, possessory interest, beneficial interest or beneficial use in a manner that is
equivalent to the valuation of the right to the use and enjoyment of the property
pursuant to an ownership interest. (Laws 1993, Chapter 562) (emphasis added).

19 Empire is not "an entity exempt from taxation" and thus its prior practice of applying this
20 statute to consider any equipment it claims exempt under NRS § 361.068 as subject to tax if rented
21 on July 1 was in error. This was the same practice employed by Cashman Equipment, a company
22 that Empire purchased in 2022. As a result, Empire's practice of declaring all Caterpillar equipment
23 as subject to tax if the equipment was out on rent on July 1 was overly generous to the counties.
24 This legal error was only discovered when Elko County, and others, audited Empire. This year,

1 Empire protested all eight accounts because it identified Caterpillar equipment that was out on rent
2 that it now considered to be tax exempt.

3 The second alteration is that Empire changed its business model for Caterpillar rental
4 equipment by July 1, 2025. Consistent with Caterpillar’s sales and marketing directives, Empire’s
5 previous rental of certain lighter duty Caterpillar equipment would no longer be for an interim
6 period. Instead, that lighter duty Caterpillar equipment would remain in the rental fleet until its
7 economic life was exhausted. Thus, Empire no longer claims that the lighter duty Caterpillar
8 equipment meets the “personal property held for sale by a merchant” requirement for tax
9 exemption. The only remaining personal property Empire claims is exempt is large Caterpillar
10 equipment, whether in the rental fleet or not and whether out on rent July 1 or not. At the hearing,
11 Dale Huizingh identified each large Caterpillar equipment item. That testimony is summarized
12 below. Page 653.

13 Empire identifies the lighter duty Caterpillar equipment by the designations “BCP and GCI.”
14 These designations correspond to Caterpillar’s equipment categories Building Construction
15 Products³ and General Construction Industry⁴. At the hearing, Mr. Huizingh testified that the large
16 Caterpillar equipment items were as follows:

<u>Page</u>	<u>License</u>	<u>Line</u>	<u>ID Code</u>	<u>Description</u>	<u>Assessed Value</u>
439	BU000005	1	EE15902	Genset Apps 1000	93,988
439	BU000005	6	CEO10903	Dozer D6T	73,734
442	BU000083	23	CEO15197	Articulated Truck	182,805
443	BU000083	51	E601731	Wheel Loader	400,866
444	BU056020	3	21-143	Genset XQ1000	108,648
446	BU220055	6	EE19981	Genset XQ425	<u>78,730</u>
				Total assessed value	938,771

23 ³ These are small end Caterpillar products such as skid steer loaders, smaller excavators, backhoes,
24 and telehandlers. It is managed as a separate division within Caterpillar and there is general
agreement on what models are included.

⁴ These are mid-sized machines generally used by contractors and governmental customers.
SBE 26-112 Pg 672

1 Therefore, because the large Caterpillar equipment meets the statutory requirement for
2 exemption, Empire would request the SBOE order the assessed value on accounts BU00005,
3 BU000083, BU056020 and BU220055 be reduced by the amounts shown above per account. This is
4 the cleaner mathematical calculation. Because the Assessor estimated the assessed value on account
5 BU002495, more work is necessary on that account.

6 Account BU002495 is where the Assessor estimated the property Empire had on site July 1,
7 2025. The assessment begins with an estimated \$17,613,542 in acquisition cost for 164 lines of
8 property. Page 427-432. Note that Empire’s declaration had acquisition cost of \$2,762,937 for 78
9 lines of property. Page 179-187. Much of the disparity is attributed to the Assessor including
10 multiple lines of “estimated” value. Page 429 ll. 71-86. These estimated values total \$9,529,928 as
11 acquisition cost of the total \$17,613,542 for all the lines of property. Additionally, while the
12 Assessor reduced acquisition cost to taxable value using depreciation for the other items, the
13 “estimated” values had no depreciation resulting then in acquisition cost equaling taxable value for
14 purposes of calculating assessed value.

