

RECEIVEDMarch 10, 2025
STATE OF NEVADA
DEPARTMENT OF TAXATION

Form 5101SBE

**Nevada State Board of Equalization
Taxpayer Petition for Appeal from
the Decision of the County Board of Equalization**

If you have questions about this form or the appeal process, please call: (775) 684-2160.
Email completed form to: stateboard@tax.state.nv.us or Fax (775) 684-2020 EMAIL or FAX by 5:00 p.m. March 10, 2025
Mail: State Board of Equalization, 3850 Arrowhead Dr, Carson City, NV, 89706 POSTMARK by 5:00 p.m. March 10, 2025

Please Print or Type:

Part A. PROPERTY OWNER AND PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: Empire Southwest LLC					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): John Helms				TITLE Vice President and CFO	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 3300 Saint Rose Parkway				EMAIL ADDRESS: John.Helms@Empire-Cat.com	
CITY Henderson	STATE NV	ZIP CODE 89052	DAYTIME PHONE 480-633-4780	ALTERNATE PHONE	FAX NUMBER

Part B. PROPERTY OWNER ENTITY DESCRIPTION

Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.

- ☐ Sole Proprietorship ☐ Trust ☐ Corporation
☒ Limited Liability Company (LLC) ☐ General or Limited Partnership ☐ Government or Governmental Agency
☐ Other, please describe: _____

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

The organization described above is a non-profit organization. ☐ Yes ☐ No**Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A**Check box which best describes the relationship of Petitioner to Property Owner: ☒ Additional Information may be necessary.

- ☐ Self ☐ Trustee of Trust ☐ Employee of Property Owner
☐ Co-owner, partner, managing member ☒ Officer of Company
☐ Employee or Officer of Management Company
☐ Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property
☐ Other, please describe: _____

Part D. PROPERTY IDENTIFICATION INFORMATION**1. Enter Physical Address of Property:**

ADDRESS 5190	STREET/ROAD Idaho Street	CITY (IF APPLICABLE) Elko	COUNTY Elko

2. Enter Applicable APN or Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) 001-860-090	ACCOUNT NUMBER BU002495

3. Does this appeal involve multiple parcels? Yes ☐ No ☒ List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels: _____	Multiple parcel list is attached. ☐

4. Check Property Use Type: ☒

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

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

☐ 2025-2026 Secured Roll	☐ 2024-2025 Unsecured Roll	☐ 2024-2025 Supplemental Roll
☐ 2025-2026 Centrally-assessed Roll	☐ 2024-2025 Net Proceeds Roll	

Other years being appealed: 2023-2024

Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.

Part E. VALUE OF PROPERTY

Property Type	As established by County Board of Equalization		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land				
Buildings				
Personal Property	\$17,322,206	\$6,062,772	\$2,101,942	\$735,680
Total				

For Clerk Use Only:

25-127

Form 5101SBE

Part F. TYPE OF APPEAL

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

☒ NRS 361.360(1); NRS 361.400(2): The value of real or personal property is being appealed; the Petitioner is aggrieved at the action of the County Board or the failure of the County Board to equalize resulting in overvaluation of property or undervaluation or non-assessment of other property.

☐ NRS 361A.240(2)(b): The under-or-over valuation of open-space use property is being appealed

☐ NRS 361A.273(1): This is an appeal of a determination that agricultural property has been converted to a higher use and for valuations for deferred tax years; the notice of conversion from the assessor was received after July 1 and before December 16 and the appeal was heard by the County Board.

☐ NRS 361.360(1); NAC 361.747(2)(c): The property was denied an exemption that is allowed by law. If so, describe the applicable exemption:

☐ Other reason, please describe. _____

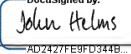
Part G. ATTACH A BRIEF STATEMENT OR LETTER DESCRIBING THE ISSUES AND CONTENTIONS IN THIS APPEAL.

Part H. COUNTY APPEAL INFORMATION

County in which appeal was heard: Elko	County Case Number: 25-004	Date Heard by County: 02/20/2025

VERIFICATION

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part I below is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part I.

DocuSigned by:

Petitioner Signature **John Helms**
Print Name of Signatory

Vice President and CFO
Title **03/07/2025 | 3:03 PM MST**
Date

Part I. AUTHORIZATION OF AGENT Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the State Board. List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition. I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Nevada State Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

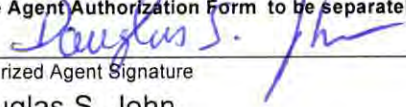
Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT: Douglas S. John		TITLE: Attorney			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Frazer Ryan Goldberg & Arnold, LLP		EMAIL ADDRESS: djohn@frgalaw.com			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 1850 N. Central Avenue, Suite 1800					
CITY Phoenix	STATE AZ	ZIP CODE 85004	DAYTIME PHONE 602-277-2010	ALTERNATE PHONE	FAX NUMBER

Authorized Agent must check each applicable statement and sign below.

☒ I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.

☒ I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the State Board subject to the requirements of NRS 361.362 and the limitations contained in the Agent Authorization Form to be separately submitted.


Authorized Agent Signature
Douglas S. John
Print Name of Signatory

Attorney
Title
3/7/2025
Date

Form 5105SBE



Nevada State Board of Equalization

Agent Authorization Form

If you have questions about this form or the appeal process, please call: (775) 684-2160.
 Email completed form to: stateboard@tax.state.nv.us or Fax (775) 684-2020
 Mail: State Board of Equalization, 3850 Arrowhead Dr, Carson City, NV, 89706

Please Print or Type:

Part A. PROPERTY OWNER AND CONTACT INFORMATION OF PERSON GRANTING AUTHORITY TO AGENT

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: Empire Southwest LLC					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): John Helms				TITLE Senior Vice-President	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 3300 Saint Rose Parkway				EMAIL ADDRESS: John.Helms@Empire-Cat.com	
CITY Henderson	STATE NV	ZIP CODE 89052	DAYTIME PHONE 480-633-4780	ALTERNATE PHONE	FAX NUMBER

Part B. PROPERTY OWNER INFORMATION

Check organization type which best describes the Property Owner if not a natural person: ☒ Natural persons may skip Part B.

- ☐ Sole Proprietorship ☐ Trust ☐ Corporation
☒ Limited Liability Company (LLC) ☐ General or Limited Partnership ☐ Government or Governmental Agency
☐ Other, please describe: _____

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

The organization described above is a non-profit organization. ☐ Yes ☒ No

Part C. RELATIONSHIP OF PERSON GRANTING AUTHORITY TO AGENT TO PROPERTY OWNER

Check box which best describes the relationship of Petitioner to Property Owner: ☒ Additional information may be necessary.

- ☐ Self ☐ Trustee of Trust ☐ Employee of Property Owner
☐ Co-owner, partner, managing member ☒ Officer of Company
☐ Employee or Officer of Management Company
☐ Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property
☐ Other, please describe: _____

Part D. PROPERTY SUBJECT TO THIS AGENT AUTHORIZATION:

Enter Applicable Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) 001-860-090	ACCOUNT NUMBER BU002495	PROPERTY IDENTIFICATION NUMBER (PIN)-MINES

☐ Multiple parcel list attached. (Use letter-size paper)

Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED: ☒

☐ 2025-2026 Secured Roll	☒ 2024-2025 Unsecured Roll	☐ 2024-2025 Supplemental Roll
☐ 2025-2026 Centrally-Assessed Roll	☐ 2024-2025 Net Proceeds Roll	

Other years being appealed: 2023-2024 unsecured

Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.

For clerk use only

Form 5105SBE

Part F. AUTHORIZATION OF AGENT

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State Board of Equalization and to contest the value and/or exemption established for the properties named in Part D of this Agent Authorization.

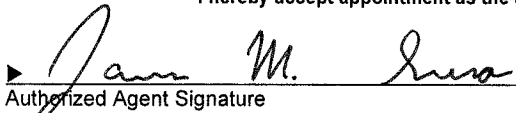
I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Nevada State Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part E of this document.

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

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT: James M. Susa			TITLE: Attorney		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: DeConcini McDonald Yetwin & Lacy, PC			EMAIL ADDRESS: jsusa@dmyl.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 2525 E. Broadway Blvd., Suite 200					
CITY Tucson	STATE AZ	ZIP CODE 85716	DAYTIME PHONE 520-322-5000	ALTERNATE PHONE	FAX NUMBER

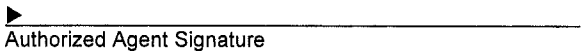
I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the State Board.


 Authorized Agent Signature
 Attorney
 Title
 5-22-2025
 Date

Authorized Agent Contact Information:

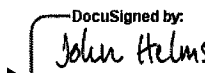
NAME OF AUTHORIZED AGENT:			TITLE:		
AUTHORIZED AGENT COMPANY, IF APPLICABLE:			EMAIL ADDRESS:		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the State Board.


 Authorized Agent Signature
 Title
 Date

VERIFICATION

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. I further certify I have authorized each agent named herein to represent the Property Owner as stated and I have the authority to appoint each agent named herein.

DocuSigned by:

 Property Owner / Petitioner Signature
 Senior Vice-President
 Title
 05/20/2025 | 3:54 PM MST
 Date

From: [Paige Kleinwolterink](#)
To: [State Board Equalization](#)
Subject: Empire Southwest, LLC; Account Number BU002495 (Appeal to SBE)
Date: Monday, March 10, 2025 7:42:08 AM
Attachments: [image037982.png](#)
[3P36308-Taxpayer Petition for Appeal to SBE - Elko County - FINAL.PDF](#)

WARNING - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Good morning –

Attached please find the Taxpayer's Petition for Appeal from the Decision of the County Board of Equalization for parcel number 001-860-090 and account number BU002495.

Thank you,

Paige Kleinwolterink

Paige Kleinwolterink
Frazer Ryan *Paralegal*
Goldberg & pkleinwolterink@frgalaw.com | www.frgalaw.com
Arnold LLP 1850 N Central Avenue Suite 1800, Phoenix AZ 85004
P 602.277.2010 | D 602.277.2010 | F 602.277.2595

Confidentiality Disclosure: This e-mail and any files transmitted with it are confidential and are intended solely for the use of the individual or entity to whom they are addressed. This communication may contain material protected by the attorney-client privilege. If you are not the intended recipient or the person responsible for delivering the e-mail to the intended recipient, be advised that you have received this e-mail in error and that any use, dissemination, forwarding, printing or copying of this e-mail is strictly prohibited. If you have received this e-mail in error, please immediately notify our office by telephone.

COUNTY RECORD

**Elko County Board of Equalization
2025**



**BU002495
EMPIRE SOUTHWEST LLC
CASE NO. 25-004 FISCAL YR 2023-24**

**NRS 361.357- THE FULL CASH VALUE OF PERSONAL PROPERTY IS LESS THAN THE COMPUTED
TAXABLE VALUE OF THE PROPERTY**

CONTROL #

APPEAL CASE #

Elko County Board of Equalization

PETITION FOR REVIEW OF TAXABLE VALUATION

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

Please Print or Type:

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

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL Empire Southwest LLC					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): John Helms				TITLE Vice President and CFO	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 3300 Saint Rose Parkway				EMAIL ADDRESS: John.Helms@Empire-Cat.com	
CITY Henderson	STATE NV	ZIP CODE 89052	DAYTIME PHONE 480-633-4780	ALTERNATE PHONE	FAX NUMBER

Part B. PROPERTY OWNER ENTITY DESCRIPTION

Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.

- ☐ Sole Proprietorship ☐ Trust ☐ Corporation
☒ Limited Liability Company (LLC) ☐ General or Limited Partnership ☐ Government or Governmental Agency
☐ Other, please describe: _____

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

The organization described above is a non-profit organization. ☐ Yes ☐ No**Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A**Check box which best describes the relationship of Petitioner to Property Owner: ☒ Additional information may be necessary.

- ☐ Self ☐ Trustee of Trust ☐ Employee of Property Owner
☐ Co-owner, partner, managing member ☒ Officer of Company
☐ Employee or Officer of Management Company
☐ Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property
☐ Other, please describe: _____

Part D. PROPERTY IDENTIFICATION INFORMATION**1. Enter Physical Address of Property:**

ADDRESS 5190	STREET/ROAD Idaho St	CITY (IF APPLICABLE; Elko	COUNTY Elko
Purchase Price		Purchase date	

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

ASSESSOR'S PARCEL NUMBER (APN) 001-860-090	ACCOUNT NUMBER BU002495

3. Does this appeal involve multiple parcels? Yes ☐ No ☒ *List multiple parcels on a separate, letter-sized sheet*

If yes, enter number of parcels: _____	Multiple parcel list is attached. ☐

4. Check Property Use Type: ☒

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

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

☐ 2025-2026 Secured Roll	☒ 2024-2025 Unsecured Roll	☐ 2024-2025 Supplemental Roll

Part E. VALUE OF PROPERTY

2023-24

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

Property Type	Assessor's Taxable Value	Owner's Opinion of Value
Land		
Buildings		
Personal Property	17 322 206	1 541 900
Possessory Interest in real property		
Exempt Value		
Total		

Part F. TYPE OF APPEAL

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

- ☒ NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.
- ☐ NRS 361.358: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.
- ☐ NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed, and I have attached the proof showing the owner, location, description and the taxable value of the undervalued property.
- ☐ NRS 361.155: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.
- ☐ NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and deferred taxes are now due.
- ☐ NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years.

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

Under NRS 361.058(1)(a), "[p]ersonal property held for sale by a merchant" is exempt from taxation. For personal property that is for sale and for lease, the primary purpose of the property

for which the taxpayer purchased the property determines whether the property is taxable or exempt from taxation. The primary purpose of the taxpayer's property was purchased for sale

VERIFICATION

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part H below is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part H.

Petitioner Signature

John Helms

Print Name of Signatory

Vice President and CFO

Title

1-13-2025

Date

Part H. AUTHORIZATION OF AGENT

Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the County Board

I hereby authorize the agent whose name and contact information appears below to file a petition to the County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition. I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

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

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT		TITLE			
Douglas S. John		Attorney			
AUTHORIZED AGENT COMPANY, IF APPLICABLE		EMAIL ADDRESS			
Frazer Ryan Goldberg & Arnold, LLP		djohn@frgalaw.com			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
1850 N. Central Avenue, Suite 1800					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
Phoenix	AZ	85004	602-277-2010		

Authorized Agent must check each applicable statement and sign below.

☒ I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.

☒ I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the State Board subject to the requirements of NRS 361.362 and the limitations contained in the Agent Authorization Form to be separately submitted.

Authorized Agent Signature

Douglas S. John

Print Name of Signatory

Attorney

Title

1/13/2025

Date

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

Signature of Owner or Authorized Agent/Attorney

Date



BU002495

EMPIRE SOUTHWEST LLC

CASE NO. 25-004 FISCAL YR 2023-24

NRS 361.357- THE FULL CASH VALUE OF PERSONAL PROPERTY IS LESS THAN THE COMPUTED TAXABLE VALUE OF THE PROPERTY

Elko County Board of Equalization Fiscal Year 2023-24

Case No. 25-004 is a petition for review on Empire Southwest, LLC's personal property account BU002495. Empire Southwest, LLC was audited in the fall of 2024 and was found to be underreporting their equipment. The equipment was added to the account and Empire Southwest, LLC received a supplemental bill in November 2024. Petitioner is appealing this valuation because the company considers the equipment discovered in the audit as exempt from reporting as per NRS 361.068(1)(a).

BACKGROUND

Empire Southwest, LLC (hereafter referred to as Empire or Petitioner) acquired Cashman Equipment Company in December of 2022. Empire markets itself as a sales and rental company of heavy equipment. The equipment acquired in the sale was capitalized by Empire using the fair market value of the assets at the time of the sale. The fair market value of the equipment represents a depreciated value, not the original purchase cost. For assessment purposes, the acquisition date and the acquisition cost of the assets were updated to reflect the sale. The values associated with the assets presented in this case were submitted by Empire and were not estimated by the Elko County Assessor's Office (hereafter referred to as assessor's office).

As per NRS 361.265, a written statement of all personal property located within the county, signed under the penalty of perjury, must be submitted at the demand of the assessor. This demand was sent to Empire on June 26, 2023. The affidavit was returned on July 27, 2023, and was processed as filed on October 13, 2023 (Exhibit I). The account was billed January 31, 2024. The assessor's office enlisted the assistance of Tax Management Associates, Inc (hereafter referred to as TMA) May 17, 2023, to complete an audit of the heavy equipment rental companies in our county. This audit included Empire and was completed in October 2024 (Exhibit A).

Upon completion of the TMA audit, it was determined that Empire had 303 reportable assets, totaling a full cash value of \$17,674,240. These assets were assessed in accordance with the personal property guidelines as dictated by the Department of Taxation in compliance with NRS 361. The taxable value was determined to be \$17,322,158. Empire was notified via letter of the audit findings on October 21, 2024, and was given 14 days to provide this office with written exception. This office received none and the supplemental billing was generated November 19, 2024, and sent to Empire via certified mail. Empire was notified of their right to appeal this valuation to the Board of Equalization (Exhibit J). Empire filed said appeal on January 13, 2025, giving an opinion of value of \$1,541,900 (Exhibit B). Empire provided the documentation to support this request on February 12, 2025, asking that the taxable value be reduced to \$2,101,942 (Petitioner Letter, pg 12). This value excludes equipment reported by Empire in July 2023 but includes the non-CAT equipment discovered during the TMA audit.

For your convenience, Exhibits E-H provides pertinent information regarding statutes and direction from the Nevada Department of Taxation Personal Property manual.

PETITIONER POSITION

Empire has provided evidence stating that the rental fleet equipment identified by TMA falls into one of three personal property categories: taxable (NRS 361.068), exempt (NRS 361.068(1)(a)), or primary purpose (no citation). This classification system does not align with the guidance provided by NRS. Petitioner argues that “primary purpose” is a standard by which personal property attains exempt status if the purchaser intends to sell the property at the time of purchase. Empire states that they purchase the equipment with the intent to sell but they add the equipment to their “rental fleet” because they are also willing to lease it.

Petitioner states that TMA did not investigate the primary purchase intent of the equipment on the trial balance sheet provided to TMA by Empire. For auditing purposes, TMA requests trial balances, depreciation schedules, schedules of operating or capital leases, federal tax returns and any abatements in place (Exhibit K). They use this information to reconcile with the personal property affidavit filed with the county to verify compliance with NRS 361. Petitioner maintains that a December 2023 Nevada Department of Taxation Advisory Opinion (23-005, regarding interpretation of NRS 361.068(1)(a)) allows Empire to exempt any personal property they intend to sale, even if it is leased prior to sale.

Empire takes exception to two specific pieces of equipment that were discovered in the TMA audit. Petitioner states that two Caterpillar D10T2 large dozers were listed as rental equipment on the 2023-24 asset list. He states that they were sold in October 2023 and were never leased. This equipment would have been reported as available in the rental fleet as of July 1, 2023. Their sale in October was after the July 1 lien date giving it no bearing on the 2023-24 filing. (Note- The asset listing provided to TMA does not list Caterpillar D10T2 dozers, it lists a different model D10T- Exhibit L).

Petitioner also takes issue with the assessor having established Empire to be a rental company and that this designation determined the assessor’s position that the equipment was primarily purchased for lease, rather than selling. The assessor’s office identifies Empire by the NAICS code 423810- Construction and Mining Equipment Merchant Wholesalers. This information was obtained from the NAICS profile listing website for Empire (Exhibit M). It notes that the secondary NAICS code for Empire is 532412- Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing. This reflects Empire’s marketing which identifies the company as “Empire CAT Sales and Rentals” and their Elko business license (Exhibit N) This designation has no impact on how equipment is assessed, as property tax assessment is governed by NRS 361. For example, Home Depot has a NAICS code of 444110- Home Centers, but it also maintains a small amount of equipment available to rent. This rental equipment generates a small amount of revenue for the store, Home Depot reports this equipment as personal property to comply with NRS 361.

Petitioner acknowledges that Empire does hold several pieces of non-CAT equipment (also known as Allied equipment) that were purchased to be leased and states in their evidence that, “Empire has regularly reported the Allied equipment to the County Assessor.” 83 pieces of non-

CAT equipment were discovered during the audit and Petitioner agrees these are taxable as personal property.

Empire states that they reported \$17,146,771 in personal property to the auditor. They feel that of this amount \$15,044,829 is exempt from taxation. They ask that the taxable value be reduced to the difference which is \$2,101,942. Our documentation indicates that Empire reported assets totaling \$18,743,632, including vehicles. Vehicles are not taxable as personal property, so their value was removed (\$1,069,393), leaving a balance of \$17,674,240 (Exhibit J).

