To the State Board of Equalization,

Please find attached the workbooks with various identified parcels and proposed corrected valuations for the 2026-2027 year. The Department of Taxation in coordination with the Lyon County Assessor's office is proposing the following valuation changes in order to equalize identified neighborhoods and parcels. The parcels identified in the following workbooks encompass parcels and neighborhoods that were identified as not following the same valuation methodology for the 2026-2027 secured roll valuations on the land portion of their valuation in the initial order for an investigation.

With the proposed solution for the State Board to consider this will equalize, in the Departments opinion, the identified parcels in the original order for an investigation as well as correcting other identified parcels and neighborhoods where the equalization issue was severe. With the undertakings of the Lyon County Assessor's office to fully correct its methodology for future years along with the proposed valuation changes in the identified areas for the 2026-2027 year the Department believes the proposed solution is acceptable.

The following attachments are:

Equalization Book 19 BK 62_K_Draft Order

Book a 01-13

Book b 01-57

Book c 04-29

Book d 04-37

Book e 08-02

Book f 09-24

Book g 16-22

Book h 16-25

Book i 19-01

Book j 19-06

Book n 29-36

Book 16-22

Book 29-35