RECEIVED
AUGUST 18, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

Carmona Timeline 2026-2027

Updated August 5, 2026

Tax Cap narrative

2/7/2018	Doc 576247 recorded. Initial purchase by Martha Carmona
3/23/2018	Assessor sent Owner Verification Card per NRS 361.4723 & NAC 361.606(3)(a)
4/16/2018	Assessor received Owner Verification Card
7/10/2018	2018/19 tax bill created with 3% cap applied

Tax bills from 2018/19 through 2021/22 all have 3% cap applied

6/21/2021	Doc 639477 recorded to Esly Carmona Trustee
10/22/2021	Because of apparent change in ownership, Assessor sent Owner Verification Card per NAC 361.606(3)(a), parcel status automatically changed to alternative 8% cap. Ms. Carmona later explained that Martha Carmona and Esly Carmona Trustee are the same person.
7/15/2022	2022/23 tax bill created with alternative 8% cap applied. This is the only bill with the 8% cap. It was amended 1/19/23 to apply the 3% cap.
12/5/2022	Assessor received Owner Verification Card
7/17/2023	2023/24 tax bill created with 3% cap applied. Increase in bill greater than 3% as result of voter-approved increase in tax rate NRS 361.4728
1/19/2023	2022/23 tax bill amended to reflect 3% cap.
7/16/2024	2024/25 tax bill created with 3% cap applied
7/11/2025	2025/26 tax bill created with 3% cap applied
7/15/2026	2026/27 tax bill created with 3% cap applied

Veteran's Exemption narrative NRS 361.090

2/23/2023 Assessor received Application. No supporting documentation submitted

- Nevada Driver's License NRS 361.090(1)
- Specific dates NRS 361.090(1)(a)
- Honorable discharge NRS 361.090(6)

1/16/2024 Assessor received email from Mara Dixon with Carmona supporting docs

- Assessor created exemption account
- Assessor amended 2023/24 tax bill to apply veteran's exemption
- Assessor posted veteran's exemption for 2024/2025

2/1/2024	Assessor amended 2022/23 tax bill to apply veteran's exemption
7/16/2024	2024/25 tax bill created with veteran's exemption applied
8/16/2024	Assessor emailed 2025/26 Selection Form at Carmona's request
9/5/2024	Assessor mass mailed 2025/26 Selection Form

In conjunction with sending 2025/26 CBE blank appeal form, Assessor also mailed 2025/26 Selection Form on January 6, 2025 and emailed it on January 6, January 7 and January 9. Each time, Carmona was reminded the form must be returned by June 15, 2025.

7/16/2025 2025/26 tax bill created –veteran's exemption not applied
1/14/2026 Veteran's Exemption Selection Form received by Assessor as attachment in Amended 2026/27 CBE Appeal, page 15, after the 6/15/2025 deadline.
2/17/2026 Lyon CBE approved 2025/26 veteran's exemption. 2025/26 bill amended.
3/9/2026 Assessor received 2026/27 selection form. Veteran's exemption posted to parcel.
7/15/2026 2026-27 tax bill created. Veteran's exemption applied

Widow Exemption narrative NRS 361.080

1/14/2026 Widow Exemption Application for Esly Carmona (petitioner's mother?) received by Assessor as attachment in Amended 2026/27 CBE Appeal page 18.

- Per NRS 361.080(2) exemption applies to property owned by the applicant. Esly Carmona (petitioner's mother?) is not an owner.
- Application was submitted 1/14/2026, after the 6/15/2025 deadline.
- Application was submitted without supporting documentation of spouse's death certificate or proof that applicant is a Nevada resident NRS 361.080(1)
- Application was not executed in presence of notary or Assessor's Office staff NRS 361.080(3)

2/17/2026 Lyon CBE denied 2025/26 Widow Exemption
5/26-5/28/26 Through email, Assessor requested trust and amendments to determine eligibility for Widow Exemption. As of 8/5/2026, they have not been received.

Blind Exemption narrative NRS 361.085

8/16/2025 Upon Carmona's email request, Assessor emailed Blind Person's Exemption Application.
1/14/2026 Blind Person's Exemption Application for Esly Carmona (petitioner's mother?) received by Assessor as attachment in Amended 2026/27 CBE Appeal page 19.

