



Nevada Tax Commission

**Taxpayer Petition for Appeal of Property Tax-related Issue**

If you have questions about this form or the appeal process, please call: (775) 684-2100.

Email completed form to: [hsepulveda@tax.state.nv.us](mailto:hsepulveda@tax.state.nv.us).

Please Print or Type:

**Part A. PROPERTY OWNER AND PETITIONER INFORMATION**

|                                                                                                 |             |                   |                                 |                                     |            |
|-------------------------------------------------------------------------------------------------|-------------|-------------------|---------------------------------|-------------------------------------|------------|
| NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:<br>Jonathan R Young and Josephine M Young |             |                   |                                 |                                     |            |
| NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER)                                           |             |                   |                                 | TITLE                               |            |
| MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)<br>2673 Gordon Ave                   |             |                   |                                 | EMAIL ADDRESS:<br>jyoung@dtssnv.com |            |
| CITY<br>Minden                                                                                  | STATE<br>NV | ZIP CODE<br>89423 | DAYTIME PHONE<br>(775) 230-3883 | ALTERNATE PHONE                     | FAX NUMBER |

**Part B. PROPERTY OWNER ENTITY DESCRIPTION**

Check organization type which best describes the Property Owner if an entity and 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: \_\_\_\_\_

**Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A**

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 IDENTIFICATION INFORMATION**

**1. Enter Physical Address of Property:**

|                        |                   |                                |                   |
|------------------------|-------------------|--------------------------------|-------------------|
| ADDRESS<br>188 LIBERTY | STREET ROAD<br>LN | CITY (IF APPLICABLE)<br>Minden | COUNTY<br>Douglas |
|------------------------|-------------------|--------------------------------|-------------------|

**2. Enter Applicable APN or Account Number from assessment notice or tax bill:**

|                                                   |                |                                            |
|---------------------------------------------------|----------------|--------------------------------------------|
| ASSESSOR'S PARCEL NUMBER (APN)<br>1420-29-001-012 | ACCOUNT NUMBER | PROPERTY IDENTIFICATION NUMBER (PIN)-MINES |
|---------------------------------------------------|----------------|--------------------------------------------|

**3. Does this appeal involve multiple parcels? Yes ☐ No ☒**

List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels: \_\_\_\_\_

Multiple parcel list is attached. ☐

**4. Check Property Type: ☒**

|                                                                           |                                                           |                                              |
|---------------------------------------------------------------------------|-----------------------------------------------------------|----------------------------------------------|
| <input type="checkbox"/> Vacant Land                                      | <input type="checkbox"/> Mobile Home (Not on foundation)  | <input type="checkbox"/> Mining Property     |
| <input type="checkbox"/> Residential Property                             | <input type="checkbox"/> Commercial Property              | <input type="checkbox"/> Industrial Property |
| <input type="checkbox"/> Multi-Family Residential Property                | <input checked="" type="checkbox"/> Agricultural Property | <input type="checkbox"/> Personal Property   |
| <input type="checkbox"/> Possessory Interest in Real or Personal property |                                                           |                                              |

**5. Year and Roll Type of Assessment being appealed:**

☐ Secured Roll      ☐ Unsecured Roll      Tax Year(s) 2026

**Part E. TYPE OF APPEAL**

Check box which best describes the authority of the Tax Commission to take jurisdiction to hear the appeal.

- ☐ NRS 361.4734 Appeal of decision rendered by a county assessor or Department of Taxation regarding the applicability of a partial abatement from taxation pursuant to NRS 361.4722, 361.4723 or 361.4724.  
☐ NRS 361.4835 Appeal of decision of county assessor or county treasurer to deny waiver of penalty and interest.  
☒ Other reason, please describe. NRS 361.355 and NRS 361.355

**Part F. ATTACH A STATEMENT DESCRIBING THE FACTS, REASONS AND STATUTORY BASIS RELIED UPON TO SUPPORT THE APPEAL.**

**Part G. Check Statement if true:** ☒

**■ A COPY OF THE DECISION LETTER OF THE COUNTY ASSESSOR, COUNTY TREASURER OR DEPARTMENT OF TAXATION WHICH IS BEING APPEALED IS ATTACHED.**

**Part H. AUTHORIZATION OF AGENT**

*Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the Tax Commission. List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.*

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada Tax Commission and to contest the decision of the County Assessor or Department of Taxation.

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 Tax Commission.

**Authorized Agent Contact Information:**

|                                                                  |       |          |                |                 |            |
|------------------------------------------------------------------|-------|----------|----------------|-----------------|------------|
| NAME OF AUTHORIZED AGENT:                                        |       |          | TITLE:         |                 |            |
| AUTHORIZED AGENT COMPANY, IF APPLICABLE:                         |       |          | EMAIL ADDRESS: |                 |            |
| MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) |       |          |                |                 |            |
| CITY                                                             | STATE | ZIP CODE | DAYTIME PHONE  | ALTERNATE PHONE | FAX NUMBER |

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the Tax Commission.

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. If Part G above is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part G.

Petitioner Signature  \_\_\_\_\_ Title Owner \_\_\_\_\_ Date 7-13-26

**Agent Signature required only if Petitioner did not sign certification and a separate Agent Authorization will be submitted.**

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 I am the authorized agent with authority to petition the Nevada Tax Commission.

Authorized Agent Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_



# STATEMENT OF APPEAL

## Agricultural Use Assessment / Deferment

|                       |                                                            |
|-----------------------|------------------------------------------------------------|
| <b>Property Owner</b> | Jonathan Young                                             |
| <b>Parcel Number</b>  | APN 1420-29-001-012                                        |
| <b>Date</b>           | July 13, 2026                                              |
| <b>Subject</b>        | Appeal of denial or removal of agricultural use assessment |

Good Afternoon,

Please accept this correspondence as our formal statement of appeal regarding the denial or removal of the agricultural use assessment for APN 1420-29-001-012. We respectfully request reconsideration of the determination. We also request that this correspondence preserve all of our appeal rights under NRS Chapter 361A, including any rights available under NRS 361A.160 and NRS 361A.273.

### Scope of Appeal and Limited Residential Area

We acknowledge that approximately two acres of the parcel will ultimately be used for the residence, driveway, and related permanent residential improvements and will not remain in agricultural use. We are not requesting that this limited residential area continue receiving the agricultural use assessment. The exact boundaries and acreage can be confirmed through a survey or other documentation acceptable to the Department.

However, the permanent conversion of approximately two acres should not result in the disqualification of the entire parcel. Under NRS 361A.270, a portion of an agriculturally assessed parcel may be separately converted to a higher use while the remainder of the parcel continues in agricultural use. We therefore request that any removal of the agricultural assessment be limited to the specifically identified residential area and that the remaining acreage continue to receive agricultural treatment.

### Temporary Construction Conditions

The current condition of portions of the property is temporary and directly related to the active construction of our home and related improvements. Construction activities, grading, equipment movement, and the installation of fencing have temporarily affected our ability to irrigate certain areas. During construction, we cannot safely or practically run treated effluent across areas containing active equipment, open trenches, unfinished grading, or other ongoing work.

This temporary interruption does not represent an abandonment of agricultural use or an intention to convert the remaining property to a higher use. The property continues to be held, planned, improved, and maintained for agricultural, pasture, and effluent-irrigation purposes. The fencing, grading, irrigation planning, and other improvements are being designed and constructed with the future agricultural use of the property specifically in mind.

## Continuing Agricultural and Effluent-Irrigation Obligations

The parcel is subject to continuing effluent-irrigation obligations through the Douglas County Heybourne Ranch / Young agreement. The property is part of the larger effluent reuse area associated with Douglas County's North Valley Wastewater Treatment Facility. Those agreements require the property to remain available and capable of receiving treated effluent for irrigation and materially restrict where permanent improvements may be placed.

Accordingly, the existing agreements demonstrate that the remaining acreage has not been abandoned for agricultural purposes. To the contrary, we have a continuing obligation to preserve and use the applicable portions of the property for effluent irrigation. Our residence and permanent improvements have been planned around those obligations, rather than as a replacement for the agricultural use of the parcel.

The agricultural lease and related payment arrangement are also part of the property's continuing agricultural and effluent-irrigation use. The arrangement supports the maintenance and agricultural use of the land while construction is underway and while we complete the improvements necessary to restore full irrigation capability.

## Requested Relief

1. That the Department reverse its determination removing the agricultural use assessment from the entire parcel;
2. That approximately two acres, or the final area established by an acceptable survey, be removed from agricultural assessment as the permanent residential area;
3. That the remaining acreage continue to receive the agricultural use assessment because it remains dedicated to agricultural, pasture, and effluent-irrigation use; and
4. That the temporary disruption caused by active construction not be treated as a permanent conversion or abandonment of agricultural use.

We are prepared to provide a survey, site plan, construction plan, fencing plan, effluent-irrigation agreement, lease documents, photographs, or any other information necessary to identify the limited residential area and demonstrate the continuing agricultural use of the remaining property.

Please confirm that this statement has been accepted as part of our formal appeal and advise us of any additional documentation, forms, or filing requirements that must be completed before the applicable deadline.

We have included the relevant agreements for your review.

Respectfully,

**Jonathan Young**

Owner, APN 1420-29-001-012





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 Drive, 2nd Floor  
Carson City, Nevada 89706-7937  
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

May 27, 2026

Jonathan R and Josephine M Young  
2673 Gordon Ave  
Minden, NV. 89423

**Notice of Decision Regarding Agricultural Designation Application**

Dear Jonathan and Josephine:

Pursuant to Nevada Revised Statute ("NRS") 361A.120, the Division of Local Government Services has completed its full review of your application for continued agricultural use assessment in Douglas County for APN 1420-29-001-012, consisting of a total of 19 acres. The documents provided to the Department, pursuant to the Provisional Approval dated June 9th, 2025, have been reviewed and the parcel does not meet the requirements specified in NRS 361A to maintain the agricultural use assessment currently in place.

The agricultural use assessment will be removed, and you may reapply when the requirements have been met. The specific statutory requirements that you will need to meet before reapplying follow:

**NRS 361A.120 Independent determination of use; regulations; notice of determination; recording of approved applications.**

1. Upon receipt of an application, the county assessor or the Department shall make an independent determination of the use of the owner's real property. The assessor or the Department shall consider the use of the property by its owner or occupant together with any other agricultural real property that is a part of one agricultural unit being operated by the owner or occupant. The assessor or the Department shall consider the use of *agricultural real property* which is *not contiguous* to the owner's real property only if that property has been in agricultural use for at least 2 months during the 2 years preceding the receipt of the application.

**NRS 361A.020 "Agricultural real property" defined.**

1. "Agricultural real property" means:

(a) Land devoted exclusively for at least 3 consecutive years immediately preceding the assessment date to agricultural use.

(b) Land leased by the owner to another person for agricultural use and composed of any lot or parcel which:

(1) Includes at least 7 acres of land devoted to accepted agricultural practices; or

(2) Is contiguous to other agricultural real property owned by the lessee.

**NAC 361A.030 "Business venture for profit" defined.**

"Business venture for profit" means an agricultural pursuit engaged in by an operator for a reasonable profit or at least upon the expectation of a reasonable profit consistent with the productive capability of the land unit.

**NRS 361A.030 "Agricultural use" defined.**

1. "Agricultural use" means the current employment of real property as a business venture for profit, which business produced a minimum gross income of \$5,000 from agricultural pursuits during the immediately preceding calendar year...

**NAC 361A.160 Determination of whether operator is engaged in business venture for profit.**

2. To qualify as a business venture for profit, an agricultural pursuit must raise the expectation of profit consistent with:

5/27/2026

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- (a) The size of the property used in the operation;
- (b) The capacity of the property, including, without limitation, suitability, terrain, availability of water, soil capabilities, type of vegetation grown, growing season, animal unit months, animal units and animal unit equivalents;

You may appeal this decision to the county board of equalization pursuant to the requirements of NRS 361A.160 and NRS 361.355. If you have any questions, please call me at (775) 684-2034.

If you have any questions, please call me at (775) 684-2034.

Sincerely,

A handwritten signature in cursive script that reads "Lorna Quisenberry".

Lorna Quisenberry  
Supervisor, Locally-Assessed Properties  
Nevada Dept of Taxation

cc: Trent Tholen, Douglas County Assessor

**PRIVATE ROAD MAINTENANCE, SEWER,  
AND EFFLUENT  
IRRIGATION AGREEMENT**

THIS AGREEMENT, made this 2nd day of January, 2025, by and between HEYBOURNE RANCH LLC, a Nevada limited liability company ("**HR**") and JONATHAN and JOSEPHINE YOUNG ("**Young**") (hereinafter collectively referred to as "**Owners**").

**RECITALS:**

**A.** WHEREAS, HR is the owner of that certain real property entirely situated in Douglas County, Nevada, comprising six parcels totaling approximately 223 acres, commonly known as Assessor's Parcel Numbers 1420-00-002-033, 1420-00-002-044, 1420-00-002-034, 1420-29-001-010, 1420-29-001-011, 1420-29-001-012 and 1420-29-001-007 as depicted in that certain Maps recorded in the Official Records of Douglas County, Nevada on October 11, 2023 as Document No 1001363 and October 19, 2025 as Document No 8616 (the "**Maps**"), (the "**HR Property**").

**B.** WHEREAS, Young is the owner of that certain real property entirely situated in Douglas County, Nevada, comprised of a parcel totaling approximately 19 acres, commonly known as Assessor's Parcel Number 1420-29-001-012 as depicted in the Map (the "**Young Property**"). The HR Property and the Young Property are herein collectively referred to as the "**Properties**".

**C.** WHEREAS, HR and Young and the HR Property and the Young Property are subject to that certain Effluent Agreement dated June 6, 2007 and recorded in the Official Records of Douglas County, Nevada on June 13, 2007 as Document No. 0703156, as the same has been amended and assigned from time to time (the "**Effluent Agreement**"), which is hereby incorporated by this reference as if fully set forth herein and whereby the owners of the HR Property and the Young Property are obligated to accept and Douglas County is permitted to deliver up to 750 acre-feet of effluent treated by Douglas County at the North Valley Wastewater Treatment Facility to the Property for irrigation reuse.

**D.** WHEREAS, the Owners intend by this Agreement to provide for their respective obligations with regard to the ongoing maintenance and repair of the private access roadway as depicted on Exhibit "A" attached hereto and incorporated by this reference as if fully set forth herein.

