



Form 5101SBE  
RECEIVED

AUGUST 13, 2026

STATE OF NEVADA  
DEPARTMENT OF TAXATION

**Nevada State Board of Equalization  
Taxpayer Petition for Appeal from**

**the Decision of the County Board of Equalization**

If you have questions about this form or the appeal process, please call: (775) 684-2160.

Email completed form to: [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us) or Fax (775) 684-2020 EMAIL or FAX by 5:00 p.m. March 10, 2024 Mail: State Board of Equalization, 3850 Arrowhead Dr., Carson City, NV, 89706 POSTMARK by 5:00 p.m. March 10, 2024

**Please Print or Type:**

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

|                                                                                           |           |               |                       |                                      |             |
|-------------------------------------------------------------------------------------------|-----------|---------------|-----------------------|--------------------------------------|-------------|
| NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: Highland Manor of Elko Holdings LLC |           |               |                       |                                      |             |
| NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Walter Eric Myers |           |               |                       | TITLE: Owner                         |             |
| MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 947 S 500 E STE 105           |           |               |                       | EMAIL ADDRESS: eric@cottonwoodhc.com |             |
| CITY: American Fork                                                                       | STATE: UT | ZIP CODE: 840 | DAYTIME PHONE: 385-49 | 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: \_\_\_\_\_

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

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

**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: 2850 | STREET/ROAD: Ruby Vista Dr | CITY (IF APPLICABLE): Elko | COUNTY: Elko |
|---------------|----------------------------|----------------------------|--------------|

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

|                                             |                             |
|---------------------------------------------|-----------------------------|
| ASSESSOR'S PARCEL NUMBER (APN): 001-564-040 | ACCOUNT NUMBER: 001-564-040 |
|---------------------------------------------|-----------------------------|

**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. <input type="checkbox"/> |
|----------------------------------------|------------------------------------------------------------|

**4. Check Property Use Type: ☒**

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

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

|                                                                       |                                                      |                                                      |
|-----------------------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|
| <input checked="" type="checkbox"/> 2024-2025 Secured Roll            | <input type="checkbox"/> 2023-2024 Unsecured Roll    | <input type="checkbox"/> 2023-2024 Supplemental Roll |
| <input checked="" type="checkbox"/> 2024-2025 Centrally-assessed Roll | <input type="checkbox"/> 2023-2024 Net Proceeds Roll |                                                      |

Other years being appealed: \_\_\_\_\_

*Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.*

**Part E. VALUE OF PROPERTY**

| Property Type     | As established by County Board of Equalization |                | Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed. |                |
|-------------------|------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------------------|----------------|
|                   | Taxable Value                                  | Assessed Value | Taxable Value                                                                                               | Assessed value |
| Land              |                                                |                |                                                                                                             |                |
| Buildings         |                                                |                |                                                                                                             |                |
| Personal Property |                                                |                |                                                                                                             |                |
| Total             | 13575970                                       | 4751590        | 13186378                                                                                                    | 4615232        |

For Clerk Use Only:

26-175

## Form 5101SBE

**Part F. TYPE OF APPEAL****Check box which best describes the authority of the State Board to take jurisdiction to hear the appeal.**

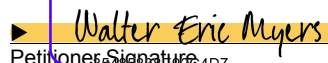
|                                     |                                                                                                                                                                                                                                                                                                           |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> | NRS 361.360(1); NRS 361.400(2): The value of real or personal property is being appealed; the Petitioner is aggrieved at the action of the County Board or the failure of the County Board to equalize resulting in overvaluation of property or undervaluation or non-assessment of other property.      |
| <input type="checkbox"/>            | NRS 361A.240(2)(b): The under-or-over valuation of open-space use property is being appealed                                                                                                                                                                                                              |
| <input type="checkbox"/>            | NRS 361A.273(1): 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 July 1 and before December 16 and the appeal was heard by the County Board.. |
| <input type="checkbox"/>            | NRS 361.360(1); NAC 361.747(2)(c): The property was denied an exemption that is allowed by law. If so, describe the applicable exemption:                                                                                                                                                                 |
| <input type="checkbox"/>            | Other reason, please describe. _____                                                                                                                                                                                                                                                                      |

**Part G. ATTACH A BRIEF STATEMENT OR LETTER DESCRIBING THE ISSUES AND CONTENTIONS IN THIS APPEAL.****Part H. COUNTY APPEAL INFORMATION**

|                                   |                     |                       |
|-----------------------------------|---------------------|-----------------------|
| County in which appeal was heard: | County Case Number: | Date Heard by County: |
|-----------------------------------|---------------------|-----------------------|

**VERIFICATION**

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

  
 Petitioner's Signature  
 Walter Eric Myers  
 Print Name of Signatory

Owner, Managing Member  
 Title  
 08/13/2026  
 Date

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

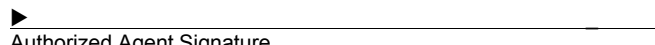
I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition. I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Nevada State Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

**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 |

**Authorized Agent must check each applicable statement and sign below.**

- ☐ I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.
- ☐ 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 State Board subject to the requirements of NRS 361.362 and the limitations contained in the Agent Authorization Form to be separately submitted.

  
 Authorized Agent Signature  
 \_\_\_\_\_  
 Print Name of Signatory

\_\_\_\_\_  
 Title  
 \_\_\_\_\_  
 Date

RECEIVED  
AUGUST 13, 2026  
STATE OF NEVADA  
DEPARTMENT OF TAXATION



947 S 500 E, Suite 105 American Fork, UT 84003

Phone: 385.498.0195

Fax: 801.492.8036

August 13, 2026

ATTN : NV Tax Appeal Board of Equalization

Subject: Letter of explanation regarding Property Tax Appeal

To whom it may concern,

Please accept this letter as formal notification of our intent to request a reconsideration of property tax for the following Nursing Facility.

Property Address: 2850 Ruby Vista Dr, Elko, NV, 89801

Parcel: 001-564-040

We feel that given the fact that this property has decreased in value by -2.63% from the previous tax year to this tax year that the property taxes should come down the same % not increase by +5.4%. That's a difference of 8.03%

Please feel free to reach out to me at [brianswendsen@cottonwoodhc.com](mailto:brianswendsen@cottonwoodhc.com) or 720-879-4657 if you have any questions.

Sincerely,

/s/ Brian Swendsen

Brian Swendsen

Cottonwood Legal

720-879-4657

[brianswendsen@cottonwoodhc.com](mailto:brianswendsen@cottonwoodhc.com)

**From:** [Brian Swendsen](#)  
**To:** [State Board Equalization](#)  
**Subject:** Highland Manor of Elko Nursing home Property Tax Appeal  
**Date:** Thursday, August 13, 2026 1:18:14 PM  
**Attachments:** [ATT00001.htm](#)  
[NV Elko Property tax Appeal 8 13 2026-2.pdf](#)  
[HM Elko Letter of Explanation Tax Appeal 8 13 26.pdf](#)  
[ATT00002.htm](#)

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

Hello,

Attached is the taxpayer petition appeal form as well as a short letter of explanation regarding the tax bill we received for our nursing facility at

Address: 2850 Ruby Vista Dr, Elko, NV, 89801

Regards,  
Brian Swendsen NHA  
Cottonwood Legal/Medicaid Medicare Specialist  
[brianswendsen@cottonwoodhc.com](mailto:brianswendsen@cottonwoodhc.com)  
Cell: 720-879-4657

Notice of Confidential and Privileged Information

CONFIDENTIALITY NOTICE: The information in this email is intended only for the use of the individual or entity to which it is addressed and may contain information that is privileged, confidential, exempt from disclosure and/or protected under applicable law, including without limitation patient information protected by federal and state privacy laws. If you are not the intended recipient or an authorized representative of the intended recipient, you are hereby notified that any review, dissemination, distribution, disclosure, duplication or use of this email and its attachments, if any, or the information contained herein, is strictly prohibited. If you have received this email in error, please immediately notify the sender by return email, delete this email and its attachments, if any, from your system, and destroy any hard copies of the same. Thank you.