- Per NRS 361.085(1) exemption applies to property owned by the applicant. Esly Carmona (petitioner's mother?) is not an owner.
- Application was submitted 1/14/2026, after the 6/15/2025 deadline.
- Application was submitted without supporting documentation of blindness NRS 361.085(3) or proof that applicant is a Nevada resident NRS 361.085(1)
- Application was not executed in presence of notary or Assessor's Office staff NRS 361.085(2)

3/17/2026 Lyon CBE denied 2025/26 Blind Exemption
5/26-5/28/26 Through email, Assessor requested trust and amendments to determine eligibility for Blind Exemption. As of 8/5/2026, they have not been received.

Lyon County Board of Equalization narrative

2/23/2023 Lyon CBE met. Upheld Assessor's 2023/24 value 4-0
2/22/2024 Lyon CBE met. Upheld Assessor's 2024/25 value 5-0
2/18/2025 Lyon CBE met. Upheld Assessor's 2025/26 value 5-0
1/14/2026 Assessor's Office received initial CBE Appeal for 2026/27 via USPS
Assessor's Office received amended CBE Appeal for 2026/27 via email.

2/17/2026	Lyon CBE met. Approves 2025/26 Veteran's Exemption. Denies 2025/26 Widow and Blind Exemptions. 5-0

Nevada State Board of Equalization narrative

9/28/2023	Nevada SBE met. Case 23-125 Upheld Assessor's 2023/24 value 5-0
6/24/2024	Nevada SBE met. Case 24-153 regarding 2024/25 value. Directed Assessor and Taxpayer Petitioner to arrange site visit.
9/9/2024	Nevada SBE met. Board determined it lacked jurisdiction and upheld Assessor's 2024/25 value per NRS 361.360(4)(b)--Taxpayer refused entry to Assessor
3/24/2025	Nevada SBE met. Case 24-153 Board denied Taxpayer's Petition for Reconsideration of 2024/25
9/29/2025	Nevada SBE met. Case 25-109. For fiscal years 2021/22 through 2024/25 inclusive, Board found final decision had been previously issued. Regarding 2025/26, because appellant failed to appear, the Board dismissed the matter with prejudice.
8/26/2026	Nevada SBE scheduled to hear case 26-119

Nevada Tax Commission

5/10/2024	Hearing with Chief Administrative Law Judge regarding values 2017/18 through 2023/24, specifically 2023/24, 3% tax cap status Case NTC 24-102
6/18/2024	Judge's Notice of Proposed Decision issued. Supported Assessor 2023/24 tax cap status
8/14/2024	NTC met. Upheld Assessor's 2023/24 value 8-0

RECEIVED
AUGUST 18, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

Gmail

Erin Singley <esingley@lyon-county.org>

Re: Response to your email May 26, 2026 RE: SBE case no 26-119 Exemptions
1 message

Erin Singley <esingley@lyon-county.org> Thu, May 28, 2026 at 10:48 AM
To: Emerald Dragon LLC <emeralddragonllcnv@gmail.com>
Cc: Troy Villines <tvillines@lyon-county.org>, Kelly Wilson <kwilson@lyon-county.org>

Ms. Carmona,

There were no attachments to your May 27, 2026 at 10:23 AM email. Your statements regarding the trust and trustees in that email are insufficient to determine who is authorized to act on behalf of the trust and eligible for exemptions. The certificate of trust and statements about the certificate are not sufficient. Our office must review the actual trust and all amendments in order to verify the true trustees. Please email them as soon as possible.

Until you provide the original trust and all amendments, I will not discuss the Blind and Widow's Exemptions further.

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 Thu, May 28, 2026 at 9:14 AM Emerald Dragon LLC <emeralddragonllcnv@gmail.com> wrote:

> Dear Erin,
>
> I sent that info yesterday. I thought you got my email.
>
> Im the owner, grantor, and trustee. That's me being notarized.
>
> When i came down to submit my documents, in yerington, in 2021, Brandi and Holli changed the docs after I recorded them. I was told to come back after the first recording. I was told I had to redo everything. They said, it had to be done differently. Holli told me, what to write. I did it the way she told me to do it the second recording. They deleted the first recordings.
>
> As it stands now, unfortunately, im showing only on the trust certificate due to the confusion of it all. My mom is a trustee too, also, along with all the others. Thats how it stands on the original trust.
>
> That's the only clerical error that we found, now, that you brought to our attention on the COF. As i said, that has to be corrected on the trust certificate only. The original trust is correct.
>
> I explained this last night in my email to you also.
>
> Hope this helps.
> I sent an email last night explaining further as well.

****
On Thur, May 28, 2026, 8:33 AM Erin Singley <esingley@lyon-county.org> wrote:
Ms. Carmona,

Our office will need to review the actual trust and all amendments in order to verify the true trustees. Please email them as soon as possible. At this point, certificate of trust is **NOT** sufficient.