**E.** WHEREAS, the Owners additionally intend to provide for the mutually beneficial administration and application of the Effluent Agreement by and among each of the seven parcels that make up the HR Property and the Young Property in the best interests of any owners of said property.



F. WHEREAS, The Owners intend that this Agreement be memorialized by recordation of a Memorandum of Agreement that shall run with the HR Property and Young Property and all parts and parcels thereof and shall be binding on all parties having any rights, title or interest in such property and their heirs, successors, successors-in-title, and assigns and shall inure to the benefit of each owner. Each, all, and every one of the limitations, easements, uses, obligations, covenants, conditions, and restrictions herein imposed shall be deemed to be and construed as equitable servitudes enforceable by any of the owners of any portion of the HR Property and Young Property subject to the terms of this Agreement against any other owner, tenant, or occupant of said property or portion thereof similarly encumbered by this Agreement.

NOW, THEREFORE, the Parties, for good and valuable consideration and the mutual promises herein contained, the receipt and sufficiency of which are hereby acknowledged, do hereby agree as follows:

1. Heybourne Ranch Management Company. The Heybourne Ranch Management Company ("**HRMC**") shall be incorporated under said name, or a similar name, as a non-profit corporation under NRS Chapter 82. The HRMC is created under Nevada law for the limited purpose of administration of the provisions of this Agreement and the Effluent Agreement and its application to the Properties; accordingly, pursuant to NRS 116.1201(2)(a), the HRMC shall be *EXEMPT* from NRS Chapter 116. Upon the Owners' execution of this Agreement and recordation of the Memorandum of Agreement provided for below, subject to the consent of Douglas County, the Owners shall also cause to be recorded an assignment of the Effluent Agreement to the HRMC.

(a) The Duties, powers, and rights of the HRMC are those set forth in this Agreement as well as articles and bylaws to be adopted by HRMC, together with its general and implied powers as a non-profit corporation generally to do any and all things that such corporations organized under the laws of the State of Nevada may lawfully do which are necessary or proper in connection therewith.

(b) The Members of the HRMC shall be the owners of the Properties, with a one-seventh membership interest being appurtenant to each of the seven parcels making up the Properties. Each owner of a parcel of the Properties, upon acquiring title to such a parcel or any part of such a parcel<sup>1</sup>, shall automatically become a member of the HRMC and shall remain a member until such time as his or her ownership of such a parcel ceases, at which time his or her membership automatically ceases. Memberships in the HRMC shall not be assignable, except to the person to which title to a parcel of the Properties has been transferred and each Membership shall be appurtenant to and may not be separated from the fee ownership of such parcel. Ownership of a parcel of the Properties shall be the sole qualification for Membership of the HRMC.

2. Road Easements and Road Maintenance. Attached hereto as Exhibit A and incorporated herein by this reference is a document depicting the Properties as well as depicting

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<sup>1</sup> In the event that any of the Properties are further subdivided, such Property's one-seventh membership interest in HRMC shall be divided in accordance with the number parcels is divided into. By way of example, if the Young Property is subdivided into two parcels, the subsequent owners of each such parcel shall each own a one-fourteenth membership in HRMC.

and describing various private access road easements (“*Easements*”) on the Properties, each of which serves some or all of the Properties as described in that certain document recorded in the Official Record of Douglas County, Nevada on August 10, 2023 as Document No. 658214. It is the Owners’ intent to construct and/or maintain roadways within such easements as described therein in accordance with the terms of this Agreement.

Each owner of any of the Properties burdened or served by an Easement and their successors are to be responsible for their share of reasonable cost of the maintenance and repair of the road to be constructed in the Easement, including, but not limited to, grading and the placement of material as necessary from time to time to maintain vehicle travel lanes as well as the clearing of brush, debris and any other material from ditches, culverts and any other drainage improvements in order to prevent damage to the roadway from drainage or runoff.

Each owner of any of the Properties acknowledges and agrees that any construction, maintenance, repair, or improvement of a road within the Easements shall preserve the rural character of the Properties as much as is practicable. Each such owner agrees they are responsible to assure that drainage from their respective parcels is handled in such a manner as to prevent unreasonable damage and erosion to the road to be constructed in the Easements. Each such owner agrees that no gates or other obstructions shall be placed within the Easements.

(a) Maintainer. For the purpose of implementing the maintenance and repairs to the Roadway provided for herein, the manager or president of HRMC shall have the right to determine when maintenance or repair work is necessary. It is the intention of the Owners that maintenance work be completed on a regular basis as necessary to avoid the need for major repairs as the result of a lack of routine maintenance. Prior to contracting for such work, HRMC shall obtain at least one written proposal from an appropriately licensed contractor for such work. Such proposal or proposals, in writing, will be provided to all of the owners of the Properties seeking the consent of such owner. If a majority of the owners of the Properties either provide HRMC with their written consent do not object in writing within ten (10) calendar days of receipt of any such proposal, HRMC may contract for the work and proceed to have the work completed. Owners of the Properties will pay for their portion of the amounts due for repair or maintenance work contracted for by HRMC within three (3) business days of receipt of written notice. Payment will be made to HRMC who shall then pay the contractor.

(b) Sharing of Costs. The parties agree that the owners of respective Properties described herein shall share in HRMC’s costs and expenses necessary to maintain the roadway within the Easement in accordance with the provisions of this Agreement in the following percentages:

|                     |     |
|---------------------|-----|
| Parcel A through C: | 12% |
| Parcel D:           | 22% |
| Parcel E:           | 22% |
| Parcel F:           | 22% |
| Parcel G:           | 22% |

(c) Emergency Work. An owner of any of the Properties shall have the authority to contract for emergency repairs to the roadways in the Easements on behalf of the remaining owners. The other owners of the Properties will pay their portion of the amounts due for such emergency work within three (3) business days of receipt of written notice of such work.

3. Effluent Irrigation.

(a) Each owner of a parcel of the Properties hereby grants to the HRMC a nonexclusive easement across the Properties per Exhibit B to allow the HRMC to accomplish its purpose of maintaining the installed underground irrigation water lines and valves and to take any action authorized herein, including without limitation, a non-exclusive easement for underground irrigation lines per Exhibit B.

(b) The Membership held by any owner of a parcel that is part of Properties shall not be transferred, pledged, or alienated in any way, except upon the sale or encumbrance of such owner's parcel, and then only to the purchaser or mortgagee of such parcel. Any attempt to make a prohibited transfer is void and will not be reflected upon the books and records of the HRMC. The HRMC shall assess and collect a transfer fee against a new owner of a parcel that is part of the Properties in such amount as the HRMC determines, from time to time, to be necessary to accomplish the purposes of the HRMC.

(c) The HRMC shall adopt and/or ratify articles of incorporation and bylaws, which shall set forth the purposes and powers of the HRMC, consistent with this Agreement, and which shall provide for management of the HRMC by a board of directors, who may only regulate the HRMC's affairs and may not regulate any other part of the Properties. Said bylaws shall provide for the owner of the largest parcel to have a permanent seat on the board of directors.

(d) The HRMC shall administer and apply the terms of the Effluent Agreement as set forth below:

A. For purposes of this Agreement, the seven parcels making up the Properties and depicted on Exhibit A shall be labeled and are generally described as follows:

Parcel A APN 1420-29-001-008(101.36 acres, northernmost parcel of the Properties)

Parcel B APN 1420-00-002-034 (25.94 acres, immediately south of Parcel A)

Parcel C APN 1420-00-002-044 (39.48 acres, immediately south of Parcel B)

Parcel D APN 1420-29-001-010 (19 acres, nearest west parcel immediately south of Parcel C)

Parcel E APN 1420-29-001-011 (19 acres, middle parcel immediately south of Parcel C)

Parcel F APN 1420-29-001-012 (19 acres, further east parcel immediately south of Parcel C)

Parcel G APN 1420-29-001-008 (24 acres, southernmost parcel of the Properties)

B. Irrigation of the Properties with effluent provided by Douglas County under the Effluent Agreement shall begin the first Monday in May unless, in the discretion of the owner of Parcel A (e.g., if there is snow on the ground or forecast on or about the first Monday in May) a later start date would be prudent.

- C. The water rotation schedule shall be as follows, beginning on the start date:
- i. Parcel A shall receive water during the window from 8am on Day 1 to 8am on Day 3.
  - ii. Parcel B shall receive water during the window from 8am to 8pm on Day 3.
  - iii. Parcel C shall receive water during the window from 8am to 8pm on Day 4.
  - iv. Parcel D shall receive water during the window from 8am to 12pm on Day 5.
  - v. Parcel E shall receive water during the window from 12pm to 4pm on Day 5.
  - vi. Parcel F shall receive water during the window from 4pm to 8pm on Day 5.
  - vii. Parcel G shall receive water during the window from 8am to 12pm on Day 6.
- D. Water shall be delivered according to this rotation until Douglas County informs the HRMC effluent is no longer available for discharge for the year. It shall be permitted, however, so long as Douglas County allows under the Effluent Agreement, for each parcel to receive the equivalent of up to one additional rotation of water between the months of October to February each season.
- E. If a person owns more than one parcel of the Properties, said owner shall have the right to take his or her rotations on any of his or her parcels.
- F. An owner of a parcel that is part of the Properties may decline to take water during the window in which that parcel is scheduled to take water so long as, in the HRMC board's judgment, the other parcels that are part of the Properties are receiving enough water to comply with the terms of the Effluent Agreement and applicable NDEP permits.
- G. Except where the HRMC board has determined, from time to time, the parcels receiving effluent under the Effluent Agreement are taking enough water to ensure the HRMC is in compliance with the terms of the Effluent Agreement and applicable NDEP permits, every owner of a parcel that is part of the Properties is responsible to install and maintain appropriate irrigation infrastructure (i.e. alfalfa bubblers, etc.) on the water distribution lines currently existing on the Properties for the purpose of delivering effluent to his or her parcel and receiving and maintaining the effluent in compliance with the Effluent Agreement and applicable NDEP permits. An owner who, as authorized by the HRMC board, elects not to receive water may cap the water distribution lines serving his or her parcel at such owner's sole expense. The HRMC board shall review the situation described herein no less frequently than every three years and an owner who has not installed appropriate water

discharge apparatus may, in the discretion of the HRMC board, be directed to do so. Should a Member fail to install or maintain the infrastructure required by this paragraph, the HRMC shall undertake to fulfill such Member's responsibility and assess such Member the actual costs incurred by the HRMC to do so.

- H. An owner may be required, as determined by the HRMC board of directors, to accept water on his or her parcel during his or her rotation even if not wanted, if to do so would be necessary to ensure compliance with the Effluent Agreement and applicable NDEP permits.
- I. If there is enough effluent under the Effluent Agreement that irrigation reuse is required beyond the rotation schedule windows set forth above, said windows shall be expanded, generally on a pro rata basis, to accommodate the additional effluent required.
- J. The HRMC shall assess and collect fees from its members in pro rata amounts necessary to cover the fees charged by Douglas County under Section 1 of the Effluent Agreement and by NDEP under applicable NDEP permits.
- K. The HRMC must ensure that up to 90% of the acreage making up the Properties has the capability to receive a discharge of effluent, as required by the Effluent Agreement, and the Members responsible for a breach of such requirement shall indemnify HRMC in any action brought by Douglas County to enforce the same.
- L. Parcel F shall have the ability to reduce the number of acres allowable to be discharged on by 2.1 Acres and Parcels A, B, and/or C shall take on the additional acres necessary to be covered by effluent if necessary.

The costs and expenses of HRMC associated with the use of effluent irrigation on the Properties shall be allocated to the owners of the Properties based upon the percentage of the total amount of effluent utilized by the owner of each parcel of the Properties in the previous irrigation season.

The provisions of this Paragraph 3 are subject to revision by the affirmative consent of the owners of a majority of the outstanding membership interest in HRMC.

#### 4. Sewer Connection

- a) A sewer line shall be installed along the Southernmost boundary of lots D, E, and F for the purposes of tying into the public sewer system.
- b) Each owner that the County will allow to tie into the system shall pay a



- c) Owners of parcels D, E, F, and G may connect to the HRMC private sewer line at a cost equal to one forth the price paid at time of installation.

5. Miscellaneous.

(a) Covenant Running with the Land; Memorandum of Agreement. This Agreement shall be binding upon and shall inure to the benefit of the owners of the Properties and their respective successors and assigns. All of the easements, rights, obligations, duties and privileges set forth herein shall be appurtenant to and shall run with the Properties, which is both hereby burdened and benefited thereby. Any conveyance of any parcel that is part of the Properties shall also convey the rights, privileges, duties and obligations contained in this Agreement appurtenant to the parcel in question, regardless of whether specific mention is made of this Agreement, and regardless of whether a specific conveyance is made of, or subject to, said rights, privileges, duties and obligations herein.

This Agreement shall not be recorded, but the Owners covenant and agree to execute a memorandum of this Agreement in recordable form which shall be recorded in the office of the Recorder in Douglas County, Nevada as soon as reasonably possibly after full execution of this Agreement.

(b) Lien Rights.

(i) Any claim for reimbursement and any claim for amounts payable under this Agreement will, insofar as permissible by law, constitute a lien against the defaulting parcel and improvements thereon, and the person or entity to whom payment is owed shall be permitted to unilaterally record a notice of such lien against the defaulting parcel in the Official Records of Douglas County, Nevada if such amount is not paid within thirty days after delivery of written notice to the defaulting party of its failure to pay. Any lien claimed under this paragraph may be enforced in any judicial proceedings allowed by law, including without limitation, suit in the nature of a suit to foreclose a lien under the applicable provisions of the laws of the State of Nevada.

(ii) The lien rights of each Party hereunder are and shall be subject and subordinate to any mortgage now or hereafter placed on the Parcel(s) owned by the other Party. Each Party shall confirm such subordination by executing a recordable subordination agreement in form and content reasonably satisfactory to such Party within ten (10) days after receiving a request for such subordination agreement from the other Party or its lender.

(c) Cumulative Remedies. No remedy herein or otherwise conferred upon or reserved hereunder shall be considered exclusive of any other remedy, but the same shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity, and every power and remedy given by this Agreement may be exercised, from time to time, as often as occasion therefor may arise or as may be deemed expedient. No delay or omission by a person to exercise any right or power arising from any breach by another of any term or condition of this Agreement shall impair any such right or power or shall

be construed to be a waiver of any such breach or an acquiescence therein; nor shall the exercise, delay or nonexercise of any such right or remedy impair the rights granted hereunder or be construed as a waiver of such right or remedy or as a waiver, acquiescence in or consent to any further or succeeding breach of the same or any other covenant.

