

Now
Working
Broken

1985
Heater
not
gas

Original
170

54



Brd-en
Heater

55

121





Parcel 016-251-06

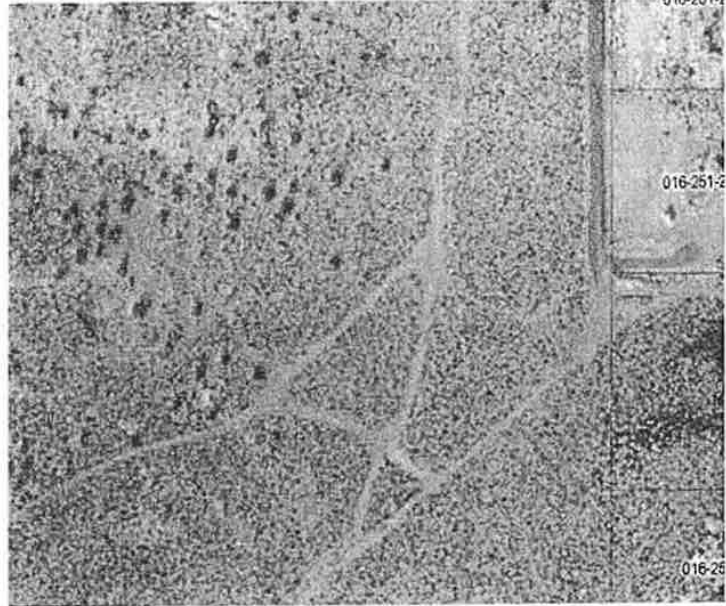
Owners

MONTAGANO, JOHN A JR & ANNA L
MONTAGANO, ANNA L
11 SANDY LN
MOUNDHOUSE, NV 89706-7405

Parcel Summary

Location	11 SANDY LN MOUND HOUSE, NV
Use Code	200: Single Family Residence
Tax District	8.7: Central Lyon Fire District
Map Parcel	PAR C
Acreage	5.0300
Plat Maps	016-25.pdf (231kb)
Map Documents	PAR39178

1988 4200 sq ft
Newer Bigger Nice less
Assessed
WHY? \$ 38.76 / foot



Home Alone \$41.15
Assessed
Home Value 38.76

Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$162,828	\$154,924	\$139,596	\$137,561	\$195,534	\$190,743	\$187,117
Total Extra Features Value	\$71,036	\$64,682	\$56,623	\$55,659	\$0	\$0	\$0
Total Economic Reg. Prop.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$260,000	\$260,000	\$228,480	\$142,800	\$142,800	\$126,000	\$126,000
Taxable Value	\$493,864	\$479,606	\$424,699	\$336,020	\$338,334	\$316,743	\$313,117
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$172,852	\$167,862	\$148,645	\$117,607	\$118,417	\$110,860	\$109,591
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	V/I	Dcl Value	Ownership	Red Flag
<u>GBS</u> 124424	124424	1989-05-16	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: MONTAGANO, JOHN A JR & ANNA L	
<u>JTD</u> 104089	104089	1986-12-19	JOINT TENANCY DEED	Vacant	\$0	Grantee: MONTAGANO, JOHN A JR & ANNA L	
<u>CTS</u> 88917	88917	1984-10-18	CONTRACT OR AGREEMENT OF SALE	Vacant	\$38,500	Grantee: MONTAGANO, JOHN A JR ET AL	
<u>QCD</u> 57737	57737	1980-12-22	QUITCLAIM DEED	Vacant	\$0	Grantee: MAZY, RAYMOND M & SANDRA L TRS	

Instrument Control Number	Parcel Number	Date	Description	Legal	Ref Value	Grantee	Ref Reg
PAR 39178	39178	1978-07-27	PARCEL MAP	Vacant	\$0	Grantee: MAZY, SANDRA & RAY	
DEE 36499	36499	1978-03-24	DEED	Vacant	\$0	Grantee: MAZY, RAY & SANDRA	

Buildings

Building # 1, Section # 1, RESIDENCE, Single Family Residence

Type	Model	Heated Sq. Ft.	Repl Cost New	YrBlt	WAY	Other % Dpr	Normal % Dpr	% Const	Value
RES	Q1	2084	\$353,973	1988	1988	0.00%	54.00%	46.00%	\$162,828

Structural Elements

Type	Description	Code	Details
ROOF	ROOF	0208	Composition Shingle
EW	EXT WALL	0101	Frame, Hardboard Sheets
HEAT	HEAT	0351	Warmed & Cooled Air
0502	Automatic Appliance Allowance	1.00	
0601	Plumbing Fixtures -#	10.00	
0602	Plumbing Fixtures Rough-ins -#	1.00	
SBFL	SubFloor (RES)	0622	Raised Subfloor (%)
0402	Automatic Floor Cover Allowance	1.00	
0711	Built-in Garage	528.00	
0801	Total Basement Area (SF)	1556.00	
0802	Minimal Finish Area (SF)	1556.00	
1002	Wood Balcony (SF)	268.00	
BED	Bedrooms	4.00	
BTHF	Bath-Full	2.50	

Subareas

Type	Gross Area	Percent of Area	Adjusted Area
GLA	2,084	100%	2,084

Extra Features

Code	Description	Length	Width	Units	Unit Price	YrB	Repl Cost	% Good Condition	Dpr Value	Final Value	Notes
GPBARN2	GENERAL PURPOSE BARN DIRT FLOOR 1/23	30	30	900.00	\$36	1995	\$32,788	57%	\$18,525	\$18,525	
LOFTUN2	UNFINISHED LOFT 1/23 RURAL	12	30	360.00	\$8	1995	\$2,740	57%	\$1,548	\$1,548	
SEPTIC	SEPTIC 1250 GAL M&S X 1.25 PRO 1/23			1.00	\$4,639	1988	\$4,639	46%	\$2,134	\$2,134	
SHOPS3	SHOPS CONCRETE FLOOR 1/23 RURAL	20	40	800.00	\$44	1990	\$35,250	49%	\$17,272	\$17,272	
SH T21	SHEDS TYPE 2 1=DIRT 2,3=CONCRETE 1/23	16	8	128.00	\$13	1988	\$1,683	46%	\$774	\$774	
CONC A	CONCRETE "AVERAGE" 1080SF 1/23			1.00	\$7,978	1988	\$7,978	46%	\$3,670	\$3,670	
FNC FA	FENCE "FAIR-AVERAGE" 400' 1/23			1.00	\$14,130	1988	\$14,130	46%	\$6,500	\$6,500	
M&E T22	MACH/EQUIP SHED 1 SIDE OPEN TYPE 2	20	52	1040.00	\$18	1995	\$19,016	57%	\$10,744	\$10,744	

SBE 656

46 654

Code	Description	Zone	Width	Depth	Area	Unit	Unit Type	Unit Count	Unit Value	Unit Total	Notes
DECK2	1/23 DECK 1=SOFT 2=REDWOOD 3=TREX 1/23			888.00	\$24	1988	\$21,454	46%	\$9,869	\$9,869	

*RCNLD: Replacement Cost New, Less Depreciation

Land Lines

Code	Description	Zone	Front	Depth	Land Units	Unit Type	Acreage	Sq Ft	Total Adj	Value	Notes
200	Single Family Residence	RR3			1.00	AC	5.03	219,107	1.00	\$260,000	

Personal Property

None

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of February 26, 2024.

[Home](#)

[Accessibility](#)

©2024

GSA, Government Software Assurance Corp



4 bd | 3 ba | 4,200 sqft

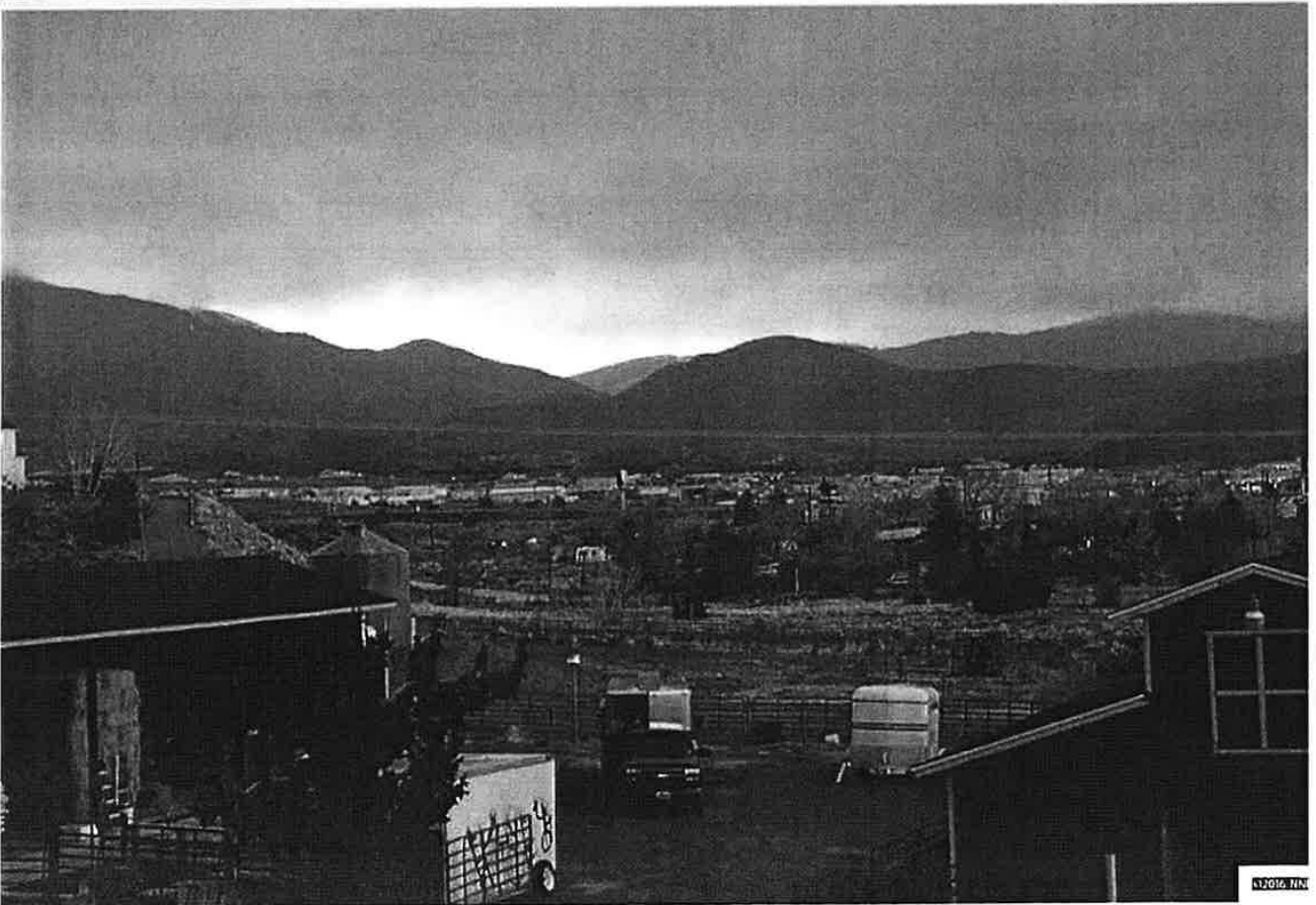
11 Sandy Ln, Mound House, NV 89706

● **Off market**

SBE 658

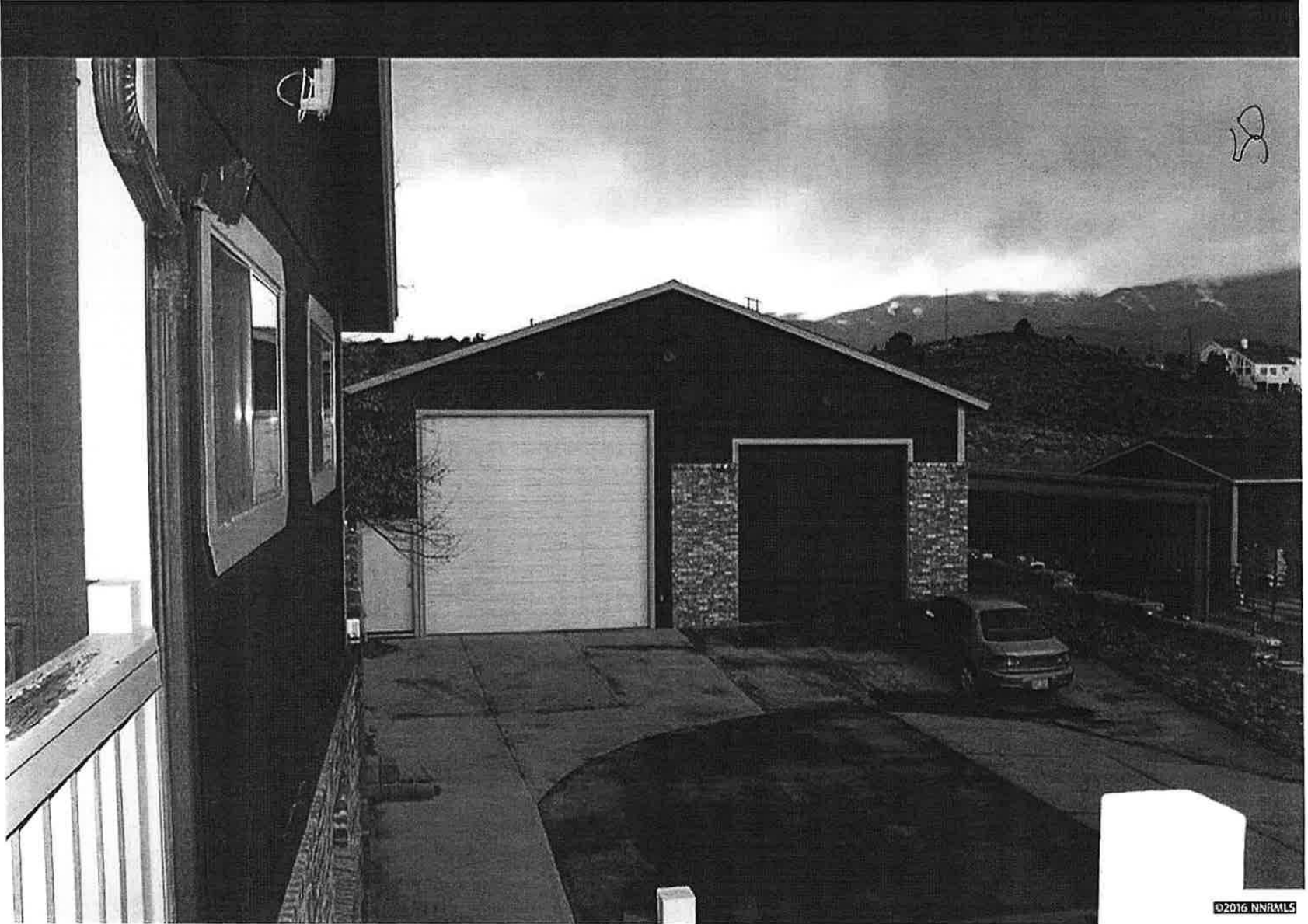
48 656

4.642



4.643

SBE 659 49 657

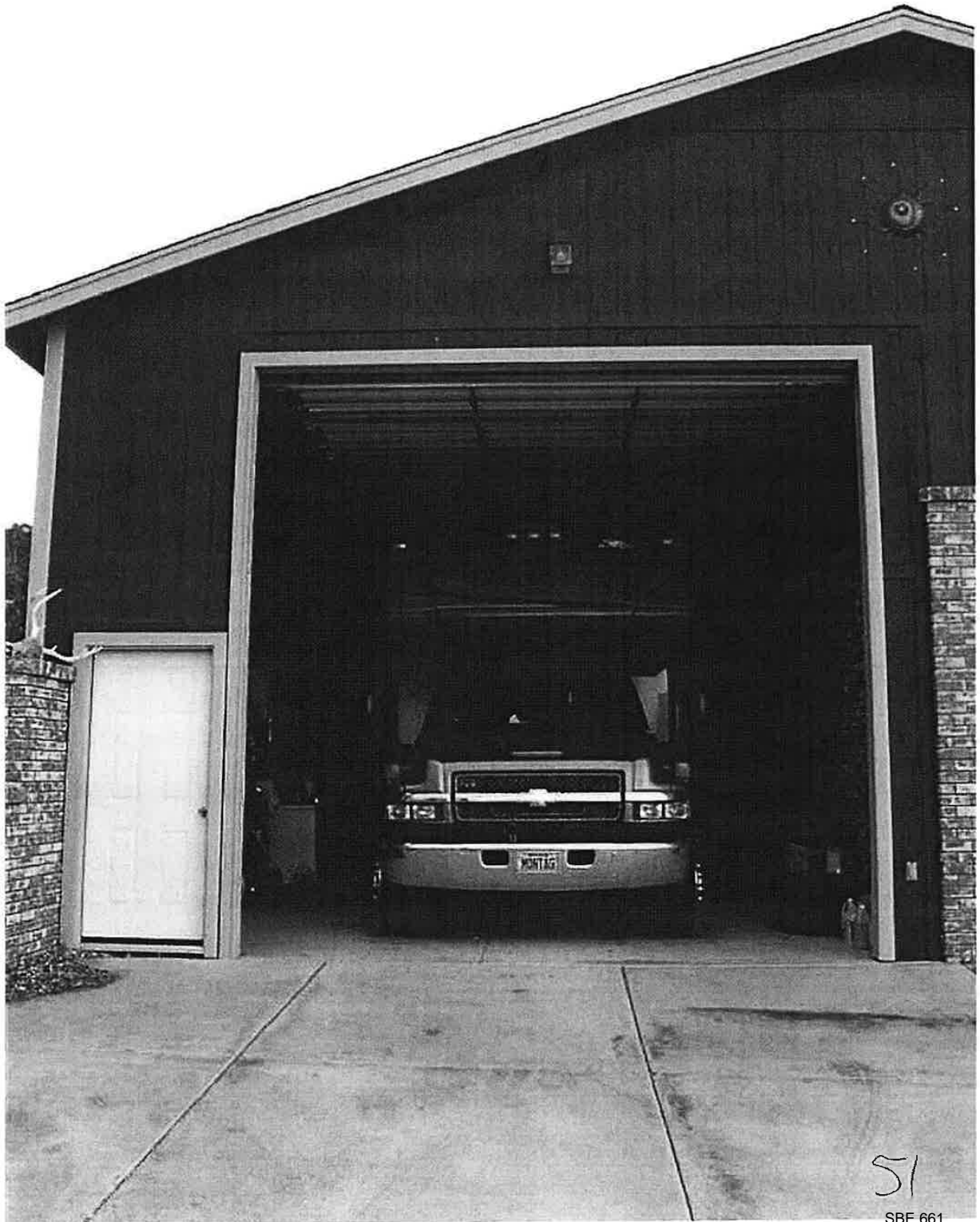


658

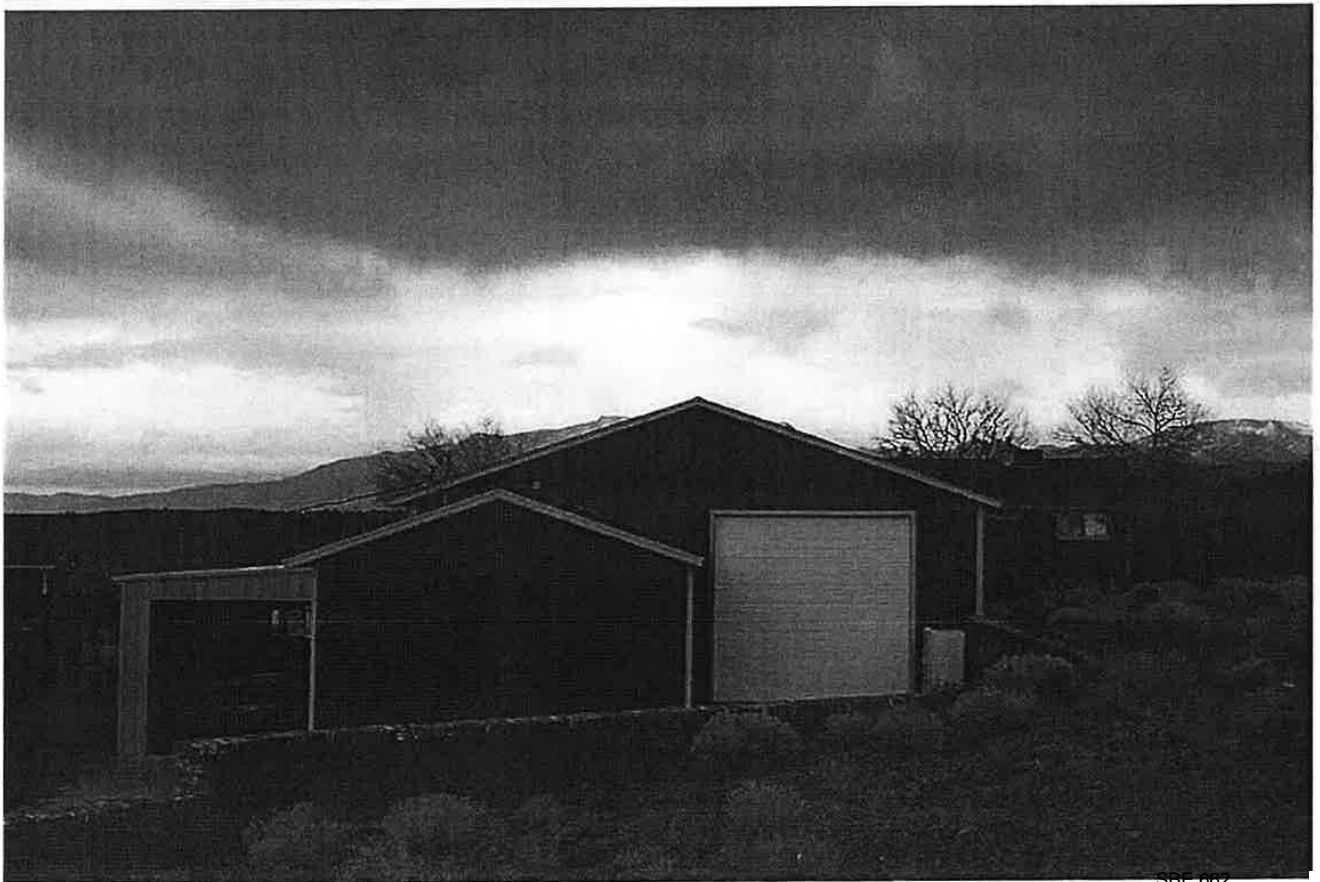
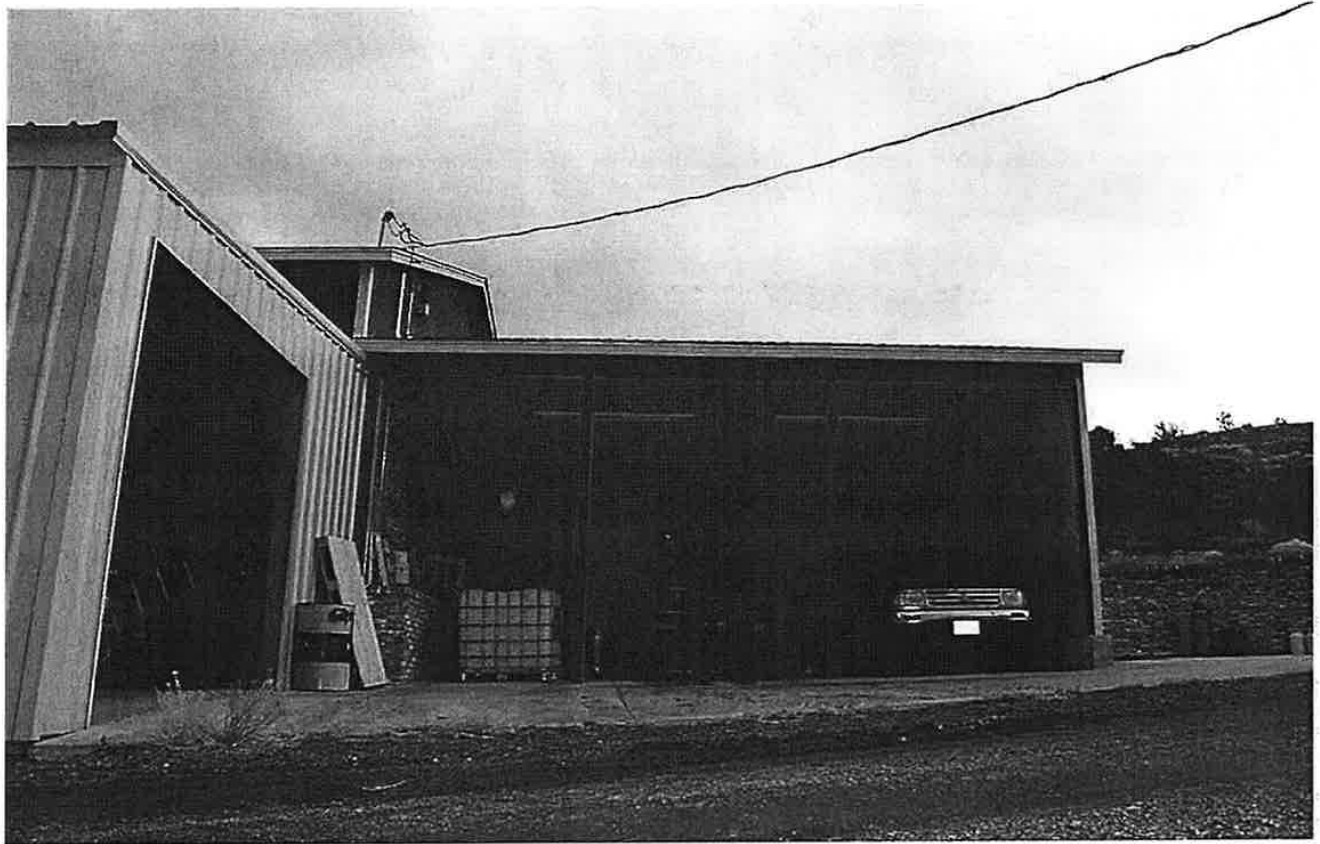
©2016 NNRMLS

SBE 660

4.644



4.645

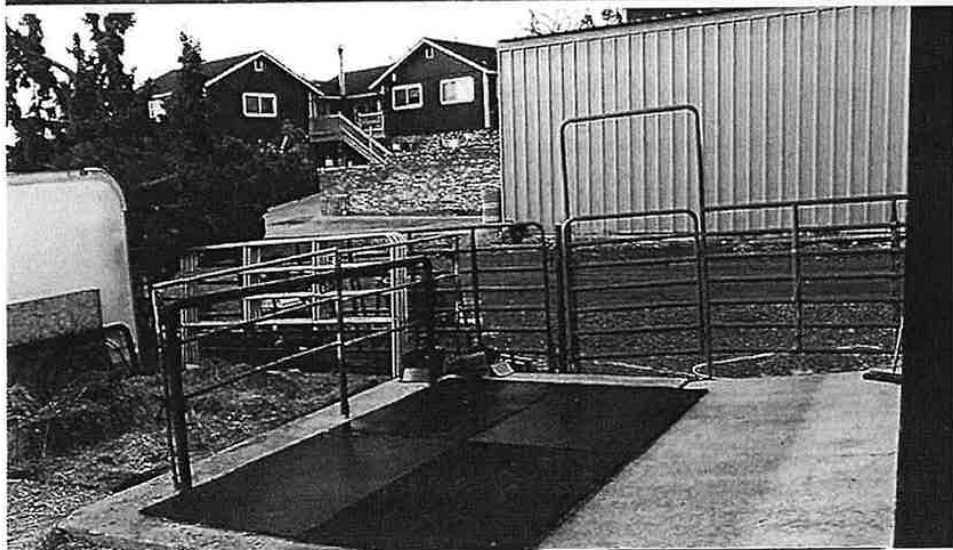
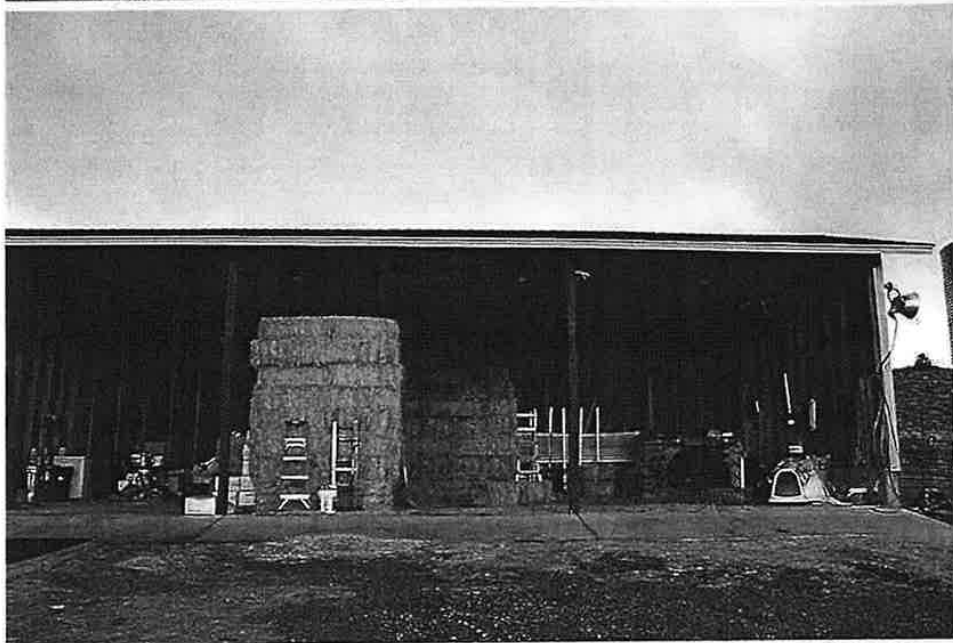
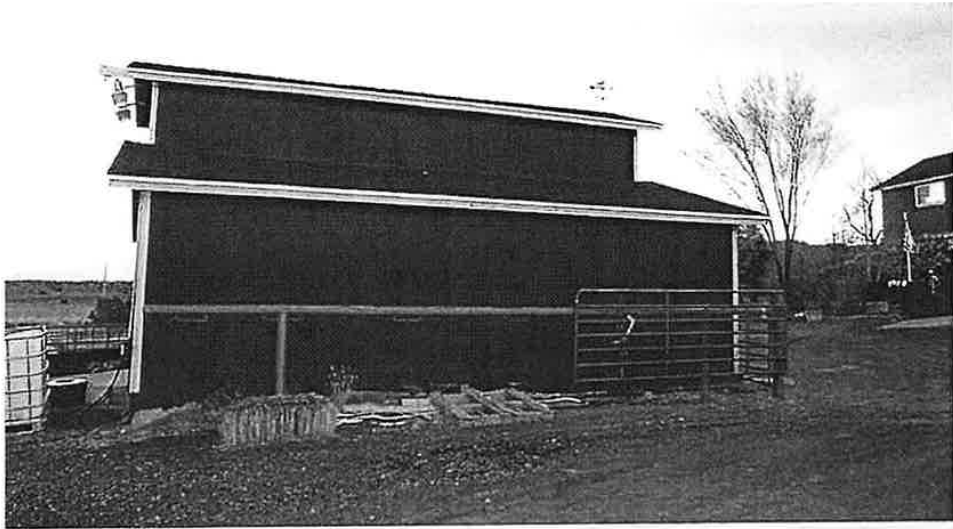


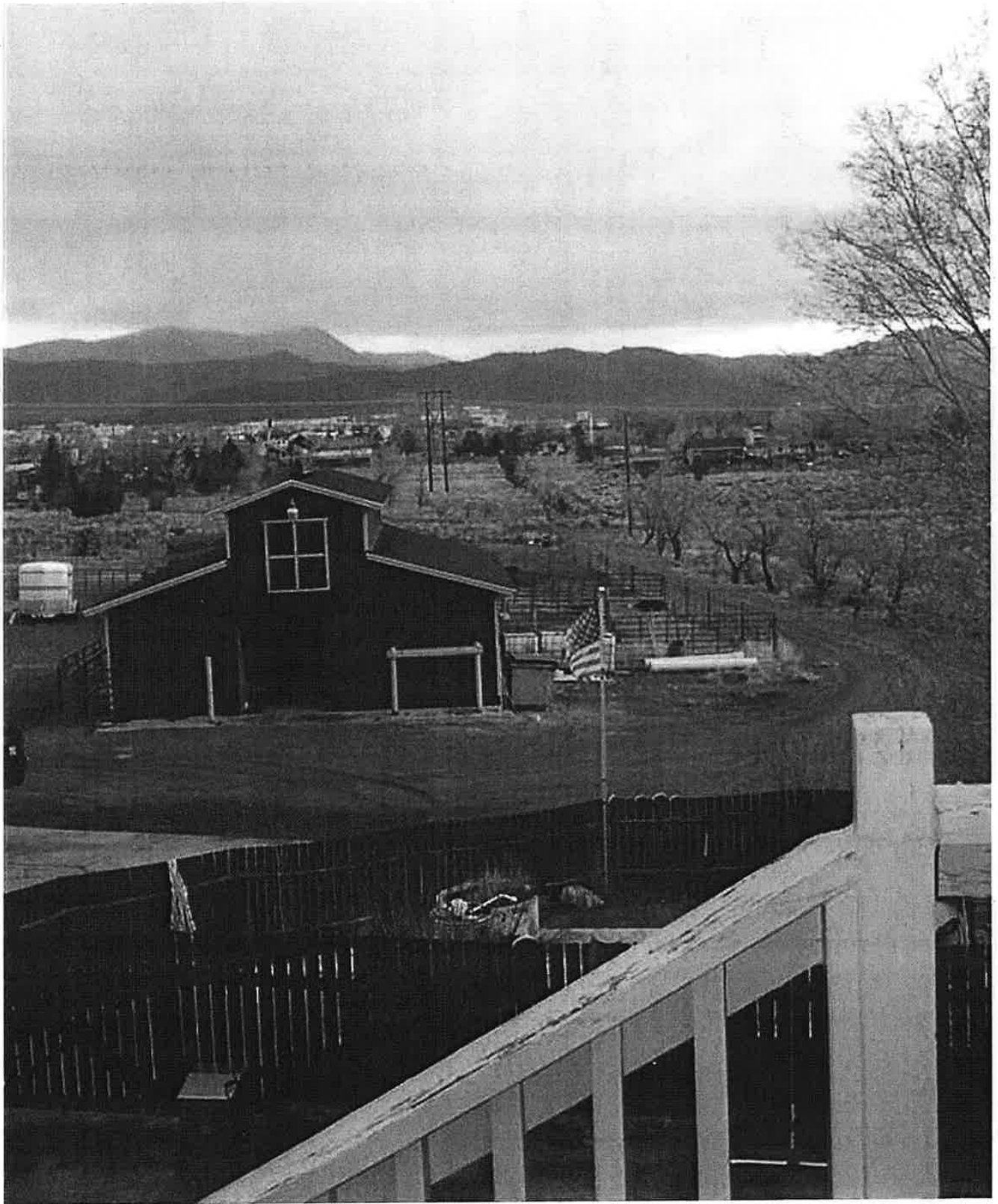
4.646

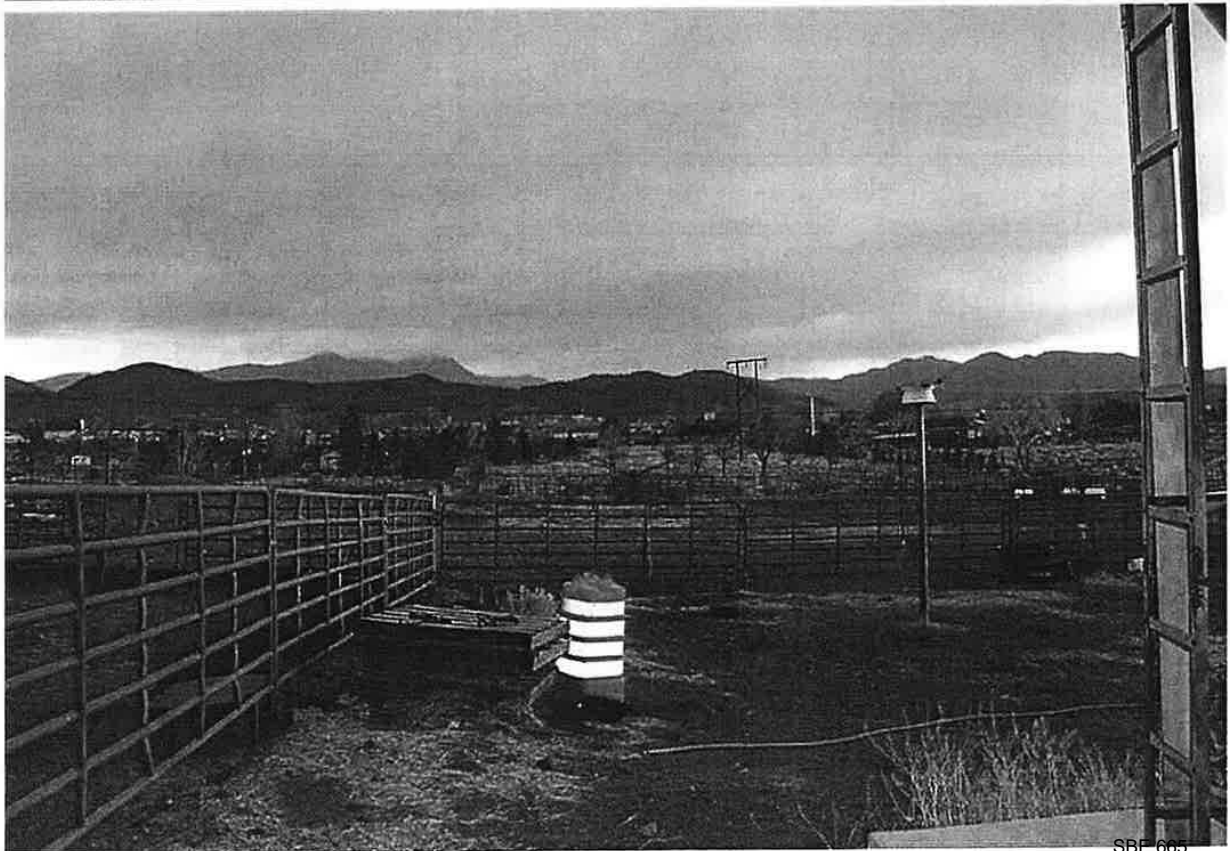
SBE 002

52

660







4.649

SS
663



56

SBE 666

→ 1986



NEXT DOOR
NEIGHBOR

→ Home \$49.54 sq ft = 113646 -
Assess → \$71.00 sq ft 161,173 -

Parcel 016-252-04

Owners

HUMMEL-HELGET, LEZLIE J TR
66 JEANETTE DR
CARSON CITY, NV 89706-0000

Parcel Summary

Location	66 JEANETTE DR MOUND HOUSE, NV
Use Code	200: Single Family Residence
Tax District	8.7: Central Lyon Fire District
Map Parcel	PAR C
Acreage	5.0000
Plat Maps	016-25.pdf (231kb)
Map Documents	PAR51285



Replacement
Cost \$264,292

Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$113,646	\$108,364	\$103,222	\$102,230	\$158,160	\$154,486	\$151,769
Total Extra Features Value	\$95,420	\$87,226	\$58,793	\$58,655	\$0	\$0	\$0
Total Secure Prop. Prop.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$260,000	\$260,000	\$228,480	\$142,800	\$142,800	\$126,000	\$126,000
Taxable Value	\$469,066	\$455,590	\$390,495	\$303,685	\$300,960	\$280,486	\$277,769
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$164,173	\$159,456	\$136,673	\$106,290	\$105,336	\$98,170	\$97,219
New Improvement	\$0	\$18,341	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Inst. Ref. / Official Record	Official Record	Date	Description	Vol.	Gr. Value	Ownership	File Flag
TRU 616014	616014	2020-06-04	DEED TO A TRUST	Vacant	\$0	Grantee: HUMMEL-HELGET, LEZLIE J TR	
GBS 457093	457093	2010-04-05	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: HELGET, TIMOTHY J ET AL	
GBS 457091	457091	2010-04-05	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: HUMMEL-HELGET, LEZLIE	
GBS 417773	417773	2007-12-10	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: TUREK-HUMMEL, LEZLIE J	

57

Instrument / Official Record	Off. Record	Date	Description	Condition	Value	Grantee	Flag
GBS 221799	221799	1998-07-30	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: TUREK-HUMMEL, LEZLIE J	
GBS 220831	220831	1998-07-02	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: HUMMEL, LEZLIE JENNENE	
QCD 170613	170613	1994-04-15	QUITCLAIM DEED	Vacant	\$0	Grantee: HUMMEL, SCOTT WILLIAM ET AL	
136387	136387	1990-09-28		Improved	\$86,000	Grantor: GAMMIE, HARRY F & NANCY J Grantee: HUMMEL, S W & L J / TUREK, R L	
DEE 52566	52566	1980-04-03	DEED	Vacant	\$35,000		
PAR 51285	51285	1980-01-21	PARCEL MAP	Vacant	\$0		
DEE 43198	43198	1979-01-24	DEED	Vacant	\$0		
DEE 43197	43197	1979-01-24	DEED	Vacant	\$0		

Buildings

\$115,214

Building # 1, Section # 1, RESIDENCE, Single Family Residence

Type	Model	Heated Sq Ft	Repl Cost New	YrBlt	WAY	Other % Dpr	Normal % Dpr	% Cond	Value
RES	01	2294	\$264,292	1938	1986	0.00%	57.00%	43.00%	\$113,646

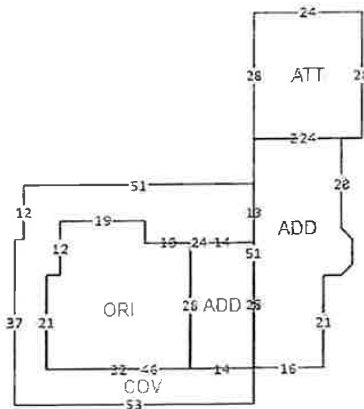
Structural Elements

Type	Description	Code	Details
ROOF	ROOF	0208	Composition Shingle
EW	EXT WALL	0105	Frame, Siding
HEAT	HEAT	0309	Forced Air Furnace
0502	Automatic Appliance Allowance	1.00	
0601	Plumbing Fixtures -#	11.00	
0602	Plumbing Fixtures Rough-ins -#	1.00	
SBFL	SubFloor (RES)	0622	Raised Subfloor (%)
0402	Automatic Floor Cover Allowance	1.00	
BED	Bedrooms	3.00	
BTHF	Bath-Full	1.50	

Subareas

Type	Gross Area	Percent of Base	Adjusted Area
GLA	2,294	100%	2,294

New Roof 3 years Done in 2022



Extra Features

58

Code	Description	Length	Width	Area	Unit	Year	Reg. Val.	Ex. Grnd. G. Diff.	Dep. Rate	Final Value	Notes
WSP	WELL SEPTIC PRESSURE SYSTEM 1/23			1.00	\$17,257	1976	\$17,257	28%		\$4,832	\$4,832
SH T21	SHEDS TYPE 2 1=DIRT 2,3=CONCRETE 1/23	11	24	264.00	\$12	1988	\$3,037	46%		\$1,397	\$1,397
BUNK4	BUNKHOUSES 80% CRPT, 20% LINO, INSUL 1/23	20	24	480.00	\$97	1988	\$46,389	46%		\$21,339	\$21,339
SHEDS3	SHEDS TYPE 1 1=DIRT 2,3=CONCRETE 1/23	12	16	192.00	\$32	1988	\$6,105	46%		\$2,808	\$2,808
CONC F	CONCRETE "FAIR" 660SF 1/23			1.00	\$4,876	1978	\$4,876	31%		\$1,512	\$1,512
DECK1	DECK 1=SOFT 2=REDWOOD 3=TREX 1/23			1248.00	\$16	1995	\$19,344	57%		\$10,929	\$10,929
RFCOMP	ROOF WITH COMP SHINGLE DIRT FLOOR 1/23			1248.00	\$16	1995	\$20,005	57%		\$11,303	\$11,303
FNC A	FENCE "AVERAGE" 500' 1/23			1.00	\$16,624	1978	\$16,624	31%		\$5,153	\$5,153
GARAHB2	ATTACHED GARAGE HARDBOARD 1/23	24	28	672.00	\$31	2007	\$21,145	75%		\$15,753	\$15,753
GPBARN1	GENERAL PURPOSE BARN DIRT FLOOR 1/23	36	24	864.00	\$26	2019	\$22,047	93%		\$20,394	\$20,394

*RCNLD: Replacement Cost New, Less Depreciation

Land Lines

Code	Description	Zone	Front	Depth	Land Units	Unit Type	Acreage	Set Pt	Total Adj	Value	Notes
200	Single Family Residence	RR3			1.00	AC	5.00	217,800	1.00	\$260,000	

Personal Property

None

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of February 26, 2024.

59



*\$ 3800 A Square Foot
For 2848 feet = 109,797*

Parcel 016-251-12

Owners

ROMERO, RICHARD & CAITLYN
ROMERO, CAITLYN
421 E OVERLAND ST
CARSON CITY, NV 89706

*Built 1981 Building
House only*

Parcel Summary

Location	51 JEANETTE DR MOUND HOUSE, NV
Use Code	200: Single Family Residence
Tax District	8.7: Central Lyon Fire District
Map Parcel	PAR 1
Acreage	7.5200
Plot Maps	016-25.pdf (231kb)
Map Documents	PAR48282

*Assessed
Sq Ft Value
is \$ 55.60*

Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$109,797	\$105,441	\$102,195	\$101,252	\$155,614	\$151,577	\$149,549
Total Extra Features Value	\$82,795	\$76,315	\$58,893	\$59,219	\$0	\$0	\$0
Total Secured Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$260,000	\$260,000	\$251,300	\$180,000	\$180,000	\$130,000	\$130,000
Taxable Value	\$452,592	\$441,756	\$412,388	\$340,471	\$335,614	\$281,577	\$279,549
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$158,407	\$154,615	\$144,336	\$119,165	\$117,465	\$98,552	\$97,842
New Improvements	\$0	\$7,652	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	Vol	Doc Value	Ownership	File Flag
JTD 671395	671395	2023-06-30	JOINT TENANCY DEED	Improved	\$685,000	Grantor: HOLT, KURT WESLEY TR Grantee: ROMERO, RICHARD & CAITLYN	
TRU 610903	610903	2020-02-18	DEED TO A TRUST	Vacant	\$0	Grantee: HOLT, KURT WESLEY TR	
GRA 349435	349435	2005-04-29	GRANT DEED	Vacant	\$0	Grantee: HOLT, KURT W	
168798	168798	1994-01-28		Improved	\$105,000	Grantor: NEY, ANDRE C & RHONDA C	

181 65

Grantee: HOLT, KURT W & TAMMY M					
DEE 54205	54205	1980-07-10	DEED	Vacant	\$0
PAR 48282	48282	1979-09-12	PARCEL MAP	Vacant	\$0
DEE 43198	43198	1979-01-24	DEED	Vacant	\$0
DEE 43197	43197	1979-01-24	DEED	Vacant	\$0

Buildings

Building # 1, Section # 1, RESIDENCE, Single Family Residence

Type	Model	Heated Sq Ft	Repl Cost New	Yr Bld	Wk	Other %	Normal %	% Cond	Value
RES	01	2848	\$309,286	1950	1981	0.00%	64.50%	35.50%	\$109,797

Structural Elements

Type	Description	Code	Details
ROOF	ROOF	0208	Composition Shingle
EW	EXT WALL	0101	Frame, Hardboard Sheets
HEAT	HEAT	0313	Wall Furnace
0502	Automatic Appliance Allowance	1.00	
0601	Plumbing Fixtures -#	10.00	
0602	Plumbing Fixtures Rough-ins -#	1.00	
SBFL	SubFloor (RES)	0622	Raised Subfloor (%)
0402	Automatic Floor Cover Allowance	1.00	
0641	Single 1-Story Fireplace - #	1.00	
BED	Bedrooms	4.00	
BTHF	Bath-Full	2.50	

Subareas

Type	Gross Area	Percent of Base	Adjusted Area
GLA	2,848	100%	2,848

Extra Features

Code	Description	Length	Width	Units	Unit Price	AYB	Repl Cost	% Good Condition	Dir Value*	Final Value	Notes
WSP	WELL SEPTIC PRESSURE SYSTEM 1/23			1.00	\$17,257	1978	\$17,257	31%	\$5,350	\$5,350	
DECK2	DECK 1=SOFT 2=REDWOOD 3=TREX 1/23			684.00	\$24	1996	\$16,525	58%	\$9,585	\$9,585	
DECK1	DECK 1=SOFT 2=REDWOOD 3=TREX 1/23	8	8	64.00	\$28	1978	\$1,775	31%	\$550	\$550	
DECK2	DECK 1=SOFT 2=REDWOOD 3=TREX 1/23			566.00	\$24	2000	\$13,675	64%	\$8,752	\$8,752	
GAR HB2	DETACHED GARAGE HARDBOARD 1/23	36	50	1800.00	\$41	2003	\$73,120	69%	\$50,087	\$50,087	
SH T21	SHEDS TYPE 2 1=DIRT 2,3=CONCRETE 1/23	35	16	560.00	\$10	2013	\$5,813	84%	\$4,854	\$4,854	GAR ADDTN: DISCV 2023. MEAS VIA AERIAL, EST YR BLT 2013. KW

SH	SHEDS TYPE 2										
T22	1=DIRT	25	8	200.00	\$22	2013	\$4,332	84%	\$3,617	\$3,617	
	2,3=CONCRETE										
	1/23										
*RCNLD: Replacement Cost New, Less Depreciation											
SHED- DISCV 2023. MEAS VIA AERIAL, EST YR BLT 2013.											

Land Lines

Code	Description	Zone	Front	Depth	Land Units	Unit Type	Acreage	Sq Ft	Total Adj	Value	Notes
200	Single Family Residence	RR3			1.00	AC	7.52	327,571	1.00	\$260,000	

Personal Property

Account	Secured/ Unsecured	Owner	Description
LY019325	Unsecured	ALL ABOUT FLOORS	LY - EQUIPMENT-LYON COUNTY

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of February 09, 2024.

Home		Accessibility		\$2024	GSA Government Software Assurance Corp
------	--	---------------	--	--------	--

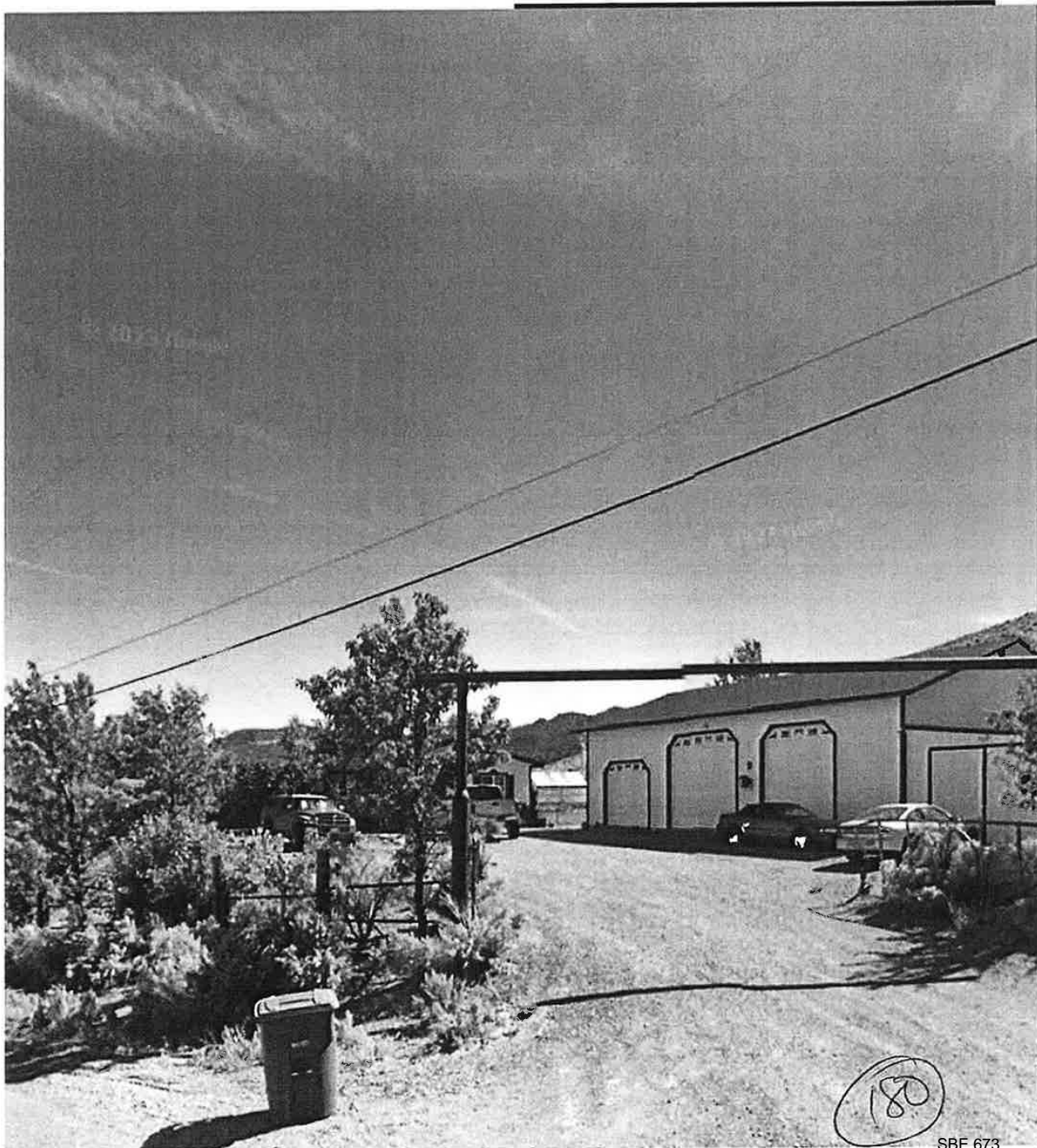
183 67

51 Jeanette Dr

X

Photos

Street View



SBE 673

4.657

671

Reduced
without
any Appeals

BIAS
 &
 Preferential
 treatment
 given to
 other
 owners

 on a
 new
 home

 lowered
 land values
 to 2018
 values
 and
 bought
 for
 \$35,000



LYON COUNTY ASSESSOR

27 S. MAIN STREET
 YERINGTON, NV 89447
 (775) 463-6520 FAX (775) 463-5305

NO Appeal
 NO EVIDENCE
 NO written statement
 under penalty of perjury
 to Request
 lower TAXES

TROY VILLINES
Assessor

EDIN SINGLEY
Chief Deputy Assessor

ERIC OW-WING
Chief Appraiser

KELLY VEIL
 MICHAEL PERUMMAN
 Appraisers
 Real Property

LEA SANCION
 VALERIE GARCIA
 Appraisers
 Personal Property

BOLLY VILLINES
Mapping

EULA RAMIREZ
Administration

Land Value is \$110,000⁰⁰
 Reduced to \$24,000⁰⁰
 without
 Appeal

Made False Statements
 to give owners
 \$1,400⁰⁰ SAVING
 a year in TAXES
 Practically

Lyon County Board of Equalization
 Value Change Stipulation

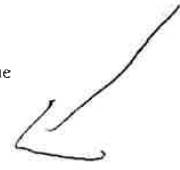
Re: APN 20-545-23

Bradley, Todd & Gail
 1988 Cheyenne Ct., Fernley, NV 89408

Date: January 26, 2024

The Lyon County Assessor's Office has completed the review of the amount of new
 land value calculation for this parcel. After careful consideration of the facts
 involved, we are adjusting the new land value as follows:

Fiscal Year 2023-24	Original Value	Adjusted Value
New Land:	\$55,000	\$24,000
Prior Year Override:	\$341,183	\$295,687



This will result in a credit refund of \$396.58 for the current year taxes.