15 B. The Assessment contains many items not in the Elko yard.

16 As noted above, Empire returned a declaration with 78 lines of property listed including
17 descriptions and acquisition cost. The Assessor issued an assessment with 164 lines and admits that
18 15 of those 165 were just estimates by categories like line 71 “Allied Equipment” at \$3,000,000 in
19 acquisition cost. Mr. Huizingh testified at the hearing that the Assessor’s line item descriptions of
20 the property on its 165 lines makes it difficult to (1) determine if the same item was being rented on
21 July 1, 2025, and therefore declared on another personal property account (2) was the type of
22 equipment – such as Allied Equipment – that was specifically listed on one of the 165 lines (3) was
23 sold prior to July 1, 2025 (4) was rented in another state or county or (5) was lost. Since the hearing
24 ended, Empire has submitted information requests to the Assessor to get more detailed information

1 on where the Assessor obtained its information to create the 165 lines of property. So far, the
2 requests have resulted in very little information coming from the Assessor, but voluminous amount
3 of information being requested by the Assessor.

4 III. Conclusion.

5 Empire’s primary purpose in purchasing large Caterpillar equipment items is to sell each
6 item purchased. There are times when these items are placed in a rental fleet, but each is
7 continuously marketed for sale. The large Caterpillar equipment items qualify as “personal property
8 held for sale by a merchant” under NRS § 361.068 and thus exempt from property tax.

9 RESPECTFULLY SUBMITTED this 1st day of May, 2026.

10 DeCONCINI McDONALD YETWIN & LACY, P.C.

11 By: /s/ James M. Susa
12 James M. Susa
Attorneys for Petitioner

13 ORIGINAL of the foregoing E-Filed
this 1st day of May, 2026, with:

14 Nevada State Board of Equalization
stateboard@tax.state.nv.us

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

17 Janet Iribarne
Elko County Assessor
18 540 Court Street, Suite 101
Elko, Nevada 89801

19 /s/ Lexi Gonzales
20 Legal Assistant
DeConcini McDonald Yetwin & Lacy, PC
21 Tucson, Arizona

22
23
24

AGENT AUTHORIZATION



Nevada State Board of Equalization

Agent Authorization Form

If you have questions about this form or the appeal process, please call: (775) 684-2160.
 Email completed form to: stateboard@tax.state.nv.us.
 Mail to: State Board of Equalization, 3850 Arrowhead Dr., Carson City, NV, 89706

Please Print or Type:

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

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

Part B. PROPERTY OWNER INFORMATION

Check organization type which best describes the Property Owner if not a natural person: Natural persons may skip Part B.

- Sole Proprietorship Trust Corporation
 Limited Liability Company (LLC) General or Limited Partnership Government or Governmental Agency
 Other, please describe: _____

The organization described above was formed under the laws of the State of Delaware.

The organization described above is a non-profit organization. Yes No

Part C. RELATIONSHIP OF PERSON GRANTING AUTHORITY TO AGENT TO PROPERTY OWNER

Check box which best describes the relationship of Petitioner to Property Owner: Additional information may be necessary.

- Self Trustee of Trust Employee of Property Owner
 Co-owner, partner, managing member Officer of Company
 Employee or Officer of Management Company
 Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property
 Other, please describe: _____

Part D. PROPERTY SUBJECT TO THIS AGENT AUTHORIZATION:

Enter Applicable Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER BU 0002495	PROPERTY IDENTIFICATION NUMBER (PIN)-MINES
--------------------------------	------------------------------	--

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

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

- 2026-2027 Secured Roll 2025-2026 Unsecured Roll 2025-2026 Supplemental Roll
 2026-2027 Centrally-assessed Roll 2025-2026 Net Proceeds Roll

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

For clerk use only

Part F. AUTHORIZATION OF AGENT

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State Board of Equalization and to contest the value and/or exemption established for the properties named in Part D of this Agent Authorization.