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 27, 2026

**Taxpayer/ Petitioner:**

Highland Manor of Elko Holdings LLC  
Walter Eric Myers, Owner  
947 S 500 E Suite 500  
American Fork UT 84003

**CONFIRMATION OF APPEAL**

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: 26-175**

**Respondent:**

Elko County Assessor  
Janet Iribarne  
550 Court St., Courthouse Annex  
Elko NV 89801

# ASSESSOR'S BRIEF

**NEVADA State Board of Equalization  
Fiscal Year 2026-27**



**001-564-040  
Highland Manor of Elko Holdings LLC  
Case No. 26-175 Fiscal Yr 2026-27  
NRS 361.360(1); NRS 361.400(2) Petitioner is aggrieved at the action of the County Board**

**IN THE NEVADA STATE BOARD OF EQUALIZATION**

|                   |                                     |
|-------------------|-------------------------------------|
| <b>Case</b>       | 2026-27 Case No. 26-175 Part G      |
| <b>Petitioner</b> | Highland Manor of Elko Holdings LLC |
| <b>Respondent</b> | Elko County Assessor                |
| <b>Property</b>   | Assessor Parcel Number 001-564-040  |

**Respondent Elko County Assessor Brief**

*Regarding the attempted appeal and the 2026-27 taxable value and property tax abatement*

**Relief Requested**

The Elko County Assessor respectfully requests that the State Board decline to hear or dismiss the petition because there was no petition to, hearing before, or decision by the Elko County Board of Equalization concerning this property for the year at issue. Accordingly, there is no county-board action from which an appeal may be taken under NRS 361.360 and NRS 361.400. If the Board reaches the merits, the Assessor asks the Board to uphold the 2026-27 taxable value of \$13,186,378 and assessed value of \$4,615,232. Those values are the same values stated by the Petitioner in its August 13, 2026 filing.

**Property and Procedural Background**

Highland Manor of Elko is a skilled nursing and care facility located on Assessor Parcel Number 001-564-040 in Elko County. The property includes three care components identified in the Assessor's records as the Convalescent Hospital, Assisted Living facility, and Alzheimer's care building. The current owner is Highland Manor of Elko Holdings LLC.

Highland Manor of Elko Holdings LLC acquired the property on August 19, 2025. The conveyance was recorded in the Elko County Recorder's Office as Document No. 853557, with a declared transfer-tax value of \$14,252,961.

The Elko County Board of Equalization met on February 19, 2026, for its 2026-27 proceedings. No petition concerning this parcel was filed with the County Board, no case was assigned, and the property was not placed on the County Board's agenda. The County Board therefore took no action concerning this property from which the Petitioner could appeal.

On August 13, 2026, the Petitioner signed a Taxpayer Petition for Appeal from the Decision of the County Board of Equalization. The filing refers to the 2024-25 tax year, although it states an opinion of taxable value of \$13,186,378 and assessed value of \$4,615,232. Those figures are the Assessor's values for 2026-27.

**The Petition Does Not Arise From County Board Action**

NRS 361.340(11) requires an appeal to a county board of equalization to be filed no later than January 15. NRS 361.360(1) permits a taxpayer aggrieved by the action of a county board of equalization to appeal to the State Board on or before March 10. NRS 361.400(1) likewise directs the State Board to hear appeals from the action of county boards of equalization.

Here, the Petitioner did not file a County Board petition, did not present evidence to the County Board, and did not receive a County Board decision. Because the County Board took no action regarding this parcel, the statutory predicate for an appeal under NRS 361.360 and NRS 361.400 is absent. The August 13 filing was also made after the March 10 deadline applicable to a State Board appeal from county-board action.

NRS 361.360(2) and NRS 361.400(3) further contemplate that a State Board appeal will be decided on the facts and evidence first submitted to the county board, subject to a limited exception for evidence that could not have been discovered through due diligence. No County Board record exists in this matter because no County Board petition or hearing occurred.

## The Tax Increase Results From the Statutory Abatement Calculation

The Petitioner's letter states that the property's valuation decreased while its taxes increased. That result does not show that the taxable value increased. It results from Nevada's partial abatement of property taxes. For property of this type, NRS 361.4722 generally limits the annual increase in qualifying taxes to the applicable alternative cap, excluding new value and any tax components that are outside the abatement.

For 2026-27, the taxable value decreased by \$389,592, from \$13,575,970 to \$13,186,378. The corresponding assessed value decreased by \$136,358, from \$4,751,590 to \$4,615,232. Before abatement, the 2026-27 tax was \$168,917.49. The statutory abatement reduced that amount by \$29,617.11, resulting in billed taxes of \$139,300.38. That amount is 5.4 percent greater than the prior year's billed taxes, consistent with Elko County's 2026-27 alternative cap.

*Property value and tax history*

| Fiscal Year | Taxable Value | Assessed Value | Tax Before Abatement | Abatement   | Taxes Billed | Change  |
|-------------|---------------|----------------|----------------------|-------------|--------------|---------|
| 2026-27     | \$13,186,378  | \$4,615,232    | \$168,917.49         | \$29,617.11 | \$139,300.38 | 5.4%    |
| 2025-26     | \$13,575,970  | \$4,751,590    | \$173,908.19         | \$41,744.63 | \$132,163.56 | 7.3%*   |
| 2024-25     | \$13,883,500  | \$4,859,225    | \$177,847.64         | \$54,683.83 | \$123,163.81 | 17.3%** |
| 2023-24     | \$8,200,000   | \$2,870,000    | \$105,042.00         | \$0.00      | \$105,042.00 | —       |

\* 2025-26 included \$144,909 of new value, producing \$1,856.28 in taxes outside the cap. After subtracting those taxes, the capped portion was \$130,307.28, a 5.8 percent increase over 2024-25, equal to Elko County's 2025-26 alternative cap.

\*\* In 2024-25, \$9,718.45 of the billed taxes was attributable to the Elko County School Capital Projects tax component outside the abatement. After subtracting that amount, the capped portion was \$113,445.36, an 8.0 percent increase over 2023-24, equal to Elko County's 2024-25 alternative cap.

## A Challenge to the Abatement Follows a Different Review Process

To the extent the Petitioner's complaint concerns the application of the partial abatement rather than taxable value, NRS 361.4734 provides a separate review process. For locally assessed property, an aggrieved taxpayer must submit a written petition to the county assessor on or before June 30 of the fiscal year for which the determination is effective. An appeal from the assessor's decision is then taken to the Nevada Tax Commission within 30 days after notice of that decision. The statute does not direct such a challenge to the State Board of Equalization as an appeal from a county-board valuation decision.

## Prior Equalization Proceedings

Before the Petitioner's acquisition, prior owners of the Highland Manor property appeared before the Elko County Board of Equalization and the State Board of Equalization in multiple years. The Assessor's supporting packet includes a two-page chronology identifying those proceedings and their outcomes. Some proceedings resulted in reductions, while others upheld the Assessor's valuation.

Most recently, in 2023, Ruby Vista LLC and the Elko County Assessor entered into a stipulated agreement establishing a taxable value of \$8,200,000 for 2023-24. Since that year, the property has received a partial abatement of taxes, and the billed taxes have increased incrementally under the applicable statutory calculations, subject to new value and tax components outside the cap.

## Current Value and Future Review

The Petitioner's August 13, 2026 filing states an opinion of taxable value of \$13,186,378 and assessed value of \$4,615,232. Those figures precisely match the values established by the Assessor for 2026-27. The filing therefore identifies no numerical disagreement with the Assessor's 2026-27 valuation.