ANALYSIS

NRS 361.045 states, "Except as otherwise provided by law, all property of every kind and nature whatever within this state shall be subject to taxation. [Part 1:344:1953; A 1954, 29; 1955, 340]"

Empire cites an advisory opinion 23-005, issued December 2023 from the Nevada Department of Taxation office (Exhibit O) that states a taxpayer's primary purpose for purchasing or holding the personal property determines exemption status. This opinion indicates that the assessor is charged with determining if the taxpayer's primary purpose meets the standards of exemption. This opinion is limited to interpreting NRS 361.068 (1)(a) and only applies to businesses "primarily engaged in renting or leasing." Empire, in their evidence, has provided a strong case as to why they are not a rental or leasing company (Petitioner Letter, pgs 8-11). Statutes must be read in their entirety and NRS 361.159 states that "when personal property, or a portion of personal property, which for any reason is exempt from taxation is leased, loaned or otherwise made available to and used by a natural person, association or corporation in connection with a business conducted for profit...the property is subject to taxation." In this case, the Lessor is using the equipment for profit and often the Lessee (client) is also utilizing the equipment for profit, making it subject to taxation. This statute is sufficient for an assessor to determine that this type of property is not exempt from taxation. This advisory opinion was given in December 2023, and was not available to Empire in July 2023, giving it no part in Empire choosing to underreport.

The TMA audit found significant discrepancy in the equipment list that was declared to Elko County and the equipment list provided to TMA stating what was on-site as of July 1, 2023. The declaration returned to Elko County from Empire listed 53 reportable assets (Exhibit P). TMA discovered 250 additional reportable assets that were not declared in the July 2023 filing. This does not include any vehicles that are plated with the Nevada DMV as those are not subject to personal property tax. The discovered assets were reported by Empire to TMA as equipment and attachments available for lease as part of the Empire rental fleet as of July 1, 2023.

In an email to TMA dated July 2, 2024, Empire's Controller, Dale Huizingh, explained to the TMA auditor, Renato Berisha, that the lack of compliance to NRS 361.265 (not reporting the discovered equipment) by citing NRS 361.068(1)(a)- "The following personal property is exempt from taxation: Personal property held for sale by a merchant." (Exhibit Q) To qualify as inventory, as defined by NRS 361.068, the equipment on-site would have to be "held for sale." NRS does not define "held for sale," but the International Financial Reporting Standards 5.6-8 (Exhibit R)

defines it to mean that there is a plan to sell, the asset is immediately available for purchase, an active program to locate a buyer has been initiated, sale within 12 months is highly probable, the asset is being marketed at a reasonable sales price, and actions to complete the plan to sell indicate that the plan is not likely to change. Empire does not meet this standard for its rental fleet because Empire sells equipment at a future date after it has acquired hours of use, depreciating the market value of the equipment so it will be more affordable. He writes that Empire views this equipment as a marketing tool, allowing clients to use different pieces of equipment on a rental basis before committing to a purchase. This position is affirmed by Empire's tax representative Douglas John and Empire's VP and CFO John Helms in the evidence provided to the assessor's office (Exhibits 2 & 6). This explanation did not offer a compelling reason for the auditor or for the assessor's office to believe the equipment should be treated differently than what is outlined in NRS 361 with regards to the taxation of personal property. NRS 361.068 makes no exemption for marketing tools or for equipment that will be sold in the future after acquiring depreciation in market value. Empire markets itself as having a robust rental fleet, technologically current with low hours, and clients enjoy the standard benefits of renting (on-site repairs, large selection of equipment, training, etc). To meet this demand, some amount of CAT equipment would have to be purchased with the expectation of being used for leasing (Exhibit S). Empire admits that once a piece of equipment is leased, it is expected to be held in that status for a year or longer (Petitioner Letter, pg 5). Empire adequately reports equipment that is rented off-site for seven other personal property accounts and has not provided evidence that there is any marked difference between the intent of purchase for off-site equipment versus on-site equipment.

After receiving the audit findings Shelley Addie, staff accountant for Empire, called on October 30, 2024, and spoke with personal property appraiser Julie Carl (Exhibit T). Ms. Addie asked what the additional audited cost was for. Ms. Carl told her that it was for rental equipment that was on-site as of July 1, 2023, and for four items that were not assessed on the real roll. Ms. Addie asked how we received the on-site rental list, and she was told it was provided to the TMA auditor by Empire. Ms. Addie said she understood, but did "not like it." She did not raise concern that inventory could have been mistakenly reported as rental equipment. The assessor's office was not notified prior to February 12, 2025, that potentially two pieces of inventory had been erroneously reported. Empire was informed that they could take exception with the audit findings prior to the supplemental billing, they opted not to (Exhibit K).

On January 30, 2025, this office reviewed the 250 assets noted on the asset sheet provided during the TMA audit as rental fleet (Exhibit U). Using the asset numbers provided by Empire, this office checked the equipment available for sale on the Empire retail website (www.empire-cat.com/equipment/used) and found approximately 13 assets being marketed as available for sale. The rental website does not allow for searches by asset number, but the bulk of the remaining reported assets were found by equipment type (www.catrentalstore.com/empire-rental/en_US/products.html) and were not found on the retail website search. Empire markets only a few pieces of equipment for sale on their website; as of February 12, 2025, 41 assets were listed on the retail website. Although Empire contends that the intent was to sell the equipment, a significant portion of their equipment was relegated to the rental fleet.

FINDINGS

Empire has not sufficiently met the conditions of NRS 361 to qualify its rental fleet as inventory. The evidence they provided indicates that the equipment in their rental fleet was purchased for the purpose of offering clients a wide variety of rental equipment with the hope that those clients would eventually purchase equipment from Empire. They use this equipment to market their brand and to sell parts and services. Empire acknowledges that when this equipment is purchased it is allocated to a rental fleet and will be leased if it is not immediately sold.

The Elko County Assessor's Office did not exceed the "full cash value" of the property as outlined in NRS 361.357. The acquisition costs used by this office were provided by Empire and the valuation was completed in compliance with NAC 361.1371. Empire has not provided this office with supporting documentation that these calculations were in error and no documentation that would contradict NRS or established personal property taxation standards in the State of Nevada. This office is bound by the definitions provided by NRS 361.045, NRS 361.068, and NRS 361.159. Empire is a registered Foreign Limited Liability Company in the State of Nevada (Exhibit V) and is also bound by NRS 361.

NRS 361.345 states that "the county board of equalization may reduce the assessment of the county assessor if it is established by a preponderance of the evidence that the valuation established by the county assessor exceeds the full cash value of the property or is inequitable." The values stated in this appeal came directly from Empire during the audit with TMA and the Elko County Assessor's Office did not estimate asset values associated with this personal property account for the 2023-24 fiscal year.

It is the position of the Elko County Assessor's Office that Empire did not provide adequate evidence that the reported or discovered assets exceed full cash value (Exhibit D).



Board of Equalization

Elko County Annex Building, 550 Court Street
Third Floor, Elko, Nevada 89801
www.elkocountynv.net

BOARD MEMBERS
Sharon Byram
K.P. Polkinghorne
James Winer
Robert Wines
John Wright

CLERK
Jen Schuler

PUBLIC MEETING NOTICE

The Elko County Board of Equalization, County of Elko, State of Nevada, will meet on Thursday, February 20, 2025, in the Nannini Administration Building, Suite 102, 540 Court Street, Elko, Nevada 89801 at 9:00 AM Pacific Time Zone

Attached with this Notice is the Agenda for said meeting of the Board.

This Notice is posted pursuant to NRS 241 as amended by the 2023 Legislature and is to be posted at the following places no later than three full working days before the meeting:

ELKO COUNTY MANAGER'S OFFICE

ELKO COUNTY COURTHOUSE

ELKO COUNTY WEBSITE: www.elkocountynv.net

NEVADA STATE WEBSITE: <https://notice.nv.gov>

SHARON BYRAM
Chair, Board of Equalization



**ELKO COUNTY BOARD OF EQUALIZATION COUNTY OF
ELKO, STATE OF NEVADA MEETING THE NANNINI
ADMINISTRATION BUILDING, SUITE 102, 540 COURT
STREET, ELKO, NEVADA 89801.**

9:00 AM Pacific Time Zone

Thursday, February 20, 2025

IN ACCORDANCE WITH NRS 241, THE COMMISSION MAY: (I) CHANGE THE ORDER OF THE AGENDA, (II) COMBINE TWO OR MORE AGENDA ITEMS FOR CONSIDERATION, (III) REMOVE AN ITEM FROM THE AGENDA OR DELAY DISCUSSION RELATING TO AN ITEM ON THE AGENDA AT ANY TIME, (IV) AND IF THE AGENDA IS NOT COMPLETED, RECESS THE MEETING AND CONTINUE ON ANOTHER SPECIFIED DATE AND TIME. THE PUBLIC CAN COMMENT ON ANY AGENDA ITEM BY BEING ACKNOWLEDGED BY THE CHAIR WHILE THE COMMISSION CONSIDERS THAT AGENDA ITEM.

POSTING

This agenda is posted pursuant to NRS 241 as amended by the 2023 Legislature and was posted at the following locations no later than February 14, 2025: ELKO COUNTY MANAGER'S OFFICE, ELKO COUNTY COURTHOUSE, THE ELKO COUNTY WEBSITE (www.elkocountynv.net) AND THE NEVADA STATE WEBSITE (<https://notice.nv.gov/>).

Join Our Zoom Meeting

Link In: <https://us06web.zoom.us/j/81461780463?pwd=bjVxakhudlUyUlArZzI4dkVtNW5YZz09>

Meeting ID: 814 6178 0463

Passcode: 098715

Dial In: +1 669 900 6833

Meeting ID: 814 6178 0463

Passcode: 098715

PROCEDURE

Please sign in at the back of the hearing room if you plan on speaking during the meeting and remember to state your name for the record at the podium before making your statement.

PLEASE MAKE SURE TO PLACE YOUR CELL PHONE ON MANNER MODE.

009-005-007

FOR POSSIBLE ACTION

[25-001 Appeal Petition Society for the Preservation of Western Heritage 25-001.pdf](#)

[Society For Preservation of Western Heritage Appeal video link.docx](#)

[Notice of Hearing, Affidavit, Receipt & Signature Card box 615 case 25-001 Society.pdf](#)

[Notice of Hearing, Affidavit, Receipt and Signature Card 25-001 box 368 Society.pdf](#)

I.2 Case # 25-002

Hebert, John and Susan

Parcel # 001-01E-028

FOR POSSIBLE ACTION

[25-002 John & Susan Hebert Petition Packet.pdf](#)

[Notice of Hearing, Affidavit, Receipt and Signature Card 25-002 Hebert.pdf](#)

I.3 Case # 25-003

Aggregate Assets, LLP

Parcel # 001-660-144

FOR POSSIBLE ACTION

STIPULATED AGREEMENT SUBMITTED

[25-003 Aggregate Assets LLC \(Kohl's\) Petition Packet.pdf](#)

[Merged Notice of Hearing, Affidavit, Receipt & Signature Card.pdf](#)

I.4 Case # 25-004

Empire Southwest, LLC

Parcel # 001-860-090

FOR POSSIBLE ACTION

[25-004 Petition-Empire Southwest - Elko County Appeal Form - signed \(002\) Empire Southwest, LLC 001-860-090.pdf](#)

[25-004 EMPIRE SOUTHWEST BOE ASSESSOR'S EXHIBITS.pdf](#)

[25-004 EMPIRE SOUTHWEST ADDITIONAL ASSESSOR'S EXHIBITS.pdf](#)

[25-004 EMPIRE SOUTHWEST REDLINED BACKGROUND OF ADDITIONAL ASSESSOR'S EXHIBITS.pdf](#)

[25-004 EMPIRE SOUTHWEST PETITIONER'S EXHIBITS.pdf](#)

[Notice of Hearing, Affidavit, Receipt and Signature Card 25-004 Empire.pdf](#)

I.5 Case # 25-005

HD Development of Maryland, Inc.

Parcel # 001-660-020

WITHDRAWAL RECEIVED

[25-005 NV - 2025 - 001-660-020 - Appeal Form - RE \(002\) HD Development of Maryland, Inc. 001-660-020.pdf](#)

[Withdrawal of Petition - Elko County #001-660-020 - Home Depot.pdf](#)

[Withdraw form - Stahl Properties LLC.pdf](#)

[Notice of Hearing, Affidavit, Receipt and Signature Card 25-010 Stahl.pdf](#)

I.11 Case # 25-011

Tipton, R. Thomas TR ET AL

Parcel # 001-730-010

FOR POSSIBLE ACTION

[25-011 Thomas Tipton Trustee Petition Packet.pdf](#)

[Notice of Hearing, Affidavit, Receipt & Signature Card 25-001 Tipton.pdf](#)

J. COMMISSION AND STAFF COMMENTS

This time is devoted to comments by Commissioners and/or County Staff for general information or update purposes. No action may be taken upon a matter raised under this item of the agenda until the matter itself has been specifically included on a successive agenda and identified to be an action item.

NON-ACTION

K. BOARD ADMINISTRATIVE APPROVALS

Discussion and consideration of approval of minutes.

FOR POSSIBLE ACTION

K.1 Discussion and consideration of approval of minutes.

[DRAFT Minutes Elko County Board of Equalization February 15, 2024.pdf](#)

L. COMMENTS BY THE GENERAL PUBLIC

Pursuant to NRS 241 this time is devoted to comments by the general public, if any, and discussion of those comments. No action may be taken upon a matter raised under this item on the agenda until the matter itself has been specifically included on a successive agenda and identified to be an action item.

NON-ACTION

M. ADJOURNMENT

POSTING CERTIFICATE

ELKO COUNTY IS AN EQUAL OPPORTUNITY PROVIDER AND EMPLOYER.

AFFIDAVIT OF PUBLICATION

Elko Daily Free Press
3720 Idaho Street, Elko, NV 89801
(775) 738-3118

State of Florida, County of Broward, ss:

I, Rachel Cozart, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Elko Daily Free Press, a paper of general circulation, published daily at Elko City in Elko County, State of Nevada, do solemnly swear that a copy, per clipping attached, was published in the regular and entire issue of the said newspaper and not in any supplement on the following dates.

Publication Dates:

- Feb 11, 2025

Notice ID: 4MHs8ui1nGDLUMYCnffC
Notice Name: NOTICE OF BOARD OF EQUALIZATION

Publication Fee: \$34.02

Rachel Cozart

Agent

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 02/24/2025

S. Smith

Notary Public

Notarized remotely online using communication technology via Proof.

NOTICE OF BOARD OF EQUALIZATION

NOTICE IS HEREBY GIVEN that; the Elko County Assessor has completed the Tax Roll for the Year 2025-2026. Notice is further given that the Elko County Board of Equalization will meet and be in session on Thursday, February 20, 2025, beginning at 9:00 a.m., in the Elko County Commissioners' Meeting Room, in the Nannini Administration Building, Suite 102, at 540 Court Street, Elko, Nevada. This will be the only date the Board of Equalization will convene this year.

NOTICE IS FURTHER GIVEN that any taxpayer claiming overvaluation or excessive valuation of their property on the assessment roll should have filed a Petition for Review of Assessed Valuation with the Elko County Assessor's Office by 5:00 p.m., on Wednesday, January 15, 2025.

REBECCA PLUNKETT
ELKO COUNTY CLERK
211 COL-NV-100520





CERTIFICATE OF POSTING:

I, JENNIFER SCHULER, do hereby certify that a true and correct copy of the BOARD OF EQUALIZATION Agenda for the meeting to be held on FEBRUARY 20, 2025, at 9:00 a.m. was posted at the locations and times listed below pursuant to NRS 241 as amended by the 2023 Legislature.

ELKO COUNTY COURTHOUSE
571 Idaho Street
Elko, NV 89801

__2/14/25__ / __8:50 a.m.__
Date Time

ELKO COUNTY MANAGER'S OFFICE
540 Court Street
Elko, NV 89801

__2/14/25__ / __8:48 a.m.__
Date Time

ELKO COUNTY CLERK'S OFFICE
571 Idaho Street
Elko, NV 89801

__2/14/25__ / __8:56 a.m.__
Date Time

ELKO COUNTY WEBSITE
www.elkocountynv.net

__2/14/25__ / __8:58 a.m.__
Date Time

STATE OF NEVADA WEBSITE
Home - Nevada Public Notices Website - NV.gov

__2/14/25__ / __9:18 a.m.__


DEPUTY CLERK


DATE

Assessor Evidence



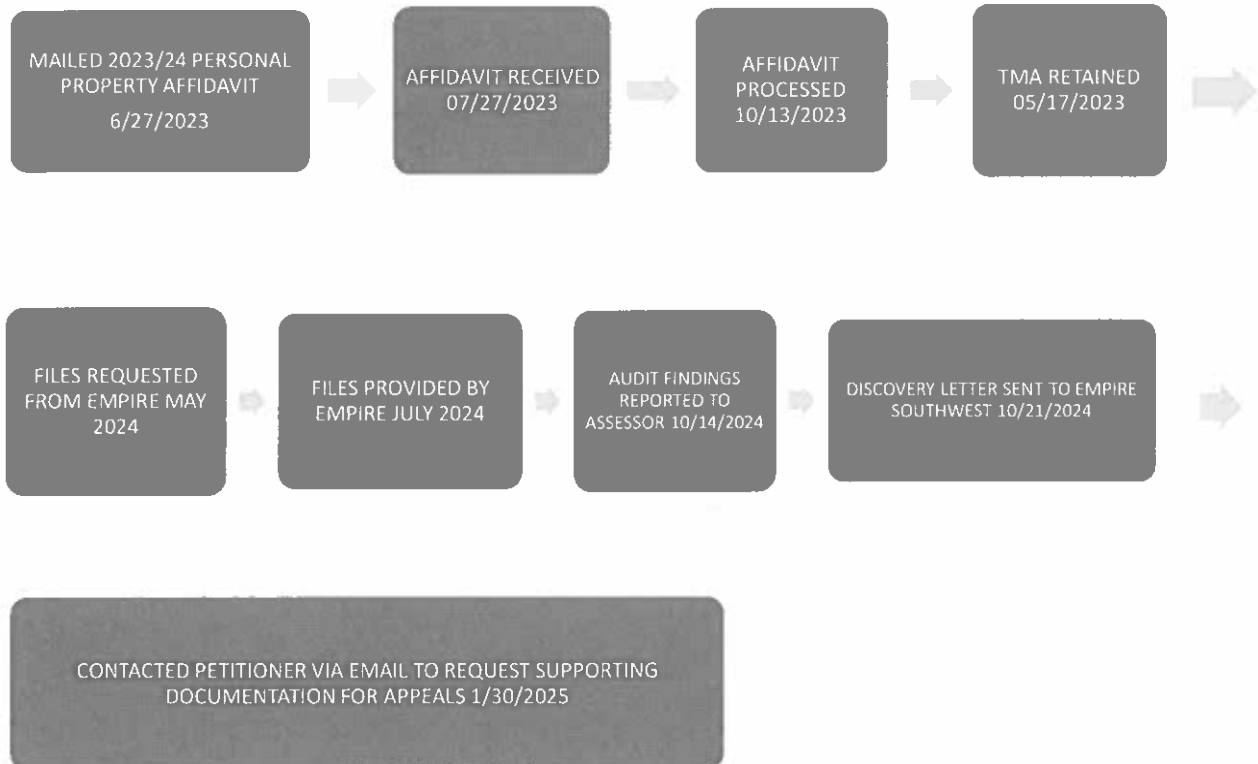
BU002495

EMPIRE SOUTHWEST LLC

CASE NO. 25-004 FISCAL YR 2023-24

NRS 361.357 - THE FULL CASH VALUE OF PERSONAL PROPERTY IS LESS THAN THE COMPUTED TAXABLE VALUE OF THE PROPERTY

**Elko County Board of Equalization
BOE Timeline**





BU002495

EMPIRE SOUTHWEST LLC

CASE NO. 25-004 FISCAL YR 2023-24

NRS 361.357- THE FULL CASH VALUE OF PERSONAL PROPERTY IS LESS THAN THE COMPUTED TAXABLE VALUE OF THE PROPERTY

Elko County Board of Equalization
Fiscal Impact

Reported Valuation	Taxable Value 2023-24	Assessed Value 2023-24	Tax Rate	Taxes (Pre-Abatement)
Land:	\$0	\$0		
Improvements:	\$0	\$0		
Personal Property:	\$1,466,140	\$513,149	3.6600%	\$18,781.25
Total:	\$1,466,140	\$513,149		
New Value:	\$1,466,140	\$513,149		

Audited Valuation	Taxable Value 2023-24	Assessed Value 2023-24	Tax Rate	Taxes (Pre-Abatement)
Land:	\$0	\$0		
Improvements:	\$0	\$0		
Personal Property:	\$17,322,158	\$6,062,772	3.6600%	\$221,897.46
Total:	\$17,322,158	\$6,062,772		
New Value:	\$17,322,158	\$6,062,722		

Requested Valuation	Taxable Value 2023-24	Assessed Value 2023-24	Tax Rate	Taxes (Pre-Abatement)
Land:	\$0	\$0		
Improvements:	\$0	\$0		
Personal Property:	\$1,541,900	\$539,665	3.6600%	\$19,751.74
Total:	\$1,541,900	\$539,665		
New Value:	\$1,541,900	\$539,665		

REQUESTED PETITIONER REFUND

\$202,145.72

Empire also received a 20% penalty as per NRS 361.767(4) in the amount of \$40,623.24 for underreporting the equipment

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: B
CASE NO.: 25-004



BU002495
EMPIRE SOUTHWEST LLC
CASE NO. 25-004 FISCAL YR 2023-24
NRS 361.357- THE FULL CASH VALUE OF PERSONAL PROPERTY IS LESS THAN THE COMPUTED TAXABLE VALUE OF THE PROPERTY

**Elko County Board of Equalization
Pictometry Aerial Photo**



Image taken from Connect Explorer 11/27/2023-05/30/2024

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: C
CASE NO.: 25-004



NRS 361.357- THE FULL CASH VALUE OF PERSONAL PROPERTY IS LESS THAN THE COMPUTED TAXABLE VALUE OF THE PROPERTY
Elko County Board of Equalization
Appeal Summary-Unsecured Roll

APN:	BU002495		
Owner of Record:	EMPIRE SOUTHWEST LLC		
Property Address:	5190 IDAHO ST, ELKO		
Description/Location:	Personal property, including rental fleet, associated with the Empire Southwest LLC situs of 5190 Idaho St		
2023-24 Taxable Value:	TAXABLE VALUE	\$17,322,158	
	FULL CASH VALUE	\$17,674,240	
Conclusions/Recommendation:	Recommendation to the Elko County Board of Equalization to deny petitioner's request because the full cash value is not less than the taxable value.		
County Board Decision (UNOFFICIAL):	Uphold	Reduce	

STATUTORY REQUIREMENTS- NEVADA CONSTITUTION

ARTICLE. 10. - Taxation.

