LYON COUNTY BOARD OF EQUALIZATION
THURSDAY, FEBRUARY 23, 2023 at 9:00 A.M

LYON COUNTY ADMINISTRATIVE COMPLEX
27 S. MAIN STREET
YERINGON, NV 89447

You can also provide public comment for this meeting by sending the Assessor Troy Villines an email at tvillines@lyon-county.org, the day prior to the posted meeting date. Be sure to type, PUBLIC COMMENT, in the subject line.

AMENDED AGENDA
(Action will be taken on all items unless otherwise noted)
(No action will be taken on any item until it is properly agendized).

To avoid meeting disruptions, please place cell phones and beepers in the silent mode or turn them off during the meeting.

The Board reserves the right to take items in a different order to accomplish business in the most efficient manner. Items may be combined for consideration and items may be pulled or removed from the agenda at any time.

Restrictions on comments by the general public: Any such restrictions must be reasonable and may restrict the time, place and manner of the comments, but may not restrict comments based upon viewpoint.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call: Determination of a Quorum
4. Public Participation (no action will be taken on any item until it is properly agendized) - It is anticipated that public participation will be held at this time, though it may be returned to at any time during the agenda. Citizens wishing to speak during public participation are asked to state their name for the record and will be limited to 3 minutes. The Board will conduct public comment after discussion of each agenda action item, but before the Board takes any action.
5. Withdrawals: Petitions withdrawn after posting of agenda
6. For Possible Action: Review and adoption of agenda

7. Administration of the Oath

8. For Possible Action: Approve meeting minutes of February 23, 2022

9. For Possible Action: Review regulations, law and authority with the District Attorney and Assessor.

10. For Possible Action: Approve or Deny appeals of Property Tax Valuation as listed.

<table>
<thead>
<tr>
<th>APN</th>
<th>ORIGINAL VALUE</th>
<th>ADJUSTED VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>016-252-05</td>
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<td>018-454-10</td>
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<td>015-061-10</td>
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<td>015-061-09</td>
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<td>029-442-01</td>
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<tr>
<td>Esly Carmona Trust</td>
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<td>Enterprise One Inc.</td>
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<td>Enterprise One Inc.</td>
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<td>Enterprise One Inc.</td>
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<tr>
<td>Texas Land &amp; Cattle Corp.</td>
<td></td>
<td></td>
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<tr>
<td>Fort Apache Homes Inc.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

11. For Possible Action: Approve correction of errors and adjustment of value changes for various parcels as listed.

Corrections/Stipulations

<table>
<thead>
<tr>
<th>APN</th>
<th>ORIGINAL VALUE</th>
<th>ADJUSTED VALUE</th>
</tr>
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<tbody>
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<td>012-361-40</td>
<td>3,553,600.00</td>
<td>80,000.00</td>
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<tr>
<td>012-471-01</td>
<td>48,000.00</td>
<td>28,000.00</td>
</tr>
</tbody>
</table>

12. Chair & Board Member Comments

13. Public Participation (no action will be taken on any item until it is properly agendized) - It is anticipated that public participation will be held at this time, though it may be returned to at any time during the agenda. Citizens wishing to speak during public participation are asked to state their name for the record and will be limited to 3 minutes. The Board will conduct public comment after discussion of each agenda action item, but before the Board takes any action.

14. Adjourn

This agenda has been posted in accordance with the open meeting law at the Lyon County Administrative Complex and the County and State website. http://www.lyon-county.org; https://notice.nv.gov/Notice
Members of the public requesting meeting support materials may contact Board of Equalization via email at: tvillines@lyon-county.org

Lyon County recognizes the needs and civil rights of all persons regardless of age, race, color, religion, sex, handicap, family status, or national origin. In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, handicap, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternate means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible agency or USDA’s TARGET Center at (202) 720-2600 (voice and T) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found on-line at: http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) Mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, DC 20250-9410; Fax: (202) 690-7442; or Email: program.intake@usda.gov

T.D.D. services available through 463-2301 or 463-6620 or 911 (emergency services) notice to persons with disabilities: members of the public who are disabled and require special assistance or accommodations at the meeting are requested to notify the Commissioners'/Manager's office in writing at 27 S. Main Street, Yerington, NV 89447, or by calling (775) 463-6531 at least 24 hours in advance.

Lyon County is an equal opportunity provider. Agenda is Available at www.lyon-county.org
LYON COUNTY BOARD OF EQUALIZATION
WEDNESDAY, FEBRUARY 23, 2022

LYON COUNTY ADMINISTRATIVE COMPLEX
27 SOUTH MAIN STREET
YERINGTON, NEVADA

The Board of Equalization met on February 23, 2022 with the following present: Leandra Carr, Elmer Bull, Mike Glass, Bruce Bartolowits, and Wendy Ann Fagundes. Motion to approve the agenda was made by Bruce Bartolowits and seconded by Elmer Bull, motion passed 5-0

1. Public participation (no action will be taken until properly agenized)
   There was no public participation.

2. For Possible Action: Review regulations, law and authority with the District Attorney and Assessor (action may be taken)
   Assessor Troy Villines explained the state statutes on the valuation of property under NRS 361. There were no questions from the board.

3. For Possible Action: Appeals of Property Tax Valuation and Exemptions (action will be taken)

   Stipulations
   APN 004-441-10 & APN 004-442-01 Bodenstein, Jonathan K ETAL TRS and parcels 004-441-02, 004-441-03, and 004-441-07
   Appraiser Kelly Wilson stated that she erroneously entered the wrong value for the properties and requested the Board to reduce the assessed value on these parcels and 3 other vacant parcels from $30,000 to $22,000. Mike Glass asked if there were improved parcels in this subdivision. Kelly stated they all are. Bruce Bartolowits motioned to approve the changes due to clerical error; Elmer Bull seconded and the motion passed unanimously 5-0.

   Corrections to land value
   Appraiser Kelly Wilson stated that this year she has been equalizing the city of Yerington properties and adjusting values for improved properties based on sales. Land values from book 12 pg. 6 were mistakenly missed. All the market values in surrounding areas were increased. When the mistake was realized, letters of intent to request authorization from the board were sent on 12/23/21 to land owners increasing their land values and giving them time to appeal. There were a lot of phone calls to the Assessor’s office, but no appeals. Mike Glass made a motion to accept the Assessor’s land valuations on said parcel in book 12, page 6 due to oversight by the Assessor’s office, motion seconded by Leandra Carr. Motion passed 5-0.