By signing below, the Petitioner agrees to the above stipulation. Please return this letter to our office before your scheduled hearing. You may mail to the above address or FAX to (775) 463-5305. Or you may sign, scan and e-mail to ow-wing@lyon-county.org.

Sincerely,

Eric Ow-Wing

Agreed to:

By: Gail Bradley

Date: 1/26/24

Gail Bradley, Owner



Home value Owner tools Home details Neighb >

 **Cooling:** No Data

 **Parking:** Garage - Attached

 **HOA:** \$8 monthly

Community & neighborhood

Location

Region: Fernley

 **See more facts and features**

Services availability

Get **AT&T fiber** 

Price and tax history

Price history

Date	Event	Price
6/17/2020	Sold	\$325,885
		+831.1%
		\$242/sqft





Actual Land Values
are \$110,000⁰⁰
Reduced to \$24,000⁰⁰

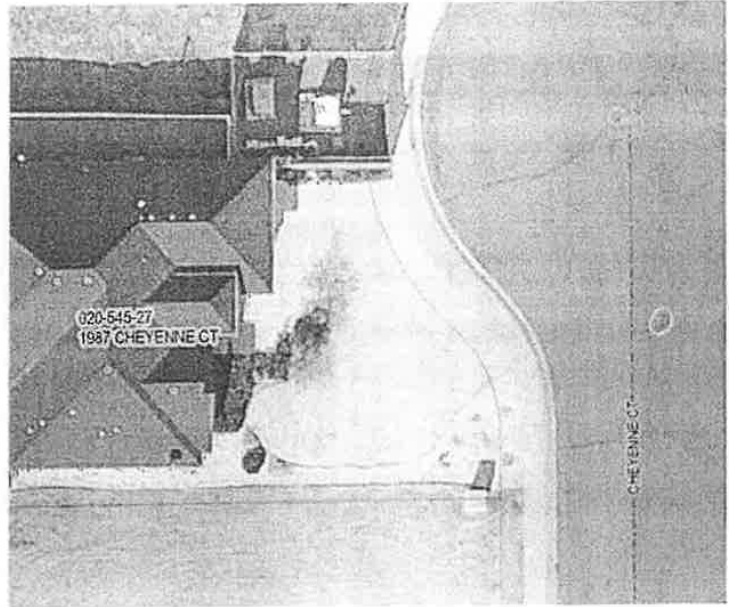
Parcel 020-545-23

Owners

BRADLEY, TODD & GAIL
BRADLEY, GAIL
1988 CHEYENNE CT
FERNLEY, NV 89408-0000

Parcel Summary

Location	1988 CHEYENNE CT FERNLEY, NV
Use Code	200: Single Family Residence
Tax District	6.0: City of Fernley
Acreage	.1700
Lot	712
Subdivision	DESERT LAKES
Plat Maps	020-54.pdf (629kb)
Map Documents	SUB188868 RTA182434 PAR113022



Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$279,053	\$261,289	\$239,161	\$232,071	\$232,886	\$0	\$0
Total Extra Features Value	\$15,230	\$13,166	\$11,569	\$11,406	\$0	\$0	\$0
Total Secondary Features Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$110,000	\$110,000	\$40,000	\$40,000	\$40,000	\$40,000	\$35,000
Taxable Value	\$404,283	\$384,455	\$290,730	\$283,477	\$272,886	\$40,000	\$35,000
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$141,499	\$134,559	\$101,756	\$99,217	\$95,510	\$14,000	\$12,250
New Improvements	\$0	\$0	\$0	\$0	\$232,886	\$0	\$0
New Land	\$0	\$24,000	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument/ Official Record	Official Record	Date	Type	V/L	FM Value	Ownership	Red Flag
<u>GBS</u> 616710	616710	2020-06-17	GRANT BARGAIN SALE DEED	Improved	\$325,885	Grantor: BAILEY & ASSOCIATES LLC Grantee: BRADLEY, TODD & GAIL	
<u>GBS</u> 597716	597716	2019-06-19	GRANT BARGAIN SALE DEED	Vacant	\$35,000	Grantor: PETTIGREW, GARY W TR Grantee: BAILEY & ASSOCIATES LLC	

Official Record	Official Record	Date	Type	Status	Doc Value	Grantee	Page
<u>QCD</u> 464282	464282	2010-08-30	QUITCLAIM DEED	Vacant	\$0	Grantee: PETTIGREW, GARY W TR	
<u>GBS</u> 447989	447989	2009-09-08	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: PETTIGREW, MICHAEL F	
<u>GBS</u> 447988	447988	2009-09-08	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: PETTIGREW, GARY W ET AL	
<u>GBS</u> 322809	322809	2004-06-02	GRANT BARGAIN SALE DEED	Vacant	\$40,000	Grantor: DICKSON, JAMES W & SANDRA S TRS Grantee: PETTIGREW, GARY W ET AL TRS	
<u>QCD</u> 208415	208415	1997-08-01	QUITCLAIM DEED	Vacant	\$0	Grantee: DICKSON, JAMES W & SANDRA S TRS	
<u>GBS</u> 202339	202339	1997-02-11	GRANT BARGAIN SALE DEED	Vacant	\$150,000	Grantor: SIMONCINI, MARC E & JULIA R TRS Grantee: DICKSON, JAMES W & SANDRA S	
<u>SUB</u> 188868	188868	1996-01-04	SUBDIVISION MAP	Vacant	\$0	Grantee: SIMONCINI, MARC E & JULIA R TRS	
<u>RTA</u> 182434	182434	1995-05-23	REVERSION TO ACREAGE MAP	Vacant	\$0	Grantee: SIMONCINI, MARC & JULIA TR	
<u>REL</u> 181108	181108	1995-04-12	RELEASE DEFERRED TAX LIEN	Vacant	\$0	Grantee: SIMONCINI, MARC & JULIA TR	
<u>REL</u> 181107	181107	1995-04-12	RELEASE DEFERRED TAX LIEN	Vacant	\$0	Grantee: SIMONCINI, MARC & JULIA TR	
<u>REL</u> 181106	181106	1995-04-12	RELEASE DEFERRED TAX LIEN	Vacant	\$0	Grantee: SIMONCINI, MARC & JULIA TR	
<u>GBA</u> 113332	113332	1988-02-28	GREEN BELT APPROVED	Vacant	\$0		
<u>DEE</u> 113325	113325	1988-02-27	DEED	Vacant	\$0		
<u>PAR</u> 113022	113022	1988-01-11	PARCEL MAP	Vacant	\$0		
<u>GBA</u> 109574	109574	1987-08-18	GREEN BELT APPROVED	Vacant	\$0		
<u>TRD</u> 108438	108438	1987-06-18	TRUSTEES DEED	Vacant	\$0		
<u>TRD</u> 108437	108437	1987-06-18	TRUSTEES DEED	Vacant	\$0		
<u>REC</u> 108331	108331	1987-06-12	RECONVEYANCE FROM LYON COUNTY	Vacant	\$0		
<u>TTD</u> 99618	99618	1986-05-20	TREASURERS TAX DEED	Vacant	\$0		
<u>GBA</u> 57520	57520	1980-12-10	GREEN BELT APPROVED	Vacant	\$0		
<u>GBS</u> 46235	46235	1979-06-12	GRANT BARGAIN SALE DEED	Vacant	\$0		
<u>GBS</u> 46234	46234	1979-06-12	GRANT BARGAIN SALE DEED	Vacant	\$0		
<u>GBS</u> 46233	46233	1979-06-12	GRANT BARGAIN SALE DEED	Vacant	\$0		
<u>GBS</u> 46232	46232	1979-06-12	GRANT BARGAIN SALE DEED	Vacant	\$0		
<u>GBS</u> 46231	46231	1979-06-12	GRANT BARGAIN SALE DEED	Vacant	\$0		
<u>GBS</u> 46220	46220	1979-06-12	GRANT BARGAIN SALE DEED	Vacant	\$0		
<u>GBS</u> 46219	46219	1979-06-12	GRANT BARGAIN SALE DEED	Vacant	\$0		

Property Official Record	Parcel No.	Date	Type	Value	Area
GBS 46218	46218	1979-06-12	GRANT BARGAIN SALE DEED	Vacant	\$0
GBS 46217	46217	1979-06-12	GRANT BARGAIN SALE DEED	Vacant	\$0
REC 08414	08414	1971-10-20	RECONVEYANCE FROM LYON COUNTY	Vacant	\$0

Buildings

Building # 1, Section # 1, RESIDENCE, Single Family Residence

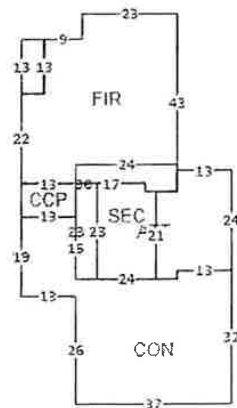
Type	Model	Heated Sq Ft	Repl Cost New	YrBlt	WAY	Other % Dpr	Normal % Dpr	% Cond	Value
RES	01	1795	\$301,679	2019	2019	0.00%	7.50%	92.50%	\$279,053

Structural Elements

Type	Description	Code	Details
YAREA	GLA2 Area	449.00	
YCODE	GLA2 Code	5	1.5 STRY FN
ROOF	ROOF	0208	Composition Shingle
EW	EXT WALL	0107	Frame, Siding, Vinyl
EW	EXT WALL	0109	Frame, Stucco
EW	EXT WALL	0133	Veneer, Masonry
HEAT	HEAT	0351	Warmed & Cooled Air
0502	Automatic Appliance Allowance	1.00	
0601	Plumbing Fixtures -#	12.00	
0602	Plumbing Fixtures Rough-ins -#	1.00	
SBFL	SubFloor (RES)	0622	Raised Subfloor (%)
0402	Automatic Floor Cover Allowance	1.00	
0701	Attached Garage	312.00	
0711	Built-in Garage	537.00	
0736	Garage Finish, Attached (SF)	312.00	
0738	Garage Finish, Built-in (SF)	537.00	
0905	Raised Slab Porch with Roof (SF)	175.00	
BED	Bedrooms	3.00	
BTHF	Bath-Full	3.00	

Subareas

Type	Gross Area	Percent of Base	Adjusted Area
GLA	1,346	100%	1,346
GLA2	449	100%	449



Extra Features

SBE 680

26 678

Code	Description	Zone	Front	Depth	Land Units	Unit Type	Acres	Sq Ft	Total Asst	Notes
CONCAG	CONCRETE "AVERAGE-GOOD" 1160SF 1/23				1.00	\$8,569	2019	\$8,569	93%	\$7,926 \$7,926
FNC LF	FENCE "LOW-FAIR" 200' 1/23				1.00	\$7,896	2019	\$7,896	93%	\$7,304 \$7,304

*RCNLD: Replacement Cost New, Less Depreciation

Land Lines

Code	Description	Zone	Front	Depth	Land Units	Unit Type	Acres	Sq Ft	Total Asst	Notes
200	Single Family Residence	SF6			1.00	SE	0.17	7,574	1.00	\$110,000

Personal Property

None

Disclaimer

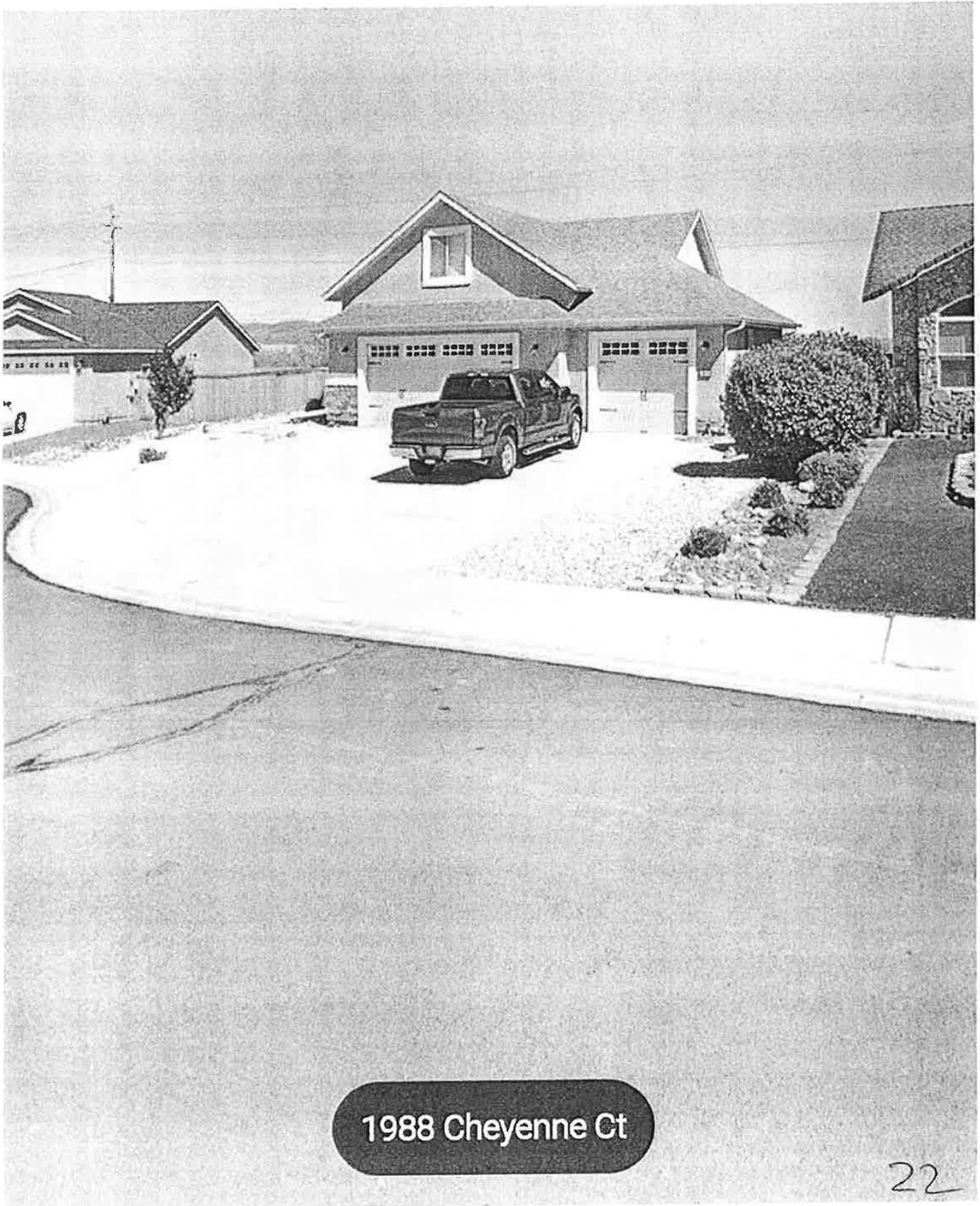
All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of February 26, 2024.

[Home](#)

[Accessibility](#)

©2024

GSA, Government Software Assurance Corp



PAID \$ 70,000



LYON COUNTY ASSESSOR

27 S. MAIN STREET
YERINGTON ♦ NV ♦ 89447
(775) 463-6520 ♦ FACSIMILE ♦ (775) 463-5305

Lyon County Board of Equalization
Value Change Stipulation

TROY VILLINES
Assessor

ERIN SINGLEY
Chief Deputy Assessor

ERIC OW-WUNG
Chief Appraiser

KELLY WILSON
MICHAEL PERUMTHAN
Appraisers
Real Property

LEA SANCION
VALERIE GARCIA
Appraisers
Personal Property

HOLLY VILLINES
Mapping

ELLA RAMIREZ
Real Property

Date: January 9, 2024

Sara Collett, TRS
387 Decareo Ct
Henderson, NV 89014

Re: APN 008-021-12

The Lyon County Assessor's Office has completed the review of the taxable value of the property listed above. After careful consideration of the facts involved, we are adjusting the taxable value as follows:

For Fiscal Year: 2024/25

Original Value \$21,500

Discount No Power-Adjusted Value \$12,900

Land: \$21,500

Discount No Power-Adjusted Value \$12,900

Improvements: 0

Personal Property: 0

Total Taxable Value: \$21,500

Total Adjusted Value \$12,900

By signing below, the Petitioner agrees to the above stipulation. Please return this letter to our office before your scheduled hearing. You may mail to the above address or FAX to (775) 463-5305. Or you may sign, scan an e-mail to kwilson@lyon-county.org.

Sincerely,

Agreed,

Kelly Wilson
Kelly Wilson

Sara Collett
Owner

* ASSESSOR GAVE PREFERENTIAL
treatment illegally - TO Reduce
TAXES
Lyon County Board Approved illegal
Reduction without evidence - TO Reduce
TAXES

29

4.667

SBE 681 681



LYON COUNTY ASSESSOR

27 S. MAIN STREET
YERINGTON ♦ NV ♦ 89447
(775) 463-6520 ♦ FACSIMILE ♦ (775) 463-5305

Lyon County Board of Equalization Value Change Stipulation

TROY VILLINES
Assessor

ERIN SINGLEY
Chief Deputy Assessor

ERIC OW-WING
Chief Appraiser

KELLY WILSON
MICHAEL PERINMEAN
Appraisers
Real Property

LEA SENCION
VALERIE GARCIA
Appraisers
Personal Property

HOLLY VILLINES
Mapping

ELLA RAMIREZ
Real Property

Date: January 9, 2024

Sara Collett, TRS
387 Decareo Ct.
Henderson, NV 89014

Re: APN'S 003-021-13

The Lyon County Assessor's Office has completed the review of the taxable value of the property listed above. After careful consideration of the facts involved, we are adjusting the taxable value as follows:

For Fiscal Year: 2024/25

Original Value \$21,500 Discount No Power-Adjusted Value \$12,900

Land: \$21,500 Discount No Power-Adjusted Value \$12,900

Improvements: 0

Personal Property: 0

Total Taxable Value: \$21,500 Discount No Power-Adjusted Value \$12,900

By signing below, the Petitioner agrees to the above stipulation. Please return this letter to our office before your scheduled hearing. You may mail to the above address or FAX to (775) 463-5305. Or you may sign, scan an e-mail to kwilson@lyon-county.org.

Sincerely,

Kelly Wilson
Kelly Wilson

Agreed,

Sara Collett
Owner

30



LYON COUNTY ASSESSOR

27 S. MAIN STREET
YERINGTON ♦ NV ♦ 89447
(775) 463-6520 ♦ FACSIMILE ♦ (775) 463-5305

Lyon County Board of Equalization Value Change Stipulation

TROY VILLINES
Assessor

ERIN SENGLEY
Chief Deputy Assessor

ERIC OW-WING
Chief Appraiser

KELLY WILSON
MICHAEL PERUMIAN
Appraisers
Real Property

LEA SANCION
VALERIE GARCIA
Appraisers
Personal Property

HOLLY VILLINES
Mapping

ELLA RAMIREZ
Real Property

Date: January 9, 2024

Sara Collett, TRS
387 Decareo Ct
Henderson, NV 89014

Re: APN'S 003-021-14

The Lyon County Assessor's Office has completed the review of the taxable value of the property listed above. After careful consideration of the facts involved, we are adjusting the taxable value as follows:

For Fiscal Year: 2024/25

Original Value \$21,500

Discount No Power-Adjusted Value \$12,900

Land: \$21,500

Discount No Power-Adjusted Value \$12,900

Improvements: 0

Personal Property: 0

Total Taxable Value: \$21,500 Discount No Power-Adjusted Value \$12,900

By signing below, the Petitioner agrees to the above stipulation. Please return this letter to our office before your scheduled hearing. You may mail to the above address or FAX to (775) 463-5305. Or you may sign, scan an e-mail to kwilson@lyon-county.org.

Sincerely,

Agreed,

Kelly Wilson

Owner

31



Reduced to
12,900⁰⁰
From 21,500⁻

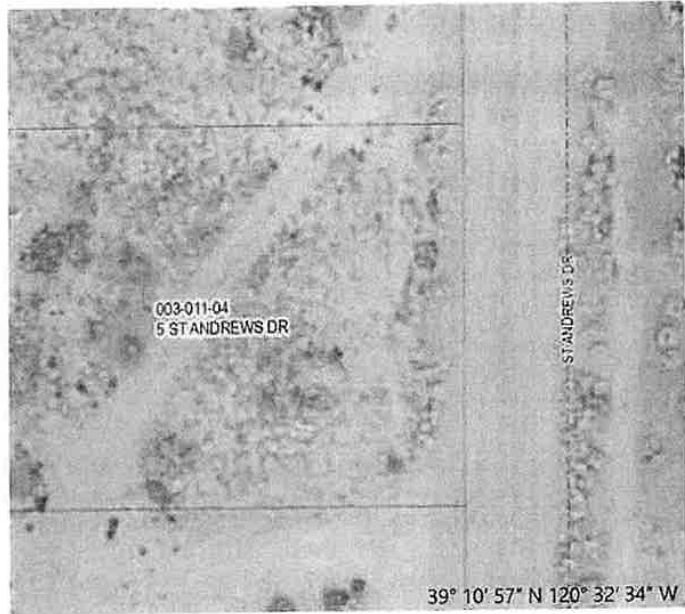
Parcel 003-021-13

Owners

COLLETT, SARA TRS
387 DECAREO CT
HENDERSON, NV 89014

Parcel Summary

Location	6 ST ANDREWS DR MASON VALLEY, NV
Use Code	120: Vacant - Single Family Residential
Tax District	3.0: Willowcreek General Imp Dist
Acreage	.2600
Lot	235
Subdivision	PENROSE EST
Plot Maps	003-02.pdf (439kb)



Value History

	2021	2023	2022	2021	2020	2019	2018
Total Building Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Extra Features Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Secured Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$12,900	\$21,500	\$21,500	\$14,500	\$16,000	\$16,000	\$6,571
Assessable Value	\$12,900	\$21,500	\$21,500	\$14,500	\$16,000	\$16,000	\$6,571
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$4,515	\$7,525	\$7,525	\$5,075	\$5,600	\$5,600	\$2,300
New Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	N/A	Doc Value	Owner	Rel Hist
IRU 668994	668994	2023-04-21	DEED TO A TRUST	Vacant	\$0	Grantor: COLLETT, SARA H Grantee: COLLETT, SARA TRS	
CRP 347858	347858	2005-04-12	CORPORATION GRANT DEED	Vacant	\$70,500	Grantor: ANDLAY INC Grantee: COLLETT, SARA H (3LOTS)	
GRA 347856	347856	2005-03-28	GRANT DEED	Vacant	\$10,500	Grantor: AMERICAN PROPERTY SERVICES INC Grantee: ANDLAY INC	

SBE 686

30
684

Instrument/ Office Record	Q# Referral	Date	Type	Val	Del Value	Ownership	Flag
<u>QCD</u> 83599	83599	1984-02-17	QUITCLAIM DEED	Vacant	\$0	Grantee: AMERICAN PROPERTY SERVICES INC	
<u>DEE</u> 65293	65293	1981-12-21	DEED	Vacant	\$0		
<u>RRD</u> 60396	60396	1981-05-21	RE-RECORDED DOCUMENT	Vacant	\$0	Grantee: AMERICAN PROPERTY SERVICES INC	
<u>QCD</u> 58209	58209	1981-01-20	QUITCLAIM DEED	Vacant	\$0		
<u>GBS</u> 43998	43998	1979-03-07	GRANT BARGAIN SALE DEED	Vacant	\$0		
<u>QCD</u> 33520	33520	1977-08-18	QUITCLAIM DEED	Vacant	\$0		
<u>GBS</u> 22247	22247	1975-05-01	GRANT BARGAIN SALE DEED	Vacant	\$0		
<u>GRA</u> 20524	20524	1974-10-29	GRANT DEED	Vacant	\$0		
<u>REC</u> 15789	15789	1973-08-10	RECONVEYANCE FROM LYON COUNTY	Vacant	\$0		

Buildings

None

Extra Features

None

Land Lines

Code	Description	Zone	Front	Depth	Land Units	Unit Type	Acreage	Sq Ft	Total Adj	Value	Notes
120	Vacant - Single Family Residential	RR5			1.00	<u>AC</u>	0.26	11,326	0.60	\$12,900	PWR DISC -40%

Personal Property

None

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of March 06, 2024.

[Home](#)

[Accessibility](#)

©2024

GSA, Government Software Assurance Corp



Comps at
21,500⁰⁰

Parcel 003-021-01

Owners

VETSCH, LEONARD/VETSCH, ROBERT
P O BOX 21013
CARSON CITY, NV 89721-0000

Parcel Summary

Location:	2 ST ANDREWS DR MASON VALLEY, NV
Use Code	120: Vacant - Single Family Residential
Tax District	3.0: Willowcreek General Imp Dist
Acreage	.3100
Lot	233
Subdivision	PENROSE EST
Plat Maps	003-02.pdf (439kb)



Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Extra Features Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sec and Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$21,500	\$21,500	\$21,500	\$14,500	\$16,000	\$16,000	\$6,571
Taxable Value	\$21,500	\$21,500	\$21,500	\$14,500	\$16,000	\$16,000	\$6,571
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$7,525	\$7,525	\$7,525	\$5,075	\$5,600	\$5,600	\$2,300
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	V/L	Del Value	Ownership	Red Flag
TRE 597898	597898	2019-06-24	TREASURER'S DEED	Vacant	\$8,300	Grantor: CUTLER, MARIE T Grantee: VETSCH, LEONARD/VETSCH, ROBERT	
ITD 521971	521971	2014-06-03	TREASURERS TAX DEED	Vacant	\$0	Grantee: LYON COUNTY TRUST	
QCD 170194	170194	1994-04-04	QUITCLAIM DEED	Vacant	\$0	Grantee: TO CLEAR TITLE/CUTLER, MARIE	
REC 162741	162741	1993-07-09	RECONVEYANCE FROM LYON COUNTY	Vacant	\$0	Grantee: CUTLER, MARIE T	

SBE 688

686

Improvement / Official Record	Official Record	Date	Type	V/L	Est. Value	Grantee	Red. Lge
<u>TTD</u> 161169	161169	1993-05-14	TREASURERS TAX DEED	Vacant	\$0	Grantee: LYON COUNTY TRUST	
<u>GBS</u> 126287	126287	1989-08-04	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: CUTLER, MARIE T	
<u>ASC</u> 65294	65294	1981-12-21	ASSIGNMENT CONTRACT/AGREEMENT	Vacant	\$0	Grantee: CUTLER, MARIE T	
<u>DEE</u> 65293	65293	1981-12-21	DEED	Vacant	\$0		
<u>CTS</u> 62568	62568	1981-08-26	CONTRACT OR AGREEMENT OF SALE	Vacant	\$8,500	Grantee: CUTLER, MARIE T	
<u>RRD</u> 60396	60396	1981-05-21	RE-RECORDED DOCUMENT	Vacant	\$0	Grantee: CUTLER, MARIE T	
<u>QCD</u> 58209	58209	1981-01-20	QUITCLAIM DEED	Vacant	\$0		
<u>GBS</u> 43998	43998	1979-03-07	GRANT BARGAIN SALE DEED	Vacant	\$0		
<u>QCD</u> 33520	33520	1977-08-18	QUITCLAIM DEED	Vacant	\$0		
<u>GBS</u> 22247	22247	1975-05-01	GRANT BARGAIN SALE DEED	Vacant	\$0		
<u>GRA</u> 20524	20524	1974-10-29	GRANT DEED	Vacant	\$0		
<u>REC</u> 15789	15789	1973-08-10	RECONVEYANCE FROM LYON COUNTY	Vacant	\$0		

Buildings

None

Extra Features

None

Land Lines

Code	Description	Zone	Front	Depth	Land Units	Unit Type	Acreage	Sq Ft	Total Adj	Value	Notes
120	Vacant - Single Family Residential	RR5			1.00	AC	0.31	13,504	1.00	\$21,500	

Personal Property

None

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of March 06, 2024.



→ 160,000
From → \$90,000
to \$60,000

Parcel 019-011-05

Owners

HARDY, DAVID E & KAREN L TRS
HARDY, KAREN L TR
P O BOX 21351
CARSON CITY, NV 89721-0000

Parcel Summary

Location	29 GYPSUM DR MOUND HOUSE, NV
Use Code	230: Personal Property Manufactured Home on the Unsecured Roll
Tax District	8.7: Central Lyon Fire District
Acreage	1.2500
Lot	8
Subdivision	MOUND HOUSE EST 1
Plat Maps	019-01 SUB.pdf (411kb) 019-01.pdf (282kb)



Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$0	\$0	\$0	\$0	\$28,563	\$25,609	\$25,206
Total Extra Features Value	\$32,065	\$29,400	\$27,504	\$27,238	\$0	\$0	\$0
Total Secured Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$60,000	\$90,000	\$160,000	\$107,100	\$107,114	\$76,514	\$76,514
Taxable Value	\$92,065	\$119,400	\$187,504	\$134,338	\$135,677	\$102,123	\$101,720
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$32,223	\$41,790	\$65,626	\$47,018	\$47,487	\$35,743	\$35,602
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	V/I	Del Value	Ownership	Red Flag
TRU 497558	497558	2012-10-09	DEED TO A TRUST	Vacant	\$0	Grantee: HARDY, DAVID E & KAREN L TRS	
GBS 230994	230994	1999-03-15	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: BENNETT, KIM L	
GBS 230993	230993	1999-03-15	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: WEAVER, MARK H TRS	
230995	230995	1999-03-04		Improved	\$52,000	Grantor: BENNETT, KIM L Grantee: HARDY, DAVID E &	

SBE 690

688

						KAREN L
<u>QCD</u> 145492	145492	1991-10-07	QUITCLAIM DEED	Vacant	\$0	Grantee: BENNETT, KIM L U/C
<u>AFF</u> 141259	141259	1991-05-06	AFFIDAVIT OF DEATH	Vacant	\$0	Grantee: BENNETT, KIM L U/C
<u>RRD</u> 139598	139598	1991-02-13	RE-RECORDED DOCUMENT	Vacant	\$0	Grantee: BENNETT, KIM L U/C
<u>CTS</u> 138692	138692	1991-01-02	CONTRACT OR AGREEMENT OF SALE	Vacant	\$53,400	Grantee: BENNETT, KIM L U/C
<u>GBS</u> 86793	86793	1984-07-09	GRANT BARGAIN SALE DEED	Vacant	\$42,540	Grantee: JONES, H & VIRGINIA
<u>GBS</u> 70169	70169	1982-08-19	GRANT BARGAIN SALE DEED	Vacant	\$45,000	Grantee: JONES, H & VIRGINIA
<u>GBS</u> 33709	33709	1977-08-29	GRANT BARGAIN SALE DEED	Vacant	\$24,000	
<u>GBS</u> 29930	29930	1976-10-14	GRANT BARGAIN SALE DEED	Vacant	\$0	
<u>DED</u> 53-302	53-302		DEED (OLD RECORDS)	Vacant	\$0	

Buildings

None

Extra Features

Code	Description	Length	Width	Units	Unit Price	Age	Repl Cost	% Good Condition	Dep Value	Final Value	Notes
HU MHS	HOOKUP MOUNDHOUSE WATER ELEC SEPTIC 1/23			1.00	\$11,588	1969	\$11,588	25%	\$2,897	\$2,897	
AWN AL	ALUMINUM TYPE AWNING, DIRT FLOOR 1/23	8	30	240.00	\$13	1975	\$3,107	27%	\$823	\$823	
BUNK1	BUNKHOUSES 80% CRPT,20% LINO,INSUL 1/23	8	23	184.00	\$36	1975	\$6,657	27%	\$1,764	\$1,764	
GAR HB2	DETACHED GARAGE HARDBOARD 1/23	20	24	480.00	\$40	1985	\$19,192	42%	\$7,965	\$7,965	
CONCAL	ALUMINUM AWNING OVER CONCRETE 1/23	8	30	240.00	\$17	1975	\$4,195	27%	\$1,112	\$1,112	
BUNK3	BUNKHOUSES 80% CRPT,20% LINO,INSUL 1/23			544.00	\$56	1988	\$30,373	46%	\$13,971	\$13,971	
FNC FA	FENCE "FAIR-AVERAGE" 400' 1/23			1.00	\$14,130	1969	\$14,130	25%	\$3,533	\$3,533	

*RCNLD: Replacement Cost New, Less Depreciation

Land Lines

Code	Description	Zone	Area	Depth	Land	Unit	Age	Acres	St. 1	Total	Value	Notes
230	Personal Property Manufactured Home on the Unsecured Roll	RR2T			1.00	SE	1.25	54,450	1.00	\$60,000		

Personal Property

SBE 691

37

689

Account	Secured/Unsecured	Owner	Usage
MH006483	Unsecured	HARDY, DAVID E OR KAREN E	MH - MOBILE HOMES

Disclaimer
 All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of February 26, 2024.

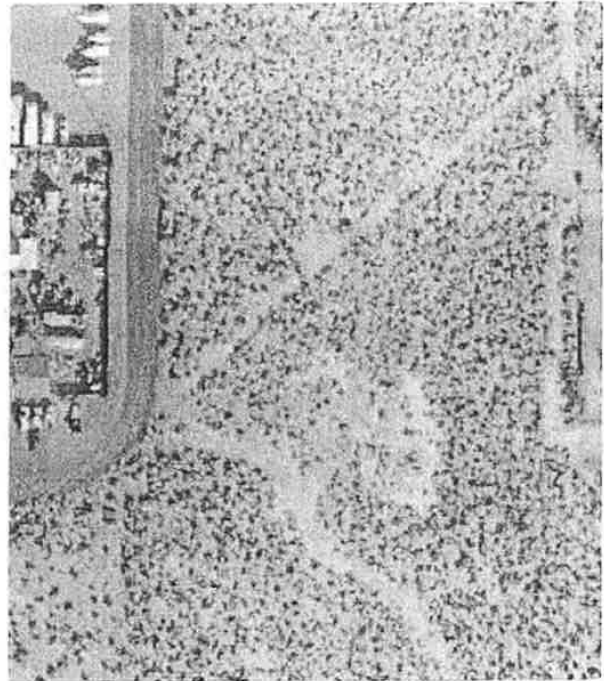


Reduced

Parcel 016-212-04

Owners

MOHAMMAD, KALID & PARWANA
MOHAMMAD, PARWANA
2206 E LONG ST APT E
CARSON CITY, NV 89706



Parcel Summary

Location	10243 E HWY 50 MOUND HOUSE, NV
Use Code	120: Vacant - Single Family Residential
Tax District	8.7: Central Lyon Fire District
Acreage	2.5000
Plat Maps	016-21.pdf (235kb)

Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Extra Features Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Secured Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$90,000	\$90,000	\$130,000	\$50,000	\$50,000	\$112,000	\$67,486
Taxable Value	\$90,000	\$90,000	\$130,000	\$50,000	\$50,000	\$112,000	\$67,486
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$31,500	\$31,500	\$45,500	\$17,500	\$17,500	\$39,200	\$23,620
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument Official Record	Book	Date	Type	V/L	Ad Value	Ownership
<u>TID</u> 683112	683112	2024-06-20	TREASURERS TAX DEED	Improved	\$0	Grantee: LYON COUNTY TRUST
<u>QCD</u> 654080	654080	2022-03-09	QUITCLAIM DEED	Vacant	\$0	Grantor: ABDULWAHABZADA, SHAHWALI ET AL Grantee: MOHAMMAD, KALID & PARWANA
<u>GBS</u> 590630	590630	2019-01-04	GRANT BARGAIN SALE DEED	Vacant	\$50,000	Grantor: FRY, TIMOTHY EUGENE Grantee: ABDULWAHABZADA, SHAHWALI ET AL
<u>GBS</u> 590629	590629	2019-01-04	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: FRY, TIMOTHY EUGENE
<u>GBS</u> 590628	590628	2019-01-04	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: KORDON, JENNIFER D
<u>TRD</u> 515232	515232	2013-11-14	TRUSTEES DEED	Vacant	\$47,097	Grantor: KERFELD, DAVID/TATE, DOROTHY Grantee: FRY, TIMOTHY EUGENE ET AL
<u>GBS</u> 349616	349616	2005-04-25	GRANT BARGAIN SALE DEED	Vacant	\$96,000	Grantor: OBA, CHRIS T & WAYNE Grantee: KERFELD, DAVID/TATE, DOROTHY
<u>EAS</u> 346287	346287	2005-03-25	EASEMENT/RIGHT-OF- WAY DEED	Vacant	\$0	Grantee: OBA, WAYNE R & CHRIS T
239974	239974	1999-10-01		Vacant	\$20,000	Grantor: HOULDING, NEAL W TRUSTEE Grantee: OBA, CHRIS T & WAYNE
<u>COR</u> 181583	181583	1995-04-28	CORRECTION DEED/DOCUMENT	Vacant	\$0	Grantee: HOULDING, NEAL W TRUSTEE
<u>ERR</u> 180897	180897	1995-04-05	ERRONEOUS DOCUMENT	Vacant	\$0	Grantee: HOULDING, NEAL W TRUSTEE
<u>QCD</u> 24220	24220	1975-12-04	QUITCLAIM DEED	Vacant	\$0	
<u>ORD</u> 24147	24147	1975-11-25	ORDER	Vacant	\$0	
<u>DED</u> 47- 123	47-123		DEED (OLD RECORDS)	Vacant	\$0	

Buildings

None

Extra Features

None

Land Lines

Code	Description	Zone	Front	Depth	Units	Unit Type	Rate	Acreage	Sq Ft	Total Adj	Value	Notes
120	Vacant - Single Family Residential	RR5			1.00	SF	\$90,000.00	2.50	108,900	1.00	\$90,000	

Personal Property

None

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of July 22, 2024.

[Home](#)

[Accessibility](#)

©2024

GSA, Government Software Assurance Corp

Mound House &
County
Land Values
Per Sales
Comparables



3. Cost approach

- determine what it would cost to purchase a vacant parcel and build a structure(s) with similar utility as that of the subject property.

All counties within the State of Nevada are required to use the third method or cost approach to value real properties for taxation purposes. Nevada Revised Statute (N.R.S.) 361.227 requires the Assessor to establish the "taxable value" by determining the "full cash value" of the land and adding to that the estimated replacement cost of improvements (buildings, etc.) less appropriate depreciation. The replacement cost of the improvements is determined by using Marshall Valuation Service as required by Nevada Administrative Code. The appropriate depreciation, for real property is one and one-half (1.5) percent of replacement cost for each year of age of the structure(s).





17 Acres Moundhouses
 \$1,428⁰⁰ For 17 Acres

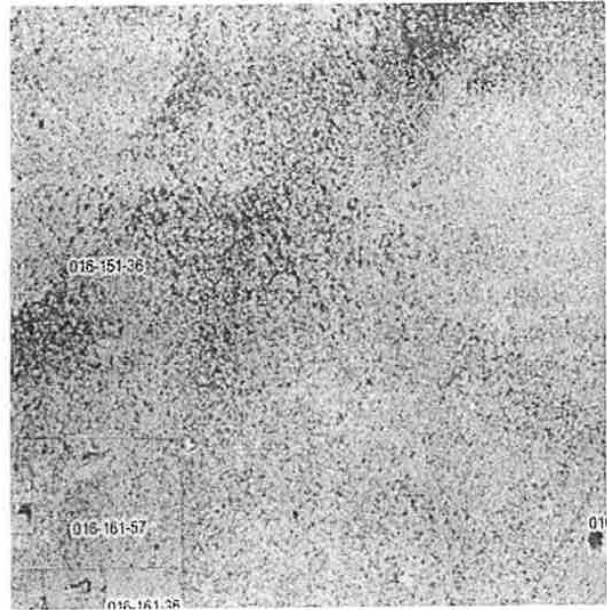
Parcel 016-171-01

Owners

GEO-NEVADA INC
 C/O DEMETRAS & ONEILL LAW
 230 E LIBERTY ST
 RENO, NV 89501-0000

Parcel Summary

Location	170 HWY 341 MOUND HOUSE, NV
Use Code	800: Mining Property - Locally Assessed - Pre-development or Abandoned Mine, Improvements not valued by S
Tax District	8.7: Central Lyon Fire District
Acreage	17.2200
Plat Maps	016-17.pdf (298kb)



Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$32,659	\$30,069	\$26,399	\$25,753	\$39,603	\$38,943	\$38,160
Total Extra Features Value	\$15,291	\$13,978	\$12,782	\$12,847	\$0	\$0	\$0
Total Secured Prop Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$1,428	\$1,428	\$1,428	\$1,428	\$1,429	\$1,429	\$1,429
Taxable Value	\$49,378	\$45,475	\$40,609	\$40,028	\$41,031	\$40,371	\$39,589
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$17,282	\$15,916	\$14,213	\$14,010	\$14,361	\$14,130	\$13,856
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	V/I	Dir Value	Ownership	Red Flag
QCD 231524	231524	1999-03-25	QUITCLAIM DEED	Vacant	\$0	Grantee: GEO-NEVADA INC	
QCD 183558	183558	1995-06-29	QUITCLAIM DEED	Vacant	\$0	Grantee: GEO-NEVADA INC	
QCD 183557	183557	1995-06-29	QUITCLAIM DEED	Vacant	\$0	Grantee: SPRING VALLEY MINING COMPANY	
QCD 159691	159691	1993-03-17	QUITCLAIM DEED	Vacant	\$0	Grantee: SPRING VALLEY MINING INC	
QCD 155772	155772	1992-10-20	QUITCLAIM DEED	Vacant	\$0	Grantee: SPRING VALLEY MINING, INC	

SBE 698

696

Assessment / Official Record	Official Record	Date	Description	Use	Full Value	Notes
BOS 142804	142804	1991-07-12	BILL OF SALE	Vacant	\$0	
CTS 142803	142803	1991-07-12	CONTRACT OR AGREEMENT OF SALE	Vacant	\$0	Grantee: SPRING VALLEY MINING, INC U/C
QCD 137729	137729	1990-11-21	QUITCLAIM DEED	Vacant	\$0	
QCD 113401	113401	1988-02-01	QUITCLAIM DEED	Vacant	\$0	Grantee: LUND'S EXPLORATION CO, INC
QCD 106144	106144	1987-03-17	QUITCLAIM DEED	Vacant	\$0	Grantee: LUND'S EXPLORATION CO, INC
QCD 88347	88347	1984-09-18	QUITCLAIM DEED	Vacant	\$0	Grantee: LUND'S EXPLORATION CO, INC
QCD 87529	87529	1984-08-02	QUITCLAIM DEED	Vacant	\$0	Grantee: LUND'S EXPLORATION CO, INC
GRA 71917	71917	1982-12-16	GRANT DEED	Vacant	\$0	

Buildings

Building # 1, Section # 1, MILL BUILDING, Storage Warehouse

Type	Model	Heated Sq Ft	Repl Cost New	YrBlt	WAY	Other % Dpr	Normal % Dpr	% Cond	Value
COMM	406	1290	\$61,044	1993	1993	0.00%	46.50%	53.50%	\$32,659

Structural Elements

Type	Description	Code	Details
EW_C	EXT WALL-Commercial	888	Stud Walls - Metal Siding
HEAT_C	HEAT-Commercial	606	Space Heater
ST	Number of Stories (COMM)	1.00	
WH	Average Wall Height (COMM)	10.00	

Subareas

Type	Gross Area	Percent of Base	Adjusted Area
GBA	1,290	100%	1,290

Extra Features

Code	Description	Length	Width	Units	Unit Price	AYB	Full Cost	% Good Condition	Dpr Value*	Final Value	Notes
WSP	WELL SEPTIC PRESSURE SYSTEM 1/23			1.00	\$17,257	1984	\$17,257	40%	\$6,903	\$6,903	
SHEDS2	SHEDS TYPE 1 1=DIRT 2,3=CONCRETE 1/23	10	20	200.00	\$25	1983	\$5,095	39%	\$1,961	\$1,961	
SHEDS2	SHEDS TYPE 1 1=DIRT 2,3=CONCRETE 1/23	14	14	196.00	\$26	1980	\$5,003	34%	\$1,701	\$1,701	
SHEDS3	SHEDS TYPE 1 1=DIRT 2,3=CONCRETE 1/23	8	8	64.00	\$44	1979	\$2,802	33%	\$911	\$911	
FNC F	FENCE "FAIR" 300' 1/23			1.00	\$11,221	1980	\$11,221	34%	\$3,815	\$3,815	

*RCNLD: Replacement Cost New, Less Depreciation

Land Lines

Code	Description	Zone	Front	Depth	Land Units	Land Type	Acres	Sq Ft	Total Sq Ft	Value	Notes
800	Mining Property - Locally Assessed - Pre-development or Abandoned Mine, Improvements not valued by State	PRR5			1.00	SITE	17.22	750,103	1.00	\$1,428	

Personal Property



\$19,864.00
mound house
1 Acre Plus

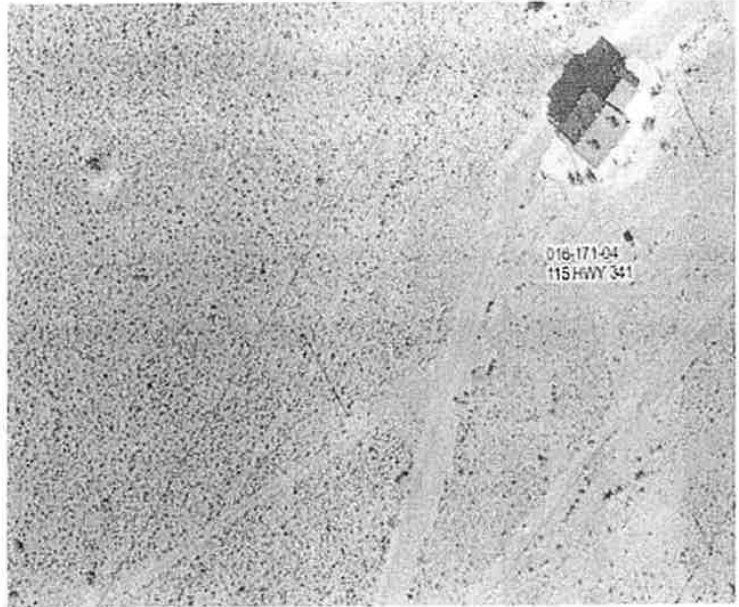
Parcel 016-171-06

Owners

HARMON, BARBARA JEAN
 P O BOX 532
 DAYTON, NV 89403-0000

Parcel Summary

Location	123 HWY 341 MOUND HOUSE, NV
Use Code	140: Vacant - Commercial
Tax District	9.1: Central Lyon Non Vector Dist
Acreage	.7600
Plat Maps	016-17.pdf (298kb)



Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Extra Features Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Secured Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$19,864	\$19,864	\$19,864	\$19,864	\$19,857	\$19,857	\$9,943
Taxable Value	\$19,864	\$19,864	\$19,864	\$19,864	\$19,857	\$19,857	\$9,943
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$6,952	\$6,952	\$6,952	\$6,952	\$6,950	\$6,950	\$3,480
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

None

Buildings

None

Extra Features

None

Land Lines

Code	Description	Zone	Front	Depth	Land Units	Unit Type	Age	Sh. Ft.	Total Adj.	Value	Notes
140	Vacant - Commercial	C1			33,106.00	RATE	0.76	33,106	1.00	\$19,864	

74

SBE 700

698

Personal Property

None

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of February 26, 2024.

[Home](#)[Accessibility](#)[©2024](#)[GSA, Government Software Assurance Corp](#)



1 Acre Moundhouse

\$ 21,954

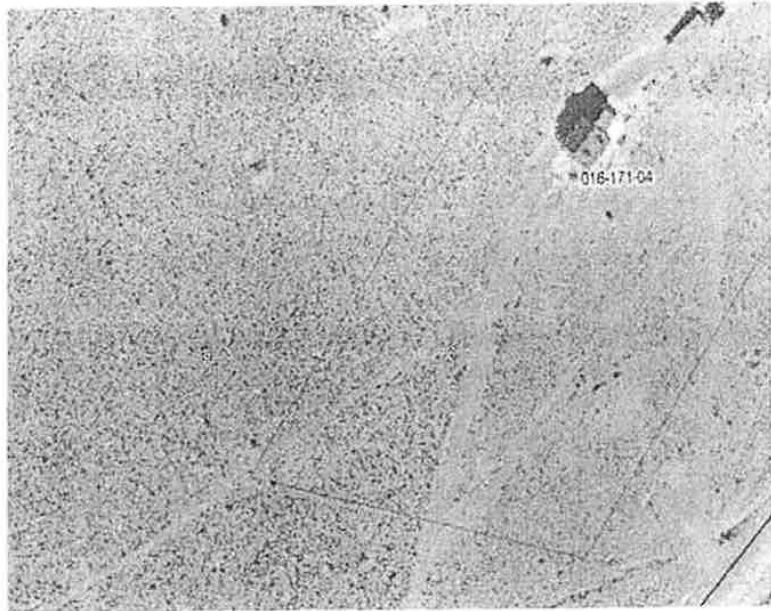
Parcel 016-171-05

Owners

HARMON, MICHAEL J
BOX 124
SILVER CITY, NV 89428-0000

Parcel Summary

Location	HWY 341 MOUND HOUSE, NV
Use Code	140: Vacant - Commercial
Tax District	8.7: Central Lyon Fire District
Map Parcel	PAR C
Acreage	1.0500
Plat Maps	016-17.pdf (298kb)



Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Extra Features Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Secured Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$21,954	\$21,954	\$21,954	\$21,954	\$21,943	\$21,943	\$13,714
Taxable Value	\$21,954	\$21,954	\$21,954	\$21,954	\$21,943	\$21,943	\$13,714
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$7,684	\$7,684	\$7,684	\$7,684	\$7,680	\$7,680	\$4,800
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	V/I	Dcd Value	Ownership	Rec Flag
QCD 268784	268784	2001-11-21	QUITCLAIM DEED	Vacant	\$0	Grantee: HARMON, MICHAEL J	
WAR 134605	134605	1990-06-19	WARRANTY DEED	Vacant	\$0	Grantee: HARMON, DANIEL J	

Buildings

None

Extra Features

None

Land Lines

Code	Description	Zone	Front	Dep	Land Units	Unit Type	Acres	Sq Ft	Total Adj	Value	Notes
140	Vacant - Commercial	C1			45,738.00	RATE	1.05	45,738	0.80	\$21,954	-20% SHAPE;

Personal Property

None

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of February 26, 2024.

[Home](#)[Accessibility](#)

©2024

GSA, Government Software Assurance Corp



1 Acre moundhouse
\$ 26,136 @

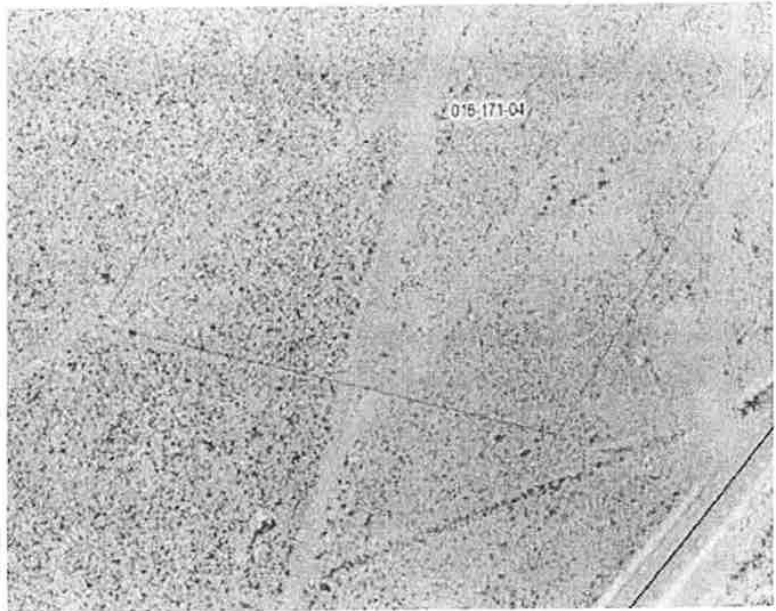
Parcel 016-171-07

Owners

HARMON, MICHAEL J
BOX 124
SILVER CITY, NV 89428-0000

Parcel Summary

Location	HWY 341 MOUND HOUSE, NV
Use Code	140: Vacant - Commercial
Tax District	8.7: Central Lyon Fire District
Map Parcel	PAR B
Acreage	1.0000
Plat Maps	016-17.pdf (298kb)



Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Extra Features Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Secured Prop. Prop.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$26,136	\$26,136	\$26,136	\$26,136	\$26,143	\$26,143	\$13,057
Taxable Value	\$26,136	\$26,136	\$26,136	\$26,136	\$26,143	\$26,143	\$13,057
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$9,148	\$9,148	\$9,148	\$9,148	\$9,150	\$9,150	\$4,570
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Doc Type	W/V	Dcl Value	Ownership	Red Flag
QCD 268784	268784	2001-11-21	QUITCLAIM DEED	Vacant	\$0	Grantee: HARMON, MICHAEL J	
WAR 134605	134605	1990-06-19	WARRANTY DEED	Vacant	\$0	Grantee: HARMON, DANIEL J	

Buildings

None

Extra Features

None

Land Lines

Code	Description	Zone	Front	Depth	Land Units	Use Type	Acres	Sq Ft	Total Adj	Value	Notes
140	Vacant - Commercial	C1			43,560.00	RATE	1.00	43,560	1.00	\$26,136	

Personal Property

None

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of February 26, 2024.