(d) Attorneys' Fees and Costs. In the event any action or proceeding is commenced among or between any entity, committee, or owners of a parcel that is part of the Properties with respect to the subject matter hereof or to enforce any obligation hereunder, the prevailing party or parties shall be entitled to recover from the other party or parties, as part of any judgment rendered, reasonable attorneys' fees and costs as determined by the Court or other adjudicating body.

(e) Severability. If any term, covenant or condition of this Agreement or the application thereof to any person, entity or circumstances shall, to any extent be invalid or unenforceable, the remainder of this Agreement, and the application of such term, covenant or condition to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby and each term, covenant or condition of this Agreement shall be valid and be enforced to the fullest extent permitted by law.

(f) Binding on Successors/Run With the Land. This Agreement shall be binding upon and shall inure to the benefit of the owners of the Properties and their respective successors and assigns. All of the easements, rights, obligations, duties and privileges set forth herein shall be appurtenant to and shall run with the Properties, which is both hereby burdened and benefited thereby. Any conveyance of any parcel that is part of the Properties shall also convey the rights, privileges, duties and obligations contained in this Agreement appurtenant to the parcel in question, regardless of whether specific mention is made of this Agreement, and regardless of whether a specific conveyance is made of, or subject to, said rights, privileges, duties and obligations herein.

(g) Amendment. Neither this Agreement nor any provision hereof may be changed, waived, discharged or terminated orally, but only by an instrument in writing and approved by owners of more than two-thirds of the parcels that make up the Properties, with each parcel entitled to be represented by a single vote.

(h) Force Majeure. Notwithstanding any other provision hereof, in the event that any owner of a parcel that is part of the Properties shall be delayed or hindered in or prevented from the performance of any covenant, agreement, work, service or other act required under this Agreement to be performed by such owner, and such delay or hindrance is due to cause entirely beyond its control such as riots, insurrections, martial law, civil commotion, war, fire, flood, earthquake or other casualty or acts of God, the performance of such covenant, agreement, work, service or other act shall be excused for the period of delay and the time period for performance shall be extended by the same number of days in the period of delay.

(i) Additional Documentation. The Owners and any subsequent purchaser and owner of any parcel that is part of Properties hereby agree that they shall execute and deliver any

documents reasonably required to effectuate this Agreement, and that they shall take whatever steps are reasonably required to carry out both the letter and the spirit of this Agreement.

*[Signature Page Follows]*

IN WITNESS WHEREOF, the Owners has executed this Agreement on the day and year first above written.

HR:  
HEYBOURNE RANCH, LLC

By: \_\_\_\_\_  
MATT CARTER, Managing Member

Buyer:

\_\_\_\_\_  
JONATHAN YOUNG

\_\_\_\_\_  
JOSEPHINE YOUNG

STATE OF NEVADA            )  
                                          : ss.  
COUNTY OF \_\_\_\_\_)

On \_\_\_\_\_, 2024, \_\_\_\_\_ personally appeared before me, a notary public, MATT CARTER, personally known (or proved) to me to be the person whose name is subscribed to the foregoing document, who acknowledged to me that he executed the foregoing document.

\_\_\_\_\_  
NOTARY PUBLIC

STATE OF NEVADA            )  
                                          : ss.  
COUNTY OF \_\_\_\_\_)

On \_\_\_\_\_, 2024, \_\_\_\_\_ personally appeared before me, a notary public, JONATHAN YOUNG, personally known (or proved) to me to be the person whose name is subscribed to the foregoing document, who acknowledged to me that he executed the foregoing document.

\_\_\_\_\_  
NOTARY PUBLIC

STATE OF NEVADA            )  
                                          : ss.  
COUNTY OF \_\_\_\_\_)

On \_\_\_\_\_, 2024, \_\_\_\_\_ personally  
appeared before me, a notary public, JOSEPHINE YOUNG, personally known (or proved) to me  
to be the person whose name is subscribed to the foregoing document, who acknowledged to me  
that he executed the foregoing document.

\_\_\_\_\_  
NOTARY PUBLIC

## **EXHIBIT “A”**

=

## **EXHIBIT “B”**



**CONTRACT AMENDMENT NO. 03**

**To the Effluent Discharge Agreement – Kirman Tract**

**between Douglas County**

**and**

**Heybourne Meadows, LLC**

This Third Amendment to the Effluent Discharge Agreement – Kirman Tract is entered into by and between Douglas County, Nevada (County) and Heybourne Meadows, LLC, a Nevada Limited Liability Company (Owner). County and Owner may at times be referred to herein individually as a “Party” or collectively as the “Parties.”

**Whereas**, County and Bently Family Limited Partnership originally entered into an Effluent Agreement on June 6 2007, which is Recorded with the Douglas County Recorder as Document No. 0703156 (Original Agreement); and

**Whereas**, the Original Agreement was first amended on February 4, 2010, and that amendment is recorded as Document No. 0758303 (First Amendment); and

**Whereas**, the Agreement was amended a second time, in Contract Amendment No. 2, adopted and approved by the County immediately preceding the adoption of this Amendment No. 3 on July 20, 2022 (Amendment 2); and

**Whereas**, the agreement pertains to Owner’s use of treated effluent for irrigation purposes on property located in the vicinity of the County’s North Valley Waste Water Treatment Facility; and

**Whereas**, the Parties desire to amend the Original Agreement, as amended, for the purpose of (1) decreasing the total available irrigation land acreage, and (2) increasing the overall term of the agreement.

**NOW, THEREFORE**, in consideration of the foregoing recitals and mutual consideration, the receipt of which is hereby acknowledged, the Parties agree as follows:

1. This amendment shall become effective on the date that it is last signed by all parties.
2. Paragraph 2 of the Original Agreement, as amended by Amendment #2, shall be deleted in its entirety and replaced with the following:

Owner will provide up to 220 acres of land on the Project for application of the County's effluent, and will accept up to 750 acre-feet annually (afa) of County-treated effluent for irrigation reuse. The County will not object to Owner's reduction of available acreage from 220 acres to as low as 200 acres, provided that Owner (at Owner's expense) obtains all necessary permissions and permits from regulating authorities (including NDEP)

confirming that the available acreage accommodates the 750 afa discharge.

3. Owner will be responsible for all costs associated with modifying the NDEP groundwater discharge permit for the updated available acreage.
4. The initial thirty (30) year term of the agreement shall be extended as follows:
  - o Pursuant to Paragraph 17 of the Original Agreement, the initial term is 30 years and is set to expire in 2037. The parties hereby agree to extend the initial term an additional 15 years, such that it instead expires on July 1, 2052. Thereafter, the 25 year option period described in Paragraph 17 of the Original Agreement will follow unless notice is given pursuant to the agreement.
5. Each natural person signing this instrument, for or on behalf of a legal entity party hereto, represents, warrants, assures and guarantees to each other such natural person, and to each other such legal entity, that he or she is duly authorized and has the legal power and authority to sign this instrument.

IN WITNESS WHEREOF, the said parties have hereunto set their hands, the County, by and through Patrick Cates, County Manager, as authorized by the Board of County Commissioners during a Public Meeting, and **Matt Carter, Managing Member of Heybourne Meadows, LLC** on the respective dates indicated below.

**County:**

*Douglas County*

By: *[Signature]* 07/20/22

Patrick Cates, County Manager (Date)

As authorized in a public meeting on 07/20/2022

**Owner:**

*Heybourne Meadows LLC*

By: Matt Carter, Managing Member

Signature: *[Signature]*

Date: 7-18-22

STATE OF NEVADA )

COUNTY OF DOUGLAS )

This instrument was acknowledged before me, a Notary Public, on the 18 day of July, 2022 by Matt Carter.

*[Signature]*

Notary Signature & Seal





STATE OF NEVADA  
DEPARTMENT OF TAXATION

MAIN OFFICE  
3850 Arrowhead Drive  
Carson City, Nevada 89706

JOE LOMBARDO  
Governor

GEORGE KELESIS  
Chair, Nevada Tax Commission

SHELLIE HUGHES  
Executive Director

July 23, 2026

PETITIONER:  
Jonathan R Young, Josephine M Young  
2673 Gordon Ave  
Minden NV 89423

RESPONDENT:  
Nevada Department of Taxation  
9850 Arrowhead Drive  
Carson City NV 89706

**CONFIRMATION OF APPEAL**

***Please note this is an amended Confirmation of Appeal. This version corrects the Respondent information incorrectly specified in the original letter dated July 17, 2026.***

Your appeal has been received by the State Board of Equalization (SBE). When referring to this appeal, please use the SBE case number assigned. The case number may be found at the bottom of this confirmation.

The SBE hearings are scheduled from March through October and are held in Reno and Las Vegas. The parties will be notified, by certified mail, of the date and approximate time of the hearing. If more information about the appeal process is required, please contact SBE staff at the number listed below. At this time, the precise hearing date has not yet been set.

If someone is representing you in this matter, and you have NOT already submitted an original signed authorization, it must be received by this office before any materials, including hearing notices, are sent to your representative. NRS 361.362 requires that the agent be authorized in writing on a form to be provided. This form must be submitted to the SBE before the hearing and have original signatures of the property owner and the agent. An authorization form can be downloaded from our website at: <https://tax.nv.gov/wp-content/uploads/2024/03/LGS-F032-Agent-Authorization-Form-SBE.pdf>

If the appeal involves a matter that is currently in litigation before the courts of Nevada, it is the policy of the SBE to hold the appeal in abeyance pending the resolution of the court litigation unless the parties agree that the court litigation will not be relevant to the appeal before the SBE.

Denise Mosely, Program Officer II  
Department of Taxation  
Executive Review and Boards & Commissions  
(775) 684-2160  
[stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us)

**STATE BOARD OF EQUALIZATION CASE NUMBER: 26-174**

cc: Douglas County Assessor  
Trent Tholen  
PO Box 218  
Minden NV 89423





STATE OF NEVADA  
DEPARTMENT OF TAXATION

MAIN OFFICE  
3850 Arrowhead Drive  
Carson City, Nevada 89706

JOE LOMBARDO  
*Governor*

GEORGE KELESIS  
*Chair, Nevada Tax Commission*

SHELLIE HUGHES  
*Executive Director*

July 17, 2026

**Taxpayer/ Petitioner:**

Jonathan R and Josephine M Young  
2673 Gordon Ave  
Minden NV 89423

**CONFIRMATION OF APPEAL**

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If someone is representing you in this matter, and you have NOT already submitted an original signed authorization, it must be received by this office before any materials, including hearing notices, are sent to your representative. NRS 361.362 requires that the agent be authorized in writing on a form to be provided. This form must be submitted to the SBE before the hearing and have original signatures of the property owner and the agent. An authorization form can be downloaded from our website at: <https://tax.nv.gov/wp-content/uploads/2024/03/LGS-F032-Agent-Authorization-Form-SBE.pdf>

If the appeal involves a matter that is currently in litigation before the courts of Nevada, it is the policy of the SBE to hold the appeal in abeyance pending the resolution of the court litigation unless the parties agree that the court litigation will not be relevant to the appeal before the SBE.

Denise Mosely, Program Officer II  
Department of Taxation  
(775) 684-2160  
[stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us)

**STATE BOARD OF EQUALIZATION CASE NUMBER: 26-174**

**Respondent:**

Douglas County Assessor  
Trent Tholen  
PO Box 218  
Minden NV 89423



STATE OF NEVADA  
DEPARTMENT OF TAXATION

MAIN OFFICE  
3850 Arrowhead Drive  
Carson City, Nevada 89706

JOE LOMBARDO  
*Governor*

GEORGE KELESIS  
*Chair, Nevada Tax Commission*

SHELLIE HUGHES  
*Executive Director*

July 23, 2026

Douglas County Assessor  
Trent A. Tholen  
PO Box 218  
Minden NV 89423

Dear Mr. Tholen:

The State Board of Equalization (SBE) is in receipt of a DIRECT Agricultural appeal regarding property conversion determinations and deferred tax year valuations, pursuant to NRS 361A.273(2). I have included a copy for your reference. The DIRECT appeal has been assigned SBE Case no. 26-174. No action or response is required from your office.

In the event you decide to intervene in this matter, a petition for leave to intervene must be filed with the Secretary and served on each party of record not less than 15 days before the date set for the commencement of the hearing (NAC 361.692(3)). The parties will be notified, by certified mail, of the date and approximate time set for the hearing.

If you have any questions regarding this matter, please call (775) 684-2160 or email [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us).

Denise Mosely, Program Officer II  
Department of Taxation  
Executive Review and Boards & Commissions

cc:

PETITIONER:  
Jonathan R Young, Josephine M Young  
2673 Gordon Ave  
Minden NV 89423

RESPONDENT:  
Nevada Department of Taxation  
9850 Arrowhead Drive  
Carson City NV 89706

# RESPONDENT BRIEF

**Before the Nevada State Board of Equalization**

**July 22, 2026**

**In the Matter of the Appeal     )     2027-2028 Secured**  
**Jonathan R Young                     )**  
**Josephine M Young                 )**

**Subject Property Information:**

APN: 1420-29-001-012  
Location: 188 Liberty Ln, Minden, Nevada  
County: Douglas County  
Acreage: 19.00 acres  
Current Land Use Code: 200 – Single Family Residence

**SUMMARY OF ISSUE**

The subject parcel was created through a boundary adjustment recorded as Document Number 1001363 in the Douglas County Recorder’s Office on October 11, 2023. As a parcel under 20 acres, the Department is required to conduct the review of the new application and follow statutory requirements governing agricultural deferment under NRS 361A and NAC 361A. Parcels over 20 acres are reviewed by local Assessor offices.

The Appellant requests that the State Board of Equalization bifurcate the 19-acre parcel, removing approximately 2 acres for residential use while preserving agricultural deferred status on the remaining 17 acres. The Appellant argues that the total lack of vegetation and agricultural activity is a "temporary construction condition" and that an active cash lease and county effluent-irrigation agreement preserve its agricultural status.

The property was graded, and both a residence and a commercial-style shop were constructed in 2026 with additional expansion plans obtained from the Douglas County Building Dept for a pool house and mechanical room in the future. This physical development removed the land’s ability to sustain livestock, reducing the land carrying capacity to zero.