   Exemption Appeal APN 010-061-02 Honker Ranch Conservancy
   This parcel contains 1209 acres in the North end of Smith Valley. Ownership changed from Honker Ranch Corp. to Honker Ranch Conservancy in May 2020. In March of 2021 an application was received for property tax exemption per NRS 361.1401A, exemptions for certain charitable corporations. After review of application supporting documents and talking with their agent, Mr. Gezelin, the application was denied for the 2021/2022 tax year. A letter regarding this decision was mailed 6/24/21. The appellant is asking that the property be made tax exempt. John Gezelin, speaking on behalf of Honker Ranch believes the Assessor misapplied NRS 361.140. They focused on the exemptions and ignored the first part of the statute. NRS 361.140 states there are other inclusions for exemptions. It also states any charitable corporation is to be exempt in NRS chapter 82 on provisions related to nonprofit and nonprofit for public benefit. NRS 82.021 defines a corporation for public benefit is one recognized as exempt under section 501(C)(3) of the internal revenue code or is organized for a public or charitable purpose and on dissolution must distribute its assets to the United States, states or persons which is recognized as exempt under Section 501(C)(3). Mr. Gezelin stated that the Honker Ranch was approved as an exempt corporation by the IRS. The Honker Ranch was not able to hold fund raising activities
in 2020 due to covid but was able to resume in the summer of 2021. They raised $10,917.60 which accounted for 70% of their 2021 revenue. They offer scholarships to graduating students at SVHS and plan to hold a Wetlands Appreciation Day annually. In addition to denying Honker Ranch Conservancy’s property tax exemption, the Lyon County Assessor increased the Conservancy’s taxes and removed its agricultural exemption. This results in a 66% increase in property taxes for the 2021-2022 tax year. Mr. Besso also stated that hunting is still allowed on the ranch as in the past. Elmer Bull stated it has been a private gun club for a long time and that appears to still be its primary use. There are no fundraisers, tours or classes for conservancy. Erin compared application to statutes and the application doesn’t meet the statutes requirements. Mike Glass asked for the D.A’s office’s opinion. Yuliya Davidzenka stated the most important thing here is if this organization was created for charitable purposes. Is Honker Ranch for charitable purposes only or is charitable purpose only kind of a side thing? The Assessor’s office was correct in their determination based on the information presented, they can’t guess on what charitable events will happen in the future. At that time with the information the assessor’s office had that was a correct determination. Bruce asked what the funds that are raised are used for. Mr. Knight said they give scholarships to the high school in Smith Valley. They give tours to Boy Scouts to help earn badges. They changed from a corporation to a nonprofit to increase awareness, educate and improve the land. Leandra asked how long they have been doing the scholarships. They do 1-2 a year for about the last 10 years for $500 each but they hope to increase the amount to $1000 in the future. Mike Glass called for a motion. Elmer Bull motioned to deny due to the fact that it appears to still be a private recreation area and commended them for trying to make it a conservation area. Bruce Bartolowitz seconded. The motion to deny passed 5-0. Mike Glass reminded Mr. Gezelin that they can still appeal to the State Board of Equalization.

Real Property Appeals

**APN 019-382-05 Fort Churchill Corp:**
No appellants were present. Mike Perumean stated that he tried to speak with the appellant, but his secretary said he didn’t want to talk. Mike stated the appellant purchased the property in 1998 for $50,000. Current taxed capped value is 427,000, three lots in the area recently sold for $66,000, $70,000 and $93,500 with same zoning, land use and similar size. Leandra Carr motioned to uphold the Assessor’s office value, seconded by Elmer Bull. Motion passed 5-0.

**APN 019-382-04 Fort Churchill Corp**
Assessor Troy Villines noted that the owner is the same on all parcels. They provided value but no reason or evidence. Board member Leandra Carr asked if they could all be done as a group, Yuliya Davidzenka from the D.A’s office said to do each individually and summarize.
Mike Perumean stated assessed value does not exceed market value. Bruce Bartolowitz made a motion to accept the Assessor’s value, Leandra Carr seconded the motion. Motion passed 5-0.

**APN 015-241-20 Fort Churchill Corp**
Mike Perumean stated the land was purchased at auction in 2006 for $30,100. Current taxed capped value is $11,231. Two similar lots close by recently sold for $35,000 and $35,900, this shows current valuation is correct. Assessor’s value does not exceed market value. He asked to uphold the Assessor’s value. Leandra Carr motioned to uphold the assessor’s value, seconded by Bruce Bartolowitz. Motion passed 5-0.

**APN 017-241-27 Enterprise One, Inc.**
Mike Perumean stated the land was purchased in 2017 for $15,000. Current taxed capped value is $6,999. Three lots in the area recently sold for $33,000, $25,000 and older sale $17,514. All lots have the same zoning. This shows the valuation profile is correct. Leandra Carr motioned to uphold the Assessor’s value, Bruce Bartolowits seconded, motion passes 5-0.

**APN 018-472-21 J&J Capital Organization**
Mike Perumean stated the land was purchased in 2005 for $25,000. Current taxed capped value is $8,256. Three lots in the area recently sold for $85,000, $11,000 and older sale $18,000. This shows the valuation profile is conservatively low. Mike Glass questioned if all properties were similar size with highway frontage and there was power to all properties. Mike Perumean stated there is a frontage road and they are not directly on the highway and there is only power to the lot behind and the lot in question has power down the road that is why he was more conservative. Leandra Carr stated this was one of the roads that leads to the school and there
is a lot of traffic. Leandra Carr motioned to uphold the Assessors conservatively low valuation, Elmer Bull seconded, motion passed 5-0.

APN 015-371-02 J&J Capital Organization
Mike Perumean stated the land was purchased in 1998 for $50,000. Current taxed capped value is $27,000. Three lots in the area recently sold for $66,000, $70,000 and $93,500. The subject has paved access and the other properties are dirt, all have power. This shows current valuation is actually too low. Property values in the area have been increasing. Leanndra Carr motioned to uphold the Assessor’s value, Bruce Bartolowitz seconded, and motion passed 5-0.

