RECEIVED
JULY 16, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

State of Nevada Board of Equalization

Case #: 26-107

Additional Evidence

2nd Addition

Section 'S' – 24 pages

ADD'L EVIDENCE 'S' ~~24~~ Pages

SEPT 30, 2025

CHAIR MORSE: Motions?

MEMBER BANCROFT: Tax year 2022-23 was reopened to correct factual and clerical errors. The board has jurisdiction to hear challenges based on factual and clerical errors but not challenges which go beyond factual or clerical errors.

Mr. Wolfson's claims are not addressing factual or clerical errors made in valuation of his parcel. Instead, they go to equity valuation of his parcel and other parcels. Therefore, I don't believe the board has jurisdiction to entertain those arguments for the 2022-23 tax year, and I would make a motion to deny jurisdiction.

MR. DETMER: Just for clarification of the record, it's my understanding of the issue presented to this board was whether or not the county board was correct in denying jurisdiction. So if I'm correct, then that board's determination would be that the county was or was not correct in saying there is no jurisdiction.

MR. WOLFSON: May I ask a question, please?

MR. DETMER: Sir, I believe the --

MR. WOLFSON: I'm asking if I can ask a question.

MR. DETMER: -- a motion pending for what Member Bancroft is trying to make.

From: mark wolfson mbw1016@hotmail.com
Subject: Re: 2709 Pinto Lane
Date: Dec 23, 2021 at 4:34:44 PM
To: Jeffrey Bonesteel jbon@clarkcountynv.gov

Ouch.

How is my homeowner's cap affected by this change? I'm new to the area and am unfamiliar with this process.

Mark

> On Dec 23, 2021, at 3:58 PM, Jeffrey Bonesteel <jbon@clarkcountynv.gov> wrote:
>
> I've attached the new property record card that shows the new values and what we are valuing on your parcel. With the changes I've made to the record based on our conversations and assuming the house will be 100% complete on 7-1-2022, I am adding $631,402 of new value to the record for the 22-23 tax year, which based on your current tax rate would represent about $7200 in new taxes bringing the new total tax burden to approx. $12,300 for the 22-23 tax year. Those taxes represent a taxable (market) value of about $1,075,000 (tax cap value). Your total taxable value is $1,317,628.
>
> Also attached is the new drawing of the buildings on your property and I included a copy of the "hard card" of your property which shows the valuation history of your property before we went to computers.
>
> Thank you for your time and if you have any questions please feel free to contact me.
>
> Jeff Bonesteel
> Clark County Assessor's Office
> Senior Property Appraiser
> Email: jbon@ClarkCountyNV.gov<mailto:jbon@ClarkCountyNV.gov>
> Phone: 702-455-2127
> FAX: 702-380-9545

Z

From: mark wolfson mbw1016@hotmail.com
Subject: Re: Last week's meeting
Date: Dec 2, 2024 at 11:28:51 AM
To: Jeffrey Bonesteel jbon@clarkcountynv.gov

You could truncate

> On Dec 2, 2024, at 10:13 AM, Jeffrey Bonesteel <jbon@clarkcountynv.gov> wrote:
>
> It appears the city issued the final on the building permit on 5-23-2022. It appears on the initial supp valuation I used a 2021 remodel date for the 90% remodel. Based on the 5-22 final date and looking at the entire property again I believe using 2022 remodel date is more accurate.
>
> ***Jeff Bonesteel***
> ***Clark County Assessor's Office***
> ***Senior Property Appraiser***
> Email: jbon@ClarkCountyNV.gov
> Phone: 702-455-2127
> FAX: 702-380-9545
>
> **From:** mark wolfson <mbw1016@hotmail.com>
> **Sent:** Monday, December 2, 2024 9:50 AM
> **To:** Jeffrey Bonesteel <jbon@ClarkCountyNV.gov>
> **Subject:** Re: Last week's meeting
>
> Your previous calculation used 2021 I believe, not 2022. Using 2021 it rounds down to 2011 EYB.
>
> On Dec 2, 2024, at 9:34 AM, Jeffrey Bonesteel <jbon@clarkcountynv.gov> wrote:
>
> The new effective year on you house is 2012.
> There had an effective age change at some point in time showing the house as an effective year as 1970, so the calculation is as follows:
> 1970 x 20% = 394
> 2022 x 80% = 1617.60
> 1617.6 + 394 = 2011.6 or 2012 rounded
>
> ***Jeff Bonesteel***
> ***Clark County Assessor's Office***
> ***Senior Property Appraiser***
> Email: jbon@ClarkCountyNV.gov

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information on your email with the AI-generated website regarding the timing and authority for supplemental assessments.

