

RECEIVED

JUL 28 2026

State of Nevada Department of Taxation

Nevada State Board of Equalization

Taxpayer Petition for DIRECT Appeal

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.

Mail to: State Board of Equalization, 3850 Arrowhead Dr., Carson City, NV, 89706.



Please Print or Type:

Part A. PROPERTY OWNER AND PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: THOMAS N WHITE AS TRST FOR WHITE FAMILY TRUST					TITLE	
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER)						
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 7766 BRAMBLY CREEK CT					EMAIL ADDRESS: twhite@lvac.com	
CITY LAS VEGAS	STATE NV	ZIP CODE 89129	DAYTIME PHONE (702) 541-3325	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
 ☐ Officer of Company
 ☐ Co-owner, partner, managing member
 ☐ 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 7766 BRAMBLY CREEK CT	STREET/ROAD BRAMBLY CREEK CT	CITY (IF APPLICABLE) LAS VEGAS	COUNTY CLARK
---	--	--	------------------------

2. Enter Applicable APN or Account Number from Assessment Notice or Tax Bill:

ASSESSOR'S PARCEL NUMBER (APN) 138-09-610-006	ACCOUNT NUMBER 138-09-610-006	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: ☒

- ☐ Vacant Land
 ☐ Mobile Home (Not on foundation)
 ☐ Mining Property
 ☒ Residential Property
 ☐ Commercial Property
 ☐ Industrial Property
 ☐ Multi-Family Residential Property
 ☐ Agricultural Property
 ☐ Personal Property
 ☐ Possessory Interest in Real or Personal Property

5. Check Year and Roll Type of Assessment Being Appealed: ☒

- ☒ 2026-2027 Secured Roll
 ☐ 2025-2026 Unsecured Roll
 ☐ 2025-2026 Supplemental Roll
 ☐ 2026-2027 Centrally-Assessed Roll
 ☐ 2025-2026 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 Assessor or Department of Taxation		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	236,050	236,050		
Buildings				
Personal Property				
Possessory interest in real property				
Centrally-assessed properties				
Net Proceeds of Minerals				
Total				

For Clerk Use Only:

26-176

Part F. TYPE OF APPEAL

Check box which best describes the authority of the State Board to take jurisdiction to hear the appeal.

- ☐ NRS 361.360(3): The value of real or personal property is being appealed, but the appeal could not be heard by a county board of equalization because the real or personal property was placed on the unsecured tax roll after December 15.
- ☐ NRS 361A.240(2)(b): The value of open-space property is being appealed, but the appeal could not be heard by a county board of equalization because the under-or-over valuation of open-space use assessment was placed on the unsecured tax roll after December 15.
- ☐ 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.
- ☐ NRS 361.403: This is an appeal regarding the undervaluation, overvaluation or non-assessment of property by the Nevada Tax Commission (centrally-assessed utility, transportation or mine properties).
- ☐ NRS 362.135: This is an appeal of the certification of Net Proceeds of Minerals Tax by the Department of Taxation.
- ☐ This is an appeal of the denial of exemption of real or personal property by Department of Taxation
- ☒ Other reason, please describe. PROPERTY TAXES ASSESSED EXCEED 3% CAP INCREASE FROM PRIOR YEAR

Part G. ATTACH A STATEMENT DESCRIBING THE FACTS, REASONS AND STATUTORY BASIS RELIED UPON TO SUPPORT THE CLAIM, PURSUANT TO NAC 361.7012(6).

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 State Board.*

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.

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

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 State Board.

Thomas White, TRUSTEE
Authorized Agent Signature

TRUSTEE
Title

7/23/26
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; 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 H 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 H.

Petitioner Signature

Title

Date

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 State Board subject to the requirements of NRS 361.362 and NAC 361.7018 and the limitations contained in the Agent Authorization Form 5105SBE to be separately submitted.