Sec. 1. Uniform and equal rate of assessment and taxation; valuation of property; exceptions and exemptions; inheritance and personal income taxes prohibited.

2. Total tax levy for public purposes limited.

[3]. Household goods and furniture of single household exempt from taxation.

3[A]. Food exempt from taxes on retail sales; exceptions.

3B. Durable medical equipment, oxygen delivery equipment and mobility enhancing equipment exempt from taxes on retail sales.

4. Taxation of estates taxed by United States; limitations.

5. Tax on proceeds of minerals; appropriation to counties; apportionment; assessment and taxation of mines.

6. Enactment of exemption from ad valorem tax on property or excise tax on retail sales.

Section 1. Uniform and equal rate of assessment and taxation; valuation of property; exceptions and exemptions; inheritance and personal income taxes prohibited.

1. The Legislature shall provide by law for a uniform and equal rate of assessment and taxation, and shall prescribe such regulations as shall secure a just valuation for taxation of all property, real, personal and possessory, except mines and mining claims, which shall be assessed and taxed only as provided in Section 5 of this Article.

2. Shares of stock, bonds, mortgages, notes, bank deposits, book accounts and credits, and securities and choses in action of like character are deemed to represent interest in property already assessed and taxed, either in Nevada or elsewhere, and shall be exempt.

3. The Legislature may constitute agricultural and open-space real property having a greater value for another use than that for which it is being used, as a separate class for taxation purposes and may provide a separate uniform plan for appraisal and valuation of such property for assessment purposes. If such plan is provided, the Legislature shall also provide for retroactive assessment for a period of not less than 7 years when agricultural and open-space real property is converted to a higher use conforming to the use for which other nearby property is used.

4. Personal property which is moving in interstate commerce through or over the territory of the State of Nevada, or which was consigned to a warehouse, public or private, within the State of Nevada from outside the State of Nevada for storage in transit to a final destination outside the State of Nevada, whether specified when transportation begins or afterward, shall be deemed to have acquired no situs in Nevada for purposes of taxation and shall be exempt from taxation. Such property shall not be deprived of such exemption because while in the warehouse the property is assembled, bound, joined, processed, disassembled, divided, cut, broken in bulk, relabeled or repackaged.

5. The Legislature may exempt motor vehicles from the provisions of the tax required by this Section, and in lieu thereof, if such exemption is granted, shall provide for a uniform and equal rate of assessment and taxation of motor vehicles, which rate shall not exceed five cents on one dollar of assessed valuation.

6. The Legislature shall provide by law for a progressive reduction in the tax upon business inventories by 20 percent in each year following the adoption of this provision, and after the expiration of the 4th year such inventories are exempt from taxation. The Legislature may exempt any other personal property, including livestock.

7. No inheritance tax shall ever be levied.

8. The Legislature may exempt by law property used for municipal, educational, literary, scientific or other charitable purposes, or to encourage the conservation of energy or the substitution of other sources for fossil sources of energy.

9. No income tax shall be levied upon the wages or personal income of natural persons. Notwithstanding the foregoing provision, and except as otherwise provided in subsection 1 of this Section, taxes may be levied upon the income or revenue of any business in whatever form it may be conducted for profit in the State.

10. The Legislature may provide by law for an abatement of the tax upon or an exemption of part of the assessed value of a single-family residence occupied by the owner to the extent necessary to avoid severe economic hardship to the owner of the residence.

[Amended in 1902, 1906, 1942, 1960, 1962, 1974, 1978, 1982, 1986, 1989, 1990 and 2002. The first amendment was proposed and passed by the 1899 Legislature; agreed to and passed by the 1901 Legislature; and approved and ratified by the people at the 1902 General Election. See: Statutes of Nevada 1899, p. 139; Statutes of Nevada 1901, p. 136. The second amendment was proposed and passed by the 1903 Legislature; agreed to and passed by the 1905 Legislature; and approved and ratified by the people at the 1906 General Election. See: Statutes of Nevada 1903, p. 240; Statutes of Nevada 1905, p. 277. The third amendment was proposed and passed by the 1939 Legislature; agreed to and passed by the 1941 Legislature; and approved and ratified by the people at the 1942 General Election. See: Statutes of Nevada 1939, p. 360; Statutes of Nevada 1941, p. 559. The fourth amendment was proposed and passed by the 1957 Legislature; agreed to and passed by the 1959 Legislature; and approved and ratified by the people at the 1960 General Election. See: Statutes of Nevada 1957, p. 805; Statutes of Nevada 1959, p. 939. The fifth amendment was proposed and passed by the 1960 Legislature; agreed to and passed by the 1961 Legislature; and approved and ratified by the people at the 1962 General Election. See: Statutes of Nevada 1960, p. 509; Statutes of Nevada 1961, p. 825. The sixth amendment was proposed and passed by the 1971 Legislature; agreed to and passed by the 1973 Legislature; and approved and ratified by the people at the 1974 General Election. See: Statutes of Nevada 1971, p. 2299; Statutes of Nevada 1973, p. 1938. The seventh amendment was proposed and passed by the 1975 Legislature; agreed to and passed by the 1977 Legislature; and approved and ratified by the people at the 1978 General Election. See: Statutes of Nevada 1975, p. 1925; Statutes of Nevada 1977, p. 1727. The eighth amendment was proposed and passed by the 1979 Legislature; agreed to and passed by the 1981 Legislature; and approved and ratified by the people at the 1982

General Election. See: Statutes of Nevada 1979, p. 1983, Statutes of Nevada 1981, p. 2070. The ninth and tenth amendments were proposed and passed by the 1983 Legislature; agreed to and passed by the 1985 Legislature; and approved and ratified by the people at the 1986 General Election. See: Statutes of Nevada 1983, pp. 2141 and 2225; Statutes of Nevada 1985, pp. 2331 and 2401. The amendments were combined pursuant to Nev. Art. 16, § 1. The eleventh amendment was proposed and passed by the 1987 Legislature; agreed to and passed by the 1989 Legislature; and approved and ratified by the people at a special election held on May 2, 1989. See: Statutes of Nevada 1987, p. 2442; Statutes of Nevada 1989, p. 2228. The twelfth amendment was proposed by initiative petition and approved and ratified by the people at the General Elections of 1988 and 1990. The thirteenth amendment was proposed and passed by the 1999 Legislature; agreed to and passed by the 2001 Legislature; and approved and ratified by the people at the 2002 General Election. See: Statutes of Nevada 1999, p. 3968; Statutes of Nevada 2001, p. 3462. The fourteenth amendment was proposed and passed by the 2011 Legislature; agreed to and passed by the 2013 Legislature; and not approved and ratified by the people at the 2014 General Election. See: Statutes of Nevada 2011, p. 3871; Statutes of Nevada 2013, p. 3958.]

STATUTORY REQUIREMENTS- NEVADA REVISED STATUTES

NRS 361.045 Taxable property. Except as otherwise provided by law, all property of every kind and nature whatever within this state shall be subject to taxation. [Part 1:344:1953; A 1954, 29; 1955, 340]

NRS 361.357 Appeal to county board of equalization where full cash value of property is less than its taxable value.

1. The owner of any real or personal property placed on:

(a) The secured tax roll who believes that the full cash value of his or her property is less than the taxable value computed for the property in the current assessment year may, not later than January 15 of the fiscal year in which the assessment was made, appeal to the county board of equalization. If January 15 falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

(b) The unsecured tax roll which was assessed on or after May 1 and on or before December 15 who believes that the full cash value of his or her property is less than the taxable value computed for the property in the current assessment year may, not later than the following January 15, appeal to the county board of equalization. If January 15 falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

2. Before a person may file an appeal pursuant to subsection 1, the person must complete a form provided by the county assessor to appeal the assessment to the county board of equalization. The county assessor may, before providing such a form, require the person requesting the form to provide the parcel number or other identification number of the property that is the subject of the planned appeal.

3. If the county board of equalization finds that the full cash value of the property on January 1 immediately preceding the fiscal year for which the taxes are levied is less than the taxable value computed for the property, the board shall correct the land value or fix a percentage of obsolescence to be deducted from the otherwise computed taxable value of the improvements, or both, to make the taxable value of the property correspond as closely as possible to its full cash value.

4. No appeal under this section may result in an increase in the taxable value of the property.

(Added to NRS by 1981, 787; A 1983, 1887; 1991, 2098; 1993, 94; 1997, 1577; 2001, 1551; 2003, 2766; 2005, 2658; 2009, 1220)

NRS 361.068 Business inventories and consumables, livestock, bees, certain pipe and agricultural equipment, boats, campers, fine art for public display and certain personal property of nonresidents exempted; establishment of de minimis exemption for personal property.

1. The following personal property is exempt from taxation:

- (a) Personal property held for sale by a merchant;
- (b) Personal property held for sale by a manufacturer;
- (c) Raw materials and components held by a manufacturer for manufacture into products, and supplies to be consumed in the process of manufacture;
- (d) Tangible personal property purchased by a business which will be consumed during the operation of the business;
- (e) Livestock;

- (f) Colonies of bees;
- (g) Pipe and other agricultural equipment used to convey water for the irrigation of legal crops;
- (h) All boats;
- (i) Slide-in campers and camper shells;
- (j) Except as otherwise provided in NRS 361.186, fine art for public display; and
- (k) All personal property that is:
 - (1) Owned by a person who is not a resident of this state; and
 - (2) Located in this state solely for the purposes of:
 - (I) An exhibit that is used in a convention or tradeshow that is located in this State; or
 - (II) A display, exhibition, carnival, fair or circus that is transient in nature and is located in this State for not more than 30 days.

2. The Nevada Tax Commission may exempt from taxation that personal property for which the annual taxes would be less than the cost of collecting those taxes. If such an exemption is provided, the Nevada Tax Commission shall annually determine the average cost of collecting property taxes in this state which must be used in determining the applicability of the exemption.

3. A person claiming the exemption provided for in paragraph (j) of subsection 1 shall:

(a) On or before June 15 for the next ensuing fiscal year, file with the county assessor an affidavit declaring that the fine art will, during that ensuing fiscal year, meet all the criteria set forth in paragraph (b) of subsection 4; and

(b) During any fiscal year in which the person claims the exemption, make available for educational purposes and not for resale, upon written request and without charge to any public school as defined in NRS 385.007, private school as defined in NRS 394.103 and parent of a child who receives instruction in a home pursuant to NRS 392.070, one copy of a poster depicting the fine art that the facility has on public display if such a poster is available for purchase by the public at the time of the request.

4. As used in this section:

(a) "Boat" includes any vessel or other watercraft, other than a seaplane, used or capable of being used as a means of transportation on the water.

(b) "Fine art for public display":

(1) Except as otherwise provided in subparagraph (2), means a work of art which:

(I) Is an original painting in oil, mineral, water colors, vitreous enamel, pastel or other medium, an original mosaic, drawing or sketch, an original sculpture of clay, textiles, fiber, wood, metal, plastic, glass or a similar material, an original work of mixed media or a lithograph;

(II) Was purchased in an arm's length transaction for \$25,000 or more, or has an appraised value of \$25,000 or more;

(III) Is on public display in a public or private art gallery, museum or other building or area in this state for at least 20 hours per week during at least 35 weeks of each year for which the exemption is claimed or, if the facility displaying the fine art disposes of it before the end of that year, during at least two-thirds of the full weeks during which the facility had possession of it, or if the gallery, museum or other building or area in which the fine art will be displayed will not be opened until after the beginning of the fiscal year for which the exemption is claimed, these display requirements must be met for the first full fiscal year after the date of opening, and the date of opening must not be later than 2 years after the purchase of the fine art being displayed; and

(IV) Is on display in a facility that is available for group tours by pupils or students for at least 5 hours on at least 60 days of each full year for which the exemption is claimed, during which the facility in which it is displayed is open, by prior appointment and at reasonable times, without charge; and

(2) Does not include:

- (I) A work of fine art that is a fixture or an improvement to real property;
 - (II) A work of fine art that constitutes a copy of an original work of fine art, unless the work is a lithograph that is a limited edition and that is signed and numbered by the artist;
 - (III) Products of filmmaking or photography, including, without limitation, motion pictures;
 - (IV) Literary works;
 - (V) Property used in the performing arts, including, without limitation, scenery or props for a stage; or
 - (VI) Property that was created for a functional use other than, or in addition to, its aesthetic qualities, including, without limitation, a classic or custom-built automobile or boat, a sign that advertises a business, and custom or antique furniture, lamps, chandeliers, jewelry, mirrors, doors or windows.
- (c) "Personal property held for sale by a merchant" includes property that:
- (1) Meets the requirements of sub-subparagraphs (I) and (II) of subparagraph (1) of paragraph (b);
 - (2) Is made available for sale within 2 years after it is acquired; and
 - (3) Is made available for viewing by the public or prospective purchasers, or both, within 2 years after it is acquired, whether or not a fee is charged for viewing it and whether or not it is also used for purposes other than viewing.
- (d) "Public display" means the display of a work of fine art where members of the public have access to the work of fine art for viewing during publicly advertised hours. The term does not include the display of a work of fine art in an area where the public does not generally have access, including, without limitation, a private office, hallway or meeting room of a business, a room of a business used for private lodging and a private residence.
- (e) "Pupil" means a person who:
- (1) Is enrolled for the current academic year in a public school as defined in NRS 385.007 or a private school as defined in NRS 394.103; or
 - (2) Receives instruction in a home and is excused from compulsory enrollment and attendance pursuant to NRS 392.070.
- (f) "Student" means a person who is enrolled for the current academic year in:
- (1) A community college or university; or
 - (2) A licensed postsecondary educational institution as defined in NRS 394.099 and a course concerning fine art.
- (Added to NRS by 1979, 79; A 1983, 1191; 1987, 854; 1989, 169; 1995, 152, 2709; 1997, 1197, 1569, 2979; 1999, 623, 624, 3198, 3201; 2001, 229, 1541, 1543; 2017, 2871; 2023, 1222)

NRS 361.159 Exempt personal property subject to taxation if used in business conducted for profit; exceptions.

1. Except as otherwise provided in subsection 3, when personal property, or a portion of personal property, which for any reason is exempt from taxation is leased, loaned or otherwise made available to and used by a natural person, association or corporation in connection with a business conducted for profit, the leasehold interest, possessory interest, beneficial interest or beneficial use of any such lessee or user of the property is subject to taxation to the extent the:
 - (a) Portion of the property leased or used; and
 - (b) Percentage of time during the fiscal year that the property is leased to the lessee or used by the user, in accordance with NRS 361.2275, can be segregated and identified. The taxable value of the interest or use must be determined in the manner provided in subsection 3 of NRS 361.227 and in accordance with NRS 361.2275.

2. Taxes must be assessed to lessees or users of exempt personal property and collected in the same manner as taxes assessed to owners of other personal property, except that taxes due under this section do not become a lien against the personal property. When due, the taxes constitute a debt due from the lessee or user to the county for which the taxes were assessed and, if unpaid, are recoverable by the county in the proper court of the county.

3. The provisions of this section do not apply to personal property:

(a) Used in vending stands operated by persons who are blind under the auspices of the Bureau of Services to Persons Who Are Blind or Visually Impaired of the Rehabilitation Division of the Department of Employment, Training and Rehabilitation.

(b) Owned by a public airport and used for the purposes of the public airport.

(Added to NRS by 1965, 1157; A 1971, 659; 1973, 1406; 1977, 1098; 1987, 293; 1993, 1575, 2311; 1995, 579, 1809; 1997, 1173; 2001, 841, 1546; 2003, 53)

NRS 361.265 Written statement concerning personal property: Demand; contents; return of statement; valuation of unlisted property claimed by absent or unknown person; penalties.

1. To enable the county assessor to make assessments, he or she shall demand from each natural person or firm, and from the president, cashier, treasurer or managing agent of each corporation, association or company, including all banking institutions, associations or firms within the county, a written statement, signed under penalty of perjury, on forms and in the format prescribed by the county assessor of all the personal property within the county, owned, claimed, possessed, controlled or managed by those persons, firms, corporations, associations or companies. The signature required by this subsection may include an electronic signature as defined in NRS 719.100.

2. The statement must include:

(a) A description of the location of any taxable personal property that is owned, claimed, possessed, controlled or managed by the natural person, firm, corporation, association or company, but stored, maintained or otherwise placed at a location other than the principal residence of the natural person or principal place of business of the firm, corporation, association or company;

(b) The cost of acquisition of each item of taxable personal property including the cost of any improvements of the personal property, such as additions to or renovations of the property other than routine maintenance or repairs, and the year in which each item of taxable personal property was acquired; and

(c) If the natural person, firm, corporation, association or company owns at least 25 mobile or manufactured homes that are being leased within the county for commercial purposes, and those homes have not been converted to real property pursuant to NRS 361.244, the year, make or model, size, serial number and location of each such mobile or manufactured home.

3. The statement must be returned not later than July 31, except for a statement mailed to the taxpayer after July 15, in which case it must be returned within 15 days after demand for its return is made. Upon petition of the property owner showing good cause, the county assessor may grant one or more 30-day extensions.

4. If the owners of any taxable property not listed by another person are absent or unknown, or fail to provide the written statement as described in subsection 1, the county assessor shall make an estimate of the value of the property and assess it accordingly. If the name of the absent owner is known to the county assessor, the property must be assessed in that name. If the name of the owner is unknown to the county assessor, the property must be assessed to "unknown owner," but

no mistake made in the name of the owner or the supposed owner of personal property renders the assessment or any sale of the property for taxes invalid.

5. If any person, officer or agent neglects or refuses on demand of the county assessor or his or her deputy to give the statement required by this section, or gives a false name, or refuses to give his or her name or sign the statement, the person, officer or agent is guilty of a misdemeanor.

[Part 5:344:1953]—(NRS A 1967, 558; 1969, 1452; 1981, 327; 1983, 519, 1193; 1985, 748; 1987, 531; 1989, 1820; 2003, 2761; 2005, 2656)

NRS 361.345 Power of county board of equalization to change valuation of property; review of changes in valuation and estimation of certain property by county assessor; notice of addition to assessed valuation.

1. Except as otherwise provided in subsection 2, the county board of equalization may:

(a) Determine the valuation of any real or personal property placed on:

(1) The secured tax roll which was assessed by the county assessor; or

(2) The unsecured tax roll which was assessed by the county assessor on or after May 1 and on or before December 15; and

(b) Change and correct any valuation found to be incorrect either by adding thereto or by deducting therefrom such sum as is necessary to make it conform to the taxable value of the property assessed, whether that valuation was fixed by the owner or the county assessor. The county board of equalization may not reduce the assessment of the county assessor unless it is established by a preponderance of the evidence that the valuation established by the county assessor exceeds the full cash value of the property or is inequitable. A change so made is effective only for the fiscal year for which the assessment was made. The county assessor shall each year review all such changes made for the previous fiscal year and maintain or remove each change as circumstances warrant.

2. If a person complaining of the assessment of his or her property:

(a) Has refused or, without good cause, has neglected to give the county assessor the person's list under oath, as required by NRS 361.265; or

(b) Has, without good cause, refused entry to the assessor for the purpose of conducting the physical examination required by NRS 361.260, the county assessor shall make a reasonable estimate of the property and assess it accordingly. No reduction may be made by the county board of equalization from the assessment of the county assessor made pursuant to this subsection.

3. If the county board of equalization finds it necessary to add to the assessed valuation of any property on the assessment roll, it shall direct the clerk to give notice to the person so interested by registered or certified letter, or by personal service, naming the day when it will act on the matter and allowing a reasonable time for the interested person to appear.

[Part 18:344:1953; A 1954, 29]—(NRS A 1969, 95; 1981, 796; 1985, 1435; 1991, 2097; 1997, 1576; 2003, 2764; 2005, 2657; 2009, 1219)

STATUTORY REQUIREMENTS- NEVADA ADMINISTRATIVE CODE

NAC 361.1371 Procedure for determination of taxable value. (NRS ~~360.090~~, 360.250, 361.227)

1. The taxable value of personal property must be determined by adjusting the acquisition cost of the property by a cost-index factor and reducing the adjusted acquisition cost by an estimate of applicable depreciation. The taxable value so determined shall be deemed to be the indicator of value of replacement cost new less depreciation.