**STATUTORY AND ADMINISTRATIVE CODE REFERENCES:**

Applicable statutes and administrative code references may be found in: *NRS 361A.030, NRS 361A.031, NRS 361A.271, NRS 361A.130, NRS 361A.140, NRS 361A.160, NAC 361A.130.*

## **CASE HISTORY**

The property was graded, and both a residence and a commercial-style shop were constructed in 2026 with additional expansion plans for a pool house and mechanical room in the future. This physical development removed the land's ability to sustain livestock, reducing the land carrying capacity to zero.

The Appellant asserts that the lack of irrigation, and the construction conditions, lack of vegetation, and absence of livestock are temporary disruptions, and do not constitute an abandonment of use. This is a new parcel that requires a new application, Nevada Revised Statutes and Nevada Administrative Code does not look to "future intent," "speculative planning," or "temporary pauses" for parcels under 20 acres.

NRS 361A.030 defines agricultural use as the "current employment" of real property as a business venture for profit. With the new agricultural use assessment application inspections were conducted, the owner physically cleared land, halted irrigation, and rendered the property incapable of producing agricultural products or sustaining livestock, there is no "current employment" as agricultural use.

A signed paper lease, future subjective intent, and utilities contracts do not overcome the physical reality of a barren, graded parcel with a carrying capacity of zero. The Department's specific rebuttals to the Appellant's four core arguments are outlined below.

Partial Conversion under NRS 361A.270, the Appellant correctly notes that NRS 361A.270 allows a portion of a parcel to be converted to a higher use while the remainder continues in agricultural use. However, the physical inspection and aerial photography demonstrate that the entire 19-acre parcel has been comprehensively altered. The appellant did not isolate a 2-acre construction zone; rather, the entire parcel was graded, scraped, and cleared of all native forage to facilitate the construction of a primary residence and a large commercial-style shop.

For NRS 361A.270 to apply, the remaining acreage should continue in active agricultural use. Because the remaining 17 acres are currently barren dirt, they do not qualify independently as agricultural land. The Department does not recommend deferred status to 17 acres of non-productive, cleared earth based on a future promise to restore it. Should the land be restored the owner can reapply for agricultural use at that time.

The Appellant argues that a signed agricultural lease and an obligation to receive treated wastewater effluent through a Douglas County agreement prove the land has not been abandoned. Agricultural use means that a parcel must physically produce more than one-half of the feed required by the livestock grazing on it. Because of the current condition of the property, the carrying capacity is mathematically zero. A utility obligation to receive municipal wastewater effluent is an infrastructure easement; it does not constitute a "business venture for profit" dedicated to agricultural pursuits under NRS 361A.030.

Under NAC 361A.130, the assessing authority follows a defined sequence of evaluation. The first step, outlined in Subsection 1, is to determine whether the property meets the basic definitions of a "business venture for profit" and "agricultural use" under NRS 361A.030. The subject parcel does not meet these initial criteria because it has been developed as a construction site for a residence and a commercial style workshop, resulting in the removal of all vegetation. Without vegetation, the land no longer provides forage or supports livestock and therefore does not align with the foundational agricultural-use definitions in NRS 361A.030 and NAC 361A.130(1). This property does not meet



this initial qualification step, the subsequent considerations referenced in NAC 361A.130(2)—such as classification, mapping, valuation tables, or carrying capacity calculations—do not apply in this case.

The property failed the initial qualification step, NRS 361A.271 indicates the assessing authority "shall deny the application." The use of the word "shall" does not leave the Department with administrative discretion; therefore, the Department rejected the application.

**Recommendation**

In conclusion, and for these reasons, the Respondent respectfully requests that the State Board of Equalization affirm the denial of the agricultural deferred assessment application for the 19-acre parcel due to the documented physical change in use and failure to meet statutory agricultural qualification requirements.

The Respondent respectfully requests that the State Board of Equalization deny the Appellant's request for relief and uphold the Department's denial of the agricultural deferred assessment for APN 1420-29-001-012.

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Page 38- 2026 Arial Photos

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Page 59- 2026 Applicant Lease

Page 66- Site Permits

# Details of Denial

### Jonathan Young Detail of Denial

6/9/2025 – Provisional letter was mailed to Douglas County Assessors office and Joathan Young informing him of a provisional approval for the Agricultural Deferment Application submitted to us by the Douglas County Assessors Office. Letter included the need to submit updated financial information needed by May 31, 2026.

5/12/2026- Tristin sent Jonathan Young an email requesting current years financial information required by May 31st, 2026. Email included the attached letter sent out 6/9/26. Tristin did not receive a response.

5/21/2026- Joel and Tristin conducted an in-person inspection of the property and noticed significant changes to the land. Changes included: 9000 sqft general purpose/warehouse building, single-family residence, and removal of what was considered grazeable vegetation. (Photos from the 2026 and 2025 in person inspections can be found in the S: drive)

5/27/2026- Denial letter mailed to Young and Douglas County Assessor's Office to inform of denial due to no longer meeting the requirements for Ag Deferment per NRS 361A.

6/16/26- Email received from Trent regarding Young inquiring from his office about the denial. It was stated that Young has attempted to reach out to us with no response. Young was emailed informing him we will be in touch early next week regarding decision. Young inquired about submitting missing documentation late and was told he could email it to Tristin, and we would be in touch next week regarding any changes.

6/17/2026- Email with previous years lease as proof of income received. Tristin requested further information that included proof of a lease extension, invoice/cashed check, or addendum to the lease.

6/18/26- Young emailed proof of income that included a lease for 19 acres of grazing, livestock handling, farming, or other and a paid invoice.

# Original Application with Declarations and Lease

**APN (Assessor's Parcel Number(s)):**

1420-29-001-012

**Return this application to:**  
County Assessor's Office:

**RECEIVED**

**MAY 30 2025**

ASSESSOR'S OFFICE  
DOUGLAS COUNTY

**Agricultural Use Assessment Application**  
**NRS 361A.110**

*Return this application to the County Assessor's Office at the address shown above  
no later than June 1<sup>st</sup>. If this application is approved, it will be recorded and become a public record.*

*IF MORE SPACE IS NEEDED, PLEASE ATTACH ADDITIONAL SHEETS TO THIS APPLICATION*

**Owner(s) of Record:** Jonathan R Young Josephine M Young

**Mailing Address:** 2673 Gordon Ave

**City/State/Zip:** Minden NV 89423

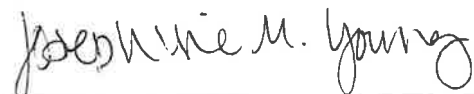
1. What is the total acreage of the parcel(s)? 19
2. What is the total acreage of the land devoted to agricultural use? 19
3. Has the land been devoted exclusively to agricultural use for at least 3 consecutive years immediately preceding this application? Yes ☒ No ☐ Unknown / New Owner ☐
4. Was this property previously assessed as agricultural? Yes ☒ No ☐ Unknown ☐  
If yes, when was it originally assessed as agricultural? 2012
5. Was the gross income from agricultural pursuits of the land during the preceding calendar year \$5,000 or more? Yes ☒ No ☐ Unknown / New Owner ☐

6. Provide documentation of the minimum gross income of \$5,000 from agricultural pursuits. This may include, without limitation:
- Leases
  - Receipts
  - Rent paid
  - Account balance sheets
  - Profit, and loss statements
  - Audited financial statements
  - Federal income tax returns (Schedule F or Schedule C).
  - Additional documentation may be requested by the county assessor or the Department.
7. Is this property operated by the owner as part of an existing agricultural operation where other parcels are designated as agricultural?  
 Yes ☐ No ☒ Unknown ☐
8. Is this parcel currently leased to another person for agricultural purposes? Yes ☒ No ☐ Unknown ☐  
*If yes, please provide a copy of the lease agreement.*
- Are at least 7 acres of the parcel devoted to agricultural purposes? Yes ☒ No ☐ Unknown ☐
  - Is this parcel contiguous to other agricultural real property owned by the lessee?  
 Yes ☒ No ☐ Unknown ☐
9. Describe **all** the uses of the land for which you are requesting an agricultural designation, such as agricultural, residential, commercial, or industrial use. For example, if you farm and live on this parcel, the use would be both agricultural and residential. In addition, please describe the agricultural operation such as raising crops, livestock, poultry, fur-bearing animals, bees, aquatic agriculture, hydroponic gardens.  
 Live stock grazing  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
10. Are there any water rights or a water source associated with the parcel(s)? Yes ☒ No ☐ Unknown ☐  
*If yes, please explain:*  
 Agreement with Douglas County to take effluent treated water  
 \_\_\_\_\_  
 \_\_\_\_\_
11. If there is any information you wish to provide, that might be pertinent to assist in processing this application, you may include it here.  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

The undersigned hereby certify the foregoing information submitted is true, accurate and complete to the best of (my) (our) knowledge. (I) (We) understand if this application is approved, this property may be subject to liens for undetermined amounts. (I) (We) understand that if any portion of this land is converted to a higher use, it is our responsibility to notify the assessor in writing within 30 days of the conversion.

**EACH OWNER OF RECORD OR HIS AUTHORIZED REPRESENTATIVE MUST SIGN BELOW. IF SIGNED BY A REPRESENTATIVE, THE REPRESENTATIVE MUST INDICATE FOR WHOM HE IS SIGNING, HIS CAPACITY, AND UNDER WHAT AUTHORITY HE IS SIGNING. PLEASE TYPE THE NAME UNDER EACH SIGNATURE.**

  
\_\_\_\_\_  
Signature of Applicant or Agent      Owner  
Capacity (Owner, Representative, or Lessee)  
Jonathan R Young      5/29/2025  
\_\_\_\_\_  
Type or Print Name      Authority (i.e. Power of Attorney)      Date  
2673 Gordon Ave Minden NV 89423      775-230-3883      jyoung@dtsnv.com  
\_\_\_\_\_  
Address/City/State/Zip      Phone Number      Email Address

  
\_\_\_\_\_  
Signature of Applicant or Agent      Owner  
Capacity (Owner, Representative, or Lessee)  
Josephine M Young      \_\_\_\_\_  
\_\_\_\_\_  
Type or Print Name      Authority (i.e. Power of Attorney)      Date  
2673 Gordon Ave Minden NV 89423      775-671-1738      jyoung@dtsnv.com  
\_\_\_\_\_  
Address/City/State/Zip      Phone Number      Email Address

\_\_\_\_\_  
Signature of Applicant or Agent      Capacity (Owner, Representative, or Lessee)  
\_\_\_\_\_  
Type or Print Name      Authority (i.e. Power of Attorney)      Date  
\_\_\_\_\_  
Address/City/State/Zip      Phone Number      Email Address



\_\_\_\_\_  
Signature of Applicant or Agent

\_\_\_\_\_  
Capacity (Owner, Representative, or Lessee)

\_\_\_\_\_  
Type or Print Name

\_\_\_\_\_  
Authority (i.e. Power of Attorney)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Address/City/State/Zip

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Signature of Applicant or Agent

\_\_\_\_\_  
Capacity (Owner, Representative, or Lessee)

\_\_\_\_\_  
Type or Print Name

\_\_\_\_\_  
Authority (i.e. Power of Attorney)

\_\_\_\_\_  
Date

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Address/City/State/Zip

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
Email Address

***Attach Additional Signature Pages to Application as Necessary***

| FOR USE BY THE COUNTY ASSESSOR OR DEPARTMENT OF TAXATION                                        |                |                  |
|-------------------------------------------------------------------------------------------------|----------------|------------------|
| <input type="checkbox"/> Application Received                                                   | _____<br>Date  | _____<br>Initial |
| <input type="checkbox"/> Property Inspected                                                     | _____<br>Date  | _____<br>Initial |
| <input type="checkbox"/> Income Records Inspected                                               | _____<br>Date  | _____<br>Initial |
| <input type="checkbox"/> Written Notice of Approval or Denial Sent to Applicant                 | _____<br>Date  | _____<br>Initial |
| <input type="checkbox"/> Application forwarded to Department of Taxation                        | _____<br>Date  | _____<br>Initial |
| <input type="checkbox"/> Department of Taxation returned application                            | _____<br>Date  | _____<br>Initial |
| Reasons of Approval or Denial and Other Pertinent Comments:<br>_____<br>_____<br>_____<br>_____ |                |                  |
| _____<br>Signature of Official Processing Application                                           | _____<br>Title | _____<br>Date    |

**OFFICE OF THE DOUGLAS COUNTY ASSESSOR**

Trent A. Tholen, ASSESSOR

Address: 1616 8<sup>th</sup> Street (POB 218)

Minden, NV 89423

Phone: 775-782-9830 Fax: 775-782-9884

Website: douglascountynv.gov

Email: assessor@@douglasnv.us

**DECLARATION OF RURAL LAND CLASSIFICATION**

(NRS 361A.120)

This form can be submitted by mail, email, or fax

|                                                       |                 |                            |    |
|-------------------------------------------------------|-----------------|----------------------------|----|
| PARCEL NUMBER                                         | 1420-29-001-012 | ACREAGE                    | 19 |
|                                                       |                 | DEEDED WATER               |    |
| NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: |                 | Jonathan & Josephine Young |    |

If any of the information above is incorrect, please contact the Assessor's office.

| CULTIVATED CROPS PRODUCED    | Acres | Crop Grown | Tons/Acre |
|------------------------------|-------|------------|-----------|
| Owner's Estimate:            |       |            |           |
| Use separate sheet if needed |       |            |           |
|                              |       |            |           |
|                              |       |            |           |
|                              |       |            |           |

| GRAZING/PASTURE   | Acres | AUM |
|-------------------|-------|-----|
| Owner's Estimate: | 19    |     |

| LIVESTOCK BRAND(S): |      |
|---------------------|------|
| Please List:        | COWS |

| WILD HAY PRODUCED | Acres | Tons/Acre |
|-------------------|-------|-----------|
| Owner's Estimate: |       |           |

|                                                                     |
|---------------------------------------------------------------------|
| DO YOU HAVE A TCID FARM UNIT?                                       |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

|               |
|---------------|
| IF YES, I.D.# |
|               |

|                                                                   |  |  |
|-------------------------------------------------------------------|--|--|
| LIST ALL PARCELS IN FARM UNIT<br>(Use a separate sheet if needed) |  |  |
| 1420-29-001-012                                                   |  |  |

|                                            |
|--------------------------------------------|
| COMMENTS: (use a separate sheet if needed) |
|--------------------------------------------|

|                                                                                    |              |                    |                                    |                  |
|------------------------------------------------------------------------------------|--------------|--------------------|------------------------------------|------------------|
| NAME OF PERSON COMPLETING FORM:<br>Jonathan R Young                                |              |                    | TITLE:<br>Owner                    |                  |
| MAILING ADDRESS OF CONTACT PERSON (STREET ADDRESS OR P.O. BOX):<br>2673 Gordon Ave |              |                    | EMAIL ADDRESS:<br>jyoung@dtsnv.com |                  |
| CITY:<br>Minden                                                                    | STATE:<br>NV | ZIP CODE:<br>89423 | DAYTIME PHONE:<br>775-230-3883     | ALTERNATE PHONE: |

|                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------|
| ***PLEASE ATTACH INCOME VERIFICATION. i.e.: SCHEDULE F, SCHEDULE C, LEASE AGREEMENT, OR OTHER PROOF OF INCOME*** |
|------------------------------------------------------------------------------------------------------------------|

I declare, under penalty of perjury of the State of Nevada, that the foregoing and all information herein, including any attached statements and/or documentation, is true, correct, and complete to the best of my knowledge and belief:

  
Claimant Signature

Jonathan R Young  
Print Name

5/29/2025  
Date

SEE REVERSE FOR MORE INFORMATION

RECEIVED

MAY 30 2025

ASSESSOR'S OFFICE  
DOUGLAS COUNTY

**LEASE**

This lease dated 1st day of MAY in the year of 2025 is between Heybourne Ranch LLC, hereafter referred to as LESSOR, Piccolo Farms LLC, hereafter referred to as LESSEE.