You returned your 2026-2027 Veteran's Exemption Selection Form via email in March, 2026. It has been posted.

Please do not submit ANY documents regarding your mother's Blind or Widow's Exemptions until we have clarified if she is trustee of your trust.

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

****

****

Emerald Dragon LLC Wed, May 27, 9:11 PM (12 hours ago)
to me

Dear Erin,

This is very confusing, indeed. First of all, this is my fault for not checking the certificate of trust after we got it back from the paralegal. Thank you for clarifying the problem and bringingbto our attention.

FYI- I am the Trustee. I am the Grantor, and I was the original purchaser in 2018.

My mom and I were both suppose to be on as first trustees on the certificate of trust.

Then Sandy Garretson, then Sean Dixon as secondary alternate trustees.

Ruth and Crickett were suppose to be on only if everyone else fails to qualify as a Trustee as tertiary alternate trustees.

I am having the paralegal correct the trustee names and update the alternates correctly on the certificate to match the original actual trust formed on the purchase of my home. The actual trust is correct and shows everyone in the right order and place.

Hope this helps.

PS - do i need to send in my vet exemption for 26/27 again before june15th to qualify and not be late for 2027 vet exemptions? If so can you send it to me? I thought I already sent it in to your office via email with the new appraiser.

Do I need to send you mom's blind doctors diagnosis from 1993, her widow status from 2016, so she get those exrmptions ahe mailed in May of 2025 and Dec 2025? PLEASE ADVISE. Thanks.

****

> On Wed, May 27, 2026, 1:02 PM Erin Singley <esingley@lyon-county.org> wrote:
>
> Ms. Carmona,
>
> Deeds 639477 and 640742 read Esly Carmona Trustee of the Esly Carmona Irrevocable Trust as the single grantee. Additionally, a Certificate of Trust which was submitted with the recording indicates that Esly Carmona is the single original trustee. Is this Esly Carmona you or your mother?
>
> If you are the trustee, your mother is not an owner and cannot apply widow and blind exemptions to the parcel.
>
> If your mother is the trustee, then you are not an owner and you cannot apply your veteran's exemption to the parcel.
>
> Please let me know if it is you ***or*** your mother who is Esly Carmona Trustee of the Esly Carmona Irrevocable Trust dated February 9th, 2018, so that we can determine which exemptions are appropriate for the parcel. Alternatively, provide enough documentation from the trust to verify that both you ***and*** your mother are both trustees.
>
> 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 Wed, May 27, 2026 at 10:23 AM Emerald Dragon LLC <emeralddragonllcnv@gmail.com> wrote:
>>
>> Dear Erin,
>>
>> Thank you for the information. We have an Irrevocable Trust. My mom is a Trustee. We were told She Qualifies as a Trustee for the exemptions. Not sure now from what you said?
>>
>> I didn't understand that back then. I apologize for the confusion. Thank you for clarifying.
>>
>> As for the appeal documents, I was just trying to get a copy of what Troy Submitted to the State Board in his response. The State Board never sent anything to me. I dont think I got the package or the email from your clerk's office either or the county board.
>>
>> I will figure it out. I appreciate your help. I dont know who to contact at the County Board or clerk to get a copy of Troy's response to SBOE. I just need the response sent via email if you know who to contact to facilitate that. The mail will just get lost again or it will end up in someone else's mailbox if it is resent.
>>
>> Sincerely,
>>
>> Martha
>>
>>> On Wed, May 27, 2026, 10:05 AM Erin Singley <esingley@lyon-county.org> wrote:
>>>
>>> Ms. Carmona,
>>>
>>> Our records indicate that you are the sole owner of 70 Jeanette Dr., APN 016-252-05. Per NRS 361.080(2) regarding widow's exemptions and NRS 361.085(1) regarding blind exemptions, the exemptions apply to property owners. Because your mother is not an owner, she cannot apply a widow or blind exemption to the parcel. If she owns property elsewhere in Nevada, follow up with the assessor's office in the county in which the property is located.
>>>
>>> As Kelly stated in her May 26, 2026 email, the Lyon County Board of Equalization packet was sent to you by the Clerk/Treasurer's Office prior to the CBE meeting on Feburary 17, 2026. Please direct your requests for that information to them or to the State Board of Equalization. Our office is not responsible for the dissemination of information for either board.
>>>
>>> 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, May 26, 2026 at 7:46 PM Emerald Dragon LLC <emeralddragonllcnv@gmail.com> wrote:

Dear Troy and Erin,

I got the appraisal record from your appraiser's email just now, but I just want to clarify the timeliness on the requested exemptions.