2. In determining taxable value, a county assessor shall use the schedules in the *Personal Property Manual* that show the cost-index factors, the rates of depreciation and the percent good by year. The assessor shall use the schedules by:

(a) Selecting the appropriate expected useful life of the personal property; and

(b) Selecting the appropriate cost-index factor, based on the year of acquisition of the property, and applying it to the acquisition cost of the property.

The result shall be deemed to be the replacement cost new of the property.

3. The assessor shall select the method of applying depreciation to the personal property by either:

(a) Multiplying the adjusted acquisition cost of the property by the rate of depreciation and subtracting the result from the adjusted acquisition cost; or

(b) Multiplying the adjusted acquisition cost of the property by the percent-good factor.

The result from either approach shall be deemed to be the taxable value of the property.

(Added to NAC by Tax Comm'n by R034-03, eff. 12-4-2003)

NAC 361.1375 Determination of expected life, cost-index factors and depreciation. (NRS 360.090, 360.250, 361.227)

1. Personal property must be categorized by the specific type of property that it is or by the type of industry in which it is used. Each category must be assigned to a schedule of expected life which is based on commonly available sources of information, including, without limitation, the life expectancy guidelines published by the Marshall and Swift Valuation Service and any other sources published in the *Personal Property Manual*.

2. The cost-index factors published in the *Personal Property Manual* must be determined by calculating the average change in costs over time. The Department shall identify the sources used to calculate the average change.

3. For purposes of calculating the amount of applicable depreciation, personal property must be assigned to one of the following expected lives:

- (a) Three-year life;
- (b) Five-year life;
- (c) Seven-year life;
- (d) Ten-year life;
- (e) Fifteen-year life;
- (f) Twenty-year life; or
- (g) Thirty-year life.

4. Depreciation must be calculated over the expected life of the personal property by using the declining balance method, except that tables which provide a method other than the declining balance method for calculating depreciation may be used if the tables have been approved by the Commission and included in the *Personal Property Manual*.

5. For purposes of calculating the rate of depreciation, a residual amount of 5 percent must be used. Percent-good tables using a residual amount other than 5 percent may be adopted by the Commission if the Department has conducted a market study or has otherwise obtained information which indicates that a different residual amount is appropriate for the category in which the personal property is placed pursuant to subsection 1.

(Added to NAC by Tax Comm'n by R034-03, eff. 12-4-2003)

NAC 361.138 Reported acquisition cost for leased equipment. (NRS 360.090, 360.250, 361.227) For leased equipment, the reported acquisition cost is the cost which the user of the property would incur if the equipment were purchased, less any discount customarily allowed by a seller.

(Added to NAC by Tax Comm'n, eff. 10-10-83; A by R034-03, 12-4-2003)

NAC 360.190 Petitions: Authority; form; contents. (NRS 360.090)

1. Any person may petition for an advisory opinion concerning matters within the jurisdiction of the Department or Commission.
2. The Board may petition for an advisory opinion concerning compliance with any of the provisions of chapters 361, 361A and 362 of NAC adopted by the Commission.
3. All petitions must be in writing, be addressed to the Director and set forth at least the following:
 - (a) A statement that an advisory opinion is requested;
 - (b) A succinct statement of all the facts and circumstances necessary to dispose of the petition;
 - (c) A clear, simple statement of the issue or question to be resolved;
 - (d) A statement of all statutes, rules, agency decisions or other authorities which the petitioner believes may be relevant in disposing of the petition; and
 - (e) A statement with supporting arguments and authorities of the petitioner's opinion of a proper disposition of the petition.

[Tax Comm'n, Practice Rule No. 53, eff. 11-15-77]—(NAC A by R039-10, 8-13-2010

STATUTORY REQUIREMENTS- Department of Taxation
Personal Property Manual 2023-24

The Personal Property Manual: Valuation Guidelines is annually published by the Nevada Department of Taxation and used by county assessors to establish uniform and equitable taxable value. The manual addresses rented heavy equipment in sections 23 and 53, defining rental equipment as property that “includes a wide array of tangible goods, such as automobiles, computers, consumer goods, and industrial machinery and equipment to customers in return for a periodic rental or lease payment.”

In the case of *Sierra Pacific Power Co. v. Department of Taxation*, 96 Nev. 295, 297, 607 P.2d 1147 (1980), the Nevada Supreme Court stated:

“As a general rule, tax exemptions are strictly construed. There is a presumption that the state does not intend to exempt goods or transactions from taxation. Thus, the one claiming exemption must demonstrate clearly an intent to exempt. Any reasonable doubt about the applicability of an exemption must be construed against the taxpayer.”

23 CONSTRUCTION

For the purposes of this manual, the following descriptions apply only to those items which can be classified as Personal Property. The designated life does not apply to Real Property or fixtures which have been converted to Real Property.

236	Construction of Buildings	15
237	Heavy and civil engineering construction	15
238	Specialty Trade construction	15
	Personal property used primarily in the construction of buildings, major engineering projects such as highways and dams, and specialty trades such as pouring concrete, site preparation, plumbing, painting, and electrical work. Includes fixed load and mobile equipment such as:	
	<u>Air compressors</u>	<u>Motor graders/leveling graders</u>

21

238 Specialty Trade construction Cont.

<u>Air drills</u>	<u>Paving equipment</u>
<u>Asphalt plants</u>	<u>Portable shop</u>
<u>Asphalt spreaders</u>	<u>Portable storage bins</u>
<u>Backhoe/loaders</u>	<u>Portable storage tanks</u>
<u>Barryalls</u>	<u>Power hoists</u>
<u>Cement mixers/spreaders</u>	<u>Power shovels</u>
<u>Crusher/crushing plant</u>	
<u>Roadrollers/sheepsfoot rollers</u>	<u>Sand classifiers and drags</u>
<u>Crawler cranes/tractors</u>	<u>Scanlifiers and rollers</u>
<u>Ditchers/diggers</u>	<u>Scrap metal balers</u>
<u>Earthmoving scrapers</u>	<u>Scrubber screens and plant feeders</u>
<u>Excavators</u>	<u>Welder</u>
<u>Fork lifts</u>	<u>Wiring Equipment</u>
<u>Front end loaders / bucket loaders</u>	
<u>Mixmobiles</u>	

Other Itemized Equipment

<u>Cranes</u>	
<u>Bridge</u>	20
<u>Jib</u>	20
<u>Mobile Telescopic</u>	10
<u>Electric generating equipment</u>	20
<u>Electronic controlled infrared/laser instruments</u>	10
<u>Power tools (saws, drills, etc.)</u>	7
<u>Hand tools</u>	7
<u>Mobile equipment, heavy use⁴</u>	7

53 REAL ESTATE, RENTAL, AND LEASING

For the purposes of this manual, the following descriptions apply only to those items which can be classified as Personal Property. The designated life does not apply to Real Property or fixtures which have been converted to Real Property.

532	Rental and Leasing Services	15
	Personal property includes a wide array of tangible goods, such as automobiles, computers, consumer goods, and industrial machinery and equipment, to customers in return for a periodic rental or lease payment	
	Itemized Equipment	
	Formal wear and costume rental	3
	Bottled water Dispensers & Equipment	7
	Furniture Rental & Leasing	7
	Heavy equipment	See Construction (Code 23)
	Lawn and Garden equipment	7
	Linens and Uniforms	3
	Musical Instrument rentals	7
	Rent-to-Own Merchandise	7
	Site Equipment Rentals	7
	Video Tapes	See Special Properties
	See also separate listings for specific types of equipment	

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: H2
CASE NO.: 25-004



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

PERSONAL PROPERTY
MANUAL:
VALUATION GUIDELINES
2023-2024

Division of Local Government Services

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: H3
CASE NO.: 25-004

SBE 40

PROCEDURES FOR DETERMINING TAXABLE VALUE

To calculate the taxable value of personal property, NAC 361.1371 and NAC 361.1375 require the assessor to determine four input values:

- Acquisition cost
- Acquisition year
- Expected life, and
- Cost conversion factor

The personal property declaration submitted by the taxpayer pursuant to NRS 361.265 should list the acquisition cost for each item and the year acquired. The declaration should also contain sufficient information to identify each item's industry classification (NAICS code), property type, and corresponding expected life.

Acquisition Cost

For personal property mobile or manufactured homes, acquisition cost means replacement cost when new, which equals the retail selling price to the original owner. For other types of personal property including billboards, acquisition cost means the actual cost of property to its present owner. For all personal property, acquisition cost includes any expense required to place the asset into service except sales tax—including all charges for transportation, installation, accessories, and profit and overhead, as well as additions to or renovations of the property other than routine maintenance or repairs. Observe, however, that the cost of manufactured homes does not include appurtenant improvements like outbuildings, decks, or paving. The assessor should value these separately as real property and depreciate as appropriate.

Should a taxpayer fail to file a valid personal property declaration or sufficient data is not otherwise available for the assessor to establish acquisition cost, NRS 361.265 authorizes the assessor to make an estimate of the value of the property. NAC 361.139 further requires the assessor to estimate its acquisition cost using any nationally recognized valuation technique. Because NRS 361.265(5) defines failure to file a declaration as a misdemeanor, assessors should advise taxpayers to file complete, accurate, and timely personal property declarations. In addition, if the reported acquisition cost appears inconsistent with market data, the assessor may request documentation for the cost reported and may pursue penalties for perjury if necessary.

Acquisition Year

For mobile and manufactured homes, the acquisition year equals the year of the sale to the original owner, which often corresponds to the manufacturer's model year. For all other personal property, the acquisition year equals the year the current owner purchased or leased the property. Observe that the acquisition year remains constant at the year first sold for manufactured homes but resets to the year acquired each time billboards or equipment change owners.

Expected life

The Life Expectancy Guidelines section assigns typical asset lives to each major industrial classification grouped by NAICS code. For example, all industries classified as *Agriculture and Forestry (NAICS .11)* have 15 year lives, while *Mining (NAICS .21)* assigns a 20 year life to *Oil and Gas Exploration (NAICS .2111)* and a 15 year life to *Mining (NAICS .2121 & .2122)*.

Certain items within industries appear separately as Itemized Equipment with specific lives that may differ from the industry norm. For example, *Agriculture and Forestry* industries with a typical 15-year life expectancy also use specialized equipment whose asset lives equal 7, 10 or 20 years. To improve accuracy, assessors should employ the itemized equipment lives whenever they can assign a specific life expectancy to a particular item.

Having identified the industry classification for the subject account the assessor then assigns its appropriate NAICS code and corresponding expected lives to its assets. *See discussion on NAICS below for current requirements.*

Readers may also use the alphabetical listing of personal property by general type found in the Index of this Manual to locate the appropriate expected life for individual items. Because some industries use similar types of business equipment, like desks or computers, readers should select the NAICS classification that best describes the subject account.

Besides these NAICS Life Expectancy Guidelines, the Personal Property Manual also contains a Special Properties section with descriptions and asset life tables for:

- Short-life property subject to rapid obsolescence;
- Items similar to real property classified as personal, like mobile and manufactured homes or billboards;
- Generic business equipment found across many industries, like furniture and trade fixtures or computers; and
- Specialized assets like high-tech medical diagnostic equipment whose economic lives differ substantially from industry norms.

Cost Conversion Factors

Based on the acquisition cost, acquisition year and expected life for an item, the assessor should select the appropriate Cost Conversion Factor from the tables published in the Personal Property Manual.

Cost Conversion Factors contain three components: Cost Index, Age and Percent Good. To satisfy the requirement of NAC 361.1375(2) the department develops Paasche indexes for manufactured homes, billboards, and business equipment derived from pertinent Marshall Swift comparative cost multiplier tables, the West Urban, All Items CPI index, and the PPI Index for Capital Equipment, Stage of Processing. These indexes inflate replacement cost new expressed in acquisition year nominal dollars into replacement cost new expressed in current year nominal dollars.

Cost indexes do not apply to mobile and manufactured homes first sold prior to July 1, 1982, whose taxable value always equals 20% of their original selling price. Cost indexes for equipment and billboards do not accrue beyond their expected lives; such items have a constant residual cost conversion factor equal to their residual percent good multiplied by the residual year cost index.

To comply with NAC 361.130(2)(b), however, cost indexes do apply to mobile and manufactured homes first sold on or after July 1, 1982. Even though mobile homes fully depreciate after sixteen years, applying the cost index to the years between the current year minus 16 and 1982 may actually produce a temporary increase in taxable value.

NAC 361.1375(4)&(5) specify declining balance depreciation with a 5% residual (salvage value) for all property types except manufactured homes and billboards, which use straight line depreciation. Unless the Department has conducted a market study or has otherwise obtained information which indicates a different residual amount, the Department currently relies on a double declining balance method for all equipment and a 5% residual; 5% per year depreciation with a 20% residual for mobile homes (16 year life), and 1.5% per year depreciation with a 25% residual for billboards (50 year life).

Percent good equals (1 - accrued depreciation) for the given asset age, where age equals the current year (first year of the biennium) minus the acquisition year. For example, for the 2012-13 fiscal year, an asset acquired in 2005 has an age of seven years, a manufactured home first sold in 1992 has an age of twenty years. Although one could calculate depreciation directly, the tables reduce this process to a simple lookup.

To calculate taxable value using the Personal Property Manual, the assessor completes three steps:

- Select the appropriate expected life table,
- Look up the cost conversion factor for the given acquisition year and,
- Multiply the acquisition cost by the indicated cost conversion factor.

As usual, assessed value equals 35% of taxable value.

A NOTE ON NAICS

The North American Industry Classification System (NAICS) replaced the Standard Industrial Classification (SIC) in 1997. NAICS is based on a production-oriented concept, meaning that it groups establishments into industries according to similarity in the processes used to produce goods or services.

NAICS in the United States was designed for statistical purposes. However, NAICS is frequently used for various administrative, regulatory, contracting, taxation, and other non-statistical purposes.

For additional information and complete tables, readers may consult the US Census Bureau website <http://www.census.gov/eos/www/naics/>

The Department highly recommends assessors use the NAICS code on each personal property account. Use of the NAICS code will assist in the proper valuation of property pursuant to this Personal Property Manual because the NAICS code identifies the type of industry engaged in by the taxpayer.

In addition, the NAICS code is now a required component on the Statistical Analysis of the Roll Reports required by the Department in NRS 361.390 (3) in order to keep track of tax expenditures per NRS 360.137. For those concerned about the availability of the NAICS code to business taxpayers, use of the NAICS code will be widespread because taxpayers subject to the new Commerce Tax are required to provide the NAICS code. In addition, the NAICS code is required on applications for abatement to the Governor's Office on Economic Development and the Governor's Office on Renewable Energy. **The Department recommends assessors collect the NAICS code on Personal Property Declarations used by business taxpayers.**

Elko County Personal Property Record Card

Acct **BU002495** Situs **5190 IDAHO ST ELKO** Printed **2/6/2025** Tax Year **2023/2024**

EMPIRE SOUTHWEST LLC

3300 SAINT ROSE PKWY
HENDERSON NV 89052-3985

APN	001-860-090	Totals		
Tax Dist	City of Elko			
NBC	BU-BUSINESS EQUIPMENT	Aquisition	\$17,674,240	
Land Use		Taxable	\$17,322,158	
SPC		Assessed	\$6,062,772	
Cap Code		Exemptions	\$0	
St Use Code	HVY EQUIP SALES/PARTS/DISTRIB	Abatements	\$0	
NAICS	423810-Construction and Mining (except Oil	Net Assessed	\$6,062,772	
		New to Roll	\$6,062,772	



Billing	
Method	
Bill Date	02/16/2024
Processed by	

	Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Index	Factors %Good %Mult	Taxable Value	Override Value	Assessed Value
*1	Y03	THREE-YEAR LIFE ITEMS	DESIGN JET T1700	07426-19-CI	3		2022	2085.00		1.12	33.00	771		270
*2	Y03	THREE-YEAR LIFE ITEMS	24 NEW RF GUNS FOR ELKO	07513-21-W	3		2022	46283.00		1.12	33.00	17,106		5,987
*3	Y05	FIVE-YEAR LIFE ITEMS	2 SHARP COPIERS	07503-20-CI	5		2022	16074.00		1.12	60.00	10,802		3,781
*4	Y07	SEVEN-YEAR LIFE ITEMS	MITERING SAW	07605-22-S/	7		2022	26794.00		1.12	71.00	21,306		7,457
*5	Y07	SEVEN-YEAR LIFE ITEMS	DRIVER SAFETY SYSTEM	07655-23-DI	7		2023	25999.00		1.00	100.00	25,999		9,100
*6	Y15	FIFTEEN-YEAR LIFE ITEMS	4 PARTS COUNTER STATIONS	07332-16-FI	15		2022	1032.00		1.12	87.00	1,006		352
*7	Y15	FIFTEEN-YEAR LIFE ITEMS	HEATER FOR WASH PIT-ELKO	07349-16-HI	15		2022	1725.00		1.12	87.00	1,681		588
*8	Y15	FIFTEEN-YEAR LIFE ITEMS	FURNITURE FOR SERVICE MA	07415-19-FI	15		2022	3272.00		1.12	87.00	3,189		1,116
*9	Y15	FIFTEEN-YEAR LIFE ITEMS	TAYLOR DUNN SC-090 PARTS	07390-18-CI	15		2022	3501.00		1.12	87.00	3,411		1,194
*10	Y15	FIFTEEN-YEAR LIFE ITEMS	SO LOW FREEZER MODEL C8	07395-18-FI	15		2022	3793.00		1.12	87.00	3,696		1,294
*11	Y15	FIFTEEN-YEAR LIFE ITEMS	FURNITURE FOR ELKO STOR	07377-17-FI	15		2022	3988.00		1.12	87.00	3,886		1,360
*12	Y15	FIFTEEN-YEAR LIFE ITEMS	NEW SIGNS FOR 5190 IDAHO	07505-20-SI	15		2022	5766.00		1.12	87.00	5,618		1,966
*13	Y15	FIFTEEN-YEAR LIFE ITEMS	ELGIN SWEEPER MODIFICAT	07388-18-SV	15		2022	6794.00		1.12	87.00	6,620		2,317
*14	Y15	FIFTEEN-YEAR LIFE ITEMS	CLIMAX LINE BORE TOOLING	07348-16-TI	15		2022	7282.00		1.12	87.00	7,096		2,484
*15	Y15	FIFTEEN-YEAR LIFE ITEMS	2 FORKLIFT TIRES FOR 330 F	07624-22-TI	15		2022	8123.00		1.12	87.00	7,915		2,770
*16	Y15	FIFTEEN-YEAR LIFE ITEMS	12 HIGH BACK MESH SWIVEL	07396-18-FI	15		2022	8819.00		1.12	87.00	8,593		3,008
*17	Y15	FIFTEEN-YEAR LIFE ITEMS	FURNITURE FOR NEW OFFIC	07589-22-FI	15		2022	9816.00		1.12	87.00	9,565		3,348
*18	Y15	FIFTEEN-YEAR LIFE ITEMS	4 WORK STATIONS	07533-21-FI	15		2022	10463.00		1.12	87.00	10,196		3,569
*19	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-CE009316-GP25N5	07564-21-LF	15		2022	11995.00		1.12	87.00	11,688		4,091
*20	Y15	FIFTEEN-YEAR LIFE ITEMS	TABLES AND CHAIRS FOR TR	07427-19-FI	15		2022	13194.00		1.12	87.00	12,856		4,500
*21	Y15	FIFTEEN-YEAR LIFE ITEMS	WELDER FROM LINDE	07627-22-W	15		2022	13752.00		1.12	87.00	13,400		4,690
*22	Y15	FIFTEEN-YEAR LIFE ITEMS	(2) 200 TON JACKS FROM GL	07361-17-JF	15		2022	14135.00		1.12	87.00	13,773		4,821
*23	Y15	FIFTEEN-YEAR LIFE ITEMS	SIGNS FOR ELKO BUILDING-S	07448-19-SI	15		2022	14409.00		1.12	87.00	14,040		4,914

This document accurately conveys information stored in the Assessor's database at the time of printing. This data was developed for assessment purposes only. No liability is assumed to the accuracy, sufficiency or suitability of the information contained herein for any other particular use. The Elko County Assessor's Office assumes no liability whatsoever associated with use or misuse of such data.