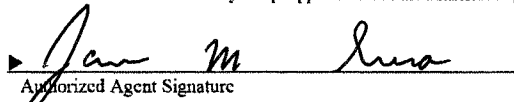
I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Nevada State Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part E of this document.

List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT: James M. Susa			TITLE: Attorney		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: DeConcini McDonald Yetwin & Lacy, PC			EMAIL ADDRESS: jsusa@dmyl.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 2525 E. Broadway Blvd., Suite 200					
CITY Tucson	STATE AZ	ZIP CODE 85716	DAYTIME PHONE 520-322-5000	ALTERNATE PHONE	FAX NUMBER 520-322-5585

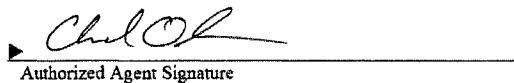
I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the State Board.


 _____ Attorney _____ 5-8-2026
 Authorized Agent Signature Title Date

Authorized Agent Contact Information:

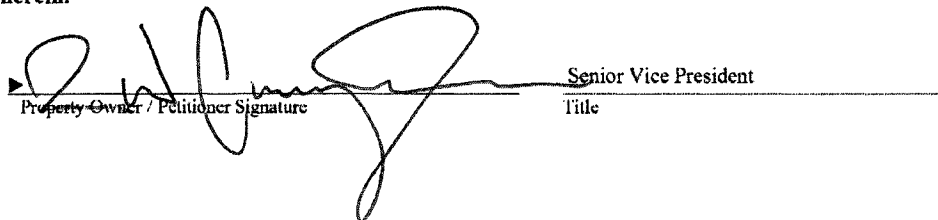
NAME OF AUTHORIZED AGENT: Chad Olsen			TITLE: Attorney		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Empire Southwest I.I.C.			EMAIL ADDRESS: Chad.Olsen@empire-cat.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 3300 St. Rose Parkway					
CITY Henderson	STATE NV	ZIP CODE 89052	DAYTIME PHONE 702-633-8101	ALTERNATE PHONE	FAX NUMBER

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


 _____ Attorney _____ 5/7/26
 Authorized Agent Signature Title Date

VERIFICATION

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. I further certify I have authorized each agent named herein to represent the Property Owner as stated and I have the authority to appoint each agent named herein.


 _____ Senior Vice President _____ 5/7/26
 Property Owner / Petitioner Signature Title Date

SBE NOTICE OF HEARING



STATE OF NEVADA

JOE LOMBARDO
Governor

DEPARTMENT OF TAXATION

GEORGE KELESIS
Chair, Nevada Tax Commission

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

SHELLIE HUGHES
Executive Director

May 13, 2026

**STATE BOARD OF EQUALIZATION
NOTICE OF HEARING**

CERTIFIED MAIL–9489 0090 0027 6614 2986 79
PETITIONER:
Empire Southwest LLC
Richard Cunningham
3300 Saint Rose Parkway
Henderson NV 89052

CERTIFIED MAIL – 9489 0090 0027 6614 2987 09
RESPONDENT:
Janet Iribame
Elko County Assessor
550 Court Street, Courthouse Annex
Elko NV 89801

DATE/ TIME: Thursday, June 4, 2026 at 9:00 a.m.

PLACE: Nevada Department of Taxation
9850 Double R Blvd, Suite 101
Reno, Nevada 89521

ZOOM

<https://us02web.zoom.us/j/81832857235>

Webinar ID: 818 3285 7235

Phone Number: 1-669-900-9128

Hearings begin on the first day. It is each taxpayer's or his representative's responsibility to be present when the case is called.

LEGAL AUTHORITY AND JURISDICTION OF THE STATE BOARD OF EQUALIZATION: NRS 361.360 & NRS 361.400

BRIEF STATEMENT OF MATTER: Appeal from the action of the Elko County Board of Equalization

Case No: 26-112

Acct No: BU002495

Assessment Appealed: 25-26 Unsecured Roll

The State Board of Equalization (State Board) will hear the Petitioner's appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured the appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled at the same time. If the taxpayer or his representative is not present when his hearing is called, the State Board will invoke the requirements of NRS 361.385 and NAC 361.708(4). The State Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) recess the hearing for a period to be set by the State Board to enable the party to attend.