[Home](#)

[Accessibility](#)

©2024

GSA, Government Software Assurance Corp



18 ACRES Mound house
\$ 44,840

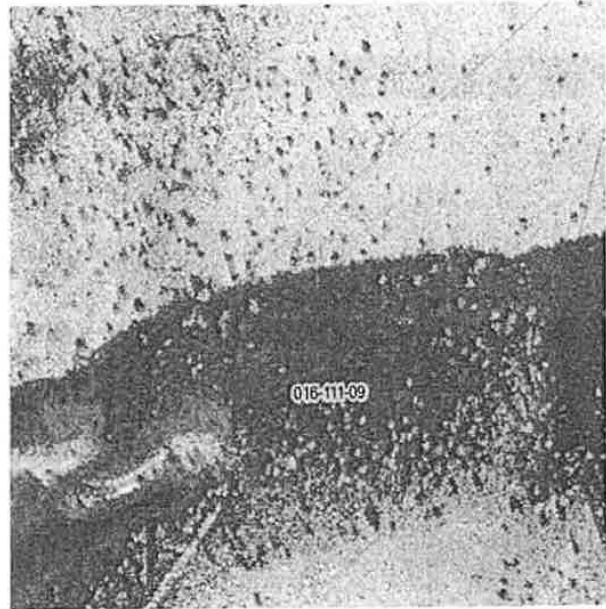
Parcel 016-121-02

Owners

COMSTOCK EXPLOR & DEVL P LLC
P O BOX 1118
VIRGINIA CITY, NV 89440-0000

Parcel Summary

Location	335 HWY 341 MOUND HOUSE, NV
Use Code	280: Single Family Residential with Minor Improvements
Tax District	9.1: Central Lyon Non Vector Dist
Acreage	18.3600
Plan Maps	016-12.pdf (204kb)
Map Document	ROS512207



Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$0	\$0	\$0	\$0	\$3,809	\$3,703	\$3,574
Total Exempted Personal Property	\$3,526	\$3,185	\$3,763	\$3,834	\$0	\$0	\$0
Total Exempted Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Lyon Value	\$41,314	\$41,314	\$41,314	\$41,314	\$41,314	\$41,314	\$41,314
Taxable Value	\$44,840	\$44,499	\$45,077	\$45,148	\$45,123	\$45,017	\$44,889
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessable Value	\$15,694	\$15,575	\$15,777	\$15,802	\$15,793	\$15,756	\$15,711
New Improvement Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	Vol	Value	Description	End Flag
GBS 595917	595917	2019-05-14	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: COMSTOCK EXPLOR & DEVL P LLC	
ROS 512207	512207	2013-09-10	RECORD OF SURVEY	Vacant	\$0	Grantee: COMSTOCK MINNG INC F16	
AFF 487675	487675	2012-02-22	AFFIDAVIT OF DEATH	Vacant	\$0	Grantee: BRYANT, ROBERT K	
GBS 487676	487676	2012-02-12	GRANT BARGAIN SALE DEED	Improved	\$237,500	Grantor: BRYANT, JUDITH A Grantee: COMSTOCK MINING INC	



1 Plus Acres mt
\$160,000⁵

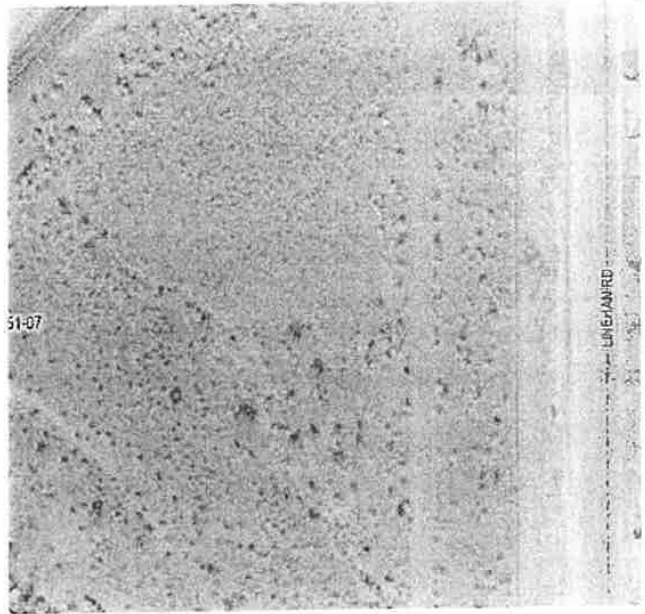
Parcel 019-011-21

Owners

IBARRA, JENNIFER B CARDENAS
47 CLEAR CREEK AVE SPC 57
CARSON CITY, NV 89701

Parcel Summary

Location	132 LINEHAN RD MOUND HOUSE, NV
Use Code	120: Vacant - Single Family Residential
Tax District	8.7: Central Lyon Fire District
Acreage	1.2500
Lot	B
Plat Maps	019-01 SUB.pdf (411kb) 019-01.pdf (282kb)
Map Documents	PAR582894



Value History

	2024	2023	2022	2021	2020	2019
Total Building Value	\$0	\$0	\$0	\$0	\$0	\$0
Total Extra Features Value	\$0	\$0	\$0	\$0	\$0	\$0
Total Structure Value	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$60,000	\$90,000	\$60,000	\$60,000	\$60,000	\$76,514
Market Value	\$60,000	\$90,000	\$60,000	\$60,000	\$60,000	\$76,514
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$21,000	\$31,500	\$21,000	\$21,000	\$21,000	\$26,780
Market Improvement	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument	Official Record	Date	Description	Use	Net Value	Grantor/Grantee
GBS 646622	646622	2021-10-25	GRANT BARGAIN SALE DEED	Vacant	\$120,000	Grantor: MACHUCA, BENJAMIN Grantee: IBARRA, JENNIFER B CARDENAS
GBS 592700	592700	2019-02-28	GRANT BARGAIN SALE DEED	Vacant	\$60,000	Grantor: WILSON, MARIA C Grantee: MACHUCA, BENJAMIN
PAR 582894	582894	2018-06-29	PARCEL MAP	Vacant	\$0	Grantee: WILSON, MARIA C

SBE 708

706

Instrument Official Record	Parcel Number	Year	Type	Vol	Acres	Owner
<u>QCD</u> 567455	567455	2017-07-17	QUITCLAIM DEED	Vacant	\$0	Grantee: WILSON, MARIA C
<u>TRU</u> 542075	542075	2015-10-08	DEED TO A TRUST	Vacant	\$0	Grantee: WILSON, ART & MARIA C TRS
<u>GBS</u> 529793	529793	2014-12-16	GRANT BARGAIN SALE DEED	Vacant	\$85,000	Grantor: ROSE, VALLEA DENISE Grantee: WILSON, ART & MARIA
<u>QCD</u> 524720	524720	2014-08-26	QUITCLAIM DEED	Vacant	\$115,000	Grantor: THREE PINE SIX LLC Grantee: ROSE, VALLEA DENISE
<u>QCD</u> 498146	498146	2012-10-23	QUITCLAIM DEED	Vacant	\$0	Grantee: THREE PINE SIX LLC
<u>TRU</u> 476227	476227	2011-05-12	DEED TO A TRUST	Vacant	\$0	Grantee: HOWARD, ROBIN MICHELE TR
<u>RPN</u> 339712	339712	2005-01-20	REAL PROPERTY NOTICE ISSUED	Vacant	\$0	Grantee: REAL PROPERTY NOTICE
<u>CON</u> 332081	332081	2004-09-29	MOBILE CONVERSION APPLICATION	Vacant	\$0	Grantee: ROSE, RICHARD B TR
<u>QCD</u> 167047	167047	1993-12-15	QUITCLAIM DEED	Vacant	\$0	Grantee: ROSE, RICHARD B TR
<u>AFF</u> 126379	126379	1989-08-09	AFFIDAVIT OF DEATH	Vacant	\$0	Grantee: ROSE, RICHARD B
<u>DEE</u> 25129	25129	1976-02-10	DEED	Vacant	\$12,000	
<u>DED</u> 51-462	51-462		DEED (OLD RECORDS)	Vacant	\$0	Grantee: ROSE, RICHARD B

Buildings

None

Extra Features

None

Land Lines

Code	Description	Zone	Front	Depth	Land Units	Unit Type	Acres	Sq Ft	Total Adj	Value	Notes
120	Vacant - Single Family Residential	RR2T			1.00	SE	1.25	54,450	1.00	\$60,000	

Personal Property

None

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of February 26, 2024.



1 Plus Acre
moundhouse
\$60,000

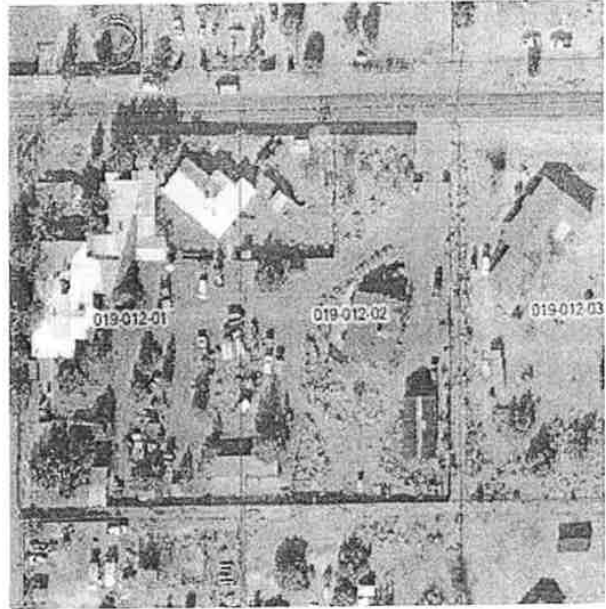
Parcel 019-012-05

Owners

HAMILTON, PEGGY M & JOHN TRS
HAMILTON, JOHN TR
29 CALCITE DR
MOUNDHOUSE, NV 89706-0000

Parcel Summary

Location	29 CALCITE DR MOUND HOUSE, NV
Use Code	230: Personal Property Manufactured Home on the Unsecured Roll
Tax District	8.7: Central Lyon Fire District
Acreage	1.2500
Lot	17
Subdivision	MOUND HOUSE EST 1
Plat Maps	019-01 SUB.pdf (411kb) 019-01.pdf (282kb)



Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$0	\$0	\$0	\$0	\$20,897	\$10,911	\$1,620
Total Extra Features Value	\$16,956	\$16,498	\$20,560	\$20,599	\$0	\$0	\$0
Total Secured Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$60,000	\$90,000	\$60,000	\$60,000	\$60,000	\$76,514	\$76,514
Taxable Value	\$76,956	\$106,498	\$80,560	\$80,599	\$80,897	\$87,426	\$78,134
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$26,935	\$37,274	\$28,196	\$28,210	\$28,314	\$30,599	\$27,347
New Improvements	\$0	\$0	\$0	\$0	\$0	\$10,911	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	V/L	Ed Value	Ownership	Ref. Flag
TRU 598435	598435	2019-07-02	DEED TO A TRUST	Vacant	\$0	Grantee: HAMILTON, PEGGY M & JOHN TRS	
GBS 576970	576970	2018-02-13	GRANT BARGAIN SALE DEED	Improved	\$60,000	Grantor: GERHART, MAGGIE L TR Grantee: HAMILTON, PEGGY	
QTA 566698	566698	2017-06-28	QUIET TITLE ACTION	Vacant	\$0	Grantee: GERHART, MAGGIE L TR	

SBE 710

708

Official Record	Official Desc	Year	Type	VP	Value	Owner	Notes
TRU 543498	543498	2015-11-10	DEED TO A TRUST	Vacant	\$0	Grantee: GERHART, MAGGIE L TR	
TRD 358204	358204	2005-08-02	TRUSTEES DEED	Vacant	\$0	Grantee: GERHART, LOUISE M	
GBS 322257	322257	2004-05-25	GRANT BARGAIN SALE DEED	Improved	\$70,000	Grantor: GERHART, LOUISE M Grantee: CRANE, CARL E	
138394	138394	1990-12-12		Improved	\$45,000	Grantor: PITTMAN, LEO D & VIRGINIA R Grantee: GERHART, LOUISE M	
GBS 62123	62123	1981-08-05	GRANT BARGAIN SALE DEED	Vacant	\$0		
DEE 32745	32745	1977-06-15	DEED	Vacant	\$0		
DEE 22251	22251	1975-05-02	DEED	Vacant	\$0		
DEE 21775	21775	1975-03-04	DEED	Vacant	\$0		
DEE 15690	15690	1973-08-06	DEED	Vacant	\$0		
REC 04320	04320	1970-09-17	RECONVEYANCE FROM LYON COUNTY	Vacant	\$0		

Buildings

None

Extra Features

Code	Description	Length	Width	Units	Unit Price	AYB	Repl Cost	% Good Condition	Dpr Value*	Final Value	Notes
HU MHS	HOOKUP MOUNDHOUSE WATER ELEC SEPTIC 1/23			1.00	\$11,588	2018	\$11,588	91%	\$10,545	\$10,545	
FND CON	MOBILE HOME FOUNDATION 24" CONC 1/23			208.00	\$34	2018	\$7,045	91%	\$6,411	\$6,411	

*RCNLD: Replacement Cost New, Less Depreciation

Land Lines

Code	Description	Zone	Front	Depth	Land Units	Unit Type	Acres	Sq Ft	Totl Adj	Value	Notes
230	Personal Property Manufactured Home on the Unsecured Roll	RR2T			1.00	SF	1.25	54,450	1.00	\$60,000	

Personal Property

Account	Secured/Unsecured	Owner	Description
MH014088	Unsecured	HAMILTON, PEGGY ET AL TRS	MH - MOBILE HOMES

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of February 26, 2024.



Mound house
1.25 Acres \$60,000⁰⁰
For Land Dropped
By Assessor

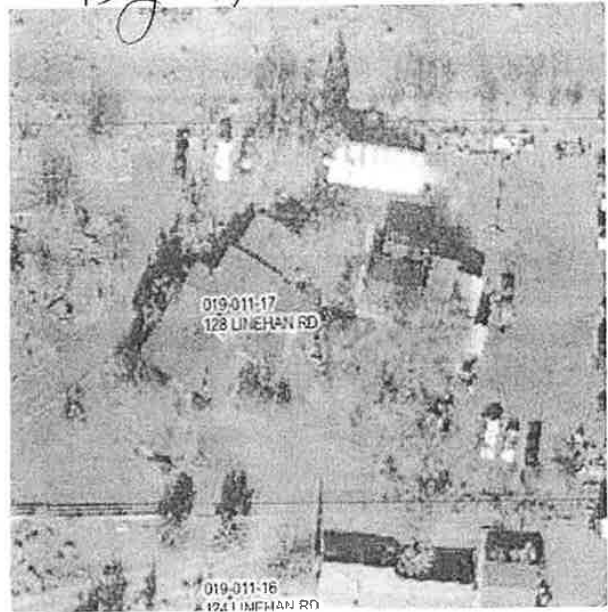
Parcel 019-011-05

Owners

HARDY, DAVID E & KAREN L TRS
HARDY, KAREN L TR
P O BOX 21351
CARSON CITY, NV 89721-0000

Parcel Summary

Location	29 GYPSUM DR MOUND HOUSE, NV
Use Code	230: Personal Property Manufactured Home on the Unsecured Roll
Tax District	8.7: Central Lyon Fire District
Acreage	1.2500
Lot	8
Subdivision	MOUND HOUSE EST 1
Plat Maps	019-01 SUB.pdf (411kb) 019-01.pdf (282kb)



Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$0	\$0	\$0	\$0	\$28,563	\$25,609	\$25,206
Total Extra Features Value	\$32,065	\$29,400	\$27,504	\$27,238	\$0	\$0	\$0
Total Secured Ppn Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$60,000	\$90,000	\$160,000	\$107,100	\$107,114	\$76,514	\$76,514
Taxable Value	\$92,065	\$119,400	\$187,504	\$134,338	\$135,677	\$102,123	\$101,720
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$32,223	\$41,790	\$65,626	\$47,018	\$47,487	\$35,743	\$35,602
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	Value	Consideration	Grantor / Grantee	Remarks
TRU 497558	497558	2012-10-09	DEED TO A TRUST	Vacant	\$0	Grantee: HARDY, DAVID E & KAREN L TRS	
GBS 230994	230994	1999-03-15	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: BENNETT, KIM L	
GBS 230993	230993	1999-03-15	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: WEAVER, MARK H TRS	
230995	230995	1999-03-04		Improved	\$52,000	Grantor: BENNETT, KIM L Grantee: HARDY, DAVID E &	

SBE 712

23

710

Official Record	Parcel Number	Date	Doc Type	Status	Assessed Value	Grantee	Notes
						KAREN L	
<u>QCD</u> 145492	145492	1991-10-07	QUITCLAIM DEED	Vacant	\$0	Grantee: BENNETT, KIM L U/C	
<u>AFF</u> 141259	141259	1991-05-06	AFFIDAVIT OF DEATH	Vacant	\$0	Grantee: BENNETT, KIM L U/C	
<u>RRD</u> 139598	139598	1991-02-13	RE-RECORDED DOCUMENT	Vacant	\$0	Grantee: BENNETT, KIM L U/C	
<u>CTS</u> 138692	138692	1991-01-02	CONTRACT OR AGREEMENT OF SALE	Vacant	\$53,400	Grantee: BENNETT, KIM L U/C	
<u>GBS</u> 86793	86793	1984-07-09	GRANT BARGAIN SALE DEED	Vacant	\$42,540	Grantee: JONES, H & VIRGINIA	
<u>GBS</u> 70169	70169	1982-08-19	GRANT BARGAIN SALE DEED	Vacant	\$45,000	Grantee: JONES, H & VIRGINIA	
<u>GBS</u> 33709	33709	1977-08-29	GRANT BARGAIN SALE DEED	Vacant	\$24,000		
<u>GBS</u> 29930	29930	1976-10-14	GRANT BARGAIN SALE DEED	Vacant	\$0		
<u>DED</u> 53-302	53-302		DEED (OLD RECORDS)	Vacant	\$0		

Buildings

None

Extra Features

Code	Description	Length	Width	Units	Unit Price	AYB	Repl Cost	% Good Condition	Dep Value*	Final Value	Notes
HU MHS	HOOKUP MOUNDHOUSE WATER ELEC SEPTIC 1/23			1.00	\$11,588	1969	\$11,588	25%	\$2,897	\$2,897	
AWN AL	ALUMINUM TYPE AWNING, DIRT FLOOR 1/23	8	30	240.00	\$13	1975	\$3,107	27%	\$823	\$823	
BUNK1	BUNKHOUSES 80% CRPT,20% LINO,INSUL 1/23	8	23	184.00	\$36	1975	\$6,657	27%	\$1,764	\$1,764	
GAR HB2	DETACHED GARAGE HARDBOARD 1/23	20	24	480.00	\$40	1985	\$19,192	42%	\$7,965	\$7,965	
CONCAL	ALUMINUM AWNING OVER CONCRETE 1/23	8	30	240.00	\$17	1975	\$4,195	27%	\$1,112	\$1,112	
BUNK3	BUNKHOUSES 80% CRPT,20% LINO,INSUL 1/23			544.00	\$56	1988	\$30,373	46%	\$13,971	\$13,971	
FNC FA	FENCE "FAIR-AVERAGE" 400' 1/23			1.00	\$14,130	1969	\$14,130	25%	\$3,533	\$3,533	

*RCNLD: Replacement Cost New, Less Depreciation

Land Lines

Code	Description	Zone	Front	Depth	Land Units	Unit Price	Acres	Area	Value	Notes
230	Personal Property Manufactured Home on the Unsecured Roll	RR2T			1.00	SE	1.25	54,450	1,00	\$60,000

Personal Property

SBE 713

24711

Account	Structure	Owner	Description
MH006483	Unsecured	HARDY, DAVID E OR KAREN E	MH - MOBILE HOMES

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of February 26, 2024.

[Home](#)

[Accessibility](#)

©2024

GSA, Government Software Assurance Corp



Parcel 016-251-39

Owners

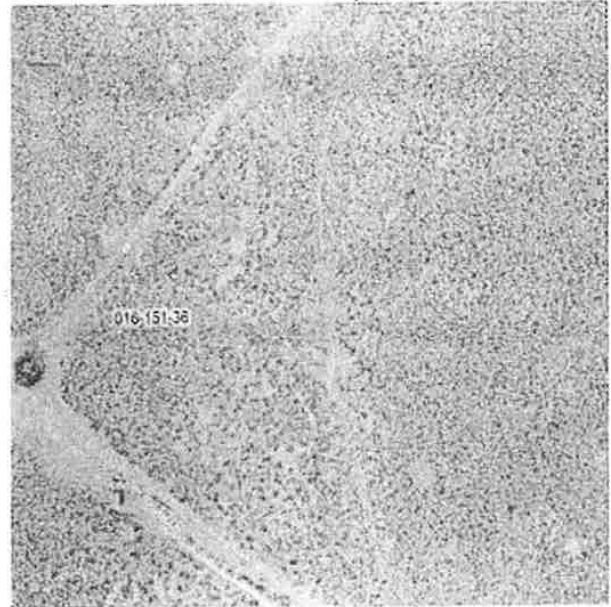
HOLLOWAY, PAUL & MARGARET
HOLLOWAY, MARGARET
32 CASH DR
MOUNDHOUSE, NV 89706-0000

No Record of Approved Reduction From \$200,000

*\$90,000
Land value Reduced
NO APPEAL*

Parcel Summary

Location	27 HILLTOP DR MOUND HOUSE, NV
Use Code	280: Single Family Residential with Minor Improvements
Tax District	8.7: Central Lyon Fire District
Map Parcel	ADJ PAR 3
Acreage	3.2940
Plat Maps	016-25.pdf (231kb)
Map Documents	BAM450038 BAM143371



Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$0	\$0	\$0	\$0	\$5,674	\$4,766	\$3,006
Total Extra Features Value	\$54,252	\$48,187	\$43,004	\$42,542	\$0	\$0	\$0
Total Secured Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$90,000	\$90,000	\$210,000	\$176,400	\$176,400	\$102,000	\$102,000
Taxable Value	\$144,252	\$138,187	\$253,004	\$218,942	\$182,074	\$106,766	\$105,006
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$50,488	\$48,365	\$88,551	\$76,630	\$63,726	\$37,368	\$36,752
New Improvements	\$0	\$0	\$0	\$36,853	\$0	\$1,663	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	V/T	Full Value	Ownership	Red Flag
<u>BAD</u> 450039	450039	2009-10-22	BOUNDARY ADJUSTMENT DEED	Vacant	\$0	Grantee: HOLLOWAY, PAUL & MARGARET	
<u>BAM</u> 450038	450038	2009-10-22	BOUNDARY ADJUSTMENT MAP	Vacant	\$0	Grantee: HOLLOWAY, PAUL & MARGARET ET AL	
<u>GBS</u> 143563	143563	1991-08-14	GRANT BARGAIN SALE DEED	Vacant	\$35,500	Grantor: MILES, WILLIAM D DBA MILES BROS Grantee: HOLLOWAY, PAUL & MARGARET	

Parcel Number	Parcel Number	Date	Type	Status	Assessed Value	Legal Description	Page
<u>GBS</u> 143372	143372	1991-08-09	GRANT BARGAIN SALE DEED	Vacant	\$22,500	Grantor: BUNKOWSKI, BRUCE R & CATHERINE Grantee: MILES, WILLIAM D DBA MILES BROS	
<u>BAM</u> 143371	143371	1991-08-09	BOUNDARY ADJUSTMENT MAP	Vacant	\$0	Grantee: BUNKOWSKI, BRUCE R & CATHERINE	
<u>BAD</u> 143370	143370	1991-08-09	BOUNDARY ADJUSTMENT DEED	Vacant	\$0	Grantee: BUNKOWSKI, BRUCE R & CATHERINE	
<u>PAR</u> 124261	124261	1989-05-08	PARCEL MAP	Vacant	\$0		
<u>REC</u> 98785	98785	1986-04-11	RECONVEYANCE FROM LYON COUNTY	Vacant	\$0		
<u>GBS</u> 97081	97081	1985-12-30	GRANT BARGAIN SALE DEED	Vacant	\$0		
<u>TTD</u> 92846	92846	1985-05-23	TREASURERS TAX DEED	Vacant	\$0		
<u>DEE</u> 40592	40592	1978-09-20	DEED	Vacant	\$0		

Buildings

None

Extra Features

Code	Description	Length	Width	Units	Unit Price	AYB	Repl Cost	% Good Condition	Dep Value*	Final Value	Notes
SEPTIC	SEPTIC 1250 GAL M&S X 1.25 PRO 1/23			1.00	\$4,639	1999	\$4,639	63%	\$2,899	\$2,899	NO PP ACCT. TINY HOME REGISTERED WITH DMV.
ELEC	ELECTRIC RURAL 1/23			1.00	\$2,646	2019	\$2,646	93%	\$2,448	\$2,448	
WELL	WELL 150'D 6"DIA RURAL 1/23			1.00	\$9,150	2020	\$9,150	94%	\$8,601	\$8,601	
FNCBLK	CONC BLK FNC 1=4' 2=5' 3=6' 4=8' 1/23			282.00	\$104	2020	\$29,404	94%	\$27,640	\$27,640	ROCK RETAINING WALLS & ENTRY ROCK WALL ARCH
FIREPLACE	FIREPLACE OUTDOOR CUSTOM 1/23			1.00	\$13,472	2020	\$13,472	94%	\$12,664	\$12,664	

*RCNLD: Replacement Cost New, Less Depreciation

Land Lines

Code	Description	Zone	Front	Depth	Acres	Unit Type	Area Sq Ft	Per Acre	Value	Notes
280	Single Family Residential with Minor Improvements	RR2			1.00	SF	3.29 143,474	1.00	\$90,000	2021.NO PP ACCT. TINY HOME REGISTERED WITH DMV. KW 2023. PER BLDG DPT, TINY HOMES NOT ALLOWED IN LYON CO. CODE ENFORCEMENT SENT A LETTER AND RES HAS BEEN REMOVED. KW

SBE 716

27
714

Personal Property

None

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of February 26, 2024.

[Home](#)

[Accessibility](#)

©2024

GSA, Government Software Assurance Corp



LAND Value
90,000²⁰ Reduced

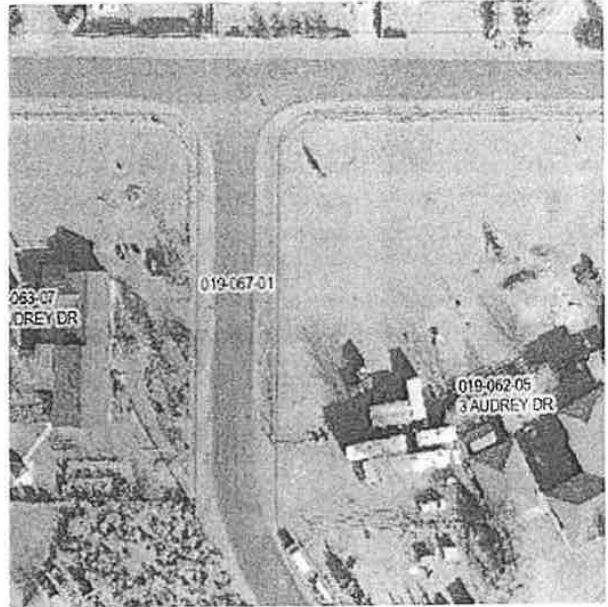
Parcel 019-062-08

Owners

LINEBAUGH, JAMES A TR
3 YHVONA DR
CARSON CITY, NV 89706-0000

Parcel Summary

Location	4 YHVONA DR MOUND HOUSE, NV
Use Code	280: Single Family Residential with Minor Improvements
Tax District	8.7: Central Lyon Fire District
Acreage	2.0500
Block/Lot	2/1B
Subdivision	SIERRA VIEW EST
Plat Maps	019-06.pdf (447kb)
Map Documents	ROS125083



Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$0	\$0	\$0	\$0	\$10,034	\$3,966	\$3,911
Total Extra Features Value	\$6,373	\$6,517	\$9,637	\$9,814	\$0	\$0	\$0
Total Secured Lien(s) Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$90,000	\$130,000	\$130,000	\$90,000	\$90,000	\$90,000	\$90,000
Taxable Value	\$96,373	\$136,517	\$139,637	\$99,814	\$100,034	\$93,966	\$93,911
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$33,731	\$47,781	\$48,873	\$34,935	\$35,012	\$32,888	\$32,869
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Document #	Official Record #	Date	Type	Val	Doc Value	Comments
202104	202104	1997-01-25		Improved	\$35,000	Grantor: CHRISTOPHERSON, ARDEN Grantee: LINEBAUGH, JAMES A TRUSTEE
GBS 147437	147437	1991-12-13	GRANT BARGAIN SALE DEED	Vacant	\$26,500	Grantee: CHRISTOPHERSON, ARDEN
BAM 125591	125591	1989-07-06	BOUNDARY ADJUSTMENT MAP	Vacant	\$0	

Official Record	Parcel Number	Year	Description	Status	De. Value	Current Value	Notes
<u>GBS</u> 125590	125590	1989-07-06	GRANT BARGAIN SALE DEED	Vacant	\$0		
<u>RQS</u> 125083	125083	1989-06-15	RECORD OF SURVEY	Vacant	\$0		
<u>PAR</u> 76114	76114	1983-05-25	PARCEL MAP	Vacant	\$0		
<u>RRD</u> 36316	36316	1978-03-10	RE-RECORDED DOCUMENT	Vacant	\$0		
<u>DEE</u> 35893	35893	1978-02-07	DEED	Vacant	\$0		
<u>DEE</u> 35892	35892	1978-02-07	DEED	Vacant	\$0		
<u>GBS</u> 35013	35013	1977-11-23	GRANT BARGAIN SALE DEED	Vacant	\$0		

Buildings

None

Extra Features

Code	Description	Length	Width	Units	Unit Price	AYB	Repl Cost	% Good Condition	Dpr Value*	Final Value	Notes
HU MHS	HOOKUP MOUNDHOUSE WATER ELEC SEPTIC 1/23			1.00	\$11,588	1994	\$11,588	55%	\$6,373	\$6,373	

*RCNLD: Replacement Cost New, Less Depreciation

Land Lines

Code	Description	Zone	Front	Depth	Land Units	Unit Type	Acres	Sq Ft	Total Adj	Value	Notes
280	Single Family Residential with Minor Improvements	RR2			1.00	SE	2.05	89,298	1.00	\$90,000	

Personal Property

None

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of March 11, 2024.

66



Click map to navigate Go to full page interactive GIS
Drag corner down to resize

90,000 @
Murchis
1 Acre
Plus

Value History

2023	2022	2021	2020	201
\$0	\$0	\$0	\$5,674	\$4
\$48,187	\$43,004	\$42,542	\$0	
\$0	\$0	\$0	\$0	
\$90,000	\$210,000	\$176,400	\$176,400	\$102
\$138,187	\$253,004	\$218,942	\$182,074	\$106
\$0	\$0	\$0	\$0	
\$48,365	\$88,551	\$76,630	\$63,726	\$37
\$0	\$0	\$36,853	\$0	\$1
\$0	\$0	\$0	\$0	

Decrease
* →

Decrease



Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type
---------------------------------------	--------------------	------	------

95



2 Plus Acres
\$ 90,000

Parcel 016-221-50

Owners

BUGHER, DONALD W & DONNA R
BUGHER, DONNA R
185 GARNET CIR
CARSON CITY, NV 89706-0000

Parcel Summary

Location	185 GARNET CIR MOUND HOUSE, NV
Use Code	236: Personal Property Manufactured Home Secured
Tax District	8.7: Central Lyon Fire District
Map Parcel	PAR B1
Acreage	2.3000
Plat Maps	016-22.pdf (396kb)
Map Documents	PAR147692



Value History

	2014	2013	2012	2011	2010	2009	2015
Land Building Value	\$0	\$0	\$0	\$0	\$15,951	\$9,754	\$9,603
Total Extra Features* plus	\$14,090	\$13,231	\$15,504	\$15,641	\$0	\$0	\$0
Total Secured Personal Property	\$22,705	\$21,076	\$17,915	\$17,723	\$17,437	\$16,766	\$16,286
Total Land Value	\$90,000	\$90,000	\$160,000	\$112,000	\$112,000	\$112,000	\$52,514
Taxable Value	\$126,795	\$124,307	\$193,419	\$145,364	\$145,389	\$138,520	\$78,403
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Secured Value	\$44,378	\$43,507	\$67,697	\$50,877	\$50,886	\$48,482	\$27,441
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument # Official Record	Official Record	Date	Type	V/L	DD Value	Grantor/Grantee	Red Flag
165148	165148	1993-09-20		Improved	\$37,000	Grantor: N B A CORPORATION Grantee: BUGHER, DONALD W & DONNA R	
EAS 152087	152087	1992-05-29	EASEMENT/RIGHT-OF-WAY DEED	Vacant	\$0	Grantee: N B A CORPORATION	
QCD	147701	1991-12-24	QUITCLAIM DEED	Vacant	\$0	Grantee: N B A	

SBE 721

719

Parcel ID	Official Record	Year	Description	Status	Value	Grantee	Final
147701						CORPORATION	
PAR 147692	147692	1991-12-24	PARCEL MAP	Vacant	\$0	Grantee: NUTI, RALPH E & MARY E	
REL 146174	146174	1991-10-29	RELEASE DEFERRED TAX LIEN	Vacant	\$0		
QCD 141050	141050	1991-04-25	QUITCLAIM DEED	Vacant	\$0	Grantee: NUTI, RALPH E & MARY E	
PAR 141049	141049	1991-04-25	PARCEL MAP	Vacant	\$0	Grantee: N B A CORPORATION	
GBS 74245	74245	1983-03-24	GRANT BARGAIN SALE DEED	Vacant	\$0		
TRD 74241	74241	1983-03-24	TRUSTEES DEED	Vacant	\$0		
EXD 74237	74237	1983-03-24	EXECUTORS/ADMINISTRATORS DEED	Vacant	\$0		
ESA 31091	31091	1976-01-17	AMEND ESTATE/DECREE DISTRIB	Vacant	\$0		
GBA 24694	24694	1975-12-15	GREEN BELT APPROVED	Vacant	\$0		

Buildings

None

Extra Features

Code	Description	Length	Width	Units	Unit Price	AYB	Repl Cost	% Good Condition	Dpr Value*	Final Value	Notes
HU MHS	HOOKUP MOUNDHOUSE WATER ELEC SEPTIC 1/23			1.00	\$11,588	1993	\$11,588	54%	\$6,200	\$6,200	
FNCWIR	HOG WIRE FENCE METAL "T" POSTS 1/23			1200.00	\$8	1995	\$9,588	57%	\$5,417	\$5,417	
FNC L	FENCE "LOW" 100' 1/23			1.00	\$4,156	1997	\$4,156	60%	\$2,473	\$2,473	

*RCNLD: Replacement Cost New, Less Depreciation

Land Lines

Code	Description	Zone	Front	Depth	Unit Type	Acres	Sq Ft	Ratio	Value	Notes
236	Personal Property Manufactured Home Secured	RR2T			1.00	SE	2.30	100,188	1.00	\$90,000

Personal Property

Account	Secured/Unsecured	Owner	Description
MH009833	Secured	BUGHER, DONALD W OR DONNA R	MH - MOBILE HOMES

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of February 26, 2024.



\$96,000^o
Land Value
in Moundhouse
1 Acre Plus

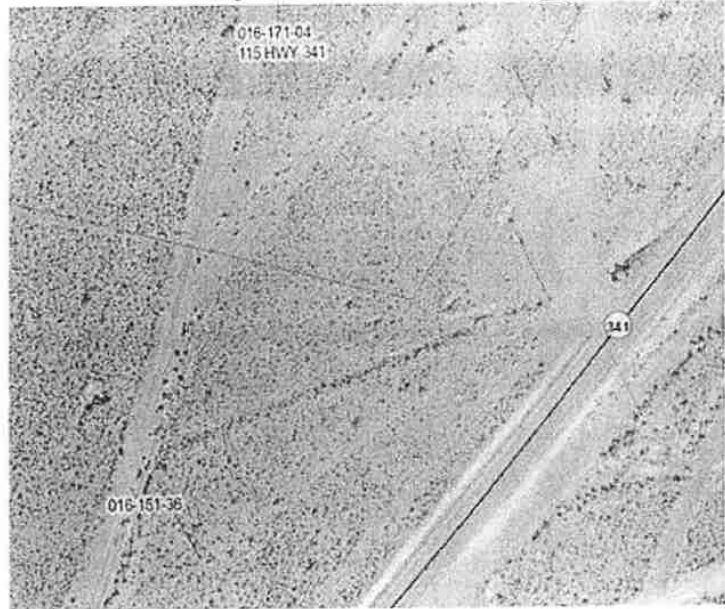
Parcel 016-171-08

Owners

HARMON, MICHAEL J
 BOX 124
 SILVER CITY, NV 89428-0000

Parcel Summary

Location	114 HWY 341 MOUND HOUSE, NV
Use Code	200: Single Family Residence
Tax District	8.7: Central Lyon Fire District
Map Parcel	PAR A
Acreage	1.6600
Plat Maps	016-17.pdf (298kb)
Map Documents	PAR70040



Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$0	\$0	\$0	\$0	\$14,446	\$14,411	\$14,120
Total Extra Features Value	\$17,053	\$15,695	\$14,151	\$14,041	\$0	\$0	\$0
Total Secured Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$96,000	\$96,000	\$90,000	\$50,000	\$50,000	\$45,029	\$45,029
Taxable Value	\$113,053	\$111,695	\$104,151	\$64,041	\$64,446	\$59,440	\$59,149
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$39,569	\$39,093	\$36,453	\$22,414	\$22,556	\$20,804	\$20,702
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	V/L	Dcd Value	Ownership	Red Flag
QCD 268784	268784	2001-11-21	QUITCLAIM DEED	Vacant	\$0	Grantee: HARMON, MICHAEL J	
QCD 71695	71695	1982-11-30	QUITCLAIM DEED	Vacant	\$0		
QCD 70672	70672	1982-09-16	QUITCLAIM DEED	Vacant	\$0		
PAR 70040	70040	1982-08-13	PARCEL MAP	Vacant	\$0		
QCD 48885	48885	1979-10-09	QUITCLAIM DEED	Vacant	\$0		
QCD 23698	23698	1975-09-30	QUITCLAIM DEED	Vacant	\$0		
DEE 18450	18450	1974-04-29	DEED	Vacant	\$0		

Buildings

None

Extra Features

Code	Description	Length	Width	Units	Unit Price	AYF	Repl Cost	% Cur Condition	Net Cst	Total Value	Notes
BUNK2	BUNKHOUSES 80% CRPT,20% LINO,INSUL 1/23			616.00	\$43	1978	\$26,499	31%	\$8,215	\$8,215	
CONCRR	ROLLED ROOF OVER CONCRETE 1/23			15.00	\$23	1978	\$338	31%	\$105	\$105	
WSP	WELL SEPTIC PRESSURE SYSTEM 1/23			1.00	\$17,257	1978	\$17,257	31%	\$5,350	\$5,350	
SHEDS1	SHEDS TYPE 1 1=DIRT 2,3=CONCRETE 1/23	28	30	840.00	\$12	1940	\$9,988	25%	\$2,497	\$2,497	
SH T21	SHEDS TYPE 2 1=DIRT 2,3=CONCRETE 1/23	16	20	320.00	\$11	1940	\$3,542	25%	\$886	\$886	

*RCNLD: Replacement Cost New, Less Depreciation

Land Lines

Code	Description	Zone	Front	Depth	Land Units	Unit Type	Acreage	Sq Ft	Total Adj	Value	Notes
200	Single Family Residence	C1			1.00	AC	1.66	72,310	0.60	\$96,000	TOPO ISSUES -40%

Personal Property

None

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of February 26, 2024.

Home

| Accessibility

© 2024

GSA, Government Software Assurance Corp

Next Neighborhood in Silver City

2:48 [social icons] [status icons] 26%

008-015-04
305 MAIN ST

Click map to navigate Go to full page interactive GIS Drag corner down to resize

Value History

	2023	2022	2021	2020	2019	2018	2017
Total Building Value	\$24,107	\$22,177	\$21,149	\$27,109	\$25,934	\$25,034	\$24,903
Total Extra Features Value	\$7,382	\$7,259	\$7,397	\$0	\$0	\$0	\$0
Total Secured Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$13,543	\$13,543	\$13,543	\$13,543	\$13,543	\$13,543	\$13,543
Taxable Value	\$45,032	\$42,979	\$42,089	\$40,651	\$39,477	\$38,577	\$38,446
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$15,761	\$15,043	\$14,731	\$14,228	\$13,817	\$13,502	\$13,456
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Silver City
1 Almost
94 Acre

2:46

26%

Click map to navigate

Go to full page interactive GIS

Drag corner down to resize

Value History

	2023	2022	2021	2020	2019	2018	2017
Total Building Value	\$68,075	\$66,933	\$67,131	\$76,626	\$75,537	\$75,249	\$76,631
Total Extra Features Value	\$15,066	\$12,842	\$12,829	\$0	\$0	\$0	\$0
Total Secured Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$18,114	\$18,114	\$18,114	\$18,114	\$18,114	\$18,114	\$18,114
Taxable Value	\$101,255	\$97,889	\$98,074	\$94,740	\$93,651	\$93,363	\$94,746
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$35,439	\$34,261	\$34,326	\$33,159	\$32,778	\$32,677	\$33,161
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Silver City
1/3 Acre

2:48 [icons] 26%

008-015-03 305 MAIN ST

Click map to navigate Go to full page interactive GIS Drag corner down to resize

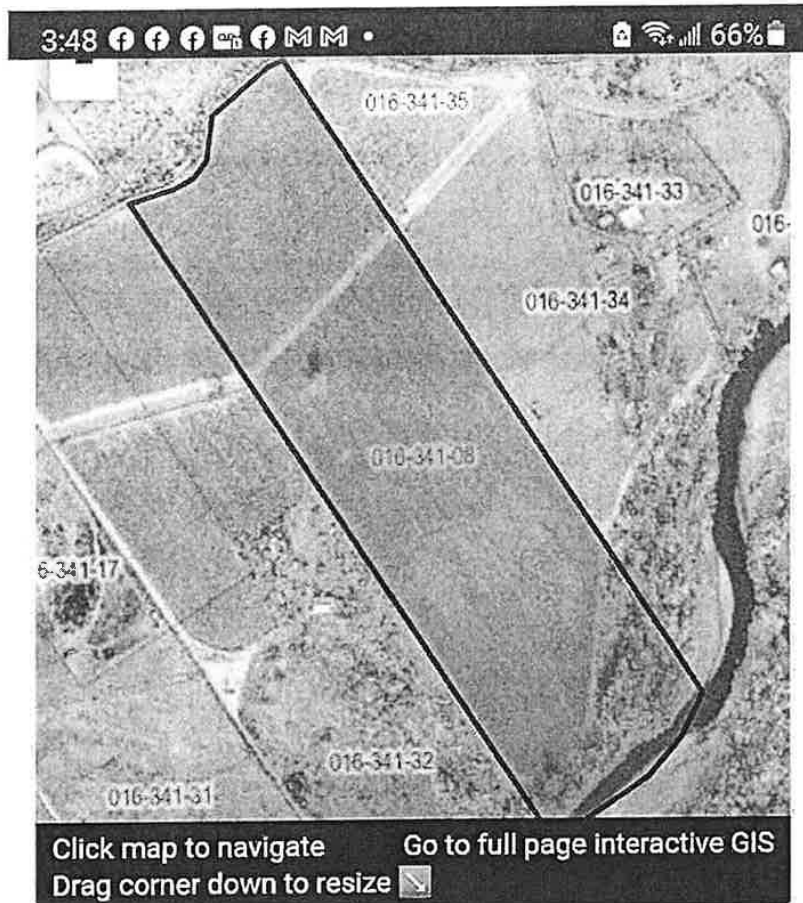
Value History

	2023	2022	2021	2020	2019	2018	2017
Total Building Value	\$24,107	\$22,177	\$21,149	\$27,109	\$25,934	\$25,034	\$24,903
Total Extra Features Value	\$7,382	\$7,259	\$7,397	\$0	\$0	\$0	\$0
Total Secured Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$13,543	\$13,543	\$13,543	\$13,543	\$13,543	\$13,543	\$13,543
Taxable Value	\$45,032	\$42,979	\$42,089	\$40,651	\$39,477	\$38,577	\$38,446
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$15,761	\$15,043	\$14,731	\$14,228	\$13,817	\$13,502	\$13,456
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

1 ACRE
= 13,548⁰⁰

SS
Silver City
1 Acre

SBE 727



Value History

2023	2022	2021	2020	2019
\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	
\$27,349	\$24,570	\$23,882	\$90,000	\$90,000
\$27,349	\$24,570	\$23,882	\$90,000	\$90,000
\$0	\$0	\$0	\$0	
\$9,572	\$8,600	\$8,359	\$31,500	\$31,500
\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	

Document/Transfer/Sales History

Instrument /	Official	Date	Type	V/L
III		O	<	

Decrease *

145 River RD
Mark Twain

80 ACRES



Value History

2023	2022	2021	2020	2
\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	
\$27,349	\$24,570	\$23,882	\$90,000	\$
\$27,349	\$24,570	\$23,882	\$90,000	\$
\$0	\$0	\$0	\$0	
\$9,572	\$8,600	\$8,359	\$31,500	\$
\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	

Document/Transfer/Sales History

Official Record	Date	Type	V/L	Dcl Value
0312	2021-06-30	GREEN BELT APPROVED	Vacant	\$0
5115	2020-11-13	GRANT BARGAIN SALE DEED	Improved	\$1,550,000

Reduced
BY
Assessor

←
A

90,000.
to
27,349⁰⁰

←



Click map to navigate Go to full page interactive GIS
Drag corner down to resize

85 Acres

Value History

2023	2022	2021	2020	2019
\$54,253	\$52,536	\$52,542	\$85,843	\$83,843
\$40,898	\$35,682	\$35,183	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$112,514	\$112,514	\$112,514	\$112,514	\$112,514
\$207,665	\$200,732	\$200,239	\$198,357	\$196,357
\$0	\$0	\$0	\$0	\$0
\$72,683	\$70,256	\$70,084	\$69,425	\$68,425
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Type	V/I	Dcl Value	Ownership	Red Flag
------	-----	-----------	-----------	----------

85 Acres
105

018-465-10
5035 GERALDINE AVE

Parcel STRAP: 01846510 39° 22' 44" N 119° 18' 23" W

Click map to navigate Go to full page interactive GIS
Drag corner down to resize

Value History

2023	2022	2021	2020	2019
\$66,247	\$60,686	\$54,843	\$104,246	\$104,246
\$56,343	\$49,179	\$49,223	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$32,000	\$30,000	\$30,000	\$30,000	\$30,000
\$154,590	\$139,865	\$134,066	\$134,246	\$134,246
\$0	\$0	\$0	\$0	\$0
\$54,106	\$48,953	\$46,923	\$46,986	\$46,986
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

Land



Document/Transfer/Sales History

Official Record	Date	Type	V/I	Doc Val
658183	2022-06-03	RE-RECORDED DOCUMENT	Improved	
657896	2022-05-27	DEED TO A TRUST	Improved	\$260,000

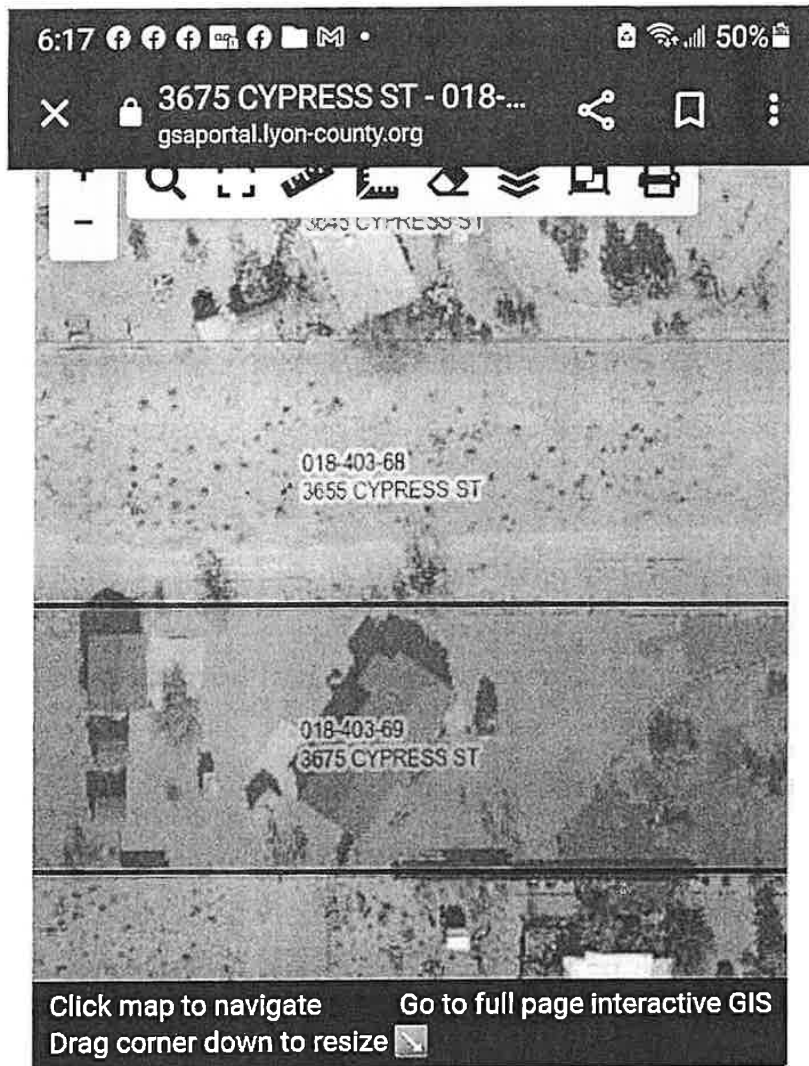
S.S.P
5 Acres



Value History

	2023	2022
Total Building Value	\$0	\$0
Total Extra Features Value	\$0	\$0
Total Secured Pers Prop	\$0	\$0
Total Land Value	\$14,854	\$11,021
Taxable Value	\$14,854	\$11,021
Net Exemptions Value	\$0	\$0
Net Assessed Value	\$5,199	\$3,857
New Improvements	\$0	\$0
New Land	\$0	\$0

SS
1.10
Acre



Value History


2023	2022	2021	2020	2019
\$58,000	\$53,320	\$48,426	\$78,609	\$69,...
\$31,973	\$28,954	\$29,206	\$0	
\$0	\$0	\$0	\$0	
\$32,500	\$32,500	\$24,800	\$24,800	\$24,...
\$122,473	\$114,774	\$102,432	\$103,409	\$94,...
\$0	\$0	\$0	\$0	
\$42,866	\$40,171	\$35,851	\$36,193	\$32,...
\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	


 1 Acre
 S.S.
 3655 Cypress





Parcel STRAP: 01506110

Click map to navigate Go to full page interactive GIS
 Drag corner down to resize 

Value History

2023	2022	2021	2020	2019
\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	
\$40,000	\$35,000	\$35,000	\$35,000	\$35,0
\$40,000	\$35,000	\$35,000	\$35,000	\$35,0
\$0	\$0	\$0	\$0	
\$14,000	\$12,250	\$12,250	\$12,250	\$12,2
\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	

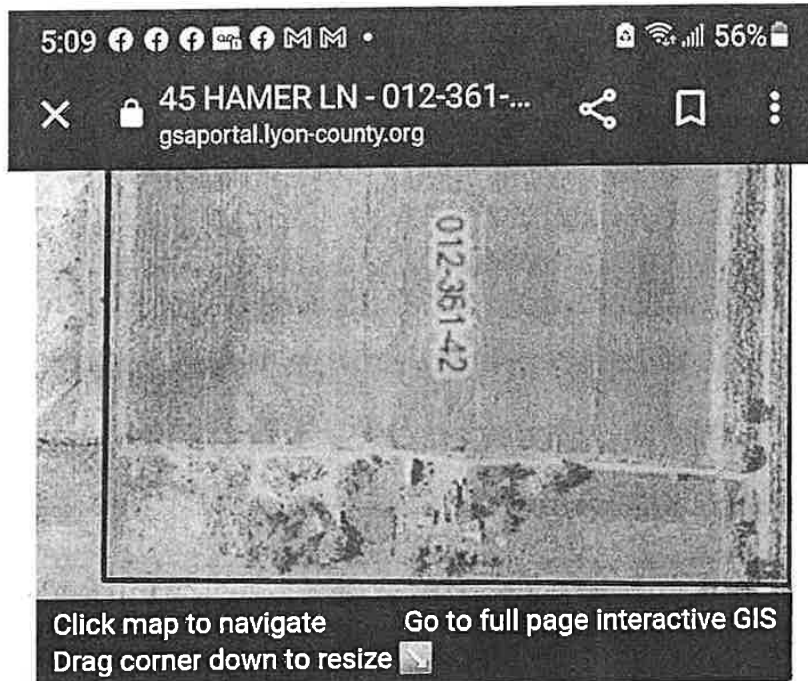


Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	
<u>WAR</u> 655204	655204	2022-03-31	WARRANTY DEED	Va
<u>AFF</u> 587707	587707	2018-10-18	AFFIDAVIT OF DEATH	Va
<u>EST</u> 587177	587177	2018-10-05	ESTATE/DECREE OF DISTRIBUTION	Va

5 ACRES
 STAGE COACH





Value History

	2023	2022	2021
Building Value	\$0	\$0	
Extra Features Value	\$46,283	\$39,730	\$38,7
Secured Pers Prop	\$4,722	\$4,720	\$5,1
Land Value	\$48,008	\$37,341	\$36,7
able Value	\$99,013	\$81,791	\$80,6
Exemptions Value	\$0	\$0	
Assessed Value	\$34,655	\$28,627	\$28,2
Improvements	\$0	\$0	
Land	\$0	\$0	

Document/Transfer/Sales History

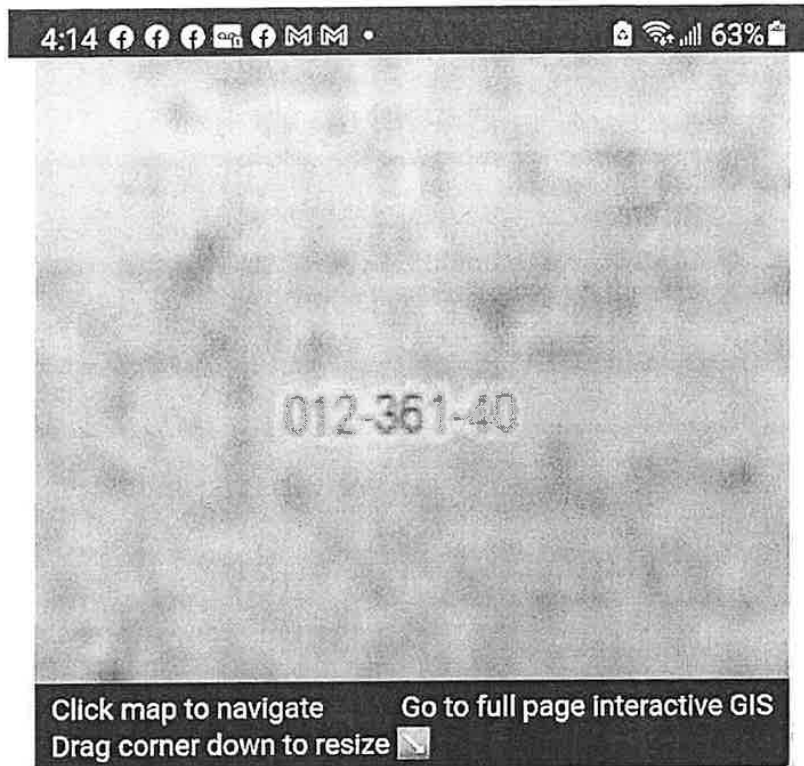
Instrument / Official Record	Official Record	Date	Type
GBS 627828	627828	2020-12-31	GRANT BARGAIN SAL DEED

40 ACRES

Mason

45 Hamer LN
Mason





Value History

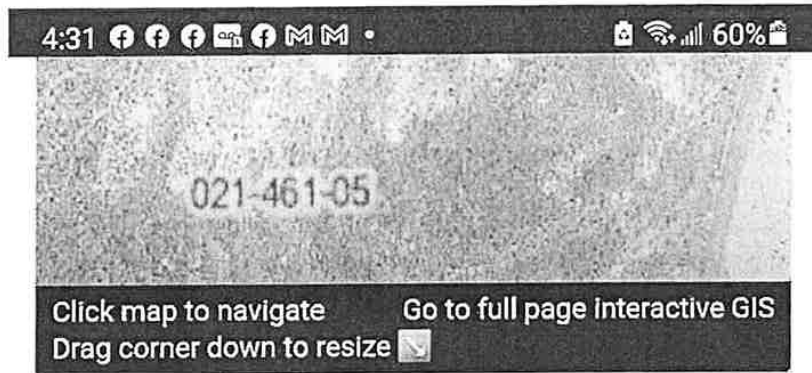
2023	2022	2021	2020	2
\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	
\$80,000	\$44,420	\$44,420	\$44,420	\$
\$80,000	\$44,420	\$44,420	\$44,420	\$
\$0	\$0	\$0	\$0	
\$28,000	\$15,547	\$15,547	\$15,547	\$
\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type
---------------------------------------	--------------------	------	------

Mason *44.42 Acres*





Value History

2023	2022	2021	2020	2019
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$36,000	\$36,000	\$36,000	\$36,000	\$36,000
\$36,000	\$36,000	\$36,000	\$36,000	\$36,000
\$0	\$0	\$0	\$0	\$0
\$12,600	\$12,600	\$12,600	\$12,600	\$12,600
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0



Document/Transfer/Sales History

Date	Type	V/I	Dcl Value	Owner
2004-06-21	QUITCLAIM DEED	Vacant	\$0	Grantee: TEXAS LAND&C CORP(\$
2003-06-05	TREASURERS TAX DEED	Vacant	\$0	Grantee: COUNTY TRUST
1999-10-27	DEED FROM LYON CNTY OR CLERK	Vacant	\$0	Grantee: DANIEL DAVIS, K A

Fernley
NV
40 Acres





Parcel 016-151-59

Owners

HORSCHER, LUKE & HEATHER
HORSCHER, HEATHER
25 DANEY CANYON DR
DAYTON, NV 89403

Parcel Summary

Location	25 DANEY CANYON RD DAYTON, NV
Use Code	320: Three to Four Units
Tax District	8.5: Central Lyon Fire District
Map Parcel	PAR 1
Acreage	70.9700
Plat Maps	016-15.pdf (647kb)
Map Documents	PAR228632 ROS170991

Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$753,077	\$712,895	\$659,885	\$645,848	\$805,494	\$781,843	\$764,306
Total Extra Features Value	\$228,893	\$205,979	\$180,247	\$176,810	\$0	\$0	\$0
Total Secured Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$63,886	\$63,886	\$63,886	\$63,886	\$63,886	\$63,886	\$63,886
Taxable Value	\$1,045,856	\$982,760	\$904,018	\$886,544	\$869,380	\$845,729	\$828,191
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$366,050	\$343,966	\$316,406	\$310,290	\$304,283	\$296,005	\$289,867
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	VI	Del Value	Comments
JTD 661211	661211	2022-08-19	JOINT TENANCY DEED	Improved	\$2,700,000	Grantor: COMSTOCK REAL ESTATE INC Grantee: HORSCHER, LUKE & HEATHER
GBS 595920	595920	2019-05-14	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: COMSTOCK REAL ESTATE INC

Instrument / Shed/L Record	Offens Record	Date	Type	Val	Grantee
<u>WTR</u> 540597	540597	2015-08-26	DEED FOR WATER RIGHTS	Improved	\$0
<u>GBS</u> 540596	540596	2015-08-26	GRANT BARGAIN SALE DEED	Improved	\$2,300,000
<u>TRD</u> 495274	495274	2012-08-17	TRUSTEES DEED	Vacant	\$0
<u>REC</u> 492738	492738	2012-06-19	RECONVEYANCE FROM LYON COUNTY	Vacant	\$0
<u>TTD</u> 477473	477473	2011-06-07	TREASURERS TAX DEED	Vacant	\$0
<u>GBS</u> 438817	438817	2009-03-03	GRANT BARGAIN SALE DEED	Vacant	\$0
<u>GBS</u> 376233	376233	2006-02-24	GRANT BARGAIN SALE DEED	Improved	\$3,520,159
<u>GBS</u> 361306	361306	2005-08-25	GRANT BARGAIN SALE DEED	Improved	\$3,500,000
<u>PAR</u> 228632	228632	1999-01-14	PARCEL MAP	Vacant	\$0
<u>ROS</u> 170991	170991	1994-04-28	RECORD OF SURVEY	Vacant	\$0
<u>GBS</u> 170990	170990	1994-04-28	GRANT BARGAIN SALE DEED	Vacant	\$396,477
<u>EST</u> 170989	170989	1994-04-28	ESTATE/DECREE OF DISTRIBUTION	Vacant	\$0
<u>GBS</u> 24180	24180	1975-12-02	GRANT BARGAIN SALE DEED	Vacant	\$0
<u>DEE</u> 13525	13525	1973-03-01	DEED	Vacant	\$0
<u>DEE</u> 13524	13524	1973-03-01	DEED	Vacant	\$0

Buildings

Building # 1, Section # 1, RES A, Single Family Residence

Type	Model	Feet x Sq Ft	Repl Cost New	YB	YAY	Churn % Dpr	Normal % Dpr	% Cond	Value
RES	Q1	1344	\$222,176	1984	1984	0.00%	61.50%	38.50%	\$85,538

Structural Elements

Type	Pls. & Spc	Code	Details
ROOF	ROOF	0208	Composition Shingle
EW	EXT WALL	0105	Frame, Siding

0502	Automatic Appliance Allowance	1.00	
0601	Plumbing Fixtures -#	5.00	
SBFL	SubFloor (RES)	0622	Raised Subfloor (%)
0402	Automatic Floor Cover Allowance	1.00	
0641	Single 1-Story Fireplace - #	1.00	
0706	Detached Garage	1152.00	
0721	Carport, Flat Roof (SF)	288.00	
0904	Slab Porch with Roof (SF)	480.00	
BED	Bedrooms	4.00	
BTHF	Bath-Full	3.50	

Subareas

Type	Gross Area	Percent of Base	Adjusted Area
GLA	1,344	100%	1,344

Building # 2, Section # 1, RES B, Single Family Residence

Type	Model	Heated Sq Ft	Repl Cost New	YrBlt	WAY	Other % Dpr	Normal % Dpr	% Cond	Value
RES	01	3233	\$620,555	1994	1994	0.00%	46.50%	53.50%	\$331,997

Structural Elements

Type	Description	Code	Details
ROOF	ROOF	0203	Clay Tile
EW	EXT WALL	0109	Frame, Stucco
HEAT	HEAT	0351	Warmed & Cooled Air
0502	Automatic Appliance Allowance	1.00	
0601	Plumbing Fixtures -#	14.00	
0602	Plumbing Fixtures Rough-ins -#	1.00	
SBFL	SubFloor (RES)	0622	Raised Subfloor (%)
0402	Automatic Floor Cover Allowance	1.00	
0641	Single 1-Story Fireplace - #	3.00	
0701	Attached Garage	682.00	
0901	Open Slab Porch (SF)	1308.00	
0904	Slab Porch with Roof (SF)	442.00	

Subareas

Type	Gross Area	Percent of Base	Adjusted Area
GLA	3,233	100%	3,233

Building # 3, Section # 1, RES C, Single Family Residence

Type	Model	Heated Sq Ft	Repl Cost New	YrBlt	WAY	Other % Dpr	Normal % Dpr	% Cond	Value
RES	01	1598	\$231,126	1996	1996	0.00%	43.50%	56.50%	\$130,586

Structural Elements

Type	Description	Code	Details
ROOF	ROOF	0203	Clay Tile
EW	EXT WALL	0109	Frame, Stucco
HEAT	HEAT	0309	Forced Air Furnace
0502	Automatic Appliance Allowance	1.00	

Subareas

Type	Gross Area	Percent of Base	Adjusted Area
GLA	1,598	100%	1,598

Type	Description	Code	Details
0601	Plumbing Fixtures -#	7.00	
0602	Plumbing Fixtures Rough-ins -#	1.00	
SBFL	SubFloor (RES)	0621	Slab on Grade (%)
0402	Automatic Floor Cover Allowance	1.00	
0721	Carport, Flat Roof (SF)	360.00	
0901	Open Slab Porch (SF)	1308.00	
0904	Slab Porch with Roof (SF)	208.00	

Building # 4, Section # 1, RES D, Single Family Residence

Type	Model	Heated Sq Ft	Repl Cost New	YrBlt	WAY	Other % Dpr	Normal % Dpr	% Cond	Value
RES	01	1719	\$323,985	1999	1999	0.00%	39.00%	61.00%	\$197,631

Structural Elements

Type	Description	Code	Details
ROOF	ROOF	0209	Concrete Tile
EW	EXT WALL	0109	Frame, Stucco
HEAT	HEAT	0309	Forced Air Furnace
0502	Automatic Appliance Allowance	1.00	
0601	Plumbing Fixtures -#	10.00	
0602	Plumbing Fixtures Rough-ins -#	1.00	
SBFL	SubFloor (RES)	0622	Raised Subfloor (%)
0411	Carpet and Pad (SF)	73.00	
0412	Ceramic Tile (SF)	1646.00	
0641	Single 1-Story Fireplace - #	2.00	
0701	Attached Garage	490.00	
0904	Slab Porch with Roof (SF)	242.00	

Subareas

Type	Gross Area	Percent of Base	Adjusted Area
GLA	1,719	100%	1,719

Extra Features

Code	Description	Length	Width	Units	Unit Price	AYB	Repl Cost	% Good Condition	Upr Value	Final Value	Notes
CONC F	CONCRETE "FAIR" 660SF 1/24			3.00	\$4,786	1996	\$14,358	57%	\$8,112	\$8,112	
BUNK4	BUNKHOUSES 80% CRPT,20% LINO,INSUL 1/24			415.00	\$88	1995	\$36,680	55%	\$20,174	\$20,174	
CELLRT3	ROOT CELLAR CLASS 1&2=DIRT 3=CONC 1/24			396.00	\$44	1995	\$17,593	55%	\$9,676	\$9,676	
CELLRT3	ROOT CELLAR CLASS 1&2=DIRT 3=CONC 1/24			224.00	\$52	1996	\$11,717	57%	\$6,620	\$6,620	
CONC G	CONCRETE "GOOD" 1350SF 1/24			1.00	\$9,790	1994	\$9,790	54%	\$5,238	\$5,238	

Code	Description	Area	Length	Cost	Unit	Year	Value	Cost	Value	Value	Notes
BNK3/44	BUNKHOUSES 3/4 COST COMMON WALL 1/24	16	45	720.00	\$78	1995	\$56,306	55%	\$30,968	\$30,968	multiplier used to compensate for BBQ
FNCBLK	CONC BLK FNC 1=4' 2=5' 3=6' 4=8' 1/24			136.00	\$82	1995	\$11,136	55%	\$6,125	\$6,125	
FNC F	FENCE "FAIR" 300' 1/24			2.00	\$11,015	1995	\$22,030	55%	\$12,117	\$12,117	
SHOPS1	SHOPS CONCRETE FLOOR 1/24 RURAL	32	60	1920.00	\$21	1997	\$40,343	58%	\$23,399	\$23,399	
POOL6501	POOL 18X36 GUNITE LINEAL PERIMETER 1/24			102.00	\$498	1994	\$50,762	54%	\$27,158	\$27,158	
SHEDS3	SHEDS TYPE 1 1=DIRT 2,3=CONCRETE 1/24	8	14	112.00	\$34	1994	\$3,849	54%	\$2,059	\$2,059	
SH T23	SHEDS TYPE 2 1=DIRT 2,3=CONCRETE 1/24			64.00	\$34	1996	\$2,178	57%	\$1,230	\$1,230	
SH T23	SHEDS TYPE 2 1=DIRT 2,3=CONCRETE 1/24			144.00	\$27	1996	\$3,931	57%	\$2,221	\$2,221	
SEPTIC	SEPTIC 1250 GAL M&S X 1.25 PRO 1/24			1.00	\$4,474	1996	\$4,474	57%	\$2,528	\$2,528	
WSP	WELL SEPTIC PRESSURE SYSTEM 1/24			1.00	\$16,501	1994	\$16,501	54%	\$8,828	\$8,828	
SHEDS3	SHEDS TYPE 1 1=DIRT 2,3=CONCRETE 1/24	24	36	864.00	\$31	1999	\$26,428	61%	\$16,121	\$16,121	
WSP	WELL SEPTIC PRESSURE SYSTEM 1/24			1.00	\$16,501	1973	\$16,501	25%	\$4,125	\$4,125	
SEPTIC	SEPTIC 1250 GAL M&S X 1.25 PRO 1/24			1.00	\$4,474	1999	\$4,474	61%	\$2,729	\$2,729	
CELLRT3	ROOT CELLAR CLASS 1&2=DIRT 3=CONC 1/24	10	16	160.00	\$58	1999	\$9,210	61%	\$5,618	\$5,618	
LATT C	LATTICE COVER OVER CONCRETE SLAB 1/24	12	24	288.00	\$28	2000	\$7,975	63%	\$4,985	\$4,985	
CONCRR	ROLLED ROOF OVER	10	16	160.00	\$32	2000	\$5,080	63%	\$3,175	\$3,175	

Code	Description	Length	Width	Area	Unit	Unit Type	Rate	Acres	Sq Ft	Total Adj	Value	Notes
	CONCRETE 1/24											
FIXT 3	FIXTURES FOR CLASS 3 BLDGS 1/24			4.00	\$2,204	1995	\$8,816	55%	\$4,849	\$4,849		
FIXT 2	FIXTURES FOR CLASS 2 BLDGS 1/24			2.00	\$1,445	1995	\$2,890	55%	\$1,590	\$1,590		
SHEDS2	SHEDS TYPE 1 1=DIRT 2,3=CONCRETE 1/24	10	10	100.00	\$30	2002	\$2,987	66%	\$1,957	\$1,957		

*RCNLD: Replacement Cost New, Less Depreciation

Land Lines

Code	Description	Zone	Front	Depth	Units	Unit Type	Rate	Acres	Sq Ft	Total Adj	Value	Notes
320	Three to Four Units	RR1			1.00	<u>SITE</u>	\$63,886.00	70.97	3,091,453	1.00	\$63,886	

Personal Property

None

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of July 22, 2024.

[Home](#)

[Accessibility](#)

©2024

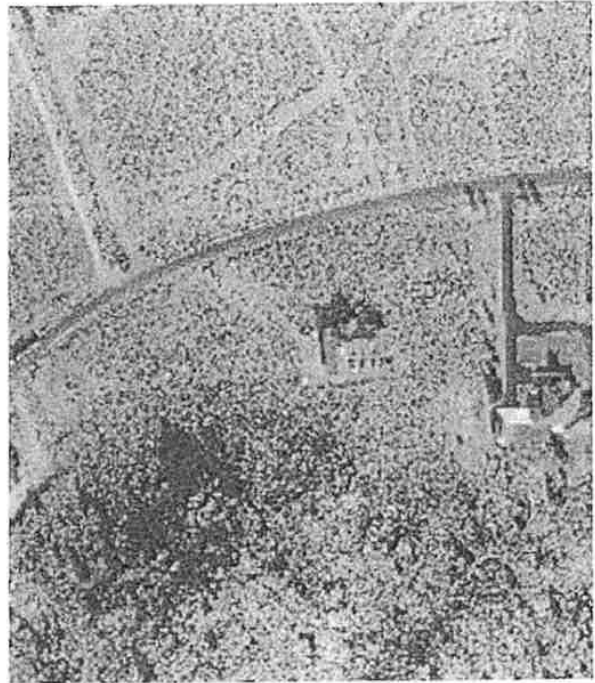
CSA Government Software Assurance Corp



Parcel 019-622-12

Owners

GONZALES, JIM L & PATRICIA G
GONZALES, PATRICIA G
2999 ELINOR CT
NEWBURY PARK, CA 91320-0000



Parcel Summary

Location	5 RIVER VISTA DR DAYTON VALLEY, NV
Use Code	120: Vacant - Single Family Residential
Tax District	8.8: Central Lyon Fire District
Acreage	5.0000
Lot	12
Subdivision	RIVER VISTA SUB
Plat Maps	019-62.pdf (344kb)

Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Extra Features Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Secured Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$63,000	\$63,000
Taxable Value	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$63,000	\$63,000
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$22,050	\$22,050
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Description	VT	Net Value	Owner's Name
<u>GBS</u> 279654	279654	2002-07-05	GRANT BARGAIN SALE DEED	Vacant	\$65,000	Grantor: STROUP, JAMES A & DEBRA B Grantee: GONZALES, JIM L & PATRICIA G
265782	265782	2001-08-23		Vacant	\$45,000	Grantor: HUGHES, BILLIE E TR Grantee: STROUP, JAMES A & DEBRA B
<u>COR</u> 257051	257051	2001-02-02	CORRECTION DEED/DOCUMENT	Vacant	\$0	Grantee: HUGHES, BILLIE E TR
<u>QCD</u> 257049	257049	2001-02-02	QUITCLAIM DEED	Vacant	\$0	Grantee: HUGHES, MICHAEL W ET AL
<u>GBS</u> 253894	253894	2000-10-25	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: HUGHES, BILLIE E TR
<u>COR</u> 160208	160208	1993-04-06	CORRECTION DEED/DOCUMENT	Vacant	\$0	Grantee: HUGHES, COLEMAN V ET AL TRUSTEE
<u>ERR</u> 159408	159408	1993-03-05	ERRONEOUS DOCUMENT	Vacant	\$0	Grantee: HUGHES, C V 'DUTCH' TRUSTEE
<u>COR</u> 140552	140552	1991-04-03	CORRECTION DEED/DOCUMENT	Vacant	\$0	Grantee: HUGHES, C V TRUSTEE
<u>COR</u> 140551	140551	1991-04-03	CORRECTION DEED/DOCUMENT	Vacant	\$0	
<u>QCD</u> 139434	139434	1991-02-04	QUITCLAIM DEED	Vacant	\$0	
<u>QCD</u> 139433	139433	1991-02-04	QUITCLAIM DEED	Vacant	\$0	
<u>GBS</u> 139432	139432	1991-02-04	GRANT BARGAIN SALE DEED	Vacant	\$0	
<u>SUB</u> 139090	139090	1991-01-17	SUBDIVISION MAP	Vacant	\$0	
<u>QCD</u> 95496	95496	1985-10-01	QUITCLAIM DEED	Vacant	\$0	Grantee: HUGHES, C V TRUSTEE & MICHAEL W
<u>EST</u> 92457	92457	1985-05-01	ESTATE/DECREE OF DISTRIBUTION	Vacant	\$0	Grantee: HUGHES, C V TRUSTEE & MICHAEL W
<u>QCD</u> 71996	71996	1982-12-21	QUITCLAIM DEED	Vacant	\$0	
<u>GBS</u> 33885	33885	1977-09-08	GRANT BARGAIN SALE DEED	Vacant	\$56,000	
<u>QCD</u> 33884	33884	1977-09-08	QUITCLAIM DEED	Vacant	\$0	
<u>QCD</u> 33883	33883	1977-09-08	QUITCLAIM DEED	Vacant	\$0	
<u>QCD</u> 33882	33882	1977-09-08	QUITCLAIM DEED	Vacant	\$0	
<u>GIF</u> 15497	15497	1973-07-18	DEED OF GIFT	Vacant	\$0	
<u>GIF</u> 15344	15344	1973-07-03	DEED OF GIFT	Vacant	\$0	
<u>GIF</u> 14926	14926	1973-06-25	DEED OF GIFT	Vacant	\$0	

Instrument / Official Record	Official Record	Date	Type	Status	Net Value	Comments
GIF 14914	14914	1973-06-22	DEED OF GIFT	Vacant	\$0	Grantee: HUGHES, C V TRUSTEE & MICHAEL W
GIF 14597	14597	1973-05-31	DEED OF GIFT	Vacant	\$0	

Buildings

None

Extra Features

None

Land Lines

Code	Description	Zone	Front	Depth	Units	Unit Type	Rate	Acreage	Sq Ft	Total Adj	Value	Notes
120	Vacant - Single Family Residential	RR3			5.00	RATE	\$15,000.00	5.00	217,800	0.80	\$60,000	

Personal Property

None

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of July 22, 2024.

[Home](#)

[Accessibility](#)

©2024

GSA, Government Software Assurance Corp



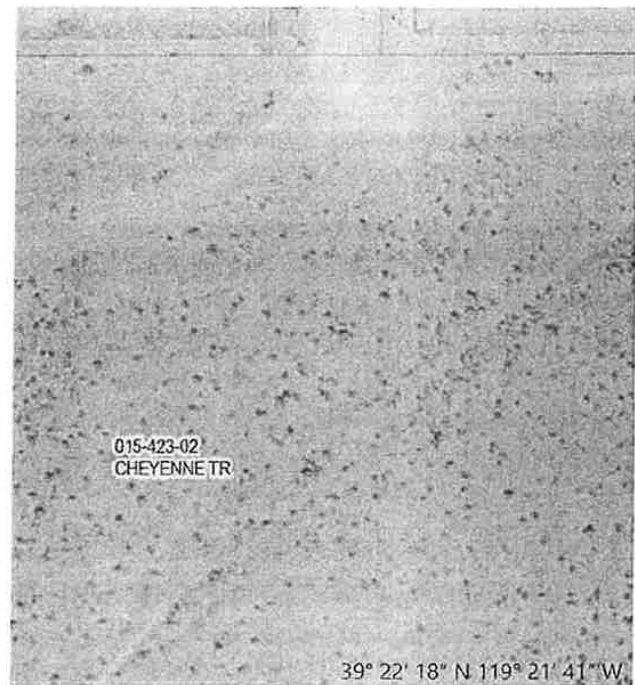
Parcel 019-358-05

Owners

LAWSON, CHARLES E & SUSAN C TRS
 LAWSON, SUSAN C TRS
 5265 ABILENE DR
 SILVER SPRINGS, NV 89429-0000

Parcel Summary

Location	5265 ABILENE DR STAGECOACH, NV
Use Code	200: Single Family Residence
Tax District	9.0: Stagecoach Gen Improvmt Dist
Acreage	1.0000
Lot	4
Subdivision	STAGECOACH NEVADA UNIT 1
Plat Maps	019-35.pdf (475kb)



Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$277,916	\$262,123	\$247,301	\$240,101	\$240,460	\$232,786	\$226,969
Total Extra Features Value	\$14,886	\$13,465	\$12,029	\$12,332	\$0	\$0	\$0
Total Secured Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$48,500	\$48,500	\$48,500	\$40,000	\$40,000	\$40,000	\$25,000
Taxable Value	\$341,302	\$324,088	\$307,830	\$292,433	\$280,460	\$272,786	\$251,969
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$119,456	\$113,431	\$107,740	\$102,352	\$98,161	\$95,475	\$88,189
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	VI	Value	Grantee
AFF 678493	678493	2024-02-12	AFFIDAVIT OF DEATH	Improved	\$0	Grantee: LAWSON, CHARLES EVERETT
TRU 643390	643390	2021-08-25	DEED TO A TRUST	Improved	\$0	Grantor: LAWSON, CHARLES E & SUSAN C Grantee: LAWSON, CHARLES E & SUSAN C TRS
CRP 02987	02987	1970-05-27	CORPORATION GRANT DEED	Vacant	\$0	

Buildings

Building # 1, Section # 1, RESIDENCE, Single Family Residence

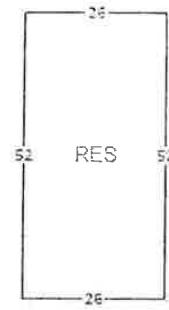
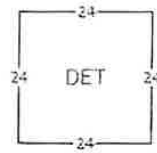
Type	Model	Heated Sq Ft	Repl Cost New	YrBlt	WAY	Other % Dpr	Normal % Dpr	% Cond	Value
RES	01	3552	\$464,523	1972	1998	0.00%	40.50%	59.50%	\$276,392

Structural Elements

Type	Description	Code	Details
YAREA	GLA2 Area	2877.00	
YCODE	GLA2 Code	2	TWO STORY
ROOF	ROOF	0208	Composition Shingle
EW	EXT WALL	0109	Frame, Stucco
EW	EXT WALL	0169	Masonry, Stucco on Block
HEAT	HEAT	0351	Warmed & Cooled Air
0502	Automatic Appliance Allowance	1.00	
0601	Plumbing Fixtures -#	15.00	
0602	Plumbing Fixtures Rough-ins -#	1.00	
SBFL	SubFloor (RES)	0622	Raised Subfloor (%)
SBFL	SubFloor (RES)	0621	Slab on Grade (%)
0402	Automatic Floor Cover Allowance	1.00	
0654	Elevator 2-3 Person, 2 Stops	1.00	
1002	Wood Balcony (SF)	407.00	
1021	Wood Stairway (FLT)	1.00	
BED	Bedrooms	3.00	
BTHF	Bath-Full	3.00	

Subareas

Type	Gross Area	Percent of Base	Adjusted Area
GLA	675	100%	675
GLA2	2,877	100%	2,877



Extra Features

Code	Description	Length	Width	Units	Unit Price	AYB	Repl Cost	% Good Condition	Dpr Value*	Final Value	Notes
GAR HB2	DETACHED GARAGE HARDBOARD 1/24	24	24	576.00	\$39	1984	\$22,180	39%	\$8,539	\$8,539	
FNC F	FENCE "FAIR" 300' 1/24			1.00	\$11,015	1972	\$11,015	25%	\$2,754	\$2,754	
CONC F	CONCRETE "FAIR" 660SF 1/24			1.00	\$4,786	1972	\$4,786	25%	\$1,197	\$1,197	
SPR F	SPRINKLERS "FAIR" 2400SF 1/24			1.00	\$3,491	1973	\$3,491	25%	\$873	\$873	
SEPTIC	SEPTIC 1250 GAL M&S X 1.25 PRO 1/24			1.00	\$4,474	1972	\$4,474	25%	\$1,119	\$1,119	

*RCNLD: Replacement Cost New, Less Depreciation

Land Lines

Code	Description	Zone	Front	Depth	Units	Unit Type	Rate	Acreage	Sq Ft	Total Adj	Value	Notes
200	Single Family Residence	RR1			1.00	AC	\$48,500.00	1.00	43,560	1.00	\$48,500	

Personal Property

None



Parcel 006-112-37

Owners

BASA, EUGENIO G TRS ET AL
 BASA, THERESA K TR
 BASA, JOSE MA IV TR
 3419 N LOMPA LN
 CARSON CITY, NV 89706-0000

Parcel Summary

Location	DAYTON, NV
Use Code	120: Vacant - Single Family Residential
Tax District	8.5: Central Lyon Fire District
Map Parcel	PAR 1C
Acreage	1.0000
Plat Maps	006-11.pdf (449kb)
Map Documents	PAR193467 RTA191776

Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Extra Features Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Secured Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$48,500	\$38,250	\$38,250	\$38,250	\$38,257	\$38,257	\$38,257
Taxable Value	\$48,500	\$38,250	\$38,250	\$38,250	\$38,257	\$38,257	\$38,257
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$16,975	\$13,388	\$13,388	\$13,388	\$13,390	\$13,390	\$13,390
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	Status	L.S.I. Value	Ownership
TRU 619309	619309	2020-08-07	DEED TO A TRUST	Vacant	\$0	Grantee: BASA, EUGENIO G TRS ET AL
PAR 193467	193467	1996-05-22	PARCEL MAP	Vacant	\$0	Grantee: BASA, EUGENIO ET AL
RRD 191527	191527	1996-03-31	RE-RECORDED DOCUMENT	Vacant	\$0	Grantee: BASA, EUGENIO ET AL
RTA 191776	191776	1996-03-28	REVERSION TO ACREAGE MAP	Vacant	\$0	Grantee: BASA, EUGENIO ET AL
RRD 191528	191528	1996-03-21	RE-RECORDED DOCUMENT	Vacant	\$0	Grantee: BASA, EUGENIO ET AL
ABD 191524	191524	1996-03-20	ABANDONMENT/ALLEY STREET ETC	Vacant	\$0	Grantee: BASA, EUGENIO
GBS 180872	180872	1995-04-04	GRANT BARGAIN SALE DEED	Vacant	\$48,000	Grantor: CARTER, LA / CARTER, HUBERT C Grantee: BASA, EUGENIO
QCD 180871	180871	1995-04-04	QUITCLAIM DEED	Vacant	\$0	Grantee: CARTER, HUBERT
RRD 180870	180870	1995-04-04	RE-RECORDED DOCUMENT	Vacant	\$0	Grantee: HERRAN, MILDRED
DVD 180869	180869	1995-04-04	DIVORCE DECREE	Vacant	\$0	Grantee: HERRAN, GERALD & MILDRED
REC 171520	171520	1994-09-19	RECONVEYANCE FROM LYON COUNTY	Vacant	\$0	Grantor: LEZAK, JOHN CHARLES Grantee: CARTER, LA ET AL
DIL 171516	171516	1994-05-12	DEED IN LIEU OF FORCLOSURE	Vacant	\$0	Grantee: CARTER, LA ET AL
TTD 171470	171470	1994-05-12	TREASURERS TAX DEED	Vacant	\$0	Grantee: LYON COUNTY TRUST
GBS 170807	170807	1994-04-22	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantor: HAAS, FLORENCE/ROGER/VICKI E Grantee: BASA, EUGENIO GOROSPE
GBS 170806	170806	1994-04-22	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: HAAS, VICKIE
GBS 170805	170805	1994-04-22	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: HAAS, VICKIE
RRD 138835	138835	1991-01-08	RE-RECORDED DOCUMENT	Vacant	\$0	Grantee: HAAS, FLORENCE ET AL
GBS 138326	138326	1990-12-17	GRANT BARGAIN SALE DEED	Vacant	\$45,000	Grantor: HERRAN, MILDRED J & LA CARTER Grantee: THURMAN, DEMAR
GBS 127402	127402	1989-09-13	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: HAAS, FLORENCE ET AL
GBS 107549	107549	1987-05-13	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: HAAS, FLORENCE ET AL

Instrument Type	County Record	Date	Description	Value	Net Value	Grantee
GBS 107548	107548	1987-05-13	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: HAAS, FLORENCE ET AL
COR 106544	106544	1987-04-01	CORRECTION DEED/DOCUMENT	Vacant	\$0	Grantee: HAAS, FLORENCE ET AL
QCD 105331	105331	1987-02-06	QUITCLAIM DEED	Vacant	\$0	Grantee: HAAS, FLORENCE ET AL
AFF 76278	76278	1983-06-01	AFFIDAVIT OF DEATH	Vacant	\$0	
GBS 66436	66436	1982-02-26	GRANT BARGAIN SALE DEED	Vacant	\$0	
JTD 65776	65776	1982-01-26	JOINT TENANCY DEED	Vacant	\$0	
QCD 64815	64815	1981-11-19	QUITCLAIM DEED	Vacant	\$0	
GBS 62576	62576	1981-08-26	GRANT BARGAIN SALE DEED	Vacant	\$0	
QCD 57740	57740	1980-12-22	QUITCLAIM DEED	Vacant	\$0	
GBS 53876	53876	1980-06-24	GRANT BARGAIN SALE DEED	Vacant	\$0	
QCD 53875	53875	1980-06-24	QUITCLAIM DEED	Vacant	\$0	
GBS 50042	50042	1979-11-16	GRANT BARGAIN SALE DEED	Vacant	\$0	
GBS 45287	45287	1979-05-03	GRANT BARGAIN SALE DEED	Vacant	\$0	
GBS 37883	37883	1978-05-25	GRANT BARGAIN SALE DEED	Vacant	\$0	
GBS 37882	37882	1978-05-25	GRANT BARGAIN SALE DEED	Vacant	\$0	
DOT 33069	33069	1977-07-18	DEED OF TRUST	Vacant	\$0	
JTD 24828	24828	1975-12-31	JOINT TENANCY DEED	Vacant	\$0	
AFF 24827	24827	1975-12-31	AFFIDAVIT OF DEATH	Vacant	\$0	
JTD 18327	18327	1974-04-15	JOINT TENANCY DEED	Vacant	\$0	
JTD 18326	18326	1974-04-15	JOINT TENANCY DEED	Vacant	\$0	
JTD 12751	12751	1972-12-21	JOINT TENANCY DEED	Vacant	\$0	

Buildings

None

Extra Features

None

Land Lines

Code	Description	Zone	Front	Depth	Area	Unit Type	Rate	Area Adj	Sq Ft	Total Adj	Value	Notes
120	Vacant - Single Family Residential	RR1			1.00	SITE	\$0.00	1.00	43,560	1.00	\$48,500	

Personal Property

None

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of July 22, 2024.

Home		Accessibility		©2024	GSA, Government Software Assurance Corp
------	--	---------------	--	-------	---



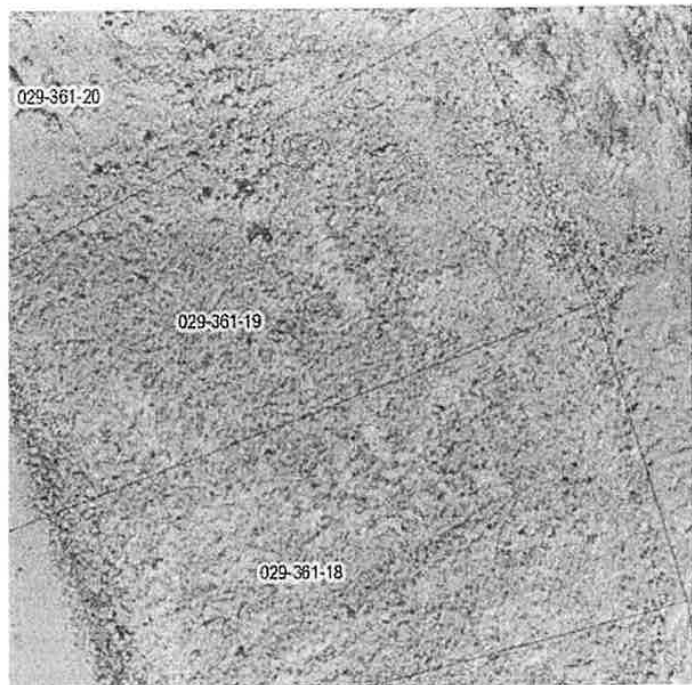
Parcel 006-112-09

Owners

SCHMALZ, PAUL BERNARD TR ET AL
 SCHMALZ, TERRY ELAINE TR
 13 HARBOR RD
 DAYTON, NV 89403-0000

Parcel Summary

Location	13 HARBOR RD DAYTON, NV
Use Code	200: Single Family Residence
Tax District	8.5: Central Lyon Fire District
Acreage	1.2500
Plat Maps	006-11.pdf (449kb)



Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$259,680	\$243,747	\$224,688	\$218,713	\$213,437	\$204,923	\$199,731
Total Extra Features Value	\$5,609	\$5,211	\$4,979	\$5,078	\$0	\$0	\$0
Total Secured Piers Prop.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$48,500	\$38,250	\$38,250	\$38,250	\$38,257	\$38,257	\$38,257
Taxable Value	\$313,789	\$287,208	\$267,917	\$262,041	\$251,694	\$243,180	\$237,989
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$109,826	\$100,523	\$93,771	\$91,714	\$88,093	\$85,113	\$83,296
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	Val	Old Value	Comments
<u>QCD</u> 523117	523117	2014-07-10	QUITCLAIM DEED	Vacant	\$0	Grantee: SCHMALZ, PAUL BERNARD TR ET AL
<u>GBS</u> 506526	506526	2013-05-03	GRANT BARGAIN SALE DEED	Improved	\$270,000	Grantor: MEGGERSON, LYLE K ET AL Grantee: SCHMALZ, PAUL B
<u>GBS</u> 443306	443306	2009-05-29	GRANT BARGAIN SALE DEED	Improved	\$250,000	Grantor: KRECK, LOREN S & LORI L Grantee: MEGGERSON, LYLE K ET AL
265304	265304	2001-07-30		Improved	\$183,000	Grantor: SOULE', SHARON L & DAVID G Grantee: KRECK, LOREN S & LORI L
<u>QCD</u> 153806	153806	1992-07-31	QUITCLAIM DEED	Vacant	\$0	Grantee: SOULE', SHARON L & DAVID G
153807	153807	1992-07-29		Improved	\$154,000	Grantor: HESSE, THELMA E Grantee: SOULE', SHARON L & DAVID G
<u>DEE</u> 149091	149091	1992-02-18	DEED	Vacant	\$0	Grantee: HESSE, THELMA E & SCOTT L
<u>AFF</u> 149089	149089	1992-02-18	AFFIDAVIT OF DEATH	Vacant	\$0	Grantee: HESSE, THELMA E & SCOTT L
<u>GBS</u> 95547	95547	1985-10-03	GRANT BARGAIN SALE DEED	Vacant	\$120,000	Grantee: HESSE, HENRY H & THELMA E
<u>DEE</u> 44035	44035	1979-03-09	DEED	Vacant	\$18,000	
<u>DEE</u> 21072	21072	1974-12-09	DEED	Vacant	\$0	

Buildings

Building # 1, Section # 1, RESIDENCE, Single Family Residence

Type	Model	Heated Sq Ft	Rep'd Cost New	Yr Blt	WAY	Other % Dpr	Normal % Dpr	% Cond	Value
RES	01	2031	\$328,293	2011	2011	0.00%	21.00%	79.00%	\$259,351

Structural Elements

Type	Description	Code	Details
ROOF	ROOF	0207	Composition Roll
EW	EXT WALL	0105	Frame, Siding
HEAT	HEAT	0351	Warmed & Cooled Air
0502	Automatic Appliance Allowance	1.00	
0601	Plumbing Fixtures -#	10.00	
0602	Plumbing Fixtures Rough-ins -#	1.00	
SBFL	SubFloor (RES)	0622	Raised Subfloor (%)
0402	Automatic Floor Cover Allowance	1.00	

Subareas

Code	Description	Length	Width	Units	Unit Price	AYB	Repl Cost	% Good Condition	Dpr Value*	Final Value	Notes
WSP	WELL SEPTIC PRESSURE SYSTEM 1/24			1.00	\$16,501	1979	\$16,501	31%	\$5,115	\$5,115	left off

Code	Description	Zone	From	To/In	Units	Unit Type	Rate	Acreage	Sq Ft	Total Adj	Value	Notes
200	Single Family Residence	RR1			1.00	<u>SITE</u>	\$0.00	1.25	54,450	1.00	\$48,500	

4.740



Parcel 006-112-05

Owners

DAVIS, JAMES MARTIN & DEANNE MICHELLE TRS
 DAVIS, DEANNE MICHELLE TRS
 3 HARBOR RD
 DAYTON, NV 89403

Parcel Summary

Location	3 HARBOR RD DAYTON, NV
Use Code	200: Single Family Residence
Tax District	8.5: Central Lyon Fire District
Acreage	1.4000
Plat Maps	006-11.pdf (449kb)



Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$99,301	\$95,916	\$91,336	\$97,105	\$99,754	\$98,109	\$97,603
Total Extra Features Value	\$82,839	\$6,330	\$5,992	\$6,106	\$0	\$0	\$0
Total Secured Pkgs Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$48,500	\$38,250	\$38,250	\$38,250	\$38,257	\$38,257	\$38,257
Taxable Value	\$230,640	\$140,496	\$135,578	\$141,461	\$138,011	\$136,366	\$135,860
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$80,724	\$49,174	\$47,452	\$49,511	\$48,304	\$47,728	\$47,551
New Improvements	\$75,977	\$0	\$2,143	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	Val	Old Value	Ownership
TRU 653658	653658	2022-03-01	DEED TO A TRUST	Improved	\$600,000	Grantor: FIRESTONE, SCOTT A ET AL Grantee: DAVIS, JAMES

SBE 757

						MARTIN & DEANNE MICHELLE TRS
EST 637008	637008	2021-05-10	ESTATE/DECREE OF DISTRIBUTION	Improved	\$0	Grantee: FIRESTONE, SCOTT A ET AL
AFF 542386	542386	2015-10-15	AFFIDAVIT OF DEATH	Vacant	\$0	Grantee: FIRESTONE, DIXIE LEE
GBS 33601	33601	1977-08-23	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: FIRESTONE, THOMAS E & DIXIE LEE
JTD 10930	10930	1972-07-06	JOINT TENANCY DEED	Vacant	\$0	Grantee: GOODALL, MICHAEL A & VICKI

Buildings

Building # 1, Section # 1, RESIDENCE, Single Family Residence

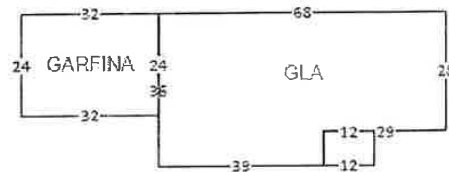
Type	Model	Heated Sq Ft	Repl Cost New	YrBlt	WAY	Other % Dpr	Normal % Dpr	% Cond	Value
RES	01	2216	\$326,077	1978	1978	0.00%	70.50%	29.50%	\$96,193

Structural Elements

Type	Description	Code	Details
ROOF	ROOF	0208	Composition Shingle
EW	EXT WALL	0105	Frame, Siding
HEAT	HEAT	0351	Warmed & Cooled Air
0502	Automatic Appliance Allowance	1.00	
0601	Plumbing Fixtures -#	8.00	
0602	Plumbing Fixtures Rough-ins -#	1.00	
SBFL	SubFloor (RES)	0622	Raised Subfloor (%)
0402	Automatic Floor Cover Allowance	1.00	
0641	Single 1-Story Fireplace - #	1.00	
BED	Bedrooms	4.00	
BTHF	Bath-Full	2.00	

Subareas

Type	Group Area	Percent of Base	Adjusted Area
GARFINA	768	100%	768
GLA	2,216	100%	2,216
SLABROOFER	96	100%	96



Extra Features

Code	Description	Length	Width	Units	Unit Price	AYD	Replacement Cost	Weighted Cost	Dep. Value	Final Value	Notes
WSP	WELL SEPTIC PRESSURE SYSTEM 1/24			1.00	\$16,501	1978	\$16,501	30%	\$4,868	\$4,868	
CONC F	CONCRETE "FAIR" 660SF 1/24			1.00	\$4,786	1978	\$4,786	30%	\$1,412	\$1,412	
GARMET3	DETACHED GARAGE METAL/VINYL SIDING 1/24	55	30	1650.00	\$41	2023	\$77,862	97%	\$75,526	\$75,526	

*RCNLD: Replacement Cost New, Less Depreciation

Land Lines

Code	Description	Zone	Front	Depth	Units	Unit Type	Rate	Acreage	Sq Ft	Total Adj	Value	Notes
200	Single Family Residence	RR1			1.00	SITE	\$0.00	1.40	60,984	1.00	\$48,500	

Personal Property

Account	Secured/ Unsecured	Owner	Description
LY019336	Unsecured	VANAVATION LLC	LY - EQUIPMENT-LYON COUNTY

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of July 22, 2024.

[Home](#)

[Accessibility](#)

©2024

GSA, Government Software Assurance Corp



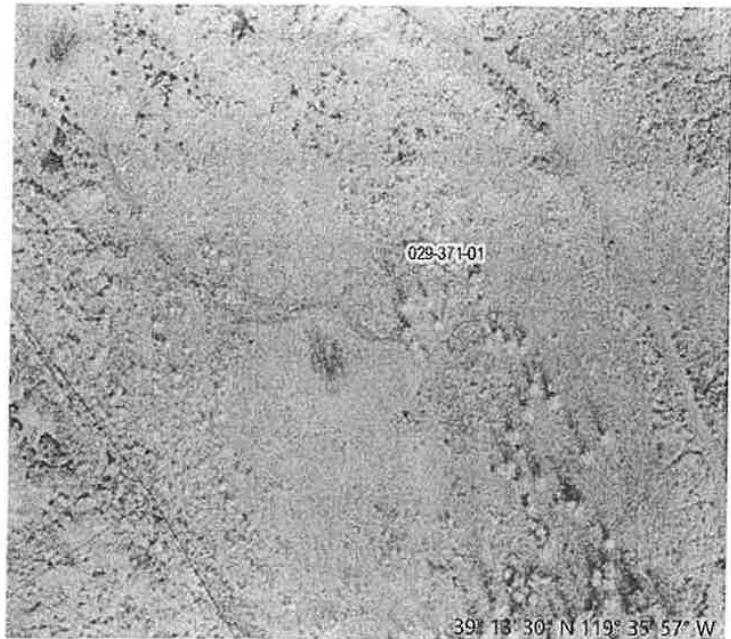
Parcel 006-112-07

Owners

WALKER, NATALIE & WILLIAM T
WALKER, WILLIAM T
9 HARBOR RD
DAYTON, NV 89403-0000

Parcel Summary

Location	9 HARBOR RD DAYTON, NV
Use Code	200: Single Family Residence
Tax District	8.5: Central Lyon Fire District
Map Parcel	LOT 9
Acreage	1.4800
Plat Maps	006-11.pdf (449kb)



Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$333,700	\$313,532	\$292,109	\$284,080	\$264,443	\$254,663	\$248,411
Total Extra Features Value	\$114,283	\$105,086	\$90,744	\$90,883	\$0	\$0	\$0
Total Secured Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$48,500	\$42,750	\$42,750	\$42,750	\$42,743	\$42,743	\$42,743
Taxable Value	\$496,483	\$461,368	\$425,603	\$417,713	\$307,186	\$297,406	\$291,154
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$173,769	\$161,479	\$148,961	\$146,200	\$107,515	\$104,092	\$101,904
Net Improvements	\$0	\$0	\$0	\$104,392	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	V/L	Del Value	Comments
GBS 633268	633268	2021-03-19	GRANT BARGAIN SALE DEED	Improved	\$690,000	Grantor: JOHNSTON, JUSTINE LOREN ET AL Grantee: WALKER, NATALIE & WILLIAM T

SBE 760

Record	Client Record	Date	Type	Condition	Value	Grantee(s)
GBS 562453	562453	2017-03-22	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: JOHNSTON, JUSTINE LOREN ET AL
GBS 562452	562452	2017-03-22	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: JOHNSTON, JUSTINE LOREN
AFF 361774	361774	2005-09-08	AFFIDAVIT OF DEATH	Vacant	\$0	Grantee: EAVES, PRICE ALLEN
GBS 361775	361775	2005-08-31	GRANT BARGAIN SALE DEED	Improved	\$465,000	Grantor: EAVES, GEORGIA LEE Grantee: JOHNSTON, JOHN L III & KAREN E
273786	273786	2002-03-11		Improved	\$50,000	Grantor: JOHANSON, DAVID & SHELLEY Grantee: EAVES, PRICE ALLEN ET AL
244074	244074	2000-02-01		Improved	\$55,000	Grantor: LUND, KAREN Grantee: JOHANSON, DAVID & SHELLEY
GBS 100495	100495	1986-07-01	GRANT BARGAIN SALE DEED	Vacant	\$22,500	Grantee: LUND, KAREN
RRD 100494	100494	1986-07-01	RE-RECORDED DOCUMENT	Vacant	\$0	Grantee: LUND, KAREN
GBS 52023	52023	1980-03-07	GRANT BARGAIN SALE DEED	Vacant	\$8,500	
QCD 23684	23684	1975-09-29	QUITCLAIM DEED	Vacant	\$0	
DED 02-059	02-059		DEED (OLD RECORDS)	Vacant	\$0	

Buildings

Building # 1, Section # 1, RESIDENCE, Single Family Residence

Type	Model	Heated Sq Ft	Repl Cost Now	Yr Bld	WAY	Other % Dpr	Normal % Dpr	Cond	Value
RES	01	3222	\$446,556	2003	2008	0.00%	25.50%	74.50%	\$332,684

Structural Elements

Type	Description	Code	Details
ROOF	ROOF	0208	Composition Shingle
EW	EXT WALL	0105	Frame, Siding
HEAT	HEAT	0351	Warmed & Cooled Air
0502	Automatic Appliance Allowance	1.00	
0601	Plumbing Fixtures -#	14.00	
0602	Plumbing Fixtures Rough-ins -#	1.00	
SBFL	SubFloor (RES)	0622	Raised Subfloor (%)
0402	Automatic Floor Cover Allowance	1.00	
0906	Wood Deck with Roof (SF)	477.00	
BED	Bedrooms	3.00	
BTHF	Bath-Full	3.00	
BTHH	Bath-Half	1.00	

Subareas



1

*RCNLD: Replacement Cost New, Less Depreciation



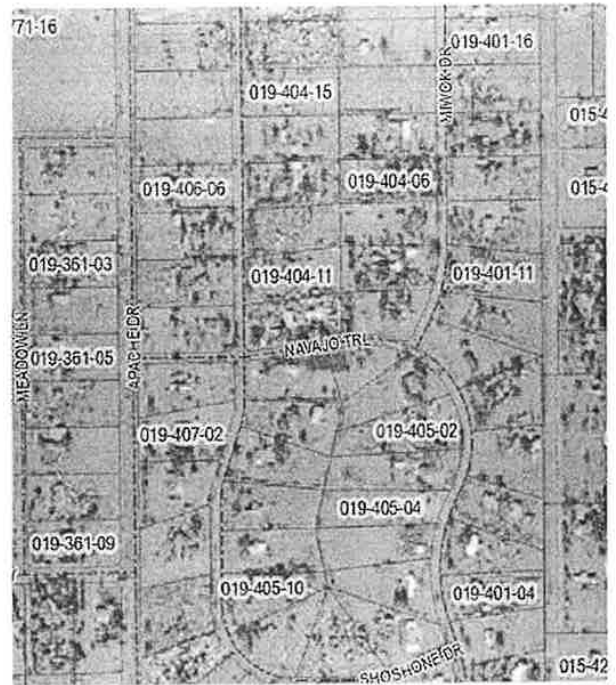
Parcel 015-423-02

Owners

DANIELSEN, JAMES G TR ET AL
 PIERCE, TERESAANN TR
 # 3 STONEWOOD COMMONS
 CHICO, CA 95928

Parcel Summary

Location	CHEYENNE TR STAGECOACH, NV
Use Code	120: Vacant - Single Family Residential
Tax District	8.3: Central Lyon Fire District
Acreage	40.0000
Plat Maps	015-42.pdf (393kb)



Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Extra Features Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Secured Plus Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
App Land Value	\$38,500	\$38,500	\$38,500	\$38,500	\$38,514	\$38,514	\$30,000
Total Value	\$38,500	\$38,500	\$38,500	\$38,500	\$38,514	\$38,514	\$30,000
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$13,475	\$13,475	\$13,475	\$13,475	\$13,480	\$13,480	\$10,500
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	Status	Total Value	Owner
TRU 635380	635380	2021-04-14	DEED TO A TRUST	Vacant	\$0	Grantor: DANIELSEN, JAMES C TRS Grantee: DANIELSEN, JAMES G TR ET AL
AFF 610177	610177	2020-02-03	AFFIDAVIT OF DEATH	Vacant	\$0	Grantee: DANIELSEN, JAMES CLUFF
TRU 497207	497207	2012-10-01	DEED TO A TRUST	Vacant	\$0	Grantee: DANIELSEN, JAMES C TRS
TRU 344864	344864	2005-03-09	DEED TO A TRUST	Vacant	\$0	Grantee: DANIELSEN, JAMES C ET AL TRS
DED 53-335	53-335		DEED (OLD RECORDS)	Vacant	\$4,000	

Buildings

None

Extra Features

None

Land Lines

Code	Description	Zone	Front	Depth	Units	Unit Type	Rate	Acreage	Sq Ft	Total Adj	Value	Notes
120	Vacant - Single Family Residential	RR1T			1.00	SITE	\$38,500.00	40.00	1,742,400	1.00	\$38,500	

Personal Property

None

Disclaimer

All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of July 22, 2024.

Errors in
Land values
of my home

EXHIBIT 5

Value History

	2023	2022	2021	2020	2019	2018	2017
Total Building Value	\$177,672	\$165,340	\$162,728	\$273,026	\$266,469	\$263,460	\$266,543
Total Extra Features Value	\$126,165	\$109,389	\$111,263	\$0	\$0	\$0	\$0
Total Secured Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$260,000	\$228,480	\$142,800	\$142,800	\$126,000	\$126,000	\$90,000
Taxable Value	\$563,837	\$503,209	\$416,791	\$415,826	\$392,469	\$389,460	\$356,543
Net Exemptions Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$197,343	\$176,123	\$145,877	\$145,539	\$137,364	\$136,311	\$124,790
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0



my Home
60 Jeanette

2017 = 90,000 - LAND value
 * 2023 = 260,000 - RAISED with
 no comps to
 justify - increase

(15)

All other land values in Mound House are lower

Troy Villines
Lyon County Assessor
27 S. Main Street
Yerington, NV 89447



NOTICE OF ASSESSED VALUATION
THIS IS NOT A TAX BILL
IT IS A NOTICE OF VALUE ONLY

14668973-20312-1 1 1 *****AUTO**5-DIGIT 89701



CARMONA, ESLY TRS
C/O ESLY CARMONA
60 JEANETTE DR
MOUND HOUSE NV 89706-7781

Mailing Date 12/12/2023

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: Low Cap
Abated Taxes are based on Prior Year
Gross Assessed Value of: 124,849

Parcel Number: 016-252-05
District: 8.7
Appraisal Year: 2024/2025

Property Location: 60 JEANETTE DR MOUND HOUSE Lot Block

Assessed Value	This Fiscal Year 2023/2024	Next Fiscal Year 2024/2025	Tax Capped Value
Land	91,000	91,000	
Structures	106,343	113,447	
Personal Property	0	0	
Assessed Total	197,343	204,447	124,849
Exemptions	0	0	
Net Assessed Value	197,343	204,447	
Value Excluded From Abatement	0	0	

11542PNOA-12/24/23 CMYK

Taxable Value	This Fiscal Year	Next Fiscal Year	Tax Capped Value
Land	260,000	260,000	
Structures	303,837	324,134	
Personal Property	0	0	
Taxable Total	563,837	584,134	356,711
Exemptions	0	0	
Net Taxable Value	563,837	584,134	
Value Excluded From Abatement	0	0	

NOTICE OF ASSESSED VALUATION
THIS IS NOT A TAX BILL - IT IS A NOTICE OF VALUE ONLY

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

16

Exhibit 5

Equalization of Assessments Among the Several Counties

NRS 361.333 Procedure.

1. Not later than May 1 of each year, the Department shall:

(a) Determine the ratio of the assessed value of each type or class of property for which the county assessor has the responsibility of assessing in each county to:

(1) The assessed value of comparable property in the remaining counties.

(2) The taxable value of that type or class of property within that county.

(b) Publish and deliver to the county assessors and the boards of county commissioners of the counties of this state:

(1) A comparison of the latest median ratio, overall ratio and coefficient of dispersion of the median for:

(I) The total property for each of the 17 counties; and

(II) Each major class of property within each county.

(2) A determination whether each county has adequate procedures to ensure that all property subject to taxation is being assessed in a correct and timely manner.

(3) A summary for each county of any deficiencies that were discovered in carrying out the study of those ratios.

2. The Nevada Tax Commission shall allocate the counties into three groups such that the work of conducting the study is approximately the same for each group. The Department shall conduct the study in one group each year. The Commission may from time to time reallocate counties among the groups, but each county must be studied at least once in every 3 years.

3. In conducting the study the Department shall include an adequate sample of each major class of property and may use any statistical criteria that will indicate an accurate ratio of taxable value to assessed value and an accurate measure of equality in assessment.

4. During the month of May of each year, the board of county commissioners, or a representative designated by the board's chair, and the county assessor, or a representative designated by the assessor, of each county in which the study was conducted shall meet with the Nevada Tax Commission. The board of county commissioners and the county assessor, or their representatives, shall:

(a) Present evidence to the Nevada Tax Commission of the steps taken to ensure that all property subject to taxation within the county has been assessed as required by law.

(b) Demonstrate to the Nevada Tax Commission that any adjustments in assessments ordered in the preceding

EXHIBIT

↓

#5

(17)

9



3. In conducting the study the Department shall include an adequate sample of each major class of property and may use any statistical criteria that will indicate an accurate ratio of taxable value to assessed value and an accurate measure of equality in assessment.

4. During the month of May of each year, the board of county commissioners, or a representative designated by the board's chair, and the county assessor, or a representative designated by the assessor, of each county in which the study was conducted shall meet with the Nevada Tax Commission. The board of county commissioners and the county assessor, or their representatives, shall:

(a) Present evidence to the Nevada Tax Commission of the steps taken to ensure that all property subject to taxation within the county has been assessed as required by law.

(b) Demonstrate to the Nevada Tax Commission that any adjustments in assessments ordered in the preceding year as a result of the procedure provided in paragraph (c) of subsection 5 have been complied with.

5. At the conclusion of each meeting with the board of county commissioners and the county assessor, or their representatives, the Nevada Tax Commission may:

(a) If it finds that all property subject to taxation within the county has been assessed at the proper percentage, take no further action.

(b) If it finds that any class of property is assessed at less or more than the proper percentage, and if the board of county commissioners approves, order a specified percentage increase or decrease in the assessed valuation of that class on the succeeding tax list and assessment roll.

(c) If it finds the existence of underassessment or overassessment wherein the ratio of assessed value to taxable value is less than 32 percent or more than 36 percent in any of the following classes:

- (1) Improvement values for the reappraisal area;
- (2) Land values for the reappraisal area; and
- (3) Total property values for each of the following use categories in the reappraisal area:

- (I) Vacant;
- (II) Single-family residential;
- (III) Multi-residential;
- (IV) Commercial and industrial; and
- (V) Rural.