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: I
CASE NO.: 25-004

Elko County Personal Property Record Card

Acct: BU002495 EMPIRE SOUTHWEST LLC

Situa 5190 IDAHO ST ELKO

Tax Year: 2023/2024

	Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Acquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
										Index	%Good	%Mult			
*24	Y15	FIFTEEN-YEAR LIFE ITEMS	CLARUS TORNADO CLEANING	07392-18-CI	15		2022	15469.00		1.12	87.00		15,073		5,276
*25	Y15	FIFTEEN-YEAR LIFE ITEMS	TENNANT SWEEPER AND SC	07604-22-SI	15		2022	17384.00		1.12	87.00		16,939		5,929
*26	Y15	FIFTEEN-YEAR LIFE ITEMS	COMPRESSOR FOR ELKO FA	07543-21-CI	15		2022	19783.00		1.12	87.00		19,277		6,747
*27	Y15	FIFTEEN-YEAR LIFE ITEMS	CAT HOSE PRESS MACHINE	07472-20-PI	15		2022	21703.00		1.12	87.00		21,147		7,401
*28	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-CE012887-GP25N	07575-21-LF	15		2022	24612.00		1.12	87.00		23,982		8,394
*29	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-CE011326-930	07567-21-LF	15		2022	24784.00		1.12	87.00		24,130		8,446
*30	Y15	FIFTEEN-YEAR LIFE ITEMS	CUDA 2848 SERIES PARTS W	07617-22-W	15		2022	25888.00		1.12	87.00		25,208		8,822
*31	Y15	FIFTEEN-YEAR LIFE ITEMS	REMODEL TRAINING ROOM-E	N0679-19-B	15		2022	27143.00		1.12	87.00		26,448		9,257
*32	Y15	FIFTEEN-YEAR LIFE ITEMS	WELD BORE SET TOOLING	07627-22-W	15		2022	27838.00		1.12	87.00		27,126		9,494
*33	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-CE008177-DTR345	07562-21-LF	15		2022	28450.00		1.12	87.00		27,722		9,703
*34	Y15	FIFTEEN-YEAR LIFE ITEMS	DUAL FEED WELDER	07630-22-W	15		2022	30955.00		1.12	87.00		30,163		10,657
*35	Y15	FIFTEEN-YEAR LIFE ITEMS	VIDMARS FOR KITTING	07554-21-VI	15		2022	32202.00		1.12	87.00		31,377		10,982
*36	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-CE010597-280/60	07566-21-LF	15		2022	38705.00		1.12	87.00		37,715		13,200
*37	Y15	FIFTEEN-YEAR LIFE ITEMS	VARIOUS FURNITURE-ENVIR	07504-20-FI	15		2022	40034.00		1.12	87.00		39,009		13,653
*38	Y15	FIFTEEN-YEAR LIFE ITEMS	POWER SWEEPER-RIDER-MC	07428-19-SI	15		2022	40812.00		1.12	87.00		39,767		13,918
*39	Y15	FIFTEEN-YEAR LIFE ITEMS	2 100 TON JACKS	07607-22-JA	15		2022	41927.00		1.12	87.00		40,853		14,299
*40	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-CE012480-ETR340	07574-21-LF	15		2022	44085.00		1.12	87.00		42,956		15,035
*41	Y15	FIFTEEN-YEAR LIFE ITEMS	FORKLIFT-CE008833-GC70K6	07563-21-LF	15		2022	61801.00		1.12	87.00		60,024		21,008
*42	Y15	FIFTEEN-YEAR LIFE ITEMS	SUNNEN TUBE HONING SYST	07466-20-HI	15		2022	87772.00		1.12	87.00		85,525		29,934
*43	Y15	FIFTEEN-YEAR LIFE ITEMS	LINE BORE TOOLING	07647-22-BI	15		2022	113018.00		1.12	87.00		110,125		38,544
*44	Y15	FIFTEEN-YEAR LIFE ITEMS	BUSHMAN UPENDER	07548-21-UI	15		2022	145258.00		1.12	87.00		141,539		49,539
*45	Y15	FIFTEEN-YEAR LIFE ITEMS	VARIOUS EQUIPMENT 5190 IC	07506-20-EI	15		2022	148973.00		1.12	87.00		145,160		50,806
*46	Y15	FIFTEEN-YEAR LIFE ITEMS	PALLET RACKING AND SHELV	07648-22-RV	15		2022	157881.00		1.12	87.00		153,839		53,844
*47	Y15	FIFTEEN-YEAR LIFE ITEMS	MILLER WELDER	07665-23-W	15		2023	16200.00		1.00	100.00		16,200		5,670
*48	Y20	TWENTY-YEAR LIFE	HOIST AND TROLIES FOR EL	N0698-21-H	20		2022	31632.00		1.12	80.00		31,784		11,124
*49	Y20	TWENTY-YEAR LIFE	GANTRY CRANE	07657-23-CI	20		2023	18832.00		1.00	100.00		18,832		6,591
*50	Y15	FIFTEEN-YEAR LIFE ITEMS	VENT SYSTEM	07522-21-VI	15		2022	13227.00		1.12	87.00		12,888		4,511
*51	Y15	FIFTEEN-YEAR LIFE ITEMS	FLOORING	07406-18-FI	15		2022	4042.00		1.12	87.00		3,938		1,378
*52	Y15	FIFTEEN-YEAR LIFE ITEMS	FLOORING FOR PLATINUM RO	07663-23-FI	15		2023	34420.00		1.00	100.00		34,420		12,047
*53	Y15	FIFTEEN-YEAR LIFE ITEMS	18" 415/416/420/430/440 BUCK	CE018295B	15		2002	1183.00		1.42	5.00		84		29
*54	Y15	FIFTEEN-YEAR LIFE ITEMS	36" 307, 308, 309 BUCKET	CE018035E	15		2002	2168.00		1.42	5.00		164		54
*55	Y15	FIFTEEN-YEAR LIFE ITEMS	320, M322, 323, 325 QUICK CC	CE011158Z	15		2022			1.12	87.00				0

This document accurately conveys information stored in the Assessor's database at the time of printing. This data was developed for assessment purposes only. No liability is assumed to the accuracy, sufficiency or suitability of the information contained herein for any other particular use. The Elko County Assessor's Office assumes no liability whatsoever associated with use or misuse of such data.

Elko County Personal Property Record Card

Acct.: BU002495 EMPIRE SOUTHWEST LLC

Situa 5190 IDAHO ST ELKO

Tax Year: 2023/2024

	Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Acquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
										Index	%Good	%Mult			
*56	Y15	FIFTEEN-YEAR LIFE ITEMS	48" 320, 321, M322, 323, 325 B	CE0158831	15		2022			1.12	87.00				0
*57	Y15	FIFTEEN-YEAR LIFE ITEMS	12" AUGER BIT (FITS A19/A26/A	CE010942Z	15		2022	115.00		1.12	87.00		112		39
*58	Y15	FIFTEEN-YEAR LIFE ITEMS	HAMMER GUARD FOR 328-37	CE008370Z	15		2022	189.00		1.12	87.00		184		64
*59	Y15	FIFTEEN-YEAR LIFE ITEMS	HAMMER GUARD FOR 320 "N	CE014080G	15		2022	210.00		1.12	87.00		204		71
*60	Y15	FIFTEEN-YEAR LIFE ITEMS	6" AUGER BIT (FITS A19/A26/A	CE013566A	15		2022	229.00		1.12	87.00		223		78
*61	Y15	FIFTEEN-YEAR LIFE ITEMS	A19/A41 AUGER BRACKET (30	CE014173Z	15		2022	250.00		1.12	87.00		244		85
*62	Y15	FIFTEEN-YEAR LIFE ITEMS	9" AUGER BIT (FITS A19/A26/A	CE015365A	15		2022	301.00		1.12	87.00		293		103
*63	Y15	FIFTEEN-YEAR LIFE ITEMS	24" 303 & 304 BUCKET	CE009168C	15		2022	311.00		1.12	87.00		303		106
*64	Y15	FIFTEEN-YEAR LIFE ITEMS	16" 300.9 BUCKETS	CE011922B	15		2022	328.00		1.12	87.00		319		112
*65	Y15	FIFTEEN-YEAR LIFE ITEMS	10" 302 BUCKET	CE008765A	15		2022	394.00		1.12	87.00		384		134
*66	Y15	FIFTEEN-YEAR LIFE ITEMS	10" 302 BUCKET	CE004143A	15		2022	397.00		1.12	87.00		387		135
*67	Y15	FIFTEEN-YEAR LIFE ITEMS	15" AUGER BITS (FITS A19/A2	CE012866B	15		2022	414.00		1.12	87.00		404		141
*68	Y15	FIFTEEN-YEAR LIFE ITEMS	24" 302 BUCKET	CE011673C	15		2022	509.00		1.12	87.00		496		174
*69	Y15	FIFTEEN-YEAR LIFE ITEMS	18" 302 BUCKET	CE015865B	15		2022	539.00		1.12	87.00		525		184
*70	Y15	FIFTEEN-YEAR LIFE ITEMS	12" 302 BUCKET	CE016664A	15		2022	556.00		1.12	87.00		542		190
*71	Y15	FIFTEEN-YEAR LIFE ITEMS	18" 302 BUCKET	CE008270B	15		2022	595.00		1.12	87.00		579		203
*72	Y15	FIFTEEN-YEAR LIFE ITEMS	301 QUICK COUPLER	CE016526Q	15		2022	618.00		1.12	87.00		602		211
*73	Y15	FIFTEEN-YEAR LIFE ITEMS	301 QUICK COUPLER	CE016527Q	15		2022	618.00		1.12	87.00		602		211
*74	Y15	FIFTEEN-YEAR LIFE ITEMS	301 QUICK COUPLER	CE016528Q	15		2022	618.00		1.12	87.00		602		211
*75	Y15	FIFTEEN-YEAR LIFE ITEMS	302 QUICK COUPLER	CE011890Q	15		2022	630.00		1.12	87.00		614		215
*76	Y15	FIFTEEN-YEAR LIFE ITEMS	24" 302 BUCKET	CE017360C	15		2022	641.00		1.12	87.00		625		219
*77	Y15	FIFTEEN-YEAR LIFE ITEMS	PNEUMATIC/AIR HAMMER 300	CE014476Z	15		2022	684.00		1.12	87.00		666		233
*78	Y15	FIFTEEN-YEAR LIFE ITEMS	302 QUICK COUPLER	CE015665Q	15		2022	697.00		1.12	87.00		679		238
*79	Y15	FIFTEEN-YEAR LIFE ITEMS	328-335 QUICK COUPLER	CE008215Q	15		2022	741.00		1.12	87.00		722		253
*80	Y15	FIFTEEN-YEAR LIFE ITEMS	PNEUMATIC/AIR TAMPER	CE014476Z	15		2022	746.00		1.12	87.00		727		254
*81	Y15	FIFTEEN-YEAR LIFE ITEMS	12" 415/416/420/430/440 BUCK	CE008154A	15		2022	788.00		1.12	87.00		768		289
*82	Y15	FIFTEEN-YEAR LIFE ITEMS	12" 415/416/420/430/440 BUCK	CE010788A	15		2022	788.00		1.12	87.00		768		289
*83	Y15	FIFTEEN-YEAR LIFE ITEMS	18" 303 & 304 BUCKET	CE017868B	15		2022	815.00		1.12	87.00		794		278
*84	Y15	FIFTEEN-YEAR LIFE ITEMS	PNEUMATIC/AIR HAMMER 900	CE014465Z	15		2022	848.00		1.12	87.00		827		289
*85	Y15	FIFTEEN-YEAR LIFE ITEMS	18" AUGER BITS (FITS A19/A2	CE016824B	15		2022	852.00		1.12	87.00		830		291
*86	Y15	FIFTEEN-YEAR LIFE ITEMS	PNEUMATIC/AIR HAMMER 600	CE014463Z	15		2022	854.00		1.12	87.00		832		291
*87	Y15	FIFTEEN-YEAR LIFE ITEMS	PNEUMATIC/AIR HAMMER 600	CE014458Z	15		2022	857.00		1.12	87.00		835		292

This document accurately conveys information stored in the Assessor's database at the time of printing. This data was developed for assessment purposes only. No liability is assumed to the accuracy, sufficiency or suitability of the information contained herein for any other particular use. The Elko County Assessor's Office assumes no liability whatsoever associated with use or misuse of such data.

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: I3
CASE NO.: 25-004

Elko County Personal Property Record Card

Acct: BU002495 EMPIRE SOUTHWEST LLC

Sit: 5190 IDAHO ST ELKO

Tax Year: 2023/2024

	Asset Code	Asset Category	Specific Description	Serial #	Eo Lf	Ex Cd	Year Acq	Acquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
										Index	%Good	%Mult			
*88	Y15	FIFTEEN-YEAR LIFE ITEMS	303 & 304 QUICK COUPLER	CE011812Q	15		2022	861.00		1.12	87.00		839		294
*89	Y15	FIFTEEN-YEAR LIFE ITEMS	GP BUCKET 62" (SSU/CTL)	CE013815N	15		2022	900.00		1.12	87.00		877		307
*90	Y15	FIFTEEN-YEAR LIFE ITEMS	302 QUICK COUPLER	CE018665Q	15		2022	906.00		1.12	87.00		883		308
*91	Y15	FIFTEEN-YEAR LIFE ITEMS	18" 305 & 306 BUCKET	CE017022B	15		2022	914.00		1.12	87.00		891		312
*92	Y15	FIFTEEN-YEAR LIFE ITEMS	GP BUCKET 74" (SSU/CTL)	CE008481N	15		2022	943.00		1.12	87.00		919		322
*93	Y15	FIFTEEN-YEAR LIFE ITEMS	GP BUCKET 74" (SSU/CTL)	CE011490N	15		2022	943.00		1.12	87.00		919		322
*94	Y15	FIFTEEN-YEAR LIFE ITEMS	18" AUGER BITS (FITS A19/A2)	CE017068B	15		2022	1002.00		1.12	87.00		976		342
*95	Y15	FIFTEEN-YEAR LIFE ITEMS	GP BUCKET 74" (SSU/CTL)	CE016079N	15		2022	1065.00		1.12	87.00		1,038		363
*96	Y15	FIFTEEN-YEAR LIFE ITEMS	GP BUCKET 74" (SSU/CTL)	CE016352D	15		2022	1065.00		1.12	87.00		1,038		363
*97	Y15	FIFTEEN-YEAR LIFE ITEMS	30" 415/416/420/430/440 BUCK	CE011432D	15		2022	1106.00		1.12	87.00		1,078		377
*98	Y15	FIFTEEN-YEAR LIFE ITEMS	36" 303 & 304 BUCKET	CE019356E	15		2022	1121.00		1.12	87.00		1,093		383
*99	Y15	FIFTEEN-YEAR LIFE ITEMS	BALLOON LIGHT ATTACHMEN	21-084	15		2022	1134.00		1.12	87.00		1,105		387
*100	Y15	FIFTEEN-YEAR LIFE ITEMS	BALLOON LIGHT ATTACHMEN	21-085	15		2022	1134.00		1.12	87.00		1,105		387
*101	Y15	FIFTEEN-YEAR LIFE ITEMS	BALLOON LIGHT ATTACHMEN	21-086	15		2022	1134.00		1.12	87.00		1,105		387
*102	Y15	FIFTEEN-YEAR LIFE ITEMS	24" AUGER BITS (FITS A19/A2)	CE011754C	15		2022	1139.00		1.12	87.00		1,110		389
*103	Y15	FIFTEEN-YEAR LIFE ITEMS	24" 307, 308, 309 BUCKET	CE010875C	15		2022	1184.00		1.12	87.00		1,134		397
*104	Y15	FIFTEEN-YEAR LIFE ITEMS	GP BUCKET 62" (SSU/CTL)	CE018821N	15		2022	1255.00		1.12	87.00		1,223		428
*105	Y15	FIFTEEN-YEAR LIFE ITEMS	307, 308, 309 MECH QUICK CO	CE009988Q	15		2022	1281.00		1.12	87.00		1,228		430
*106	Y15	FIFTEEN-YEAR LIFE ITEMS	307, 308, 309 MECH QUICK CO	CE011383Q	15		2022	1281.00		1.12	87.00		1,228		430
*107	Y15	FIFTEEN-YEAR LIFE ITEMS	SMALL PLATE COMPACTORS	CE011046	15		2022	1272.00		1.12	87.00		1,240		434
*108	Y15	FIFTEEN-YEAR LIFE ITEMS	24" 415/416/420/430/440 BUCK	CE016178C	15		2022	1273.00		1.12	87.00		1,241		434
*109	Y15	FIFTEEN-YEAR LIFE ITEMS	24" 415/416/420/430/440 BUCK	CE016180C	15		2022	1273.00		1.12	87.00		1,241		434
*110	Y15	FIFTEEN-YEAR LIFE ITEMS	18" 307, 308, 309 BUCKET	CE015876B	15		2022	1302.00		1.12	87.00		1,268		444
*111	Y15	FIFTEEN-YEAR LIFE ITEMS	302 THUMB	CE013336T	15		2022	1321.00		1.12	87.00		1,288		451
*112	Y15	FIFTEEN-YEAR LIFE ITEMS	36" 415/416/420/430/440 BUCK	CE013602E	15		2022	1331.00		1.12	87.00		1,297		454
*113	Y15	FIFTEEN-YEAR LIFE ITEMS	36" 415/416/420/430/440 BUCK	CE015425E	15		2022	1331.00		1.12	87.00		1,297		454
*114	Y15	FIFTEEN-YEAR LIFE ITEMS	13" 307, 308, 309 BUCKET	CE016418A	15		2022	1338.00		1.12	87.00		1,304		458
*115	Y15	FIFTEEN-YEAR LIFE ITEMS	24" ROCK HEAD BIT	CE016827E	15		2022	1461.00		1.12	87.00		1,423		498
*116	Y15	FIFTEEN-YEAR LIFE ITEMS	420, 430 IT LOADER FORKS	CE018888F	15		2022	1493.00		1.12	87.00		1,455		509
*117	Y15	FIFTEEN-YEAR LIFE ITEMS	301 THUMB	CE018460T	15		2022	1539.00		1.12	87.00		1,500		525
*118	Y15	FIFTEEN-YEAR LIFE ITEMS	301 THUMB	CE018461T	15		2022	1539.00		1.12	87.00		1,500		525
*119	Y15	FIFTEEN-YEAR LIFE ITEMS	36" 307, 308, 309 BUCKET	CE012674E	15		2022	1562.00		1.12	87.00		1,522		533

This document accurately conveys information stored in the Assessor's database at the time of printing. This data was developed for assessment purposes only. No liability is assumed to the accuracy, sufficiency or suitability of the information contained herein for any other particular use. The Elko County Assessor's Office assumes no liability whatsoever associated with use or misuse of such data.