My mom submitted her proof of residency by giving you her voting records for the last few years. Also, we have a bunch of Residence verification LCFD calls, for her calls for service here and a lot of carson city hospital bills and hospice care bills at our home since 2018 to prove she is a full time resident in LC here.

Also, her exemptions were Mailed and submitted in May of 2025, with mine, and then in Dec of 2025. Also they were in the appeal packets you received in Jan of 2026. If you could be so kind and just check. My assistant said they were sent to your offices.

I don't understand why all my documents get lost in the mail with your office and the Tax Commission/SBOE offices. The Attorney General has the same issues with losing about 50% of my mailed papers to CC. The only time they might not get lost is under the tracking system.

I also sent the docs via email to your nice new Appraiser, I spoke to, a month ago. She just wanted my vet applications though. She said I had to talk to Erin about my mom's 2024 & 2025 blind and widowed exemptions.

I was told by Erin, that if we sent them in before 6-15-2025 they would be timely for 2024? We sent them in 5/2025 for the 2024 year.

Then, we sent them Dec 18, 2025, for the 2025 year before 6/15. They were considered timely. Is that right?

Could you explain the deadlines please and clarify again if I made a mistake or misunderstood what was explained?

Also, the LC clerk has all my mom's voting records on file. My mom is considered legally blind and my dad died, a long time ago. We were told she is also considered widowed since then and qualified for those exemptions we are asking for in the 202 and 2025 years that were Mailed in and sent with Appeals to your offices.

I apologize for asking again for all the tax exemptions and hope we can fix these issues together.

Who do I send the social security documentation regarding my mom being a widow and also my mom being legally blind to? Do I send the confidential documents to Erin again? She helped us before.

Also, I didn't get the SBOE packet before the SBOE June canceled hearing. Can you send your assessor's response docs, to my 2026 appeal please, that was sent to SBOE IN MARCH 2026. I was told it was emailed by your appraiser's email just now, but I can't find anything from anyone. It's a mystery.

SBOE hasn't sent their SBOE COMBINED 2026 APPEAL RECORD yet, so I don't know what was included in their record from your office or what was included from us in their record.

I appreciate your help 🙏.

Respectfully,

Martha

On Tue, May 26, 2026, 4:49 PM Kelly Wilson <kwilson@lyon-county.org> wrote:

Ms Carmona,

We received your email today. Per your request, the Marshall & Swift appraisal records 2026-27 are attached. I am also sending a copy of your appraisal record via usps mail. This was already sent to you in the Lyon County Board of Equalization packet which **the Lyon County Clerk Treasurer's office sent via usps mail & email** prior to the Lyon County Board of Equalization Meeting held on February 17, 2026.

In reference to your P.S. note regarding exemptions:

Your Veteran's exemption has been applied for 2022, 2023, 2024, 2025, and the upcoming 2026/27 year. Please note that the **Exemption Selection Form** must be returned to our office **every** year in order to apply it to your taxes.

As far as the widow and blind exemption applications, are these applications for you or for your mother?
Widow Exemption application was submitted without the supporting documentation of spouse's death certificate or proof the the applicant is a Nevada resident per NRS 361.080(1)
Widow Exemption application was not executed in the presence of a notary or Assessor's Office staff NRS 361.080(3)
Blind Exemption application was submitted after the 6/15/2025 deadline
Blind Exemption application was submitted without supporting documentation of blindness NRS 361.085(3) or proof that applicant is a Nevada resident NRS 361.085(1)
Blind Exemption application was not executed in presence of notary or Assessor's Office staff NRS 361.085(2)

If you would like to provide the required information for the Widow and Blind Exemptions, we would be happy to move forward with processing your applications.

Kelly Wilson, appraiser
Lyon County Assessor's Office
kwilson@lyon-county.org
(775) 463-6520 ext 1458

RECEIVED
AUGUST 18, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

Gmail

Kelly Wilson <kwilson@lyon-county.org>

Response to your email May 26, 2026 RE: SBE case no 26-119

1 message

Kelly Wilson <kwilson@lyon-county.org> Tue, May 26, 2026 at 4:49 PM
To: Emerald Dragon LLC <emeralddragonllcnv@gmail.com>, Erin Singley <esingley@lyon-county.org>, Troy Villines <tvillines@lyon-county.org>

Ms Carmona,
We received your email today. Per your request, the Marshall & Swift appraisal records 2026-27 are attached. I am also sending a copy of your appraisal record via usps mail. This was already sent to you in the Lyon County Board of Equalization packet which **the Lyon County Clerk Treasurer's office sent via usps mail & email** prior to the Lyon County Board of Equalization Meeting held on February 17, 2026.