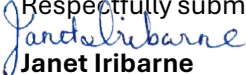
The Assessor will issue the notice of value for 2027-28 in December 2026. If the Petitioner disputes that taxable value, the Assessor welcomes the opportunity to review timely supporting information, including relevant financial statements, comparable sales, and other reliable valuation evidence. If the matter is not resolved, the property owner may file a timely petition with the Elko County Board of Equalization so that the evidence can be considered in the first instance as required by Nevada law.

## Conclusion

The Petitioner did not invoke the County Board process, and the Elko County Board of Equalization issued no decision concerning this property for the year at issue. The Assessor therefore respectfully requests that the State Board decline to hear or dismiss the petition. Alternatively, the Assessor requests that the Board uphold the 2026-27 taxable value of \$13,186,378 and assessed value of \$4,615,232, which are the same values stated in the Petitioner's filing.

## Authorities Cited

- NRS 361.340(11) — deadline for filing an appeal with the county board of equalization
- NRS 361.360 — appeals to the State Board of Equalization
- NRS 361.400 — appeals from action of county boards of equalization
- NRS 361.4722 — partial abatement for property subject to the alternative cap
- NRS 361.4734 — review and appeal of an abatement determination

Respectfully submitted,  
  
**Janet Iribarne**  
Elko County Assessor



# Board of Equalization

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

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

CLERK  
Jen Schuler

## PUBLIC MEETING NOTICE

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

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

ELKO COUNTY MANAGER'S OFFICE

ELKO COUNTY COURTHOUSE

ELKO COUNTY WEBSITE: [www.elkocountynv.net](http://www.elkocountynv.net)

NEVADA STATE WEBSITE: <https://notice.nv.gov>

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**SHARON BYRAM**  
**Chair, Board of Equalization**

## **WELCOME TO AN ELKO COUNTY BOARD OR COMMISSION MEETING!**

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

### **AGENDAS**

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

### **PUBLIC COMMENT**

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

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

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

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

### **CONSENT AGENDA**

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



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

**9:00 AM Pacific Time Zone**

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**Thursday, February 19, 2026**

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

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**POSTING**

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

**Join Our Zoom Meeting**

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

Meeting ID: 869 3916 1143

Passcode: 341013

**Dial In:** +1 669 900 6833

Meeting ID: 869 3916 1143

Passcode: 341013

**PROCEDURE**

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

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

**A. CALL TO ORDER**

**B. PLEDGE OF ALLEGIANCE**

**C. COMMENTS BY THE GENERAL PUBLIC**

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

NON-ACTION

**D. E-COMMENT**

NON-ACTION

D.1 e- Comment Report

**E. OFFICIAL OATH OF OFFICE**

Official oath of office administered to Board Members.

NON-ACTION

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

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

NON-ACTION

**G. REVIEW OF OPEN MEETING LAW**

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

NON-ACTION

**H. STATEMENT FROM ELKO COUNTY ASSESSOR, JANET IRIBARNE**

NON-ACTION

H.1 STATEMENT FROM ELKO COUNTY ASSESSOR, JANET IRIBARNE

NON-ACTION

**I. APPEALS OF PROPERTY TAX VALUATION**

FOR POSSIBLE ACTION

I.1 Case # 26-001

Empire Southwest LLC Parcel # BU002495

FOR POSSIBLE ACTION

[26-001 EMPIRE SOUTHWEST.pdf](#)

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

FOR POSSIBLE ACTION

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

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

FOR POSSIBLE ACTION

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

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

FOR POSSIBLE ACTION

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

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

FOR POSSIBLE ACTION

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

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

FOR POSSIBLE ACTION

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

## **J. BOARD ADMINISTRATIVE APPROVALS**

FOR POSSIBLE ACTION

- J.1      Discussion and consideration of approval of minutes.