#5

18

10

(c) If it finds the existence of underassessment or overassessment wherein the ratio of assessed value to taxable value is less than 32 percent or more than 36 percent in any of the following classes:

- (1) Improvement values for the reappraisal area;
- (2) Land values for the reappraisal area; and
- (3) Total property values for each of the following use categories in the reappraisal area:

- (I) Vacant;
- (II) Single-family residential;
- (III) Multi-residential;
- (IV) Commercial and industrial; and
- (V) Rural,

of the county which are required by law to be assessed at 35 percent of their taxable value, if in the nonreappraisal area the approved land and improvement factors are not being correctly applied or new construction is not being added to the assessment roll in a timely manner, or if the board of county commissioners does not agree to an increase or decrease in assessed value as provided in paragraph (b), order the board of county commissioners to employ forthwith one or more qualified appraisers approved by the Department. The payment of those appraisers' fees is a proper charge against the county notwithstanding that the amount of such fees has not been budgeted in accordance with law. The appraisers shall determine whether or not the county assessor has assessed all real and personal property in the county subject to taxation at the rate of assessment required by law. The appraisers may cooperate with the Department in making their determination if so agreed by the appraisers and the Department, and shall cooperate with the Department in preparing a report to the Nevada Tax Commission. The report to the Nevada Tax Commission must be made on or before October 1 following the date of the order. If the report indicates that any real or personal property in the county subject to taxation has not been assessed at the rate required by law, a copy of the report must be transmitted to the board of county commissioners by the Department before November 1. The board of county commissioners shall then order the county assessor to raise or lower the assessment of such property to the rate required by law on the succeeding tax list and assessment roll.

6. The Nevada Tax Commission may adopt regulations reasonably necessary to carry out the provisions of this section.

7. Any county assessor who refuses to increase or decrease the assessment of any property pursuant to an order of the Nevada Tax Commission or the board of county commissioners as provided in this section is guilty of malfeasance in office.

(Added to NRS by 1967, 893; A 1973, 329; 1975, 1661; 1979, 81; 1981, 794; 1989, 808; 1991, 699; 1999, 177)

Exhibits

(20)

Land Factors

Land factors are determined by the Assessor's Office, reviewed by D.O.L.G.S and approved by N.T.C. Factors for the buildings, etc. are determined by D.O.L.G.S. and applied across the board to all properties not recosted.

Whichever method of determining taxable value is used (factoring or reappraisal), the total taxable value cannot exceed the "full cash value" (market) of the property as defined by N.R.S. 361.025.

my
Documents
Deleted

DV-639477

06/21/2021 09:19 AM Page: 1 of 1

OFFICIAL RECORD

Requested By:
MARTHA ESLEY CARMONA

Lyon County, NV
Margie Kassebaum, Recorder

Recorded By: blathrop



STATE OF NEVADA
DECLARATION OF VALUE

1. Assessor Parcel Number(s)
a) 016-252-05
b) _____
c) _____
d) _____

2. Type of Property:

- a) ☐ Vacant Land b) ☒ Single Fam. Res.
c) ☐ Condo/Twnhse d) ☐ 2-4 Plex
e) ☐ Apt. Bldg f) ☐ Comm'l/Ind'l
g) ☐ Agricultural h) ☐ Mobile Home
i) ☐ Other _____

FOR RECORDERS OPTIONAL USE ONLY

BOOK _____ PAGE _____

DATE OF RECORDING: _____

NOTES: Be Ct dated 2/9/2018

3. Total Value/Sales Price of Property: \$ _____
Deed in Lieu of Foreclosure Only (value of property) (_____
Transfer Tax Value: \$ _____
Real Property Transfer Tax Due: \$ _____

4. If Exemption Claimed:

- a. Transfer Tax Exemption per NRS 375.090, Section # 7
b. Explain Reason for Exemption: Transfer of title to a trust without consideration and with a certificate of trust at time of transfer.

5. Partial Interest: Percentage being transferred: 100 %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month.

Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature [Signature] Capacity Trustee

Signature _____ Capacity _____

SELLER (GRANTOR) INFORMATION
(REQUIRED)

Print Name: Martha Esly Carmona
Address: 60 Jeanette Dr
City: Moundhouse
State: Nv Zip: 89706

BUYER (GRANTEE) INFORMATION
(REQUIRED)

Esly Carmona Irrevocable trust

Print Name: _____
Address: 60 Jeanette Dr
City: Moundhouse
State: Nv Zip: 89706

COMPANY/PERSON REQUESTING RECORDING

(required if not the seller or buyer)

Print Name: _____ Escrow # _____
Address: _____
City: _____ State: _____ Zip: _____

(AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED)

DOC #: 639478

06/21/2021 09:19 AM Page: 1 of 2

OFFICIAL RECORD

Requested By:
MARTHA ESLY CARMONA

Lyon County, NV
Margie Kassebaum, Recorder

Fee: \$40.00 RPTT: \$0.00
Recorded By: blathrop

DECLARATION OF HOMESTEAD

Assessor's Parcel Number (APN):

016 252 05

or

Assessor's Manufactured Home ID Number:



Recording Requested by and Mail to:

Name: Martha Eslly Carmona Eslly Carmona

Address: 60 Jeanette Dr

City/State/Zip: Mound House NV 89706

Check One:

- ☐ Married (filing jointly) ☐ Married (filing individually)
☐ Widowed ☐ Single Person ☐ Multiple Single Persons ☒ Head of Family
☐ By Wife (filing jointly for benefit of both) ☐ By Husband (filing jointly for benefit of both)
☐ Other (describe):

Check One:

- ☒ Regular Home Dwelling/Manufactured Home ☐ Condominium Hotel ☐ Other

Name on Title of Property:

Martha Eslly Carmona, Trustee to the Eslly Carmona Irrevocable Trust +
do individually or severally certify and declare as follows:

Martha Eslly Carmona + Eslly Carmona

is/are now residing on the land, premises (or manufactured home) located in the city/town of
Mound House, county of Lyon, State of Nevada, and

more particularly described as follows: (set forth legal description and commonly known street address or
manufactured home description)

A portion of SW 1/4 of NW 1/4 of Section 32, Township 16 North Range 21 East, M.D. B + M,
Lyon County, NV, described as: Parcel B, Parcel map Composite Enterprise Parcel Recorded Official
Records, 1-21-80 # 51285, Recorded in Lyon County NV, as shown described. 60 Jeanette Dr
I/We claim the land and premises hereinabove described, together with the dwelling house thereon, and its
appurtenances, or the described manufactured home as a Homestead. Mound House NV 89706

In witness, Whereof, I/we have hereunto set my/our hands this 21 day of March, 2021

Signature
Martha Eslly Carmona
Signature

Martha Eslly Carmona
Print or type name here
Martha Eslly Carmona
Print or type name here

STATE OF NEVADA, COUNTY OF Lyon This instrument was acknowledged before
me on 6/21/2021
(date)

By Martha Eslly Carmona
Person(s) appearing before notary

By Brandi Lathrop
Person(s) appearing before notary
Brandi Lathrop
Signature of notarial officer



CONSULT AN ATTORNEY IF YOU DOUBT THIS FORM FITS YOUR PURPOSE.
NOTE: Do not write in 1-inch margin. Revised Aug. 2019

DECLARATION OF HOMESTEAD

FOR RECORDING
STAMP

Assessor's Parcel Number (APN):

016-252-05

or

Assessor's Manufactured Home ID Number:

DO NOT WRITE IN
THIS AREA

Recording Requested by and Mail to:

Name: Esly Carmona

Address: 60 Jeanette Dr

City/State/Zip: Moundhouse Nevada

Check One:

- ☐ Married (filing jointly) ☐ Married (filing individually)
☐ Widowed ☐ Single Person ☐ Multiple Single Persons ☒ Head of Family
☐ By Wife (filing jointly for benefit of both) ☐ By Husband (filing jointly for benefit of both)
☐ Other (describe): _____

Check One:

- ☒ Regular Home Dwelling/Manufactured Home ☐ Condominium Unit ☐ Other

Name on Title of Property:

Esly Carmona, Grantor / Beneficiary for the, Esly Carmona Irrevocable Trust.

do individually or severally certify and declare as follows:

Esly Carmona

is/are now residing on the land, premises (or manufactured home) located in the city/town of
Moundhouse, county of Lyon, State of Nevada, and
more particularly described as follows: (set forth legal description and commonly known street address or
manufactured home description)

A portion of SW 1/4 of NW of 1/4 of Section 32, Township 16 North, Range 21 East, M. D. B. & M., Lyon County
Nevada, described as: Parcel B, Parcel Map Comstock Enterprise Parcel, recorded official records 1-21-80, #51285

Recorded in Lyon County Nevada as shown and described - 60 Jeanette Dr, Moundhouse,
Nevada, 89706
I/We claim the land and premises hereinabove described, together with the dwelling house thereon, and its
appurtenances, or the described manufactured home as a Homestead.

In witness, Whereof, I/we have hereunto set my/our hands this 1 day of March, 20 21

[Signature]
Signature

Print or type name here

Signature

Print or type name here

STATE OF NEVADA, COUNTY OF Carson City
me on March 1, 2021

This instrument was acknowledged before

(date)

Notary Seal

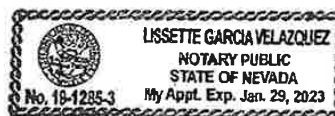
By *Martha Esly Carmona*

Person(s) appearing before notary

By [Signature]

Person(s) appearing before notary

[Signature]
Signature of notarial officer



CONSULT AN ATTORNEY IF YOU DOUBT THIS FORM FITS YOUR PURPOSE.

NOTE: Do not write in 1-inch margin. Revised Sept. 2019

Activity Information

Date	User ID	Activity Notes
12/5/2022	Isencion	Card Returned - Ownership * not fixed since 12/5/22
10/22/2021	MAILING	Card Sent for Ownership/Rental Verification
9/11/2019	KVE:1	UPDATE DATE
4/16/2018	CONVERSION	Card Returned - Ownership
3/23/2018	CONVERSION	Card Sent for Ownership/Rental Verification

Sales/Transfer Information

Grantor	Doc #	Date	LUC	Price	Verif
CARMONA, MARTHA	640742	7/8/2021		200	0
CARMONA, MARTHA	639477	6/21/2021		200	0
STEVENS, NORVIL & PAULA	576247	2/7/2018			698,000 VSQ
	433377	10/17/2008			0
	51285	1/21/1980			0 MAP

Permit Information

Date	Permit	Description	Amount	Status	% Comp
------	--------	-------------	--------	--------	--------

This information is for use by the LYON COUNTY 2023/2024 Assessor for assessment purposes only.

5

my

Camps were
Denied &
DISMISSED



6 776

3 bd | 3 ba | 1,781 sqft

3 Jeanette Dr, Carson City, NV 89706

Sold

: **\$297,000** | Sold on 03/24/23 | Zestimate®:

\$ 1,677,000
1.677M

4.762



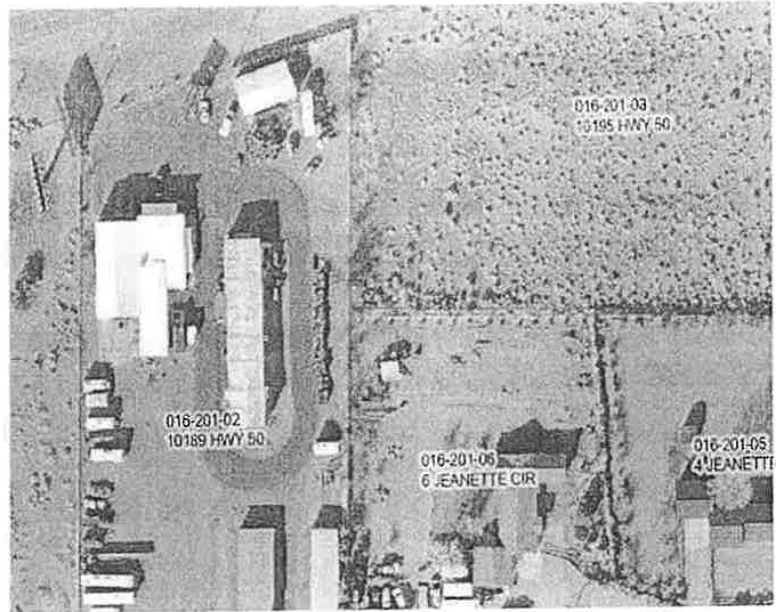
Parcel 019-061-08

Owners

THOMAS, DAVID D
3 JEANETTE DR
MOUND HOUSE, NV 89706

Parcel Summary

Location	3 JEANETTE DR MOUND HOUSE, NV
Use Code	200: Single Family Residence
Tax District	8.7: Central Lyon Fire District
Acreage	1.0000
Block/Lot	1/2
Subdivision	SIERRA VIEW EST
Plat Maps	019-06.pdf (447kb)



Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$67,419	\$64,987	\$61,460	\$61,127	\$76,800	\$75,606	\$74,949
Total Extra Features Value	\$20,227	\$18,432	\$16,614	\$16,749	\$0	\$0	\$0
Total Secured Per. Pion	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$281,000	\$281,486	\$281,486	\$112,595	\$112,600	\$80,429	\$80,429
Taxable Value	\$368,646	\$364,905	\$359,560	\$190,471	\$189,400	\$156,034	\$155,377
Net From Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$129,026	\$127,717	\$125,846	\$66,665	\$66,290	\$54,612	\$54,382
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument / Official Record	Official Record	Date	Type	V/L	Pub. Value	Ownership	Ref. Flag
<u>GBS</u> 668048	668048	2023-03-24	GRANT BARGAIN SALE DEED	Improved	\$0	Grantee: THOMAS, DAVID D	
<u>EXD</u> 668047	668047	2023-03-24	EXECUTORS/ADMINISTRATORS DEED	Improved	\$297,000	Grantor: KELLER, WILLIAM J Grantee: THOMAS, DAVID D	
<u>ORD</u> 668046	668046	2023-03-24	ORDER	Improved	\$0	Grantee: KELLER, WILLIAM J	

SBE 779

Official Record	Record	Date	Type	Value	Grantee
AFF 663394	663394	2022-10-19	AFFIDAVIT OF DEATH	Improved	\$0
GBS 49128	49128	1979-10-19	GRANT BARGAIN SALE DEED	Vacant	\$0
DEE 44970	44970	1979-04-19	DEED	Vacant	\$0
DEE 43868	43868	1979-02-28	DEED	Vacant	\$0
DEE 36581	36581	1978-03-30	DEED	Vacant	\$0
RRD 36316	36316	1978-03-10	RE-RECORDED DOCUMENT	Vacant	\$0

Buildings

Building # 1, Section # 1, RESIDENCE, Single Family Residence

Type	Model	Heated Sq Ft	Repl Cost New	YrBlt	WAY	Other % Dpr	Normal % Dpr	% Cond	Value
RES	01	1298	\$207,442	1979	1979	0.00%	67.50%	32.50%	\$67,419

Structural Elements

Type	Description	Code	Details
ROOF	ROOF	0219	Wood Shake
EW	EXT WALL	0101	Frame, Hardboard Sheets
EW	EXT WALL	0133	Veneer, Masonry
HEAT	HEAT	0309	Forced Air Furnace
0502	Automatic Appliance Allowance	1.00	
0601	Plumbing Fixtures -#	8.00	
0602	Plumbing Fixtures Rough-ins -#	1.00	
SBFL	SubFloor (RES)	0622	Raised Subfloor (%)
0402	Automatic Floor Cover Allowance	1.00	
0641	Single 1-Story Fireplace - #	1.00	
0701	Attached Garage	483.00	
0904	Slab Porch with Roof (SF)	18.00	
8ED	Bedrooms	3.00	
8THF	Bath-Full	2.00	

Subareas

Type	Gross Area	Percentage	Adjusted Area
GLA	1,298	100%	1,298

Extra Features

Code	Description	Length	Width	Units	Unit Price	YrB	Repl Cost	% Good Condition	Dpr Value	Final Value	Notes
SH T23	SHEDS TYPE 2 1=DIRT 2,3=CONCRETE 1/23			272.00	\$26	1988	\$7,046	46%	\$3,241	\$3,241	
CONCCS	COMP SHINGLE ROOF OVER CONCRETE 1/23			344.00	\$28	1988	\$9,687	46%	\$4,456	\$4,456	
FNC A	FENCE "AVERAGE" 500' 1/23			1.00	\$16,624	1979	\$16,624	33%	\$5,403	\$5,403	
CONCLF	CONCRETE "LOW-FAIR" 420SF 1/23			1.00	\$3,103	1979	\$3,103	33%	\$1,008	\$1,008	
ASPH2	ASPHALT "FAIR" AND "GOOD" 1/23			408.00	\$4	1979	\$1,568	33%	\$510	\$510	
WSP	WELL SEPTIC PRESSURE SYSTEM 1/23			1.00	\$17,257	1979	\$17,257	33%	\$5,609	\$5,609	

*RCNLD: Replacement Cost New, Less Depreciation

SBE 780

Land Lines

Code	Description	Zone	Front	Depth	Land Units	Unit Type	Area	Acres	Value	Notes
200	Single Family Residence	RR3			1.00	AC	1.00	43,560	1.00	\$281,000

Personal Property

None

Disclaimer

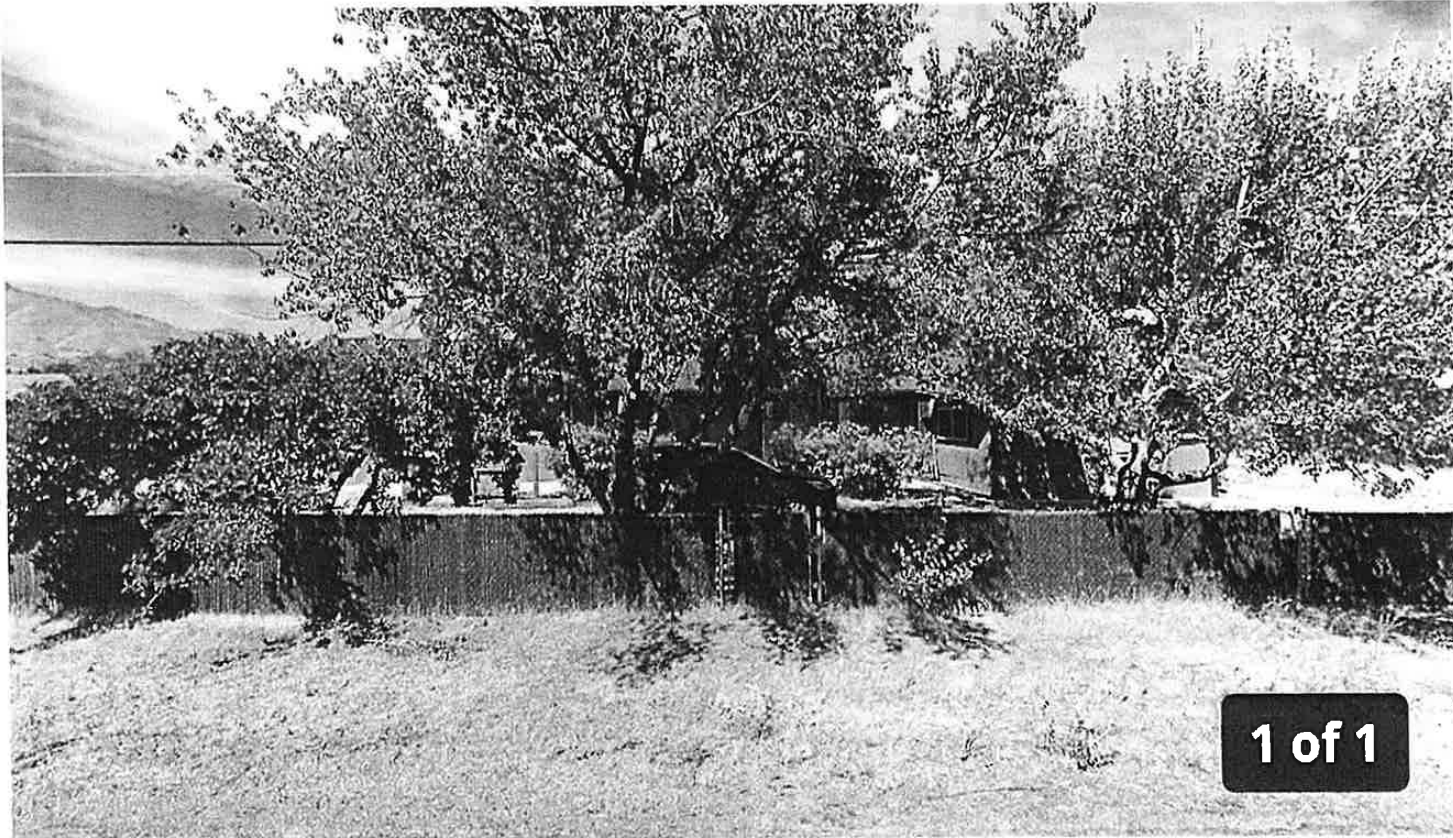
All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of March 11, 2024.

[Home](#)

[Accessibility](#)

©2024

GSA, Government Software Assurance Corp



64

780

4 bd | 2 ba | 1,800 sqft

11 Yhvona Dr, Carson City, NV 89706

● **Sold**

: **\$345,000** | Sold on 10/13/23 | Zestimate[®]:

\$121,000
SBE/782
A FOOT

4.766



5 bd | 3 ba | 2,744 sqft

7 Jeanette Dr, Carson City, NV 89706

● **Off market**

SOLD # \$449,000⁰⁰

\$163⁰⁰
SBE783
A FOOT

67 781

4.767



Parcel 019-064-03

Owners

HUNTER, CAMMY L
P O BOX 2006
STATELINE, NV 89449-0000

Parcel Summary

Location	7 JEANETTE DR MOUND HOUSE, NV
Use Code	200: Single Family Residence
Tax District	8.7: Central Lyon Fire District
Acreage	1.0000
Block/Lot	4/3
Subdivision	SIERRA VIEW EST
Plat Maps	019-06.pdf (447kb)



Value History

	2024	2023	2022	2021	2020	2019	2018
Total Building Value	\$99,417	\$96,033	\$86,412	\$86,096	\$95,929	\$94,686	\$92,020
Total Extn Feat. as Value	\$8,438	\$7,613	\$7,220	\$7,335	\$0	\$0	\$0
Total Secured Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Land Value	\$281,000	\$281,486	\$281,486	\$112,595	\$112,600	\$80,429	\$80,429
Taxable Value	\$388,855	\$385,132	\$375,118	\$206,026	\$208,529	\$175,114	\$172,449
Net Exemption Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assessed Value	\$136,099	\$134,796	\$131,291	\$72,109	\$72,985	\$61,290	\$60,357
New Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Document/Transfer/Sales History

Instrument/ Official Record	Doc No.	Date	Type	VA	DL Value	Ownership	Flag
<u>GBS 582881</u>	582881	2018-06-22	GRANT BARGAIN SALE DEED	Improved	\$449,000	Grantor: TENBRINK, KYLE & LISA N Grantee: HUNTER, CAMMY L	
<u>GBS 548224</u>	548224	2016-03-21	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: TENBRINK, KYLE & LISA N	
<u>GBS 532313</u>	532313	2014-11-21	GRANT BARGAIN SALE DEED	Improved	\$220,000	Grantor: FEDERAL HOME LOAN MORTGAGE CORP Grantee: TENBRINK, KYLE	

SBE 784

68

TRD 518487	518487	2014-02-24	TRUSTEES DEED	Improved	\$226,279	Grantor: HUCKABAY, RONALD J & DEBRA G Grantee: FEDERAL HOME LOAN MORTGAGE CORP
GBS 362633	362633	2005-09-19	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: HUCKABAY, RONALD J & DEBRA G
GBS 362631	362631	2005-09-19	GRANT BARGAIN SALE DEED	Vacant	\$0	Grantee: HUCKABAY, RONALD J
GBS 355285	355285	2005-06-22	GRANT BARGAIN SALE DEED	Improved	\$389,250	Grantor: BOGA, PAUL ANTHONY ET AL Grantee: HUCKABAY, RONALD J & DEBRA G
GBS 322206	322206	2004-05-27	GRANT BARGAIN SALE DEED	Improved	\$305,000	Grantor: COX, LE ROY J & LOIS M Grantee: BOGA, PAUL ANTHONY ET AL
RRD 36316	36316	1978-03-10	RE-RECORDED DOCUMENT	Vacant	\$0	
DEF 35895	35895	1978-02-07	DEED	Vacant	\$0	

Buildings

Building # 1, Section # 1, RESIDENCE, Single Family Residence

Type	Model	Heated Sq Ft	Repl Cost New	Yr Bld	WAY	Other % Dpr	Normal % Dpr	% Cond	Value
RES	01	1396	\$320,701	1978	1978	0.00%	69.00%	31.00%	\$99,417

Structural Elements

Type	Description	Code	Details
ROOF	ROOF	0208	Composition Shingle
EW	EXT WALL	0101	Frame, Hardboard Sheets
EW	EXT WALL	0133	Veneer, Masonry
HEAT	HEAT	0309	Forced Air Furnace
0502	Automatic Appliance Allowance	1.00	
0601	Plumbing Fixtures -#	12.00	
0602	Plumbing Fixtures Rough-ins -#	1.00	
SBFL	SubFloor (RES)	0622	Raised Subfloor (%)
0402	Automatic Floor Cover Allowance	1.00	
0644	Double 1-Story Fireplace -#	1.00	
0706	Detached Garage	528.00	
0801	Total Basement Area (SF)	1348.00	
0803	Partition Finish Area (SF)	1348.00	
1002	Wood Balcony (SF)	135.00	
BED	Bedrooms	5.00	
BTHF	Bath-Full	3.00	

Subareas

Type	Gross Area	Percent of Base	Adjusted Area
GLA	1,396	100%	1,396

Extra Features

Code	Description	Length	Width	Area	Unit	Year	Value	Condition	Op. Value	Value	Notes
FNC A	FENCE "AVERAGE" 500' 1/23			1.00		1978	\$16,624	31%	\$5,153	\$5,153	
SHEDS1	SHEDS TYPE 1 1=DIRT 2,3=CONCRETE 1/23	12	24	288.00	\$13	1990	\$3,769	49%	\$1,847	\$1,847	
SEPTIC	SEPTIC 1250 GAL M&S X 1.25 PRO 1/23			1.00	\$4,639	1978	\$4,639	31%	\$1,438	\$1,438	removed well/pressure. connected to Dayton Utilites Water 2016ish.kv

*RCNLD: Replacement Cost New, Less Depreciation

Land Lines

Code	Description	Zone	Front	Depth	Land Units	Unit Type	Acreage	Sq Ft	Total Adj	Value	Notes
200	Single Family Residence	RR3			1.00	AC	1.00	43,560	1.00	\$281,000	

Personal Property

None

Disclaimer

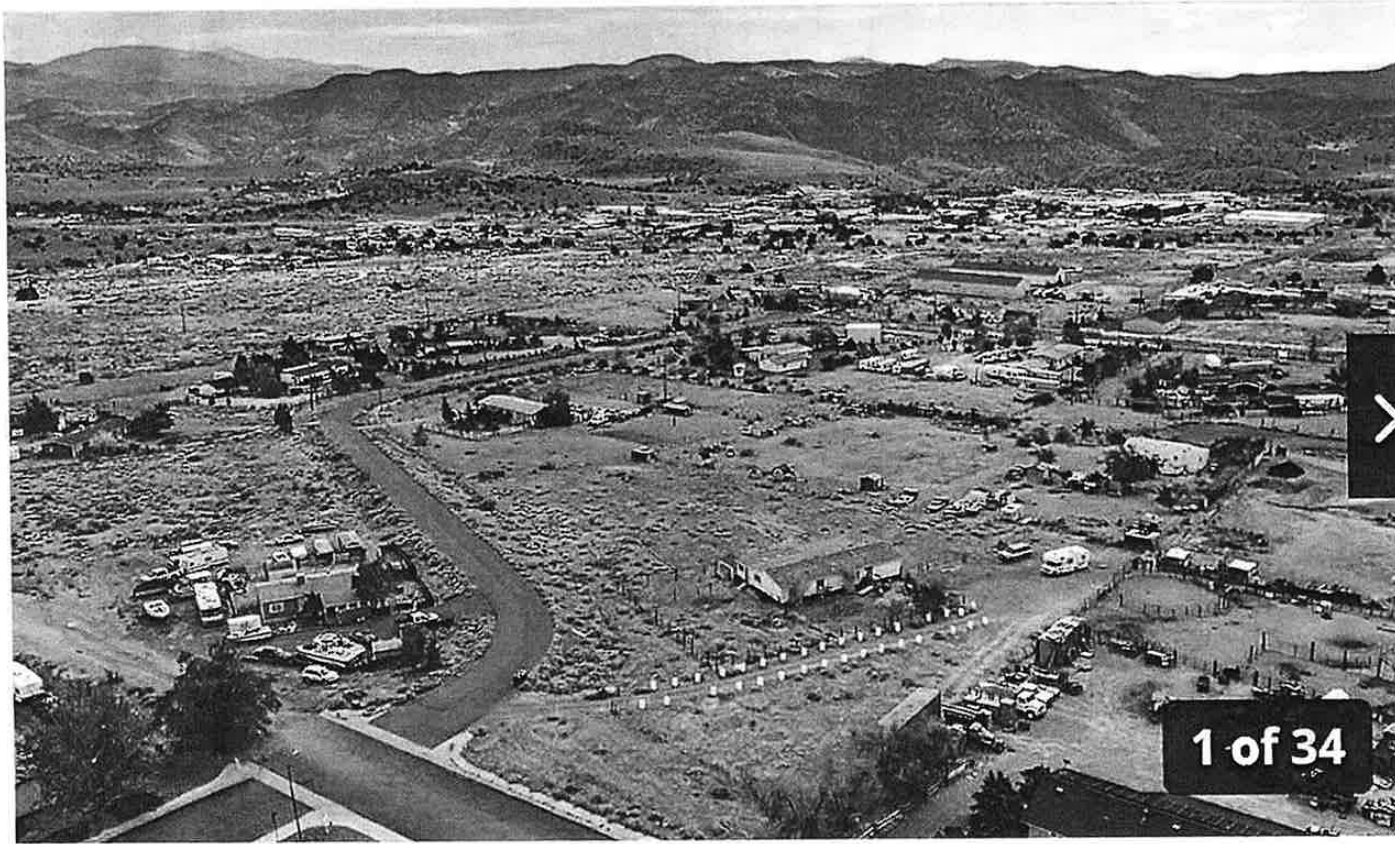
All parcel data on this page is for use by the Lyon County Property Appraiser for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Lyon County Assessor's Office as of March 11, 2024.

Home

Accessibility

2024

GSA, Government Software Assurance Corp



71

785

4 bd | 2 ba | 2,052 sqft

193 Garnet Cir, Carson City, NV 89706

● **Sold**

: **\$365,000**

Sold on 03/06/24

Zestimate®:

\$ 177⁰⁰
A Post
SBE 787

4.771



● **Sold** Dec 2007 for \$1M

512 N Division St
Carson City, NV 89703



\$1,417,489 Redfin Estimate

7 beds • 2 baths • 4,086 sq ft

190 74

003-237-03 : 2024

⊖ Assessments

Assessable Value	Land	Building	Per. Property	Totals
Residential	0	0	0	0
Com / Ind.	116,431	198,826	0	315,257
Agricultural	0	0	0	0
Exempt	0	0	0	0
Pers. Exempt				0
Total	116,431	198,826	0	315,257

Assessed Value	Land	Building	Per. Property	Totals
Residential	0	0	0	0
Com / Ind.	40,751	69,589	0	110,340
Agricultural	0	0	0	0
Exempt	0	0	0	0
Pers. Exempt				0
Total	40,751	69,589	0	110,340

75 PAGE 0

191

SBE 789

Carson City Property Inquiry



003-237-03 : 2024

	Fiscal Year	Total Due	Total Paid	Amount Unpaid
+	(2023 - 2024)	\$3,460.46	\$837.30	\$2,623.16
+	(2022 - 2023)	\$3,096.04	\$3,096.04	\$0.00
+	(2021 - 2022)	\$2,866.87	\$2,866.87	\$0.00
+	(2020 - 2021)	\$2,763.03	\$2,763.03	\$0.00
+	(2019 - 2020)	\$2,722.32	\$2,722.32	\$0.00
+	(2018 - 2019)	\$2,544.90	\$2,544.90	\$0.00
+	(2017 - 2018)	\$2,442.35	\$2,442.35	\$0.00
+	(2016 - 2017)	\$2,381.18	\$2,381.18	\$0.00
+	(2015 - 2016)	\$2,400.11	\$2,400.11	\$0.00
+	(2014 - 2015)	\$2,417.38	\$2,417.38	\$0.00
+	(2013 - 2014)	\$2,346.97	\$2,346.97	\$0.00
+	(2012 - 2013)	\$2,276.94	\$2,276.94	\$0.00

76

192
SBE 790

my
Sales Listing
Cancelled



From Zillow • no-reply@confirmation.zillow.com

To emeralddragonllcnv@gmail.com

Date Mar 12, 2023, 12:23 PM

Standard encryption (TLS).

[View security details](#)



Listing Posted

Thanks for posting this For Sale home on [Zillow](#).
We'll keep you updated on how it's doing. Your
listing is active through **Sat, Jun 10, 2023**.

\$300000

3 bd | 3.0 ba |

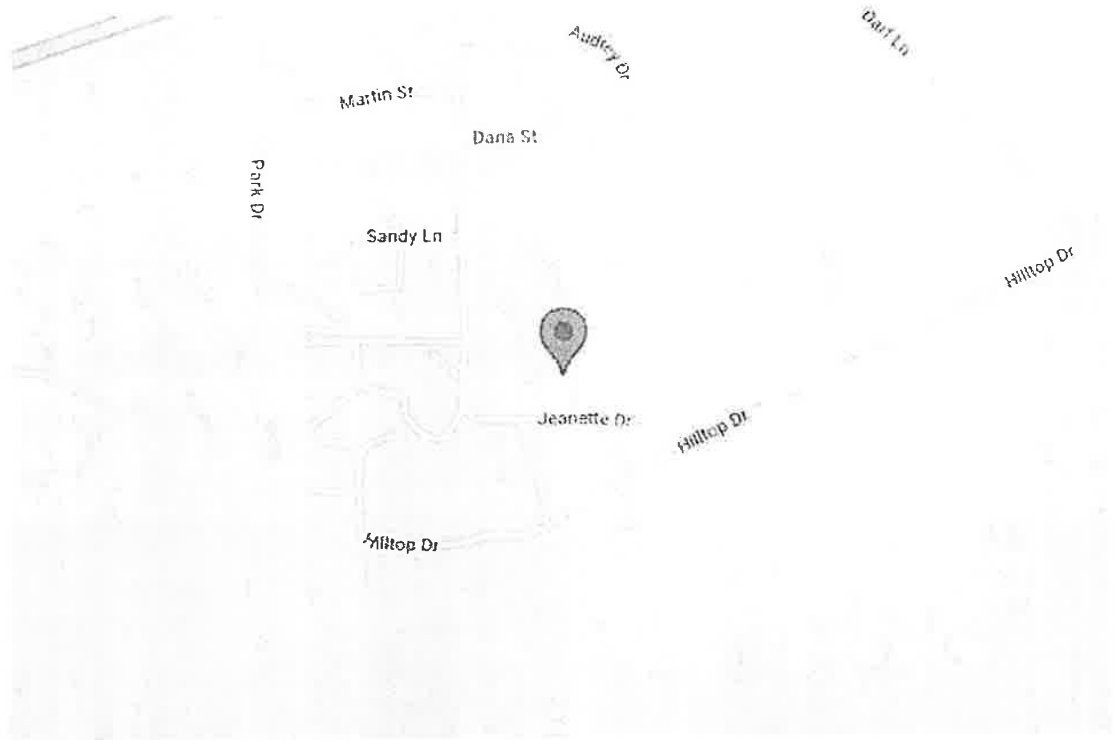
2664 sqft

● For Sale



Reply





**All yours! You've claimed
your home on Zillow**

3-10-23

60 Jeanette Dr, Mound House, NV
3 bd, 3.0 ba, 2,664 sqft

● **For Sale**

Your home facts can affect your Zestimate.



Here's What's New

Your claimed home, 60 Jeanette Dr, was updated.

Description was updated to

"5 acre. Fixer upper. AS IS SALE Security System and Multiple Camera Surveillance system stays with the property. Numerous other personal property items will stay with the property: Large Tools, Tractors, Lawn Mowers, Furniture, Vehicles, Antiques, Appliances, & some personal property will remain unless sold at the sole discretion of the Owner's Family Trust & the Owner's Family Trust Trustees prior to closing. Conditional sale, upon the owner's Family IRREVOCABLE TRUST and all Family Owner's Irrevocable Trust - Trustee's Approval of any conditional buyer's offer. Buyer's must accept all terms of the Sale by the Owner's Family Trust prior to signing purchase contract, with Owner's Family personal Trust's Attorney's. SUBMIT ALL OFFERS to address of property: All Offers will be reviewed continuously by Owner's Family Trust until an offer is accepted and property is sold and listing is removed. Owner's Family Trust Trustee's of the Irrevocable Trust will review all offers and send certified mail receipt of offer acceptance to the best reasonable offer, with terms of property sale, for buyer's review, prior to purchase contract acceptance. Property Showing will be scheduled, only after buyer's accept all terms of sale by the Owner's Family Trustee's of the Irrevocable Trust on property and Family Attorney's of Trust review and acknowledge the purchase agreements. DO NOT DISTURB RESIDENTS ON PROPERTY. Do not contact residents. "

What I love about this home was updated to

"Country home, on big horse property, Fenced lot. The Owner's Family Irrevocable Trust is Selling the property and the sale will be approved through the Family's Attorney's. AS IS SALE."

■ 1 1/2 bath was updated to 0 1/2 baths

■ Contact information was updated to (775) 400-8781



\$300,000

3 bd | 3 ba | 2664 sqft

60 Jeanette Dr, Mound House, NV

● For Sale By Owner








[See your listing](#)








← ▾ Reply



ACTIVITY on SALE
Listing on Zillow

8:15       

 zillow.com/myzillow/you   


 FOR SALE BY OWNER


60 Jeanette Dr


Mound House, NV 89706


List price: \$300,000


3 Beds · 2 Baths · 2,664 Sq Ft

 Public view

 EDIT LISTING

 ADD 3D HOME

 MORE



Tap into your home's equity

Zillow makes it simple to explore your cash-out refinance options.

[Start now](#)

Zillow Group Marketplace, Inc. NMLS #1303160

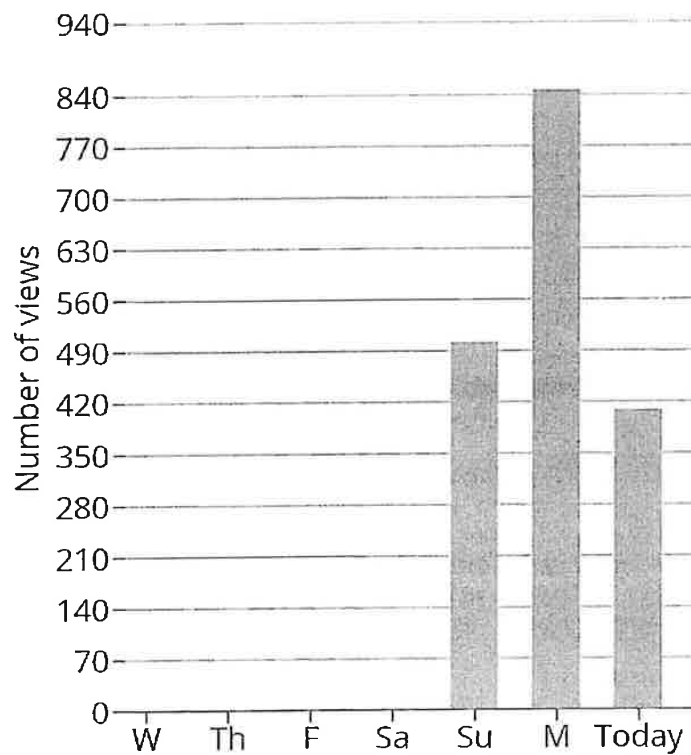
Latest Activity

Your listing traffic (last 30 days)

85 saves

796 views

Views on your listing



11:30

100%



Account was locked out Why?



Inbox



Emerald Dragon LLC 3/16/2023

Could you correct the account and reinstate it?



Emerald Dragon... 3/17/2023

to csteam, bcc: me, emer... ▾



Good Afternoon,

To Zillow customer service.

I forgot to add my address: 60 Jeanette Dr. Moundhouse NV 89706.

Could you explain why my account was suspended?

I don't understand.

Thank you.

Hide quoted text

On Thu, Mar 16, 2023, 3:57 PM Emerald Dragon LLC <emeralddragonllcnv@gmail.com> wrote:
Could you correct the account and reinstate it?



Reply



My Zillow
Listing was
Blocked
Due to
Someone
canceling
my listing
By the
County—

SBE 797

795

4.781

The function of any Assessor's office is threefold: 1) to discover 2) to list 3) and to value all property, both real and personal subject to taxation, within their jurisdiction. The appraisal division's roll within the Lyon County Assessor's Office is just that, to value property under guidelines by the Nevada Revised Statutes(NRS) and the Nevada Administrative Code(NAC). There are three methods by which real property may be valued:

1. Market approach

- look at similar properties which have sold, adjust for the differences, and estimate the price the subject property might sell for.

2. Income approach

- estimate the amount of money the subject property might rent for based on similar properties that are being rented. Divide the annual income, after expenses, by a reasonable interest (capitalization) rate which would be determined by market rates.

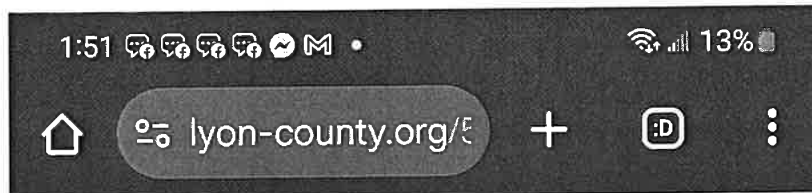
3. Cost approach

- determine what it would cost to purchase a vacant parcel and build a structure(s) with similar utility as that of the subject property.



All counties within the State of Nevada are required to use the third method or cost approach to value real properties for taxation purposes. Nevada Revised Statute (N.R.S.) 361.227 requires the Assessor to establish the "taxable value" by determining the "full cash value" of the land and adding to that the estimated replacement cost of improvements (buildings, etc.) less appropriate depreciation. The replacement cost of the improvements is determined by using Marshall Valuation Service as required by Nevada Administrative Code. The appropriate depreciation, for real property is one and one-half (1.5) percent of replacement cost for each year of age of the structure(s).

The Assessor is also required by statute (N.R.S. 361.260) to determine the taxable value for all real property subject to taxation each year. The statute requires the Assessor to reappraise each real property at least once every five years. In the interim four years we must and do use factors as directed by the Division of Local Government Services (D.O.L.G.S.) which is overseen by the Nevada Tax Commission (N.T.C.).



Land Factors

Land factors are determined by the Assessor's Office, reviewed by D.O.L.G.S and approved by N.T.C. Factors for the buildings, etc. are determined by D.O.L.G.S. and applied across the board to all properties not recosted.

Whichever method of determining taxable value is used (factoring or reappraisal), the total taxable value cannot exceed the "full cash value" (market) of the property as defined by N.R.S. 361.025.

Appeals

If a property owner feels that the "taxable value" of their property has exceeded the "full cash value" (market value) or was arrived at incorrectly they may appeal to the Lyon County Board of Equalization for review. An appeal form and instructions for completing the form may be obtained from the Assessor's Office along with assistance from the appraisal staff. This completed form must be returned to our office no later than the fifteenth of January of the year in which the taxes are due.

LYON COUNTY 2023/2024

READONLY 2023 kwilson

016-252-05

CARMONA, ESLY TRS

Status A | ACTIVE

Nhbnd 16-25 | 16-25 - MH RES #12 | KW

Situa Address 1
60 JEANETTE DR

Property Use 200 | SINGLE FAMILY RESIDEN

Confidential

Exemption LC 2023 Active Inspector kw

MOUND HOUSE, NV

General Valuation Land 1 Buildings 1 Extra Features 9 Notes and Data Sales 8 Exemptions 2 Taxes Inspections 0 Permits 0 Protests 0 Agents 0 Attachments 5

Percent

8.7 | CENTRAL LYON FIRE DISTRICT

100

Additional Tax Districts

Percent

View NAV Districts

Valuation Method STANDARD

GENERATE NOTICE PRINT CORRECTED NOTICE EXPORT

Tax Dist	Taxable Value	New Val	Total As'd Value	Rate	Ex CAP Rate	Prebnd Tax	New Tax	Not Subj to Abt	Tax Subj to Abt	Max Ex Val	Net Value	CAP Abt	Ex Tax	Eff Ex Val	LEED Abt	Recap Tax	Redev Tax	Net Tax	Eff Rate
V08 School General	\$563,837	\$0	\$197,343.07500	0.0000	\$1,480.07	\$0.00	\$0.00	\$0.00	\$1,480.07	\$3,340	\$194,003	\$506.93	\$25.06	\$9,895	\$0.00	\$0.00	\$0.00	\$948.09	0.0480
V09 School Debt	\$563,837	\$0	\$197,343.08867	0.0000	\$1,157.81	\$0.00	\$0.00	\$0.00	\$1,157.81	\$3,340	\$194,003	\$396.56	\$19.60	\$9,895	\$0.00	\$0.00	\$0.00	\$741.66	0.0376
V17 Central Fire	\$563,837	\$0	\$197,343.08674	0.2300	\$1,355.35	\$0.00	\$453.89	\$901.46	\$3,340	\$194,003	\$655.29	\$28.80	\$9,895	\$0.00	\$0.00	\$0.00	\$0.00	\$1,017.79	0.0340
V18 CLCF Paramedic	\$563,837	\$0	\$197,343.00700	0.0000	\$138.14	\$0.00	\$0.00	\$0.00	\$138.14	\$3,340	\$194,003	\$47.31	\$2.34	\$9,895	\$0.00	\$0.00	\$0.00	\$88.49	0.0045
V24 State of Nev	\$563,837	\$0	\$197,343.01700	0.0000	\$335.48	\$0.00	\$0.00	\$0.00	\$335.48	\$3,340	\$194,003	\$114.91	\$5.68	\$9,895	\$0.00	\$0.00	\$0.00	\$214.89	0.0109
V30 General Fund	\$563,837	\$0	\$197,343.07237	0.0000	\$1,418.50	\$0.00	\$0.00	\$0.00	\$1,418.50	\$3,340	\$194,003	\$495.52	\$24.17	\$9,895	\$0.00	\$0.00	\$0.00	\$908.48	0.0456
V32 Gen. Indigent	\$563,837	\$0	\$197,343.00300	0.0000	\$55.45	\$0.00	\$0.00	\$0.00	\$55.45	\$3,340	\$194,003	\$22.74	\$1.00	\$9,895	\$0.00	\$0.00	\$0.00	\$35.46	0.0016
V33 Med indigent	\$563,837	\$0	\$197,343.01050	0.0000	\$207.21	\$0.00	\$0.00	\$0.00	\$207.21	\$3,340	\$194,003	\$70.97	\$3.51	\$9,895	\$0.00	\$0.00	\$0.00	\$152.73	0.0067
V34 Senior Services	\$563,837	\$0	\$197,343.00600	0.0000	\$4.93	\$0.00	\$0.00	\$0.00	\$4.93	\$3,340	\$194,003	\$115.16	\$2.00	\$9,895	\$0.00	\$0.00	\$0.00	\$1.75	-0.0057
V37 Co-Op Extension	\$563,837	\$0	\$197,343.00100	0.0000	\$19.73	\$0.00	\$0.00	\$0.00	\$19.73	\$3,340	\$194,003	\$6.76	\$0.33	\$9,895	\$0.00	\$0.00	\$0.00	\$12.64	0.0006
V39 Carson Wtr/Sub	\$563,837	\$0	\$197,343.00300	0.0000	\$59.20	\$0.00	\$0.00	\$0.00	\$59.20	\$3,340	\$194,003	\$20.28	\$1.00	\$9,895	\$0.00	\$0.00	\$0.00	\$37.92	0.0019
V42 Central Vector	\$563,837	\$0	\$197,343.00450	0.0000	\$69.07	\$0.00	\$0.00	\$0.00	\$69.07	\$3,340	\$194,003	\$43.39	\$1.50	\$9,895	\$0.00	\$0.00	\$0.00	\$43.91	0.0017
AV Total				3.4428		\$6,300.94	\$0.00	\$453.89	\$5,847.05			\$2,495.62	\$114.99		\$0.00	\$0.00	\$0.00	\$4,183.31	0.1870
NAV Total																			\$1.82
Grand Total				3.4428		\$6,300.94	\$0.00	\$453.89	\$5,847.05			\$2,495.62	\$114.99		\$0.00	\$0.00	\$0.00	\$4,185.13	0.1870

Exhibit B

Exhibit B

REPORTS OF CASES
DETERMINED BY THE
SUPREME COURT
AND THE
COURT OF APPEALS
OF THE
STATE OF NEVADA

Volume 133

VILLAGE LEAGUE TO SAVE INCLINE ASSETS, INC., A NEVADA NONPROFIT CORPORATION, ON BEHALF OF THEIR MEMBERS AND OTHERS SIMILARLY SITUATED; DEAN R. INGEMANSON, TRUSTEE OF THE LARRY D. & MARYANNE B. INGEMANSON TRUST; DEAN R. INGEMANSON, INDIVIDUALLY AND AS TRUSTEE OF THE DEAN R. INGEMANSON TRUST; J. ROBERT ANDERSON; LES BARTA; KATHY NELSON, INDIVIDUALLY AND AS TRUSTEE OF THE KATHY NELSON TRUST; ANDREW WHYMAN; ELLEN BAKST; JANE BARNHART; CAROL BUCK; DANIEL SCHWARTZ; LARRY WATKINS; DON & PATRICIA WILSON; AND AGNIESZKA WINKLER, APPELLANTS, v. THE STATE OF NEVADA, BOARD OF EQUALIZATION; WASHOE COUNTY; WASHOE COUNTY TREASURER; AND WASHOE COUNTY ASSESSOR, RESPONDENTS.

No. 63581

January 26, 2017

388 P.3d 218

Appeal from a district court order dismissing a petition for judicial review of a State Board of Equalization reappraisal decision. Second Judicial District Court, Washoe County; Patrick Flanagan, Judge.

Reversed and remanded with instructions.

Norman J. Azevedo, Carson City; *Snell & Wilmer, L.L.P.*, and *Suellen Fulstone*, Reno, for Appellants.

Adam Paul Laxalt, Attorney General, and *Dawn Buoncristiani*, Deputy Attorney General, Carson City, for Respondent Nevada State Board of Equalization.

Christopher J. Hicks, District Attorney, and *Herbert B. Kaplan*, Deputy District Attorney, Washoe County, for Respondents Washoe County, Washoe County Treasurer, and Washoe County Assessor.

Before the Court EN BANC.¹

OPINION

By the Court, HARDESTY, J.:

This appeal is a continuation of a dispute between many taxpayers from the Incline Village and Crystal Bay areas of Washoe County and respondent Nevada State Board of Equalization concerning the State Board's failure to equalize property values as required by NRS 361.395 for tax years 2003-04, 2004-05, and 2005-06. In this appeal, we must determine whether the district court erred when it dismissed a petition for judicial review of the State Board's interlocutory administrative order and whether the district court's decision is appealable to this court. Additionally, we are asked to determine whether the interlocutory administrative order issued by the State Board, requiring reappraisals of properties around Incline Village and Crystal Bay for the tax years in question, exceeded the Board's statutory authority by seeking to equalize property values nearly a decade before the date of the order.

Initially, we conclude that this court has jurisdiction to consider the district court's dismissal of the petition for judicial review. We further conclude that the district court erred when it dismissed the petition for judicial review because the State Board exceeded its statutory authority to order reappraisals pursuant to NRS 361.395. Accordingly, we reverse the district court order dismissing the petition for judicial review and instruct the district court to grant, in part, the petition for judicial review and vacate the State Board's interlocutory administrative order directing reappraisals of the prop-

¹THE HONORABLE KRISTINA PICKERING, Justice, voluntarily recused herself from participation in the decision of this matter. THE HONORABLE LIDIA S. STIGLICH, Justice, did not participate in the decision of this matter.

erties in the Incline Village and Crystal Bay areas for the tax years in question.

FACTS AND PROCEDURAL HISTORY

Appellant Village League to Save Incline Assets, Inc., filed a class action complaint in the district court in 2003 alleging, in relevant part, that the State Board failed to carry out its constitutional obligation to equalize property valuations in Incline Village and Crystal Bay and sought damages and declaratory relief directing the State Board to conduct the annual equalization of property values required by NRS 361.395. Respondents Washoe County, Washoe County Treasurer, and Washoe County Assessor (collectively, Washoe County) were also named in that action. Because Village League failed to administratively challenge the property valuations before filing the complaint, the district court dismissed the complaint, and Village League appealed the district court's decision in 2004 (2004 appeal).

Before the 2004 appeal was decided, in opinions published in 2006 and 2008 arising from separate cases, this court determined that assessment methods used in 2002 to value properties at Incline Village and Crystal Bay for real estate tax purposes were unconstitutional. *See State ex rel. Bd. of Equalization v. Barta*, 124 Nev. 612, 627, 188 P.3d 1092, 1102 (2008); *State ex rel. Bd. of Equalization v. Bakst*, 122 Nev. 1403, 1416, 148 P.3d 717, 726 (2006). In *Barta* and *Bakst*, this court concluded, as a remedy, that because property is physically reappraised once every five years and the assessment methods used in 2002 were unconstitutional, the taxable values for the unconstitutionally appraised properties were void for the tax years beginning in 2003-04 and ending in 2007-08. *Barta*, 124 Nev. at 623-24, 188 P.3d at 1100; *Bakst*, 122 Nev. at 1416, 148 P.3d at 726. As a result, property taxes in those years were to be based on the taxable values previously established for the 2002-03 tax year. *Barta*, 124 Nev. at 628, 188 P.3d at 1103 (holding invalid any assessments based on the invalid 2002 taxable values); *Bakst*, 122 Nev. at 1416-17, 148 P.3d at 726 (invalidating the 2003-04 tax year assessments).

As to Village League's 2004 appeal, this court reversed in part the district court's dismissal of the declaratory relief claim seeking statutory equalization and remanded the case to the district court for it to decide the viability of the claim. *See Village League to Save Incline Assets, Inc. v. State ex rel. Dep't of Taxation*, Docket No. 43441 (Order Affirming in Part, Reversing in Part and Remanding, March 19, 2009). On remand, Village League filed an amended complaint and petition for a writ of mandamus, asserting that the State Board was required to ensure a uniform and equal rate of as-

assessment statewide.² The district court denied the petition, and Village League again appealed.

On appeal, this court again reversed in part the district court's decision. See *Village League to Save Incline Assets, Inc. v. State ex rel. Bd. of Equalization*, Docket No. 56030 (Order Affirming in Part, Reversing in Part and Remanding, February 24, 2012). The case was remanded, and the district court subsequently issued a writ of mandamus ordering the State Board to hold a hearing and fulfill its equalization duty for all tax years in which unconstitutional methodologies were used, beginning with the 2003-04 tax year. The State Board was also required to report back to the district court regarding its compliance with the writ.

In front of the State Board, Village League argued that all property owners in the Incline Village and Crystal Bay areas were entitled to the same remedy provided to the taxpayers in *Bakst* and *Barta*, which involved setting property values to the last constitutionally assessed level and issuing refunds. The State Board found that some properties located in the Incline Village and Crystal Bay areas were valued in 2003-04, 2004-05, and 2005-06 using methods that were unconstitutional but there was no evidence that these unconstitutional methods were used outside of the Incline Village and Crystal Bay areas for the tax years at issue.

The State Board concluded that, with the exception of NRS 361.333 concerning equalization by the Nevada Tax Commission, there were no statutes or regulations defining equalization by the State Board prior to 2010. Ultimately, the State Board determined that although no statewide equalization was required, regional equalization in the Incline Village and Crystal Bay areas was. Relying on a 2010 regulation, the State Board issued an interlocutory administrative order directing reappraisals of all properties in the Incline Village and Crystal Bay areas in which unconstitutional methodologies were used for the disputed tax years (hereinafter, Equalization Order).