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If you would like to provide the required information for the Widow and Blind Exemptions, we would be happy to move forward with processing your applications.

Kelly Wilson, appraiser
Lyon County Assessor's Office
kwilson@lyon-county.org
(775) 463-6520 ext 1458

2 attachments

PRC for Parcel 016-252-05.pdf
22K

LCBOE- Notice of Decision Letter - CARMONA 2.17.26 mailed 3.13.26.pdf
151K

LYON COUNTY APPRAISAL RECORD

APN: **016-252-05** **2026** PAGE 1 of 3 ACTIVE

Roll YR	Code	%Comp

Situs	60 JEANETTE DR MOUND HOUSE	Database	PROD	NBHD	16-25
Appr	kw				
Owner	CARMONA, ESLY TRS	Printed	1/27/2026		16-25 -MH Res #12
	60 JEANETTE DR MOUNDHOUSE, NV 89706-0000			Tax District	8.7
				Property Name	RESIDENCE

Exemption AV|Exemption

Reopen			
Reappraisal			
OBSO	☐ Change	☐ No Change	
NewLand			
Initials/Date			

Valuation History

Yr Roll	Taxable Land	New Land	Taxable Imps	New Imps	Total Taxable	Total Assessed
2025 FV	260,000		313,657		573,657	200,780
2024 FV	260,000		324,134		584,134	204,447
2023 FV	260,000		303,837		563,837	197,343
2022 FV	228,480		274,729		503,209	176,123
2021 FV	142,800		273,991		416,791	145,877

Parcel Value Summary

Primary Valuation	STANDARD
Land Value	260,000
Building Value	178,772
XFOB Value	126,939
Obsolescence	0
Personal Prop Val	
Taxable Value	565,711
Total Exemption	

Parcel Total

New Const	
New Land	
Pr Yr Ovr	

☐ NC ☐ C

☐ New Sketch

Building Data

1-1	Code	Description	Adjustments & Modifiers	
Type	RES	RESIDENTIAL	BUILDING LEVEL	
Occ	01	Single Family Reside	Rate Adj	
Stry/Frm	01	SINGLE STORY	Lump Sum	
Quality	R3.5	Average-Good		
Year Built	1987		PARCEL LEVEL	
WAY	1988		Lump Sum	0
Remodel Yr			%Obso	
% Comp	100	%DPR 57.0		

Name	Code/Units	Description	%
YAREA	1,865	GLA2 Area	100
YCODE	2	TWO STORY	100
ROOF	0208	Composition Shingle	100
EW	0101	Frame, Hardboard Sheets	100
HEAT	0309	Forced Air Furnace	100
0502	1	Automatic Appliance Allowanc	100
0601	10	Plumbing Fixtures -#	100
0602	1	Plumbing Fixtures Rough-ins	100

Name	Code/Units	Description	%
SBFL	0622	Raised Subfloor (%)	74
SBFL	0621	Slab on Grade (%)	26
0402	1	Automatic Floor Cover A	100
0641	1	Single 1-Story Fireplac	100
0701	552	Attached Garage	100
0904	16	Slab Porch with Roof (S	100
1007	16	Wood Balcony (SF) Wood	100
BED	3	Bedrooms	100

Sub Area

Code	Description	Yr Built	DPR Yr	Units	Price Per Unit	RCN
GLA	GROSS LIVING ARE			799	156.06	124,694
GLA2	GROSS LIVING ARE			1,865	156.06	291,056

Gross Bldg Area 2,664 Perimeter Sub Area RCN 415,750

Extra Features

#	Code	Description	QC	BLDG #	Units	$/Unit	Multi-plier	Yr Built	Roll Year	% Comp	RCN	DRC	Override Value	Notes
1	WSP	WELL SEPTIC PRES		-	1	16889	1	1987	0	100	16,889	7,009		
2	RFCOMP	ROOF WITH COMP S	2	-	175	20.49	1	1988	0	100	3,586	1,542		
3	DECK2	DECK 1=SOFT 2=RE	2	-	175	26.13	1	1988	0	100	4,573	1,966		
4	GPBARN2	GENERAL PURPOSE	2	-	2,160	29.41	1	1990	0	100	63,522	29,220		
5	GPBLDG2	GENERAL PURPOSE	2	-	2,160	19.25	1	1986	0	100	41,590	16,636		SHOP
6	CORRAL	CORRALS WOOD LOW	3	-	2,770	14.56	1	1988	0	100	40,325	17,340		
7	CONC F	CONCRETE "FAIR"		-	1	4769	1	1998	0	100	4,769	2,766		
8	GARSID3	DETACHED GARAGE	3	-	1,500	42.04	1	1998	0	100	63,060	36,575		
9	BNK3/43	BUNKHOUSES 3/4 C	3	-	600	39.9	1	1998	0	100	23,940	13,885		