To clarify, in Nevada, we can add new construction to our tax roll for improvements that existed on the lien date, which is July 1st. NRS 361.260 states that any improvement not ascertained in time to be placed on the secured roll (December) must be placed on the unsecured tax roll. Based on this statute, a certificate of occupancy is not required for us to add an improvement to our tax roll. Improvements are assessed based on their physical presence as of July 1, not on the issuance of permits or occupancy certificates.

Ms. Jayme Jacobs, RES
Direct: 702.455.4980 | Office: 702.455.4997
Manager of Property Appraisal, Clark County Assessor's Office
service integrity respect accountability excellence leadership

From: mark wolfson <mbw1016@hotmail.com>
Sent: Wednesday, October 1, 2025 8:46 PM
To: Mary Ann Weidner <mwe@ClarkCountyNV.gov>; Jayme Jacobs <Jayme.Jacobs@clarkcountynv.gov>
Cc: mark wolfson <mbw1016@hotmail.com>
Subject: Supplemental Assessment

Well, it would be an understatement to say both of you had a very good day on Tuesday. Clearly you have a better handle on this than do I. If nothing else you've assisted in delaying any possibility of me getting Alzheimer's.

I've had a day to decompress and reflect about things. One of the items brought up in my appeal and at Tuesday's hearing is the fact that my final inspection occurred after the start of the 2022/2023 fiscal year and, therefore, should not have been initiated until the following fiscal year.

Based on your testimony and the previous corrections that were made in the 3 year look-back period I am requesting that this error be corrected and moved to the proper fiscal year.

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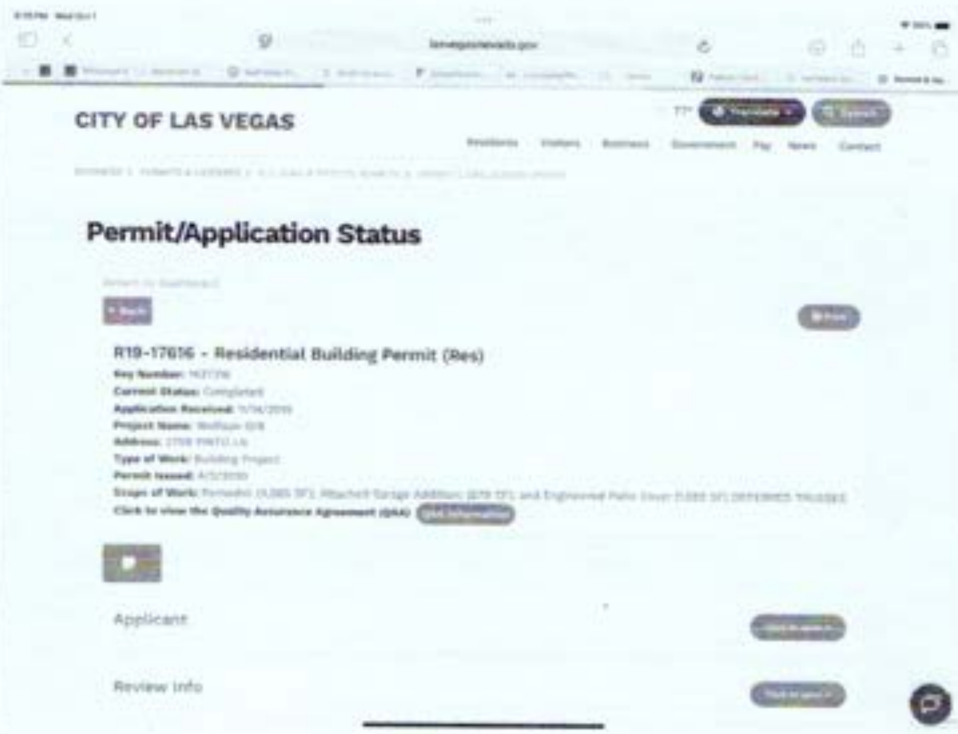
Since the event occurred on July 27, 2022, it should not have been implemented until the 2023/2024 year. Doing so would result in a refund for 1 year, 2022/2023.

My math tells me the 3 year look back period for my supplemental ends on 6/30/2026. You referred to NRS 361.765 and NRS 361.768 that apply for factual and clerical errors. Surely this situation falls under one of these 2 statutes.

I am attaching a copy of the final inspection report.

Thank you for your attention to this matter.