**K. COMMISSION AND STAFF COMMENTS**

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

NON-ACTION

**L. COMMENTS BY THE GENERAL PUBLIC**

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

NON-ACTION

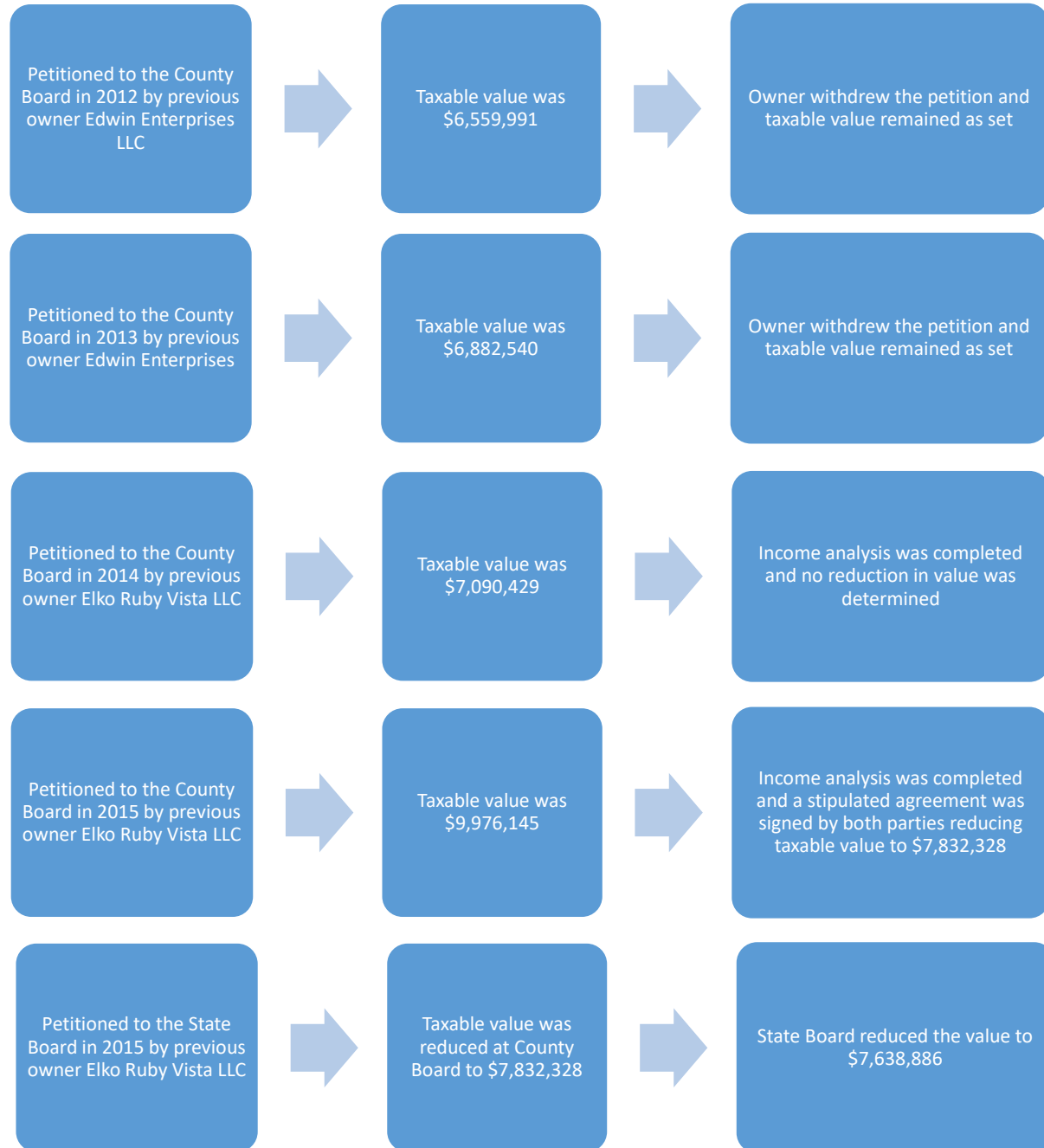
**M. ADJOURNMENT**

**POSTING CERTIFICATE**

**ELKO COUNTY IS AN EQUAL OPPORTUNITY PROVIDER AND EMPLOYER.**

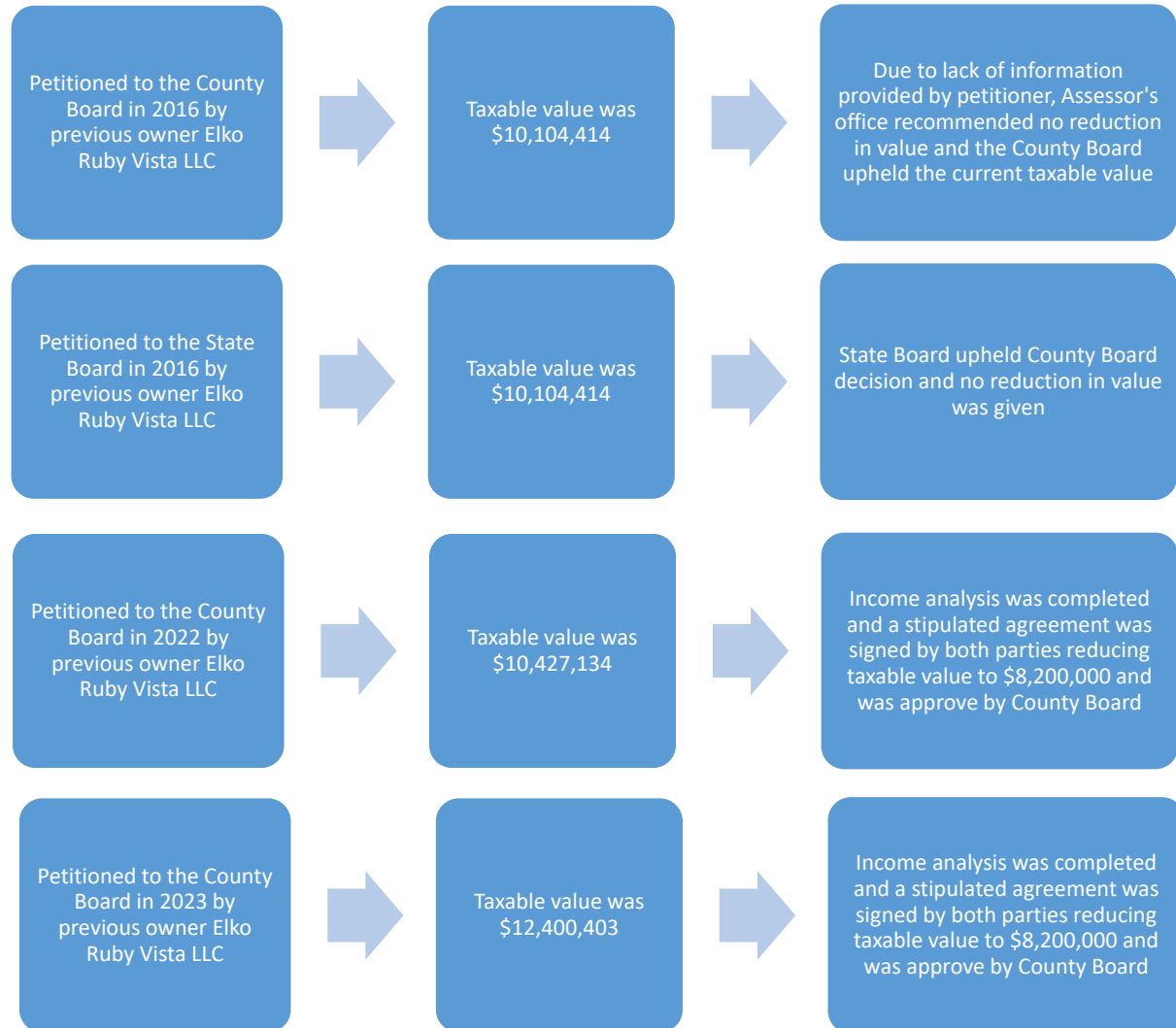
**State Board of Equalization****SBOE Timeline**

Timeline Pg 1 of 2





**State Board of Equalization**  
**SBOE Timeline**  
Timeline Pg 2 of 2





001-564-040

Highland Manor of Elko Holdings LLC

Case No. 26-175 Fiscal Yr 2026-27

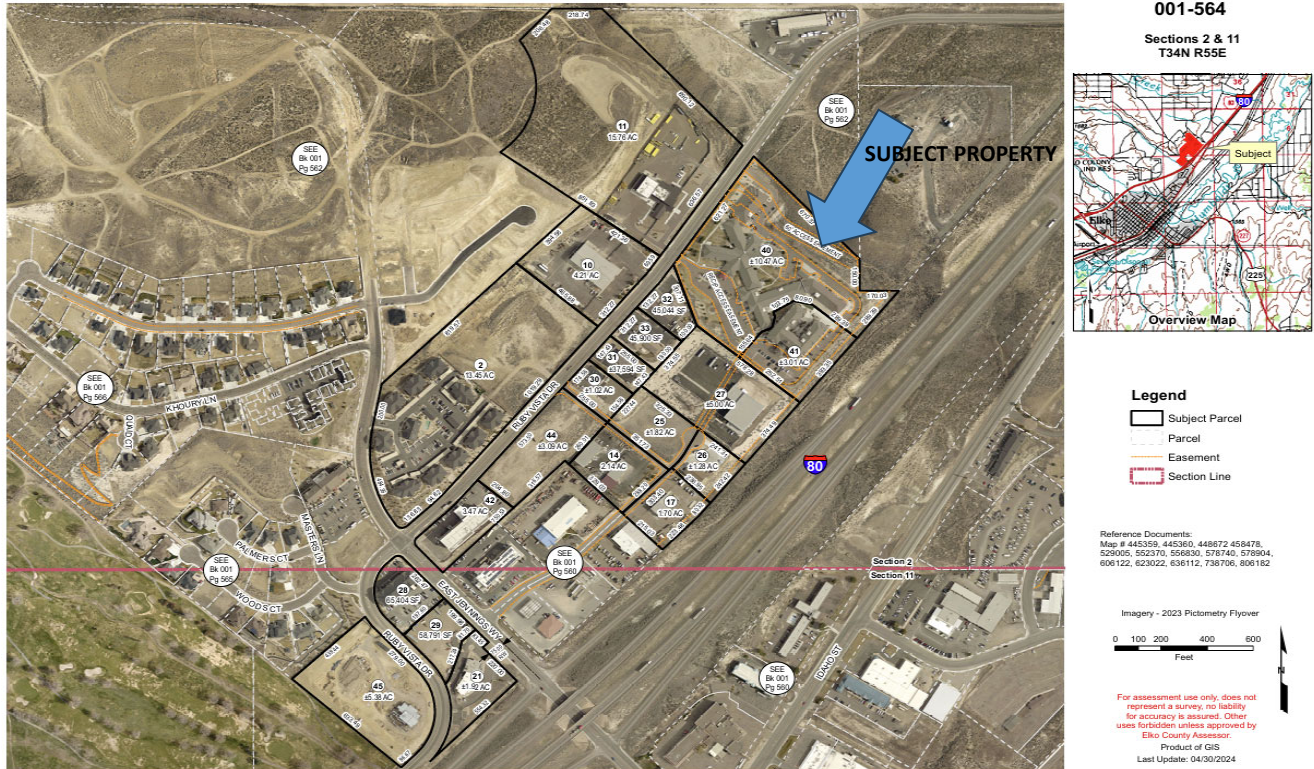
NRS 361.360(1); NRS 361.400(2) Petitioner is aggrieved at the action of the County Board