Building Notes

1988 wt yr
Updated yr act per ADS notes and records

Building Cost Summary

Building RCN	415,750
Depreciation	236,978
Building Adj	
Building DRC	178,772
Extra Feature DRC	
Total DRC	178,772
Override Value	

Building Name

RESIDENCE

Land Value: 1 Lines Total

Code	Description	Zoning	Units	Type	Unit Price	Adj 1	%-$	Adj 2	%-$	Taxable Land	Note
200	Single Family Residence	RR3	1.000	AC	260,000.00					260,000	

Land Data

Land Size-Sf	217,800
Acre Size	5.000
DOR Code	200
Deferment	
CAGC	

Property Charactistics

Water	Well
Sewer	Septic
Street	
SPC	

This information is for use by the LYON COUNTY Assessor for assessment purposes only.

SBE 26-119 Pg 225

SBE 26-119 Pg 225

LYON COUNTY APPRAISAL RECORD

APN: **016-252-05** **2026** PAGE 2 of 3 ACTIVE

Roll YR	Code	%Comp

Situs 60 JEANETTE DR MOUND HOUSE Database PROD NBHD 16-25 Appr kw
Owner CARMONA, ESLY TRS Printed 1/27/2026 16-25 -MH Res #12
60 JEANETTE DR MOUNDHOUSE, NV 89706-0000 Tax District 8.7
Property Name RESIDENCE

Exemption AV|Exemption

Reopen
Reappraisal
OBSO ☐ Change ☐ No Change
NewLand
Initials/Date

Valuation History

Yr Roll	Taxable Land	New Land	Taxable Imps	New Imps	Total Taxable	Total Assessed
2025 FV	260,000		313,657		573,657	200,780
2024 FV	260,000		324,134		584,134	204,447
2023 FV	260,000		303,837		563,837	197,343
2022 FV	228,480		274,729		503,209	176,123
2021 FV	142,800		273,991		416,791	145,877

Parcel Value Summary

Primary Valuation	STANDARD
Land Value	260,000
Building Value	178,772
XFOB Value	126,939
Obsolescence	0
Personal Prop Val	
Taxable Value	565,711
Total Exemption	

Parcel Total
New Const
New Land
Pr Yr Ovr
☐ NC ☐ C
☐ New Sketch

Building Data

1-1	Code	Description	Adjustments & Modifiers	
Type	RES	RESIDENTIAL	BUILDING LEVEL	
Occ	01	Single Family Reside	Rate Adj	
Stry/Frm	01	SINGLE STORY	Lump Sum	
Quality	R3.5	Average-Good		
Year Built	1987		PARCEL LEVEL	
WAY	1988		Lump Sum	0
Remodel Yr			%Obso	
% Comp	100	%DPR 57.0		

Name	Code/Units	Description	%	Name	Code/Units	Description	%
BTHF	2	Bath-Full	100				

Sub Area

Code	Description	Yr Built	DPR Yr	Units	Price Per Unit	RCN
GLA	GROSS LIVING ARE			799	156.06	124,694
GLA2	GROSS LIVING ARE			1,865	156.06	291,056

Gross Bldg Area 2,664 Perimeter Sub Area RCN 415,750

Extra Features

#	Code	Description	QC	BLDG #	Units	$/Unit	Multi-plier	Yr Built	Roll Year	% Comp	RCN	DRC	Override Value	Notes

Building Notes

1988 wt yr
Updated yr act per ADS notes and records

Building Cost Summary

Building RCN	415,750
Depreciation	236,978
Building Adj	
Building DRC	178,772
Extra Feature DRC	
Total DRC	178,772
Override Value	

Building Name

RESIDENCE

Land Value: 1 Lines Total

Code	Description	Zoning	Units	Type	Unit Price	Adj 1	%-$	Adj 2	%-$	Taxable Land	Note
200	Single Family Residence	RR3	1.000	AC	260,000.00					260,000	

Land Data		Property Charactistics	
Land Size-Sf	217,800	Water	Well
Acre Size	5.000	Sewer	Septic
DOR Code	200	Street	
Deferment		SPC	
CAGC			

This information is for use by the LYON COUNTY Assessor for assessment purposes only.