	BUILDING					(702)303-0274

Comments:

Install a permanent address numbers in a contrasting color on the front of the dwelling., Police & Fire

Plumbing clean outs shall be cut down to finish grade and shall have a permanent cap or shall be landscape type box.,

Identify the main electrical panel door with sign., FIRE

Identify air conditioning equipment electrical disconnects to verify over current ratings in the main electrical service panel.,

Secure electrical wiring within 12" of the disconnect that supplies the for the wine cooler., FIRE/ HAZARD

Provide a landing at the electrical panel service door.,

Smoke detectors shall be interconnected., FIRE/HAZARD

The oven and the kitchen cook top shall have a lock out type breaker., ELECT. HAZARD

The master and front bathroom shall convenance GFIC recpicales. , ELECTRICAL HAZARD

All doorways that open into the rear yard pool area shall be alarmed. HAZARD TO CHILD(REN)

25	129 EXTERIOR LATH/STUCCO	1	Passed	3/9/2021	3/9/2021	Tony N. (702)303-0274
26	123 INSULATION	1	Passed	3/19/2021	3/19/2021	Jerry P. (702)772-4435
27	120 FRAMING	1	Partpassed	1/5/2021	1/5/2021	Tony N. (702)303-0274

Comments: South east wall of the great room at the exterior door.

28	120 FRAMING	2	Passed	3/9/2021	3/9/2021	Tony N. (702)303-0274
29	109 SHEAR	1	Cancelled	9/2/2020	9/2/2020	Randy E. (702)229-6251
30	109 SHEAR	2	Passed	9/15/2020	9/15/2020	Robert S. (702)303-

5A

From: mark wolfson mbw1016@hotmail.com
Subject: Re: Supplemental Assessment
Date: Oct 6, 2025 at 4:44:09 PM
To: Jayme Jacobs Jayme.Jacobs@clarkcountynv.gov, MaryAnn.Weidner@clarkcountynv.gov

I am writing this for a 2nd time as I have no clue what happened to my response. I apologize if you get this, or something close to this twice.

We agree that July 1 is a critical date. At last week's hearing, one of the lawyer's involved in a case of leases and inventory used the phrase that July 1 is a snapshot in time. If it didn't happen by 6/30/xx then it doesn't count. Similarly, since my project was not complete until 7/22/22 it should have been captured in the 2023/2024 fiscal year, not the 2022/23 fiscal year.

This could be the result of a clerical or factual error, I would let you and Ms. Weidner decide. The statutes Ms. Weidner uses 361.765 and 361.768 allow for a 3 year look back for such errors. Those statutes define the look back period as the 3 years beginning at the end of the fiscal year of the event, which would be 6/30/23. This leads to the end of the 3 year look back period of 6/30/26, almost 9 months from now.

Based on the above my supplemental was implemented a year early. I have 2 emails from Jeff Bonesteel related to this subject. One was received in Dec. 2021 when he wrote that 'assuming my project is 100% complete by July, 2022 the supplemental will be established for the 2022/23 fiscal year.' Since this is not the case it should have been 1 year later. The 2nd email I have is from Oct. 2024 when this all started. In that email, Jeff states the reason it was placed in the 2022/23 fiscal year was because the final inspection occurred prior to July 1, 2022. I don't know where he read that but he was clearly mistaken, on both counts. His emails and what I found

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on line certainly lead one to believe that this supplemental was premature.

I don't think you can have it both ways.

It seems clear to me from the AI info, the final inspection date and both of Jeff's emails that all this information supports the case of an early adoption of the supplemental.

You use the following language below,"

Based on this statute, a certificate of occupancy is not required for us to add an improvement to our tax roll. Improvements are assessed based on their physical presence as of July 1, not on the issuance of permits or occupancy certificates.'

This language is not in the statute to my knowledge. Residential improvements from all I can find are not added to the supplemental roll until 100% complete.

If you have a statute that says otherwise I am very interested in reading the language in that statute.

Thanks,

Mark
Sent from my iPad

> On Oct 6, 2025, at 3:45 PM, Jayme Jacobs <Jayme.Jacobs@clarkcountynv.gov> wrote:
>
> Hi Mark,
>
> After reading your emails, I believe there may be some inaccurate

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Install a permanent address numbers in a contrasting color on the front of the dwelling.

Plumbing clean outs shall be cut down to finish grade and shall have a permanent cap or shall be landscape type box.

Identify the main electrical panel door with sign.

Identify air conditioning equipment electrical disconnects to verify over current ratings in the main electrical service panel.

Secure electrical wiring within 12" of the disconnect that supplies the for the wine cooler.

Provide a landing at the electrical panel service door.

Smoke detectors shall be interconnected.

The oven and the kitchen cook top shall have a lock out type breaker.

The master and front bathroom shall convenience GFIC receptacles.

All doorways that open into the rear yard pool area shall be alarmed.

34	[illegible] FINAL BUILDING	2	Passed	[illegible]	[illegible]	[illegible]

Comments:

Install a permanent address numbers in a contrasting color on the front of the dwelling.

Plumbing clean outs shall be cut down to finish grade and shall have a permanent cap or shall be landscape type box.

Identify the main electrical panel door with sign.

Identify air conditioning equipment electrical disconnects to verify over current ratings in the main electrical service panel.

Secure electrical wiring within 12" of the disconnect that supplies the for the wine cooler.

Provide a landing at the electrical panel service door.

Smoke detectors shall be interconnected.