**WITNESSETH**

IT IS AGREED TO BETWEEN THE PARTIES HERETO AS FOLLOWS:

1. Description of Premises. Lessor hereby leases to LESSEE and LESSEE hires from LESSOR, on terms and conditions hereinafter set forth, approximately 19 acres, more or less, of grazing land (the premises) Located approximately 1.1 miles north of the intersection of Heybourne Rd and Stephanie way on west side of road in Douglas County, Nevada with APN 1420-29-001-012
2. Term. The term of this lease shall be a one (1) year lease commencing May 1st, 2025 and terminating at midnight upon April 30, 2026 unless the option to renew an additional one (1) year lease is declared.
3. Renewal. LESSOR and LESSEE will work diligently to renew the lease 90 days prior to the expiration of the current lease.

RENT. 19acres, Acreage to be determined by and agreed to by LESSOR and LESSEE. The sum of \$5,000.00 to be paid on May 1<sup>st</sup>

4. USE. The Premises with all facilities are leased to LESSEE for the purpose of grazing/handling livestock and/or farming for hay and/or grain, and LESSEE shall not use nor permit to be used all or any part of the Premises for any purpose other than the purpose for which the Premises are leased. All operations incident to the use of the premises shall be carried out according to the best course of husbandry practiced in the area. LESSEE shall immediately report any case of infectious animal disease appearing in livestock on the Premises in accordance with any and all livestock regulations to the proper governmental authorities and shall take all steps

required to isolate, control and eliminate such disease, all at LESSEE'S expense. In the event that one or more dead livestock animals are upon the Premises by the spring of any year within the term hereof, LESSEE, forthwith, shall either remove said carcasses or shall bury them in a location where the decay will not contaminate any water source or level.

5. Waste. Lessee shall not commit nor permit to others to commit acts of waste, nuisance or unreasonable annoyance upon the premises, to the best of their ability.
6. Disclaimer of Warranty. LESSOR makes no warranty of the suitability of the premises for the grazing of livestock.
7. Condition of the premises. By entry under this lease, LESSEE accepts the premises the Premises in their present "as is" condition and agrees on the last day of the term of or upon earlier termination of this lease, to surrender the Premises and all appurtenances to LESSOR in the same condition as when received, reasonable use, wear and tear, acts of god or the elements excepted, and to remove all property of LESSEE from the Premises.
8. Holding Over. Any holding over after expiration of the term of this lease, shall be treated as tenancy from month to month, at the total cost of current existing lease acreage rate divided by 12 (months) paid to LESSOR at the first of every month. If upon expiration of the term of this lease, there shall be (10) or fewer stray animals upon the Premises, such will not be considered a holding over provided the LESSEE will gather and remove such strays within a reasonable period of time, but in no event more than (2) months following such expiration. Failure to so remove such strays shall retroactively be deemed a holding-over from and after the expiration of the term of this lease.
9. Taxes. It is agreed between the parties hereto that during the term of this lease, LESSOR shall pay all real property taxes and assessments levied upon the premises

and all personal property taxes levied upon LESSOR'S personal property as they become due while LESSEE shall pay all taxes and assessments levied upon his livestock and other personal property.

10. Liens. LESSEE hereby agrees not to cause or permit any mechanics, laborer's, materialman's or any other lien to accrue against the Premises or any part thereof by reason of anything done or omitted to be done by him or any person entering upon Premises by or with his permission.
11. Assignment or Subletting. LESSEE shall not assign this lease or any part interest herein but shall be allowed to sublet the premises or any part thereof with the consent of LESSOR first obtained. Such consent shall not be unreasonably withheld. Should LESSEE use the premises for grazing cattle owned by others (but under the direction and control of LESSEE), such activities shall not be deemed subletting.
12. Rights and Property withheld by LESSOR. LESSOR reserves from this lease oil, gas and mineral rights. LESSEE agrees that LESSOR and/or his agents may enter on the Premises to inspect them, make any changes or alterations or repairs which LESSOR shall consider necessary for the protection, improvement or preservation thereof, or to post any notice provided for by law, or otherwise to protect any abatement of rental by reason of the exercise by LESSOR of any such rights herein reserved. Nothing herein shall be construed to obligate LESSOR to make any changes, alterations or repairs.
13. Remedies of Owner on Default. LESSEE agrees that the occurrence of any of the following shall constitute a default: If default shall be made by LESSEE in payment of the rent herein reserved, or any part thereof, or if LESSEE shall abandon or vacate the Premises, or if LESSEE shall commit any breach or omission or commission of any of the terms herein contained on his part to be complied with or performed and shall fail to remedy such breach within thirty (30) days. Upon the occurrence of a

default, LESSOR, or LESSORS agents and representatives, with or without terminating this lease, shall have the right to re-enter the Premises or any part thereof, either with or without process of law, and expel, remove and put out LESSEE or any person or persons occupying said Premises, and remove all personal property and livestock therefrom, using such force as may be necessary to again repossess said Premises, without prejudice to any remedy which might otherwise be available at law or equity, and without liability to any person for damages sustained by reason of such removal. No such re-entry or taking possession of said premises by LESSOR shall be construed as an election on its part to terminate this lease unless a written notice of such intention be given to LESSEE.

14. Condemnation. In the event the Premises or any portion thereof be taken by condemnation (the exercise of any governmental power, whether by legal proceedings or otherwise, by condemner and/or a voluntary sale or condemnation or while legal proceedings for condemnation are pending), then LESSOR shall have the option to terminate this lease. Should LESSOR not terminate this lease, Then this lease shall continue in full force and effect with an appropriate adjustment in rental in view of the area taken. However, if said condemnation should render the remaining portion of the Premises unsuitable for the purposes of LESSEE, at the sole discretion of LESSEE, LESSEE shall have the right to cancel this lease.

15. Attorney's Fees. In the event either party has to bring an action to enforce or interpret this agreement, the prevailing party shall be entitled to recover from the other party its reasonable attorney's fees and cost.

Binding on Successors. The covenants and conditions herein contained shall apply to and bind the heirs, successors, executors, administrators and assigns of all parties hereto.

16. Entire Agreement/Modification. This lease constitutes the entire agreement between the parties pertaining to the subject matter contained herein and

supersedes all prior and contemporaneous agreements, representations and understandings of the parties. No supplement, modification or amendment of this lease shall be binding unless executed in writing by all parties hereto.

17. Notices. Any notice to be given to either party hereto by the other shall be in writing and served either personally or by registered or certified mail addressed as follows:

LESSOR:

Signature:  printed Name: Jonathan R Young

Authorized representative  
Piccolo Farms, LLC  
Jonathan R Young, Manager

LESSEE:

Signature:  printed Name: MATT CARTER 5/1/2011  
Heybourne Ranch LLC

Authorized Representative  
Heybourne Ranch, LLC  
Matthew Carter, Manager

# Department Checklist



**Department of Taxation  
Division of Local Government Services  
Checklist and Agricultural Use Assessment Determination**

Ag designation requested Secured Fiscal Year 25-26

1.) Parcel Number(s): 1420-29-001-012

2.) Owner(s): Jonathan R and Josephine M Young

3.) Operator: \_\_\_\_\_

Operator is same as owner ☒ Yes ☐ No All owners signed application? ☒ Yes ☐ No

4.) Date Application Received: May 30th

5.) Date Declaration of Rural Land Classification (DRLC) Sent to Owner: \_\_\_\_\_

6.) Was DRLC completed? ☐ Yes ☒ No 7.) Date DRLC Returned: \_\_\_\_\_

8.) Has land or operation been used in an agricultural pursuit for at least three consecutive years?

☒ Yes ☐ No *If "No", proceed to Item #18*

Date Owner placed in service \_\_\_\_\_ Year originally placed in Ag \_\_\_\_\_

Proof of agricultural use:

☐ IRS Form F ☒ Lease to operator with ag operation ☐ Previous Owner in Ag

☐ Other, describe: \_\_\_\_\_

9.) Is land leased by owner to another person for agricultural use? ☒ Yes ☐ No

If "yes," then note Parcel Size: 19

☒ Parcel size meets or exceeds minimum size of 7 acres; or

☒ Parcel is contiguous to other agricultural real property owned by owner or lessee

*If neither box is checked, proceed to Item #17.*

10.) Principal Activity:

☐ Raising, harvesting, and selling crops, fruit, flowers, timber, products of soil

Describe Crop Type: \_\_\_\_\_

☐ Feeding, breeding, management and sale of livestock, poultry, or produce

Domestic Animal Type Used for food, fiber, breeding, draft or profit:

☐ Cattle ☐ Goats ☐ Poultry ☐ Sheep ☐ Pigs ☐ Fish

☐ Feed lot of at least 50 head of cattle or equivalent number of animal units

☐ Raising furbearing animals or bees

☐ Dairying and the sale of dairy products

☐ Aquatic agriculture, including hydroponic gardens

☐ Greenhouse – intensively produced fruits, vegetables, marijuana

☐ Experimental crop production

☒ Other, describe: grazing

**Department of Taxation  
Division of Local Government Services**

**11.) Potential Class Designation and Actual Production / Carrying Capacity /Acre**

- ☐ Intensive Use: \_\_\_\_\_ ☐ Cultivated Class :1<sup>st</sup> \_\_\_\_\_; 2<sup>nd</sup> \_\_\_\_\_; 3<sup>rd</sup> \_\_\_\_\_; 4<sup>th</sup> \_\_\_\_\_  
☐ Pasture/Wild Hay Class: 1<sup>st</sup> \_\_\_\_\_; 2<sup>nd</sup> \_\_\_\_\_  
☐ Pasture Class: 3<sup>rd</sup> \_\_\_\_\_; 4<sup>th</sup> \_\_\_\_\_  
☒ Grazing Class: 1<sup>st</sup> \_\_\_\_\_; 2<sup>nd</sup> \_\_\_\_\_; 3<sup>rd</sup> x \_\_\_\_\_; 4<sup>th</sup> \_\_\_\_\_  
☐ Homestead \_\_\_\_\_; ☐ Farmstead \_\_\_\_\_

**12.) Actual Production Determined From:**

- ☐ Applicant Declaration ☒ Inspection(☐ Aerial ☒ In Person date 6/12/25) ☐ Assessor  
☐ Feed/Capacity Calculation ☐ Water Availability ☐ Other, describe: \_\_\_\_\_

**13.) The real property is employed as a business venture for profit and produces a minimum of \$5,000 from agricultural pursuits during the immediately preceding calendar year. ☒ Yes ☐ No**  
**If "No", please explain:** \_\_\_\_\_  
\_\_\_\_\_

**14.) The following documents were examined to verify production minimum of \$5,000 from agricultural pursuits:**

- ☐ Profit and Loss Statement ☐ IRS Form F ☒ Lease, cancelled checks  
☐ Other, describe: \_\_\_\_\_

**15.) Has the land been used in an agricultural pursuit for a reasonable profit or at least upon the expectation of a reasonable profit consistent with the productive capability of the land unit?**  
☒ Yes ☐ No

**16.) Special Notes:** Lease is only for 1 year. 2 more year leases needed  
\_\_\_\_\_  
\_\_\_\_\_

**17.) This property meets the qualifications to qualify for the Ag Deferment ☒Yes ☐ No**

Tristin Silva

Print Name of Appraiser

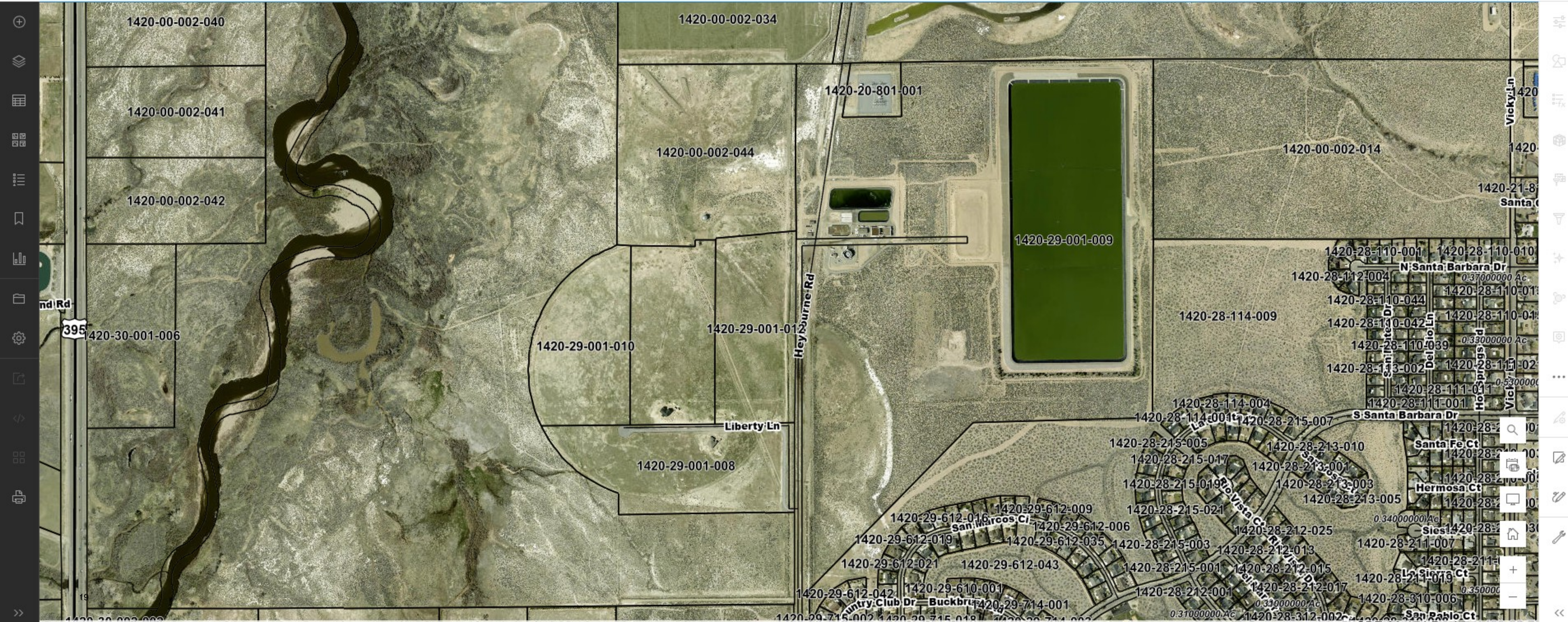
Date

Tristin Silva  
Signature

Correspondence Notes:

# 2025 Arial Photos











# 2025 Site Photos











# 2025 Provisional Decision Letter





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 Drive, 2nd Floor  
Carson City, Nevada 89706-7937  
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

June 9, 2025

Jonathan R & Josephine M Young  
2673 Gordon Ave  
Minden, NV. 89423

**Notice of Decision Regarding Agricultural Designation Application**

Dear Jonathan and Josephine:

Pursuant to Nevada Revised Statute ("NRS") 361A.120, the Division of Local Government Services has completed its review of your application for agricultural use assessment in Douglas County for APN 1420-29-001-012, consisting of 19 acres. Based on the information you provided, as well as an inspection by one of our staff appraisers, the Department questions the remaining acreage's continued ability to meet the requirements specified in NRS 361A, to continue to qualify for agricultural use assessment. The Department has decided to allow continued agricultural use assessment for the 2026-27 tax year. However, income information *must* be provided to the Department prior to May 31, 2026, for review, to determine the parcel's ability to meet the income requirement specified in NRS 361A. Should the Department fail to receive the required documents, by the specified date, or the information provided does not meet the statutory requirements, the parcel will be removed from receiving the agricultural use assessment for the 2026-27 year forward.

Your application and this decision will be recorded with the County Recorder within 10 days of this approval. Should the use of the property change from an agricultural use, you are required to notify the Assessor in writing to remove the agricultural use assessment within 30 days after the use has changed pursuant to NRS 361A.270.

If you have any questions, please call me at (775)684-2034.

Sincerely,

A handwritten signature in blue ink that reads "Lorna Quisenberry".

Lorna Quisenberry, CPM  
Supervisor, Locally-Assessed Properties  
Nevada Dept of Taxation

cc: Trent Tholen, Douglas County Assessor



# Email Correspondence



---

**Re: Agricultural Deferment Provisional**

---

**From** Jonathan R. Young <jyoung@dtsnv.com>

**Date** Mon 7/13/2026 11:21 AM

**To** Lorna Quisenberry <lquisenberry@tax.state.nv.us>; Tristin Silva <silvat@tax.state.nv.us>

 1 attachment (1 MB)

NV Tax AG Appeal\_Youngs\_APN\_1420-29-001-012.pdf;

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

Lorna,

I left you a voicemail and wanted to follow up to make sure I fully understand the appeal process and have not missed any required steps or documents.

I apologize for the additional follow-up. I understand that I may not have initially submitted the correct documentation, and I want to make sure the appeal is properly completed and filed before the deadline.

I have attached a copy of the notice, my statement of appeal, and the supporting documents I currently have available. Please let me know whether anything further is required or whether any of the documents need to be submitted on a different form.

Thank you for your time and assistance.

Respectfully,

Jonathan Young

Jonathan Young, CEO, UCWA, MCP, CSSA, VCP5, VCP6

Digital Technology Solutions / DTS Fiber

Direct: 775.552.3608

Office: 775.552.3611

Minden: 1625 HWY 88 STE 404 Minden, NV 89423 | Reno: 5470 Kietzke Lane, Suite 300 Reno, NV 89511

[www.dtsnv.com](http://www.dtsnv.com) [www.dtsfiber.com](http://www.dtsfiber.com)

NV Lic. # 0084453



Book time to meet with me



**From:** Lorna Quisenberry <lquisenberry@tax.state.nv.us>  
**Sent:** Monday, July 13, 2026 10:18 AM  
**To:** Jonathan R. Young <jyoung@dtsnv.com>; Tristin Silva <silvat@tax.state.nv.us>  
**Cc:** Jake Mitchell <jakem@carsonvalleyaccounting.com>  
**Subject:** RE: Agricultural Deferment Provisional

[https://tax.nv.gov/boards-meetings/#SBE\\_Appeal\\_Process](https://tax.nv.gov/boards-meetings/#SBE_Appeal_Process)

I thought I had sent this last week, my mistake. Thanks.

---

**From:** Jonathan R. Young <jyoung@dtsnv.com>  
**Sent:** Monday, July 13, 2026 10:14 AM  
**To:** Lorna Quisenberry <lquisenberry@tax.state.nv.us>; Tristin Silva <silvat@tax.state.nv.us>  
**Cc:** Jake Mitchell <jakem@carsonvalleyaccounting.com>  
**Subject:** Re: Agricultural Deferment Provisional

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Lorna,  
Are you able to send me the link?

Thanks!

Jonathan Young, CEO, UCWA, MCP, CSSA, VCP5, VCP6  
Digital Technology Solutions / DTS Fiber  
Direct: 775.552.3608  
Office: 775.552.3611  
Minden: 1625 HWY 88 STE 404 Minden, NV 89423 | Reno: 5470 Kietzke Lane, Suite 300 Reno, NV 89511  
[www.dtsnv.com](http://www.dtsnv.com) [www.dtsfiber.com](http://www.dtsfiber.com)  
NV Lic. # 0084453



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---

**From:** Lorna Quisenberry <lquisenberry@tax.state.nv.us>  
**Sent:** Wednesday, July 8, 2026 3:00 PM  
**To:** Jonathan R. Young <jyoung@dtsnv.com>; Tristin Silva <silvat@tax.state.nv.us>  
**Cc:** Jake Mitchell <jakem@carsonvalleyaccounting.com>  
**Subject:** RE: Agricultural Deferment Provisional

Good afternoon, Mr. Young,

You will need to file an appeal. I can forward you the link to our website.

---

**From:** Jonathan R. Young <jyoung@dtsnv.com>  
**Sent:** Wednesday, July 8, 2026 2:57 PM  
**To:** Tristin Silva <silvat@tax.state.nv.us>  
**Cc:** Lorna Quisenberry <lquisenberry@tax.state.nv.us>; Jake Mitchell <jakem@carsonvalleyaccounting.com>  
**Subject:** Re: Agricultural Deferment Provisional



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

Tristin,

I left you a message this afternoon and wanted to follow up by email.

Please let me know if you need anything further from me or if I am missing any documentation. I appreciate your help in explaining the requirements and the process. It has been a busy and challenging process trying to complete construction of our home while also getting the property properly set up and maintained for agricultural and effluent-irrigation use.

Jonathan Young, CEO, UCWA, MCP, CSSA, VCP5, VCP6

Digital Technology Solutions / DTS Fiber

Direct: 775.552.3608

Office: 775.552.3611

Minden: 1625 HWY 88 STE 404 Minden, NV 89423 | Reno: 5470 Kietzke Lane, Suite 300 Reno, NV 89511

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NV Lic. # 0084453



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---

**From:** Jonathan R. Young <[jyoung@dtsnv.com](mailto:jyoung@dtsnv.com)>

**Sent:** Tuesday, June 23, 2026 2:04 PM

**To:** Tristin Silva <[silvat@tax.state.nv.us](mailto:silvat@tax.state.nv.us)>

**Cc:** Lorna Quisenberry <[lquisenberry@tax.state.nv.us](mailto:lquisenberry@tax.state.nv.us)>; Jake Mitchell <[jakem@carsonvalleyaccounting.com](mailto:jakem@carsonvalleyaccounting.com)>

**Subject:** Re: Agricultural Deferment Provisional

Good Afternoon,

Thank you for your response. I respectfully request that the Department reconsider the denial, or in the alternative, treat this email as my request to preserve my appeal rights while I prepare the formal appeal to the State Board of Equalization under NRS 361A.273.

The condition observed during the inspection is temporary and related to the active construction of our home, barn, and related improvements. Because of the current construction activity, portions of the property are not presently ready for irrigation, and we are not currently able to run effluent across the affected areas. That does not reflect an intent to permanently remove the agricultural or irrigation use from the property.

APN 1420-29-001-012 remains subject to the Douglas County effluent irrigation obligations through the Heybourne Ranch / Young agreement. The property is part of the larger effluent reuse area tied to Douglas County's North Valley Wastewater Treatment Facility, and the property must remain capable of accepting treated effluent for irrigation use.

In addition, the land lease/payment arrangement is part of the continuing agricultural and effluent-irrigation use of the property. The purpose of the lease is not to abandon agricultural use, but to keep the property aligned with the Douglas County effluent reuse requirements and



the Heybourne Ranch / Young effluent irrigation obligations. The property remains part of the effluent irrigation system, and the lease/payment helps support the continued agricultural/irrigation use and maintenance of the land while construction is ongoing and while we work to restore full effluent irrigation capability.

Our position is that the construction area should not result in the entire parcel being treated as converted to a higher use. If the Department believes a portion of the parcel has been converted due to the home, barn, driveway, or construction footprint, we request that the Department identify and limit any higher-use determination to only that specific portion, while allowing the remaining acreage intended for effluent irrigation/agricultural use to remain eligible.

We are actively working to restore the land and irrigation capability after construction so the property can continue to receive effluent and support agricultural/pasture use consistent with the existing agreements.

Please let me know whether the Department will reconsider based on this information, or whether additional documentation would be helpful before the appeal deadline.

I've included my agreements that we must follow for you to review.

Respectfully,

Jonathan Young

Jonathan Young, CEO, UCWA, MCP, CSSA, VCP5, VCP6

Digital Technology Solutions / DTS Fiber

Direct: 775.552.3608

Office: 775.552.3611

Minden: 1625 HWY 88 STE 404 Minden, NV 89423 | Reno: 5470 Kietzke Lane, Suite 300 Reno, NV 89511

[www.dtsnv.com](http://www.dtsnv.com) [www.dtsfiber.com](http://www.dtsfiber.com)

NV Lic. # 0084453

 [Book time to meet with me](#)

---

**From:** Tristin Silva <[silvat@tax.state.nv.us](mailto:silvat@tax.state.nv.us)>

**Sent:** Tuesday, June 23, 2026 1:36 PM

**To:** Jonathan R. Young <[jyoung@dtsnv.com](mailto:jyoung@dtsnv.com)>

**Cc:** Lorna Quisenberry <[lquisenberry@tax.state.nv.us](mailto:lquisenberry@tax.state.nv.us)>; Jake Mitchell <[jakem@carsonvalleyaccounting.com](mailto:jakem@carsonvalleyaccounting.com)>

**Subject:** Re: Agricultural Deferment Provisional

Good Afternoon Jonathan,

After reviewing the documents, you submitted and the in-person inspection our office conducted; we have come to the conclusion that the denial will stand due to the apparent change in use that was seen during the inspection. The Department conducted inspection determined parcel number 1420-29-001-012 no longer meets the definition of "Agricultural Uses" consistent with NRS 361A.030 and falls under NRS 361A.031 which defines a property converted to "Higher Use". We also considered whether the acreage could potentially support a qualifying agricultural operation through hay or



pasture production. However, based on the current condition and use of the property, it does not appear to be in a state of production that would demonstrate that level of agricultural capacity.

If you would like to appeal this decision pursuant to NRS 361A.273 you can do so by filing an appeal under "others" with a direct appeal to the State Board of Equalization per NRS 361A.273(2): This is an appeal of a determination that agricultural property has been converted to a higher use and for valuations for deferred tax years; the notice of conversion from the assessor was received after December 16 and before July 1. You would have 30 days to appeal to the State Board of Equalization.

Thank you,

**\*Important Notice:** Sales & Use Tax Returns are now due on the 20th of the month. All Modified Business Tax and Commerce Tax returns must be filed through My Nevada Tax.



Tristin Silva  
Appraiser  
Nevada Department of Taxation  
3850 Arrowhead Drive  
Carson City, NV 89706  
Email: [silvat@tax.state.nv.us](mailto:silvat@tax.state.nv.us)  
Phone: (775) 684-2021

Mailing Address:  
3850 Arrowhead Drive  
Carson City, NV 89706

Find careers at: [NVJobs](#)

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---

**From:** Jonathan R. Young <[jyoung@dtsnv.com](mailto:jyoung@dtsnv.com)>

**Sent:** Wednesday, June 17, 2026 4:54 PM

**To:** Tristin Silva <[silvat@tax.state.nv.us](mailto:silvat@tax.state.nv.us)>

**Cc:** Lorna Quisenberry <[lquisenberry@tax.state.nv.us](mailto:lquisenberry@tax.state.nv.us)>; Jake Mitchell <[jakem@carsonvalleyaccounting.com](mailto:jakem@carsonvalleyaccounting.com)>

**Subject:** Re: Agricultural Deferment Provisional

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

Tristin,

Attached is the 2025 invoice. We are still needing to get the 2026 check . I was hoping to get that check into the new LLC.

Jonathan Young, CEO, UCWA, MCP, CSSA, VCP5, VCP6



Digital Technology Solutions / DTS Fiber

Direct: 775.552.3608

Office: 775.552.3611

Minden: 1625 HWY 88 STE 404 Minden, NV 89423 | Reno: 5470 Kietzke Lane, Suite 300 Reno, NV 89511

[www.dtsnv.com](http://www.dtsnv.com) [www.dtsfiber.com](http://www.dtsfiber.com)

NV Lic. # 0084453



[Book time to meet with me](#)

---

**From:** Tristin Silva <[silvat@tax.state.nv.us](mailto:silvat@tax.state.nv.us)>

**Sent:** Wednesday, June 17, 2026 3:15 PM

**To:** Jonathan R. Young <[jyoung@dtsnv.com](mailto:jyoung@dtsnv.com)>

**Cc:** Lorna Quisenberry <[lquisenberry@tax.state.nv.us](mailto:lquisenberry@tax.state.nv.us)>; Jake Mitchell <[jakem@carsonvalleyaccounting.com](mailto:jakem@carsonvalleyaccounting.com)>

**Subject:** Re: Agricultural Deferment Provisional

I will have to get back to you next week regarding the LLC change for our documentation, but it looks like the lease ended April of this year. Do you have an addendum, declaration, or deposited check stub that will show the lease has been extended?