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: 14
CASE NO.: 25-004

Elko County Personal Property Record Card

Acct.: BU002495 EMPIRE SOUTHWEST LLC

Situs 5190 IDAHO ST ELKO

Tax Year: 2023/2024

	Asset Code	Asset Category	Specific Description	Serial #	Bo Lf	Ex Cd	Year Acq	Aquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
										Index	%Good	%Mult			
*120	Y15	FIFTEEN-YEAR LIFE ITEMS	HB2000 BIT	CE015141Z	15		2022	1800.00		1.12	87.00		1,559		546
*121	Y15	FIFTEEN-YEAR LIFE ITEMS	HB2000 BIT	CE017337Z	15		2022	1835.00		1.12	87.00		1,593		558
*122	Y15	FIFTEEN-YEAR LIFE ITEMS	GP BUCKET 80" (SSL/CTL)	CE016197N	15		2022	1871.00		1.12	87.00		1,629		570
*123	Y15	FIFTEEN-YEAR LIFE ITEMS	24" ROCK HEAD BIT	CE016826E	15		2022	1905.00		1.12	87.00		1,857		650
*124	Y15	FIFTEEN-YEAR LIFE ITEMS	HAMMER GUARD FOR 307/309	CE016592Z	15		2022	2000.00		1.12	87.00		1,849		682
*125	Y15	FIFTEEN-YEAR LIFE ITEMS	HAMMER GUARD FOR 307/309	CE016593Z	15		2022	2000.00		1.12	87.00		1,849		682
*126	Y15	FIFTEEN-YEAR LIFE ITEMS	A19 / A41 AUGER (SSL/CTL, 3	CE015001Z	15		2022	2206.00		1.12	87.00		2,150		753
*127	Y15	FIFTEEN-YEAR LIFE ITEMS	307, 308, 309 THUMB	CE009441T	15		2022	2268.00		1.12	87.00		2,210		774
*128	Y15	FIFTEEN-YEAR LIFE ITEMS	A19 / A41 AUGER (SSL/CTL, 3	CE016584Z	15		2022	2270.00		1.12	87.00		2,212		774
*129	Y15	FIFTEEN-YEAR LIFE ITEMS	415/416/420/430/440 COMPAC	CE005490C	15		2022	2277.00		1.12	87.00		2,219		777
*130	Y15	FIFTEEN-YEAR LIFE ITEMS	420, 430 IT LOADER FORKS	CE015515F	15		2022	2502.00		1.12	87.00		2,438		853
*131	Y15	FIFTEEN-YEAR LIFE ITEMS	36" 311, 313, 314, 315 BUCKET	CE010874E	15		2022	2731.00		1.12	87.00		2,661		931
*132	Y15	FIFTEEN-YEAR LIFE ITEMS	307, 308, 309 HYD QUICK COU	CE007863Q	15		2022	2834.00		1.12	87.00		2,761		966
*133	Y15	FIFTEEN-YEAR LIFE ITEMS	24" 316 BUCKET	CE009930C	15		2022	3127.00		1.12	87.00		3,047		1,066
*134	Y15	FIFTEEN-YEAR LIFE ITEMS	307, 308, 309 THUMB	CE018523T	15		2022	3257.00		1.12	87.00		3,174		1,111
*135	Y15	FIFTEEN-YEAR LIFE ITEMS	311, 313, 314, 315 QUICK COU	CE006504Q	15		2022	3590.00		1.12	87.00		3,498		1,224
*136	Y15	FIFTEEN-YEAR LIFE ITEMS	42" 311, 313, 314, 315 BUCKET	CE006258G	15		2022	3699.00		1.12	87.00		3,604		1,261
*137	Y15	FIFTEEN-YEAR LIFE ITEMS	924/926 BUCKETS	CE006272N	15		2022	4009.00		1.12	87.00		3,906		1,367
*138	Y15	FIFTEEN-YEAR LIFE ITEMS	TX525 WALK BEHIND SSL TR	CE016875Z	15		2022	4087.00		1.12	87.00		3,982		1,394
*139	Y15	FIFTEEN-YEAR LIFE ITEMS	19-512		15		2022	4158.00		1.12	87.00		4,052		1,418
*140	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	21-119	15		2022	4158.00		1.12	87.00		4,052		1,418
*141	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	21-059	15		2022	4410.00		1.12	87.00		4,297		1,604
*142	Y15	FIFTEEN-YEAR LIFE ITEMS	420, 430 IT LOADER BUCKET	CE011411Z	15		2022	4580.00		1.12	87.00		4,443		1,555
*143	Y15	FIFTEEN-YEAR LIFE ITEMS	TRENCHER ATTACHMENT T98	CE019311Z	15		2022	5186.00		1.12	87.00		5,053		1,769
*144	Y15	FIFTEEN-YEAR LIFE ITEMS	320, M322, 323, 325 QUICK CO	CE013075Q	15		2022	5215.00		1.12	87.00		5,082		1,779
*145	Y15	FIFTEEN-YEAR LIFE ITEMS	307, 308, 309 HYD QUICK COU	CE014854Q	15		2022	5318.00		1.12	87.00		5,180		1,813
*146	Y15	FIFTEEN-YEAR LIFE ITEMS	42" 320, 321, M322, 323, 325 B	CE012218G	15		2022	5772.00		1.12	87.00		5,625		1,969
*147	Y15	FIFTEEN-YEAR LIFE ITEMS	320, M322, 323, 325 QUICK CO	CE013457Q	15		2022	5872.00		1.12	87.00		5,722		2,003
*148	Y15	FIFTEEN-YEAR LIFE ITEMS	BR172, BR118 BRUSH CUTTER	CE018888Z	15		2022	6068.00		1.12	87.00		5,913		2,070
*149	Y15	FIFTEEN-YEAR LIFE ITEMS	24" 320, 321, M322, 323, 325 B	CE016382C	15		2022	6074.00		1.12	87.00		5,919		2,072
*150	Y15	FIFTEEN-YEAR LIFE ITEMS	36" 320, 321, M322, 323, 325 B	CE040004E	15		2022	7010.00		1.12	87.00		6,830		2,391
*151	Y15	FIFTEEN-YEAR LIFE ITEMS	BROOM PICK-UP ATTACHMEN	CE019082Z	15		2022	7089.00		1.12	87.00		6,808		2,418

This document accurately conveys information stored in the Assessor's database at the time of printing. This data was developed for assessment purposes only. No liability is assumed to the accuracy, sufficiency or suitability of the information contained herein for any other particular use. The Elko County Assessor's Office assumes no liability whatsoever associated with use or misuse of such data.

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: 15
CASE NO.: 25-004

Elko County Personal Property Record Card

Acct: BU002495 EMPIRE SOUTHWEST LLC

Situs 5190 IDAHO ST ELKO

Tax Year: 2023/2024

	Asset Code	Asset Category	Specific Description	Serial #	Eo Lf	Ex Cd	Year Acq	Acquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
										Index	%Good	%Mult			
*152	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	22-686	15		2022	7354.00		1.12	87.00		7,165		2,508
*153	Y15	FIFTEEN-YEAR LIFE ITEMS	MISC EQUIPMENT	CE007617X	15		2022	7493.00		1.12	87.00		7,301		2,555
*154	Y15	FIFTEEN-YEAR LIFE ITEMS	48" 338/340 BUCKET	CE0118451	15		2022	8092.00		1.12	87.00		7,885		2,780
*155	Y15	FIFTEEN-YEAR LIFE ITEMS	SCISSOR LIFT ELECTRIC 26'	CE005984	15		2022	8189.00		1.12	87.00		7,980		2,793
*156	Y15	FIFTEEN-YEAR LIFE ITEMS	924,928,930,938 FUSION UTIL	CE019430F	15		2022	8297.00		1.12	87.00		8,085		2,830
*157	Y15	FIFTEEN-YEAR LIFE ITEMS	42" 320, 321, M322, 323, 325 B	CE040049G	15		2022	8307.00		1.12	87.00		8,084		2,833
*158	Y15	FIFTEEN-YEAR LIFE ITEMS	349/352 QUICK COUPLER	CE009589Q	15		2022	8387.00		1.12	87.00		8,153		2,854
*159	Y15	FIFTEEN-YEAR LIFE ITEMS	SCISSOR LIFT ELECTRIC 19'	CE012346	15		2022	8409.00		1.12	87.00		8,194		2,868
*160	Y15	FIFTEEN-YEAR LIFE ITEMS	36" 328, 329, 330, 335 BUCKET	CE008601E	15		2022	8443.00		1.12	87.00		8,227		2,879
*161	Y15	FIFTEEN-YEAR LIFE ITEMS	336/340 RIPPER	CE009393R	15		2022	9133.00		1.12	87.00		8,899		3,115
*162	Y15	FIFTEEN-YEAR LIFE ITEMS	336/340 RIPPER	CE015890R	15		2022	9322.00		1.12	87.00		9,084		3,179
*163	Y15	FIFTEEN-YEAR LIFE ITEMS	328, 329, 330, 335 RIPPER ATT	CE013880R	15		2022	9490.00		1.12	87.00		9,247		3,236
*164	Y15	FIFTEEN-YEAR LIFE ITEMS	42" 349/352 BUCKET	CE007021G	15		2022	9702.00		1.12	87.00		9,453		3,308
*165	Y15	FIFTEEN-YEAR LIFE ITEMS	60" 328, 329, 330, 335 BUCKET	CE010840K	15		2022	9739.00		1.12	87.00		9,490		3,322
*166	Y15	FIFTEEN-YEAR LIFE ITEMS	320,M322,323,325 COMPACTIC	CE016791E	15		2022	9765.00		1.12	87.00		9,515		3,330
*167	Y15	FIFTEEN-YEAR LIFE ITEMS	UTV/JOB CART 2 SEAT GAS	UR001010	15		2022	10021.00		1.12	87.00		9,765		3,418
*168	Y15	FIFTEEN-YEAR LIFE ITEMS	48" 349/352 BUCKET	CE0081011	15		2022	10080.00		1.12	87.00		9,802		3,431
*169	Y15	FIFTEEN-YEAR LIFE ITEMS	SMART DOZER BLADE (SSL/C	CE015804Z	15		2022	10441.00		1.12	87.00		10,174		3,561
*170	Y15	FIFTEEN-YEAR LIFE ITEMS	SCISSOR LIFT ELECTRIC 32'	CE004251	15		2022	11753.00		1.12	87.00		11,452		4,008
*171	Y15	FIFTEEN-YEAR LIFE ITEMS	338/340 QUICK COUPLER	CE015251Q	15		2022	11893.00		1.12	87.00		11,588		4,058
*172	Y15	FIFTEEN-YEAR LIFE ITEMS	30" 338/340 BUCKET	CE018318D	15		2022	12161.00		1.12	87.00		11,849		4,147
*173	Y15	FIFTEEN-YEAR LIFE ITEMS	60" 349/352 BUCKET	CE012208K	15		2022	13634.00		1.12	87.00		13,285		4,650
*174	Y20	TWENTY-YEAR LIFE	20KW GENERATOR	17-074	20		2022	14259.00		1.12	90.00		14,373		5,031
*175	Y15	FIFTEEN-YEAR LIFE ITEMS	UTV/JOB CART 4 SEAT GAS	CE015019	15		2022	14932.00		1.12	87.00		14,550		5,093
*176	Y20	TWENTY-YEAR LIFE	20KW GENERATOR	17-071	20		2022	15887.00		1.12	90.00		16,014		5,605
*177	Y15	FIFTEEN-YEAR LIFE ITEMS	54" 336/340 BUCKET	CE017715J	15		2022	15934.00		1.12	87.00		15,528		5,434
*178	Y15	FIFTEEN-YEAR LIFE ITEMS	320, 321, M322, 323, 325 THUN	CE019057T	15		2022	15988.00		1.12	87.00		15,578		5,462
*179	Y15	FIFTEEN-YEAR LIFE ITEMS	AIR COMPRESSOR 185CFM-T	CE013990	15		2022	16330.00		1.12	87.00		15,912		5,568
*180	Y15	FIFTEEN-YEAR LIFE ITEMS	AIR COMPRESSOR 185CFM-T	CE018350	15		2022	19422.00		1.12	87.00		18,925		6,624
*181	Y15	FIFTEEN-YEAR LIFE ITEMS	AIR COMPRESSOR 185CFM-T	CE016353	15		2022	20311.00		1.12	87.00		19,791		6,927
*182	Y15	FIFTEEN-YEAR LIFE ITEMS	300.9 MINI EX	CE009931	15		2022	20935.00		1.12	87.00		20,399		7,140
*183	Y15	FIFTEEN-YEAR LIFE ITEMS	316 & 317 HAMMER (MB1000)	CE013517H	15		2022	21312.00		1.12	87.00		20,766		7,268

This document accurately conveys information stored in the Assessor's database at the time of printing. This data was developed for assessment purposes only. No liability is assumed to the accuracy, sufficiency or suitability of the information contained herein for any other particular use. The Elko County Assessor's Office assumes no liability whatsoever associated with use or misuse of such data.

Elko County Personal Property Record Card

Acct: BU002495

EMPIRE SOUTHWEST LLC

Sit: 5190 IDAHO ST ELKO

Tax Year: 2023/2024

	Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Acquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
										Index	%Good	%Mult			
*184	Y15	FIFTEEN-YEAR LIFE ITEMS	2000KW RESISTIVE LOADBAN	13-111	15		2022	24843.00		1.12	87.00		24,207		8,472
*185	Y20	TWENTY-YEAR LIFE	20KW GENERATOR	22-473	20		2022	24990.00		1.12	90.00		25,190		8,817
*186	Y15	FIFTEEN-YEAR LIFE ITEMS	1200AMP ATS	20-078	15		2022	27522.00		1.12	87.00		26,818		9,386
*187	Y15	FIFTEEN-YEAR LIFE ITEMS	226 SSL W/CAB	CE010498	15		2022	28080.00		1.12	87.00		27,382		9,577
*188	Y15	FIFTEEN-YEAR LIFE ITEMS	226 SSL W/CAB	CE010497	15		2022	29293.00		1.12	87.00		28,643		9,990
*189	Y15	FIFTEEN-YEAR LIFE ITEMS	HEATER	18-169	15		2022	31850.00		1.12	87.00		31,035		10,862
*190	Y20	TWENTY-YEAR LIFE	36KW GENERATOR	22-233	20		2022	32130.00		1.12	90.00		32,387		11,335
*191	Y15	FIFTEEN-YEAR LIFE ITEMS	302.7 MINI EX	CE008000	15		2022	32747.00		1.12	87.00		31,909		11,168
*192	Y20	TWENTY-YEAR LIFE	56KW GENERATOR	17-161	20		2022	33095.00		1.12	90.00		33,359		11,676
*193	Y15	FIFTEEN-YEAR LIFE ITEMS	302.7 MINI EX W/THUMB	CE008911	15		2022	34479.00		1.12	87.00		33,598		11,759
*194	Y15	FIFTEEN-YEAR LIFE ITEMS	BOOM LIFT STR 60-85' (DIESE	CE003861	15		2022	34949.00		1.12	87.00		34,054		11,919
*195	Y15	FIFTEEN-YEAR LIFE ITEMS	236 SSL W/CAB	CE010875	15		2022	37822.00		1.12	87.00		36,659		12,831
*196	Y20	TWENTY-YEAR LIFE	56KW GENERATOR	19-431	20		2022	37788.00		1.12	90.00		38,091		13,332
*197	Y15	FIFTEEN-YEAR LIFE ITEMS	302.7 MINI EX	CE011161	15		2022	37902.00		1.12	87.00		36,932		12,926
*198	Y15	FIFTEEN-YEAR LIFE ITEMS	302.7 MINI EX	CE011914	15		2022	39641.00		1.12	87.00		38,626		13,519
*199	Y20	TWENTY-YEAR LIFE	56KW GENERATOR	20-034	20		2022	40773.00		1.12	90.00		41,099		14,385
*200	Y20	TWENTY-YEAR LIFE	56KW GENERATOR	20-041	20		2022	41487.00		1.12	90.00		41,819		14,637
*201	Y15	FIFTEEN-YEAR LIFE ITEMS	302.7 MINI EX	CE014942	15		2022	43388.00		1.12	87.00		42,278		14,797
*202	Y15	FIFTEEN-YEAR LIFE ITEMS	BOOM LIFT STR 60-85' (DIESE	CE006025	15		2022	44286.00		1.12	87.00		43,162		15,103
*203	Y15	FIFTEEN-YEAR LIFE ITEMS	259 / 255-05 CTL W/CAB	CE010346	15		2022	45842.00		1.12	87.00		44,474		15,588
*204	Y15	FIFTEEN-YEAR LIFE ITEMS	303.5 MINI EX W/CAB	CE011812	15		2022	46220.00		1.12	87.00		45,038		15,763
*205	Y15	FIFTEEN-YEAR LIFE ITEMS	AIR COMPRESSOR XATS1050	12-259	15		2022	52820.00		1.12	87.00		51,565		18,048
*206	Y20	TWENTY-YEAR LIFE	100KW GENERATOR	22-042	20		2022	54978.00		1.12	90.00		55,418		19,398
*207	Y15	FIFTEEN-YEAR LIFE ITEMS	282 SSL W/CAB	CE012313	15		2022	55923.00		1.12	87.00		54,492		19,072
*208	Y15	FIFTEEN-YEAR LIFE ITEMS	BOOM LIFT STR 60-85' (DIESE	CE008161	15		2022	59550.00		1.12	87.00		58,026		20,309
*209	Y15	FIFTEEN-YEAR LIFE ITEMS	420 BACKHOE LOADER	CE006161	15		2022	61066.00		1.12	87.00		59,503		20,826
*210	Y15	FIFTEEN-YEAR LIFE ITEMS	299 CTL W/CAB	CE013975	15		2022	61284.00		1.12	87.00		59,715		20,900
*211	Y15	FIFTEEN-YEAR LIFE ITEMS	282 SSL W/CAB	CE015971	15		2022	61723.00		1.12	87.00		60,143		21,050
*212	Y15	FIFTEEN-YEAR LIFE ITEMS	REACH FORKLIFT 9,000LB 43	CE004855	15		2022	62211.00		1.12	87.00		60,818		21,216
*213	Y15	FIFTEEN-YEAR LIFE ITEMS	259 / 255-05 CTL W/CAB & HIG	CE040097	15		2022	63519.00		1.12	87.00		61,893		21,863
*214	Y15	FIFTEEN-YEAR LIFE ITEMS	420 BACKHOE LOADER W/CAB	CE010712	15		2022	63571.00		1.12	87.00		61,944		21,880
*215	Y15	FIFTEEN-YEAR LIFE ITEMS	SMOOTH SINGLE DRUM ROLL	CE007954	15		2022	64173.00		1.12	87.00		62,530		21,886

This document accurately conveys information stored in the Assessor's database at the time of printing. This data was developed for assessment purposes only. No liability is assumed to the accuracy, sufficiency or suitability of the information contained herein for any other particular use. The Elko County Assessor's Office assumes no liability whatsoever associated with use or misuse of such data.

Elko County Personal Property Record Card

Acct.: BU002495 EMPIRE SOUTHWEST LLC

Situs 5190 IDAHO ST ELKO

Tax Year: 2023/2024

	Asset Code	Asset Category	Specific Description	Serial #	Eo Lf	Ex Cd	Year Acq	Acquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
										Index	%Good	%Mult			
*216	Y15	FIFTEEN-YEAR LIFE ITEMS	REACH FORKLIFT 6,000LB 42	CE007871	15		2022	68704.00		1.12	87.00		68,945		23,431
*217	Y15	FIFTEEN-YEAR LIFE ITEMS	8GHT SOUND ATTENUATED	18-230	15		2022	71400.00		1.12	87.00		69,572		24,360
*218	Y20	TWENTY-YEAR LIFE	150KW GENERATOR	21-073	20		2022	74970.00		1.12	90.00		75,569		26,449
*219	Y15	FIFTEEN-YEAR LIFE ITEMS	BOOM LIFT STR 60-65' (DUAL	CE012366	15		2022	76572.00		1.12	87.00		74,612		26,114
*220	Y15	FIFTEEN-YEAR LIFE ITEMS	DUMP TRUCK 5CYD	CE014252	15		2022	79944.00		1.12	87.00		77,897		27,264
*221	Y15	FIFTEEN-YEAR LIFE ITEMS	REACH FORKLIFT 12,000LB 5	CE006481	15		2022	82276.00		1.12	87.00		80,170		28,060
*222	Y15	FIFTEEN-YEAR LIFE ITEMS	REACH FORKLIFT 6,000LB 42	CE008847	15		2022	84809.00		1.12	87.00		82,638		28,823
*223	Y15	FIFTEEN-YEAR LIFE ITEMS	307.5 MINI EX W/THUMB	CE010240	15		2022	88400.00		1.12	87.00		86,137		30,148
*224	Y15	FIFTEEN-YEAR LIFE ITEMS	3500KVA TRANSFORMER	22-264	15		2022	88651.00		1.12	87.00		86,381		30,233
*225	Y15	FIFTEEN-YEAR LIFE ITEMS	REACH FORKLIFT 9,000LB 43	CE008223	15		2022	88853.00		1.12	87.00		86,576		30,302
*226	Y15	FIFTEEN-YEAR LIFE ITEMS	420 IT BACKHOE LOADER	CE009685	15		2022	91235.00		1.12	87.00		88,899		31,115
*227	Y15	FIFTEEN-YEAR LIFE ITEMS	308 MINI EX W/CAB	CE010669	15		2022	94668.00		1.12	87.00		92,244		32,285
*228	Y15	FIFTEEN-YEAR LIFE ITEMS	REACH FORKLIFT 8,800LB 24	CE010211	15		2022	99567.00		1.12	87.00		97,018		33,958
*229	Y15	FIFTEEN-YEAR LIFE ITEMS	REACH FORKLIFT 10,000LB 5	CE012405	15		2022	99985.00		1.12	87.00		97,407		34,092
*230	Y15	FIFTEEN-YEAR LIFE ITEMS	420 BACKHOE LOADER W/CAB	CE012673	15		2022	100654.00		1.12	87.00		98,077		34,327
*231	Y15	FIFTEEN-YEAR LIFE ITEMS	314 EXCAVATOR W/CAB	CE008504	15		2022	101481.00		1.12	87.00		98,893		34,613
*232	Y15	FIFTEEN-YEAR LIFE ITEMS	REACH FORKLIFT 10,000LB 5	CE010235	15		2022	115011.00		1.12	87.00		112,066		39,223
*233	Y15	FIFTEEN-YEAR LIFE ITEMS	REACH FORKLIFT 10,000LB 5	CE014892	15		2022	122547.00		1.12	87.00		119,410		41,794
*234	Y15	FIFTEEN-YEAR LIFE ITEMS	DOZER D4K / D2-14	CE011228	15		2022	125189.00		1.12	87.00		121,984		42,694
*235	Y15	FIFTEEN-YEAR LIFE ITEMS	REACH FORKLIFT 10,000LB 5	CE010034	15		2022	126645.00		1.12	87.00		123,403		43,191
*236	Y15	FIFTEEN-YEAR LIFE ITEMS	REACH FORKLIFT 12,000LB 5	CE013464	15		2022	126678.00		1.12	87.00		123,435		43,202
*237	Y15	FIFTEEN-YEAR LIFE ITEMS	WEILER P265 ASPHALT PAVE	CE012892	15		2022	129986.00		1.12	87.00		126,658		44,330
*238	Y15	FIFTEEN-YEAR LIFE ITEMS	DOZER D6K / D3-12	CE010333	15		2022	131261.00		1.12	87.00		127,900		44,765
*239	Y15	FIFTEEN-YEAR LIFE ITEMS	REACH FORKLIFT 12,000LB 5	CE013463	15		2022	133982.00		1.12	87.00		130,552		45,693
*240	Y15	FIFTEEN-YEAR LIFE ITEMS	938 WHEEL LOADER W/FUSK	CE008086	15		2022	135216.00		1.12	87.00		131,755		46,114
*241	Y15	FIFTEEN-YEAR LIFE ITEMS	320 EXCAVATOR W/CAB	CE013457	15		2022	140126.00		1.12	87.00		136,539		47,789
*242	Y15	FIFTEEN-YEAR LIFE ITEMS	AIR COMPRESSOR XAS1800	17-050	15		2022	146370.00		1.12	87.00		142,623		49,918
*243	Y15	FIFTEEN-YEAR LIFE ITEMS	938 WHEEL LOADER	CE008374	15		2022	157179.00		1.12	87.00		153,155		53,604
*244	Y15	FIFTEEN-YEAR LIFE ITEMS	ARTICULATED WATER TRUCK	CE007617	15		2022	174770.00		1.12	87.00		170,296		59,604
*245	Y15	FIFTEEN-YEAR LIFE ITEMS	330 EXCAVATOR W/CAB	CE008215	15		2022	199505.00		1.12	87.00		194,398		68,039
*246	Y20	TWENTY-YEAR LIFE	500KW GENERATOR	21-017	20		2022	201720.00		1.12	90.00		203,333		71,167
*247	Y15	FIFTEEN-YEAR LIFE ITEMS	ARTICULATED WATER TRUCK	CE005856	15		2022	224682.00		1.12	87.00		218,930		76,626

This document accurately conveys information stored in the Assessor's database at the time of printing. This data was developed for assessment purposes only. No liability is assumed to the accuracy, sufficiency or suitability of the information contained herein for any other particular use. The Elko County Assessor's Office assumes no liability whatsoever associated with use or misuse of such data.