The oven and the kitchen cook top shall have a lock out type breaker.

The master and front bathroom shall convenience GFIC receptacles.

All doorways that open into the rear yard pool area shall be alarmed.

Sent from my iPad

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there and far more prepared than this past year.

The money to me is meaningless. If I win I will donate all of it.

The sad truth is that this could have been resolved easily. The assessor's office, even if they believe that they have the right to not change the year, could have done so to treat me equally with everyone else because all your other supplementals were issued later that the law proscribes.

It's 1:15 am now so I'll be signing off.

Shame on all of you.

Regards,

Mark Wolfson
Sent from my iPad

On Oct 9, 2025, at 4:37 PM, Mary Ann Weidner <mwe@clarkcountynv.gov> wrote:

Mr. Wolfson,

Good afternoon!

Thank you for your email. After our meeting with you on Tuesday, Ms. Johnson and I have been reviewing the documents you provided. Please know, Ms. Johnson personally took time out of her busy schedule to review these documents with me in detail. With this knowledge, the responses have been provided below.

As was testified to at the County and State Board hearings, we are conducting a

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revaluation of your entire neighborhood. Many of the issues you have brought to our attention on your neighbor's properties have already been addressed and others will be addressed in our upcoming 2026-2027 tax roll. We have reviewed Jayme's responses and believe she has answered most of your questions in the prior emails appropriately. We have provided some additional detailed answers to your questions regarding the plumbing fixtures and their associated costs based on the quality class of the property below in red.

As we discussed with you in our meeting, each quality class includes a base cost for the various components that make up the overall cost of a property including items such as plumbing fixtures and roofs. We reviewed in detail the comparison you are making between your property at 2709 Pinot Lane and 2327 Alta Drive.

For 2327 Alta:
As mentioned before the property at 2327 Alta has a quality class of 6.0 (Excellent) and is being charged for the 18 plumbing fixtures that is included in the base cost of $306.37/sf. Additionally, this base cost includes the cost of a higher quality roof then was built on the property. Because the roof is actually a shingle roof it is adjusted at downward at $21.50/sf (-$21.50 x 6,849sf = -$147,254) This adjustment is based on Marshall & Swift adjustments for this type of roof with this quality construction.

For 2709 Pinto Lane:
Your property at 2709 Pinto Lane has a quality class of 4.0 (Good) and is being charged for 12 of your plumbing fixtures that is included in the base costs of $182.95/sf. As a result, the 11 extra plumbing fixtures outside this based are being added at $3,743/fixture ($3,743 x 11 = $41,173). Additionally, the base cost of a 4.0 quality class includes a higher quality roof then what was built on your property. Because your roof is a shingle roof, it has been adjusted downward at $2.91/sf (-$2.91 x 4,985 = -$14,506).

As mentioned, the base cost for both quality classes includes certain components of a certain quality. This is indicated by the difference in the base cost of the 6.0 Alta property at $306.37/sf to your Pinto 4.0 property at $182.95/sf. Because the base cost on a 4.0 quality class property is significantly lower than that of a 6.0 quality class, the adjustment for the roof will also be lower. These adjustments are not based on percentages, but on actual cost differences in the type of roof to the standard base cost of a roof.

It appears there is still a misunderstanding on when the Assessor may add value to the tax roll. Jayme Jacobs did provide you with the statute NRS 361.260 in the prior email which does indicate that we are ascertaining what was in existence on July 1st. In some instances, buildings are only partially complete, and we do add them based on the percentage of the completion. For your property, we did look a bit further into the history on your build by reaching out to the City of Las Vegas Building Department. The Electrical, Plumbing, and Mechanical all passed final inspection on 05-23-22. We see the Building final was delayed for minor items only. This is sufficient evidence that the project was completed for taxation purposes prior to July 1st. Based on that, the supplemental value that was added during this time will remain and not be adjusted.

In closing, we have reviewed the documents you provided to us in person, and we believe we have addressed all your concerns and have provided you with detailed responses to all your inquiries.

As Jayme has already indicated, ...we have re-looked at your entire neighborhood and are revaluing the properties based on the knowledge we have of the current conditions. We will not be analyzing any other properties for you going forward. We have sent letters to all of your neighbors and any property owner that desires our office to take a closer look at their assessment may reach out to us at any time and we will review their property record with them. No additional

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adjustments (beyond those already identified) are going to be made to your record at this time as we believe we have assessed it properly based on the information you have provided to us.