As required, the State Board submitted its report to the district court indicating that it had complied with the writ of mandamus. Village League objected to the report, arguing that the Equalization Order did not comply with the writ.³ Village League also filed

²Appellants Dean R. Ingemanson, Trustee of the Larry D. & Maryanne B. Ingemanson Trust; Dean R. Ingemanson, individually and as Trustee of the Dean R. Ingemanson Trust; J. Robert Anderson; Les Barta; Kathy Nelson, individually and as Trustee of the Kathy Nelson Trust; and Andrew Whyman were added to the amended complaint/petition as plaintiffs/petitioners. In this appeal, we collectively refer to these appellants and appellant Village League to Save Incline Assets, Inc., as Village League.

³We do not address Village League's arguments regarding its objection to the State Board's report because our reversal of the district court's order dismissing the petition for judicial review is dispositive.

a petition for judicial review in the district court challenging the Equalization Order and the State Board's power to order reappraisals of properties for the 2003-04, 2004-05, and 2005-06 tax years.⁴ Further, the taxpayers from the *Bakst* and *Barta* cases (collectively, Bakst intervenors),⁵ whose property values for the disputed tax years had already been established, filed a motion to intervene in the district court action, arguing that the Equalization Order directing reappraisal of their properties threatened the previous final judgments. The district court granted the motion to intervene.

The State Board moved to dismiss the petition for judicial review. The district court granted the motion because it concluded that the Equalization Order was interlocutory and review of the State Board's final decision would provide an adequate remedy. Village League appeals the dismissal of the petition for judicial review, arguing that the State Board does not have the authority to order reappraisals. The Bakst intervenors appeal, making issue and claim preclusion arguments.

DISCUSSION

I.

As a threshold matter, the State Board argues that the district court properly refused to review the Equalization Order because it was a legislative action of general applicability, not an adjudicative action. The State Board and Washoe County also argue that this court lacks jurisdiction to consider this appeal because the district court did not enter a final, appealable judgment in a contested case. Finally, they maintain that neither Village League nor the Bakst intervenors are aggrieved parties because the reappraisal outcomes are unknown and the property values may not increase.

A.

As an alternate basis for upholding the dismissal order, the State Board asserts that the equalization decision was not an adjudicative action subject to judicial review. Village League and the Bakst intervenors argue, however, that this court has already determined that equalization decisions by the State Board are adjudicative quasi-judicial functions, not legislative. See *Marvin v. Fitch*, 126 Nev. 168, 232 P.3d 425 (2010). The State Board attempts to distinguish *Marvin* by arguing that it was decided in the context of hearing a valuation appeal from a county board.

⁴Only three years are at issue in this case because the State Board dealt with the remaining years outside of this case.

⁵The Bakst intervenors include appellants Ellen Bakst, Jane Barnhart, Carol Buck, Daniel Schwartz, Larry Watkins, Don & Patricia Wilson, and Agnieszka Winkler.

In *Barta*, we observed that the State Board has two “separate functions: equalizing property valuations throughout the state and hearing appeals from the county boards.” *Barta*, 124 Nev. at 628, 188 P.3d at 1102. However, we did not resolve whether the Board was engaged in a legislative or quasi-judicial function in that case as we did in *Marvin*. In *Marvin*, the underlying controversy did not concern the State Board hearing an appeal from a county board; rather, the State Board declined to equalize the taxpayers’ property valuations because they failed to first petition the appropriate county board as required under NRS 361.360. *Id.* at 172, 232 P.3d at 428. Thus, this court was considering the equalization process in general, not a specific appeal from a county board, when deciding *Marvin*. *Id.* at 173, 232 P.3d at 429 (“Therefore, we must determine whether [the State Board’s] decision and the equalization process in general are afforded absolute immunity.”). Furthermore, this court stated that “NRS Chapter 361 clearly demonstrates the Legislature’s intent that the equalization process be open to the public and that the individual taxpayer be given notice of and the opportunity to participate in the State Board’s valuation of his or her property.” *Id.* at 179, 232 P.3d at 432. Thus, *Marvin* is not inapposite to this case as the State Board suggests.

In *Marvin*, we concluded “that the State Board is performing a quasi-judicial function when determining whether to equalize property valuations.” 126 Nev. at 170-71, 232 P.3d at 427. This court reasoned that the function was quasi-judicial “because the equalization process requires the members to perform functions (fact-finding and making legal conclusions) similar to judicial officers, the process is adversarial, it applies procedural safeguards similar to a court, errors can be corrected on appeal, and the statutory scheme retains State Board members’ independence from political influences.” *Id.* at 176, 232 P.3d at 430. We also noted the adversarial nature of the State Board’s annual meetings because they are open to the public, permit individual taxpayers to challenge a property tax assessment, require public notice, and allow taxpayers to be represented by an attorney. *Id.* at 177, 232 P.3d at 431.

Arguing that the Equalization Order in this case was a legislative action rather than an adjudicatory function, the State Board suggests that this case should be viewed differently. But this argument disregards the fact that the district court ordered the State Board to provide notice, hold hearings, and fulfill its statutorily mandated equalization duties for tax years beginning with the 2003-04 tax year, nearly a decade before. The hearings in front of the State Board were noticed through publication in numerous newspapers, and taxpayers throughout the state were allowed to present their individual and regional grievances. Testimony was offered by sworn witnesses, and documents were offered into evidence. Ultimately, the State Board rendered a decision, including findings of facts and

conclusions of law determining the rights of the parties before it. Consistent with our decision in *Marvin*, we conclude that the State Board was engaged in a quasi-judicial function.

B1.

The State Board and Washoe County also maintain that this court lacks jurisdiction to hear this appeal because the district court did not enter a final judgment in a contested case. We disagree.

“A party who is aggrieved by an appealable judgment or order may appeal from that judgment or order, with or without first moving for a new trial.” NRAP 3A(a); *see also* NRS 233B.150 (“An aggrieved party may obtain a review of any final judgment of the district court by appeal to . . . the Supreme Court . . .”). “A final judgment entered in an action or proceeding commenced in the court in which the judgment is rendered” constitutes an appealable order. NRAP 3A(b)(1). “An order granting or denying a petition for judicial review . . . is an appealable final judgment if it fully and finally resolves the matters as between all parties.” *Jacinto v. PennyMac Corp.*, 129 Nev. 300, 303, 300 P.3d 724, 726 (2013). “To be aggrieved, a party must be adversely and substantially affected by the challenged judgment.” *Id.*

The district court dismissed Village League’s petition for judicial review of the Equalization Order without reviewing the merits of the order. While the Equalization Order itself did not determine how the State Board would equalize property values, the district court’s dismissal of the petition was a final judgment because it effectively resolved the petition for judicial review and ended the parties’ ability to challenge the State Board’s power to order reappraisals of their properties in order to accomplish that equalization.

B2.

As discussed in more detail below, the statutory grievance process allows only individual property owners to challenge the State Board’s final equalization decision regarding property values, if those valuations increased. But the statutory scheme does not provide a remedy to review the State Board’s authority to order reappraisals. *See* NRS 361.356(1)(a); NRS 361.357(1)(a); NRS 361.395(2)(a). Although the Equalization Order was interlocutory, NRS 233B.130(1) allows an aggrieved party to seek judicial review from “[a]ny preliminary, procedural or intermediate act or ruling by an agency in a contested case” when “review of the final decision of the agency would not provide an adequate remedy.”⁶ Pursuant

⁶Washoe County argues that the case is not ripe for review because the Equalization Order is not final and there is thus no concrete harm to be adjudicated. However, we conclude that this argument is without merit because NRS 233B.130(1) specifically provides for review of a nonfinal order when there is no “adequate remedy” available.

to NRS 233B.032, a contested case is “a proceeding . . . in which the legal rights, duties or privileges of a party are required by law to be determined by an agency after an opportunity for hearing.” Accordingly, because the district court’s dismissal of their challenge to the Board’s Equalization Order ended Village League’s right to challenge the Board’s authority to order reappraisals, and the Bakst intervenors have raised questions concerning issue and claim preclusion over remedies already obtained in prior litigation, all parties are aggrieved, and we have jurisdiction to consider this appeal.

C.

The district court determined that an adequate remedy exists because individual taxpayers “who disagree with the valuations of their property . . . [can] challeng[e] those valuations through the normal and standard process for challenging tax assessments.” Village League and the Bakst intervenors argue that the normal and standard process is not available to any property owner whose valuation has remained static or lowered, implicating due process concerns.

Individual challenges to county board assessments are permitted by statute. The statutory process begins with notice of the tax roll being completed “[o]n or before January 1 of each year.” NRS 361.300(1). The taxpayer has until January 15 to appeal the valuation to the appropriate county board. NRS 361.356(1)(a); NRS 361.357(1)(a). Prior to the hearing, the property owner can obtain information from the assessor, such as “a copy of the most recent appraisal of the property, including, without limitation, copies of any sales data, materials presented on appeal to the county board of equalization or State Board of Equalization and other materials used to determine or defend the taxable value of the property.” NRS 361.227(8). A taxpayer who disagrees with the decision of a county board may appeal to the State Board “on or before March 10” of each year. NRS 361.360(1).

Alternatively, taxpayers can directly challenge State Board assessment decisions in certain situations. When the State Board engages in its equalization function pursuant to NRS 361.395(1), a different appeals process is implicated. If a property valuation increases above the assessed value in the county tax roll, the State Board must, upon 10 days’ notice,⁷ hold a hearing where the taxpayer can “submit proof” that the valuation is incorrect. NRS 361.395(2)(a). Notably, a taxpayer may not challenge an assessment pursuant to NRS 361.395(2)(a) when the valuation is decreased or remains the same.

⁷NRS 361.395(2)(a) was amended in 2013 to require 30 days’ notice in this instance, applicable to property valuation increases proposed by the State Board in fiscal years beginning on or after July 1, 2013. *See* 2013 Nev. Stat., ch. 481, §§ 1, 2, at 2897-98.

Under the State Board's Equalization Order, the Washoe County Assessor was required "to reappraise all residential properties located in Incline Village and Crystal Bay to which an unconstitutional methodology was applied to derive taxable value during the tax years 2003-2004, 2004-2005, and 2005-2006." Additionally, the Washoe County Assessor was prohibited from "chang[ing] any tax roll based on the results of the reappraisal until directed to do so by the State Board." Finally, the State Board ordered the Washoe County Assessor to "separately identify any parcel for which the reappraised taxable value is greater than the original taxable value, along with the names and addresses of the taxpayer owning such parcels to enable the State Board to notify said taxpayers of any proposed increase in value."

The State Board was clearly attempting to engage in its equalization function pursuant to NRS 361.395(1) when it ordered the reappraisals. As such, an appeal directly to the State Board would be the only way for a taxpayer to challenge the reappraised taxable value. Pursuant to NRS 361.395(2)(a) and the Equalization Order, however, only taxpayers whose property valuations rise as a result of the reappraisal process are entitled to a hearing. But this remedy fails to take into consideration the remedies already afforded the Bakst intervenors and the affect those remedies have on the equalization process for the region.

Further, the State Board's jurisdiction is limited to equalizing property values and hearing appeals from county board valuations, not determining matters of law unrelated to valuation. *See Marvin*, 126 Nev. at 175, 232 P.3d at 430. Therefore, the Bakst intervenors whose property valuations increase upon reappraisal, thus entitling them to a hearing pursuant to NRS 361.395(2)(a), would not be allowed to raise their issue or claim preclusion arguments to the State Board. Accordingly, we conclude that review of the State Board's final decision is not an adequate remedy for Village League or the Bakst intervenors.⁸ Because we conclude that the Equalization Order was a ruling in a contested case and Village League and the Bakst intervenors did not have an adequate remedy, we further conclude that the district court erred by not reviewing the Equalization Order pursuant to NRS 233B.130(1).

II.

Although the district court dismissed the petition before reaching its merits, Village League argues on appeal that NRS 361.395 does not provide the State Board with the power to order reappraisals. Additionally, Village League contends that the State Board unlawfully relied upon regulations adopted in 2010. The issue of the scope

⁸Based on our conclusion, we decline to reach the Bakst intervenors' preclusion arguments.

of the State Board's power pursuant to NRS 361.395 is a matter of statutory construction and a legal question which we review de novo. *J.D. Constr., Inc. v. IBEX Int'l Grp., LLC*, 126 Nev. 366, 375, 240 P.3d 1033, 1039 (2010).

A.

The State Board has no inherent power but is limited to the powers conferred by statute. *Nev. Power Co. v. Eighth Judicial Dist. Court*, 120 Nev. 948, 955-56, 102 P.3d 578, 583-84 (2004). NRS 361.395(1)(a) authorizes the State Board to "[e]qualize property valuations in the State." NRS 361.395(1)(b) further mandates that the State Board

[r]eview the tax rolls of the various counties as corrected by the county boards of equalization thereof and raise or lower, equalizing and establishing the taxable value of the property, for the purpose of the valuations therein established by all the county assessors and county boards of equalization and the Nevada Tax Commission

When conducting de novo review, we interpret clear and unambiguous statutes based on their plain meaning. *J.D. Constr.*, 126 Nev. at 375, 240 P.3d at 1039-40. Because the county boards establish the taxable property valuations, not the State Board, the State Board's authority when performing its equalization duties pursuant to NRS 361.395(1) is limited to reviewing the tax rolls that contain the property assessment values for all the counties.⁹ After reviewing the tax rolls, the State Board must then adjust the taxable property values, if necessary, in order to equalize taxable values throughout the state. The equalization process

involves an *adjustment of the value of property assessed* to conform to its real value. Thus, equalization is a process applied to certain taxpayers and their property by which the assessed value of a taxpayer's property is adjusted so that it bears the same relationship of assessment value to the true tax value as other properties within the same taxing jurisdiction.

84 C.J.S. *Taxation* § 701 (2010) (emphasis added) (footnote omitted). There is no language in NRS 361.395 that can even arguably

⁹The State Board argues against interpreting the statute as limiting its review to only the tax rolls, which do not provide the Board with enough information to properly equalize. The State Board focuses on the fact that assessment ratio studies, as provided for in NRS 361.333, are necessary for the State Board to consider when equalizing. We agree that the statute does not prohibit the State Board from reviewing other information available, such as assessment ratio studies, in carrying out its equalization function. However, we note that reviewing additional information such as an assessment ratio study during the equalization process differs entirely from ordering a county assessor to reappraise property valuations.

be construed as allowing the State Board to order a county to reappraise property values several years after the year of assessment. We therefore conclude that the plain language of NRS 361.395(1) does not provide the State Board with the authority to order reappraisals of property values.¹⁰

In 2010, the State Board adopted a regulation stating that it had the authority to “requir[e] the reappraisal by the county assessor of a class or group of properties in a county.” NAC 361.665(1)(c). The State Board argues that this 2010 regulation applies retroactively to the tax years in question here, or, alternatively, at least provides guidance on the issue. The State Board also argues that this court must give deference to an administrative agency’s reasonable interpretation of an enabling statute. Notably, in *Barta*, this court agreed “with the State Board’s determination that the regulations [at issue] were *not* retroactive” to tax years that preceded the enactment of those regulations. 124 Nev. at 622, 188 P.3d at 1099 (emphasis added). We see no basis to apply the 2010 regulation, expressly or impliedly, to the tax years that precede its enactment.

Deference is given to an administrative agency’s “interpretations of its governing statutes or regulations only if the interpretation is within the language of the statute.” *UMC Physicians’ Bargaining Unit v. Nev. Serv. Emp. Union/SEIU Local 1107*, 124 Nev. 84, 89, 178 P.3d 709, 712 (2008); see also *Chevron, U.S.A., Inc. v. Nat. Res. Def. Council, Inc.*, 467 U.S. 837, 842-43 (1984) (stating that when determining whether a regulation exceeds statutory authority, courts should consider whether statutory text speaks to the authority granted to the agency, and if not, whether the regulation is based upon a reasonable construction of the statute). As we have concluded, the plain language of NRS 361.395 does not confer on the State Board authority to order reappraisals. Because NAC 361.665(1)(c)’s purported grant of power “is [not] within the language of” NRS 361.395, *UMC Physicians’ Bargaining Unit*, 124 Nev. at 89, 178 P.3d at 712, or any other statutory provision, we conclude that the State Board’s interpretation is unreasonable and in excess of its statutory authority.¹¹

¹⁰In further support of this conclusion, we note that the statutory scheme of NRS Chapter 361 provides a strict procedural timeline taxpayers must adhere to when challenging county board and State Board assessment valuation decisions. See NRS 361.300; NRS 361.356(1)(a); NRS 361.360(1)-(2); NRS 361.410. Were we to conclude that NRS 361.395(1) permitted the State Board to order reappraisals, there is no method by which a taxpayer could challenge the county board’s decision. For example, if a taxpayer’s taxable property value was increased based on the reappraisal ordered by the State Board during equalization, that taxpayer would not be afforded an appeal to a county board first, as is the normal process following assessment.

¹¹Because we determine that the State Board lacks authority to order reappraisals, we need not reach Village League’s other arguments raised on appeal, including whether (1) the Equalization Order violates the constitutional

CONCLUSION

We conclude that NRS 361.395 does not provide the State Board with authority to order reappraisals and the 2010 regulation purporting to provide the State Board with such authority does not apply retroactively to the tax years at issue in this case. Further, as the interlocutory order affected appellants' rights and was otherwise unreviewable in a petition for review of the final judgment, the district court had jurisdiction to consider the petition for judicial review challenging it under NRS 233B.130(1). Accordingly, because the district court had jurisdiction and we conclude that the State Board's Equalization Order exceeds its statutory authority, we reverse the district court's order dismissing the petition for judicial review, and we remand this matter to the district court with instructions for it to grant the petition for judicial review, vacate the Equalization Order directing new appraisals, and conduct further proceedings to satisfy the requirements of NRS 361.395.

CHERRY, C.J., and DOUGLAS, GIBBONS, and PARRAGUIRRE, JJ., concur.

WILLIAM POREMBA, APPELLANT, v. SOUTHERN NEVADA
PAVING; AND S&C CLAIMS SERVICES, INC., RESPONDENTS.

No. 66888

January 26, 2017

388 P.3d 232

Petition for en banc reconsideration of a panel opinion in an appeal from a district court order denying a petition for judicial review in a workers' compensation matter. Eighth Judicial District Court, Clark County; Valorie J. Vega, Judge.

Petition granted; reversed and remanded with instructions.

Dunkley Law and *Mark G. Losee* and *Matthew S. Dunkley*, Henderson, for Appellant.

Lewis Brisbois Bisgaard & Smith, LLP, and *Daniel L. Schwartz* and *Jeanne P. Bawa*, Las Vegas, for Respondents.

Before the Court EN BANC.

mandate of uniformity, and (2) the State Board was unlawfully constituted. For the same reason, we need not address the Bakst intervenors' arguments of issue and claim preclusion except as discussed above.

OPINION

By the Court, CHERRY, C.J.:

On April 7, 2016, a panel of this court issued an opinion reversing, remanding, and instructing the district court to remand the case to the appeals officer. After respondents petitioned for en banc reconsideration, we granted the petition. We now withdraw the April 7, 2016, opinion and issue this opinion in its place. On en banc reconsideration, we again reverse, remand, and instruct the district court to remand to the appeals officer, but we instruct the appeals officer to conduct a hearing consistent with this opinion.

NRS 616C.390(1) sets forth the required findings that compel reopening of a workers' compensation claim, none of which include the right of an insurer to reimbursement from an injured workers' third-party recovery. NRS 616C.215(2)(a), however, provides that when an injured employee who receives workers' compensation also recovers damages from the responsible party, the amount of workers' compensation benefits must be reduced by the amount of the damages recovered. We concluded in *Employers Insurance Co. of Nevada v. Chandler*, 117 Nev. 421, 426, 23 P.3d 255, 258 (2001), that an insurer may refuse to pay additional funds via reopening a workers' compensation claim until the claimant demonstrates that he or she has exhausted any third-party settlement funds and that medical expenses are considered to be compensation that an insurer may withhold until the recovery amount has been exhausted.

In the case now before us, it appears that the appeals officer and the district court resolved the petition to reopen based upon whether Poremba exhausted his settlement funds on medical expenses. That is erroneous for two reasons. First, NRS 616C.390 does not require exhaustion or reimbursement as a condition precedent to reopening a workers' compensation claim. Second, insurers, although entitled to reimbursement, are only entitled to reimbursement from the portions of third-party recovery allocated to expenses within the scope of workers' compensation. Accordingly, we hold that (1) an administrative officer, or in this case an appeals officer, must first reopen a workers' compensation claim based solely on the requirements contained within NRS 616C.390(1), then determine what, if any, reimbursement an insurer is entitled to before it must provide additional workers' compensation benefits; and (2) although an insurer may be entitled to reimbursement from the portion of settlement funds designated for expenses otherwise covered by workers' compensation, an insurer is not entitled to reimbursement from the portion of settlement funds designated to compensate the injured worker for

items outside the definition of “compensation” in NRS 616A.090, such as past, present, and future pain and suffering.

FACTS AND PROCEDURAL HISTORY

Appellant William Poremba worked for respondent Southern Nevada Paving as a construction driver. On July 22, 2005, in the course of his duty, Poremba was driving a truck when another driver struck the truck with his backhoe. Poremba suffered injuries to his head, neck, back, and knee. Poremba filed a workers’ compensation claim, which Southern Nevada Paving, through respondent S&C Claims (collectively S&C), accepted. S&C eventually closed the claim, sending Poremba a letter with instructions on how to reopen the claim should his condition worsen.

Poremba also sued the backhoe driver and his employer. That lawsuit was settled on July 30, 2009, for \$63,500, with a significant amount of that settlement paid directly to cover health-care providers’ liens. Poremba personally received \$34,631.51. He spent approximately \$14,000 of the money he received on additional medical treatment. The settlement agreement, however, did not specify a structure as to how the funds were to be allocated.

Poremba attempted to return to work, but he was unable to do so. Additionally, his doctors instructed him not to go back to work. On January 10, 2013,¹ Poremba sought to reopen his claim, but S&C denied his request. Poremba administratively appealed, and S&C filed a motion for summary judgment, arguing that our decision in *Chandler* precluded Poremba from reopening his claim because he spent settlement funds on expenses other than medical costs. After an evidentiary hearing in which the appeals officer prevented Poremba from introducing evidence about the potential changed circumstances surrounding his injuries, the appeals officer summarily granted S&C summary judgment, again denying Poremba’s attempt to reopen his claim. Poremba petitioned the district court for judicial review. The district court denied the petition, and this appeal followed.

DISCUSSION

Poremba asserts that the appeals officer erred in granting summary judgment because, legally, he is not required to prove that he spent his excess recovery on medical expenses and because factual issues exist as to whether his injury had worsened, necessitating additional compensation. S&C argues that *Chandler* “clearly stands for” the proposition that a claimant who receives a third-party settlement may not spend any of that money on home loans or family

¹Poremba previously attempted to reopen his claim just over a year prior to January 2013. NRS 616C.390 requires a claimant to wait for a year before a subsequent attempt to reopen, and Poremba complied.

expenses and reopen his or her workers' compensation claim when his or her medical situation changes. S&C argues that the point is to prevent a double recovery, asserting that double recovery means simply to recover from two sources for the same injury. We disagree with S&C.

This court's role in reviewing an administrative agency's decision is identical to that of the district court. *Elizondo v. Hood Mach., Inc.*, 129 Nev. 780, 784, 312 P.3d 479, 482 (2013). Although we defer to an agency's findings of fact, we review legal issues de novo, including matters of statutory interpretation. *Taylor v. State, Dep't of Health & Human Servs.*, 129 Nev. 928, 930, 314 P.3d 949, 951 (2013). We defer to an agency's interpretations of its governing statutes or regulations only if the interpretation "is within the language of the statute." *Id.* (internal quotations omitted).

Workers' compensation provides specific benefits while personal injury recoveries may be designed not only to pay for special damages, such as loss of earnings and medical expenses, but to compensate for general or noneconomic damages such as pain and suffering and emotional distress. The critical inquiry for determining insurer reimbursement is not how an injured worker spends settlement funds, but how those settlement funds are allocated for various damages. We hold that workers' compensation insurers are not entitled to reimbursement from the portion of third-party settlement funds that do not fall within the definition of compensation found in NRS 616A.090. Moreover, before an administrative officer may even consider reimbursement, the officer must first make a finding pursuant to NRS 616C.390 as to whether the worker's claim must be reopened.

The administrative officer must make a finding pursuant to NRS 616C.390 before considering whether the insurer is entitled to any reimbursement

Reimbursement rules notwithstanding, the sole requirements for a claimant to reopen a workers' compensation claim are contained within NRS 616C.390:

1. If an application to reopen a claim to increase or rearrange compensation is made in writing more than 1 year after the date on which the claim was closed, the insurer *shall* reopen the claim if:
 - (a) A change of circumstances warrants an increase or rearrangement of compensation during the life of the claimant;
 - (b) The primary cause of the change of circumstances is the injury for which the claim was originally made; and
 - (c) The application is accompanied by the certificate of a physician or a chiropractor showing a change of circumstances which would warrant an increase or rearrangement of compensation.

(Emphasis added.) NRS 616C.390 is silent as to funds that the claimant receives from any other source. *Id.*

Poremba waited the required year after his previous petition to reopen his claim. He submitted documentation from his treating physician stating that the original injury was the primary cause of the changed circumstances and that he needed an increase in compensation because of the changed circumstances. At the hearing, however, the appeals officer did not let Poremba testify or enter the documentation into evidence once she learned that Poremba spent settlement funds on nonmedical expenses. As a result, the appeals officer denied Poremba's petition.

Because the only factors required to compel reopening are found within NRS 616C.390 and the appeals officer failed to make any factual findings as to those factors, we must reverse and remand with instructions to remand to the appeals officer to determine whether Poremba qualifies to reopen his claim based solely on NRS 616C.390 before she considers whether S&C is entitled to reimbursement.

An insurer is not entitled to reimbursement from the portions of a third-party settlement that compensates an injured worker for anything outside the definition of compensation found in NRS 616A.090

Nevada law allows an insurer to claim an offset when the claimant receives money from a lawsuit against the party responsible for the injury. NRS 616C.215(2). In pertinent part, NRS 616C.215(2) provides as follows:

2. When an employee receives an injury for which compensation is payable pursuant to the provisions of chapters 616A to 616D, inclusive, or chapter 617 of NRS and which was caused under circumstances creating a legal liability in some person, other than the employer or a person in the same employ, to pay damages in respect thereof:

(a) The injured employee . . . may take proceedings against that person to recover damages, but the amount of the compensation the injured employee . . . [is] entitled to receive pursuant to the provisions of chapters 616A to 616D, inclusive, or chapter 617 of NRS, including any future compensation, must be reduced by the amount of the damages recovered

(b) If the injured employee . . . receive[s] compensation pursuant to the provisions of chapters 616A to 616D, inclusive, or chapter 617 of NRS, the insurer . . . has a right of action against the person so liable to pay damages and is subrogated to the rights of the injured employee or of the employee's dependents to recover therefor.

For the purposes of workers' compensation insurance, however, "[c]ompensation" means the money which is payable to an em-

ployee or to the dependents of the employee as provided for in chapters 616A to 616D, inclusive, of NRS, and includes benefits for funerals, accident benefits and money for rehabilitative services.” NRS 616A.090.

Accident benefits include “medical, surgical, hospital or other treatments, nursing, medicine, medical and surgical supplies, crutches and apparatuses, including prosthetic devices.” NRS 616A.035(1). Accident benefits do not include exercise equipment, gym memberships, or in most cases, motor vehicle expenses. NRS 616A.035(3). Medical benefits are defined virtually identically to accident benefits. *See* NRS 617.130.

In 2001, this court concluded that an insurer may withhold payment of medical benefits until the claimant has exhausted any funds received from a third-party settlement. *Chandler*, 117 Nev. at 426, 23 P.3d at 258. Although *Chandler* did not limit how the claimant may exhaust the settlement funds, despite S&C’s assertions to the contrary, the issue is not how the funds are exhausted, but which third-party claim for damages must be exhausted before a claimant may seek additional compensation. Accordingly, it is critical to allocate the settlement proceeds in order to determine the category for reimbursement to an insurer.

In *Chandler*, we held that “compensation,” as specified in NRS 616C.215, included medical benefits. *Id.* It was not necessary to determine whether wage replacement, or any other type of specific payments, were to be excluded. We concluded that *Chandler* had to exhaust his settlement proceeds, but we did not decide how he had to exhaust those proceeds. *Id.*² We also did not discuss whether an insurer is entitled to reimbursement from all settlement funds or only the portion of those funds designated for expenses within the definition of compensation as found in NRS 616A.090. We take the opportunity to do so today.

When a person is injured, he or she may sue the responsible party for payment to cover a variety of costs. Restatement (Second) of Torts § 924 (Am. Law Inst. 1979). While medical treatment is certainly among those costs, a plaintiff may also recover damages for pain and suffering, lost wages if the defendant’s actions prevented the plaintiff from working, and harm to property. *Id.* These damages include and exceed the compensation as defined in NRS 616A.090.

S&C is correct that the policy behind NRS 616C.215 is to prevent a double recovery. *Chandler*, 117 Nev. at 426, 23 P.3d at 258. S&C, however, mischaracterizes double recovery. Double recovery is characterized based not on the event necessitating the compensation, but on the nature of the compensation provided. S&C cites to

²In 2007, we again held that compensation, for the purposes of workers’ compensation laws, includes medical benefits. *Valdez v. Emp’rs Ins. Co. of Nev.*, 123 Nev. 170, 177, 162 P.3d 148, 152 (2007). We did not limit the term “compensation” to medical benefits.

Tobin v. Department of Labor & Industries, 187 P.3d 780 (Wash. Ct. App. 2008), for the proposition that a claimant should not receive a double recovery as well. *Tobin*, however, explains that double recovery prevents the claimant from receiving compensation from the insurer and “retain[ing] the portion of damages which would include those same elements.” 187 P.3d at 783 (internal quotations omitted). The *Tobin* court held that the insurer was only entitled to the portion of proceeds from the third-party suit that correlate to the benefits it provided as a worker’s compensation insurer. *Id.* at 784. The *Tobin* court continued:

[The insurer]’s position would give it an “unjustified windfall” at [the claimant]’s expense. Under [the insurer]’s interpretation, it would be entitled to share in damages for which it has not provided and will never pay compensation. We do not interpret these statutes to require such a fundamentally unjust result. [*The insurer*] *did not, and will never, compensate [the claimant] for his pain and suffering, therefore it cannot be “reimbursed” from funds designated to compensate him for his pain and suffering.*

Id. (internal citations omitted) (emphasis added). Only one percent of Tobin’s 1.4 million dollar settlement was allocated to future medical expenses, whereas over half of the settlement was allocated to pain and suffering. *Id.* at 781. The breakdown of Poremba’s settlement, however, remains unclear and requires further fact-finding.

We agree with S&C insofar as a worker should not receive funds from two sources to pay for the same expenses. The worker, however, may spend settlement funds allocated for expenses beyond NRS 616A.090’s definition of workers’ compensation on those designated expenses without fear that the insurer will forever be able to deny or refuse to reopen claims for future expenses that are within the scope of workers’ compensation.

We agree with the *Tobin* court and hold that because workers’ compensation insurance never compensates the injured worker for pain and suffering, an insurer is not entitled to reimbursement from any of the settlement funds that were designated for pain and suffering, or any other expense beyond the scope of workers’ compensation defined in NRS 616A.090. To deny a worker the opportunity to reopen his claims for future workers’ compensation benefits because he properly used the portion of his settlement money designated for pain and suffering to feed himself and his family is patently unjust and not supported by the statute.

Accordingly, we conclude that while S&C may be entitled to an offset based on the settlement funds allocated for future medical expenses or other expenses within the scope of workers’ compensation, it is not entitled to recover any portion of the settlement funds allocated for expenses beyond NRS 616A.090’s definition of com-

pensation, such as pain and suffering. Because the record is silent as to how Poremba's settlement was to be allocated beyond the amount spent directly on then present medical expenses, the appeals officer must conduct an evidentiary hearing in which the parties may present evidence and call witnesses privy to the settlement proceedings so that the appeals officer can make a factual determination as to how the remainder of the settlement was to be allocated³ and may only order reimbursement from the portion of the settlement allocated for expenses within the scope of workers' compensation. Going forward, parties can expressly designate how settlement funds are to be allocated so that future evidentiary hearings are not necessary.

Because Poremba's settlement likely covered expenses beyond the scope of compensation as found in NRS 616A.090, we must reverse the district court's denial of judicial review and instruct the district court to remand to the appeals officer for further proceedings consistent with this opinion.

The administrative officer must issue a decision containing detailed findings of fact and conclusions of law

Poremba argues that the district court erred when it found no improper procedure because Nevada statutes require the appeals officer's order to contain findings of fact and conclusions of law, and they were absent in the appeals officer's order. He further argues that without these findings, it is more difficult for a court to conduct a meaningful review. S&C does not refute Poremba's arguments, but merely suggests that if correct, the remedy would be a remand for a more detailed order. We conclude that after the appeals officer conducts the hearing to determine how Poremba's settlement was to be allocated, an order with detailed findings of fact and conclusions of law is required.

Without detailed factual findings and conclusions of law, this court cannot review the merits of an appeal; thus, administrative agencies are required to issue orders that contain factual findings and conclusions of law. NRS 233B.125. In pertinent part, the statute reads:

A decision or order adverse to a party in a contested case *must* be in writing or stated in the record. . . . [A] final decision *must include findings of fact and conclusions of law, separately stated*. Findings of fact and decisions *must* be based upon substantial evidence. Findings of fact, if set forth in statutory

³Specifically, the appeals officer must determine how much of the settlement was designated for:

- Medical expenses, both past and future;
- Wage loss, both past and future;
- Pain and suffering, past, present, and future; and
- Any other expense contemplated at the time of the settlement.

language, *must* be accompanied by a concise and explicit statement of the underlying facts supporting the findings.⁴

Id. (emphases added). Each and every clause in this statute contains mandatory instruction for the appeals officer, leaving no room for discretion.

Here, not only did the appeals officer fail to issue detailed findings of fact or conclusions of law, the appeals officer precluded Poremba from introducing evidence supporting reopening his case after he admitted that he spent settlement money on expenses beyond medical treatment. This illustrates that the appeals officer had the same mistaken impression of the law as do the insurers. Therefore, not only did the appeals officer err when she failed to comply with NRS 233B.125's mandate for detailed findings and conclusions, but because she prevented Poremba from presenting the required evidence, pursuant to NRS 616C.390, to reopen his claim, we are unable to review the facts in this appeal. Accordingly, we must reverse and remand for a full administrative hearing and subsequent order containing detailed findings of fact and conclusions of law as to whether Poremba meets the requirements of NRS 616C.390 and, if so, how much of an offset S&C may claim based on the amount of settlement funds that were designed to compensate for expenses within NRS 616A.090's definition of compensation.

CONCLUSION⁵

Accordingly, the judgment of the district court is reversed, and we remand to the district court with instructions to remand to the appeals officer for a new hearing and determination, consistent with this opinion.⁶

DOUGLAS, GIBBONS, PICKERING, HARDESTY, and PARRAGUIRRE, JJ., concur.

⁴This statute was amended in 2015 and changed the standard from "substantial evidence" to "a preponderance of the evidence." 2015 Nev. Stat., ch. 160, § 7, at 708. This change does not affect this opinion.

⁵Poremba argued that the appeals officer improperly revived S&C's motion for summary judgment. Because we conclude both that the insurer may not seek reimbursement from the portion of the settlement funds allocated for expenses beyond the limited scope of workers' compensation and that the appeals officer's order must contain detailed factual findings and conclusions of law, we decline to address this issue.

⁶THE HONORABLE LIDIA S. STIGLICH, Justice, did not participate in the decision of this matter.

SATICOY BAY LLC SERIES 2021 GRAY EAGLE WAY,
APPELLANT, v. JPMORGAN CHASE BANK, N.A., RESPONDENT.

No. 68431

January 26, 2017

388 P.3d 226

Appeal from a district court order dismissing a complaint in intervention. Eighth Judicial District Court, Clark County; Linda Marie Bell, Judge.

Vacated and remanded with instructions.

Law Offices of Michael F. Bohn, Esq., Ltd., and Michael F. Bohn,
Las Vegas, for Appellant.

Smith Larsen & Wixom and Chet A. Glover and Kent F. Larsen,
Las Vegas, for Respondent.

Before HARDESTY, PARRAGUIRRE and PICKERING, JJ.

OPINION

By the Court, HARDESTY, J.:

In this appeal, we determine whether the district court properly dismissed a complaint in intervention with prejudice when it dismissed the original action for failure to prosecute pursuant to NRCP 41(e). We conclude that, while dismissal of the complaint in intervention was mandatory under NRCP 41(e), the district court abused its discretion in dismissing the complaint in intervention with prejudice.

FACTS AND PROCEDURAL HISTORY

This appeal involves the dismissal of an action contesting ownership of real property consisting of three separate lots: Lot 21, Lot 22, and Lot 26 (the Property) in Las Vegas. Appellant Saticoy Bay LLC Series 2021 Gray Eagle Way (Saticoy) allegedly obtained title to the Property by way of a homeowner association foreclosure deed on Lots 21 and 26 recorded on August 26, 2013, and a quitclaim deed from the same homeowner association on Lot 22 recorded on December 3, 2013. On September 5, 2012, respondent JPMorgan Chase Bank, N.A. (JPMorgan) was assigned the beneficial interest of a deed of trust recorded against the Property on January 4, 2007.

On April 20, 2009, the Canyon Gate Master Association's (CGMA) foreclosure agent recorded a notice of delinquent assessment lien against Lots 21, 22, and 26. On September 8, 2009, CGMA recorded a notice of default and election to sell Lots 21, 22,

and 26. On December 15, 2009, Susan Louise Hannaford filed a complaint against CGMA challenging an arbitration award relating to the Property.

On May 23, 2013, CGMA recorded a notice of foreclosure sale of Lots 21 and 26 and scheduled the sale for July 18, 2013. Saticoy appeared at the foreclosure sale and purchased Lots 21 and 26. On August 5, 2013, Saticoy moved to intervene in the action initiated by Hannaford's complaint. The motion was unopposed, and the district court entered an order granting the motion. On September 30, 2013, Saticoy filed its complaint in intervention seeking injunctive relief, quiet title, declaratory relief, and issuance of a writ of restitution.

On October 18, 2013, CGMA recorded a notice of foreclosure sale of Lot 22. CGMA purchased Lot 22 at the foreclosure sale on November 21, 2013. Saticoy purportedly purchased Lot 22 from CGMA by way of a quitclaim deed recorded December 3, 2013.

On November 6, 2014, JPMorgan filed an answer to Saticoy's complaint in intervention. On March 17, 2015, the district court entered an order to show cause directing the parties to show why the action should not be dismissed pursuant to NRCP 41(e) for failure to bring the action to trial within five years after Hannaford's complaint was filed. At the show cause hearing, the district court determined that the action should be dismissed, but requested that the parties brief the issue of whether the dismissal should be with or without prejudice. After briefing was completed, the district court entered an order dismissing Hannaford's complaint and Saticoy's complaint in intervention with prejudice, finding that (1) neither Hannaford nor Saticoy had "taken affirmative steps to adequately prosecute [the] case," (2) Saticoy's "excuse that it intervened only nineteen months [before the date of the order to show cause was] an inadequate excuse for delay," (3) Saticoy's case lacks merit, and (4) NRS 116.3116(6)'s¹ three-year limitation period for foreclosing an HOA lien had run. Saticoy appeals the district court's decision.

DISCUSSION

Mandatory dismissal under NRCP 41(e) includes complaints in intervention brought in an original action

Under NRCP 41(e), "[a]ny action heretofore or hereafter commenced shall be dismissed by the court in which the same shall have been commenced . . . unless such action is brought to trial within 5 years after the plaintiff has filed the action." The district court does not have discretion to dismiss an action pursuant to NRCP 41(e).

¹In 2015, the Legislature amended NRS Chapter 116. See 2015 Nev. Stat., ch. 266, § 1, at 1331-45. Those amendments became effective October 1, 2015. Any discussion in this opinion related to those statutes refers to the 2013 statutes in effect at the time the district court made its decision in June 2015.

Johnson v. Harber, 94 Nev. 524, 526, 582 P.2d 800, 801 (1978). We have previously explained that

NRCP 41(e) gives five years for a trial of an “action”, not of a “claim.” Unlike a claim, an action includes the original claim and any crossclaims, counterclaims, and third-party claims Thus, the original claim and any crossclaims, counterclaims and third-party claims are all part of one “action.”

United Ass’n of Journeymen & Apprentices of the Plumbing & Pipe Fitting Indus. v. Manson, 105 Nev. 816, 820, 783 P.2d 955, 957-58 (1989).

We have not, however, decided whether complaints in intervention filed in the original action fall into the *Manson* framework. Thus, as a preliminary issue in this case, we must first address whether complaints in intervention are part of the original action for purposes of NRCP 41(e)’s mandatory dismissal.

NRCP 24 is instructive in deciding whether a complaint in intervention is part of the original action for purposes of NRCP 41(e). NRCP 24, which governs complaints in intervention, permits parties, under certain circumstances, “to intervene in an *action*.” NRCP 24(a)-(b) (emphasis added). Similarly, this court has treated parties in intervention under NRCP 24 as intervenors in the original action. See *Las Vegas Police Protective Ass’n Metro., Inc. v. Eighth Judicial Dist. Court*, 122 Nev. 230, 239, 130 P.3d 182, 189 (2006) (“Generally, an intervenor is afforded all the rights of a party to the action” (internal quotation marks omitted)); *Estate of LoMastro v. Am. Family Ins. Grp.*, 124 Nev. 1060, 1067-68, 195 P.3d 339, 345 (2008) (“[W]hen an intervenor intervenes, it is bound by all prior orders and adjudications of fact and law as though [it] had been a party from the commencement of the suit.” (second alteration in original) (internal quotation marks omitted)).

The practice of treating complaints in intervention as part of the original action is also typical in other jurisdictions. See, e.g., *Schneider v. Dumbarton Developers, Inc.*, 767 F.2d 1007, 1017 (D.C. Cir. 1985) (“When a party intervenes, it becomes a full participant in the lawsuit and is treated just as if it were an original party.”); *Conseco v. Wells Fargo Fin. Leasing, Inc.*, 204 F. Supp. 2d 1186, 1193 (S.D. Iowa 2002) (“A party, once allowed to intervene, may litigate fully as if it were an original party.”); *Taylor-West Weber Water Improvement Dist. v. Olds*, 224 P.3d 709, 712 (Utah 2009) (holding that third-party intervenors have the same status as original parties); see also 7C Charles A. Wright, Arthur R. Miller & Mary K. Kane, *Federal Practice and Procedure* § 1920, at 609 (3d ed. 1998) (“Unless conditions have been imposed, the intervenor is treated as if the intervenor were an original party”).

Thus, we conclude that complaints in intervention are part of the original action for purposes of mandatory dismissal under NRCP

41(e). Because Saticoy failed to timely prosecute its claims in intervention, dismissal was mandatory.

The district court's dismissal of Saticoy's complaint in intervention with prejudice, however, was an abuse of discretion

“A district court has broad, but not unbridled, discretion in determining whether dismissal under NRCP 41(e) should be with or without prejudice.” *Monroe v. Columbia Sunrise Hosp. & Med. Ctr.*, 123 Nev. 96, 102-03, 158 P.3d 1008, 1012 (2007). The parties agree that the district court acted within its discretion when it dismissed Hannaford’s claims with prejudice. Thus, we only consider whether the district court abused its discretion when it dismissed Saticoy’s complaint in intervention with prejudice.

Saticoy argues that the district court abused its discretion because it failed to properly apply the *Monroe* factors relevant to a determination of dismissal with or without prejudice. Under *Monroe*, “[f]actors relevant to the district court’s exercise of that discretion include the underlying conduct of the parties, whether the plaintiff offers adequate excuse for the delay, whether the plaintiff’s case lacks merit, and whether any subsequent action following dismissal would not be barred by the applicable statute of limitations.” *Id.* at 103, 158 P.3d at 1012 (footnote omitted). We will defer to the district court’s findings of fact unless they are clearly erroneous or not supported by substantial evidence. See *Weddell v. H2O, Inc.*, 128 Nev. 94, 101, 271 P.3d 743, 748 (2012). We review the district court’s legal conclusions de novo. *Id.*

Conduct of the parties and adequacy of excuse for delay

The district court decided to dismiss with prejudice, in part, because it found that Saticoy had not taken adequate steps to prosecute its claims, and it offered no adequate excuse for delay. We disagree.

We have stated that “[t]he duty rests upon the plaintiff to use diligence and to expedite his case to a final determination.” *Moore v. Cherry*, 90 Nev. 390, 395, 528 P.2d 1018, 1021 (1974). However, “[b]ecause the law favors trial on the merits, . . . dismissal with prejudice may not be warranted where . . . delay is justified by the circumstances of the case.” *Home Sav. Ass’n v. Aetna Cas. & Sur. Co.*, 109 Nev. 558, 563, 854 P.2d 851, 854 (1993). In deciding whether circumstances justify dismissal with prejudice, we consider “the conduct and good faith belief of the parties.” *Id.* The circumstances of this case are such that dismissal with prejudice is not warranted.

Saticoy purportedly acquired its interest in Lots 21 and 26 of the Property at the foreclosure sale held in July 2013. Saticoy promptly filed a motion to intervene in August 2013 and filed its complaint in intervention on September 30, 2013. JPMorgan filed an answer to Saticoy’s complaint over a year later on November 6, 2014. Thus,

Saticoy held its interest in the Property for 17 months, had been a party to the action for less than 15 months, and was served with JPMorgan's answer 40 days before the five-year limitation period expired. We conclude that Saticoy's conduct demonstrates that it took adequate steps to prosecute its action, and any delay was justified by the circumstances of the case.

The district court misapplied NRS 116.3116(6) to the merits of Saticoy's claims

A district court may consider the merits of the claims when it exercises its discretion in deciding whether to dismiss with prejudice. *Monroe*, 123 Nev. at 102-03, 158 P.3d at 1012. Here, the district court found that Saticoy's case lacked merit based on its application of a three-year limitation period extinguishing unpaid assessment liens in NRS 116.3116(6).²

NRS 116.3116(6) provides that "[a] lien for unpaid assessments is extinguished unless proceedings to enforce the lien are instituted within 3 years after the full amount of the assessments becomes due." NRS 116.3116(1) provides that an HOA has a lien for assessments against its homeowner's residence at the time the assessments become due and, if the assessment is payable in installments, the HOA has a lien for the full amount of the assessment when the first installment is due. Under NRS 116.3116(5), the HOA's lien is perfected when its declaration is recorded and "[n]o further recordation of any claim of lien for assessment . . . is required." Here, the parties do not dispute that CGMA had a valid lien for assessments against the Property. The question is whether that lien was extinguished by the three-year limitation period in NRS 116.3116(6). To resolve this issue, we must determine what action is sufficient to meet the requirement of instituting "proceedings to enforce the lien."³

In *SFR Investments Pool 1, LLC v. U.S. Bank, N.A.*, 130 Nev. 742, 334 P.3d 408 (2014), we interpreted the phrase "institution of an action to enforce a lien" contained in NRS 116.3116(2). Citing *Black's Law Dictionary*, 719, 869 (9th ed. 2009), we noted that "institution" has been broadly defined as "[t]he commencement of something, such as a civil or criminal action" and that "foreclosure proceedings

²In 2015, the Legislature changed the required action an HOA must take under the three-year limitation period for foreclosing a lien for unpaid assessments. 2015 Nev. Stat., ch. 266, § 1, at 1335. Under the current statute, an HOA's lien is extinguished unless an HOA records a notice of default and election to sell or institutes judicial proceedings to enforce its lien within three years after the full amount of the assessments becomes due. NRS 116.3116(10) (2015).

³We acknowledge that a determination must also be made as to when "the full amount of assessments becomes due" pursuant to NRS 116.3116(6). However, the district court did not explicitly find, and the record does not reflect, when the full amount of assessments became due in this case. Thus, we do not address that issue here.

are ‘instituted’ and include both ‘judicial foreclosure’ and ‘nonjudicial foreclosure’ methods.” *Id.* at 751-52, 334 P.3d at 415 (alteration in original) (internal quotation marks omitted). Thus, for purposes of NRS 116.3116(6), the focus must be on the commencement of proceedings to enforce a lien. The procedure for foreclosure of liens is provided in NRS 116.31162-.31164. Under NRS 116.31162(1), an HOA may foreclose its lien by sale only after it takes certain steps. First, the HOA must provide to the homeowner a “notice of delinquent assessment which states the amount of the assessments and other sums which are due . . . , a description of the unit against which the lien is imposed and the name of the record owner of the unit.” NRS 116.31162(1)(a). Not less than 30 days after the HOA provides the notice of delinquent assessment, the HOA must record a notice of default and election to sell the unit to satisfy the lien. NRS 116.31162(1)(b). Finally, the HOA must give the homeowner a 90-day grace period following the recording of the notice of default and election to sell before it continues foreclosure proceedings. NRS 116.31162(1)(c).

Under the foreclosure statutes, no action can be taken unless and until the HOA provides a notice of delinquent assessments pursuant to NRS 116.31162(1)(a). As such, a party has instituted “proceedings to enforce the lien” for purposes of NRS 116.3116(6) when it provides the notice of delinquent assessment. This interpretation conforms to our decision in *SFR*, where we stated that “[t]o initiate foreclosure under NRS 116.31162 through NRS 116.31168, a Nevada HOA must notify the owner of the delinquent assessments.” 130 Nev. at 746, 334 P.3d at 411. This also conforms to a December 12, 2012, Nevada Real Estate Division of the Department of Business and Industry (NRED) advisory opinion we cited favorably in *SFR*. *Id.* at 754-55, 334 P.3d at 416-17. Under NRS 116.623(1)(a), NRED is tasked with issuing “advisory opinions as to the applicability or interpretation of . . . [a]ny provision of this chapter.” In its advisory opinion, NRED stated that

NRS 116 does not require an association to take any particular action to enforce its lien, but that it institutes “an action.” NRS 116.31162 provides the first steps to foreclose the association’s lien. This process is started by the mailing of a notice of delinquent assessment as provided in NRS 116.31162(1)(a) The Division concludes that this action by the association to begin the foreclosure of its lien is “action to enforce the lien” as provided in NRS 116.3116(2).

13-01 Op. NRED, 17-18 (2012).

The district court mischaracterized NRS 116.3116(6) as a statute of limitations. NRS 116.3116(6) does not operate as a statute of limitations, but instead determines the expiration of past due assess-

ments. NRS 116.3116(6) limits the amount of unpaid assessments upon which an HOA can foreclose to those that have become due within three years of the HOA instituting proceedings to enforce its lien. Therefore, we conclude that the district court incorrectly relied on NRS 116.3116(6) when it found that Saticoy's claims lack merit.

Saticoy's subsequent action is not barred by the applicable statute of limitations

The district court erred in concluding that Saticoy could not refile a subsequent action following dismissal. Such action would be a complaint for quiet title to have its rights determined on the merits and would be governed by NRS 11.080. NRS 11.080 provides for a five-year statute of limitations for a quiet title action beginning from the time the "plaintiff or the plaintiff's ancestor, predecessor or grantor was seized or possessed of the premises in question." Saticoy did not acquire its interest in the Property until it purchased Lots 21 and 26 at the HOA foreclosure sale held in 2013. Therefore, the statute of limitations for a quiet title action under NRS 11.080 will not run until July 2018.

CONCLUSION

We conclude that Saticoy's complaint in intervention was part of the original action for purposes of NRCP 41(e), and thus, dismissal of its complaint was mandatory. However, we conclude that the district court abused its discretion when it dismissed Saticoy's complaint in intervention with prejudice because Saticoy took adequate steps to prosecute its action, any delay was justified, its claims do not lack merit based on a proper application of NRS 116.3116(6), and a subsequent action would not be barred by the applicable statute of limitations. We therefore vacate the district court's order dismissing Saticoy's complaint in intervention with prejudice and remand this matter to the district court with instructions for it to enter an order dismissing Saticoy's complaint in intervention without prejudice pursuant to NRCP 41(e).

PARRAGUIRRE and PICKERING, JJ., concur.

SATICOY BAY LLC SERIES 350 DURANGO 104, APPELLANT, v. WELLS FARGO HOME MORTGAGE, A DIVISION OF WELLS FARGO BANK, N.A., RESPONDENT.

No. 68630

January 26, 2017

388 P.3d 970

Appeal from a district court order granting a motion to dismiss in a quiet title action. Eighth Judicial District Court, Clark County; Ronald J. Israel, Judge.

Reversed and remanded.

Kim Gilbert Ebron and Jacqueline A. Gilbert, Las Vegas; Law Offices of Michael F. Bohn, Esq., Ltd., and Michael F. Bohn, Las Vegas, for Appellant.

Snell & Wilmer, LLP, and Andrew M. Jacobs and Kelly H. Dove, Las Vegas, for Respondent.

Before the Court EN BANC.¹

OPINION

By the Court, PARRAGUIRRE, J.:

NRS 116.3116-.31168² grant a homeowners' association (HOA) a superpriority lien for certain unpaid assessments and allow an HOA to nonjudicially foreclose on such a lien if specific requirements are met. In this appeal, we must determine whether these statutes violate a first security interest holder's due process rights. We hold that neither the HOA's nonjudicial foreclosure, nor the Legislature's enactment of the statutes, constitute state action. Therefore, the statutes do not implicate due process. Additionally, we consider whether the extinguishment of a subordinate deed of trust through an HOA's nonjudicial foreclosure violates the Takings Clauses of the United States and Nevada Constitutions. We hold it does not, and we therefore reverse the district court's order and remand for further proceedings consistent with this opinion.

¹THE HONORABLE KRISTINA PICKERING, Justice, voluntarily recused herself from participation in the decision of this matter. THE HONORABLE LIDIA S. STIGLICH, Justice, did not participate in the decision of this matter.

²Any discussion in this opinion related to these statutes refers to the statutes in effect prior to the Legislature's 2013 and 2015 amendments. *See Horizons at Seven Hills Homeowners Ass'n v. Ikon Holdings, LLC*, 132 Nev. 362, 364 n.2, 373 P.3d 66, 67 n.2 (2016) (referring to the statutes in effect at the time the underlying cause of action arose).

FACTS AND PROCEDURAL HISTORY

Nonparties to this appeal, Roy and Shirley Senholtz, took out an \$81,370 loan from respondent Wells Fargo Home Mortgage, a division of Wells Fargo Bank, N.A. (Wells Fargo), in order to refinance their mortgage on property located in Summerlin, Nevada. Wells Fargo's loan was secured by a deed of trust on the property, and the property was governed by an HOA's covenants, conditions, and restrictions (CC&Rs). The Senholtzes subsequently failed to pay their HOA dues and mortgage, and both Wells Fargo and the HOA recorded notices of default and election to sell. Thereafter, the HOA conducted a nonjudicial foreclosure sale, wherein the property was sold to appellant Saticoy Bay LLC Series 350 Durango 104 (Saticoy Bay) for \$6,900.

Saticoy Bay filed a complaint seeking an injunction preventing Wells Fargo from foreclosing on the property and a declaration that it was the rightful owner of the property, free and clear from any encumbrances or liens. Wells Fargo filed a motion to dismiss, arguing (1) NRS 116.3116 *et seq.* violate the Due Process Clause and the Takings Clause of both the United States and Nevada Constitutions; (2) this court's interpretation of NRS 116.3116 *et seq.* in *SFR Investments Pool 1, LLC v. U.S. Bank, N.A.*, 130 Nev. 742, 334 P.3d 408 (2014), conflicts with public policy; and (3) the purchase price of the property was commercially unreasonable. The district court held that the statutes violated Wells Fargo's due process rights and granted the motion; the district court did not address Wells Fargo's other arguments. Saticoy Bay now appeals the district court's order.