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: 18
CASE NO.: 25-004

Elko County Personal Property Record Card

Acct.: BU002495 EMPIRE SOUTHWEST LLC

Situs 5190 IDAHO ST ELKO

Tax Year: 2023/2024

	Asset Code	Asset Category	Specific Description	Serial #	Ec Lf	Ex Cd	Year Acq	Acquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
										Index	%Good	%Mult			
*248	Y15	FIFTEEN-YEAR LIFE ITEMS	323 EXCAVATOR W/CAB	CE016498	15		2022	252585.00		1.12	87.00		248,119		86,142
*249	Y15	FIFTEEN-YEAR LIFE ITEMS	ARTICULATED WATER TRUCK	CE008927	15		2022	259881.00		1.12	87.00		253,228		88,630
*250	Y15	FIFTEEN-YEAR LIFE ITEMS	349/352 EXCAVATOR	CE009589	15		2022	303604.00		1.12	87.00		285,831		103,541
*251	Y15	FIFTEEN-YEAR LIFE ITEMS	PUSH SCRAPER 631G	CE013295	15		2022	340405.00		1.12	87.00		331,691		116,092
*252	Y15	FIFTEEN-YEAR LIFE ITEMS	DOZER D6T / D6-20	CE010207	15		2022	343824.00		1.12	87.00		335,022		117,258
*253	Y15	FIFTEEN-YEAR LIFE ITEMS	PUSH SCRAPER 631G	CE013981	15		2022	371905.00		1.12	87.00		362,385		126,835
*254	Y15	FIFTEEN-YEAR LIFE ITEMS	336 EXCAVATOR W/CAB	CE015251	15		2022	408405.00		1.12	87.00		397,950		139,283
*255	Y15	FIFTEEN-YEAR LIFE ITEMS	DOZER D9T	CE009476	15		2022	443077.00		1.12	87.00		431,734		151,107
*256	Y15	FIFTEEN-YEAR LIFE ITEMS	PUSH SCRAPER 631G	CE013283	15		2022	477812.00		1.12	87.00		465,580		162,953
*257	Y15	FIFTEEN-YEAR LIFE ITEMS	ARTICULATED TRUCK 745	CE014130	15		2022	496728.00		1.12	87.00		484,011		169,404
*258	Y15	FIFTEEN-YEAR LIFE ITEMS	PUSH SCRAPER 631G	CE013284	15		2022	500773.00		1.12	87.00		487,953		170,784
*259	Y15	FIFTEEN-YEAR LIFE ITEMS	DOZER D10T	CE014185	15		2022	1449376.00		1.12	87.00		1,412,272		494,295
*260	Y15	FIFTEEN-YEAR LIFE ITEMS	ROOFTOP UNIT-CHARLES CH	07365-17-AI	15		2022	3281.00		1.12	87.00		3,197		1,119
*261	Y15	FIFTEEN-YEAR LIFE ITEMS	42" 320, 321, M322, 323, 325 B	CE017130I	15		2023			1.00	100.00				0
*262	Y15	FIFTEEN-YEAR LIFE ITEMS	320, M322, 323, 325 QUICK CO	CE017130Q	15		2023			1.00	100.00				0
*263	Y15	FIFTEEN-YEAR LIFE ITEMS	MISC EQUIPMENT	CE020051Z	15		2023	78.00		1.00	100.00		78		27
*264	Y15	FIFTEEN-YEAR LIFE ITEMS	MISC EQUIPMENT	CE020050Z	15		2023	202.00		1.00	100.00		202		71
*265	Y15	FIFTEEN-YEAR LIFE ITEMS	MISC EQUIPMENT	CE021404Z	15		2023	271.00		1.00	100.00		271		95
*266	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-310	15		2023	12512.00		1.00	100.00		12,512		4,379
*267	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-312	15		2023	12512.00		1.00	100.00		12,512		4,379
*268	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-313	15		2023	12512.00		1.00	100.00		12,512		4,379
*269	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-314	15		2023	12512.00		1.00	100.00		12,512		4,379
*270	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-317	15		2023	12512.00		1.00	100.00		12,512		4,379
*271	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-381	15		2023	15182.00		1.00	100.00		15,182		5,314
*272	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-382	15		2023	15182.00		1.00	100.00		15,182		5,314
*273	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-383	15		2023	15182.00		1.00	100.00		15,182		5,314
*274	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-384	15		2023	15182.00		1.00	100.00		15,182		5,314
*275	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-385	15		2023	15182.00		1.00	100.00		15,182		5,314
*276	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-386	15		2023	15182.00		1.00	100.00		15,182		5,314
*277	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-387	15		2023	15182.00		1.00	100.00		15,182		5,314
*278	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-388	15		2023	15182.00		1.00	100.00		15,182		5,314
*279	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-389	15		2023	15182.00		1.00	100.00		15,182		5,314

This document accurately conveys information stored in the Assessor's database at the time of printing. This data was developed for assessment purposes only. No liability is assumed to the accuracy, sufficiency or suitability of the information contained herein for any other particular use. The Elko County Assessor's Office assumes no liability whatsoever associated with use or misuse of such data.

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: I9
CASE NO.: 25-004

Elko County Personal Property Record Card

Acct.: BU002485 EMPIRE SOUTHWEST LLC

Situs 5190 IDAHO ST ELKO

Tax Year: 2023/2024

	Asset Code	Asset Category	Specific Description	Serial #	Eo Lf	Ex Cd	Year Acq	Acquisition or Unit Cost	Units	Factors			Taxable Value	Override Value	Assessed Value
										Index	%Good	%Mult			
*280	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-390	15		2023	15182.00		1.00	100.00		15,182		5,314
*281	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-391	15		2023	15182.00		1.00	100.00		15,182		5,314
*282	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-392	15		2023	15182.00		1.00	100.00		15,182		5,314
*283	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-393	15		2023	15182.00		1.00	100.00		15,182		5,314
*284	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-369	15		2023	15203.00		1.00	100.00		15,203		5,321
*285	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-370	15		2023	15203.00		1.00	100.00		15,203		5,321
*286	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-371	15		2023	15203.00		1.00	100.00		15,203		5,321
*287	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-372	15		2023	15203.00		1.00	100.00		15,203		5,321
*288	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-373	15		2023	15203.00		1.00	100.00		15,203		5,321
*289	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-374	15		2023	15203.00		1.00	100.00		15,203		5,321
*290	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-375	15		2023	15203.00		1.00	100.00		15,203		5,321
*291	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-376	15		2023	15203.00		1.00	100.00		15,203		5,321
*292	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-377	15		2023	15203.00		1.00	100.00		15,203		5,321
*293	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-378	15		2023	15203.00		1.00	100.00		15,203		5,321
*294	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-379	15		2023	15203.00		1.00	100.00		15,203		5,321
*295	Y15	FIFTEEN-YEAR LIFE ITEMS	4 HEAD LIGHT TOWER	23-380	15		2023	15203.00		1.00	100.00		15,203		5,321
*296	Y15	FIFTEEN-YEAR LIFE ITEMS	VACUUM TRAILER - GAS	CE016688	15		2023	64319.00		1.00	100.00		64,319		22,512
*297	Y20	TWENTY-YEAR LIFE	20KW GENERATOR	23-153	20		2023	96013.00		1.00	100.00		96,013		33,605
*298	Y15	FIFTEEN-YEAR LIFE ITEMS	BOOM LIFT STR 60-65' (DIESE	CE016686	15		2023	104262.00		1.00	100.00		104,262		36,492
*299	Y15	FIFTEEN-YEAR LIFE ITEMS	320 EXCAVATOR W/CAB	CE017130	15		2023	227955.00		1.00	100.00		227,955		79,784
*300	Y20	TWENTY-YEAR LIFE	500KW GENERATOR	23-140	20		2023	302840.00		1.00	100.00		302,840		105,994
*301	Y15	FIFTEEN-YEAR LIFE ITEMS	ARTICULATED TRUCK 730	CE016688	15		2023	488627.00		1.00	100.00		488,627		171,019
*302	Y15	FIFTEEN-YEAR LIFE ITEMS	DOZER D10T	CE040288	15		2023	1470964.00		1.00	100.00		1,470,964		514,837
*303	Y15	FIFTEEN-YEAR LIFE ITEMS	DOZER D10T	CE040287	15		2023	1473680.00		1.00	100.00		1,473,680		515,788

This document accurately conveys information stored in the Assessor's database at the time of printing. This data was developed for assessment purposes only. No liability is assumed to the accuracy, sufficiency or suitability of the information contained herein for any other particular use. The Elko County Assessor's Office assumes no liability whatsoever associated with use or misuse of such data.



Janel Iribarne, Assessor

Elko County Assessor

550 Court St.
Elko, NV 89801
775-738-5217
775-778-6795 fax
www.elkocountynv.net

Dennis de Arrieta, Deputy Assessor

October 21, 2024

Ms. Shelley Addie
Empire Southwest
3300 Saint Rose Parkway
Henderson, NV 89502

RE: Account No. BU002495

Dear Ms. Addie:

Our representatives have finalized their review of your personal property declarations, and we note the following:

1. Returns were filed for tax years 2023, 2022, 2021, and 2020. No site visit was conducted due to this being a leasing company.
2. Records reviewed consisted of rendition of small tools used at location and a rendition of equipment available for lease was presented for tax year 2023.
3. Equipment was examined for proper classification and year of acquisition.
4. Equipment was reclassified to the proper Nevada State mandated class life by year of acquisition where necessary.
5. The total "cost" of owned equipment was underreported for tax year 2023 and overreported for tax years 2022, 2021, and 2020, as summarized below:

	<u>Tax Year 2023</u>	<u>Tax Year 2022</u>	<u>Tax Year 2021</u>	<u>Tax Year 2020</u>
Audited Cost	\$17,674,240	\$6,833,349	\$6,326,303	\$5,996,257
Reported/Estimated* Cost	<u>\$ 1,541,900</u>	<u>\$7,134,812</u>	<u>\$6,857,036</u>	<u>\$6,533,133</u>
Cost Variance	\$16,132,340	\$(301,463)	\$(530,733)	\$(536,876)

6. The coding of all assets is included on the enclosed "Exhibit A".

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J
CASE NO.: 25-004

Ms. Shelley Addie
RE: Empire Southwest
Elko County, Nevada
October 21, 2024
page 2 of 2

Accordingly, we make the following discoveries in accordance with the Nevada Revised Statutes 361.767.

	<u>Tax Year 2023</u>	<u>Tax Year 2022</u>	<u>Tax Year 2021</u>	<u>Tax Year 2020</u>
3 Year Life	0	(28,968)	(28,567)	(28,840)
5 Year Life	0	(5,006)	(9,625)	(2,482)
7 Year Life	0	(35,179)	(53,851)	1,376
10 Year Life	0	0	109	0
15 Year Life	14,880,511	51,553	50,005	5,529
20 Year Life	975,510	(2,396)	(5,016)	(5,456)
30 Year Life	0	0	0	0
Mobile Homes	0	0	0	0
Billboards	0	0	0	0
Adjustments	0	(290)	(189)	(160)
Total Appraised Value	15,856,021	(20,286)	(47,134)	(30,033)
Assessment (35%)	5,549,607	(7,100)	(16,497)	(10,512)

These values will be used to produce a corrected billing for the years noted unless we receive written exception within 14 days.

Once billed, you may appeal your audit findings no later than January 15, 2025. County Board of Equalization Appeal Petition may be obtained by contacting our office.

Should you have any questions, please contact a Personal Property Appraiser, at 775-738-5217, or you may also reach out to our TMA representative, Renato Berisha, at 480-729-8319 or renato.berisha@tma1.com

Sincerely,



Janet Iribarne
Elko County Assessor

Enclosures

Empire Southwest, LLC
Account No. BU002495
10/13/2024

SUMMARY OF ADDITIONAL ASSESSMENT

	Tax Year 2023	Tax Year 2022	Tax Year 2021	Tax Year 2020
3 Year Life	0	-28,968	-28,567	-28,840
5 Year Life	0	-5,006	-9,625	-2,482
7 Year Life	0	-35,179	-53,851	1,376
10 Year Life	0	0	109	0
15 Year Life	14,880,511	51,553	50,005	5,529
20 Year Life	975,510	-2,396	-5,016	-5,456
30 Year Life	0	0	0	0
Mobile Homes	0	0	0	0
Billboards	0	0	0	0
Adjustments	0	-290	-189	-160
Total Appraised Value	15,856,021	-20,286	-47,134	-30,033
Assessment (35%)	5,549,607	-7,100	-16,497	-10,512

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J3
CASE NO.: 25-004

Empire Southwest, LLC
Account No. 8U002495
10/13/2014
7/1/2013 Use Date

Yr. Acquired	3 Year Life	5 Year Life	7 Year Life	10 Year Life	15 Year Life	20 Year Life	30 Year Life	Mobile Homes	00/boards	TOTAL PP
2013	0	0	25,999	0	4,313,333	4,173,466	0	0	0	4,317,724
2012	48,368	16,074	26,784	0	12,209,088	803,611	0	0	0	12,993,864
2011	0	0	0	0	0	0	0	0	0	0
2010	0	0	0	0	0	0	0	0	0	0
2009	0	0	0	0	0	0	0	0	0	0
2008	0	0	0	0	0	0	0	0	0	0
2007	0	0	0	0	0	0	0	0	0	0
2006	0	0	0	0	0	0	0	0	0	0
2005	0	0	0	0	0	0	0	0	0	0
2004	0	0	0	0	0	0	0	0	0	0
2003	0	0	0	0	0	0	0	0	0	0
2002	0	0	0	0	3,350	0	0	0	0	3,350
2001	0	0	0	0	0	0	0	0	0	0
2000	0	0	0	0	0	0	0	0	0	0
1999	0	0	0	0	0	0	0	0	0	0
1998	0	0	0	0	0	0	0	0	0	0
1997	0	0	0	0	0	0	0	0	0	0
1996	0	0	0	0	0	0	0	0	0	0
1995	0	0	0	0	0	0	0	0	0	0
1994	0	0	0	0	0	0	0	0	0	0
1993	0	0	0	0	0	0	0	0	0	0
1992	0	0	0	0	0	0	0	0	0	0
1991	0	0	0	0	0	0	0	0	0	0
1990	0	0	0	0	0	0	0	0	0	0
1989	0	0	0	0	0	0	0	0	0	0
1988	0	0	0	0	0	0	0	0	0	0
1987	0	0	0	0	0	0	0	0	0	0
1986	0	0	0	0	0	0	0	0	0	0
1985	0	0	0	0	0	0	0	0	0	0
1984	0	0	0	0	0	0	0	0	0	0
1983	0	0	0	0	0	0	0	0	0	0
1982	0	0	0	0	0	0	0	0	0	0
1981	0	0	0	0	0	0	0	0	0	0
1980	0	0	0	0	0	0	0	0	0	0
1979	0	0	0	0	0	0	0	0	0	0
1978	0	0	0	0	0	0	0	0	0	0
1977	0	0	0	0	0	0	0	0	0	0
1976	0	0	0	0	0	0	0	0	0	0
1975	0	0	0	0	0	0	0	0	0	0
1974	0	0	0	0	0	0	0	0	0	0
1973	0	0	0	0	0	0	0	0	0	0
1972	0	0	0	0	0	0	0	0	0	0
1971	0	0	0	0	0	0	0	0	0	0
1970	0	0	0	0	0	0	0	0	0	0
1969	0	0	0	0	0	0	0	0	0	0
1968	0	0	0	0	0	0	0	0	0	0
1967	0	0	0	0	0	0	0	0	0	0
1966	0	0	0	0	0	0	0	0	0	0
1965	0	0	0	0	0	0	0	0	0	0
1964	0	0	0	0	0	0	0	0	0	0
1963	0	0	0	0	0	0	0	0	0	0
1962	0	0	0	0	0	0	0	0	0	0
1961	0	0	0	0	0	0	0	0	0	0
1960	0	0	0	0	0	0	0	0	0	0
1959	0	0	0	0	0	0	0	0	0	0
1958	0	0	0	0	0	0	0	0	0	0
1957	0	0	0	0	0	0	0	0	0	0
1956	0	0	0	0	0	0	0	0	0	0
1955	0	0	0	0	0	0	0	0	0	0
1954	0	0	0	0	0	0	0	0	0	0
1953	0	0	0	0	0	0	0	0	0	0
1952	0	0	0	0	0	0	0	0	0	0
1951	0	0	0	0	0	0	0	0	0	0
1950	0	0	0	0	0	0	0	0	0	0
1949	0	0	0	0	0	0	0	0	0	0
1948	0	0	0	0	0	0	0	0	0	0
1947	0	0	0	0	0	0	0	0	0	0
1946	0	0	0	0	0	0	0	0	0	0
1945	0	0	0	0	0	0	0	0	0	0
1944	0	0	0	0	0	0	0	0	0	0
1943	0	0	0	0	0	0	0	0	0	0
1942	0	0	0	0	0	0	0	0	0	0
1941	0	0	0	0	0	0	0	0	0	0
1940	0	0	0	0	0	0	0	0	0	0
1939	0	0	0	0	0	0	0	0	0	0
1938	0	0	0	0	0	0	0	0	0	0
1937	0	0	0	0	0	0	0	0	0	0
1936	0	0	0	0	0	0	0	0	0	0
1935	0	0	0	0	0	0	0	0	0	0
1934	0	0	0	0	0	0	0	0	0	0
1933	0	0	0	0	0	0	0	0	0	0
1932	0	0	0	0	0	0	0	0	0	0
1931	0	0	0	0	0	0	0	0	0	0
1930	0	0	0	0	0	0	0	0	0	0
1929	0	0	0	0	0	0	0	0	0	0
1928	0	0	0	0	0	0	0	0	0	0
1927	0	0	0	0	0	0	0	0	0	0
1926	0	0	0	0	0	0	0	0	0	0
1925	0	0	0	0	0	0	0	0	0	0
1924	0	0	0	0	0	0	0	0	0	0
1923	0	0	0	0	0	0	0	0	0	0
1922	0	0	0	0	0	0	0	0	0	0
1921	0	0	0	0	0	0	0	0	0	0
1920	0	0	0	0	0	0	0	0	0	0
1919	0	0	0	0	0	0	0	0	0	0
1918	0	0	0	0	0	0	0	0	0	0
1917	0	0	0	0	0	0	0	0	0	0
1916	0	0	0	0	0	0	0	0	0	0
1915	0	0	0	0	0	0	0	0	0	0
1914	0	0	0	0	0	0	0	0	0	0
1913	0	0	0	0	0	0	0	0	0	0
1912	0	0	0	0	0	0	0	0	0	0
1911	0	0	0	0	0	0	0	0	0	0
1910	0	0	0	0	0	0	0	0	0	0
1909	0	0	0	0	0	0	0	0	0	0
1908	0	0	0	0	0	0	0	0	0	0
1907	0	0	0	0	0	0	0	0	0	0
1906	0	0	0	0	0	0	0	0	0	0
1905	0	0	0	0	0	0	0	0	0	0
1904	0	0	0	0	0	0	0	0	0	0
1903	0	0	0	0	0	0	0	0	0	0
1902	0	0	0	0	0	0	0	0	0	0
1901	0	0	0	0	0	0	0	0	0	0
1900	0	0	0	0	0	0	0	0	0	0
1899	0	0	0	0	0	0	0	0	0	0
1898	0	0	0	0	0	0	0	0	0	0
1897	0	0	0	0	0	0	0	0	0	0
1896	0	0	0	0	0	0	0	0	0	0
1895	0	0	0	0	0	0	0	0	0	0
1894	0	0	0	0	0	0	0	0	0	0
1893	0	0	0	0	0	0	0	0	0	0
1892	0	0	0	0	0	0	0	0	0	0
1891	0	0	0	0	0	0	0	0	0	0
1890	0	0	0	0	0	0	0	0	0	0
1889	0	0	0	0	0	0	0	0	0	0
1888	0	0	0	0	0	0	0	0	0	0
1887	0	0	0	0	0	0	0	0	0	0
1886	0	0	0	0	0	0	0	0	0	0
1885	0	0	0	0	0	0	0	0	0	0
1884	0	0	0	0	0	0	0	0	0	0
1883	0	0	0	0	0	0	0	0	0	0
1882	0	0	0	0	0	0	0	0	0	0
1881	0	0	0	0	0	0	0	0	0	0
1880	0	0	0	0	0	0	0	0	0	0
1879	0	0	0	0	0	0	0	0	0	0
1878	0	0	0	0	0	0	0	0	0	0
1877	0	0	0	0	0	0	0	0	0	0
1876	0	0	0	0	0	0	0	0	0	0
1875	0	0	0	0	0	0	0	0	0	0
1874	0	0	0	0	0	0	0	0	0	0
1873	0	0	0	0	0	0	0	0	0	0
1872	0	0	0	0	0	0	0	0	0	0
1871	0	0	0	0	0	0	0	0	0	0
1870	0	0	0	0	0	0	0	0	0	0
1869	0	0	0	0	0	0	0	0	0	0
1868	0	0	0	0	0	0	0	0	0	0
1867	0	0	0	0	0	0	0	0	0	0
1866	0	0	0	0	0	0	0	0	0	0
1865	0	0	0	0	0	0	0	0	0	0
1864	0	0	0	0	0	0	0	0	0	0
1863	0	0	0	0	0	0	0	0	0	0
1862	0	0	0	0	0	0	0	0	0	0
1861	0	0	0	0	0	0	0	0	0	0
1860	0	0	0	0	0	0	0	0	0	0
1859	0	0	0	0	0	0	0	0	0	0
1858	0	0	0	0	0	0	0	0	0	0
1857	0	0	0	0	0	0	0	0	0	0
1856	0	0	0	0	0	0	0	0	0	0
1855	0	0	0	0	0	0	0	0	0	0
1854	0	0	0	0	0	0	0	0	0	0
1853	0	0	0	0	0	0	0	0	0	0
1852	0	0	0	0	0	0	0	0	0	0
1851	0	0	0	0	0	0	0	0	0	0
1850	0	0	0	0						

