STIPULATED AND ORDER TO STAY STATE BOARD OF EQUALIZATION CASE NO. 26-113

RECEIVED
NOVEMBER 9, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

BEFORE THE NEVADA STATE BOARD OF EQUALIZATION

IN THE MATTER OF: CLARK COUNTY ASSESSOR, Petitioner EAGLE SHADOW MOUNTAIN SOLAR, 325MK 8ME, LLC c/o AREVON ENERGY, Respondent	Case No. 26-113 Account No: 229299 Assessment Year: 2025-2026

STIPULATED AND ORDER TO STAY STATE BOARD OF EQUALIZATION

CASE NO. 26-113

This matter came before the State Board of Equalization on October 14, 2026, regarding a Motion to Stay filed by Petitioner, Clark County Assessor ("Assessor"). Petitioner Clark County was represented by their attorney, District Attorney Steven B. Wolfson, by and through Lisa Logsdon, County Counsel. Respondent Eagle Shadow Mountain Solar, 325 MK 8ME, LLC c/o Arevon Energy ("Respondent") was represented by the law firm of Wadhams Advisors, James Wadhams, Esq. At the hearing the County testified that it is processing tax refunds for the 2022/2023, 2023/2024, 2024/2025 and the 2025/2026 tax years due to the decision in First Judicial District Court case number 25 OC 00225 1B on August 21, 2026. At the hearing, the parties HEREBY STIPULATE AS FOLLOWS:

1. To stay the proceedings in State Board of Equalization case no. 26-113 until the resolution of the Nevada Supreme Court case 93391 as the issues in this appeal are substantially the same.

2. In accordance with its interpretation of Nevada law, the County Assessor will assess the Eagle Shadow Mountain Project each fiscal year and the Respondent will receive a unsecured property tax bill, which includes the assessed value of the Eagle Shadow Mountain Project, but the Eagle Shadow Mountain Project will receive a tax exemption consistent with the First Judicial District Court decision issued on August 21, 2026, thereby resulting in no taxes owed to the County until the resolution of the Nevada Supreme Court appeal in case 93391.

3. Respondent agrees to submit its personal property declaration pursuant to NRS 361.265.

4. The parties agree that if the Eagle Shadow Mountain Project is taxable after a resolution of the Nevada Supreme Court appeal in case 93391, the past taxes and any taxes that accrued during the pendency of the appeal will become due and owing within 30 days, but upon the request of the Respondent, the Assessor will establish an installment payment plan.

5. The parties agree that this stipulation does not prevent the Respondent from filing a timely appeal regarding assessments in future fiscal years.

DATED: November 9, 2026

CLARK COUNTY ASSESSOR

By: _____
Briana Johnson

DATED: November 3, 2026

EAGLE SHADOW MOUNTAIN SOLAR
325MK 8ME LLC c/o AREVON ENERGY

By: _____
Vesselin Petrov, Authorized Signatory

ORDER

IT IS HEREBY STIPULATED AND SO ORDERED that State Board of Equalization case number 26-113 is hereby stayed until a resolution of Nevada Supreme Court case 93391.

STATE BOARD OF EQUALIZATION

Approved as to form:

STEVEN B. WOLFSON
DISTRICT ATTORNEY

By: */s/ Lisa Logsdon*
LISA LOGSDON, County Counsel
State Bar No. 11409
Attorney for Petitioner
Clark County, Nevada

Approved as to form:

WADHAMS ADVISORS,

By: */s/ James Wadhams*
JAMES WADHAMS, Esq.
State Bar No. 1115
Attorney for Respondent, Eagle Shadow Mountain Solar

SBE NOTICE OF HEARING

STATE OF NEVADA

DEPARTMENT OF TAXATION

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

November 10, 2026

STATE BOARD OF EQUALIZATION
NOTICE OF HEARING

CERTIFIED MAIL– 9489 0090 0027 6613 8217 62
PETITIONER:
Briana Johnson
Clark County Assessor
500 S Grand Central Pkwy, 2nd Floor
Las Vegas NV 89155

CERTIFIED MAIL – 9489 0090 0027 6613 8217 79
RESPONDENT:
Eagle Shadow Mountain Solar/Arevon Energy
James Bergstrom/ Eric Huswick
8800 N Gainey Center Dr, Ste 100
Scottsdale AZ 85258-2193

DATE/ TIME: Tuesday, November 17, 2026 at 9:00 a.m.