**State Board of Equalization  
Chain of Title**

**Document/Transfer/Sales History**

| Instrument /<br>Official Record | Date       | Type | V/I      | Dcl. Value   | Ownership                                                                                          |
|---------------------------------|------------|------|----------|--------------|----------------------------------------------------------------------------------------------------|
| 265 853557                      | 2025-08-19 | DEED | Improved | \$14,252,961 | Grantor: HIGHLAND MANOR ELKO PROPERTY HOLDINGS LLC<br>Grantee: HIGHLAND MANOR OF ELKO HOLDINGS LLC |
| 265 835657                      | 2024-04-22 | DEED | Improved | \$18,235,000 | Grantor: ELKO RUBY VISTA LLC<br>Grantee: HIGHLAND MANOR ELKO PROPERTY HOLDINGS LLC                 |
| 650580                          | 2011-12-30 |      | Improved | \$17,000,000 | Grantor: ELKO RUBY VISTA LLC<br>Grantee: ELKO RUBY VISTA LLC                                       |
| 649812                          | 2011-12-16 |      | Improved | \$13,500,000 | Grantor: EDWIN ENTERPRISES LLC<br>Grantee: ELKO RUBY VISTA LLC                                     |
| 111200858                       | 1999-09-14 |      | Vacant   | \$1          | Grantee: EDWIN ENTERPRISES LLC                                                                     |

**State Board of Equalization  
Assessor Plat Map**





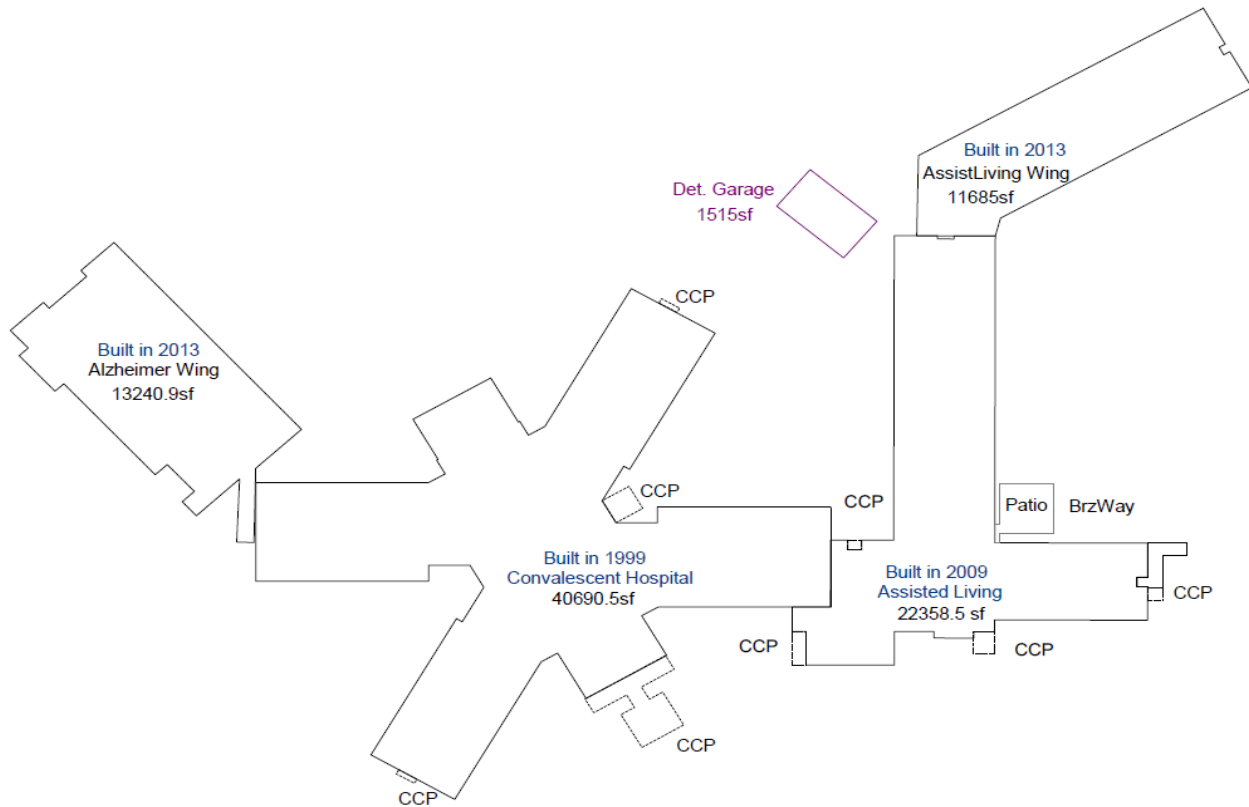
001-564-040

Highland Manor of Elko Holdings LLC

Case No. 26-175 Fiscal Yr 2026-27

NRS 361.360(1); NRS 361.400(2) Petitioner is aggrieved at the action of the County Board

**State Board of Equalization  
Building Sketch**



**State Board of Equalization  
Appraisal Record****Buildings****Building # 1, Section # 1, HIGHLAND MANOR, Convalescent Hospital**

| Type | Style | Heated Sq Ft | Repl Cost New | YrBlt | WAY  | Other % Dpr | Normal % Dpr | % Cond | Value       |
|------|-------|--------------|---------------|-------|------|-------------|--------------|--------|-------------|
| COMM | 313   | 40690        | \$9,893,707   | 1999  | 1999 | 0.00%       | 42.00%       | 58.00% | \$5,738,350 |

**Structural Elements**

| Type   | Description                       | Code     | Details                   |
|--------|-----------------------------------|----------|---------------------------|
| EW_C   | EXT WALL-Commercial               | 895      | Stud Walls - Vinyl Siding |
| EW_C   | EXT WALL-Commercial               | 882      | Stud Walls - Brick Veneer |
| HEAT_C | HEAT-Commercial                   | 612      | Warm/Cool Air             |
| ST     | Number of Stories (COMM)          | 1.00     |                           |
| WH     | Average Wall Height (COMM)        | 9.00     |                           |
| 683    | Sprinkler System Wet - Commercial | 40690.00 |                           |
| 764    | Fire Alarm System                 | 40690.00 |                           |

**Sub Areas**

| Type | Gross Area | Percent of Base | Adjusted Area |
|------|------------|-----------------|---------------|
| GBA  | 40,690     | 100%            | 40,690        |

**Building # 2, Section # 1, HIGHLAND MANOR - ASSISTED LIVING, Elderly Assist. Multi. Res.**

| Type | Style | Heated Sq Ft | Repl Cost New | YrBlt | WAY  | Other % Dpr | Normal % Dpr | % Cond | Value       |
|------|-------|--------------|---------------|-------|------|-------------|--------------|--------|-------------|
| COMM | 589   | 22358        | \$3,751,896   | 2009  | 2009 | 0.00%       | 27.00%       | 73.00% | \$2,738,884 |

**Structural Elements**

| Type   | Description                       | Code     | Details                   |
|--------|-----------------------------------|----------|---------------------------|
| EW_C   | EXT WALL-Commercial               | 895      | Stud Walls - Vinyl Siding |
| HEAT_C | HEAT-Commercial                   | 614      | Heat Pump                 |
| ST     | Number of Stories (COMM)          | 1.00     |                           |
| WH     | Average Wall Height (COMM)        | 9.00     |                           |
| 683    | Sprinkler System Wet - Commercial | 22358.00 |                           |
| 764    | Fire Alarm System                 | 22358.00 |                           |

**Sub Areas**

| Type | Gross Area | Percent of Base | Adjusted Area |
|------|------------|-----------------|---------------|
| GBA  | 22,358     | 100%            | 22,358        |