Thank you,

**\*Important Notice:** Sales & Use Tax Returns are now due on the 20th of the month. All Modified Business Tax and Commerce Tax returns must be filed through My Nevada Tax.



Tristin Silva  
Appraiser  
Nevada Department of Taxation  
3850 Arrowhead Drive  
Carson City, NV 89706  
Email: [silvat@tax.state.nv.us](mailto:silvat@tax.state.nv.us)  
Phone: (775) 684-2021

Mailing Address:  
3850 Arrowhead Drive  
Carson City, NV 89706

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**From:** Jonathan R. Young <jyoung@dtsnv.com>

**Sent:** Wednesday, June 17, 2026 3:04 PM

**To:** Tristin Silva <silvat@tax.state.nv.us>

**Cc:** Lorna Quisenberry <lquisenberry@tax.state.nv.us>; Jake Mitchell <jakem@carsonvalleyaccounting.com>

**Subject:** Re: Agricultural Deferment Provisional

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Tristin,

Once again, sorry for not getting this addressed, I forgot all about it! Attached is the land lease to Heybourne Ranch LLC. We are still getting our taxes completed. I've included my CPA on this email if you might have any questions.

On a side note, we will be moving this lease and ranching activity into Piccolo Farms LLC ID: NV20253351045 . What will we need to do to move it over to this LLC?

Jonathan R Young

Jonathan Young, CEO, UCWA, MCP, CSSA, VCP5, VCP6

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Direct: 775.552.3608

Office: 775.552.3611

Minden: 1625 HWY 88 STE 404 Minden, NV 89423 | Reno: 5470 Kietzke Lane, Suite 300 Reno, NV 89511

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---

**From:** Tristin Silva <silvat@tax.state.nv.us>

**Sent:** Tuesday, June 16, 2026 11:31 AM

**To:** Jonathan R. Young <jyoung@dtsnv.com>

**Cc:** Lorna Quisenberry <lquisenberry@tax.state.nv.us>

**Subject:** Re: Agricultural Deferment Provisional

Please send me your current income for this property and we will be in contact next week regarding any changes.

Thank you,

**\*Important Notice:** Sales & Use Tax Returns are now due on the 20th of the month. All Modified Business Tax and Commerce Tax returns must be filed through My Nevada Tax.



Tristin Silva  
Appraiser  
Nevada Department of Taxation  
3850 Arrowhead Drive  
Carson City, NV 89706



Email: [silvat@tax.state.nv.us](mailto:silvat@tax.state.nv.us)

Phone: (775) 684-2021

Mailing Address:

3850 Arrowhead Drive

Carson City, NV 89706

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---

**From:** Jonathan R. Young <[jyoung@dtsnv.com](mailto:jyoung@dtsnv.com)>

**Sent:** Tuesday, June 16, 2026 11:29 AM

**To:** Tristin Silva <[silvat@tax.state.nv.us](mailto:silvat@tax.state.nv.us)>

**Cc:** Lorna Quisenberry <[lquisenberry@tax.state.nv.us](mailto:lquisenberry@tax.state.nv.us)>

**Subject:** Re: Agricultural Deferment Provisional

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

It seems I missed this email. Can I still submit my documents?

Jonathan Young, CEO, UCWA, MCP, CSSA, VCP5, VCP6

Digital Technology Solutions / DTS Fiber

Direct: 775.552.3608

Office: 775.552.3611

Minden: 1625 HWY 88 STE 404 Minden, NV 89423 | Reno: 5470 Kietzke Lane, Suite 300 Reno, NV 89511

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NV Lic. # 0084453



[Book time to meet with me](#)

---

**From:** Tristin Silva <[silvat@tax.state.nv.us](mailto:silvat@tax.state.nv.us)>

**Sent:** Tuesday, June 16, 2026 11:25 AM

**To:** Jonathan R. Young <[jyoung@dtsnv.com](mailto:jyoung@dtsnv.com)>

**Cc:** Lorna Quisenberry <[lquisenberry@tax.state.nv.us](mailto:lquisenberry@tax.state.nv.us)>

**Subject:** Re: Agricultural Deferment Provisional

Good morning,

We received an email regarding the recent Agricultural Deferment denial letter. Your parcel had been under Provisional Approval, and we had requested some additional documentation, but it



appears we did not receive a response. We will be reviewing the situation and will follow up with more information early next week.

Regards,

**\*Important Notice:** *Sales & Use Tax Returns are now due on the 20th of the month. All Modified Business Tax and Commerce Tax returns must be filed through My Nevada Tax.*



Tristin Silva  
Appraiser  
Nevada Department of Taxation  
3850 Arrowhead Drive  
Carson City, NV 89706  
Email: [silvat@tax.state.nv.us](mailto:silvat@tax.state.nv.us)  
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Mailing Address:  
3850 Arrowhead Drive  
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---

**From:** Tristin Silva <[silvat@tax.state.nv.us](mailto:silvat@tax.state.nv.us)>  
**Sent:** Tuesday, May 12, 2026 9:10 AM  
**To:** Jonathan R. Young <[jyoung@dtsnv.com](mailto:jyoung@dtsnv.com)>  
**Subject:** Agricultural Deferment Provisional

Good morning,

Last year we sent you the attached letter regarding your Provisionally Approved Agricultural Deferment Application. As noted in that correspondence, we need updated financial records to evaluate whether the parcel continues to meet the income requirements outlined in NRS 361A.

If the Department does not receive the required documentation by May 31, or if the information submitted does not satisfy the statutory requirements, the parcel will be removed from agricultural use assessment for the 2026–27 tax year and forward.

Acceptable forms of income and expense verification include a Profit and Loss Statement, IRS Form F, or another comparable report specific to your agricultural operation.



Please email the requested documentation to me at your earliest convenience. If you have any questions, concerns, or relevant updates regarding your application, feel free to contact me.

Thank you,

**\*Important Notice:** *Sales & Use Tax Returns are now due on the 20th of the month. All Modified Business Tax and Commerce Tax returns must be filed through My Nevada Tax.*



*Tristin Silva*  
Appraiser  
Nevada Department of Taxation  
3850 Arrowhead Drive  
Carson City, NV 89706  
Email: [silvat@tax.state.nv.us](mailto:silvat@tax.state.nv.us)  
Phone: (775) 684-2021

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3850 Arrowhead Drive  
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# 2026 Arial Photos











# 2026 Site Photos



























































# 2026 Denial Letter





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 Drive, 2nd Floor  
Carson City, Nevada 89706-7937  
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

May 27, 2026

Jonathan R and Josephine M Young  
2673 Gordon Ave  
Minden, NV. 89423

**Notice of Decision Regarding Agricultural Designation Application**

Dear Jonathan and Josephine:

Pursuant to Nevada Revised Statute ("NRS") 361A.120, the Division of Local Government Services has completed its full review of your application for continued agricultural use assessment in Douglas County for APN 1420-29-001-012, consisting of a total of 19 acres. The documents provided to the Department, pursuant to the Provisional Approval dated June 9th, 2025, have been reviewed and the parcel does not meet the requirements specified in NRS 361A to maintain the agricultural use assessment currently in place.

The agricultural use assessment will be removed, and you may reapply when the requirements have been met. The specific statutory requirements that you will need to meet before reapplying follow:

**NRS 361A.120 Independent determination of use; regulations; notice of determination; recording of approved applications.**

1. Upon receipt of an application, the county assessor or the Department shall make an independent determination of the use of the owner's real property. The assessor or the Department shall consider the use of the property by its owner or occupant together with any other agricultural real property that is a part of one agricultural unit being operated by the owner or occupant. The assessor or the Department shall consider the use of *agricultural real property* which is *not contiguous* to the owner's real property only if that property has been in agricultural use for at least 2 months during the 2 years preceding the receipt of the application.

**NRS 361A.020 "Agricultural real property" defined.**

1. "Agricultural real property" means:

(a) Land devoted exclusively for at least 3 consecutive years immediately preceding the assessment date to agricultural use.

(b) Land leased by the owner to another person for agricultural use and composed of any lot or parcel which:

(1) Includes at least 7 acres of land devoted to accepted agricultural practices; or

(2) Is contiguous to other agricultural real property owned by the lessee.

**NAC 361A.030 "Business venture for profit" defined.**

"Business venture for profit" means an agricultural pursuit engaged in by an operator for a reasonable profit or at least upon the expectation of a reasonable profit consistent with the productive capability of the land unit.

**NRS 361A.030 "Agricultural use" defined.**

1. "Agricultural use" means the current employment of real property as a business venture for profit, which business produced a minimum gross income of \$5,000 from agricultural pursuits during the immediately preceding calendar year...

**NAC 361A.160 Determination of whether operator is engaged in business venture for profit.**

2. To qualify as a business venture for profit, an agricultural pursuit must raise the expectation of profit consistent with:



5/27/2026

Page 2

- (a) The size of the property used in the operation;
- (b) The capacity of the property, including, without limitation, suitability, terrain, availability of water, soil capabilities, type of vegetation grown, growing season, animal unit months, animal units and animal unit equivalents;

You may appeal this decision to the county board of equalization pursuant to the requirements of NRS 361A.160 and NRS 361.355. If you have any questions, please call me at (775) 684-2034.

If you have any questions, please call me at (775) 684-2034.

Sincerely,

A handwritten signature in cursive script that reads "Lorna Quisenberry".

Lorna Quisenberry  
Supervisor, Locally-Assessed Properties  
Nevada Dept of Taxation

cc: Trent Tholen, Douglas County Assessor



# 2026 Applicant Lease



### LEASE

This lease dated 1st day of MAY in the year of 2025 is between Heybourne Ranch LLC, hereafter referred to as LESSOR, and Jonathan and Josephine Young, hereafter referred to as LESSEE.

### WITNESSETH

IT IS AGREED TO BETWEEN THE PARTIES HERETO AS FOLLOWS:

1. Description of Premises. Lessor hereby leases to LESSEE and LESSEE hires from LESSOR, on terms and conditions hereinafter set forth, approximately 19 acres, more or less, of grazing land (the premises) Located approximately 1.1 miles north of the intersection of Heybourne Rd and Stephanie way on west side of road in Douglas County, Nevada with APN 1420-29-001-012
2. Term. The term of this lease shall be a one (1) year lease commencing May 1st, 2025 and terminating at midnight upon April 30, 2026 unless the option to renew an additional one (1) year lease is declared.
3. Renewal. LESSOR and LESSEE will work diligently to renew the lease 90 days prior to the expiration of the current lease.

RENT. 19acres, Acreage to be determined by and agreed to by LESSOR and LESSEE. The sum of \$5,000.00 to be paid on May 1<sup>st</sup>

4. USE. The Premises with all facilities are leased to LESSEE for the purpose of grazing/handling livestock and/or farming for hay and/or grain, and LESSEE shall not use nor permit to be used all or any part of the Premises for any purpose other than the purpose for which the Premises are leased. All operations incident to the use of the premises shall be carried out according to the best course of husbandry practiced in the area. LESSEE shall immediately report any case of infectious animal disease appearing in livestock on the Premises in accordance with any and all livestock regulations to the proper governmental authorities and shall take all steps



required to isolate, control and eliminate such disease, all at LESSEE'S expense. In the event that one or more dead livestock animals are upon the Premises by the spring of any year within the term hereof, LESSEE, forthwith, shall either remove said carcasses or shall bury them in a location where the decay will not contaminate any water source or level.

5. Waste. Lessee shall not commit nor permit to others to commit acts of waste, nuisance or unreasonable annoyance upon the premises, to the best of their ability.
6. Disclaimer of Warranty. LESSOR makes no warranty of the suitability of the premises for the grazing of livestock.
7. Condition of the premises. By entry under this lease, LESSEE accepts the premises the Premises in their present "as is" condition and agrees on the last day of the term of or upon earlier termination of this lease, to surrender the Premises and all appurtenances to LESSOR in the same condition as when received, reasonable use, wear and tear, acts of god or the elements excepted, and to remove all property of LESSEE from the Premises.
8. Holding Over. Any holding over after expiration of the term of this lease, shall be treated as tenancy from month to month, at the total cost of current existing lease acreage rate divided by 12 (months) paid to LESSOR at the first of every month. If upon expiration of the term of this lease, there shall be (10) or fewer stray animals upon the Premises, such will not be considered a holding over provided the LESSEE will gather and remove such strays within a reasonable period of time, but in no event more than (2) months following such expiration. Failure to so remove such strays shall retroactively be deemed a holding-over from and after the expiration of the term of this lease.
9. Taxes. It is agreed between the parties hereto that during the term of this lease, LESSOR shall pay all real property taxes and assessments levied upon the premises



and all personal property taxes levied upon LESSOR'S personal property as they become due while LESSEE shall pay all taxes and assessments levied upon his livestock and other personal property.

10. Liens. LESSEE hereby agrees not to cause or permit any mechanics, laborer's, materialman's or any other lien to accrue against the Premises or any part thereof by reason of anything done or omitted to be done by him or any person entering upon Premises by or with his permission.
11. Assignment or Subletting. LESSEE shall not assign this lease or any part interest herein but shall be allowed to sublet the premises or any part thereof with the consent of LESSOR first obtained. Such consent shall not be unreasonably withheld. Should LESSEE use the premises for grazing cattle owned by others (but under the direction and control of LESSEE), such activities shall not be deemed subletting.
12. Rights and Property withheld by LESSOR. LESSOR reserves from this lease oil, gas and mineral rights. LESSEE agrees that LESSOR and/or his agents may enter on the Premises to inspect them, make any changes or alterations or repairs which LESSOR shall consider necessary for the protection, improvement or preservation thereof, or to post any notice provided for by law, or otherwise to protect any abatement of rental by reason of the exercise by LESSOR of any such rights herein reserved. Nothing herein shall be construed to obligate LESSOR to make any changes, alterations or repairs.
13. Remedies of Owner on Default. LESSEE agrees that the occurrence of any of the following shall constitute a default: If default shall be made by LESSEE in payment of the rent herein reserved, or any part thereof, or if LESSEE shall abandon or vacate the Premises, or if LESSEE shall commit any breach or omission or commission of any of the terms herein contained on his part to be complied with or performed and shall fail to remedy such breach within thirty (30) days. Upon the occurrence of a



default, LESSOR, or LESSORS agents and representatives, with or without terminating this lease, shall have the right to re-enter the Premises or any part thereof, either with or without process of law, and expel, remove and put out LESSEE or any person or persons occupying said Premises, and remove all personal property and livestock therefrom, using such force as may be necessary to again repossess said Premises, without prejudice to any remedy which might otherwise be available at law or equity, and without liability to any person for damages sustained by reason of such removal. No such re-entry or taking possession of said premises by LESSOR shall be construed as an election on its part to terminate this lease unless a written notice of such intention be given to LESSEE.