Please be aware the State Board will limit its consideration to the issues and contentions set forth in the petition. Other issues may be heard if the requirements of NAC 361.745 are met.

Information regarding the rules of practice and procedure before the State Board is provided on the attached information sheet.

A meeting agenda will be posted on the Department's website (<https://tax.nv.gov>) three (3) days prior to the scheduled meeting. If you would like an agenda emailed or mailed to you, please contact Kari Skalsky at (775) 684-2160 or stateboard@tax.state.nv.us. If a party wishes to obtain a transcript of any hearing conducted before the State Board, the party must pay for the transcript or obtain a copy from the reporter provided by the State Board at the party's expense pursuant to NAC 361.731.


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

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

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

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

Shellie Hughes
Secretary to the State Board of Equalization

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

CC: **CERTIFIED MAIL** - 9489 0090 0027 6614 2989 45
PETITIONER AUTHORIZED AGENT:
DeConcini McDonald Yetwin & Lacy, PC
James M Susa, Attorney
2525 E. Broadway Blvd., Suite 200
Tucson AZ 85716

CC: **CERTIFIED MAIL** - 9489 0090 0027 6614 2986 93
PETITIONER ADDITIONAL AUTHORIZED AGENT:
Empire Southwest LLC
Chad Olsen
3300 St Rose Parkway
Henderson NV 89052

**STATE BOARD OF EQUALIZATION
NOTICE OF HEARING
CERTIFICATE OF SERVICE
26-112**

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

CERTIFIED MAIL – 9489 0090 0027 6614 2986 93

PETITIONER:

Empire Southwest LLC
Richard Cunningham
3300 Saint Rose Parkway
Henderson NV 89052

CERTIFIED MAIL – 9489 0090 0027 6614 2987 09

RESPONDENT:

Janet Iribame
Elko County Assessor
550 Court Street, Courthouse Annex
Elko NV 89801

CERTIFIED MAIL - 9489 0090 0027 6614 2989 45

PETITIONER AUTHORIZED AGENT:

DeConcini McDonald Yetwin & Lacy, PC
James M Susa, Attorney
2525 E. Broadway Blvd., Suite 200
Tucson AZ 85716

CERTIFIED MAIL - 9489 0090 0027 6614 2986 93

PETITIONER ADDITIONAL AUTHORIZED AGENT:

Empire Southwest LLC
Chad Olsen
3300 St Rose Parkway
Henderson NV 89052

Dated at this 13 day of the month of May of the year 2026.



Kari Skalsky, Management Analyst III
Department of Taxation
State Board of Equalization



May 20, 2026

Dear State Board of Equalization:

The following is in response to your request for proof of delivery on your item with the tracking number: **9489 0090 0027 6614 2986 79.**

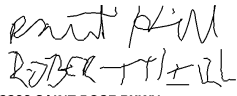
Item Details

Status:	Delivered, Left with Individual
Status Date / Time:	May 18, 2026, 12:49 pm
Location:	HENDERSON, NV 89052
Postal Product:	First-Class Mail®
Extra Services:	Certified Mail™ Return Receipt Electronic

Shipment Details

Weight: 2lb, 8.2oz

Recipient Signature

<p>Signature of Recipient: </p> <p>Address of Recipient: 3300 SAINT ROSE PKWY, HENDERSON, NV 89052</p>

Note: Scanned image may reflect a different destination address due to Intended Recipient's delivery instructions on file.

Thank you for selecting the United States Postal Service® for your mailing needs. If you require additional assistance, please contact your local Post Office™ or a Postal representative at 1-800-222-1811.

