

Denise Mosely

From: Erin Singley <esingley@lyon-county.org>
Sent: Tuesday, August 18, 2026 4:29 PM
To: State Board Equalization
Cc: emeralddragonllcnv@gmail.com; assessor@lyon-county.org; Kari Skalsky; Kelly Wilson; Troy Villines
Subject: Re: Notice of Hearing: SBE Case no. 26-119 (The Esly Carmona Irrevocable Trust)
Attachments: carmona cert of trust.pdf; carmona deed 640742.pdf

You don't often get email from esingley@lyon-county.org. [Learn why this is important](#)

WARNING - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

State Board of Equalization,

I have attached 2 final documents. They were hand-delivered to our County Board of Equalization but not included in the CBE intial packet. I am uncertain if the SBE has ever received them.

They are the appellant's deed to her property and a her Certificate of Trust. They will have bearing on the consideration of personal exemptions.

Thank you again for your help.

Erin M. Singley
Chief Deputy Assessor
27 S. Main St.
Yerington, NV 89447
(775) 463-6520 ext 1451
esingley@lyon-county.org

Please visit our website for online information.

Website: <https://gsaportal.lyon-county.org/>

On Tue, Aug 18, 2026 at 11:14 AM Erin Singley <esingley@lyon-county.org> wrote:
State Board of Equalization,

Regarding SBE Case no. 26-119, attached please find:

1. A timeline updated to include events which have occurred since the County Board of Equalization meeting on February 17, 2026.
2. A chain of emails in which the appellant discusses the nature of her trust and her mother's eligibility for blind and widow exemptions.

3. An email of county appraisal records sent to the appellant per her request.

The emails occurred after the County Board of Equalization meeting on February 17, 2026. The attached documents help clarify details of the case. Thank you for your help.

Erin M. Singley
Chief Deputy Assessor
27 S. Main St.
Yerington, NV 89447
(775) 463-6520 ext 1451
esingley@lyon-county.org

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On Tue, Aug 4, 2026 at 11:46 AM 'State Board Equalization' via assessor <assessor@lyon-county.org> wrote:

Good morning,

Enclosed herewith is the Notice of Hearing in the matter of The Esly Carmona Irrevocable Trust (*SBE Case no. 26-119*). This document has also been sent to you via both regular and certified mail.

Please do not hesitate to reach out should you have any additional questions.

Thank you,

State Board of Equalization

***Important Notice:** Sales & Use Tax returns are now due on the 20th of every month. Please file all Modified Business Tax and Commerce Tax returns through My Nevada Tax.



State Board of Equalization

Nevada Department of Taxation

3850 Arrowhead Drive

Carson City, NV 89706

Phone: 775-684-2160

Email: stateboard@tax.state.nv.us

Find careers at: [NVJobs](#)

CONFIDENTIALITY STATEMENT:

This e-mail and any attachments are intended only for those to which it is addressed and may contain information which is privileged, confidential and prohibited from disclosure and unauthorized use under applicable law. If you are not the intended recipient of this e-mail, you are hereby notified that any use, dissemination, or copying of this e-mail or the information contained in this e-mail is strictly prohibited by the sender. If you have received this transmission in error, please return the material received to the sender and delete all copies from your system.

APN# 016 25205

DOC #: **640742**

07/08/2021 04:30 PM Page: 1 of 3

OFFICIAL RECORD

Requested By:
MARTHA CARMONA

Lyon County, NV
Margie Kassebaum, Recorder

Fee: \$40.00 RPTT: \$0.00
Recorded By: csmith



Recording Requested by:

Name: Martha Carmona

Address: 60 Jeanette Dr

City/State/Zip: Carson City Nevada 89706

Mail Tax Statements to:

Name: Martha Carmona

Address: 60 Jeanette Dr

City/State/Zip: Carson City NV 89706

Corrective Grant, Bargain, Sale Deed

Title of Document
(Required Field)

FILL IN ALL THAT APPLY:

The Undersigned Hereby Affirms That This Document Submitted For Recording Contains Personal Information As Required By Law*:

Specify Law*

Signature

Specify Law*

Print Name

Title

*If there is no applicable State or Federal Law, Personal Information must be removed prior to recording.

If this document is a re-record or correction, fill out below:

Correcting Document#: 639477 Amending: _____

Reason for re-record:

Correcting Grant Deed and Legal Description

(For Re-records, all pages from original document must be included, \$25 Non-conforming Fee may apply)

If legal description is in metes & bounds, indicate where it was obtained:

____ (Document Title), Book ____ Page ____ or

Document # _____ recorded _____ (date) in the

Lyon County Recorder's Office.

-OR-

If prepared by a surveyor, provide name and address:

Personal information means a natural person's first name or first initial and last name in combination with any one or more of the following data elements:

1. Social security number.
2. Driver's license number or identification card number.
3. Account number, credit card number or debit card number, in combination with any required security code, access code or password.

This page added to provide additional information required by NRS 111.312 Sections 1-4.