**State Board of Equalization  
Appraisal Record****Building # 3 , Section # 1, HIGHLAND MANOR, Equipment Shed**

| Type | Style | Heated Sq Ft | Repl Cost New | YrBlit | WAY  | Other % Dpr | Normal % Dpr | % Cond | Value    |
|------|-------|--------------|---------------|--------|------|-------------|--------------|--------|----------|
| COMM | 472   | 1500         | \$102,945     | 2009   | 2009 | 0.00%       | 27.00%       | 73.00% | \$75,150 |

**Structural Elements**

| Type   | Description                | Code  | Details                   |
|--------|----------------------------|-------|---------------------------|
| EW_C   | EXT WALL-Commercial        | 895   | Stud Walls - Vinyl Siding |
| HEAT_C | HEAT-Commercial            | 606   | Space Heater              |
| ST     | Number of Stories (COMM)   | 1.00  |                           |
| WH     | Average Wall Height (COMM) | 11.00 |                           |

**Sub Areas**

| Type | Gross Area | Percent of Base | Adjusted Area |
|------|------------|-----------------|---------------|
| GBA  | 1,500      | 100%            | 1,500         |

**Building # 4 , Section # 1, ALZHEIMER'S WING, Elderly Assist. Multi. Res.**

| Type | Style | Heated Sq Ft | Repl Cost New | YrBlit | WAY  | Other % Dpr | Normal % Dpr | % Cond | Value       |
|------|-------|--------------|---------------|--------|------|-------------|--------------|--------|-------------|
| COMM | 589   | 13240        | \$2,452,578   | 2013   | 2013 | 0.00%       | 21.00%       | 79.00% | \$1,937,537 |

**Structural Elements**

| Type   | Description                       | Code     | Details                   |
|--------|-----------------------------------|----------|---------------------------|
| EW_C   | EXT WALL-Commercial               | 895      | Stud Walls - Vinyl Siding |
| HEAT_C | HEAT-Commercial                   | 612      | Warm/Cool Air             |
| ST     | Number of Stories (COMM)          | 1.00     |                           |
| WH     | Average Wall Height (COMM)        | 9.00     |                           |
| 683    | Sprinkler System Wet - Commercial | 13240.00 |                           |
| 764    | Fire Alarm System                 | 13240.00 |                           |

**Sub Areas**

| Type | Gross Area | Percent of Base | Adjusted Area |
|------|------------|-----------------|---------------|
| GBA  | 13,240     | 100%            | 13,240        |

**Building # 5 , Section # 1, ASSISTED LIVING WING, Elderly Assist. Multi. Res.**

| Type | Style | Heated Sq Ft | Repl Cost New | YrBlit | WAY  | Other % Dpr | Normal % Dpr | % Cond | Value       |
|------|-------|--------------|---------------|--------|------|-------------|--------------|--------|-------------|
| COMM | 589   | 11685        | \$2,005,028   | 2013   | 2013 | 0.00%       | 21.00%       | 79.00% | \$1,583,972 |

**Structural Elements**

| Type   | Description                       | Code     | Details                   |
|--------|-----------------------------------|----------|---------------------------|
| EW_C   | EXT WALL-Commercial               | 895      | Stud Walls - Vinyl Siding |
| HEAT_C | HEAT-Commercial                   | 612      | Warm/Cool Air             |
| ST     | Number of Stories (COMM)          | 1.00     |                           |
| WH     | Average Wall Height (COMM)        | 9.00     |                           |
| 683    | Sprinkler System Wet - Commercial | 11685.00 |                           |
| 764    | Fire Alarm System                 | 11685.00 |                           |

**Sub Areas**

| Type | Gross Area | Percent of Base | Adjusted Area |
|------|------------|-----------------|---------------|
| GBA  | 11,685     | 100%            | 11,685        |

**State Board of Equalization  
Appraisal Record****Extra Features**

| Code     | Description                              | Length | Width | Units    | Unit Price | AYB  | Repl Cost | % Good Condition | Dpr Value* | Final Value |
|----------|------------------------------------------|--------|-------|----------|------------|------|-----------|------------------|------------|-------------|
| MVL      | LIGHTS - MERCURY VAPOR, COST P/EACH      |        |       | 19.00    | \$1,587.60 | 1999 | \$30,164  | 58%              | \$17,495   | \$17,495    |
| ASPHC    | ASPH COMMERCIAL                          |        |       | 70637.00 | \$9.89     | 1999 | \$698,600 | 58%              | \$405,188  | \$405,188   |
| C6       | CURBING 6"CONCRETE NO GUTTER PER LF      |        |       | 1120.00  | \$15.03    | 1999 | \$16,834  | 58%              | \$9,763    | \$9,763     |
| CG1      | CURBING 6"CONCRETE W/1'GUTTER PER LF     |        |       | 1711.00  | \$22.25    | 1999 | \$38,070  | 58%              | \$22,080   | \$22,080    |
| XGUT     | GUTTER - CONCRETE CROSS, AT INTERSECTION |        |       | 120.00   | \$11.31    | 1999 | \$1,357   | 58%              | \$787      | \$787       |
| CCBW8    | FENCE CC/L 8" BARBWIRE                   | 6      | 32    | 192.00   | \$5.62     | 1999 | \$1,079   | 58%              | \$626      | \$626       |
| CLGSWG5  | GATE-C/L 5"WIDE SWINGING CLASS=HEIGHT    |        |       | 2.00     | \$817.32   | 1999 | \$1,635   | 58%              | \$948      | \$948       |
| VINSB6   | FENCE -VINYL 6'S/B PANELS                |        |       | 60.00    | \$46.52    | 1999 | \$2,791   | 58%              | \$1,619    | \$1,619     |
| VGATE4   | GATE VINYL/PLASTIC 4"WIDE                |        |       | 1.00     | \$767.98   | 1999 | \$768     | 58%              | \$445      | \$445       |
| CFW      | CONC FLATWORK                            |        |       | 8943.00  | \$6.25     | 1999 | \$55,894  | 58%              | \$32,418   | \$32,418    |
| ENCSLA   | ENCL BRZ/PCH SLD FR WALL AVG             |        |       | 402.00   | \$128.40   | 2011 | \$51,617  | 76%              | \$39,229   | \$39,229    |
| CFW      | CONC FLATWORK                            |        |       | 557.00   | \$7.50     | 2011 | \$4,178   | 76%              | \$3,175    | \$3,175     |
| CSCCP2   | PORCH-CONCRETE,COVERED W/COMP. SHINGLE   |        |       | 22.00    | \$56.93    | 2013 | \$1,252   | 79%              | \$989      | \$989       |
| COP1     | PORCH-CONCRETE OPEN SLAB                 |        |       | 321.00   | \$9.95     | 2013 | \$3,194   | 79%              | \$2,523    | \$2,523     |
| CSCCP1   | PORCH-CONCRETE,COVERED W/COMP. SHINGLE   |        |       | 219.00   | \$26.42    | 2013 | \$5,786   | 79%              | \$4,571    | \$4,571     |
| COP1     | PORCH-CONCRETE OPEN SLAB                 | 6      | 6     | 36.00    | \$11.90    | 2013 | \$428     | 79%              | \$338      | \$338       |
| CFW      | CONC FLATWORK                            |        |       | 6438.00  | \$6.25     | 2013 | \$40,238  | 79%              | \$31,788   | \$31,788    |
| ASPHC    | ASPH COMMERCIAL                          |        |       | 17398.00 | \$9.89     | 2013 | \$172,066 | 79%              | \$135,932  | \$135,932   |
| XGUT     | GUTTER - CONCRETE CROSS, AT INTERSECTION | 3      | 85    | 255.00   | \$11.31    | 2013 | \$2,884   | 79%              | \$2,278    | \$2,278     |
| C6       | CURBING 6"CONCRETE NO GUTTER PER LF      |        |       | 887.00   | \$15.03    | 2013 | \$13,332  | 79%              | \$10,532   | \$10,532    |
| CG1      | CURBING 6"CONCRETE W/1'GUTTER PER LF     |        |       | 350.00   | \$22.25    | 2013 | \$7,788   | 79%              | \$6,152    | \$6,152     |
| CRETAIN  | RETWALL-CONC/PRECAST/POSTS/PANELS        | 4      | 64    | 256.00   | \$14.05    | 2013 | \$3,597   | 79%              | \$2,841    | \$2,841     |
| STLPOLE  | LIGHT POLE - STEEL P/LF                  |        |       | 100.00   | \$103.49   | 2013 | \$10,349  | 79%              | \$8,176    | \$8,176     |
| MHYDLTS  | LIGHTS - METAL HALIDE, COST PER EA       |        |       | 5.00     | \$1,788.00 | 2013 | \$8,940   | 79%              | \$7,063    | \$7,063     |
| PRKBMP   | PARKING BUMPERS PRECAST CONC - LF        |        |       | 156.00   | \$9.16     | 2013 | \$1,429   | 79%              | \$1,129    | \$1,129     |
| CSCCP1   | PORCH-CONCRETE,COVERED W/COMP. SHINGLE   |        |       | 144.00   | \$27.89    | 1999 | \$4,016   | 58%              | \$2,329    | \$2,329     |
| CSCCP1   | PORCH-CONCRETE,COVERED W/COMP. SHINGLE   |        |       | 504.00   | \$24.84    | 1999 | \$12,519  | 58%              | \$7,261    | \$7,261     |
| MCCP1    | PORCH-CONCRETE,COVERED W/PREFORMED METAL |        |       | 672.00   | \$25.52    | 1999 | \$17,149  | 58%              | \$9,947    | \$9,947     |
| CSCCP1   | PORCH-CONCRETE,COVERED W/COMP. SHINGLE   | 16     | 18    | 288.00   | \$25.08    | 1999 | \$7,222   | 58%              | \$4,189    | \$4,189     |
| FBRGLSPL | LIGHT POLE FIBERGLASS L/FT               |        |       | 408.00   | \$136.42   | 1999 | \$55,659  | 58%              | \$32,282   | \$32,282    |
| CSCCP1   | PORCH-CONCRETE,COVERED W/COMP. SHINGLE   |        |       | 630.00   | \$24.84    | 1999 | \$15,649  | 58%              | \$9,077    | \$9,077     |
| WIF      | FENCE - RES WR/IRON,STEEL,ALUM, PER SF   |        |       | 610.00   | \$12.52    | 2013 | \$7,637   | 79%              | \$6,033    | \$6,033     |
| WIGATE   | GATE - RES FENCE WR/IRON P/SF            |        |       | 40.00    | \$18.82    | 2013 | \$753     | 79%              | \$595      | \$595       |