Public participation
There was none.
Meeting adjourned at 10:23 a.m.
PETITION FOR REVIEW OF TAXABLE VALUATION

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than January 15th. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different due date may apply.

Please Print or Type:

Part A. PROPERTY OWNER/ PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:

ESLY CARMAN

NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):

Mariah Esly Carman

MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX):

60 Jeanette Dr

CITY:

Mound House

STATE:

NV

ZIP CODE:

89406

DAYTIME PHONE:

702-692-3939

ALTERNATE PHONE:

FAX NUMBER:

PERMITTER INFORMATION

CITY:

Mound House

STATE:

NV

ZIP CODE:

89406

DAYTIME PHONE:

702-692-3939

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

☐ Limited Liability Company (LLC)

☐ General or Limited Partnership

☐ Corporation

☐ Government or Governmental Agency

☐ Other, please describe:

The organization described above was formed under the laws of the State of:

Nevada

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

☐ Co-owner, partner, managing member

☐ Employee of Property Owner

☐ Employee or Officer of Management Company

☐ Other, please describe:

Owner and Beneficiary of Trustee Trustee

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS:

60 Jeanette Dr

STREET/ROAD:

Jeanette Dr

CITY (IF APPLICABLE):

Mound House

COUNTRY:

Lyon

Purchase Price:

$699,000

Purchase Date:

Feb 2018

2. Enter Applicable Assessor Parcel Number (APN) or Personal Property Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN):

016 252 05

ACCOUNT NUMBER:

016 252 05

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

☐ List multiple parcels on a separate, letter-sized sheet. Multiple parcel list is attached.

4. Check Property Use Type:

☐ Vacant Land

☐ Residential Property

☐ Multi-Family Residential Property

☐ Possessory Interest in Real or Personal property

☐ Mobile Home (Not on foundation)

☐ Commercial Property

☐ Agricultural Property

☐ Personal Property

☐ Mining Property

☐ Industrial Property

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

☐ 2023-2024 Secured Roll

☐ 2022-2023 Unsecured Roll

☐ 2022-2023 Supplemental Roll

Part E. VALUE OF PROPERTY

Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed. See NRS 361.025 for the definition of Full Cash Value.

<table>
<thead>
<tr>
<th>Property Type</th>
<th>Assessor's Taxable Value</th>
<th>Owner's Opinion of Value</th>
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<tbody>
<tr>
<td>Land</td>
<td>360,000.00</td>
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<tr>
<td>Buildings</td>
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<td>$80,000.00</td>
</tr>
<tr>
<td>Personal Property</td>
<td>-40,000.00</td>
<td>$20,000.00</td>
</tr>
<tr>
<td>Possessory Interest in real property</td>
<td>80,800.00</td>
<td>$80,800.00</td>
</tr>
<tr>
<td>Exempt Value</td>
<td>563,837</td>
<td>$563,837</td>
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<tr>
<td>Total</td>
<td></td>
<td>$2,154,640.00</td>
</tr>
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</table>

Assessed Tax (Appeal is $90,000.00)
Part F. TYPE OF APPEAL
Check box which best describes the authority of the County Board to take jurisdiction to hear the appeal.

☐ NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.
☐ NRS 361.356: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.
☐ NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed, and I have attached the proof showing the owner, location, description and the taxable value of the undervalued property.
☐ NRS 361.155: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.
☐ NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and deferred taxes are now due.
☐ NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years.

Part G. WRITE A STATEMENT DESCRIBING THE FACTS AND/OR REASONS FOR YOUR APPEAL, REQUEST FOR REVIEW, OR COMPLAINT. (ATTACH A SEPARATE PAGE IF MORE ROOM IS NEEDED)

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 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 H.

Petitioner Signature

Print Name of Signatory

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 County Board.

I hereby authorize the agent whose name and contact information appears below to file a petition to the County 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 County 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:

<table>
<thead>
<tr>
<th>NAME OF AUTHORIZED AGENT:</th>
<th>TITLE</th>
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AUTHORIZED AGENT COMPANY, IF APPLICABLE

<table>
<thead>
<tr>
<th>EMAIL ADDRESS</th>
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</table>

MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)

<table>
<thead>
<tr>
<th>CITY</th>
<th>STATE</th>
<th>ZIP CODE</th>
<th>DAYTIME PHONE</th>
<th>ALTERNATE PHONE</th>
<th>FAX NUMBER</th>
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</table>

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

☐ I hereby withdraw my appeal to the County Board of Equalization.

Signature of Owner or Authorized Agent/Attorney

Date
**PETITION FOR REVIEW OF TAXABLE VALUATION**

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than January 15th. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different due date may apply.

Please Print or Type:

**Part A. PROPERTY OWNER/ PETITIONER INFORMATION** (Agent's Information to be completed in Part H)

<table>
<thead>
<tr>
<th>NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:</th>
<th>TITLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enterprise One Inc</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):</th>
<th>EMAIL ADDRESS:</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Hui</td>
<td><a href="mailto:Kathleen@enterpriseoneinc.com">Kathleen@enterpriseoneinc.com</a></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)</th>
<th>CITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>5560 S Fort Apache Rd #100</td>
<td>Las Vegas</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>STATE</th>
<th>ZIP CODE</th>
<th>DAYTIME PHONE</th>
<th>ALTERNATE PHONE</th>
<th>FAX NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>NV</td>
<td>89148</td>
<td>702-202-1600</td>
<td></td>
<td>702-202-1602</td>
</tr>
</tbody>
</table>

**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
- [X] 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.

- [X] Self
- [ ] Trustee of Trust
- [ ] Employee of Property Owner
- [ ] Co-owner, partner, managing member
- [ ] Officer of Company
- [ ] Employee, Officer, or Owner of Lessee of leasehold, possessor interest, or beneficial interest in real property
- [ ] Other, please describe:

**Part D. PROPERTY IDENTIFICATION INFORMATION**

1. Enter Physical Address of Property:

<table>
<thead>
<tr>
<th>ADDRESS</th>
<th>STREET/Road</th>
<th>CITY (IF APPLICABLE)</th>
<th>COUNTY</th>
</tr>
</thead>
<tbody>
<tr>
<td>5354</td>
<td>Anita Ave</td>
<td>Silver Springs</td>
<td></td>
</tr>
</tbody>
</table>

Purchase Price: Purchase date:

2. Enter Applicable Assessor Parcel Number (APN) or Personal Property Account Number from assessment notice or tax bill:

<table>
<thead>
<tr>
<th>ASSESSOR'S PARCEL NUMBER (APN)</th>
<th>ACCOUNT NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>018-454-10</td>
<td></td>
</tr>
</tbody>
</table>


4. Check Property Use Type:

- [X] Vacant Land
- [ ] Mobile Home (Not on foundation)
- [ ] Mineral Property
- [X] Residential Property
- [ ] Commercial Property
- [ ] Industrial Property
- [ ] Multi-Family Residential Property
- [ ] Agricultural Property
- [ ] Personal Property
- [ ] Possessor Interest in Real or Personal Property

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

- [X] 2023-2024 Secured Roll
- [ ] 2022-2023 Unsecured Roll
- [ ] 2022-2023 Supplemental Roll

**Part E. VALUE OF PROPERTY**

Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed. See NRS 361.025 for the definition of Full Cash Value.

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</thead>
<tbody>
<tr>
<td>Land</td>
<td>14,854</td>
<td>5,000</td>
</tr>
<tr>
<td>Buildings</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Property</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Possessor Interest in real property</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Exempt Value</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

CBE Petition Form
Revised 12/16/2019
### Part F. TYPE OF APPEAL

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

- NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.
- NRS 361.356: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.
- NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed, and I have attached the proof showing the owner, location, description and the taxable value of the undervalued property.
- NRS 361.155: I request a review of the Assessor’s decision to deny my claim for exemption from property taxes.
- NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and deferred taxes are now due.
- NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years.

### Part G. WRITE A STATEMENT DESCRIBING THE FACTS AND/OR REASONS FOR YOUR APPEAL, REQUEST FOR REVIEW, OR COMPLAINT. (ATTACH A SEPARATE PAGE IF MORE ROOM IS NEEDED.)

---

### 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 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 H.

[Owner Signature]

John Hui

Print Name of Signatory

1/5/23

Date

### 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 County Board.

I hereby authorize the agent whose name and contact information appears below to file a petition to the County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(5) 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 County 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:**

<table>
<thead>
<tr>
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<th>TITLE:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>AUTHORIZED AGENT COMPANY, IF APPLICABLE:</th>
<th>EMAIL ADDRESS:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
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<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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]

John Hui

Print Name of Signatory

Date

- [ ] I hereby withdraw my appeal to the County Board of Equalization.

[Signature of Owner or Authorized Agent/Attorney]

Date
**PETITION FOR REVIEW OF TAXABLE VALUATION**

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than January 15th. If the appeal involves a valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different due date may apply.

**Part A. PROPERTY OWNER/ PETITIONER INFORMATION** (Agent's Information to be completed in Part B)

<table>
<thead>
<tr>
<th>NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:</th>
<th>TITLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enterprise One Inc</td>
<td>Owner</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):</th>
<th>EMAIL ADDRESS:</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Hui</td>
<td><a href="mailto:Kathleen@enterpriseoneinc.com">Kathleen@enterpriseoneinc.com</a></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)</th>
<th>CITY</th>
<th>STATE</th>
<th>ZIP CODE</th>
<th>DAYTIME PHONE</th>
<th>ALTERNATE PHONE</th>
<th>FAX NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>5560 S Fort Apache Rd #100</td>
<td>Las Vegas</td>
<td>NV</td>
<td>89148</td>
<td>702-202-1600</td>
<td>702-202-1602</td>
<td></td>
</tr>
</tbody>
</table>

**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
- [ ] 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
- [ ] Co-owner, partner, managing member
- [ ] Employee of Property Owner
- [ ] Officer of 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:

<table>
<thead>
<tr>
<th>ADDRESS</th>
<th>STREET/ROAD</th>
<th>CITY (IF APPLICABLE)</th>
<th>COUNTY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stagecoach</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Purchase Price: ____________

Purchase date: ____________

2. Enter Applicable Assessor Parcel Number (APN) or Personal Property Account Number from assessment notice or tax bill:

<table>
<thead>
<tr>
<th>ASSESSOR'S PARCEL NUMBER (APN)</th>
<th>ACCOUNT NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>015-061-10</td>
<td></td>
</tr>
</tbody>
</table>


If yes, enter number of parcels: ____________

Multiple parcel list is attached. [ ]

4. Check Property Use Type:

- [ ] Vacant Land
- [ ] Residential Property
- [ ] Multi-Family Residential Property
- [ ] Possessor Interest in Real or Personal property
- [ ] Mobile Home (Not on foundation)
- [ ] Commercial Property
- [ ] Agricultural Property
- [ ] Industrial Property
- [ ] Personal Property
- [ ] Mining Property

5. Check Year and Roll Type of Assessment being appealed: [ ]

- [ ] 2023-2024 Secured Roll
- [ ] 2022-2023 Unsecured Roll
- [ ] 2022-2023 Supplemental Roll

**Part E. VALUE OF PROPERTY**

Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed. See NRS 361.025 for the definition of Full Cash Value.

<table>
<thead>
<tr>
<th>Property Type</th>
<th>Assessor's Taxable Value</th>
<th>Owner's Opinion of Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$40,000</td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td></td>
<td>$20,000</td>
</tr>
<tr>
<td>Personal Property</td>
<td></td>
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<tr>
<td>Exempt Value</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
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</table>

CBE Petition Form

Revised 12/16/2019
Part F. TYPE OF APPEAL
Check box which best describes the authority of the County Board to take jurisdiction to hear the appeal.

☐ NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.

☐ NRS 361.356: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.

☐ NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed, and I have attached the proof showing the owner, location, description and the taxable value of the undervalued property.

☐ NRS 361.155: I request a review of the Assessor’s decision to deny my claim for exemption from property taxes.

☐ NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and deferred taxes are now due.

☐ NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years.