Authorized Agent Signature

Title

Date



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

Taxpayer/ Petitioner:

Thomas N White, Trustee
White Family Trust
7766 Brambly Creek Ct
Las Vegas NV 89129

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 Carson City 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. The hearing date for this case will be Thursday June 4, 2026.

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

STATE BOARD OF EQUALIZATION CASE NUMBER: 26-176

Respondent:

Clark County Assessor
Briana Johnson
500 S Grand Central Pkwy, 2nd Floor
Las Vegas NV 89155

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 6528 8053 83

PETITIONER:

Thomas N White- Trustee, White Family Trust
7766 Brambly Creek Ct
Las Vegas NV 89129

CERTIFIED MAIL – 9489 0090 0027 6528 6949 49

RESPONDENT:

Briana Johnson
Clark County Assessor
500 S Grand Central Pkwy, 2nd Floor
Las Vegas NV 89155

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: 26-176

Parcel No: 138-09-610-006

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.

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.

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
26-176**

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 8053 83

PETITIONER:

Thomas N White- Trustee, White Family Trust
7766 Brambly Creek Ct
Las Vegas NV 89129
Electronic mail: twhite@lvac.com

CERTIFIED MAIL – 9489 0090 0027 6528 6949 49

RESPONDENT:

Briana Johnson
Clark County Assessor
500 S Grand Central Pkwy, 2nd Floor
Las Vegas NV 89155
Electronic mail: bap@ClarkCountyNV.gov; meo@ClarkCountyNV.gov; lisa.logsdon@clarkcountydav.gov
Millicent.Washington@ClarkCountyNV.gov; Courtney.Moerschell@ClarkCountyNV.gov

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



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



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 6528 8053 83

PETITIONER:

Thomas N White- Trustee, White Family Trust
7766 Brambly Creek Ct
Las Vegas NV 89129

CERTIFIED MAIL – 9489 0090 0027 6528 6949 49

RESPONDENT:

Briana Johnson
Clark County Assessor
500 S Grand Central Pkwy, 2nd Floor
Las Vegas NV 89155

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

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: 26-176

Parcel No: 138-09-610-006

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.

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.

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
26-176**

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 8053 83

PETITIONER:

Thomas N White- Trustee, White Family Trust
7766 Brambly Creek Ct
Las Vegas NV 89129
Electronic mail: twhite@lvac.com

CERTIFIED MAIL – 9489 0090 0027 6528 6949 49

RESPONDENT:

Briana Johnson
Clark County Assessor
500 S Grand Central Pkwy, 2nd Floor
Las Vegas NV 89155
Electronic mail: bap@ClarkCountyNV.gov; meo@ClarkCountyNV.gov; lisa.logsdon@clarkcountydav.gov
Millicent.Washington@ClarkCountyNV.gov; Courtney.Moerschell@ClarkCountyNV.gov

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



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



October 01, 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 6949 49.

Item Details

Status:	Delivered, Individual Picked Up at Post Office
Status Date / Time:	September 29, 2026, 07:03 am
Location:	LAS VEGAS, NV 89106
Postal Product:	First-Class Mail®
Extra Services:	Certified Mail™
	Return Receipt Electronic

Shipment Details

Weight: 10lb, 14.9oz

Recipient Signature

Signature of Recipient:	Signature	X 
	Printed Name	JIM ACAFICES
	Delivery Address	CLARK COUNTY/601 N PEARL

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



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 6528 8053 83.

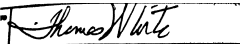
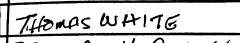
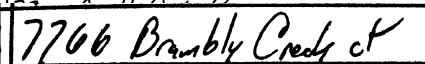
Item Details

Status:	Delivered, Left with Individual
Status Date / Time:	September 28, 2026, 11:05 am
Location:	LAS VEGAS, NV 89129
Postal Product:	First-Class Mail®
Extra Services:	Certified Mail™
	Return Receipt Electronic

Shipment Details

Weight: 2lb, 9.8oz

Recipient Signature

Signature of Recipient:	 
Address of Recipient:	

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