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

ZOOM
https://us02web.zoom.us/j/81865970738
Webinar ID: 818 6597 0738
Phone Number: 1-669-900-9128

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

LEGAL AUTHORITY AND JURISDICTION OF THE STATE BOARD OF EQUALIZATION: NRS 361.360 & NRS 361.400

BRIEF STATEMENT OF MATTER: Review and possible Approval by the State Board of the stipulation and order to stay the hearing and decision of this case pending the decision of Nevada Supreme Court case 93391. For consideration and possible approval by the State Board is the document titled "Stipulated and Order to Stay State Board of Equalization Case No. 26-113" submitted by the parties.

Case No: 26-113 **Account number : 229299**

The State Board of Equalization (State Board) will consider the Stipulation and Order to Stay at the time and place stated above. As such all parties should arrive prepared to present their case. Please be aware that the time is approximate and although you may be assured the matter(s) will not be heard prior to the stated time, be prepared for possible delays as several matters are scheduled at the same time. If the taxpayer or his representative is not present when his hearing is called, the State Board will invoke the requirements of NRS 361.385 and NAC 361.708(4). The State Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) recess the hearing for a period to be set by the State Board to enable the party to attend.

Please be aware the State Board will limit its consideration to the issues and contentions set forth in the petition. Other issues may be heard if the requirements of NAC 361.745 are met.

A meeting agenda will be posted on the Department's website (https://tax.nv.gov) three (3) days prior to the scheduled meeting. If you would like an agenda emailed or mailed to you, please contact Denise Mosely at (775) 684-2160 or stateboard@tax.state.nv.us. If a party wishes to obtain a transcript of any hearing conducted before the State Board, the party must pay for the transcript or obtain a copy from the reporter provided by the State Board at the party's expense pursuant to NAC 361.731.

In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this hearing should notify the Department at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the hearing room.

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Denise Mosely at (775) 684-2160 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request through stateboard@tax.state.nv.us.

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

CC: **CERTIFIED MAIL** - 9489 0090 0027 6613 8217 86
PETITIONER AUTHORIZED AGENT:
Wadhams Advisors
James Wadhams, Attorney
300 S Curry St., 5 & 6
Carson City NV 89703

Waiver of Notice Request

Presently these is not enough time available to provide a full 14-day notice as required by NRS 241 for the State Board of Equalization meeting scheduled for November 17, 2026. Therefore, we would like to request your consideration of a waiver of the 14-day notice requirements and approval that this notice is sufficient. Please indicate whether or not you agree to waive the notice requirements, by signing and dating the signature block below and checking the appropriate box. Please sign and return your response to the Department by electronic mail submission to stateboard@tax.state.nv.us today.

_____Yes, I agree to waive the fourteen-day notice. My representative or myself will appear before the State Board of Equalization on November 17, 2026.

_____ No, I do not agree to waive the fourteen-day notice by certified letter.

_____	_____	_____
Signature	Title	Date

STATE BOARD OF EQUALIZATION
NOTICE OF HEARING & WAIVER OF NOTICE REQUEST
CERTIFICATE OF SERVICE
26-113

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 6613 8217 62
PETITIONER:
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@clarkcountydanv.gov
Millicent.Washington@ClarkCountyNV.gov; Courtney.Moerschell@ClarkCountyNV.gov

CERTIFIED MAIL – 9489 0090 0027 6613 8217 79
RESPONDENT:
Eagle Shadow Mountain Solar/Arevon Energy
James Berstrom/ Eric Huswick
8800 N Gainey Center Dr, STE 100
Scottsdale AZ 85258-2193
Electronic mail: jbergstrom@arevonenergy.com; ehuswick@arevonenergy.com

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PETITIONER AUTHORIZED AGENT:
Wadhams Advisors
James Wadhams, Attorney
300 S Curry St., 5 & 6
Carson City NV 89703
Electronic mail: jlw@wadhams.nv.com

Dated at this 10 day of the month of November of the year 2026.