Part G. WRITE A STATEMENT DESCRIBING THE FACTS AND/OR REASONS FOR YOUR APPEAL, REQUEST FOR REVIEW, OR COMPLAINT. (ATTACH A SEPARATE PAGE IF MORE ROOM IS NEEDED).

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 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 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 H.

[Signature]
Petitioner

[Title]
Owner

[Signature]
Print Name of Signatory

[Date]
Date

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 County Board.

I hereby authorize the agent whose name and contact information appears below to file a petition to the County 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 County 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:

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<table>
<thead>
<tr>
<th>AUTHORIZED AGENT COMPANY, IF APPLICABLE</th>
<th>EMAIL ADDRESS</th>
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<thead>
<tr>
<th>MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.

[Signature]
Authorized Agent Signature

[Title]

[Signature]
Print Name of Signatory

[Date]
Date

☐ I hereby withdraw my appeal to the County Board of Equalization.

[Signature]
Signature of Owner or Authorized Agent/Attorney

[Date]

Lyon County Board of Equalization

PETITION FOR REVIEW OF TAXABLE VALUATION

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than January 15th. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different due date may apply.

Please Print or Type:

Part A. PROPERTY OWNER/ PETITIONER INFORMATION (Agent’s Information to be completed in Part H)

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:
Enterprise One Inc

NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):
John Hui

MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P. O. BOX):
5560 S Fort Apache Rd #100

CITY
Las Vegas

STATE
NV

ZIP CODE
89148

PHONE
702-202-1600

EMAIL ADDRESS:
Kathleen@enterpriseoneinc.com

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, possessor interest, or beneficial interest in real property
☐ Other, please describe:

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS

STREET/ROAD

CITY (IF APPLICABLE)
Stagecoach

COUNTY

Purchase Price:  Purchase date:

2. Enter Applicable Assessor Parcel Number (APN) or Personal Property Account Number from assessment notice or tax bill:

ASSessor’S PARCEL NUMBER (APN)
015-061-09

ACCOUNT NUMBER

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 Use Type:

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

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

☐ 2023-2024 Secured Roll  ☐ 2022-2023 Unsecured Roll  ☐ 2022-2023 Supplemental Roll

Part E. VALUE OF PROPERTY

Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed. See NRS 361.025 for the definition of Full Cash Value.

<table>
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<th>Property Type</th>
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<td>Land</td>
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<td>$20,000</td>
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CBE Petition Form
Revised 12/16/2019
Part F. TYPE OF APPEAL
Check box which best describes the authority of the County Board to take jurisdiction to hear the appeal.

☐ NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.
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Part G. WRITE A STATEMENT DESCRIBING THE FACTS AND/OR REASONS FOR YOUR APPEAL, REQUEST FOR REVIEW, OR COMPLAINT. (ATTACH A SEPARATE PAGE IF MORE ROOM IS NEEDED).

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 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 H.

John Hui

Print Name of Signatory

Owner

Title

Date

1/5/23

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 County Board.

I hereby authorize the agent whose name and contact information appears below to file a petition to the County 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 County 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.

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<tbody>
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<td>EMAIL ADDRESS</td>
</tr>
<tr>
<td>MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)</td>
<td></td>
</tr>
<tr>
<td>CITY</td>
<td>STATE</td>
</tr>
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</table>

Authorized Agent must check each applicable statement and sign below.

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☐ 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

Title

Print Name of Signatory

Date

☐ I hereby withdraw my appeal to the County Board of Equalization.

Signature of Owner or Authorized Agent/Attorney

Date
LYON COUNTY BOARD OF EQUALIZATION

PETITION FOR REVIEW OF TAXABLE VALUATION

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than January 15th. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different due date may apply. Please Print or Type:

Part A. PROPERTY OWNER/ PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:
Texas Land & Cattle Corp

NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):
John Hui

MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX):
5560 S Fort Apache Rd #100

CITY: Las Vegas
STATE: NV
ZIP CODE: 89148
DAYTIME PHONE: 702-202-1600
ALTERNATE PHONE: 702-202-1602
EMAIL ADDRESS: Kathleen@enterpriseoneinc.com

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
☐ Limited Liability Company (LLC) ☐ General or Limited Partnership ☐ Corporation
☐ Government or Governmental Agency
☐ Other, please describe:

The organization described above was formed under the laws of the State of

☐ 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: 5560 S Fort Apache Rd #100
STREET/ROAD: Hernley
CITY (IF APPLICABLE): Fernley
COUNTY:

Purchase Price:

2. Enter Applicable Assessor Parcel Number (APN) or Personal Property Account Number from assessment notice or tax bill:

ASSESSOR’S PARCEL NUMBER (APN): 021-461-05
ACCOUNT NUMBER:

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 Use 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:

☐ 2023-2024 Secured Roll ☐ 2022-2023 Unsecured Roll ☐ 2022-2023 Supplemental Roll

Part E. VALUE OF PROPERTY

Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed. See NRS 361.025 for the definition of Full Cash Value.

<table>
<thead>
<tr>
<th>Property Type</th>
<th>Assessor’s Taxable Value</th>
<th>Owner’s Opinion of Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$36,000</td>
<td>$20,000</td>
</tr>
<tr>
<td>Buildings</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Property</td>
<td></td>
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<tr>
<td>Possessory Interest in real property</td>
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<td>Total</td>
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</table>

CBE Petition Form
Revised 12/16/2019
Part F. TYPE OF APPEAL

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

- [x] NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.
- [ ] NRS 361.356: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.
- [ ] NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed, and I have attached the proof showing the owner, location, description and the taxable value of the undervalued property.
- [ ] NRS 361.155: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.
- [ ] NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and deferred taxes are now due.
- [ ] NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years.

Part G. WRITE A STATEMENT DESCRIBING THE FACTS AND/OR REASONS FOR YOUR APPEAL, REQUEST FOR REVIEW, OR COMPLAINT. (ATTACH A SEPARATE PAGE IF MORE ROOM IS NEEDED).

**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 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 H.

**Petitioner/Signature**

John Hui

Print Name of Signatory

Date: 1/5/23

**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 County Board.

I hereby authorize the agent whose name and contact information appears below to file a petition to the County 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 County 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:**

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<tr>
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<tr>
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Authorized Agent must check each applicable statement and sign below.