DISCUSSION

On appeal, Saticoy Bay argues the foreclosure statutes do not violate a first security interest holder's due process rights. We also consider Wells Fargo's argument that the foreclosure statutes violate the Takings Clauses of the United States and Nevada Constitutions. *See Tam v. Eighth Judicial Dist. Court*, 131 Nev. 792, 798, 358 P.3d 234, 238-39 (2015) ("Although this court would not normally address an issue that the district court declined to consider and develop the factual record, this court can consider constitutional issues for the first time on appeal."). We review the district court's legal conclusions, such as the constitutionality of a statute, *de novo*. *Buzz Stew, LLC v. City of N. Las Vegas*, 124 Nev. 224, 228, 181 P.3d 670, 672 (2008); *Silvar v. Eighth Judicial Dist. Court*, 122 Nev. 289, 292, 129 P.3d 682, 684 (2006).

Nevada's superpriority lien statutes do not violate a first security interest holder's due process rights

Wells Fargo argues that the foreclosure procedures specified in NRS 116.3116 *et seq.* are facially unconstitutional because they do

not require an HOA to give a first security interest holder actual notice of a foreclosure that, once conducted, may extinguish the security interest. *Cf. SFR Investments Pool I*, 130 Nev. at 758, 334 P.3d at 419 (“NRS 116.3116(2) gives an HOA a true superpriority lien, proper foreclosure of which will extinguish a first deed of trust.”). Saticoy Bay argues that an HOA’s nonjudicial foreclosure does not violate due process because (1) no state actor participates in an HOA’s nonjudicial foreclosure, and (2) NRS 116.31168 incorporates the notice requirements set forth in NRS 107.090.

The Due Process Clauses of the United States and Nevada Constitutions protect individuals from state actions that deprive them of life, liberty, or property without due process of law. U.S. Const. amend. XIV, § 1; Nev. Const. art. 1, § 8(5); *see also Lugar v. Edmondson Oil Co.*, 457 U.S. 922, 936 (1982). The United States Supreme Court has provided a two-part test for determining whether the deprivation of a property interest is the result of state action. *See Lugar*, 457 U.S. at 937. First, it must be determined whether “the deprivation [was] caused by the exercise of some right or privilege created by the State.” *Id.* Second, it must be determined whether “the party charged with the deprivation [is] a person who may fairly be said to be a state actor.”³ *Id.*

The State created the HOA’s superpriority lien, as well as its right to conduct a nonjudicial foreclosure upon default. *See* NRS 116.3116 *et seq.* In addition, Wells Fargo’s security interest was extinguished because the HOA exercised its statutory right to conduct a nonjudicial foreclosure. Therefore, the first element of the *Lugar* test is satisfied. However, it must still be determined whether “the party charged with the deprivation” may be characterized as a state actor.

We conclude that an HOA acting pursuant to NRS 116.3116 *et seq.* cannot be deemed a state actor. The United States Supreme Court has held that “[a]ction by a private party pursuant to [a] statute, *without something more*, [is] not sufficient to justify a characterization of that party as a ‘state actor.’” *Lugar*, 457 U.S. at 939 (emphasis added); *see also Am. Mfrs. Mut. Ins. Co. v. Sullivan*, 526 U.S. 40, 52 (1999) (“Action taken by private entities with the mere approval or acquiescence of the State is not state action.”). Several courts have recognized “that nonjudicial foreclosure statutes do not involve significant state action” so as to implicate due process. *See*

³We note that the parties have not argued that Nevada’s Due Process Clause provides more protection than its federal counterpart. In addition, we have previously relied on federal precedent in determining the scope of Nevada’s Due Process Clause. *See Hernandez v. Bennett-Haron*, 128 Nev. 580, 587, 287 P.3d 305, 310 (2012) (“[T]he similarities between the due process clauses contained in the United States and Nevada Constitutions . . . permit us to look to federal precedent for guidance”) Therefore, we employ the *Lugar* test to determine whether the deprivation of a property interest is the result of state action under both the state and federal Due Process Clauses.

Charmicor, Inc. v. Deaner, 572 F.2d 694, 696 (9th Cir. 1978) (holding that Nevada’s nonjudicial foreclosure procedures regarding a deed of trust do not amount to state action); *see also Levine v. Stein*, 560 F.2d 1175, 1176 (4th Cir. 1977) (same with regard to Virginia’s nonjudicial foreclosure procedures); *see also Northrip v. Fed. Nat’l Mortg. Ass’n*, 527 F.2d 23, 28-29 (6th Cir. 1975) (finding no state action in a nonjudicial foreclosure, notwithstanding the fact that the sheriff conducted the foreclosure and the deed had to be registered with the county).

Additionally, we reject Wells Fargo’s argument that the Legislature may be charged with the deprivation because it enacted NRS 116.3116 *et seq.* As stated previously, the first prong of the *Lugar* test identifies whether the state created a right or privilege that caused the deprivation. However, once this inquiry is satisfied, the analysis shifts to whether the procedures enacted by the state involve some form of government action. *See Lugar*, 457 U.S. at 941 (holding “the procedural scheme created by the statute [was] obviously [] the product of state action,” but that due process was only implicated because state officials were involved in the seizure of the disputed property); *see also Apao v. Bank of New York*, 324 F.3d 1091, 1095 (9th Cir. 2003) (holding a mortgagee’s nonjudicial foreclosure did not constitute state action because there was no “overt official involvement” in the enforcement of the creditor’s remedy).

Although the two parts of the *Lugar* test may “collapse into each other when the claim of a constitutional deprivation is directed against a party whose official character is such as to lend the weight of the State to his decisions,” *Lugar*, 457 U.S. at 937, this is not such a case. Rather, we find the present matter analogous to *Flagg Bros., Inc. v. Brooks*, 436 U.S. 149 (1978). In *Flagg Bros.*, the respondent was evicted from her home, and her property was stored with the petitioner, a private warehouseman. *Id.* at 153. A state statute granted the petitioner a lien on the property and the right to enforce the lien by private sale of the property. *Id.* at 151 & n.1. The respondent argued that such a sale would be attributable to the state because the state had enacted the statute. *Id.* at 164. The United States Supreme Court held that, although the state had enacted the statute, due process was not implicated because the statute did not compel such a sale, and the state was not otherwise involved in such a sale. *Id.* at 157, 166.

Given this federal precedent, the Legislature’s mere enactment of NRS 116.3116 does not implicate due process absent some additional showing that the state compelled the HOA to foreclose on its lien, or that the state was involved with the sale.⁴ Neither has

⁴This is true regardless of whether the deprivation is alleged to have occurred at the time of foreclosure, when Wells Fargo’s security interest was extinguished by the sale, or at the time the statutes were enacted, when HOA liens were made prior to first security interests on the property.

been demonstrated here. *See* NRS 116.31162(1) (stating that an HOA “may foreclose its lien by sale”); *see also* NRS 116.3116(6) (stating that the establishment of a superpriority lien “does not prohibit actions to recover sums for which subsection 1 creates a lien or prohibit an association from taking a deed in lieu of foreclosure”). Therefore, we hold that Nevada’s superpriority lien statutes do not implicate due process.⁵ To the extent this court’s decision in *SFR Investments Pool 1, LLC v. U.S. Bank, N.A.*, 130 Nev. 742, 754-55, 334 P.3d 408, 417-18 (2014), suggests otherwise, we clarify that due process is not implicated in an HOA’s nonjudicial foreclosure. As such, we need not determine whether NRS 116.3116 *et seq.* incorporates the notice requirements set forth in NRS 107.090.

The extinguishment of a subordinate deed of trust through an HOA’s nonjudicial foreclosure does not constitute a governmental taking

Wells Fargo argues that NRS 116.3116 *et seq.* effectuate an unconstitutional governmental taking because the state authorized the HOA to destroy its property interest. Saticoy Bay argues that Wells Fargo acquired its property interest subject to the HOA’s superpriority lien because both NRS 116.3116 and the HOA’s CC&Rs predate Wells Fargo’s property interest.

The Takings Clauses of the United States and Nevada Constitutions prohibit the state from taking private property for public use without just compensation. U.S. Const. amend. V; Nev. Const. art. 1, § 8(6); *see also Chicago, Burlington & Quincy R.R. Co. v. Chicago*, 166 U.S. 226, 238-41 (1897) (incorporating the Fifth Amendment’s Takings Clause against the states through the Fourteenth Amendment’s Due Process Clause). There are two ways in which the state may effectuate a “taking”: (1) through a “direct government appropriation or physical invasion of private property”; or (2) through enacting a regulation that is “so onerous that its effect is tantamount to a direct appropriation or ouster.” *Lingle v. Chevron U.S.A. Inc.*, 544 U.S. 528, 537 (2005); *see also McCarran Int’l Airport v. Sisolak*, 122 Nev. 645, 662, 137 P.3d 1110, 1121-22 (2006).

Here, the state has not directly appropriated Wells Fargo’s lien, nor has it directly appropriated the property subject to Wells Fargo’s lien. *Cf. Armstrong v. United States*, 364 U.S. 40, 48-49 (1960) (holding that the federal government effectuated a Fifth Amendment taking when it took title to property subject to the petitioner’s liens, thereby rendering the liens unenforceable and valueless). In addition, Wells Fargo’s intangible property interest is not subject to ac-

⁵We acknowledge that the Ninth Circuit has recently held that the Legislature’s enactment of NRS 116.3116 *et seq.* does constitute state action. *See Bourne Valley Court Tr. v. Wells Fargo Bank, N.A.*, 832 F.3d 1154, 1159-60 (9th Cir. 2016). However, for the aforementioned reasons, we decline to follow its holding.

tual physical invasion. Therefore, we address whether the enactment of the foreclosure statutes constitutes a regulatory taking.

In determining whether a regulation constitutes a compensable regulatory taking, this court considers the following factors: “(1) the regulation’s economic impact on the property owner, (2) the regulation’s interference with investment-backed expectations, and (3) the character of the government action.”⁶ *Sisolak*, 122 Nev. at 663, 137 P.3d at 1122; *Penn Cent. Transp. Co. v. New York City*, 438 U.S. 104, 124 (1978).

First, the foreclosure statutes do not necessarily have an economic impact on any given first security interest holder. It is true that the statutes permit an HOA to foreclose on its lien. Nonetheless, the statutes do not require an HOA to conduct a foreclosure upon default, and if the HOA chooses to foreclose on its lien, the proceeds from the sale may fully satisfy the amount owed to a first security interest holder. *See* NRS 116.3116(3)(c) (stating the proceeds from such a sale shall be applied to subordinate claims after the HOA’s lien is satisfied).

Second, even assuming that the foreclosure statutes had a substantial economic impact on Wells Fargo’s property interest, the statutes did not interfere with any legitimate investment-backed expectation. NRS 116.3116 was enacted in 1991, *see* 1991 Nev. Stat., ch. 245, §§ 100-104, at 567-71, and the HOA’s declaration of CC&Rs was recorded in 1994. Wells Fargo acquired its security interest in 2003. Therefore, Wells Fargo “was on notice that by operation of the statute, the [earlier recorded] CC&Rs might entitle the HOA to a super priority lien at some future date which would take priority over a [later recorded] first deed of trust.” *SFR Investments Pool 1*, 130 Nev. at 756, 334 P.3d at 418 (alterations in original) (internal quotation marks omitted); *see also* NRS 116.3116(4) (“Recording of the declaration constitutes record notice and perfection of the lien.”).

Lastly, the “character of the government action” is as follows: the State statutorily altered the priority of certain liens. The state did

⁶We note that the foreclosure statutes do not fall within the “two relatively narrow categories” of “regulatory action that generally will be deemed *per se* takings for Fifth Amendment purposes.” *Lingle*, 544 U.S. at 538; *accord Sisolak*, 122 Nev. at 662-63, 137 P.3d at 1122. Specifically, the foreclosure statutes do not require a landowner to suffer “a permanent physical occupation” of his or her property, *cf. Loretto v. Teleprompter Manhattan CATV Corp.*, 458 U.S. 419, 421, 426 (1982) (holding a New York statute that required a landlord to “permit a cable television company to install its cable facilities upon his property” constituted a taking); nor do they completely “deprive[] a landowner of all economically beneficial uses” of his or her land, *cf. Lucas v. S.C. Coastal Council*, 505 U.S. 1003, 1018, 1006-07, 1029-30 (1992) (holding a South Carolina statute that prohibited the “petitioner from erecting any permanent habitable structures” on his land constituted a taking to the extent that “background principles of nuisance and property law” did not independently restrict the landowner’s intended use of the property).

not physically invade any property interest, nor did it participate in the HOA's nonjudicial foreclosure. *See Penn Cent.*, 438 U.S. at 124 ("A 'taking' may more readily be found when the interference with property can be characterized as a physical invasion by government, than when interference arises from some public program adjusting the benefits and burdens of economic life to promote the common good." (internal citation omitted)).

Wells Fargo does not cite, and we have not found, a single case that has held a state may not statutorily alter the priority of liens unless it compensates subsequent lienholders whose interests are diminished or destroyed as a result.⁷ *See U.S. Bank, Nat'l Ass'n v. NV Eagles, LLC*, No. 2:15-CV-00786-RCJ-PAL, 2015 WL 5210523, at *5 (D. Nev. Sept. 3, 2015) ("The destruction of an undersecured junior lien via the foreclosure of a senior lien under priority rules published before the junior lienor took his lien has never been held to implicate the Takings Clause to this Court's knowledge."). Therefore, we hold that the extinguishment of a subordinate deed of trust through an HOA's nonjudicial foreclosure does not constitute a governmental taking.

CONCLUSION

We hold that the Due Process Clauses of the United States and Nevada Constitutions are not implicated in an HOA's nonjudicial foreclosure of a superpriority lien. In addition, we hold that the extinguishment of a subordinate deed of trust through an HOA's nonjudicial foreclosure does not violate the Takings Clauses of the United States and Nevada Constitutions. Because the district court did not address Wells Fargo's other arguments, we remand the matter so that the district court may consider them in the first instance. Accordingly, we reverse the district court's order and remand the matter for further proceedings consistent with this opinion.

CHERRY, C.J., and DOUGLAS, GIBBONS, and HARDESTY, JJ., concur.

⁷We note that Wells Fargo did not acquire its property interest *prior* to the enactment of NRS 116.3116 *et seq.* Therefore, we need not address whether the foreclosure statutes effectuate a taking with respect to such lienholders.

LYON COUNTY APPRAISAL RECORD



APN: 016-252-05

2025

PAGE 1 of 3

ACTIVE

Roll YR

Code

%Comp

Situs 60 JEANETTE DR MOUND HOUSE Database PROD NBHD 16-25 Appr kw Exemption AV|Exemption
 Owner CARMONA, ESLY TRS Printed 1/8/2025 16-25 -MH Res #12
 60 JEANETTE DR MOUNDHOUSE, NV 89706-0000 Tax District 8.7
 Property Name RESIDENCE

Reopen
 Reappraisal

Valuation History						Parcel Value Summary		OBSO	<input type="checkbox"/> Change <input type="checkbox"/> No Change	
Yr Roll	Taxable Land	New Land	Taxable Imps	New Imps	Total Taxable	Total Assessed	Primary Valuation	STANDARD	NewLand	Initials/Date
2024 FV	260,000		324,134		584,134	204,447	Land Value	260,000		
2023 FV	260,000		303,837		563,837	197,343	Building Value	184,096		
2022 FV	228,480		274,729		503,209	176,123	XFOB Value	129,561		
2021 FV	142,800		273,991		416,791	145,877	Obsolescence	0		
2020 FV	142,800		273,026		415,826	145,539	Personal Prop Val		Parcel Total	
							Taxable Value	573,657	New Const	<input type="checkbox"/> NC <input type="checkbox"/> C
							Total Exemption		New Land	<input type="checkbox"/> New Sketch
									Pr Yr Ovr	

Building Data

1-1	Code	Description	Adjustments & Modifiers	Name	Code/Units	Description	%	Name	Code/Units	Description	%
Type	RES	RESIDENTIAL	BUILDING LEVEL	YAREA	1,865	GLA2 Area	100	SBFL	0622	Raised Subfloor (%)	74
Occ	01	Single Family Reside	Rate Adj	YCODE	2	TWO STORY	100	SBFL	0621	Slab on Grade (%)	26
Stry/Frm	01	SINGLE STORY	Lump Sum	ROOF	0208	Composition Shingle	100	0402	1	Automatic Floor Cover A	100
Quality	R3.5	Average-Good		EW	0101	Frame, Hardboard Sheets	100	0641	1	Single 1-Story Fireplac	100
Year Built	1987		PARCEL LEVEL	HEAT	0309	Forced Air Furnace	100	0701	552	Attached Garage	100
WAY	1988		Lump Sum 0	0502	1	Automatic Appliance Allowanc	100	0904	16	Slab Forch with Roof (S	100
Remodel Yr			%Obso	0601	10	Plumbing Fixtures -#	100	1007	16	Wood Balcony (SF) Wood	100
% Comp	100	%DPR 55.5		0602	1	Plumbing Fixtures Rough-ins	100	BED	3	Bedrooms	100

Sub Area							Extra Features														
Code	Description	Yr Built	DPR Yr	Units	Price Per Unit	RCN	#	Code	Description	QC	BLDG #	Units	\$/Unit	Multi-plier	Yr Built	Roll Year	% Comp	RCN	DRC	Override Value	Notes
GLA	GROSS LIVING ARE			799	155.29	124,078	1	WSP	WELL SEPTIC PRES		-	1	16501	1	1987	0	100	16,501	7,095		
GLA2	GROSS LIVING ARE			1,865	155.29	289,620	2	RFCOMP	ROOF WITH COMP S	2	-	175	20.02	1	1988	0	100	3,504	1,559		
							3	DECK2	DECK 1=SOFT 2=RE	2	-	175	25.62	1	1988	0	100	4,483	1,995		
							4	GPBARN2	GENERAL PURPOSE	2	-	2,160	29.13	1	1990	0	100	62,917	29,886		
							5	GPBLDG2	GENERAL PURPOSE	2	-	2,160	19.25	1	1986	0	100	41,590	17,260		SHOP
							6	CORRAL	CORRALS WOOD LOW	3	-	2,770	14.42	1	1988	0	100	39,956	17,780		
							7	CONC F	CONCRETE "FAIR"		-	1	4786	1	1998	0	100	4,786	2,848		
							8	GARSID3	DETACHED GARAGE	3	-	1,500	41.49	1	1998	0	100	62,235	37,030		
							9	BNK3/43	BUNKHOUSES 3/4 C	3	-	600	39.52	1	1998	0	100	23,712	14,108		

Gross Bldg Area 2,664 Perimeter Sub Area RCN 413,698

Building Notes		Building Cost Summary	
1988 wt yr Updated yr act per ADS notes and records		Building RCN	413,698
		Depreciation	229,602
		Building Adj	
		Building DRC	184,096
		Extra Feature DRC	
Building Name		Total DRC	184,096
RESIDENCE		Override Value	

Land Value: 1 Lines Total											Land Data		Property Characteristics		
Code	Description	Zoning	Units	Type	Unit Price	Adj 1	%-\$	Adj 2	%-\$	Taxable Land	Note	Land Size-Sf	217,800	Water	Well
200	Single Family Residence	RR3	1.000	AC	260,000.00					260,000		Acre Size	5.000	Sewer	Septic
												DOR Code	200	Street	
												Deferment		SPC	
												CAGC		SBE 836	

This information is for use by the LYON COUNTY Assessor for assessment purposes only.

LYON COUNTY APPRAISAL RECORD



APN: 016-252-05

2025

PAGE 2 of 3

ACTIVE

Roll YR

Code

%Comp

Situs 60 JEANETTE DR MOUND HOUSE Database PROD NBHD 16-25 Appr kw Exemption AV|Exemption
 Owner CARMONA, ESLY TRS Printed 1/8/2025 16-25 -MH Res #12
 60 JEANETTE DR MOUNDHOUSE, NV 89706-0000 Tax District 8.7
 Property Name RESIDENCE

Reopen
 Reappraisal

Valuation History							Parcel Value Summary		OBSO	<input type="checkbox"/> Change <input type="checkbox"/> No Change	
Yr Roll	Taxable Land	New Land	Taxable Imps	New Imps	Total Taxable	Total Assessed	Primary Valuation	STANDARD	NewLand		
2024 FV	260,000		324,134		584,134	204,447	Land Value	260,000			
2023 FV	260,000		303,837		563,837	197,343	Building Value	184,096			
2022 FV	228,480		274,729		503,209	176,123	XFOB Value	129,561	Initials/Date		
2021 FV	142,800		273,991		416,791	145,877	Obsolescence	0			
2020 FV	142,800		273,026		415,826	145,539	Personal Prop Val				
							Taxable Value	573,657	New Const	<input type="checkbox"/> NC <input type="checkbox"/> C	
							Total Exemption		New Land	<input type="checkbox"/> New Sketch	
									Pr Yr Ovr		

Building Data											
1-1	Code	Description	Adjustments & Modifiers		Name	Code/Units	Description	%	Name	Code/Units	Description
Type	RES	RESIDENTIAL	BUILDING LEVEL		BTRF	2	Bath-Full	100			
Occ	01	Single Family Reside	Rate Adj								
Stry/Frm	01	SINGLE STORY	Lump Sum								
Quality	R3.5	Average-Good									
Year Built	1987		PARCEL LEVEL								
WAY	1988		Lump Sum 0								
Remodel Yr			%Obso								
% Comp	100	%DPR 55.5									

Sub Area Extra Features

Code	Description	Yr Built	DPR Yr	Units	Price Per Unit	RCN	#	Code	Description	QC	BLDG #	Units	\$/Unit	Multiplier	Yr Built	Roll Year	% Comp	RCN	DRC	Override Value	Notes
GLA	GROSS LIVING ARE			799	155.29	124,078															
GLA2	GROSS LIVING ARE			1,865	155.29	289,620															

Gross Bldg Area 2,664 Perimeter Sub Area RCN 413,698

Building Notes	Building Cost Summary
1988 wt yr Updated yr act per ADS notes and records	Building RCN 413,698
	Depreciation 229,602
	Building Adj
	Building DRC 184,096
	Extra Feature DRC
Building Name	Total DRC 184,096
RESIDENCE	Override Value

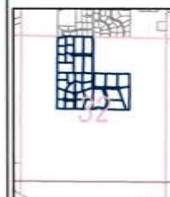
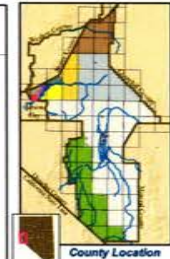
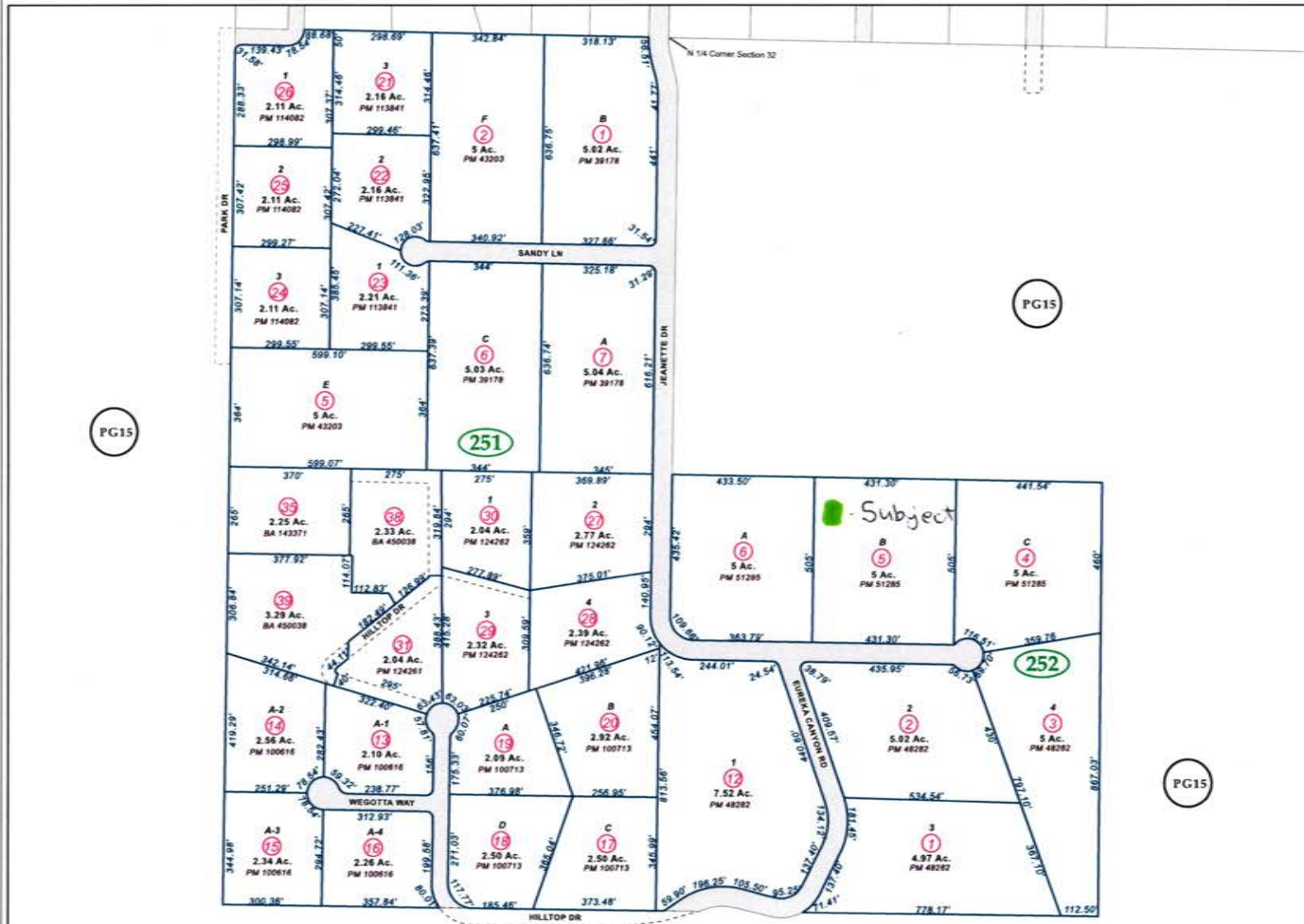
Land Value: 1 Lines Total

Code	Description	Zoning	Units	Type	Unit Price	Adj 1	%-\$	Adj 2	%-\$	Taxable Land	Note	Land Data		Property Characteristics	
200	Single Family Residence	RR3	1.000	AC	260,000.00					260,000		Land Size-Sf	217,800	Water	Well
												Acre Size	5.000	Sewer	Septic
												DOR Code	200	Street	
												Deferment		SPC	
												CAGC			

SBE 837

E1/2 NW1/4 & SW1/4 NE/14, Section 32, T16N - R21E, MD&M

16-25



- Map Elements**
- 1/4 Corner Section
 - Section Line
 - 300'
 - Parcel Lot
 - Parcel Number
 - 0.13 Ac. Acreage of Parcel
 - PM 126140 Recorded Map Image
 - Parcel Boundaries
 - Block Number
 - Parcel Book & Page Number
 - Page Number
- Cities & Townships**
- Dayton
 - Dayton Valley
 - Farmley
 - Mark Twain
 - Mason Valley
 - Mound House
 - Silver City
 - Silver Springs
 - Smith Valley
 - Stagemoor
 - Yarlington

Scale: 1" = 300'
Revised: October 22, 2009

NOTE: This is for assessment use only and does not represent a survey. No liability is assumed as to the accuracy of the data delineated herein. Use of this plat for other than assessment purposes is forbidden unless approved by the Lyon County Assessor's Office.

Troy R. Villines
LYON COUNTY Assessor
27 S. MAIN ST
YERINGTON NV 89447



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

Mailing Date 12/09/2024

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

CARMONA, ESLY TRS
C/O ESLY CARMONA
60 JEANETTE DR
MOUNDHOUSE, NV 89706-0000

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

Abatement Status: Low Cap
Abated Taxes are based on Prior Year
Gross Assessed Value of: 128,542

Parcel Number: 016-252-05
District: 8.7
Appraisal Year: 2025/2026

Property Location: 60 JEANETTE DR, MOUND HOUSE

Assessed Value	This Fiscal Year 2024/2025	Next Fiscal Year 2025/2026	Tax Capped Value
Land	91,000	91,000	
Structures	113,447	109,780	
Personal Property	0	0	
Assessed Total	204,447	200,780	128,542
Exemptions	3,440	0	
Net Assessed Value	201,007	200,780	
Value Excluded From Abatement	0	0	

Taxable Value	This Fiscal Year	Next Fiscal Year	Tax Capped Value
Land	260,000	260,000	
Structures	324,134	313,657	
Personal Property	0	0	
Taxable Total	584,134	<10,477> 573,657	367,263
Exemptions	9,829	0	
Net Taxable Value	574,305	573,657	
Value Excluded From Abatement	0	0	

NOTICE OF ASSESSED VALUATION
THIS IS NOT A TAX BILL - IT IS A NOTICE OF VALUE ONLY

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.https://www.lyon-county.org/55/Assessor](https://www.lyon-county.org/55/Assessor)

GSA-Real Estate

LYON COUNTY 2025/2026

MAKE READONLY

PROD

kwilson

016-252-05

CARMONA, ESLY TRS

Status: A | ACTIVE

Nbhd: 16-25 | 16-25 -MH RES #12 | KW

Situs Address 1
60 JEANETTE DR
MOUND HOUSE, NV

Property Use: 200 | SINGLE FAMILY RESIDEN

Confidential

Empt LC: 2023 Active Inspector kw

General

Valuation

Land 1

Buildings 1

Extra Features 9

Notes and Data

Sales 8

Exemptions 1

Taxes

Inspections 0

Permits 0

Protests 0

History

39 history records from current database.

Year	Roll	Use Code	Cert Date	Added Date	Land Val	Bid Val	XI Val	Total Adj	Just Val	Txbl Val w/AG	Diff	Cap Val	Ass'd Val	Ex Val	Asd Val-Exempt	NCON TxblVal	New Land Txbl	Snapshot	Note
1 2025	VN - Value Notice - NROLL	200 - Single Family Re...	12/09/2024	12/09/2024	\$260,000	\$184,096	\$129,561	\$0	\$573,657	\$573,657	\$0	\$573,657	\$200,780	\$0	\$200,780	\$0	\$0	View	
1 2024	FV - Final Value	200 - Single Family Re...	07/10/2024	07/10/2024	\$260,000	\$186,734	\$137,400	\$0	\$584,134	\$584,134	\$0	\$584,134	\$204,447	\$3,440	\$201,007	\$0	\$0	View	
1 2024	VN - Value Notice - NROLL	200 - Single Family Re...	12/12/2023	12/12/2023	\$260,000	\$186,734	\$137,400	\$0	\$584,134	\$584,134	\$0	\$584,134	\$204,447	\$0	\$204,447	\$0	\$0	View	
1 2023	A - CORRECTION	200 - Single Family Re...	01/16/2024	01/16/2024	\$260,000	\$177,672	\$126,165	\$0	\$563,837	\$563,837	\$0	\$563,837	\$197,343	\$3,340	\$194,003	\$0	\$0	View	CORRECTION 207
1 2023	FV - Final Value	200 - Single Family Re...	07/06/2023	07/06/2023	\$260,000	\$177,672	\$126,165	\$0	\$563,837	\$563,837	\$0	\$563,837	\$197,343	\$0	\$197,343	\$0	\$0	View	
1 2023	VN - Value Notice - NROLL	200 - Single Family Re...	12/08/2022	12/08/2022	\$260,000	\$177,672	\$126,165	\$0	\$563,837	\$563,837	\$0	\$563,837	\$197,343	\$0	\$197,343	\$0	\$0	View	
1 2022	A - CORRECTION	200 - Single Family Re...	02/01/2024	02/01/2024	\$228,480	\$165,340	\$109,389	\$0	\$503,209	\$503,209	\$0	\$503,209	\$176,123	\$3,080	\$173,043	\$0	\$0	View	CORRECTION 1224
1 2022	FV - Final Value	200 - Single Family Re...		07/12/2022	\$228,480	\$165,340	\$109,389	\$0	\$503,209	\$503,209	\$0	\$503,209	\$176,123	\$0	\$176,123	\$0	\$0	View	
1 2022	VN - Value Notice - NROLL	200 - Single Family Re...	12/08/2021	12/08/2021	\$228,480	\$165,340	\$109,389	\$0	\$503,209	\$503,209	\$0	\$503,209	\$176,123	\$0	\$176,123	\$0	\$0	View	

2025 CAMA

Assessment

As of 12/09/2024 09:07 AM

Owner

CARMONA, ESLY TRS

Excludes Ag

\$573,657

Parcel ID

016-252-05

Use Code

200 | Single Family Residence

Total Taxable

\$573,657

Status

A | ACTIVE

Tax Group

8.7 | Central Lyon Fire District

Differential

\$0

Use Code

200 | Single Family Residence

Note

Total Taxable

\$573,657

Neighborhood Code

16-25 | 16-25 -MH Res #12

Roll

VN

Adjusted Capped Value

\$200,780

Owners

CARMONA, ESLY TRS

Cert Date

12/09/2024

Exemption Value

\$0

Residential Units

Just Land Value

\$260,000

Assessed Value

\$200,780

Land Value

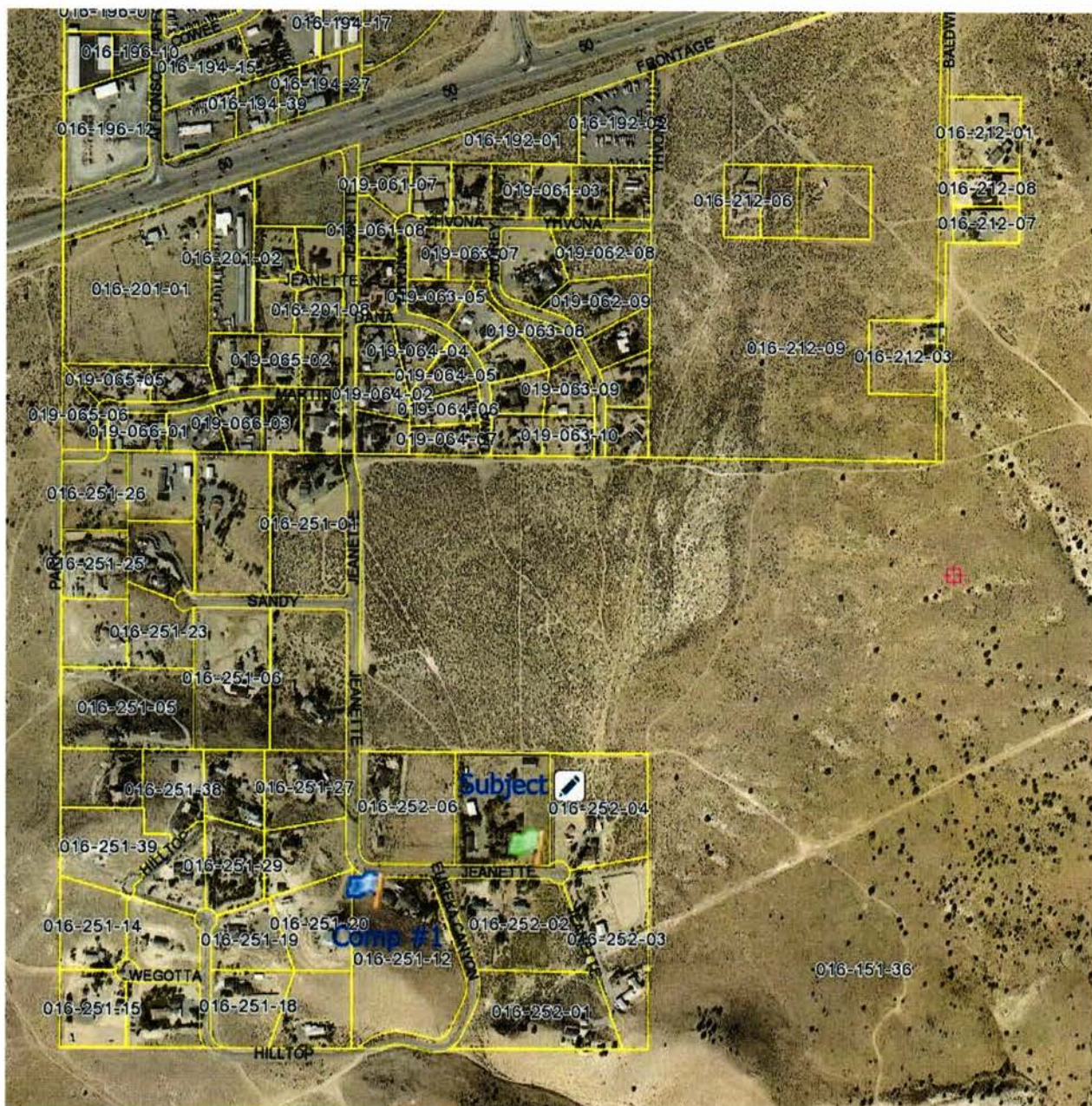
\$260,000

Portability Value

\$0

Sales Information

Lyon County Board of Equalization										Date: 2/18/2025				
Improved Sales Comparison										Time:				
Subject Property										Tax Year: 2025/26				
APN	Address	Taxable Land	Land Size	Taxable Improv.	Total Taxable Value		Price /sf			Size S.F.	Yr Blt	Class	Att Gar	D-Gar/ shop/ barn
16-252-05	60 Jeanette Dr Mound House	260,000	5	313,657	573,657		\$215			2,664	1987	3.50	\$552	1500 2160 2160
Comparable Properties		Taxable Land	Land Size	Taxable Improv.	Taxable Value	Sale Price	Price/ SF	Sale Date	Ratio	Size S.F.	Yr Blt	Class	Gar	D- Gar
16-251-12	51 Jeanette Dr Mound House	260,000	7.52	204,323	464,323	\$685,000	\$ 241	6/30/23	0.24	2,848	1981	2.00	0	2400 G 600-Bunk
19-174-02	33 Rainbow Mark Twain	141,000	3.89	227,190	368,190	\$650,000	\$ 217	6/24/24	0.20	3,000	1994	2.00	0	1260 S
19-471-06	190 James Mark Twain	150,000	5.20	274,653	424,653	\$681,700	\$ 305	7/26/23	0.22	2,232	1992	1.00	528	2400 B
16-293-16	240 Comstock Dayton Vly	275,000	4.99	255,559	530,559	\$680,000	\$ 278	4/10/23	0.27	2,449	1996	3.00	0	1920 S



16-252-05 ** 2/17/2023

Subject

15844



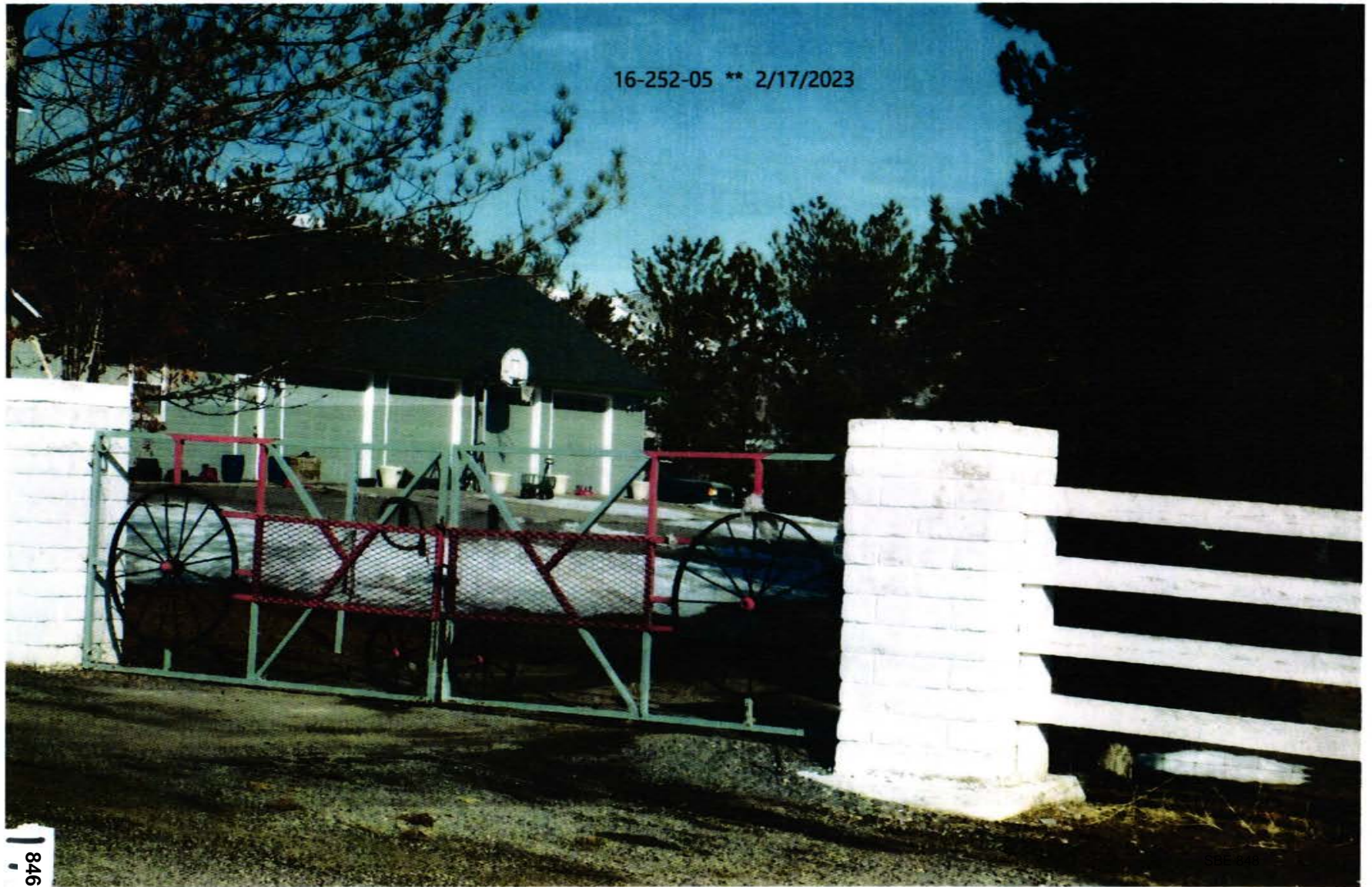


845

subject

SBE 847

16-252-05 ** 2/17/2023



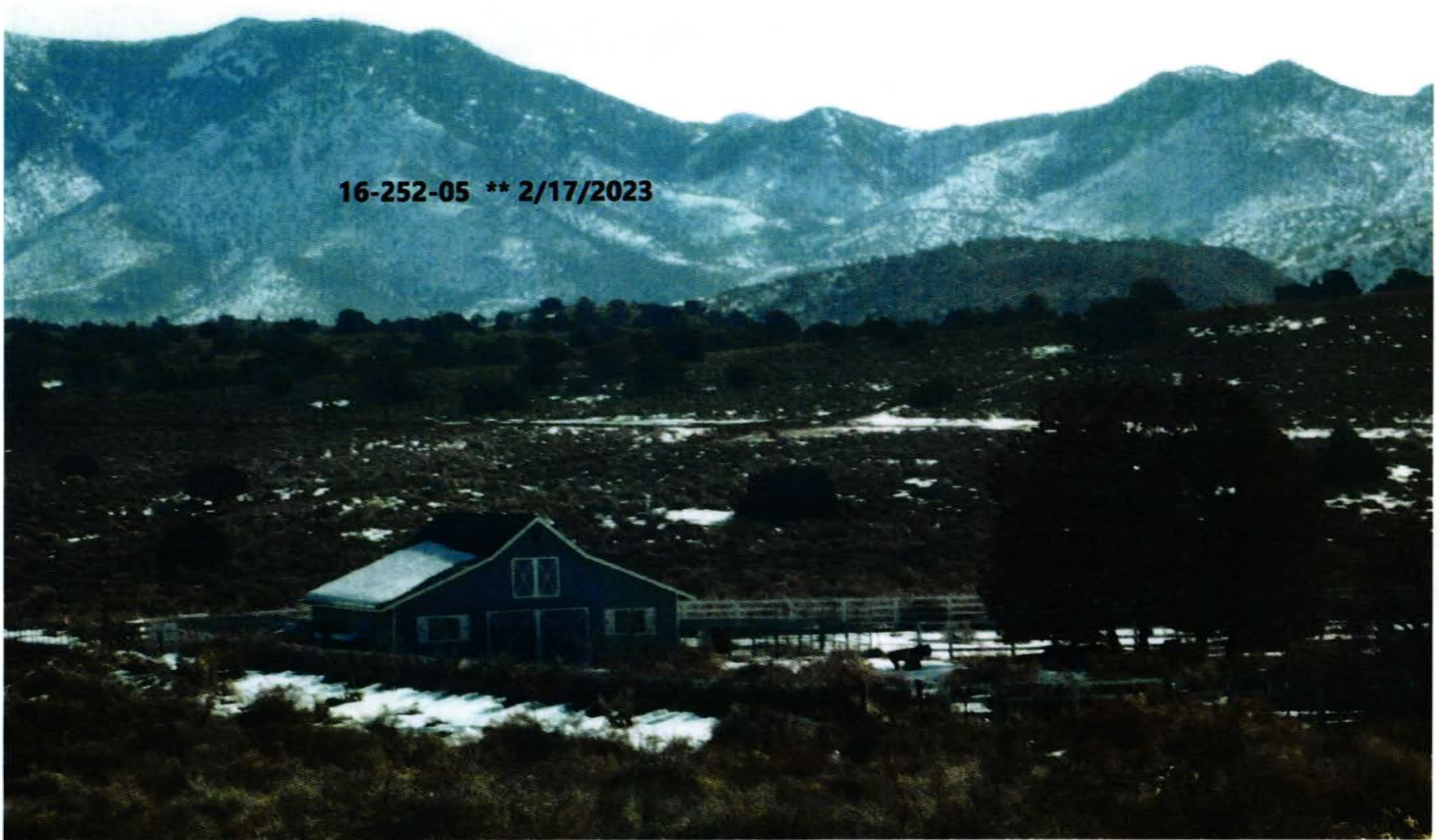
16-252-05 **
2/17/2023



18
847

BBE 049

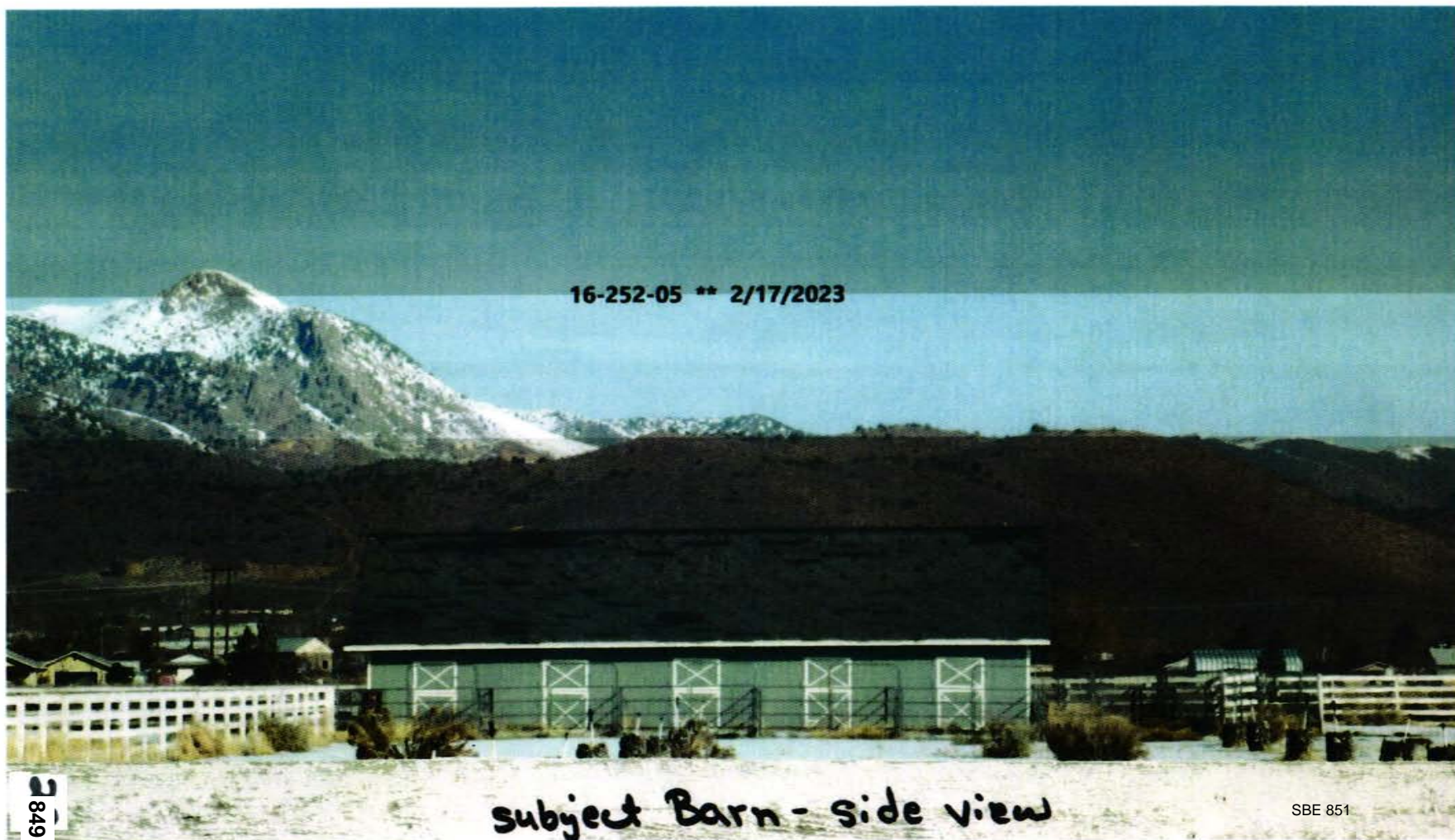
16-252-05 ** 2/17/2023



Subject - Barn

19848

SBE 850

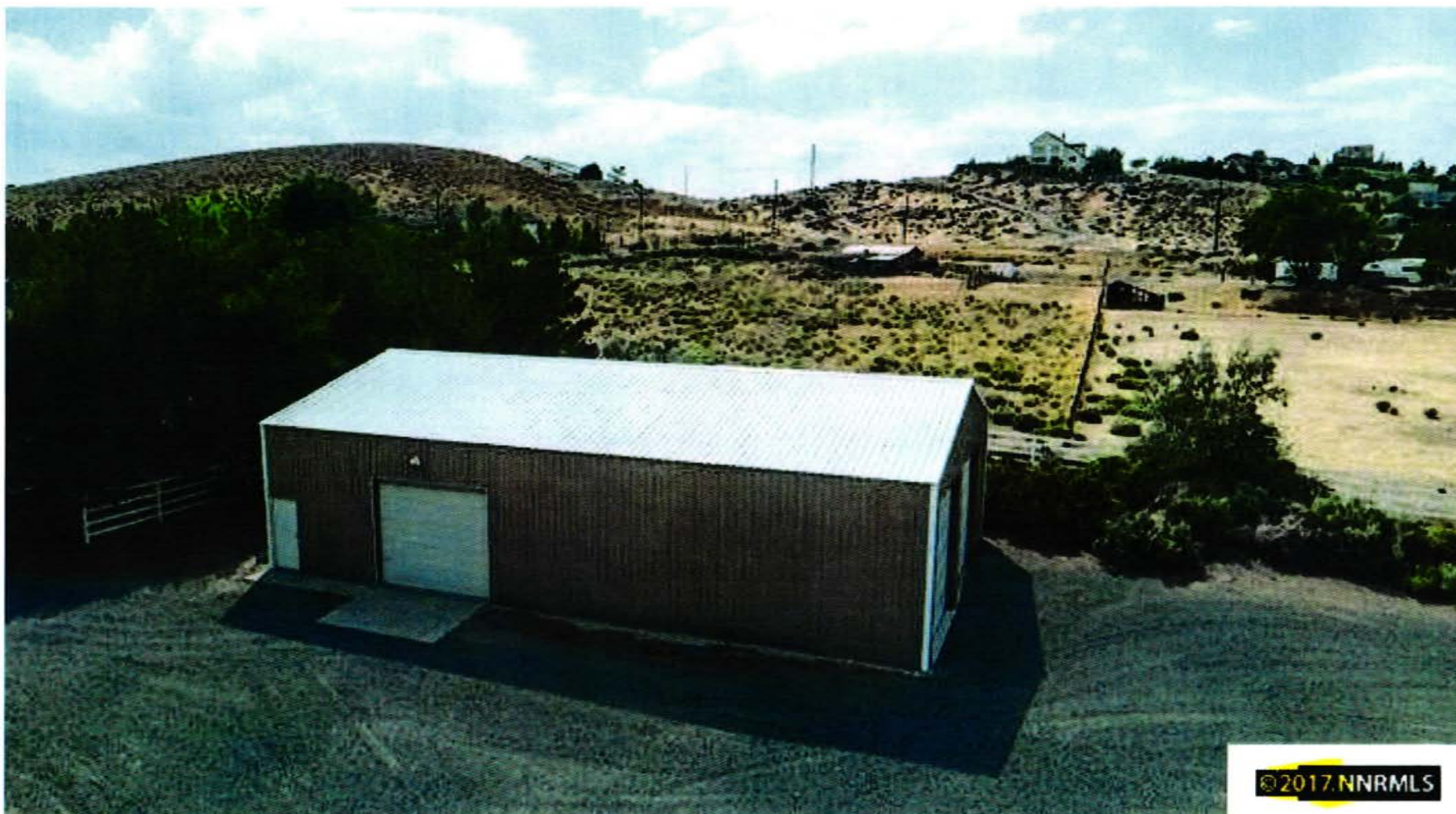


16-252-05 ** 2/17/2023

subject Barn - side view

SBE 851

849



subject- GP Bldg

21
850

16
SBE 852



Comp #1

REDFIN

City, Address, School, Agent, ZIP



Buy • Rent • Sell • Redfin Premier Mortgage • Real Estate Agents • Feed

Join / Sign In

← Search

Overview

Property details

Sale & tax history

Neighborhood

Climate

Favorite

Edit Facts

Share



● LAST SOLD ON JUN 30, 2023 FOR \$685,000

51 Jeanette Dr, Carson City, NV 89706

\$782,593
Redfin Estimate

4
Beds

4.5
Baths

2,848
Sq Ft



Thinking of selling?

Estimated sale price

\$744,000 - \$885,000

Sell confidently with a local market expert in Carson City.

comp #1

23

● LAST SOLD ON JUN 30, 2023 FOR \$685,000

51 Jeanette Dr, Carson City, NV 89706



\$782,593

Redfin Estimate

4

Beds

4.5

Baths

2,848

Sq Ft

Is this your home?

Track this home's value and nearby sales activity

I own 51 Jeanette Dr

About this home

Check out this extremely private home on 7.52 acres with 2 master bedrooms, upgraded kitchen, 2 living room/Family rooms, Rec/bonus room w/bar, two wood burning stoves, hot water heating system, heated floors, wrap around porch with hot tub and built in BBQ also a huge 1800 sq ft 3 door workshop (inside has a separate 2 bedrooms apartment or you can open it back up for more cars or RV) attached is a separate 600 sq ft metal storage garage. There is also a woodshed and green house in the back yard. Motivated seller come make a reasonable offer. Home is sold "AS IS"

Show less ^



Single-family



5 garage spaces, RV parking



Built in 1950



Has A/C



7.52 acres



In-unit laundry (washer and dryer)

Comp #1



● **LAST SOLD ON JUN 25, 2024 FOR \$650,000**

32/33 N Rainbow, Dayton, NV 89403

\$694,754
Redfin Estimate

4
Beds

3.5 Baths

3,000
Sq Ft



Thinking of selling?

Estimated sale price

\$661,000 – \$786,000

Sell confidently with a local market expert in Dayton.

Comp #2



Comp #2

 Favorite
 Edit Facts
 Share



Sell confidently with a local market expert in Dayton.