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

SBE WAIVER OF NOTICE REQUEST CLARK COUNTY

STATE OF NEVADA

DEPARTMENT OF TAXATION

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

JOE LOMBARDO
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Secretary to the State Board of Equalization

By: Denise Mosely
Denise Mosely
Program Officer II, Boards and Commissions
Department of Taxation

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✓ Yes, I agree to waive the fourteen-day notice. My representative or myself will appear before the State Board of Equalization on November 17, 2026.

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Signature	Title	Date
	Assessor	11/10/26

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James Wadhams, Attorney
300 S Curry St., 5 & 6
Carson City NV 89703
Electronic mail: jlw@wadhams.nv.com

Dated at this 10 day of the month of November of the year 2026.

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

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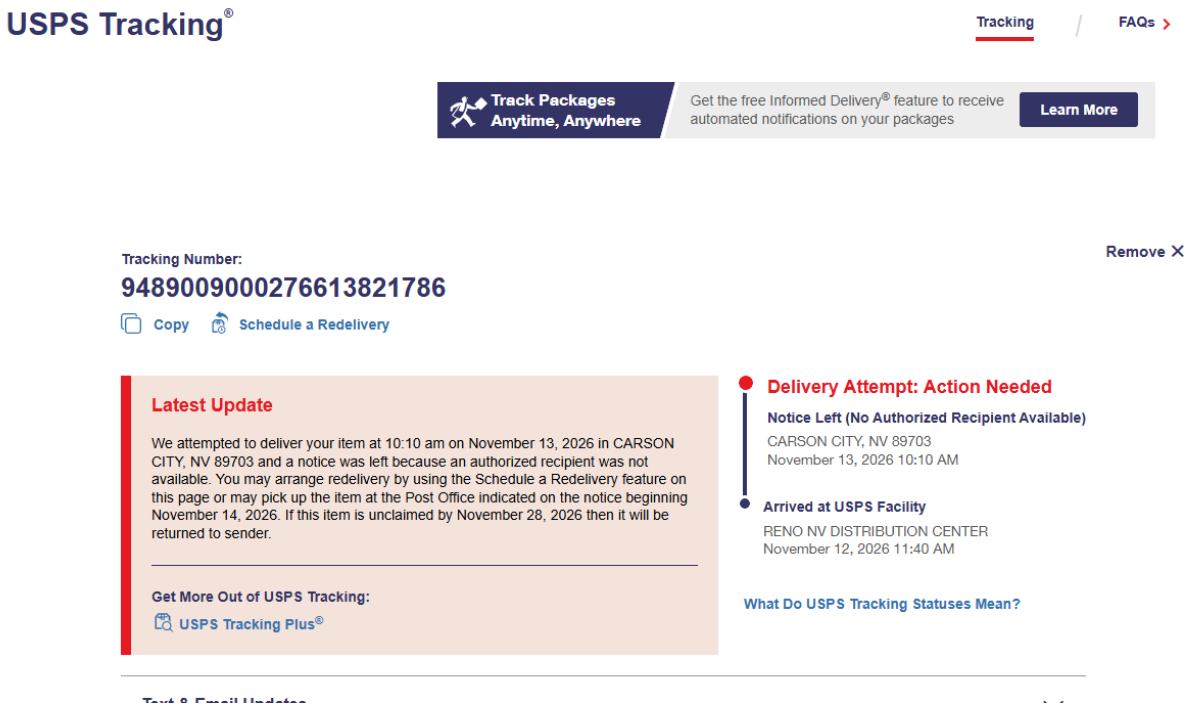
November 12, 2026 11:40 AM

What Do USPS Tracking Statuses Mean?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Delivery Attempt: Action Needed
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November 13, 2026 10:10 AM
Arrived at USPS Facility
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What Do USPS Tracking Statuses Mean?