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- [ ] 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**

Title

Print Name of Signatory

Date

- [ ] I hereby withdraw my appeal to the County Board of Equalization.

Signature of Owner or Authorized Agent/Attorney

Date
Lyon County Board of Equalization

PETITION FOR REVIEW OF TAXABLE VALUATION

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than January 15th. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different due date may apply. Please Print or Type:

Part A. PROPERTY OWNER/ PETITIONER INFORMATION

(NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:

Fort Apache Homes Inc

NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):

John Hui

MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)

5560 S Fort Apache Rd #100

CITY

Las Vegas

STATE NV

ZIP CODE 89148

DAYTIME PHONE 702-202-1600

ALTERNATE PHONE 702-202-1602

EMAIL ADDRESS: Kathleen@enterpriseoneinc.com

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
☐ 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

☐ 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

STREET/ROAD Wentworth Circle

CITY (IF APPLICABLE) Dayton Valley

COUNTY

Purchase Price: 

Purchase date:

2. Enter Applicable Assessor Parcel Number (APN) or Personal Property Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) 029-442-01

ACCOUNT NUMBER

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

If yes, enter number of parcels: 

Multiple parcel list is attached. ☐

4. Check Property Use Type:

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

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

☐ 2023-2024 Secured Roll  ☐ 2022-2023 Unsecured Roll  ☐ 2022-2023 Supplemental Roll

Part E. VALUE OF PROPERTY

Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed. See NRS 361.025 for the definition of Full Cash Value.

<table>
<thead>
<tr>
<th>Property Type</th>
<th>Assessor's Taxable Value</th>
<th>Owner's Opinion of Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$250,000</td>
<td>$100,000</td>
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<tr>
<td>Buildings</td>
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<tr>
<td>Personal Property</td>
<td></td>
<td></td>
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<tr>
<td>Possessor Interest in real property</td>
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<td></td>
</tr>
<tr>
<td>Exempt Value</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total

CBE Petition Form

Revised 12/16/2019
Part F. TYPE OF APPEAL
Check box which best describes the authority of the County Board to take jurisdiction to hear the appeal.

- [ ] NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.
- [ ] NRS 361.356: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.
- [ ] NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed, and I have attached the proof showing the owner, location, description and the taxable value of the undervalued property.
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Signature

Owner

Title

John Hui

Print Name of Signatory

Date

1/5/23

Part H. AUTHORIZATION OF AGENT
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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

Title

Print Name of Signatory

Date

Signature of Owner or Authorized Agent/Attorney

Date
## Kelly's Summary of Changes

### Corrections/Stipulations:

<table>
<thead>
<tr>
<th>Issue</th>
<th>APN</th>
<th>Ownership</th>
<th>Original Value</th>
<th>Adjusted Value</th>
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<tr>
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<td>12-361-40</td>
<td>Smith, Wesley A &amp; Beverly A Trs</td>
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<td>Correct power &amp; topo discounts</td>
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<td>Freitas, David &amp; Carol Trs</td>
<td>48,000</td>
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### Petition for Reviews:

| Appeal                                                                 | Carmona, Esly Trs | 563,837 |
**NOTICE OF ASSESSED VALUATION**

THIS IS NOT A TAX BILL
IT IS A NOTICE OF VALUE ONLY
--- Not Original Copy ---

Mailing Date 12/08/2022

Questions? Call us at:
(775) 463-6520

YOUR PROPERTY TAX BILL IS CAPPED.  
NOT YOUR ASSESSED VALUE.  
ASSESSMENT ROLL IS AVAILABLE PER NRS 361.300

Abatement Status: High Cap
Abated Taxes are based on Prior Year
Gross Assessed Value of: 5,245

---

BERTINUSON, REX NOLAN TR
311 BEN'S WY
FERNLEY, NV 89408-0000

---

Parcel Number: 017-134-17
District: 8.2
Appraisal Year: 2023/2024

Property Location: 6815 S HWY 95A, SILVER SPRINGS

<table>
<thead>
<tr>
<th>Assessed Value</th>
<th>This Fiscal Year 2022/2023</th>
<th>Next Fiscal Year 2023/2024</th>
<th>Tax Capped Value</th>
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<tbody>
<tr>
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<td>5,245</td>
<td>5,245</td>
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<tr>
<td>Structures</td>
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</tr>
<tr>
<td>Personal Property</td>
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<tr>
<td>Assessed Total</td>
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<td>5,245</td>
<td>5,245</td>
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<tr>
<td>Exemptions</td>
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<tr>
<td>Net Assessed Value</td>
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<td>5,245</td>
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<td>Value Excluded From Abatement</td>
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<table>
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<tbody>
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<tr>
<td>Personal Property</td>
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Each fiscal year runs from July 1st to June 30th. Tax bills are calculated by the Lyon County Treasurer's Office and printed in July. For tax billing questions, please contact the Treasurer's Office at 775-463-6501 or visit their website at www.lyon-county.org/55/Assessor
INFORMATION CONCERNING YOUR NOTICE OF ASSESSED VALUATION

If your address is incorrect or you no longer own this property, please notify this office.

PLEASE NOTE: YOUR “TAX BILL”, NOT YOUR ASSESSED VALUE, IS CAPPED

The amount of your tax bill will depend on the rate determined by the County Commissioners, the School Districts, or Towns, and approved by the Nevada Tax Commission. NRS 361.4723 provides a partial abatement of taxes by applying a 3% cap on the tax bill of the owner's primary residence or qualified rental dwelling. A cap of no more than 8% is applied to residences that are not owner occupied, land, commercial buildings, business personal property, aircraft, etc. New construction or property that has a change of actual or authorized use will not qualify for an abatement for the first year, but will receive the appropriate cap the following year. The percentage of the abatement/cap is determined by the Assessor's Office/Tax Receiver and applied to your tax bill by the Tax Receiver to determine your final tax bill.

Please note this is not a tax bill, this is a notice of assessed valuation.