Comp #3

27



Comp #3

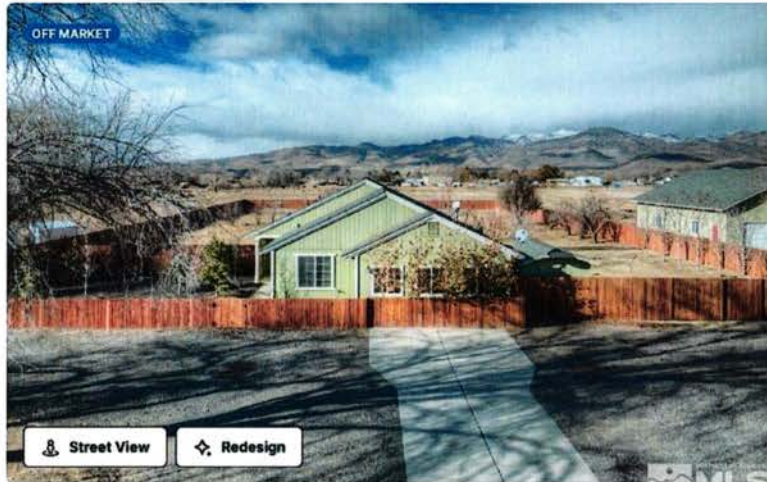
REDFIN

City, Address, School, Agent, ZIP



Buy • Rent • Sell • Redfin Premier Mortgage • F

← Search Overview Property details Sale & tax history Neighborhood Climate



● LAST SOLD ON APR 10, 2023 FOR \$680,000

240 Comstock Rd, Dayton, NV 89403

\$688,676
Redfin Estimate

3
Beds

2
Baths

2,449
Sq Ft



Thinking of selling?

Estimated sale price

\$655,000 - \$779,000

Sell confidently with a local market expert in Dayton.

comp #4

29

SBE 860

858

COUNTY : NH-Bk16 pg 25 - Imprv'd							
YEAR : 2025/26				DISTRICT 0.0			
Imprv'd - \$260 k							
Sample Size	1			Sample Size	1		
Unfactored	1.00			Factor	1.00		
	Count	Percentage			Count	Percentage	
Ratios <0.32	1	100.0%		Ratios <0.32	1	100.0%	
Ratios =0.32 - 0.36	0	0.0%		Ratios =0.32 - 0.36	0	0.0%	
Ratios >0.36	0	0.0%		Ratios >0.36	0	0.0%	
Totals	1	100.0%		Totals	1	100.0%	
		n/a	LOWER CI			n/a	LOWER CI
Median	23.1%			Median	23.1%		
Mean	23.1%	n/a	UPPER CI	Mean	23.1%	n/a	UPPER CI
Aggregate	23.1%			Aggregate	23.1%		
Minimum	23.1%			Minimum	23.1%		
Maximum	23.1%			Maximum	23.1%		
COD Median	0.0%			COD Median	0.0%		
COV Mean	#DIV/0!			COV Mean	#DIV/0!		
VRD	100.0%			VRD	100.0%		
R^2	#DIV/0!	MEAN	MEDIAN	R^2	#DIV/0!	MEAN	MEDIAN
ASSESSED VALUE	\$ 1,035	\$ -		ASSESSED VALUE	\$ 158,407	\$ 158,407	
FACTORED ASS. VALUE	\$ 158,407	\$ 158,407		FACTORED ASS. VALUE	\$ 158,407	\$ 158,407	
SALE PRICE	\$ 685,000	\$ 685,000		SALE PRICE	\$ 685,000	\$ 685,000	

DISTRICT	APN	PARCEL SIZE	SALE DATE	LAND USE CODE	\$ / SF	SALE PRICE	ASSESSED VALUE	FACTORED ASS. VALUE	RATIO	DISTRICT	APN	PARCEL SIZE
								Lower	0.32			
								Upper	0.36			

QUERY OUTPUT TABLE

NH-Bk16 pg 25 - Imprv'd 2025/26 DISTRICT:						Factor = 1		Qcount = 1				
DISTRICT	APN	PARCEL SIZE	SALE DATE	LAND USE CODE	\$ / SF	SALE PRICE	ASSESSED VALUE	FACTORED ASS. VALUE	RATIO	<0.32	>=0.32 & <=0.36	>0.36
51 Jeanette	016-251-12	7.52	6/30/2023	200		685,000	158,407	158,407	0.2313	1		

31

< Back Dayton, NV X Homes For Sale > Nevada > Lyon County > Dayton > 320 Ophir Rd

Listed by Lewis Green
Brokered by Ink Realty



Realtor.com

● House for sale

\$669,000

APN- 19-136-06

3 bed 2 bath 1,304 sqft 2.53 acre lot

yr B1+ 1976

320 Ophir Rd, Dayton, NV 89403

Est. \$3,872/mo

Get pre-approved



Single family
Property type

11 days
On Realtor.com

\$513
Price per sqft

3 Cars
Garage

1976
Year built

32

Listing # 1

9/29/2025

SBE 863

861

019-136-06

LATTANZIO, JEANNE M ET Status A | ACTIVE

Nbhd 19-13 | BOOK & PAGE | EO

Situs Address 1

Property Use 200 | SINGLE FAMILY RESIDEN

AL
GALAU, LEONA KConfidential ☐

Empt LC 2021 Non

Inspector

320 OPHIR RD

Renew

eo

DAYTON VALLEY, NV

General Valuation Land 1 Buildings 1 Extra Features 8 Notes and Data Sales 10 Exemptions 1 Taxes Inspections 0 Permits 0 Protests 0

History

Standard Cost

VIEW CAP LOG

Buildings

Num	Code	Style	Act Year	Capping	Heated Area	Val
1-1	RES - RESIDENTIAL	01 - Single Family Residence	1976	2004 (0.00%)	1,304	\$46,368
						\$46,368

Extra Features

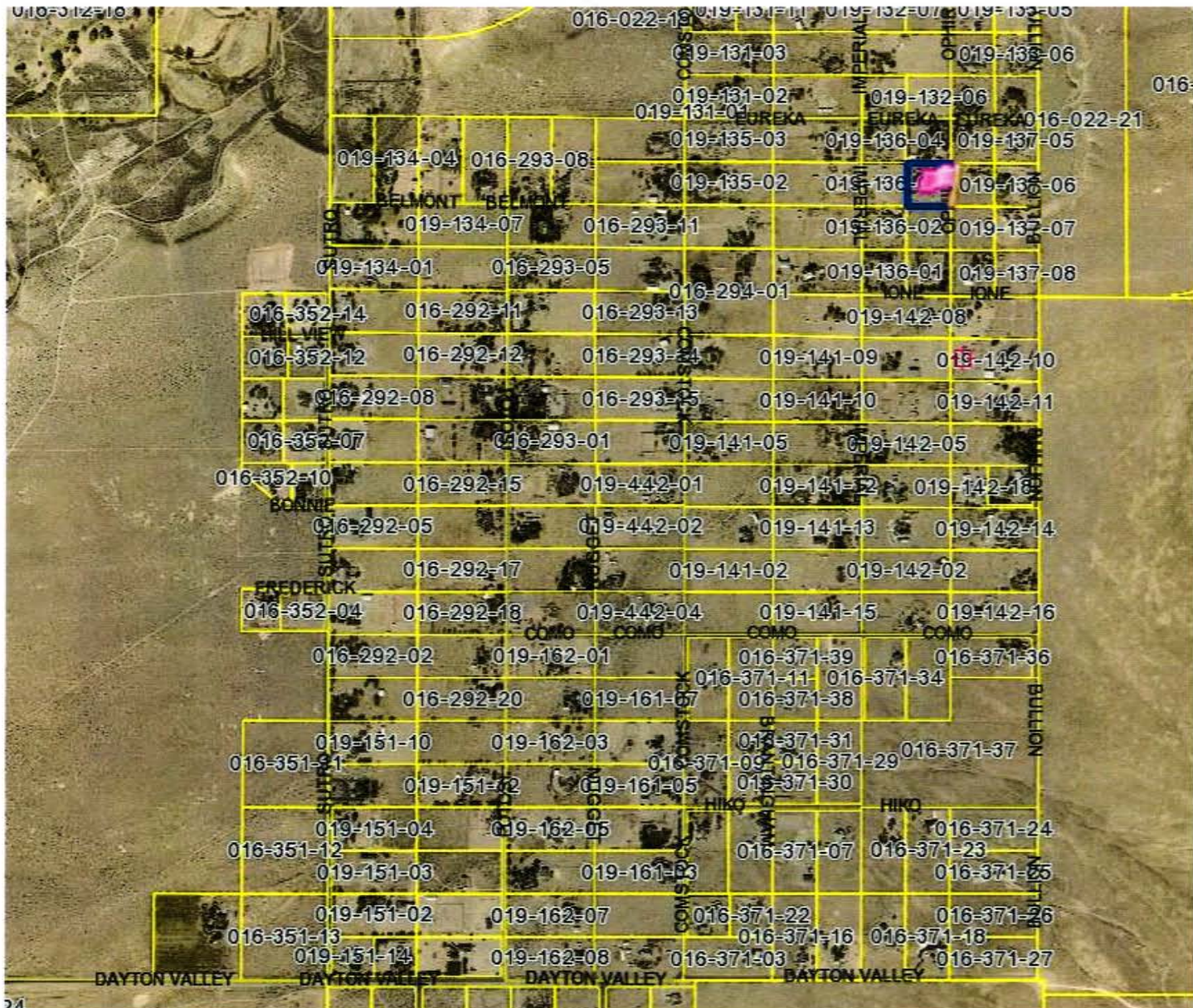
Num	Code	Capping	Units	Val
1	GAR HB2 - DETACHED GARAGE HARDBOARD 1/24	2004 (0.00%)	600	\$9,844
2	SHEDS1 - SHEDS TYPE 1 1=DIRT 2,3=CONCRETE 1/24	2004 (0.00%)	80	\$413
3	DECK1 - DECK 1=SOFT 2=REDWOOD 3=TREX 1/24	2004 (0.00%)	192	\$1,277
4	WSP - WELL SEPTIC PRESSURE SYSTEM 1/24	2004 (0.00%)	1	\$4,373
5	DECK1 - DECK 1=SOFT 2=REDWOOD 3=TREX 1/24	2004 (0.00%)	480	\$3,806
6	GAR HB2 - DETACHED GARAGE HARDBOARD 1/24	2004 (0.00%)	648	\$17,802
7	GARMET2 - DETACHED GARAGE METAL/VINYL SIDING 1/24	2009 (0.00%)	400	\$12,864
8	FIXT 2 - FIXTURES FOR CLASS 2 BLDGS 1/24 Bath	2009 (0.00%)	3	\$3,295
				\$53,674

Land

Num	Class	Code	Capping	Units	Mkt AG Val	Val
1	C	200 - Single Family Residence	2004 (0.00%)	1 AC	\$0	\$225,000
					Mkt Ag Land	\$0
					Ag Land	\$0
					Com Land	\$225,000

Summary

Parcel Adj						
Land C+M					\$225,000	
Land C+A					\$225,000	
Land (Not Ag Exempt)						\$225,000
Buildings					\$46,368	
Extra Features					\$53,674	
Obsolescence					\$0	
Lump Sum Adj					0	
Improvements						\$100,042
BXCM Value						\$325,042
BXL Value						\$325,042



Listing #1

< Back

Dayton, NV

X



Homes For Sale > Nevada > Lyon County > Dayton > 125 River Rd

kw GROUP ONE

Listed by Henry Abts V
Brokered by Keller Williams Group One Inc.



Kitchen



Living room



Bathroom

● Pending

\$750,000

4 bed 3.5+ bath 2,686 sqft 5.1 acre lot Year BH - 1994

125 River Rd, Dayton, NV 89403

APN: 19-642-02



35

Listing #2

1/26/2025 864

SEE-866

019-642-02

MOORE,
REBECCA FAYE

Status A | ACTIVE

Nbhd 19-64 | SUTRO COUNTRY LAND |

Situs Address 1

Property Use 200 | SINGLE FAMILY RESIDEN

Confidential

Empt LC 2021 Active Inspector mp

125 RIVER RD
DAYTON, NV

General Valuation Land 1 Buildings 1 Extra Features 8 Notes and Data Sales 23 Exemptions 1 Taxes Inspections 0 Permits 0

Protests 0 History

#	Code	L x W x H	Units	Building	Quality	% Cmp	Year Built	Eff Year	% Good	Val/Units	RCNLD	Note
1	DECK1 - DECK 1=SOFT 2=REDWOOD 3=TREX 1/24	0 x 0 x 0	542		1 1	100	1994	1994	54	\$7.93	\$4,297	
2	WSP - WELL SEPTIC PRESSURE SYSTEM 1/24	0 x 0 x 0	1			100	1994	1994	54	\$8,828.00	\$8,828	
3	LATT - LATTICE COVER OVER DIRT 1/24	0 x 0 x 0	480		2 2	100	1995	1995	55	\$11.24	\$5,397	
4	DECKCS - COMP SHINGLE ROOF OVER DECK 1/24	0 x 0 x 0	168		3 3	100	2007	2007	73	\$35.89	\$6,029	
5	CONCRETE - CONCRETE OVER 1500 SQ FT 1/24	0 x 0 x 0	4055		1 1	100	2007	2007	73	\$5.29	\$21,461	
6	DECK2 - DECK 1=SOFT 2=REDWOOD 3=TREX 1/24	0 x 0 x 0	228		2 2	100	2007	2007	73	\$16.89	\$3,850	
7	AOGFINM3 - FINISH FOR AREA OVER GARAGE MINIMAL 1/24	0 x 0 x 0	480		3 3	100	1994	1994	54	\$6.27	\$3,010	
8	DECK2 - DECK 1=SOFT 2=REDWOOD 3=TREX 1/24	0 x 0 x 0	282		2 2	100	2013	2013	82	\$18.97	\$5,349	
											\$58,221	

Data

ID 45759 | audit log | copy

Code	DECK1 DECK 1=SOFT 2=REDWOOD 3=TREX 1/24	
Alt Dscr	DECK	
Bld		
Status	A ACTIVE	Quality 1 1
% Low Cap	100	Cap Year 2004
Length	0	
Width	0	Height
Units ()	542	Multiplier 1
Do Not Use		% Complete 100
Year Roll	0	Year Built 1994
Year Effective	1994	Do No Use
Note		

Adjustments

Rate Adj	1
Quality Adj	1.0000
L/W Adj	1.0000
Size Adj	1.0000
Index Adj	1.0000
NH Adj	1.0000
Location Adj	1.0000

Listing #2

SBE 867

3865



Listing #2



LYON COUNTY ASSESSOR

27 S. MAIN STREET
YERINGTON ♦ NV ♦ 89447
(775) 463-6520 ♦ FACSIMILE ♦ (775) 463-5305

TROY VILLINES
Assessor

ERIN SINGLEY
Chief Deputy Assessor

ERIC OW-WING
Chief Appraiser

KELLY WILSON
MICHAEL PERUMEAN
Appraisers
Real Property

LEA SENCION
VALERIE GARCIA
Appraisers
Personal Property

HOLLY VILLINES
Mapping

ELLA RAMIREZ
Real Property

August 28, 2024

State Board of Equalization
3850 Arrowhead Dr., Second Floor
Carson City, NV 89706
Christina Griffith, Supervisor of Boards and Commissions
cmgriffith@tax.state.nv.us

Esly Carmona Irrevocable Trust
60 Jeanette Dr.
Mound House, NV 89706
emeralddragonllcnv@gmail.com
nervalkiowa@gmail.com

RE: Case 24-153 (2024-25 Tax Year) Parcel No: 016-252-05
Supporting documentation- continuation of hearing on 9-9-2024

Per the State Board of Equalization's direction at the June 24, 2024 hearing, we are requesting to submit the attached documentation showing our attempts to contact the appellant.

- Exhibit A- Certified Letters (pg. 1-14)
- Exhibit B- Phone call message transcripts and Mitel phone log (pg. 1-4)
- Exhibit C- Emails (pg. 1-6)

As of August 28, 2024, the appellant has not respond to any of our requests for a site visit.

Sincerely,

Kelly Wilson, appraiser
Lyon Country Assessor's Office
kwilson@lyon-county.org
(775) 463-6520 ext. 1458

Exhibit A
Exhibit B
Exhibit C
SBE 869
132
867.



Exhibit A
LYON COUNTY ASSESSOR

27 S. MAIN STREET
YERINGTON ♦ NV ♦ 89447
(775) 463-6520 ♦ FACSIMILE ♦ (775) 463-5305

TROY VILLINES
Assessor

ERIN SINGLEY
Chief Deputy Assessor

ERIC OW-WING
Chief Appraiser

KELLY WILSON
MICHAEL PERUMEAN
Appraisers
Real Property

LEA SENCION
VALERIE GARCIA
Appraisers
Personal Property

HOLLY VILLINES
Mapping

ELLA RAMIREZ
Real Property

June 24, 2024

VIA REGISTERED MAIL

Esly Carmona, Trs
60 Jeanette Dr.
Mound House, NV 89706

RE: 60 Jeanette Dr., Mound House, NV
REQUEST AN APPOINTMENT TO VIEW PROPERTY

Dear Ms. Carmona,

This is an official follow-up to the emails I sent to you on March 21, 2024 and again on April 10, 2024. Per the request of the Lyon County Board of Equalization and the State Board of Equalization, I am requesting that a date and time be scheduled for the Lyon County Assessor's Office to inspect your property to view the claimed excessive depreciation.

I am available July 9th through July 12th from 9am to 3pm. Please suggest alternate dates and times, if none of these work for you.

Sincerely,

Kelly Wilson, appraiser
Lyon County Assessor's Office
kwilson@lyon-county.org
(775) 463-6520 ext. 1458

LYON COUNTY ASSESSOR

27 S. Main Street
Yerington, Nevada 89447



7022 0410 0001 5470 4636

Edly Camacho, Trs
60 Jeanette Dr
Mound House

UNCLAIMED

Ex A
(
'869

Exhibit A



Exhibit A
LYON COUNTY ASSESSOR

27 S. MAIN STREET
YERINGTON ♦ NV ♦ 89447
(775) 463-6520 ♦ FACSIMILE ♦ (775) 463-5305

TROY VILLINES
Assessor

ERIN SINGLEY
Chief Deputy Assessor

ERIC OW-WING
Chief Appraiser

KELLY WILSON
MICHAEL PERUMIAN
Appraisers
Real Property

LEA SENCION
VALERIE GARCIA
Appraisers
Personal Property

HOLLY VILLINES
Mapping

ELLA RAMIREZ
Real Property

July 10, 2024

VIA CERTIFIED MAIL

Esly Carmona, Trs
60 Jeanette Dr.
Mound House, NV 89706

RE: 60 Jeanette Dr., Mound House, NV
REQUEST AN APPOINTMENT TO VIEW PROPERTY

Dear Ms. Carmona,

This is an official follow-up to the emails I sent to you on March 21, 2024 and again on April 10, 2024. Per the request of the Lyon County Board of Equalization and the State Board of Equalization, I am requesting that a date and time be scheduled for the Lyon County Assessor's Office to inspect your property to view the claimed excessive depreciation.

We are available for a site visit on many days in July from 9am to 3pm. Please call or email me with some possible dates and times, that will work for you and your family. I am hoping we can come to a mutual agreement.

Sincerely,

Kelly Wilson, appraiser
Lyon County Assessor's Office
kwilson@lyon-county.org
(775) 463-6520 ext. 1458

Exh A
3

LYON COUNTY ASSESSOR

27 S. Main Street
Yerington, Nevada 89447



2 0410 0001 5470 3721

UNCLAIMED

Esly Carmona Trs.
60 Jean
Mound

UN
715

8570667761 0036

Exn A
4

CERTIFIED MAIL RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com.

Lyons County Assessor

Extra Services & Fees (check box, add fee to amount due)

<input checked="" type="checkbox"/> Return Receipt (hard copy)	\$
<input type="checkbox"/> Return Receipt (electronic)	\$
<input type="checkbox"/> Certified Mail Restricted Delivery	\$
<input type="checkbox"/> Adult Signature Restricted Delivery	\$
<input type="checkbox"/> Signature Restricted Delivery	\$

Postmark Here

Postage

Total Postage and Fees

Sent To **Esly Carmona Trs**
60 Jeanette Dr
Mound House NV 89706

City, State, ZIP+4

PS Form 3800, April 2015 PSN 7530-02-000-9077 See Reverse for Instructions

122E 0245 1000 0140 2202

CERTIFIED MAIL



7022 0410 0001 5470 3745

UNCLAIMED

Esly Carmona Irrevocable Trust
40 Esly Carmona
60 Jeanette D
Moundhouse N

15

8570667761 0036

CERTIFIED MAIL RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com.

Lyons County Assessor

Extra Services & Fees (check box, add fee to amount due)

<input checked="" type="checkbox"/> Return Receipt (hard copy)	\$
<input type="checkbox"/> Return Receipt (electronic)	\$
<input type="checkbox"/> Certified Mail Restricted Delivery	\$
<input type="checkbox"/> Adult Signature Restricted Delivery	\$
<input type="checkbox"/> Signature Restricted Delivery	\$

Postmark Here

Postage

Total Postage and Fees

Sent To **Esly Carmona Irrevocable Trust**
40 Esly Carmona
60 Jeanette Dr
Mound House NV 89706

City, State, ZIP+4

PS Form 3800, April 2015 PSN 7530-02-000-9077 See Reverse for Instructions

542E 0245 1000 0140 2202

SBE 873

871



Exhibit A
LYON COUNTY ASSESSOR

27 S. MAIN STREET
YERINGTON ♦ NV ♦ 89447
(775) 463-6520 ♦ FACSIMILE ♦ (775) 463-5305

TROY VILLINES
Assessor

ERIN SINGLEY
Chief Deputy Assessor

ERIC OW-WING
Chief Appraiser

KELLY WILSON
MICHAEL PERUMEAN
Appraisers
Real Property

LEA SENCION
VALERIE GARCIA
Appraisers
Personal Property

HOLLY VILLINES
Mapping

ELLA RAMIREZ
Real Property

July 18, 2024

VIA CERTIFIED MAIL

Esly Carmona, Trs
60 Jeanette Dr.
Mound House, NV 89706

RE: 60 Jeanette Dr., Mound House, NV
REQUEST AN APPOINTMENT TO VIEW PROPERTY

Dear Ms. Carmona,

This is an official follow-up to the emails I sent to you on March 21, 2024 and again on April 10, 2024. Per the request of the Lyon County Board of Equalization and the State Board of Equalization, I am requesting that a date and time be scheduled for the Lyon County Assessor's Office to inspect your property to view the claimed excessive depreciation.

We are available for a site visit on many days in July and August from 9am to 3pm. Please call or email me with some possible dates and times, that will work for you and your family. I am hoping we can come to a mutual agreement.

Sincerely,

Kelly Wilson, appraiser
Lyon County Assessor's Office
kwilson@lyon-county.org
(775) 463-6520 ext. 1458

Exh A
5

LYON COUNTY ASSES

27 S. Main Street
Yerington, Nevada 8944



7022 0410 0001 5470 3752

9970 1822890258

FIRST CLASS



US POSTAGE

\$ 009.64⁰

ExhA

6

873

Esly Carmona, Trs
60 Jeanette Dr.
Mound House

UNCLAIMED

PLATE

888 08 1

8888 89 14

RECEIVED 10 10 1997

UNDELIVERED TO ADDRESSEE

LNDR

BC 89447237107

*0841-01398-08-10

89447237107

Exhibit I

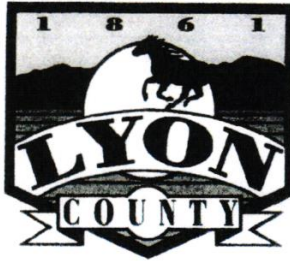


Exhibit H

LYON COUNTY ASSESSOR

27 S. MAIN STREET
YERINGTON ♦ NV ♦ 89447
(775) 463-6520 ♦ FACSIMILE ♦ (775) 463-5305

TROY VILLINES
Assessor

ERIN SINGLEY
Chief Deputy Assessor

ERIC OW-WING
Chief Appraiser

KELLY WILSON
MICHAEL PERUMIAN
Appraisers
Real Property

LEA SENCION
VALERIE GARCIA
Appraisers
Personal Property

HOLLY VILLINES
Mapping

ELLA RAMIREZ
Real Property

July 25, 2024

VIA CERTIFIED MAIL

Esly Carmona, Trs
60 Jeanette Dr.
Mound House, NV 89706

RE: 60 Jeanette Dr., Mound House, NV
REQUEST AN APPOINTMENT TO VIEW PROPERTY

Dear Ms. Carmona,

This is our fourth follow-up letter expressing our willingness to view your property for excessive depreciation. Per the request of the Lyon County Board of Equalization and the State Board of Equalization, I am requesting that a date and time be scheduled for the Lyon County Assessor's Office to inspect your property to view the claimed excessive depreciation.

We are available for a site visit on many days in July and August from 9am to 3pm. Please call or email me with some possible dates and times that will work for you and your family. I am hoping we can come to a mutual agreement.

Sincerely,

Kelly Wilson

Kelly Wilson, appraiser
Lyon County Assessor's Office
kwilson@lyon-county.org
(775) 463-6520 ext. 1458

Exh. A

SBE 876

7
874

LYON COUNTY A
27 S. Main St
Yerington, Nevad



7022 0410 0001 5470 3769

Exh A
8

Esly Carmona, Trs
60 Jeanette Dr.
Mound House

UNCLAIMED
LN
1 ~

Exhibit A

95 0607701 0006



Exhibit A
LYON COUNTY ASSESSOR

27 S. MAIN STREET
YERINGTON ♦ NV ♦ 89447
(775) 463-6520 ♦ FACSIMILE ♦ (775) 463-5305

TROY VILLINES
Assessor

ERIN SINGLEY
Chief Deputy Assessor

ERIC OW-WING
Chief Appraiser

KELLY WILSON
MICHAEL PERINEAS
Appraisers
Real Property

LEA SENCION
VALERIE GARCIA
Appraisers
Personal Property

HOLLY VILLINES
Mapping

ELLA RAMIREZ
Real Property

August 1, 2024

VIA CERTIFIED MAIL

Esly Carmona, Trs
60 Jeanette Dr.
Mound House, NV 89706

RE: 60 Jeanette Dr., Mound House, NV
REQUEST AN APPOINTMENT TO VIEW PROPERTY

Dear Ms. Carmona,

This is our fifth follow-up letter expressing our willingness to view your property for excessive depreciation. Per the request of the Lyon County Board of Equalization and the State Board of Equalization, I am requesting that a date and time be scheduled for the Lyon County Assessor's Office to inspect your property to view the claimed excessive depreciation.

We are available for a site visit on many days in August from 9am to 3pm. Please call or email me with some possible dates and times that will work for you and your family. I am hoping we can come to a mutual agreement.

Sincerely,

Kelly Wilson, appraiser
Lyon County Assessor's Office
kwilson@lyon-county.org
(775) 463-6520 ext. 1458

Exh A
9

LYON COUNTY ASSESS

27 S. Main Street
Yerington, Nevada 89447



7022 0410 0001 5470 4391

LN
8/5

Esly Carmona, Trs
60 Jeanette Dr
Mound House,

UNCLAIMED

8970867781 0036

Exh. A
10

Exhibit A



Exhibit A
LYON COUNTY ASSESSOR

27 S. MAIN STREET
YERINGTON ♦ NV ♦ 89447
(775) 463-6520 ♦ FACSIMILE ♦ (775) 463-5305

TROY VILLINES
Assessor

ERIN SINGLEY
Chief Deputy Assessor

ERIC OW-WING
Chief Appraiser

KELLY WILSON
MICHAEL PERUMEAN
Appraisers
Real Property

LEA SENCION
VALERIE GARCIA
Appraisers
Personal Property

HOLLY VILLINES
Mapping

ELLA RAMIREZ
Real Property

August 16, 2024

VIA CERTIFIED MAIL

Esly Carmona, Trs
60 Jeanette Dr.
Mound House, NV 89706

RE: 60 Jeanette Dr., Mound House, NV
REQUEST AN APPOINTMENT TO VIEW PROPERTY

Dear Ms. Carmona,

This is our sixth follow-up letter expressing our willingness to view your property for excessive depreciation. Per the request of the Lyon County Board of Equalization and the State Board of Equalization, I am requesting that a date and time be scheduled for the Lyon County Assessor's Office to inspect your property to view the claimed excessive depreciation.

We are available for a site visit on many days in August and September from 9am to 3pm. Please call or email me with some possible dates and times that will work for you and your family. I am hoping we can come to a mutual agreement.

Sincerely,

Kelly Wilson, appraiser
Lyon County Assessor's Office
kwilson@lyon-county.org
(775) 463-6520 ext. 1458

Exh. A

11

SBE 880

878

Exhibit A

7022 0410 0001 5470 4407

U.S. POSTAL SERVICE
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com®.

Assessor's Office

Certified Mail Fee \$

Extra Services & Fees (check box, add fee if applicable)

☒ Return Receipt (hardcopy) \$

☐ Return Receipt (electronic) \$

☐ Certified Mail Restricted Delivery \$

☐ Adult Signature Required \$

☐ Adult Signature Restricted Delivery \$

Postage \$

Total Postage and Fees \$

Sent To **Esly Carmona, Trs**

Street and/or PO Box No. **60 Jeanette Dr**

City, State, ZIP+4® **Mound House, NV 89706**

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for instructions

Exh. A

12

SBE 881

879

Exhibit A



LYON COUNTY ASSESSOR

27 S. MAIN STREET
YERINGTON ♦ NV ♦ 89447
(775) 463-6520 ♦ FACSIMILE ♦ (775) 463-5305

TROY VILLINES
Assessor

ERIN SINGLEY
Chief Deputy Assessor

ERIC OW-WING
Chief Appraiser

KELLY WILSON
MICHAEL PERUMIAN
*Appraisers
Real Property*

LEA SENCION
VALERIE GARCIA
*Appraisers
Personal Property*

HOLLY VILLINES
Mapping

ELLA RAMIREZ
Real Property

August 23, 2024

VIA CERTIFIED MAIL

Esly Carmona, Trs
60 Jeanette Dr.
Mound House, NV 89706

RE: 60 Jeanette Dr., Mound House, NV
REQUEST AN APPOINTMENT TO VIEW PROPERTY

Dear Ms. Carmona,

This is our seventh follow-up letter expressing our willingness to view your property for excessive depreciation. Per the request of the Lyon County Board of Equalization and the State Board of Equalization, I am requesting that a date and time be scheduled for the Lyon County Assessor's Office to inspect your property to view the claimed excessive depreciation.

We are available for a site visit on many days 9am to 3pm. Please call or email me with some possible dates and times that will work for you and your family. I am hoping we can come to a mutual agreement.

Sincerely,

Kelly Wilson, appraiser
Lyon County Assessor's Office
kwilson@lyon-county.org
(775) 463-6520 ext. 1458

Exh. A
13

SBE 882

Exhibit A

7022 0410 0001 5470 4414

U.S. Postal Service CERTIFIED MAIL® RECEIPT Domestic Mail Only	
For delivery information, visit our website at www.usps.com ®.	
Assessor's Office	
Certified Mail Fee \$	Postmark Here
Extra Services & Fees (check box, add fee as appropriate)	
<input checked="" type="checkbox"/> Return Receipt (hardcopy) \$	
<input type="checkbox"/> Return Receipt (electronic) \$	
<input type="checkbox"/> Certified Mail Restricted Delivery \$	
<input type="checkbox"/> Adult Signature Required \$	
<input type="checkbox"/> Adult Signature Restricted Delivery \$	
Postage \$	
Total Postage and Fees \$	
Sent To Esly Carmona Street and Apt. No., or PO Box No. 60 Jeanette Dr City, State, ZIP+4® Mound House NV 89447	
PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

Exh A.

14

SBE 883

881

Exhibit B

8/23/2024- 12:35pm

(760)699-3939

Ms. Carmona, this is Kelly Wilson from the Lyon County Assessor's Office. I am reaching out trying to schedule a date and time for the Lyon County Assessor's Office to inspect your property to view the excessive depreciation that you are requesting.

We are available on many days. Please contact me via phone, email or mail with dates and times that will work for you.

Please return my call. Assessor's Office phone number is (775) 463-6520 ext. 1458

Thank you.

Exh B
1

Exhibit B

7/26/2024 – 8:56am

(760)699-3939

Ms. Carmona, this is Kelly Wilson from the Lyon County Assessor's Office. I am reaching out trying to schedule a date and time for the Lyon County Assessor's Office to inspect your property to view the excessive depreciation that you are requesting.

We are available on many days in August. Please contact me via phone, email or mail with dates and times that will work for you.

Please return my call. Assessor's Office phone number is (775) 463-6520 ext. 1458

Thank you.

8/16/2024- 11:47am

(760)699-3939

Ms. Carmona, this is Kelly Wilson from the Lyon County Assessor's Office. I am reaching out trying to schedule a date and time for the Lyon County Assessor's Office to inspect your property to view the excessive depreciation that you are requesting.

We are available on many days in August. Please contact me via phone, email or mail with dates and times that will work for you.

Please return my call. Assessor's Office phone number is (775) 463-6520 ext. 1458

Thank you.

Exh. B

2

Exhibit B

7/2/2024 – 10:00am

(760) 699-3939

Ms. Carmona, this is Kelly Wilson from the Lyon County Assessor's Office. I am reaching out to schedule a date and time for the Lyon County Assessor's Office to inspect your property to view the excessive depreciation that you are requesting.

We are available July 9th through July 12th from 9am to 3pm. We are available on many other days in July. If these date don't work for you, please have alternative dates and times that will work for you.

Please return my call. Assessor's Office phone number is (775) 463-6520 ext. 1458

Thank you.

7/11/2024- 11:03am

(760)699-3939

Ms. Carmona, this is Kelly Wilson from the Lyon County Assessor's Office. I am reaching out to schedule a date and time for the Lyon County Assessor's Office to inspect your property to view the excessive depreciation that you are requesting.

We are available on many days in July and August. Please contact me via phone, email or mail with dates and times that will work for you.

Please return my call. Assessor's Office phone number is (775) 463-6520 ext. 1458

Thank you.

Exh B

3

Connect



Search Name or Number



Kelly(1458)

Available



Contacts



Recent



Voicemails



Events



Workgroups



Meetings

All

Missed



760 6993939



760 6993939

+1 760 6993939

08/23/2024 • 12:37 PM

01:27



760 6993939

+1 760 6993939

08/16/2024 • 11:47 AM

01:25



760 6993939

+1 760 6993939

07/26/2024 • 8:56 AM

01:21



760 6993939

+1 760 6993939

07/11/2024 • 11:03 AM

01:21



760 6993939

+1 760 6993939

07/02/2024 • 10:00 AM

01:30



PRIVATE NAME

+1 760 6993939

07/10/2024 • 8:09 PM

05:17

Exhibit B

Exe

885

Exhibit C



Kelly Wilson <kwilson@lyon-county.org>

Re: APN 016-252-05 our request to the Deputy Assessor for refund and correction of errors to settle all matters and terminate current and future Appeals or further actions

1 message

Erin Singley <esingley@lyon-county.org>

Mon, Aug 19, 2024 at 9:10 AM

To: Mara Dixon <nervalkiowa@gmail.com>, Emerald Dragon LLC <emeralddragonllc@gmail.com>

Cc: tvillines@lyon-county.org, Kelly Wilson <kwilson@lyon-county.org>

Ms. Carmona,

We are in receipt of your email dated August 18, 2024 4:20 PM. These issues have been addressed at both the County and State Boards of Equalization and will be reviewed again on September 9th or 10th by the State Board of Equalization. I have attached its agenda for your reference.

Erin M. Singley
Chief Deputy Assessor
27 S. Main St.
Yerington, NV 89447
(775) 463-6520 ext 1451
esingley@lyon-county.org

Please visit our website for online information.

Website: <https://gsaportal.lyon-county.org/>

On Sun, Aug 18, 2024 at 4:20 PM Mara Dixon <nervalkiowa@gmail.com> wrote:

Dear Erin,

I am not aware of anything from Kelly. I did get your email.

I am kindly requesting that you, as the Deputy Assessor, please return our money back to us now in the amount of \$493.08.

Could you also correct Kelly's error of our raised assessments after we appealed. Per STATUTE our Assessed value should be returned back to \$173,000.00 per NRS 361.357 (4). Eric told me at my hearing that by Nevada Laws Kelly could not raise our values or assessments after our appeal. Kelly did so intentionally violating Nevada Law for the years 22/23, 23/24, 24/25, and possibly again in 25/26 if we have to appeal again if you do not correct the numerous outstanding errors on our account as the Deputy Assessor.

Kelly then raised our land values from 90,000.00 to 260,000.00 without justified land sales while keeping most of the land values in Silver City from rising for 7 years at 18,000.00 an acre.

Kelly had Moundhouse and Dayton land values to an average of 60,000.00 per 1 to 5 acres.

A 2 million dollar home with 70 plus acres had a land value of \$60,000.00 only just a mile or two away in my Moundhouse/Dayton area.

Silver Springs and Fernley and Yerington all show values of \$30,000.00 to \$40,000.00 for 1 to 40 acres of land values.

Yet, my home land value is \$260,000.00? This is a huge disparity from the County land values against our family's property.

I am kindly asking to PLEASE, please, please just correct all these errors created by your Appraiser.

SBE 888

Exh. C
1
886

Exhibit C

The biggest of course is my homes land value which should be corrected to the amount of 90000.00 as you've recently corrected other Homeowner's values for 24/25. If you could correct our land value to 90,000.00 for our Assessed value of 111,000.00 for 24/25.

The second error of values is my assessed property value that should have remained 173000 for 22/23, & 23/24 due to NRS LAWS.

Finally, \$493.08 should be refunded to show the Deputy Assessor's Good Faith to return our stolen funds and uphold the laws of this State.

Lastly, as an aside, to question your email, I am not sure what you are requesting regarding a site inspection ? I am very confused.

I lost all my appeals. What good will the site visit do for me now? Can you clarify exactly what you specifically want to inspect?

How much money will I save after that site visit is done and what sections will it affect on the assessment of my home?

Will you lower my Assessed value portion to reflect \$40.00 a foot as my other neighbors show on their tax and assessment accounts?

On Fri, Aug 16, 2024, 9:51 AM Erin Singley <esingley@lyon-county.org> wrote:
Ms. Carmona,

I have attached the 2024-2025 County Board of Equalization (CBE) Appeal Form. If this regards your property at 60 Jeanette Dr (APN 016-252-05) be aware that you have already met the January 15, 2024 deadline for submitting this document to appeal your 2024-2025 estimate of value.

The CBE upheld the Assessor's value 2024-2025 of your parcel at their meeting in February, 2024. In order to finalize your appeal to the State Board of Equalization (SBE), we would like to schedule a site visit with you per the SBE's directive at their meeting in July, 2024.

Your Appraiser, Kelly Wilson, is available most week days in August from 9am to 3pm. Please respond with a date and time which is best for you or suggest an alternative and our office will do its best to accomodate you.

I have attached the Blind Person's Exemption Application. Please be aware that the applicant's signature must be witnessed either by a notary public or a member of the Assessor's Office staff.

I have attached your 2025/2026 Veteran's Exemption Selection Form. Please check the appropriate box, sign and return by June 15, 2025 if you want to apply your exemption to your parcel.

Erin M. Singley
Chief Deputy Assessor
27 S. Main St.
Yerington, NV 89447
(775) 463-6520 ext 1451
esingley@lyon-county.org

Please visit our website for online information.

Website: <https://gsaportal.lyon-county.org/>

On Thu, Aug 15, 2024 at 5:01 PM Emerald Dragon LLC <emeralddragonllcnv@gmail.com> wrote:
Dear Assessor Staff

SBE 889

Exh. C
2
887

Exhibit C

Please send the County Appeal forms for 24/25.

Please send blind exemption form for 24/25.

Please send the Veterans Exemption forms as soon as possible. I never received it yet to date. I was told it would be sent. I tried filing it earlier this year but was told I had to wait and that your office would send it to me.

Sincerely,

Ms Carmona

On Wed, Jul 31, 2024, 4:36 PM Ian Mindling <imindling@hs-business.com> wrote:

Dear sirs and madams,

Here is my amended appeal with attachments.

Respectfully,

Esly Carmona Irrevocable Trust

ESIT/im

Scanned and emailed by Ian at High Sierra Business System on behalf of Esly Carmona Irrevocable Trust. If you have questions or need something else, please contact the Trust directly. Contact is Esly at 775-515-2151.

Ian Mindling
Print and Copy Center Manager
High Sierra Business Systems
[2814 N. Carson Street, Suite 102](#)
[Carson City, NV 89706](#)
(775) 883-6379

LUNCH HOUR CHANGE: Ian's lunch hour is now 1pm to 2pm.

 **SBOE agenda.pdf**
77K

Exh. C
3

Exhibit C



Kelly Wilson <kwilson@lyon-county.org>

16-252-05- Request to inspect property

1 message

Kelly Wilson <kwilson@lyon-county.org>

Fri, Aug 16, 2024 at 10:36 AM

To: Emerald Dragon LLC <emeralddragonllcnv@gmail.com>, Erin Singley <esingley@lyon-county.org>, Troy Villines <tvillines@lyon-county.org>, Nerval Kiowa@gmail.com

Ms. Carmona,

I am following up again per the Lyon County Board of Equalization and the State Board of Equalization's request to contact you about arranging a time to inspect your property to view the excessive depreciation that you are requesting.

We are available and willing to work with you. Please contact me via phone, email or USPS with dates and times that will work for you. I am hoping we can come to a mutual agreement.

Kelly Wilson, appraiser
Lyon County Assessor's Office
kwilson@lyon-county.org
(775) 463-6520 ext 1458

Exh. C
4



Exhibit C

Kelly Wilson <kwilson@lyon-county.org>

APN 16-252-60- Request to inspect property

1 message

Kelly Wilson <kwilson@lyon-county.org>

Thu, Jul 25, 2024 at 8:05 AM

To: Emerald Dragon LLC <emeralddragonllcnv@gmail.com>, NervalKiowa@gmail.com

Cc: Troy Villines <tvillines@lyon-county.org>, Erin Singley <esingley@lyon-county.org>

Ms. Carmona,

I am following up again to schedule a date and time for the Lyon County Assessor's Office to inspect your property to view the excessive depreciation that you are requesting.

We are available on many days in August. Please contact me via phone, email or USPS with dates and times that will work for you. I am hoping we can come to a mutual agreement.

Kelly Wilson, appraiser
Lyon County Assessor's Office
kwilson@lyon-county.org
(775) 463-6520 ext 1458

Exh. C
5



Exh. b: + C

Kelly Wilson <kwilson@lyon-county.org>

APN: 16-252-05 60 JEANETTE DR

3 messages

Kelly Wilson <kwilson@lyon-county.org>

Thu, Mar 21, 2024 at 9:19 AM

To: Emerald Dragon LLC <emeralddragonllcnv@gmail.com>

Cc: Troy Villines <tvillines@lyon-county.org>, Erin Singley <esingley@lyon-county.org>

Ms. Carmona,

I am following up in writing to our verbal discussion at the Lyon County Board of Equalization on February 22, 2024, that I would consider functional obsolescence for **extreme** items such as your well.

We would need access to inspect the property, which you have denied in the past. We would also need an estimate from a licensed contractor for the cost to repair the well.

If you are interested in pursuing this, please send a copy of said estimate, and reach out to schedule a time that we can inspect your property.

Kelly Wilson, appraiser
Lyon County Assessor's Office
kwilson@lyon-county.org
(775) 463-6520 ext 1458

Kelly Wilson <kwilson@lyon-county.org>

Wed, Apr 10, 2024 at 11:52 AM

To: Emerald Dragon LLC <emeralddragonllcnv@gmail.com>, nervalkiowa@gmail.com

Cc: Troy Villines <tvillines@lyon-county.org>, Erin Singley <esingley@lyon-county.org>

Ms. Carmona. I am re-sending the email I sent on March 21, 2024 to see if you are interested in pursuing the possibility of functional obsolescence for your well?

Kelly Wilson, appraiser
Lyon County Assessor's Office
kwilson@lyon-county.org
(775) 463-6520 ext 1458

[Quoted text hidden]

Erin Singley <esingley@lyon-county.org>

Wed, Apr 10, 2024 at 12:00 PM

To: kwilson@lyon-county.org

Your message

To: Erin Singley
Subject: Fwd: APN: 16-252-05 60 JEANETTE DR
Sent: 4/10/24, 11:52:56 AM PDT

was read on 4/10/24, 12:00:07 PM PDT

Exh. C
6

SBE 893

891

There were none at this time.

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

Esly Carmona Irrevocable Trust - Esly Carmona Trust

APN 016-252-05

Appraiser, Kelly Wilson, gave a presentation reviewing the details of the home including the size of the plot, the square footage of the home, the year the home was built, the year and amount in which the home was purchased by the appellant, the parcel value for the 2025-2026 fiscal year and the square footage of the out buildings. She gave a review of the prior appeals along with their outcomes, and clarified that the Lyon County Assessor's Office has yet to be granted access for the purpose of conducting the examination per NRS 361.260. She also noted that State Board of Equalization denied her appeal to them as well for this reason.

Leandra Carr asked that per the last meeting, Carmona was to allow the Assessor's Office access to the home in which Ms. Wilson responded she had not. Many attempts were made to contact Ms. Carmona to arrange a time to examine the property and there were no responses.

Leandra Carr asked if the appellant or a representative was present. No one stepped forward.

Leandra Carr asked for public comment and there was none.

Elmer Bull motioned to uphold the valuation established by the Assessor's Office based on the fact that during the last year, the Assessor's Office has made numerous attempts to get Ms. Carmona's permission to allow staff onto the property for examination. Also, given that NRS states that if an appellant doesn't allow access to the property, the County Board of Equalization cannot grant a reduction in taxes for that property, Bruce Bartolowits seconded and the motion passed 5-0.

Santa Rosa Distributors

Acct. # FE010036

Appraiser, Valerie Garcia, opened by stating the personal property business account was created for the 2024-2025 tax year from the City of Fernley's new business license list. She reviewed some of the details listed on the Business License including that the business is a printing service as well as a prepackaged food sales business. This business is categorized as a small business. Per NRS 361.265, article 4, an estimation of value was assessed, as the appellant refused or neglected to return a completed declaration on multiple occasions.

Chief Deputy Assessor, Erin Singley, clarified to the board that that they are looking to see if the Assessor's Office was correct is estimating the value of the business personal property.

The Appellant, Rigoberto Estrada stated he wanting to try to make things right. He is still in the early stages of his business and did not receive any noticing or documentation that was mailed to him. He noted that the equipment he currently has is a printer that is in his opinion worth \$100, which was purchased second hand from Facebook Marketplace. He understands the importance of getting the declaration completed and submitted in a timely manner.

Elmer Bull asked Mr. Estrada if he has not received the declaration in the mail from the Assessor's Office in which he responded yes, to his knowledge he hadn't received it in the mail. Elmer Bull then asked if this is the same address in which he receives his tax bill and Mr. Estrada responded yes.



Lyon County
BOARD OF EQUALIZATION

27 S. Main Street
Yerington, NV 89447
(775) 463-6501

February 27, 2025

Esly Carmona Irrevocable Trust
60 Jeanette Dr
Mound House, NV 89706

RE: Esly Carmona Irrevocable Trust - A request to appear before the Lyon County Board of Equalization for the purpose of reviewing parcel number 016-252-05 for 2025-2026 secured assessed valuations made by the Lyon County Assessor.

NOTICE OF DECISION

Dear Ms. Carmona,

The Lyon County Board of Equalization, at a duly noticed public hearing held on Thursday, **February 18, 2025**, considered the above referenced petition.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

THE FOLLOWING MAY BE CONSIDERED AS EITHER FINDINGS OF FACT OR CONCLUSION OF LAW OR BOTH:

1. The County Board is an administrative body created pursuant to NRS 361.340.
2. The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
3. The Taxpayer and the Assessor were given adequate notice of the hearing before the County Board. The Taxpayer has not presented evidence to support an additional valuation change.
4. The Assessor has used all applicable statutes and codes to determine the assessed values of the property as provided by the Nevada Department of Taxation.
5. The Taxpayers' opinion of value of the property is lower than the assessed value determined by the Assessor.
6. The Assessor has shown consistent methods of determining assessed value on the property.
7. The subject properties are appraised the same as surrounding properties similarly situated.

DECISION

By unanimous vote (5 Ayes; 0 Nays; 0 Abstentions), the Board of Equalization motioned to uphold the valuation established by the Assessor's Office based on the fact that during the last year, the Assessor's Office had made numerous attempts to get permission to allow staff onto the property for examination. Also, given that NRS states that if an appellant doesn't allow access to the property, the County Board of Equalization cannot grant a reduction in taxes for that property. The Assessor is instructed to certify the assessment roll of the county consistent with this decision.



Nicole Wagner, Deputy Clerk

SBE NOTICE OF APPEARANCE



JOE LOMBARDO
Governor

**STATE OF NEVADA
STATE BOARD OF EQUALIZATION**

3850 Arrowhead Drive, Second Floor
Carson City, Nevada 89706
Telephone (775) 684-2160
Fax (775) 684-2020

SHELLIE HUGHES
Secretary

September 2, 2025

NOTICE OF APPEARANCE

CERTIFIED MAIL –9489 0090 0027 6554 2390 60

PETITIONER:

ESLY CARMONA IRREVOCABLE TRUST

ATTN: MARTHA ESLY CARMONA

60 JEANNETTE DRIVE

MOUNDHOUSE, NV 89706

CERTIFIED MAIL – 9489 0090 0027 6554 2393 43

RESPONDENT:

TROY VILLINES

LYON COUNTY ASSESSOR

27 S MAIN ST

YERINGTON NV 89447

DATE/ TIME: September 29, 2025 at 9:30 AM

September 30, 2025 at 9:00 AM

October 1, 2025 at 9:00 AM

PLACE: Nevada Department of Taxation
700 E Warm Springs Road, Room 150
Las Vegas, Nevada 89119

Nevada Department of Taxation
9850 Double R Blvd.
Reno, Nevada 89521

ZOOM OPTION:

<https://us02web.zoom.us/j/82951348384>

Or Telephone:

US:+1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592
or +1 312 626 6799

Webinar ID: 829 5134 8384

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

Case No: 25-109

Parcel No: APN: 016-252-05

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

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

See NAC 361.7014.

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

If the State Board decides to hear the merits of the appeal immediately upon determination it has jurisdiction, then the petitioner and the respondent may each make an additional presentation on the merits of the case.

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


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

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Kari Skalsky 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 Kari Skalsky 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: 
Kari Skalsky
Management Analyst III, Boards and Commissions
Department of Taxation



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

JOE LOMBARDO
Governor

3850 Arrowhead Drive, Second Floor
Carson City, Nevada 89706
Telephone (775) 684-2160
Fax (775) 684-2020

SHELLIE HUGHES
Secretary

July 3, 2024

NOTICE OF APPEARANCE

CERTIFIED MAIL –9489 0090 0027 6613 7918 67

PETITIONER:
ESLY CARMONA IRREVOCABLE TRUST
ATTN: MARTHA ESLEY CARMONA
60 JEANNETTE DRIVE
MOUNDHOUSE, NV 89706

CERTIFIED MAIL – 9489 0090 0027 6613 7918 74

RESPONDENT:
TROY VILLINES
LYON COUNTY ASSESSOR
27 S MAIN ST
YERINGTON NV 89447

DATE: August 4 – 5, 2025
TIME: 9:30 AM
PLACE: Nevada Department of Taxation
9850 Double R Blvd.
Reno, Nevada 89521

ZOOM OPTION:

<https://us02web.zoom.us/j/87027532583>

Or Telephone:

US:+1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592 or +1 312 626 6799

Meeting ID: 870 2753 2583

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

Case No: 25-109

Parcel No: APN: 016-252-05

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

- ☒ The appeal was previously heard and decided on by the State Board;
 - ☐ The appeal was filed late to the State Board;
 - ☐ The appeal should have first been heard by the County Board and was not; or
 - ☐ The County Board did not accept jurisdiction to hear the appeal.
- See NAC 361.7014.

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

If the State Board decides to hear the merits of the appeal immediately upon determination it has jurisdiction, then the petitioner and the respondent may each make an additional presentation on the merits of the case.

Information regarding the rules of practice and procedure before the State Board are on the attached information sheet. If you have any questions, please call (775) 684-2160.

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 Christina Griffith 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 Christina Griffith 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.

Shellie Hughes
Secretary to the State Board of Equalization

By: Christina Griffith
Christina Griffith
Department of Taxation

SBE NOTICE OF HEARING



JOE LOMBARDO
Governor

**STATE OF NEVADA
STATE BOARD OF EQUALIZATION**

3850 Arrowhead Drive, Second Floor
Carson City, Nevada 89706
Telephone (775) 684-2160
Fax (775) 684-2020

SHELLIE HUGHES
Secretary

September 2, 2025

NOTICE OF HEARING

CERTIFIED MAIL –9489 0090 0027 6554 2390 60
PETITIONER:
ESLY CARMONA IRREVOCABLE TRUST
ATTN: MARTHA ESLY CARMONA
60 JEANNETTE DRIVE
MOUNDHOUSE, NV 89706

CERTIFIED MAIL – 9489 0090 0027 6554 2393 43
RESPONDENT:
TROY VILLINES
LYON COUNTY ASSESSOR
27 S MAIN ST
YERINGTON NV 89447

DATE/ TIME: September 29, 2025 at 9:30 AM
September 30, 2025 at 9:00 AM
October 1, 2025 at 9:00 AM

PLACE: Nevada Department of Taxation
700 E Warm Springs Road, Room 150
Las Vegas, Nevada 89119

Nevada Department of Taxation
9850 Double R Blvd.
Reno, Nevada 89521

ZOOM OPTION:

<https://us02web.zoom.us/j/82951348384>

Or Telephone:

US:+1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592
or +1 312 626 6799

Webinar ID: 829 5134 8384

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 361.400

BRIEF STATEMENT OF MATTER: Appeal from the action of the Lyon County Board of Equalization

Case No: 25-109

Parcel No: APN: 016-252-05

The State Board of Equalization (State Board) will hear the Petitioner's appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured the appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals 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.

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


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

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Kari Skalsky 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 Kari Skalsky 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: 
Kari Skalsky
Management Analyst III, Boards and Commissions
Department of Taxation



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

JOE LOMBARDO
Governor

3850 Arrowhead Drive, Second Floor
Carson City, Nevada 89706
Telephone (775) 684-2160
Fax (775) 684-2020

SHELLIE HUGHES
Secretary

July 3, 2024

NOTICE OF HEARING

CERTIFIED MAIL –9489 0090 0027 6613 7918 67

PETITIONER:

ESLY CARMONA IRREVOCABLE TRUST

ATTN: MARTHA ESLY CARMONA

60 JEANNETTE DRIVE

MOUNDHOUSE, NV 89706

CERTIFIED MAIL – 9489 0090 0027 6613 7918 74

RESPONDENT:

TROY VILLINES

LYON COUNTY ASSESSOR

27 S MAIN ST

YERINGTON NV 89447

DATE: August 4 – 5, 2025

TIME: 9:30 AM

PLACE: Nevada Department of Taxation

9850 Double R Blvd.

Reno, Nevada 89521

ZOOM OPTION:

<https://us02web.zoom.us/j/87027532583>

Or Telephone:

US:+1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592 or +1 312 626 6799

Meeting ID: 870 2753 2583

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 361.400

BRIEF STATEMENT OF MATTER: Appeal from the action of the Lyon County Board of Equalization

Case No: 25-109

Parcel No: APN: 016-252-05

The State Board of Equalization (State Board) will hear the Petitioner's appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured the appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled at the same time.

Please be aware the State Board will limit its consideration to the issues and contentions set forth in the petition. Information regarding the rules of practice and procedure before the State Board are on the attached information sheet.

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

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Christina Griffith 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 Christina Griffith 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: Christina Griffith
Christina Griffith
Department of Taxation