SBE 26-119 Pg 226

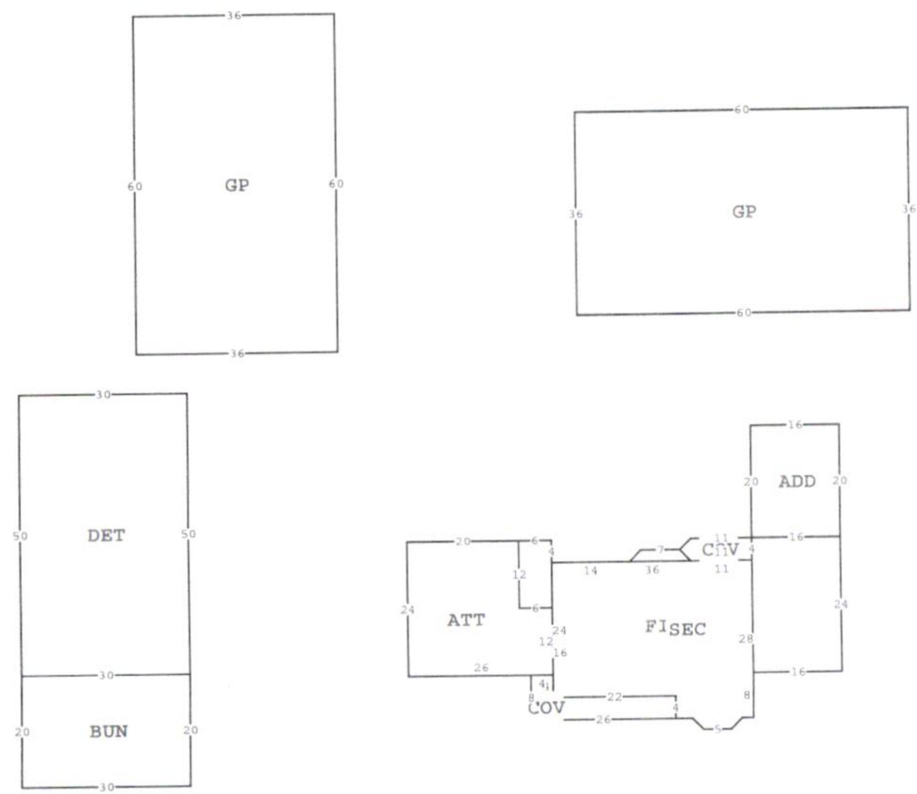
APN: **016-252-05**

Owner CARMONA, ESLY TRS

NBHD 16-25 16-25 -MH Res #12

Appr kw

Keyline Description 32-16-21 FRNE4



Activity Information

Date	User ID	Activity Notes
12/5/2022	lsencion	Card Returned - Ownership
10/22/2021	MAILING	Card Sent for Ownership/Rental Verification
9/11/2019	KVEIL	UPDATE DATE
4/16/2018	CONVERSION	Card Returned - Ownership
3/23/2018	CONVERSION	Card Sent for Ownership/Rental Verification

Sales/Transfer Information

Grantor	Doc #	Date	LUC	Price	Verif
CARMONA, MARTHA	640742	7/8/2021	200	0	
CARMONA, MARTHA	639477	6/21/2021	200	0	
STEVENS, NORVIL & PAULA	576247	2/7/2018	200	698,000	VSQ
	433377	10/17/2008	200	0	
	51285	1/21/1980	200	0	MAP

Permit Information

Date	Permit	Description	Amount	Status	% Comp

Occupancies

Code	Class	Quality	Story Height	Pct
01 | Single Family Re	01 | SINGLE STORY	R3.5 | Average-Good	From SE	100.00

Lyon County, Nevada
OFFICE OF THE CLERK/TREASURER
27 S Main Street
Yerington NV 89447
(775)463-6501 • ctlyon@lyon-county.org

Staci Lindberg
Clerk / Treasurer

March 13, 2026

Esly Carmona Irrevocable Trust
ATTN: Martha Carmona
60 Jeanette Dr
Mound House Nv 89447

RE: Esly Carmona Irrevocable Trust - A request to appear before the Lyon County Board of Equalization for the purpose of reviewing parcel number 016-252-05 for 2018-2027 secured assessed valuations made by the Lyon County Assessor, and Veteran's, Blind, and Widow's Exemptions.