Sincerely,

Mary Ann Weidner
Deputy Director, Clark County Assessor's Office
<https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.clarkcountynv.gov%2F&data=05%7C02%7C%7Cfe29dba6a78c482e57e708de07d5d1b4%7C84df9e7fe9f640afb435aaaaaaaaaaaa%7C1%7C0%7C638956813013893157%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIsIlAiOiJXaW4zMiIsIkFOIjoiTWFpbCIsIldUIjoyfQ%3D%3D%7C0%7C%7C%7C&sdata=IHG5e9x1G1vEzK2ydbXZ3pnEzBk4di2ohvLs532FL8Y%3D&reserved=0>
<image001.png><https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.clarkcountynv.gov%2F&data=05%7C02%7C%7Cfe29dba6a78c482e57e708de07d5d1b4%7C84df9e7fe9f640afb435aaaaaaaaaaaa%7C1%7C0%7C638956813013917498%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIsIlAiOiJXaW4zMiIsIkFOIjoiTWFpbCIsIldUIjoyfQ%3D%3D%7C0%7C%7C%7C&sdata=dPxSP9DSrkvidQOg4bAJL3h7m1gCz%2BbjUKG1pmC%2FXkU%3D&reserved=0>
500 S. Grand Central Pkwy, 2nd Floor | Las Vegas, NV 89155
Email: mwe@ClarkCountyNV.gov<mailto:mwe@ClarkCountyNV.gov>
Direct: 702.455.2126 | Office: 702.455.3891
ClarkCountyNV.gov<https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.clarkcountynv.gov%2F&data=05%7C02%7C%7Cfe29dba6a78c482e57e708de07d5d1b4%7C84df9e7fe9f640afb435aaaaaaaaaaaa%7C1%7C0%7C638956813013931337%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIsIlAiOiJXaW4zMiIsIkFOIjoiTWFpbCIsIldUIjoyfQ%3D%3D%7C0%7C%7C%7C&sdata=YZ1EsSSiB3UFzZPVxO4WeC

From: mark wolfson mbw1016@hotmail.com
Subject: Re: M&S reports
Date: Oct 10, 2025 at 1:21:41 AM
To: Mary Ann Weidner mwe@clarkcountynv.gov

Ms. Weidner, I have come to the unfortunate realization that no matter how many facts I produce, no matter how many photos I present, no matter how outrageous a situation I identify, the assessor's office circles the wagons and protects each other. The only way to get a fair resolution is in front of a judge who will look at the facts objectively, something none of you are either willing to do or care to do. That said I am attaching some documentation for your reading pleasure.

Please keep the following in mind:

1. Even if my project was almost done on 7/1/22, that is irrelevant. Read the attached documents. It's irrelevant for a number of reasons. In the first place even if the law sided with your interpretation, which I doubt, you are obligated to treat everyone equally. I attached a spreadsheet which is an extract of the 1 page Jayme submitted as evidence at the state hearing. I plucked 12 properties that were issued supplementals. I did this in a few hours. I wasn't planning on dissecting every line item.

The numbers in the first column represent the line items on Jayme's spreadsheet. 10 supplementals were issued 1-3 years (late) after the final inspection (see variance column). You could not 'ascertain the existence' of those in the year of completion, but mine you can? Seems equitable! You just issued another supplemental for 2337 Pinto for the 1,652 sf finished basement, 3- car garage, and outdoor kitchen you missed 7 years ago but you can't reset my year by 1 to be consistent and in my opinion, comply with the law.

Two of the properties (highlighted in yellow) received their supplemental the year following their final inspection. Their final inspection occurred on 7/25 and 7/12, respectively, the same month as mine, and actually closer to the prior fiscal year, but you issued theirs the following year and mine in the current year. These are facts and these are from your documents. Good luck explaining that one. I have

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provided the permit numbers if you don't believe me.

Additionally on this point, every project that has its final in early July, by definition, is pretty close to being complete. Do you accelerate ever July final inspection? The reason is because there is a date certain and a trigger (the final inspection) that removes subjectivity and replaces it with objectivity. The assessor's office would be well suited to follow that rule. The information I found was that (attached) for residential projects the final inspection is the trigger, regardless of how close to 7/1/xx it is.

In my specific case there were some minor items but some major ones too, significant safety ones that would preclude the issuance of a certificate of occupancy. You are always punishing me and rewarding others. Good luck explaining this to a judge looking at facts, not BS.

2. Your discussion re: the roof and plumbing fixtures is fantasy as well. If your point about a zero add at 2327 Alta is true, how do you explain that the house at 2905 Pinto rated a 65 has $$ for plumbing fixtures? Can you folks ever acknowledge making a mistake? Do you really think the finish out of the casita there is at the low level you rated it? Go to the internet and look them up. A judge will be able to see the absurdity of it all, even if you can't. I believe you issue their supplemental in 2023/24 but on the M&S worksheet it is noted that the work was complete no later that 2020 (It's too later for me to go check, but the dates are close if not spot on.) No worries, years late for a house that sold for $4.6M.