14. Condemnation. In the event the Premises or any portion thereof be taken by condemnation (the exercise of any governmental power, whether by legal proceedings or otherwise, by condemner and/or a voluntary sale or condemnation or while legal proceedings for condemnation are pending), then LESSOR shall have the option to terminate this lease. Should LESSOR not terminate this lease, Then this lease shall continue in full force and effect with an appropriate adjustment in rental in view of the area taken. However, if said condemnation should render the remaining portion of the Premises unsuitable for the purposes of LESSEE, at the sole discretion of LESSEE, LESSEE shall have the right to cancel this lease.

15. Attorney's Fees. In the event either party has to bring an action to enforce or interpret this agreement, the prevailing party shall be entitled to recover from the other party its reasonable attorney's fees and cost.

Binding on Successors. The covenants and conditions herein contained shall apply to and bind the heirs, successors, executors, administrators and assigns of all parties hereto.

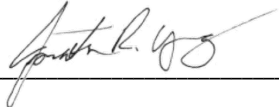
16. Entire Agreement/Modification. This lease constitutes the entire agreement between the parties pertaining to the subject matter contained herein and



supersedes all prior and contemporaneous agreements, representations and understandings of the parties. No supplement, modification or amendment of this lease shall be binding unless executed in writing by all parties hereto.

17. Notices. Any notice to be given to either party hereto by the other shall be in writing and served either personally or by registered or certified mail addressed as follows:

LESSOR:

Signature:  printed Name: Jonathan R Young

Authorized representative

Jonathan Young

LESSEE:

Signature: \_\_\_\_\_ printed Name: \_\_\_\_\_

Authorized Representative

Heybourne Ranch, LLC

Matthew Carter, Manager



# AGRICULTURAL LEASE RENEWAL AND AMENDMENT

APN 1420-29-001-012

This Agricultural Lease Renewal and Amendment (the "Renewal") is entered into on the date of the last signature below and is effective as of May 1, 2026, by and between **Jonathan R. Young and Josephine M. Young** (collectively, "LESSOR"), and **Heybourne Ranch LLC**, by Matthew Carter, Manager ("LESSEE").

## RECITALS

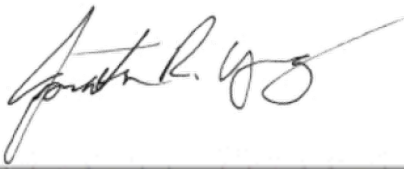
- A. The parties entered into an agricultural lease effective May 1, 2025, concerning approximately 19 acres of agricultural land in Douglas County, Nevada, identified as APN 1420-29-001-012 (the "Original Lease").
- B. The Original Lease expires April 30, 2026 and permits the parties to renew the lease for an additional one-year term.
- C. The parties desire to renew the Original Lease and clarify the correct party designations.

## AGREEMENT

- 1. Renewal Term.** The Original Lease is renewed for one additional year beginning May 1, 2026 and ending at midnight on April 30, 2027, unless earlier terminated in accordance with the Original Lease.
- 2. Rent.** Annual rent for the renewal term is Five Thousand Dollars (\$5,000.00), due May 1, 2026.
- 3. Agricultural Use.** The premises shall continue to be used solely for grazing or handling livestock, farming hay or grain, or other accepted agricultural practices consistent with the Original Lease. LESSEE shall devote at least seven acres of the premises to accepted agricultural use during the renewal term.
- 4. Correct Party Designations.** The parties confirm that Jonathan R. Young and Josephine M. Young are the property owners and LESSOR, and Heybourne Ranch LLC is the agricultural operator and LESSEE. Any contrary designation in the opening paragraph of the Original Lease is corrected by this Renewal.
- 5. Ratification.** Except as expressly modified by this Renewal, all terms and conditions of the Original Lease remain unchanged and in full force and effect. If this Renewal conflicts with the Original Lease, this Renewal controls.
- 6. Counterparts and Electronic Signatures.** This Renewal may be signed in counterparts and by electronic signature, each of which will be treated as an original.

*The parties have executed this Renewal as of the dates written below.*

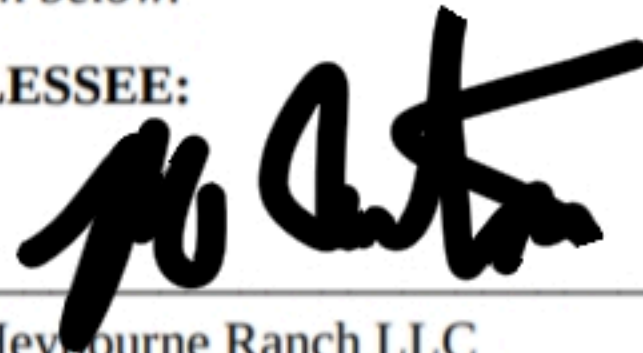
**LESSOR:**



Jonathan R. Young

Date: 5-1-26

**LESSEE:**



Heybourne Ranch LLC

By: Matthew Carter, Manager

Date: 5-1-26



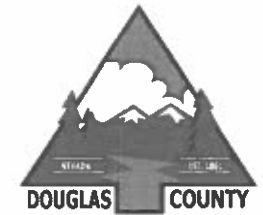
# Site Permits



## Plan Check Approval

### Douglas County Community Development

1594 Esmeralda Ave  
Minden, NV 89423



Permit Type: Residential Permit

Application Number: DB25-1549

Project Description: 6119 sq ft. 4 bedrooms 3.5 bath and 4 car garage.

Site Address:  
188 LIBERTY LN  
Minden, NV 89423

Document Name: Plans SUB 3

Report Date: 09-19-2025 10:12:57

#### Reviewer Contact Information:

| Reviewer Name      | Reviewer Email          |
|--------------------|-------------------------|
| Jeremy Hutchings   | jhutchings@douglasnv.us |
| Christine Larrance | clarrance@douglasnv.us  |
| Rebecca Spates     | rspates@douglasnv.us    |

#### General Comments

Please have the approved plans and documents printed and on the jobsite at all times. You have 180 days from the date of issue, to pass your first inspection.

Apple Store:



Google Play Store:



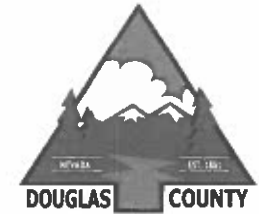
When you're ready for your first inspection, scan the code above to schedule inspections using the app, or call 775-782-9006 to schedule by phone. Inspections must be requested by 3:30 pm Monday – Friday (excluding Holidays) to receive an inspection the next business day.



## Plan Check Approval

### Douglas County Community Development

1594 Esmeralda Ave  
Minden, NV 89423



Permit Type: Residential Permit

Application Number: DB25-1711

Project Description: PROPOSED 9,000 sq ft METAL BUILDING

Site Address:  
188 LIBERTY LN  
Minden, NV 89423

Document Name: Site Plan SUB 2

Report Date: 09-17-2025 14:50:44

#### Reviewer Contact Information:

| Reviewer Name      | Reviewer Email         |
|--------------------|------------------------|
| Tim Davis          | tdavis@douglasnv.us    |
| Christine Larrance | clarrance@douglasnv.us |

#### General Comments

Please have the approved plans and documents printed and on the jobsite at all times. You have 180 days from the date of issue, to pass your first inspection.

Apple Store:



Google Play Store:



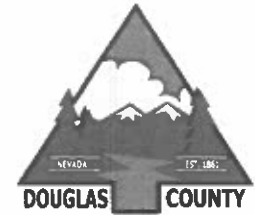
When you're ready for your first inspection, scan the code above to schedule inspections using the app, or call 775-782-9006 to schedule by phone. Inspections must be requested by 3:30 pm Monday – Friday (excluding Holidays) to receive an inspection the next business day.



## Plan Check Approval

### **Douglas County Community Development**

1594 Esmeralda Ave  
Minden, NV 89423



Permit Type: Residential Permit

Application Number: DB25-1714

Project Description: PROPOSED 680 SQ. FT., POOL HOUSE WITH MECH. ROOM

Site Address:  
188 LIBERTY LN  
Minden, NV 89423

Document Name: Plans SUB 2

Report Date: 09-08-2025 11:26:24

#### **Reviewer Contact Information:**

| Reviewer Name      | Reviewer Email         |
|--------------------|------------------------|
| Christine Larrance | clarrance@douglasnv.us |
| Rebecca Spates     | rspates@douglasnv.us   |

#### **General Comments**

Please have the approved plans and documents printed and on the jobsite at all times. You have 180 days from the date of issue, to pass your first inspection.

Apple Store:



Google Play Store:



When you're ready for your first inspection, scan the code above to schedule inspections using the app, or call 775-782-9006 to schedule by phone. Inspections must be requested by 3:30 pm Monday – Friday (excluding Holidays) to receive an inspection the next business day.



# SBE NOTICE OF HEARING





STATE OF NEVADA  
DEPARTMENT OF TAXATION

MAIN OFFICE  
3850 Arrowhead Drive  
Carson City, Nevada 89706

JOE LOMBARDO  
*Governor*

GEORGE KELESIS  
*Chair, Nevada Tax Commission*

SHELLIE HUGHES  
*Executive Director*

August 4, 2026

**STATE BOARD OF EQUALIZATION  
NOTICE OF HEARING**

**CERTIFIED MAIL**– 9489 0090 0027 6528 6948 33

**PETITIONER:**

Jonathan R Young & Josephine M Young  
2673 Gordon Ave  
Minden NV 89423

**HAND DELIVERED –**

**RESPONDENT:**

Lorna Quisenberry, Supervisor  
NV Dept of Taxation/ LGS  
Locally Assessed Properties  
9850 Arrowhead Drive  
Carson City NV 89706

**DATE/ TIME:** Wednesday, August 26, 2026 at 9:00 a.m.

**PLACE:** Nevada Department of Taxation  
9850 Double R Blvd., Ste 101  
Reno, Nevada 89521

**ZOOM**

<https://us02web.zoom.us/j/81875193317>

Webinar ID: 818 7519 3317

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 361A.273 (2)

BRIEF STATEMENT OF MATTER: Direct appeal to the State Board of Equalization from the action of the Nevada Department of Taxation taken pursuant to NRS 361A.160 and NRS 361.355.

**Case No: 26-174**

**Parcel No: 1420-29-001-012**

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 Denise Mosely at (775) 684-2160 or [stateboard@tax.state.nv.us](mailto: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 Denise Mosely 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](mailto: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 Denise Mosely 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](mailto: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:   
Denise Mosely  
Program Officer II, Boards and Commissions  
Department of Taxation

CC: **CERTIFIED MAIL** – 9489 0090 0027 6528 6948 57  
Trent A Tholen  
Douglas County Assessor  
PO Box 218  
Minden NV 89423



**STATE BOARD OF EQUALIZATION  
NOTICE OF HEARING  
CERTIFICATE OF SERVICE  
26-174**

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 6528 6948 33

PETITIONER:

Jonathan R Young & Josephine M Young  
2673 Gordon Ave  
Minden NV 89423

**HAND DELIVERED**

RESPONDENT:

Lorna Quisenberry, Supervisor  
NV Dept of Taxation/ LGS  
Locally Assessed Properties  
9850 Arrowhead Drive  
Carson City NV 89706

**CERTIFIED MAIL** – 9489 0090 0027 6528 6948 57

Trent A Tholen  
Douglas County Assessor  
PO Box 218  
Minden NV 89423

Dated at this 4<sup>th</sup> day of the month of August 2026.

A handwritten signature in blue ink that reads "Denise Mosely". The signature is fluid and cursive, with a horizontal line drawn underneath the name.

Denise Mosely, Program Officer II  
Department of Taxation  
State Board of Equalization





August 11, 2026

Dear State Board:

The following is in response to your request for proof of delivery on your item with the tracking number:  
**9489 0090 0027 6528 6948 57.**

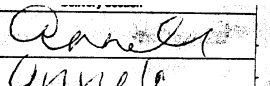
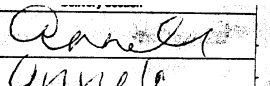
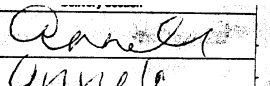
#### Item Details

|                            |                                                |
|----------------------------|------------------------------------------------|
| <b>Status:</b>             | Delivered, Individual Picked Up at Post Office |
| <b>Status Date / Time:</b> | August 06, 2026, 09:17 am                      |
| <b>Location:</b>           | MINDEN, NV 89423                               |
| <b>Postal Product:</b>     | USPS Ground Advantage™                         |
| <b>Extra Services:</b>     | Certified Mail™<br>Return Receipt Electronic   |

#### Shipment Details

|                |             |
|----------------|-------------|
| <b>Weight:</b> | 1lb, 14.0oz |
|----------------|-------------|

#### Recipient Signature

|                                |                                                                                                                                                                                               |                |                                                                                     |           |         |
|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------------------------------------------------|-----------|---------|
| <b>Signature of Recipient:</b> | <table><tbody><tr><td>ature</td><td></td></tr><tr><td>ned<br/>me</td><td>Univels</td></tr></tbody></table> | ature          |  | ned<br>me | Univels |
| ature                          |                                                                                                            |                |                                                                                     |           |         |
| ned<br>me                      | Univels                                                                                                                                                                                       |                |                                                                                     |           |         |
| <b>Address of Recipient:</b>   | <table><tbody><tr><td>lvery<br/>dross</td><td>2121, 3000, 218</td></tr></tbody></table>                                                                                                       | lvery<br>dross | 2121, 3000, 218                                                                     |           |         |
| lvery<br>dross                 | 2121, 3000, 218                                                                                                                                                                               |                |                                                                                     |           |         |

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