\*RCNLD: Replacement Cost New, Less Depreciation



**State Board of Equalization  
Assessor Attachment**

**Value History**

|                            | 2026         | 2025         | 2024         | 2023        | 2022        | 2021         | 2020         |
|----------------------------|--------------|--------------|--------------|-------------|-------------|--------------|--------------|
| Total Building Value       | \$11,784,835 | \$12,162,749 | \$12,590,377 | \$7,624,149 | \$7,624,149 | \$9,759,940  | \$9,989,340  |
| Total Extra Features Value | \$825,692    | \$837,370    | \$717,272    | \$0         | \$0         | \$0          | \$0          |
| Total Secured Pers Prop    | \$0          | \$0          | \$0          | \$0         | \$0         | \$0          | \$0          |
| Total Land Value           | \$575,851    | \$575,851    | \$575,851    | \$575,851   | \$575,851   | \$575,851    | \$575,851    |
| Taxable Value              | \$13,186,378 | \$13,575,970 | \$13,883,500 | \$8,200,000 | \$8,200,000 | \$10,335,791 | \$10,565,191 |
| Net Exemptions Value       | \$0          | \$0          | \$0          | \$0         | \$0         | \$0          | \$0          |
| Net Assessed Value         | \$4,615,232  | \$4,751,590  | \$4,859,225  | \$2,870,000 | \$2,870,000 | \$3,617,527  | \$3,697,817  |
| New Improvements           | \$0          | \$144,909    | \$0          | \$0         | \$0         | \$0          | \$0          |
| New Land                   | \$0          | \$0          | \$0          | \$0         | \$0         | \$0          | \$0          |



**State Board of Equalization Fiscal  
Impact**

| Previous Tax Year  | Taxable Value 2025-26 | Assessed Value 2025-26 | Tax Rate | Tax Cap % | Exemption: | Taxes (Pre-Abatement) | Taxes Billed 2025-26 |
|--------------------|-----------------------|------------------------|----------|-----------|------------|-----------------------|----------------------|
| Land:              | \$575,851             | \$201,548              |          |           |            |                       |                      |
| Improvements:      | \$13,000,119          | \$4,550,042            |          | 5.8%      |            |                       |                      |
| Personal Property: | \$0                   | \$0                    | 3.6600%  |           | \$0        | \$173,908.18          | \$132,163.56         |
| Total:             | \$13,575,970          | \$4,751,590            |          |           |            |                       |                      |
| New Value:         |                       | \$0                    |          |           |            |                       |                      |

| Current Tax Year   | Taxable Value 2026-27 | Assessed Value 2026-27 | Tax Rate | Tax Cap % | Exemption: | Taxes (Pre-Abatement) | Taxes Calculated w/Cap |
|--------------------|-----------------------|------------------------|----------|-----------|------------|-----------------------|------------------------|
| Land:              | \$575,851             | \$201,548              |          |           |            |                       |                        |
| Improvements:      | \$12,610,527          | \$4,413,684            |          | 5.4%      |            |                       |                        |
| Personal Property: | \$0                   | \$0                    | 3.6600%  |           | \$0        | \$168,917.50          | \$139,300.39           |
| Total:             | \$13,186,378          | \$4,615,232            |          |           |            |                       |                        |
| New Value:         | \$0                   | \$0                    |          |           |            |                       |                        |

| Amended Current Tax Year | Taxable Value 2026-27 | Assessed Value 2026-27 | Tax Rate | Tax Cap % | Exemption: | Taxes (Pre-Abatement) | Taxes Calculated w/Cap |
|--------------------------|-----------------------|------------------------|----------|-----------|------------|-----------------------|------------------------|
| Land:                    | \$0                   | \$0                    |          |           |            |                       |                        |
| Improvements:            | \$0                   | \$0                    |          | 3%        |            |                       |                        |
| Personal Property:       | \$0                   | \$0                    | 3.6600%  |           | \$0        | \$0.00                | \$0.00                 |
| Total:                   | \$0                   | \$0                    |          |           |            |                       |                        |
| New Value:               | \$0                   | \$0                    |          |           |            |                       |                        |



001-564-040

Highland Manor of Elko Holdings LLC

Case No. 26-175 Fiscal Yr 2026-27

NRS 361.360(1); NRS 361.400(2) Petitioner is aggrieved at the action of the County Board