3. I have attached info re: how the M&S model is supposed to work. The info i get says clearly that it does not provide $ for individual features such as plumbing fixtures but a $ value for the overall building structure (E.G. $306/sf). You tell me otherwise but provide no evidence. It worked well at the hearings but i don't buy it. Show me something that says that in black and white! Maybe then I would be a believer.

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Maybe you folks are improperly using the M&S model. Similarly, but not discussed recently, Mr. Tripp in his bizarre presentation that everyone bought hook, line , and sinker says his analysis for land was 'supported' by the Core Logic - Case Schiller home value studies - does he/you not understand that the Case Schiller model is only for single family homes that sell and resell and specifically exclude new homes , land , etc. If you don't believe me, look it up! His comments can be found either on p. 27 or p.40 of the assessor's addendum.

You folks may have worked there for years, if not decades, but you don't know the law and you don't even know the purpose of some of your resources. Unfortunately, neither do the boards of equalization at the county and the state. These 'experts' had one of the most learned lawyers on the panel who felt my 'equity' case had merits but let's not let the law get in the way and ruled in the assessor's favor because 'the assessed value does not exceed fmv.' If the appeals court doesn't over rule this decision in a heart beat I will no longer believe the sun sets in the west.

You say you won't be making any more changes. I'm shocked! I hope there is an opportunity for you or Jayme to explain to a judge why you gave 12% (some retroactively just this year) benefit on updated M&S spreadsheets to the other comps but not me. Who in the world is doing this work? Who is approving it? How can you give '2% old' for plans and permits to projects that have new plans and permits?

It should not make you wonder why I think you folks have it out for me. I always felt Jeff Bonesteel did but now I believe it's the entirety of the office.

I'll just give you a heads up for this coming year. I will be appealing at least 2 items this January. First will be the resetting of my supplemental since i am still in the 3 year look back period and the 2nd item will be the retro changes on the M&S worksheet that happened this year. Yes, you will probably win again but I am not one to give in easily when matters of principle are at stake. This time I will get

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From: **mark wolfson** mbw1016@hotmail.com
Subject: **Supplemental Assessment Issues**
Date: **Oct 14, 2025 at 9:06:48 PM**
To: **Jeffrey Mitchell**
jmitchell@tax.state.nv.us
Bcc: **mbw1016@hotmail.com**

Jeff, thank you so very much for your time today. I have tried to keep this concise. I' can do under the circumstances. I look forward to your response once you've had a digest this information. Please do not hesitate to email or call me if I am unclear or i questions. I am more than willing to take whatever time is necessary to help you ap magnitude of this problem.

I know we discussed dealing with this issue first. I plan on sending you some other need to see. I am not asking you to take any action on those items until this is dealt only the tip of the iceberg.

When you open up the pdf, the 1st page discusses the look back period. I don't thi disagrees that I am still within the look back period based on the language in the s them and they are clear... the look back period begins at the end of the fiscal year assessed in the 2022/23 tax year which ended on 6/30/23. That allows the asses up until 6/30/26.

The next 2 pages in the pdf are what i found on the internet regarding when a sup applied for a residential property. I have other similar articles (not included).These the completion and final inspection. At the bottom of this email is a snapshot of 2 appraiser saying 'assuming my project is 100% complete by 7/1/22, and because on 5/23/22 he would apply the supplemental for the 2022/23 tax year. The inspec on 7/27/22, 9 weeks after the reference date by Mr. Bonesteel and 4 weeks after t fiscal year. Based on all the above the supplemental should have been in the 202:

Projects pass their final inspection every day of the year. It's pretty random. Are t are passed on July 2, July 3, July 5, etc all issued supplementals on an accelerat is no evidence of that from the parcels they selected as proof positive of their p not exist. July 1 is there as a snapshot in time and intended to be an objective mil

The very detailed spread sheet (attached at bottom of this email) is from the Clarl

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was submitted as their 'additional evidence' and was posted to the hearing websi to the one above it. That one was presented to the Clark County Hearing and does few columns that were added for the State hearing.

Ms. Jacobs used this chart to show, as she explained, that the assessors office is i supplementals all the time and not just 'targeting' the petitioner. She held up that and decried 'my response was 40 some pages and nothing they do will ever satisf

My response was an analysis of her 1 page chart, which I might add IS NOT EVIDEI evidence to refute her claims, which no one read or cared about and can be found assessor's response' and is posted on the website for the State Hearing.

You need not look at all 38 pages. If you just read the 7 page narrative starting on line by line response to the 11 entries she made. The remaining pages are the evid the narrative.

The last spreadsheet is what I worked up (attached Excel worksheet). I updated n after taking more time to review 100% of the line items. Many had no details on-li the supplementals occurred over 20 years ago, some 26 years ago. I have include analyze based on what was available on the assessor's website and the Las Vega

This chart, by the way, was simply an update of the chart on page 8-9 in the asses the Clark County Board in February and can be found on page SBE 333 in the tab

The left column corresponds with the line item from the other spreadsheet. The p to show that of the 17 properties from the assessor's spreadsheet that I could res supplemental issued later than the proper year (see column labeled 'variance'). Tl the correct year.