APN# 016-252-05)
 Esly Carmona Trustee)
 60 Jeanette Dr)
 Moundhouse Nevada 89706)

Correcting # 639477

Grant, Bargain, and Sale Deed

This Indenture Witnesseth: That Martha Esly Carmona, Single, also known as Martha Carmona hereinafter referred to as Grantor, does hereby Grant, Bargain, Sell and Convey, without consideration, her interest to:

ESLY CARMONA IRREVOCABLE TRUST DATED FEBRUARY 9TH, 2018.

The Trustee assigned to oversee the Esly Carmona Irrevocable Trust Dated February 9th, 2018, will be the Original Trustee named by Grantor: Esly Carmona, and then to all her successor Trustees, if Esly Carmona is no longer available as Trustee, under the Esly Carmona Irrevocable Trust, dated February 9th, 2018. If a new Trustee is appointed by the Grantor, an amended Trust must be resigned by Grantor and notarized, and refiled, naming the new Trustee who will oversee the Trust, in all that real property situated in the County of Lyon, State of Nevada, Commonly known as 60 Jeanette Drive, Moundhouse, Nevada 89706 and more particularly described as follows:

See Exhibit "A" attached hereto and by this reference Incorporated herein.

Together with all singular and tenements, and appurtenances thereunto belonging or in anywise appertaining, and any reversions, remainders, rents, or profits thereof for the benefit of the:

Esly Carmona Irrevocable Trust dated February 9th, 2018.

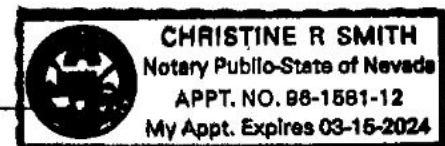
STATE OF NEVADA
COUNTY OF LYON

On this 8th Day of July 2021, before me, the undersigned, a Notary Public in and for such County and State, personally appeared Martha Esly Carmona, on the basis of satisfactory evidence, as the Grantor, whose name is subscribed to the within instrument and who acknowledged to me that she executed the same.


 Martha Esly Carmona


 Notary Public for Nevada

Official Notary Seal _____



GRANT, SALE, AND BARGAIN DEED

Exhibit " A"

APN# 016-252-05

PROPERTY TO BE GRANTED TO THE ' ESLY CARMONA IRREVOCABLE TRUST DATED FEBRUARY 9, 2018 '.

The land referred to herein is situated in the County of Lyon, State of Nevada, described as follows:

A PORTION OF SW 1/4 OF NE OF 1/4 OF SECTION 32, TOWNSHIP 16 NORTH, RANGE 21 EAST, M. D. B. & M., LYON COUNTY NEVADA, DESCRIBED AS Follows:

PARCEL B, PARCEL MAP COMSTOCK ENTERPRISE PARCELS, RECORDED IN THE OFFICIAL RECORDS OF LYON COUNTY, NEVADA ON 1-21-1980, AS DOCUMENT # 51285 AS SHOWN AND DESCRIBED.

Commonly known as : 60 Jeanette Drive, Moundhouse Nevada 89706

APN# 016-252-05)
Esly Carmona Irrevocable Trust)
60 Jeanette Dr)
Moundhouse Nevada 89706)
)

CERTIFICATE OF TRUST

ESLY CARMONA IRREVOCABLE TRUST DATED 02-9-2018

The undersigned Trustees, does hereby certify that the following information is correct:

1. The name of the trust is : The Esly Carmona Irrevocable Trust
2. The Date of the Trust Instrument is: February 9, 2018.
3. The name of the Grantor is: Martha Esly Carmona also known as Esly Carmona
4. The name of the original Trustee is : Esly Carmona, to be followed in succession when that Trustee no longer wishes to be a trustee by the next trustees who live in Nevada and want to be trustees named as: Cricket Von James, Ruth Wolf, Sandy Lee Garretson, and Sean P Dixon who are in the State of Nevada.
5. The Powers of the Trustee are:

Real and Tangible Personal Property Powers: To purchase, sell, insure, lease, mortgage and maintain/repair upon such terms as Trustee shall determine.

Banking Powers: To establish bank accounts, make deposits, withdrawals, and carry out normal banking business with financial institutions and establish loans for the trust.

Investments: To invest, reinvest, to open stocks, bonds, annuities, or any other verifiable investment and to add life insurance policies.
6. The Trust is Irrevocable and can not be revoked.
7. The Situs of the Trust is: 60 Jeanette Dr. Moundhouse, Nevada 89706
8. This Trust agreement remains in full force and in effect, and shall be governed by and the interpreted according to the laws of the State of Nevada.
9. The Trust has never been amended and all representation are correct in the Certificate of Trust.
10. Any person may rely upon this Certificate of Trust to be an accurate representation of the Trust.

The Statements contained in the Certificate of Trust are True and Correct and there are no other provisions in the Trust instrument or amendments to it, that limit the powers of the Trustee.

Dated: February 9, 2018.


Esly Carmona, as Grantor

STATE OF NEVADA)

)

COUNTY OF LYON)

This Instrument was acknowledged before me on this 9th Day of February, 2018

by Esly Carmona, the Grantor of the Trust, to the Trustee of the Trust.

Notary Public for Nevada

Commission Expires _____

Official Notary Seal: _____

State of Nevada

Carson City

This instrument was acknowledged before me on March 1, 2021
by *Martha Esly Carmona * (date)

(document signer's name)

notary 