**State Board of Equalization  
Legal Description**

**Keyline Description**

PARCEL 1 FILE 636112

LOCATED IN

SEC/LOT: 2 TWN/BLOCK: 34N RNG: 55E ACRES: 0.00

MDB&M

FORMERLY ASSESSED UNDER 001-564-039

NO HARD COPY RECORDS, AUTOMATED RECORDS ONLY



**State Board of Equalization Appeal**

**Summary-Secured Roll**

|                                     |                                                                                                                                                  |                     |  |
|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--|
| APN:                                | 001-564-040                                                                                                                                      |                     |  |
| Owner of Record:                    | Highland Manor of Elko Holdings LLC                                                                                                              |                     |  |
| Property Address:                   | 2850 Ruby Vista Dr, City of Elko                                                                                                                 |                     |  |
| Square Feet:                        | 87,973                                                                                                                                           |                     |  |
| Year of Improvement:                | 1999-2013                                                                                                                                        |                     |  |
| Parcel Size:                        | 10.47 Acres                                                                                                                                      |                     |  |
| Description/Location:               | 2850 Ruby Vista Dr in City of Elko                                                                                                               |                     |  |
| 2026-27 Taxable Value:              | Land:                                                                                                                                            | \$575,851           |  |
|                                     | Improvements:                                                                                                                                    | <u>\$12,610,527</u> |  |
|                                     | Total:                                                                                                                                           | \$13,186,378        |  |
|                                     | Taxable Value/SF                                                                                                                                 | \$1,212.76          |  |
| Sale Comparison Approach:           | Indicated Value:                                                                                                                                 |                     |  |
|                                     | Indicated Value/SF                                                                                                                               |                     |  |
| Current Obsolescence:               |                                                                                                                                                  |                     |  |
| Conclusions/Recommendation:         | Recommendation to the State Board of Equalization to uphold Assessor current value as owner did not petition to the County Board of Equalization |                     |  |
| County Board Decision (UNOFFICIAL): | Uphold                                                                                                                                           | Reduce              |  |

# SBE NOTICE OF APPEARANCE



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

September 24, 2026

**STATE BOARD OF EQUALIZATION  
NOTICE OF APPEARANCE**

**CERTIFIED MAIL** – 9489 0090 0027 6585 0512 35  
PETITIONER:  
Highland Manor of Elko Holdings LLC  
Walter Eric Myers, Owner  
947 S 500 E, STE 105  
American Fork UT 84003

**CERTIFIED MAIL** – 9489 0090 0027 6585 0512 28  
RESPONDENT:  
Elko County Assessor  
Janet Iribarne  
550 Court St., Courthouse Annex  
Elko NV 89801

**DATE/TIME:** Wednesday, October 14, 2026 at 9:00 a.m.

**PLACE:** Nevada Department of Taxation  
700 E Warm Springs Rd., Room 150  
Las Vegas, NV 89119

**ZOOM:**  
<https://us02web.zoom.us/j/84349113453>  
Webinar ID: 843 4911 3453  
Phone Number: 1-669-900-9128

***Please note this is an amended Notice of Hearing. This version corrects the month information incorrectly specified on the certificate of service.***

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

**Case No: 26-175**

**Parcel No: 001-564-040**

THE SECRETARY TO THE STATE BOARD HAS RECOMMENDED THIS APPEAL BE DISMISSED BECAUSE ONE OR MORE OF THE FOLLOWING SITUATIONS APPLY (NAC 361.7014):

- ☒ The appeal was filed late to the State Board;
- ☒ The appeal should have first been heard by the County Board and was not; or
- ☐ The County Board did not accept jurisdiction to hear the appeal.

The State Board of Equalization (State Board) will determine whether the above case is within the legal authority and jurisdiction of the State Board pursuant to the requirements of NRS 361.360. Please be aware that the time is approximate and although you may be assured the matter will not be heard prior to the stated time, be prepared for possible delays as several cases are scheduled at the same time.

If the State Board exercises immediate jurisdiction over the appeal, then the petitioner and the respondent may each make additional presentations on the merits of the case. (NRS 361.400, NRS 361.7014)

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

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

**STATE BOARD OF EQUALIZATION  
NOTICE OF APPEARANCE  
CERTIFICATE OF SERVICE  
26-175**

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 6585 0512 35

PETITIONER:

Highland Manor of Elko Holdings LLC

Walter Eric Myers, Owner

947 S 500 E, STE 105

American Fork UT 84003

Electronic mail: [eric@cottonwoodhc.com](mailto:eric@cottonwoodhc.com)

**CERTIFIED MAIL** – 9489 0090 0027 6585 0512 28

RESPONDENT:

Elko County Assessor

Janet Iribarne

550 Court St., Courthouse Annex

Elko NV 89801

Electronic mail: [jiribarne@elkocountynv.net](mailto:jiribarne@elkocountynv.net)

Dated at this 24 day of the month of ~~June~~ September of the year 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



# STATE OF NEVADA

JOE LOMBARDO  
*Governor*

## DEPARTMENT OF TAXATION

GEORGE KELESIS  
*Chair, Nevada Tax Commission*

MAIN OFFICE  
3850 Arrowhead Drive  
Carson City, Nevada 89706

SHELLIE HUGHES  
*Executive Director*

September 24, 2026

### STATE BOARD OF EQUALIZATION NOTICE OF APPEARANCE

**CERTIFIED MAIL** – 9489 0090 0027 6585 0512 35  
**PETITIONER:**  
Highland Manor of Elko Holdings LLC  
Walter Eric Myers, Owner  
947 S 500 E, STE 105  
American Fork UT 84003

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**Case No:** 26-175

**Parcel No:** 001-564-040

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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

**STATE BOARD OF EQUALIZATION  
NOTICE OF APPEARANCE  
CERTIFICATE OF SERVICE  
26-175**

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Walter Eric Myers, Owner  
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RESPONDENT:

Elko County Assessor  
Janet Iribarne  
550 Court St., Courthouse Annex  
Elko NV 89801

Dated at this 24 day of the month of June of the year 2026.

A handwritten signature in blue ink, reading "Denise Mosely", with a horizontal line underneath.

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



October 02, 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 6585 0512 28.**

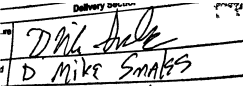
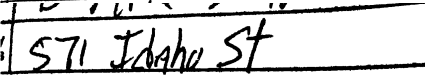
#### Item Details

|                            |                                           |
|----------------------------|-------------------------------------------|
| <b>Status:</b>             | Delivered, Front Desk/Reception/Mail Room |
| <b>Status Date / Time:</b> | September 28, 2026, 10:00 am              |
| <b>Location:</b>           | ELKO, NV 89801                            |
| <b>Postal Product:</b>     | First-Class Mail <sup>®</sup>             |
| <b>Extra Services:</b>     | Certified Mail <sup>™</sup>               |
|                            | Return Receipt Electronic                 |

#### Shipment Details

**Weight:** 2lb, 4.1oz

#### Recipient Signature

|                                |                                                                                      |
|--------------------------------|--------------------------------------------------------------------------------------|
| <b>Signature of Recipient:</b> |   |
| <b>Address of Recipient:</b>   |  |

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<sup>®</sup> for your mailing needs. If you require additional assistance, please contact your local Post Office<sup>™</sup> or a Postal representative at 1-800-222-1811.

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



October 02, 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 6585 0512 35.**

#### Item Details

|                            |                                              |
|----------------------------|----------------------------------------------|
| <b>Status:</b>             | Delivered, Front Desk/Reception/Mail Room    |
| <b>Status Date / Time:</b> | September 28, 2026, 11:47 am                 |
| <b>Location:</b>           | AMERICAN FORK, UT 84003                      |
| <b>Postal Product:</b>     | First-Class Mail®                            |
| <b>Extra Services:</b>     | Certified Mail™<br>Return Receipt Electronic |

#### Shipment Details

|                |            |
|----------------|------------|
| <b>Weight:</b> | 2lb, 2.9oz |
|----------------|------------|

#### Recipient Signature

|                                |                                                                                     |
|--------------------------------|-------------------------------------------------------------------------------------|
| <b>Signature of Recipient:</b> |  |
| <b>Address of Recipient:</b>   | Cottonwood Health<br>947 S 500 E STE 105,<br>AMERICAN FORK, UT 84003                |

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