Your total taxable value on the front of this card is the full cash value of the land and the current replacement cost of buildings, structures, etc. less statutory depreciation. Your total taxable value is then multiplied by 35% to establish your assessed value per NRS 361.225. Your assessed value may change from the previous year for the following reasons:

• The previous improvement value may have been multiplied by a factor supplied by the State Department of Taxation or your improvements have been recalculated to current cost of replacement, less depreciation, due to reappraisal.
• Your land was revalued.
• New or additional construction during recent years, and removal of developer's discounts.
• A combination of the above.

Personal property listed on the front of this card includes such things as manufactured homes, aircraft, agricultural and business equipment.

Value excluded from partial abatement – This figure is a result of uncapped land and/or uncapped improvements added to your assessment as a result of any improvement or change in the actual or authorized use of the property. The amount shown in this column does not qualify for the abatement the first year, but will receive the appropriate cap the following year. Please contact your Tax Receiver/Assessor's Office for an estimated tax amount.

What if I disagree with the taxable value? – If you disagree with the taxable value and/or feel that the taxable value is greater than the “market value” of your property, please call or come to the Assessor's Office and discuss your concerns with an appraiser. If, after discussing this matter with the Assessor’s staff, and a difference of opinion still exists, you may appeal your assessment to the County Board of Equalization. The deadline to appeal your assessment is January 15, unless it falls on a holiday or weekend, then it would be the next business day. This board meets during January and February each year.

Nevada legislature provides for property tax exemptions to assist individuals meeting certain requirements. Some of these include veterans, disabled veterans, surviving spouses, and blind persons.

For more information on these programs, or on your notice of assessed valuation, please contact the Assessor's Office or visit our website at www.lyon-county.org. The complete assessment list may be obtained by visiting the public library and branch libraries in the county, the county Assessor's office, the main Administrative office of the county, or online at www.lyon-county.org.

County Assessor
Troy R. Villines
February 01, 2023

Certified Mail: 7020 0640 0001 0009 4102

Petitioner: Martha & Esly Carmona

RE: Parcel No. 016-252-05

To Whom It May Concern:

Your request to appear before the Lyon County Board of Equalization for the purpose of reviewing your 2022-2023 secured assessed valuations has been acknowledged by the Lyon County Assessor. The Lyon County Board of Equalization will consider your petition at 9:00 a.m. on February 23, 2023. Please be aware that the time is approximate and although you may be assured your appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled during the session.

The Lyon County Board of Equalization meeting will be held at the Lyon County Administrative Complex at 27 S. Main Street, in Yerington, Nevada, 89447.

Should you desire a transcript of the hearing, it is your responsibility to furnish a reporter, pay for the transcript and deliver a copy of the transcript to the Clerk of the County Board of Equalization and to the Secretary of the State Board of Equalization at least two (2) days prior to the hearing with the State Board as required by NRS 261.356.

Please plan to attend the meeting to answer any questions the County Board may have regarding your petition. If you, or your representative, fail to appear at the scheduled time, the hearing may be held in your absence and the Board will consider the available evidence at the scheduled hearing time. If you chose to be represented by an attorney, the attorney shall be one who is admitted to practice and in good standing before the highest court of any state of the United States. If a corporation, Municipal Corporation, or an unincorporated association, the taxpayer may be represented by an officer or other duly authorized representative or regular employee of such corporation.

Procedural rules governing the County Board’s hearings may be found in the Nevada Administrative Code 361.622 through 361.643. The Administrative Code may be found on the Internet by selecting Chapter 361 at: https://www.leg.state.nv.us/NAC/NAC-361.html.

Sincerely,
Staci Lindberg
Lyon County Clerk/Treasurer
February 03, 2023

Certified Mail: 7020 0640 0001 0009 4140

Petitioner: Martha & Esly Carmona

RE: Parcel No. 016-252-05

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Sincerely,

Staci Lindberg
Lyon County Clerk/Treasurer
February 01, 2023

Certified Mail: 7020 0640 0001 0009 4119

Petitioner: John Hui

RE: Parcel No. 018-454-10, 015-061-10, 015-061-09

To Whom It May Concern:

Your request to appear before the Lyon County Board of Equalization for the purpose of reviewing your 2022-2023 secured assessed valuations has been acknowledged by the Lyon County Assessor. The Lyon County Board of Equalization will consider your petition at 9:00 a.m. on February 23, 2023. Please be aware that the time is approximate and although you may be assured your appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled during the session.

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Sincerely,

Staci Lindberg
Lyon County Clerk/Treasurer
February 03, 2023

Certified Mail: 7020 0640 0001 0009 4157

Petitioner: John Hui

RE: Parcel No. 018-454-10, 015-061-10, 015-061-09

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Sincerely,
Staci Lindberg
Lyon County Clerk/Treasurer
February 01, 2023

Certified Mail: 7020 0640 0001 0009 4126

Petitioner: John Hui

RE: Parcel No. 021-461-05

To Whom It May Concern:

Your request to appear before the Lyon County Board of Equalization for the purpose of reviewing your 2022-2023 secured assessed valuations has been acknowledged by the Lyon County Assessor. The Lyon County Board of Equalization will consider your petition at 9:00 a.m., on February 23, 2023. Please be aware that the time is approximate and although you may be assured your appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled during the session.

The Lyon County Board of Equalization meeting will be held at the Lyon County Administrative Complex at 27 S. Main Street, in Yerington, Nevada, 89447.

Should you desire a transcript of the hearing, it is your responsibility to furnish a reporter, pay for the transcript and deliver a copy of the transcript to the Clerk of the County Board of Equalization and to the Secretary of the State Board of Equalization at least two (2) days prior to the hearing with the State Board as required by NRS 261.356.

Please plan to attend the meeting to answer any questions the County Board may have regarding your petition. If you, or your representative, fail to appear at the scheduled time, the hearing may be held in your absence and the Board will consider the available evidence at the scheduled hearing time. If you chose to be represented by an attorney, the attorney shall be one who is admitted to practice and in good standing before the highest court of any state of the United States. If a corporation, Municipal Corporation, or an unincorporated association, the taxpayer may be represented by an officer or other duly authorized representative or regular employee of such corporation.

Procedural rules governing the County Board’s hearings may be found in the Nevada Administrative Code 361.622 through 361.643. The Administrative Code may be found on the Internet by selecting Chapter 361 at: https://www.leg.state.nv.us/NAC/NAC-361.html.