Only 1, mine, (the last row) was issued prematurely.

I have included the permits associated with each of the properties and the dates

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inspection for all.

Of interesting note the 2 highlighted in yellow (#28 & #49) passed their final insp and 7/12/18, respectively, yet their supplemental was applied the following fiscal y one. This is the same month (different years) that my final was passed and closer new fiscal year.

So, to conclude, the assessor has clearly stated that she is comfortable in issuing r fiscal 2022/23 even though the final inspection passed 4 weeks into the new year.

The assessor is denying that this was a clerical error nor a factual error that can be Nevada statutes. This means she is confirming this is being done (1) intentionally a course of business because as she states in her final email to me:
' It appears there is still a misunderstanding on when the Assessor may add value t Jacobs did provide you with the statute NRS 361.260 in the prior email which does ascertaining what was in existence on July 1st. In some instances, buildings are o complete, and we do add them based on the percentage of the completion'

Yet, with regard to 2717 Pinto, the one with the photo of the huge structure and the Bonesteel, that didn't add anything on a percent complete basis.

Furthermore, they can 'ascertain what was in existence on July 1' for my property, b not 2800 Pinto, not 2608 Pinto, not 2400 Palomino, one of their own comps, not 23 comp, for 3 years. These they could not ascertain, how convenient!

They can't have it every way and then treat me differently. Even if the law allows the say (I haven't seen anything that does and I'm not buying their interpretation of NRS obligated by law to treat everyone equally and cannot selectively enforce the law..

In fact, other than me, they NEVER do this!

18

From: mark wolfson mbw1016@hotmail.com
Subject: Supplemental Assessment Issues
Date: Oct 14, 2025 at 9:06:48 PM
To: Jeffrey Mitchell jmitchell@tax.state.nv.us
Bcc: mbw1016@hotmail.com

Jeff, thank you so very much for your time today. I have tried to keep this concise. I've done the best I can do under the circumstances. I necessary to help you appreciate the magnitude of this problem.

I know we discussed dealing with this issue first. I plan on sending you some other things I believe you need to see. I am not asking you t

When you open up the pdf, the 1st page discusses the look back period. I don't think anyone disagrees that I am still within the look bac allows the assessor to correct errors up until 6/30/26.

The next 2 pages in the pdf are what i found on the internet regarding when a supplemental should be applied for a residential property. by 7/1/22, and because my final was done on 5/23/22 he would apply the supplemental for the 2022/23 tax year. The inspector passed r

Projects pass their final inspection every day of the year. It's pretty random. Are the projects that are passed on July 2, July 3, July time and intended to be an objective milestone.

The very detailed spread sheet (attached at bottom of this email) is from the Clark County Assessor. It was submitted as their 'additiona

Ms. Jacobs used this chart to show, as she explained, that the assessors office is issuing supplementals all the time and not just 'targeti

My response was an analysis of her 1 page chart, which I might add IS NOT EVIDENCE, with facts and evidence to refute her claims, whi

You need not look at all 38 pages. If you just read the 7 page narrative starting on p.3 you will see my line by line response to the 11 entr

The last spreadsheet is what I worked up (attached Excel worksheet). I updated my earlier version after taking more time to review 100% and the Las Vegas permit website.

This chart, by the way, was simply an update of the chart on page 8-9 in the assessor's presentation to the Clark County Board in Febru

The left column corresponds with the line item from the other spreadsheet. The point of this chart is to show that of the 17 properties fr

Only 1, mine, (the last row) was issued prematurely.

I have included the permits associated with each of the properties and the dates of the final inspection for all.

Of interesting note the 2 highlighted in yellow (#28 & #49) passed their final inspection on 7/25/12 and 7/12/18, respectively, yet their su

So, to conclude, the assessor has clearly stated that she is comfortable in issuing my supplemental in fiscal 2022/23 even though the fir

The assessor is denying that this was a clerical error nor a factual error that can be corrected via Nevada statutes. This means she is co ' It appears there is still a misunderstanding on when the Assessor may add value to the tax roll. Jayme Jacobs did provide you with the of the completion'

Yet, with regard to 2717 Pinto, the one with the photo of the huge structure and the email from J. Bonesteel, that didn't add anything on

Furthermore, they can 'ascertain what was in existence on July 1' for my property, but not 2701 Pinto, not 2800 Pinto, not 2608 Pinto, nc

They can't have it every way and then treat me differently. Even if the law allows them to do what they say (I haven't seen anything that c

In fact, other than me, they NEVER do this!