NOTICE OF DECISION

Dear Martha Carmona,

The Lyon County Board of Equalization, at a duly noticed public hearing held on **February 17, 2026,** considered the above referenced petition.

APPEARANCES

Kelly Veil, Deputy Assessor, and Troy Villines, Lyon County Assessor.

The Taxpayer did not appear.

SUMMARY

The matter of the Taxpayer's petition for review of property valuations within Lyon County, Nevada, came before the County Board of Equalization (County Board) for hearing in Yerington, Nevada on February 17, 2026, after due notice to the Taxpayer and the Assessor.

The Taxpayer challenges the valuation of this residential property and the denial of the Veteran's, Blind and Widow's exemptions.

Taxpayer claims to be entitled to the Veteran's, Blind and Widow's exemptions. The Assessor responds that the Taxpayer does not meet the requirements for the Blind or Widow's Exemption due to the applications being untimely and insufficient information to support the exemptions. The Assessor agrees that the Taxpayer meets the requirements for the Veteran's Exemption and recommends approval of the Veteran's Exemption.

Taxpayer objects that the real property valuation is unjustified by the activity in the area, comparable sales, and the condition of the subject property. The Assessor responds the comparable sales are similarly situated to the subject and the value is appropriate. The Taxpayer has not allowed the Assessor on to the property. The County 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 AND CONCLUSIONS OF LAW

THE FOLLOWING MAY BE CONSIDERED AS EITHER FINDINGS OF FACT OR CONCLUSION OF LAW OR BOTH:

1. The County Board 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 notice of the hearing before the County Board. The Taxpayer has not presented evidence to support a valuation change.
4. The Taxpayer has not presented evidence to support the Blind Exemption or the Widow's Exemption.

5. The Assessor has used all applicable statutes and codes to determine the assessed values of the property as provided by the Nevada Department of Taxation.
6. The Taxpayers' opinion of value of the property is lower than the assessed value determined by the Assessor.
7. The Assessor has shown consistent methods of determining assessed value on the property.
8. The subject properties are appraised the same as surrounding properties similarly situated.
9. The Assessor has properly evaluated the Claim for Exemption of property of person who are blind (Blind Exemption) and determined that the Taxpayer did not meet the requirements of NRS 361.085 due to insufficient information and an untimely application.
10. The Assessor properly evaluated the Exemption of property of surviving spouses (Widow's Exemption) and determined that the Taxpayer did not meet the requirements of NRS 361.080 due to insufficient information and an untimely application.
11. The Assessor agreed that the Board should grant the application for the Veteran's Exemption.

DECISIONS

Based upon the above Findings of Fact and Conclusions of Law, and the applicable law, the following decisions are made and the Lyon County Assessor is instructed to certify the assessment roll of the county consistent with this decision.

By vote (4 Ayes; 0 Nays; 1 Abstention), the Board of Equalization moved to approve the petitioner's request for the Veteran's Exemption, despite it not being filed in a timely manner, based on the above described findings of fact and conclusion of law. The Assessor is instructed to certify the assessment roll of the county consistent with this decision.

By vote (4 Ayes; 0 Nays; 1 Abstention), the Board of Equalization moved to deny the petitioner's request for the Blind and Widow's Exemptions based on the above described findings of fact and conclusion of law, including insufficient documentation and untimely filing. The Assessor is instructed to certify the assessment roll of the county consistent with this decision.

By vote (4 Ayes; 0 Nays; 1 Abstention), the Board of Equalization moved to deny the petitioner's request for lowering the Property Tax Valuation as presented by the Assessor's Office Staff, based on the above described findings of fact and conclusion of law The Assessor is instructed to certify the assessment roll of the county consistent with this decision.

____

Melissa Colocho, Deputy Clerk

LYON COUNTY ASSESSOR
27 S. Main Street
Yerington, Nevada 89447

FIRST-CLASS

US POSTAGE PITNEY BOWES
ZIP 89447 $ 001.03⁰
02 7W
0008033104 MAY 27 2026

Esly Carmona, Trs
60 Jeanette Dr
Moundhouse, NV 89706

From: Erin Singley
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)
Date: Tuesday, August 18, 2026 11:16:10 AM
Attachments: image001.png
Carmona email trustee 5-28-2026.pdf
Carmona email appraisal records 5-28-2026.pdf
2026-2027 Timeline 8-05-26 carmona.docx

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

Please visit our website for online information.

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

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

Emai: stateboard@tax.state.nv.us

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