Sincerely,
Staci Lindberg
Lyon County Clerk/Treasurer
February 03, 2023

Certified Mail: 7020 0640 0001 0009 4164

Petitioner: John Hui

RE: Parcel No. 021-461-05

To Whom It May Concern:

Your request to appear before the Lyon County Board of Equalization for the purpose of reviewing your 2022-2023 secured assessed valuations has been acknowledged by the Lyon County Assessor. The Lyon County Board of Equalization will consider your petition at 9:00 a.m. on February 23, 2023. Please be aware that the time is approximate and although you may be assured your appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled during the session.

The Lyon County Board of Equalization meeting will be held at the Lyon County Administrative Complex at 27 S. Main Street, in Yerington, Nevada, 89447.

Should you desire a transcript of the hearing, it is your responsibility to furnish a reporter, pay for the transcript and deliver a copy of the transcript to the Clerk of the County Board of Equalization and to the Secretary of the State Board of Equalization at least two (2) days prior to the hearing with the State Board as required by NRS 261.356.

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Sincerely,
Staci Lindberg
Lyon County Clerk/Treasurer
February 01, 2023

Certified Mail: 7020 0640 0001 0009 4133

Petitioner: John Hui

RE: Parcel No. 029-442-01

To Whom It May Concern:

Your request to appear before the Lyon County Board of Equalization for the purpose of reviewing your 2022-2023 secured assessed valuations has been acknowledged by the Lyon County Assessor. The Lyon County Board of Equalization will consider your petition at 9:00 a.m. on February 23, 2023. Please be aware that the time is approximate and although you may be assured your appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled during the session.

The Lyon County Board of Equalization meeting will be held at the Lyon County Administrative Complex at 27 S. Main Street, in Yerington, Nevada, 89447.

Should you desire a transcript of the hearing, it is your responsibility to furnish a reporter, pay for the transcript and deliver a copy of the transcript to the Clerk of the County Board of Equalization and to the Secretary of the State Board of Equalization at least two (2) days prior to the hearing with the State Board as required by NRS 261.356.

Please plan to attend the meeting to answer any questions the County Board may have regarding your petition. If you, or your representative, fail to appear at the scheduled time, the hearing may be held in your absence and the Board will consider the available evidence at the scheduled hearing time. If you chose to be represented by an attorney, the attorney shall be one who is admitted to practice and in good standing before the highest court of any state of the United States. If a corporation, Municipal Corporation, or an unincorporated association, the taxpayer may be represented by an officer or other duly authorized representative or regular employee of such corporation.

Procedural rules governing the County Board’s hearings may be found in the Nevada Administrative Code 361.622 through 361.643. The Administrative Code may be found on the Internet by selecting Chapter 361 at: https://www.leg.state.nv.us/NAC/NAC-361.html.

Sincerely,
Staci Lindberg
Lyon County Clerk/Treasurer
February 03, 2023

Certified Mail: 7020 0640 0001 0009 4171

Petitioner: John Hui

RE: Parcel No. 029-442-01

To Whom It May Concern:

Your request to appear before the Lyon County Board of Equalization for the purpose of reviewing your 2022-2023 secured assessed valuations has been acknowledged by the Lyon County Assessor. The Lyon County Board of Equalization will consider your petition at 9:00 a.m. on February 23, 2023. Please be aware that the time is approximate and although you may be assured your appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled during the session.

The Lyon County Board of Equalization meeting will be held at the Lyon County Administrative Complex at 27 S. Main Street, in Yerington, Nevada, 89447.

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Procedural rules governing the County Board’s hearings may be found in the Nevada Administrative Code 361.622 through 361.643. The Administrative Code may be found on the Internet by selecting Chapter 361 at: https://www.leg.state.nv.us/NAC/NAC-361.html.

Sincerely,

Staci Lindberg
Lyon County Clerk/Treasurer
IN THE MATTER OF THE LYON COUNTY BOARD OF EQUALIZATION

AFFIDAVIT OF MAILING

State of Nevada
County of Lyon

Nikki Bryan, being first duly sworn, deposes and says: That affiant is, and was, when the herein described mailing took place, a citizen of the United States, over 21 years of age, and not a party to, nor interested in, the within action; that on the 1st day of February, 2023, affiant deposited, or caused to be deposited, in the Post Office in Yerington, Nevada, letters notifying Petitioners of the hearing for their cases before the Lyon County Board of Equalization addressed:

Esly Carmona TRS, 60 Jeanette Dr., Moundhouse, NV 89706
Fort Apache Homes Inc., c/o John Hui, 5560 S. Fort Apache Rd. #100, Las Vegas, NV 89148
Texas Land & Cattle Corp., c/o John Hui, 5560 S. Fort Apache Rd. #100, Las Vegas, NV 89148
Enterprise One Inc., c/o John Hui, 5560 S. Fort Apache Rd. #100, Las Vegas, NV 89148

Subscribed and sworn before me this 1st day of February, 2023

Staci Lindberg
Lyon County Clerk/Treasurer

Staci Lindberg
Lyon County Clerk/Treasurer

State of Nevada, County of Lyon
IN THE MATTER OF THE LYON COUNTY BOARD OF EQUALIZATION

State of Nevada
County of Lyon

Staci Lindberg, being first duly sworn, deposes and says: That affiant is, and was, when the herein described mailing took place, a citizen of the United States, over 21 years of age, and not a party to, nor interested in, the within action; that on the 3RD day of February, 2021, affiant deposited in the Post Office in Yerington, Nevada, letters notifying Petitioners of the hearing for their cases before the Lyon County Board of Equalization addressed:

Esly Carmona TRS, 60 Jeanette Dr., Moundhouse, NV 89706
Fort Apache Homes Inc., c/o John Hui, 5560 S. Fort Apache Rd. #100, Las Vegas, NV 89148
Texas Land & Cattle Corp., c/o John Hui, 5560 S. Fort Apache Rd. #100, Las Vegas, NV 89148
Enterprise One Inc., c/o John Hui, 5560 S. Fort Apache Rd. #100, Las Vegas, NV 89148

Subscribed and sworn before me this 3RD day of February, 2023

Staci Lindberg
Lyon County Clerk/Treasurer

Sandra Shipley
State of Nevada County of Lyon