19

From: mark wolfson mbw1016@hotmail.com
Subject: Fwd: This year's appeal
Date: Jul 11, 2026 at 5:22:04 PM
To: mbw1016@hotmail.com

Sent from my iPad

Begin forwarded message:

> **From:** mark wolfson <mbw1016@hotmail.com>
> **Date:** December 29, 2025 at 1:44:46 PM PST
> **To:** Jayme Jacobs <Jayme.Jacobs@clarkcountynv.gov>
> **Subject: This year's appeal**
>
> Jayme, I see that the form you gave me has only one box to check - '26-27 Secured Roll'.
>
> I need a 2nd form for a back year 2022-23 unsecured roll. I know this will be met with resistance and further acknowledge that this will be a bit on the unusual side, however, I want to present my case and need a form for the unsecured roll.
>
> Can you please check with Ms. Weidner, or someone else, to figure out a way to issue that form.
>
> Thank you,
>
> Mark Wolfson
> Sent from my iPad

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From: mark wolfson mbw1016@hotmail.com
Subject: Fwd: This year's appeal
Date: Jan 2, 2026 at 10:21:11 AM
To: Mary Ann Weidner mwe@clarkcountynv.gov
Cc: Jayme Jacobs Jayme.Jacobs@clarkcountynv.gov
Bcc: mbw1016@hotmail.com

Ms. Weidner,

I do not understand Jayme's response. Last year when I filed my appeal, you made me break it into two appeals, one for the current year and one for the back year.

Now, when I want to file 2 appeals (current year and back year) the county is denying my ability to revisit that situation. The decision to not take jurisdiction is for the CBOE to decide, not the assessor's office.

You have every right to present your case again as to why my position is incorrect, but I have the right to present my position and allow them to decide.

Regards,

Mark Wolfson

Sent from my iPad

Begin forwarded message:

From: Jayme Jacobs <Jayme.Jacobs@clarkcountynv.gov>
Date: December 30, 2025 at 1:21:39 PM PST
To: mark wolfson <mbw1016@hotmail.com>
Subject: Re: This year's appeal

Hi Mark,

To answer your two questions.

1. The County BOE's denial of your prior-year appeal cannot be challenged by submitting another back-year appeal to the CBOE. That appeal process can only move forward to the State and Courts.
2. The term "incremental improvement" refers to the assessed value that is taxed outside the standard tax cap. This amount is calculated at 35% of the taxable value. This particular change was an increase to the quality class.

SBE 640, 509

Ms. Jayme Jacobs, RES
Direct: 702.455.4980 | Office: 702.455.4997
Manager of Property Appraisal, Clark County Assessor's Office

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From: mark wolfson mbw1016@hotmail.com
Subject: ~~Fwd: This year's appeal~~
Date: Jan 2, 2026 at 10:21:11 AM
To: Mary Ann Weidner mwe@clarkcountynv.gov
Cc: Jayme Jacobs Jayme.Jacobs@clarkcountynv.gov
Bcc: mbw1016@hotmail.com

Ms. Weidner,

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Regards,

Mark Wolfson

Sent from my iPad

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SBE 640

Ms. Jayme Jacobs, RES
Direct: 702.455.4980 | Office: 702.455.4997
Manager of Property Appraisal, Clark County Assessor's Office

22 **service integrity respect accountability excellence leadership**

From: mark wolfson mbw1016@hotmail.com
Subject: Fwd: This year's appeal
Date: Jan 7, 2026 at 7:54:09 PM
To: Mary Ann Weidner mwe@clarkcountynv.gov

Ms. Weidner,

I am following up re: the request below. My time is limited as I must file my appeal 1 week from tomorrow.

A response, either way, would be appreciated.

Thank you,

Mark Wolfson
Sent from my iPad

Begin forwarded message:

> **From:** mark wolfson <mbw1016@hotmail.com>
> **Date:** January 2, 2026 at 10:21:11 AM PST
> **To:** Mary Ann Weidner <mwe@clarkcountynv.gov>
> **Cc:** Jayme Jacobs <Jayme.Jacobs@clarkcountynv.gov>
> **Subject: Fwd: This year's appeal**
>
> Ms. Weidner,
>
> I do not understand Jayme's response. Last year when I filed my appeal, you made me break it into two appeals, one for the current year and one for the back year.
>
> Now, when I want to file 2 appeals (current year and back year) the county is denying my ability to revisit that situation. The decision to not take jurisdiction is for the CBOE to decide, not the assessor's office.
>
> You have every right to present your case again as to why my position is incorrect, but I have the right to present my position and allow them to decide.
>
> Regards,
>
> Mark Wolfson
>
> Sent from my iPad
>
> 568 SBE 639
>
> Begin forwarded message:
>
> 23
>
> > **From:** Jayme Jacobs <Jayme.Jacobs@clarkcountynv.gov>
> > **Date:** December 30, 2025 at 1:21:39 PM PST
> > **To:** mark wolfson <mbw1016@hotmail.com>