Sincerely,
United States Postal Service®
475 L'Enfant Plaza SW
Washington, D.C. 20260-0004



May 20, 2026

Dear State Board of Equalization:

The following is in response to your request for proof of delivery on your item with the tracking number: **9489 0090 0027 6614 2987 09.**

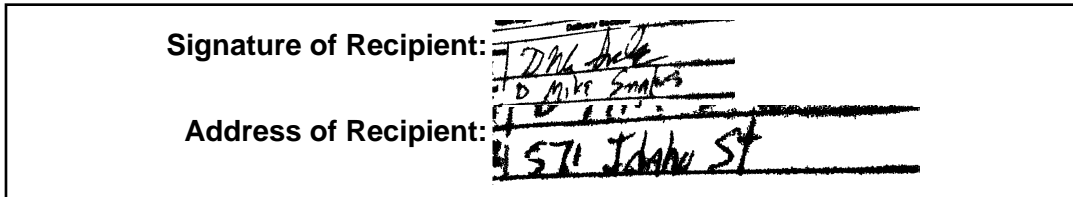
Item Details

Status:	Delivered, Front Desk/Reception/Mail Room
Status Date / Time:	May 18, 2026, 10:28 am
Location:	ELKO, NV 89801
Postal Product:	First-Class Mail®
Extra Services:	Certified Mail™ Return Receipt Electronic

Shipment Details

Weight: 1lb, 8.9oz

Recipient Signature



Note: Scanned image may reflect a different destination address due to Intended Recipient's delivery instructions on file.

Thank you for selecting the United States Postal Service® for your mailing needs. If you require additional assistance, please contact your local Post Office™ or a Postal representative at 1-800-222-1811.

Sincerely,
United States Postal Service®
475 L'Enfant Plaza SW
Washington, D.C. 20260-0004



May 20, 2026

Dear State Board of Equalization:

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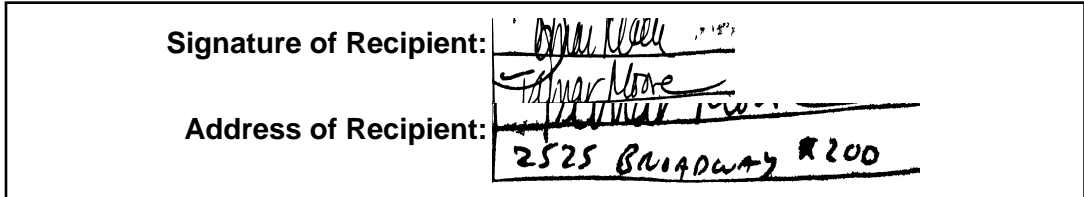
Item Details

Status:	Delivered, Front Desk/Reception/Mail Room
Status Date / Time:	May 18, 2026, 09:58 am
Location:	TUCSON, AZ 85716
Postal Product:	First-Class Mail®
Extra Services:	Certified Mail™ Return Receipt Electronic

Shipment Details

Weight: 2lb, 9.6oz

Recipient Signature



Note: Scanned image may reflect a different destination address due to Intended Recipient's delivery instructions on file.

Thank you for selecting the United States Postal Service® for your mailing needs. If you require additional assistance, please contact your local Post Office™ or a Postal representative at 1-800-222-1811.

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 Washington, D.C. 20260-0004



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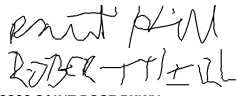
Item Details

Status:	Delivered, Left with Individual
Status Date / Time:	May 18, 2026, 12:49 pm
Location:	HENDERSON, NV 89052
Postal Product:	First-Class Mail®
Extra Services:	Certified Mail™ Return Receipt Electronic

Shipment Details

Weight: 2lb, 9.3oz

Recipient Signature

<p>Signature of Recipient: </p> <p>Address of Recipient: 3300 SAINT ROSE PKWY, HENDERSON, NV 89052</p>

Note: Scanned image may reflect a different destination address due to Intended Recipient's delivery instructions on file.

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Washington, D.C. 20260-0004