Empire Southwest, LLC
3 Year Life

10/13/2024

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value
2023	0	0	0	1.00	100%	1.0000	0
2022	48,368	48,368	0	1.12	33%	0.3696	0
2021	0	0	0	1.15	11%	0.1265	0
2020	0	0	0	1.16	5%	0.0580	0
2019	0	0	0	1.16	5%	0.0580	0
2018	0	0	0	1.16	5%	0.0580	0
2017	0	0	0	1.16	5%	0.0580	0
2016	0	0	0	1.16	5%	0.0580	0
2015	0	0	0	1.16	5%	0.0580	0
2014	0	0	0	1.16	5%	0.0580	0
2013	0	0	0	1.16	5%	0.0580	0
2012	0	0	0	1.16	5%	0.0580	0
2011	0	0	0	1.16	5%	0.0580	0
2010	0	0	0	1.16	5%	0.0580	0
2009	0	0	0	1.16	5%	0.0580	0
2008	0	0	0	1.16	5%	0.0580	0
2007	0	0	0	1.16	5%	0.0580	0
2006	0	0	0	1.16	5%	0.0580	0
Prior	0	0	0	1.16	5%	0.0580	0
Total	48,368	48,368	0				0

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2021 Taxable Value
2021	0	0	0	1.00	100%	1.0000	0
2020	0	0	0	1.00	33%	0.3300	0
2019	5,826	5,826	0	1.03	11%	0.1133	0
2018	0	0	0	1.06	5%	0.0530	0
2017	0	0	0	1.06	5%	0.0530	0
2016	0	0	0	1.06	5%	0.0530	0
2015	0	0	0	1.06	5%	0.0530	0
2014	0	0	0	1.06	5%	0.0530	0
2013	0	0	0	1.06	5%	0.0530	0
2012	0	0	0	1.06	5%	0.0530	0
2011	0	0	0	1.06	5%	0.0530	0
2010	0	0	0	1.06	5%	0.0530	0
2009	0	0	0	1.06	5%	0.0530	0
2008	0	539,568	-539,568	1.06	5%	0.0530	-28,597
2007	0	0	0	1.06	5%	0.0530	0
2006	0	0	0	1.06	5%	0.0530	0
Prior	21,140	20,582	558	1.06	5%	0.0530	30
Total	26,966	565,976	-539,010				-28,567

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2022 Taxable Value
2022	30,843	30,842	1	1.00	100%	1.0000	1
2021	0	0	0	1.01	33%	0.3333	0
2020	0	0	0	1.03	11%	0.1133	0
2019	5,826	5,826	0	1.05	5%	0.0525	0
2018	0	0	0	1.05	5%	0.0525	0
2017	0	0	0	1.05	5%	0.0525	0
2016	0	0	0	1.05	5%	0.0525	0
2015	0	0	0	1.05	5%	0.0525	0
2014	0	0	0	1.05	5%	0.0525	0
2013	0	0	0	1.05	5%	0.0525	0
2012	0	0	0	1.05	5%	0.0525	0
2011	0	0	0	1.05	5%	0.0525	0
2010	0	0	0	1.05	5%	0.0525	0
2009	0	0	0	1.05	5%	0.0525	0
2008	0	539,568	-539,568	1.05	5%	0.0525	-28,327
2007	0	0	0	1.05	5%	0.0525	0
2006	0	0	0	1.05	5%	0.0525	0
Prior	3,380	15,611	-12,231	1.05	5%	0.0525	-642
Total	40,049	591,847	-551,798				-28,968

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2020 Taxable Value
2020	0	0	0	1.00	100%	1.0000	0
2019	5,826	5,826	0	1.01	33%	0.3333	0
2018	0	0	0	1.04	11%	0.1144	0
2017	0	0	0	1.06	5%	0.0530	0
2016	0	0	0	1.06	5%	0.0530	0
2015	0	0	0	1.06	5%	0.0530	0
2014	0	0	0	1.06	5%	0.0530	0
2013	0	0	0	1.06	5%	0.0530	0
2012	0	0	0	1.06	5%	0.0530	0
2011	0	0	0	1.06	5%	0.0530	0
2010	0	0	0	1.06	5%	0.0530	0
2009	0	0	0	1.06	5%	0.0530	0
2008	0	539,568	-539,568	1.06	5%	0.0530	-28,597
2007	0	0	0	1.06	5%	0.0530	0
2006	0	0	0	1.06	5%	0.0530	0
Prior	15,997	20,582	-4,585	1.06	5%	0.0530	-243
Total	21,823	565,976	-544,153				-28,840

Empire Southwest, LLC
5 Year Life

10/13/2024

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value
2023	0	0	0	1.00	100%	1.0000	0
2022	16,074	16,074	0	1.12	60%	0.6720	0
2021	0	0	0	1.15	36%	0.4140	0
2020	0	0	0	1.16	22%	0.2552	0
2019	0	0	0	1.18	13%	0.1534	0
2018	0	0	0	1.22	5%	0.0610	0
2017	0	0	0	1.22	5%	0.0610	0
2016	0	0	0	1.22	5%	0.0610	0
2015	0	0	0	1.22	5%	0.0610	0
2014	0	0	0	1.22	5%	0.0610	0
2013	0	0	0	1.22	5%	0.0610	0
2012	0	0	0	1.22	5%	0.0610	0
2011	0	0	0	1.22	5%	0.0610	0
2010	0	0	0	1.22	5%	0.0610	0
2009	0	0	0	1.22	5%	0.0610	0
2008	0	0	0	1.22	5%	0.0610	0
2007	0	0	0	1.22	5%	0.0610	0
2006	0	0	0	1.22	5%	0.0610	0
Prior	0	0	0	1.22	5%	0.0610	0
Total	16,074	16,074	0				0

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2021 Taxable Value
2021	0	21,820	-21,820	1.00	100%	1.0000	-21,820
2020	21,820	0	21,820	1.00	60%	0.6000	13,092
2019	0	0	0	1.03	36%	0.3708	0
2018	0	0	0	1.06	22%	0.2332	0
2017	0	0	0	1.08	13%	0.1404	0
2016	0	0	0	1.10	5%	0.0550	0
2015	0	0	0	1.10	5%	0.0550	0
2014	0	0	0	1.10	5%	0.0550	0
2013	2,705,379	2,705,379	0	1.10	5%	0.0550	0
2012	0	0	0	1.10	5%	0.0550	0
2011	0	0	0	1.10	5%	0.0550	0
2010	0	0	0	1.10	5%	0.0550	0
2009	0	0	0	1.10	5%	0.0550	0
2008	0	0	0	1.10	5%	0.0550	0
2007	0	0	0	1.10	5%	0.0550	0
2006	0	0	0	1.10	5%	0.0550	0
Prior	35,478	51,793	-16,315	1.10	5%	0.0550	-897
Total	2,762,677	2,778,992	-16,315				-9,625

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2022 Taxable Value
2022	0	0	0	1.00	100%	1.0000	0
2021	0	21,820	-21,820	1.01	60%	0.6060	-13,223
2020	21,820	0	21,820	1.03	36%	0.3708	8,091
2019	0	0	0	1.05	22%	0.2310	0
2018	0	0	0	1.08	13%	0.1404	0
2017	0	0	0	1.10	5%	0.0550	0
2016	0	0	0	1.10	5%	0.0550	0
2015	0	0	0	1.10	5%	0.0550	0
2014	0	0	0	1.10	5%	0.0550	0
2013	2,705,379	2,705,379	0	1.10	5%	0.0550	0
2012	0	0	0	1.10	5%	0.0550	0
2011	0	0	0	1.10	5%	0.0550	0
2010	0	0	0	1.10	5%	0.0550	0
2009	0	0	0	1.10	5%	0.0550	0
2008	0	0	0	1.10	5%	0.0550	0
2007	0	0	0	1.10	5%	0.0550	0
2006	0	0	0	1.10	5%	0.0550	0
Prior	43,673	41,379	2,294	1.10	5%	0.0550	126
Total	2,770,872	2,768,578	2,294				-5,006

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2020 Taxable Value
2020	0	0	0	1.00	100%	1.0000	0
2019	0	0	0	1.01	60%	0.6060	0
2018	0	0	0	1.04	36%	0.3744	0
2017	0	0	0	1.06	22%	0.2332	0
2016	0	0	0	1.08	13%	0.1404	0
2015	0	0	0	1.08	5%	0.0540	0
2014	0	0	0	1.08	5%	0.0540	0
2013	2,705,379	2,705,379	0	1.08	5%	0.0540	0
2012	0	0	0	1.08	5%	0.0540	0
2011	0	0	0	1.08	5%	0.0540	0
2010	0	0	0	1.08	5%	0.0540	0
2009	0	0	0	1.08	5%	0.0540	0
2008	0	0	0	1.08	5%	0.0540	0
2007	0	0	0	1.08	5%	0.0540	0
2006	0	0	0	1.08	5%	0.0540	0
Prior	5,839	51,793	-45,954	1.08	5%	0.0540	-2,482
Total	2,711,218	2,757,172	-45,954				-2,482

ELKO COUNTY BOARD OF
EQUALIZATION FEBRUARY 20,
2025 ASSESSOR'S EXHIBIT: 16
CASE NO.: 25-004

Empire Southwest, LLC
7 Year Life

10/13/2024

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value
2023	25,999	25,999	0	1.00	100%	1.0000	0
2022	26,794	26,794	0	1.12	71%	0.7952	0
2021	0	0	0	1.15	51%	0.5865	0
2020	0	0	0	1.16	36%	0.4176	0
2019	0	0	0	1.18	26%	0.3068	0
2018	0	0	0	1.22	19%	0.2318	0
2017	0	0	0	1.24	12%	0.1488	0
2016	0	0	0	1.26	5%	0.0630	0
2015	0	0	0	1.26	5%	0.0630	0
2014	0	0	0	1.26	5%	0.0630	0
2013	0	0	0	1.26	5%	0.0630	0
2012	0	0	0	1.26	5%	0.0630	0
2011	0	0	0	1.26	5%	0.0630	0
2010	0	0	0	1.26	5%	0.0630	0
2009	0	0	0	1.26	5%	0.0630	0
2008	0	0	0	1.26	5%	0.0630	0
2007	0	0	0	1.26	5%	0.0630	0
2006	0	0	0	1.26	5%	0.0630	0
Prior	0	0	0	1.26	5%	0.0630	0
Total	52,793	52,793	0				0

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2021 Taxable Value
2021	0	45,220	-45,220	1.00	100%	1.0000	-45,220
2020	0	0	0	1.00	71%	0.7100	0
2019	0	0	0	1.03	51%	0.5253	0
2018	0	0	0	1.06	36%	0.3816	0
2017	0	0	0	1.08	26%	0.2808	0
2016	0	43,296	-43,296	1.10	19%	0.2090	-9,049
2015	0	0	0	1.11	12%	0.1332	0
2014	0	0	0	1.12	5%	0.0560	0
2013	536,619	536,618	1	1.12	5%	0.0560	0
2012	133,303	133,303	0	1.12	5%	0.0560	0
2011	0	0	0	1.12	5%	0.0560	0
2010	0	0	0	1.12	5%	0.0560	0
2009	0	0	0	1.12	5%	0.0560	0
2008	0	0	0	1.12	5%	0.0560	0
2007	0	0	0	1.12	5%	0.0560	0
2006	37,777	37,777	0	1.12	5%	0.0560	0
Prior	102,675	95,205	7,470	1.12	5%	0.0560	418
Total	810,374	891,419	-81,045				-53,851

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2022 Taxable Value
2022	0	0	0	1.00	100%	1.0000	0
2021	0	45,220	-45,220	1.01	71%	0.7171	-32,427
2020	0	0	0	1.03	51%	0.5253	0
2019	0	0	0	1.05	36%	0.3780	0
2018	0	0	0	1.08	26%	0.2808	0
2017	0	0	0	1.10	19%	0.2090	0
2016	0	43,296	-43,296	1.13	12%	0.1356	-5,871
2015	0	0	0	1.13	5%	0.0565	0
2014	0	0	0	1.13	5%	0.0565	0
2013	536,619	536,618	1	1.13	5%	0.0565	0
2012	133,303	133,303	0	1.13	5%	0.0565	0
2011	0	0	0	1.13	5%	0.0565	0
2010	0	0	0	1.13	5%	0.0565	0
2009	0	0	0	1.13	5%	0.0565	0
2008	0	0	0	1.13	5%	0.0565	0
2007	9,718	0	9,718	1.13	5%	0.0565	549
2006	37,777	37,777	0	1.13	5%	0.0565	0
Prior	95,335	49,853	45,482	1.13	5%	0.0565	2,570
Total	812,752	846,067	-33,315				-35,179

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2020 Taxable Value
2020	0	0	0	1.00	100%	1.0000	0
2019	0	0	0	1.01	71%	0.7171	0
2018	0	0	0	1.04	51%	0.5304	0
2017	0	0	0	1.06	36%	0.3816	0
2016	43,296	43,296	0	1.08	26%	0.2808	0
2015	0	0	0	1.08	19%	0.2052	0
2014	0	0	0	1.09	12%	0.1308	0
2013	536,619	536,618	1	1.11	5%	0.0555	0
2012	133,303	133,303	0	1.11	5%	0.0555	0
2011	0	0	0	1.11	5%	0.0555	0
2010	0	0	0	1.11	5%	0.0555	0
2009	0	0	0	1.11	5%	0.0555	0
2008	0	0	0	1.11	5%	0.0555	0
2007	0	0	0	1.11	5%	0.0555	0
2006	37,777	37,777	0	1.11	5%	0.0555	0
Prior	120,001	95,205	24,796	1.11	5%	0.0555	1,376
Total	870,996	846,199	24,797				1,376

ELKO COUNTY BOARD OF
EQUALIZATION FEBRUARY 20,
2025 ASSESSOR'S EXHIBIT: 17
CASE NO.: 25-004

Empire Southwest, LLC
15 Year Life

10/13/2024

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value
2023	4,323,339	16,201	4,307,138	1.00	100%	1.0000	4,307,138
2022	12,209,019	1,358,300	10,850,919	1.12	87%	0.9744	10,573,135
2021	0	0	0	1.15	75%	0.8625	0
2020	0	0	0	1.16	65%	0.7540	0
2019	0	0	0	1.18	56%	0.6608	0
2018	0	0	0	1.22	49%	0.5978	0
2017	0	0	0	1.24	42%	0.5208	0
2016	0	0	0	1.26	37%	0.4662	0
2015	0	0	0	1.27	32%	0.4064	0
2014	0	0	0	1.28	28%	0.3584	0
2013	0	0	0	1.30	24%	0.3120	0
2012	0	0	0	1.32	20%	0.2640	0
2011	0	0	0	1.35	16%	0.2160	0
2010	0	0	0	1.38	13%	0.1794	0
2009	0	0	0	1.39	9%	0.1251	0
2008	0	0	0	1.42	5%	0.0710	0
2007	0	0	0	1.42	5%	0.0710	0
2006	0	0	0	1.42	5%	0.0710	0
Prior	3,350	0	3,350	1.42	5%	0.0710	238
Total	16,535,708	1,374,301	15,161,407				14,880,511

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2021 Taxable Value
2021	88,085	256,863	-168,778	1.00	100%	1.0000	-168,778
2020	352,861	132,719	220,142	1.00	87%	0.8700	191,524
2019	100,167	100,167	0	1.03	75%	0.7725	0
2018	74,952	74,953	-1	1.06	65%	0.6890	-1
2017	69,190	69,191	-1	1.08	56%	0.6048	-1
2016	85,635	42,338	43,297	1.10	49%	0.5390	23,337
2015	39,475	39,475	0	1.11	42%	0.4662	0
2014	13,152	5,888	7,264	1.12	37%	0.4144	3,010
2013	48,460	48,460	0	1.13	32%	0.3616	0
2012	641,717	641,717	0	1.15	28%	0.3220	0
2011	129,845	129,847	-2	1.18	24%	0.2832	-1
2010	113,303	113,304	-1	1.20	20%	0.2400	0
2009	0	0	0	1.21	16%	0.1936	0
2008	17,635	17,635	0	1.24	13%	0.1612	0
2007	43,726	43,726	0	1.28	9%	0.1152	0
2006	4,753	4,753	0	1.32	5%	0.0660	0
Prior	898,733	884,863	13,870	1.32	5%	0.0660	915
Total	2,721,689	2,605,899	115,790				50,005

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2022 Taxable Value
2022	92,444	92,444	0	1.00	100%	1.0000	0
2021	474,639	643,418	-168,779	1.01	87%	0.8787	-148,306
2020	352,861	138,863	213,998	1.03	75%	0.7725	165,313
2019	100,167	100,167	0	1.05	65%	0.6825	0
2018	74,952	74,953	-1	1.08	56%	0.6048	-1
2017	69,190	69,191	-1	1.10	49%	0.5390	-1
2016	85,635	42,338	43,297	1.13	42%	0.4746	20,549
2015	39,475	39,475	0	1.13	37%	0.4181	0
2014	13,152	5,888	7,264	1.14	32%	0.3648	2,650
2013	48,460	48,460	0	1.16	28%	0.3248	0
2012	641,717	641,717	0	1.17	24%	0.2808	0
2011	129,845	129,847	-2	1.20	20%	0.2400	0
2010	113,303	113,304	-1	1.23	16%	0.1968	0
2009	0	0	0	1.24	13%	0.1612	0
2008	17,635	17,635	0	1.26	9%	0.1134	0
2007	34,008	43,726	-9,718	1.30	5%	0.0650	-632
2006	4,753	4,753	0	1.30	5%	0.0650	0
Prior	894,460	710,142	184,318	1.30	5%	0.0650	11,981
Total	3,186,697	2,916,321	270,375				51,553

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2020 Taxable Value
2020	132,720	132,719	1	1.00	100%	1.0000	1
2019	100,167	100,167	0	1.01	87%	0.8787	0
2018	74,952	74,953	-1	1.04	75%	0.7800	-1
2017	69,190	69,191	-1	1.06	65%	0.6890	-1
2016	42,338	42,338	0	1.08	56%	0.6048	0
2015	39,475	39,475	0	1.08	49%	0.5292	0
2014	13,152	5,888	7,264	1.09	42%	0.4578	3,325
2013	48,460	48,460	0	1.11	37%	0.4107	0
2012	641,717	641,717	0	1.12	32%	0.3584	0
2011	129,845	129,847	-2	1.16	28%	0.3248	-1
2010	113,303	113,304	-1	1.17	24%	0.2808	0
2009	0	0	0	1.17	20%	0.2340	0
2008	17,635	17,635	0	1.21	16%	0.1936	0
2007	43,726	43,726	0	1.24	13%	0.1612	0
2006	4,753	4,753	0	1.29	9%	0.1161	0
Prior	918,035	884,863	33,172	1.33	5%	0.0665	2,206
Total	2,389,468	2,349,036	40,432				5,529

ELKO COUNTY BOARD OF
EQUALIZATION FEBRUARY 20,
2025 ASSESSOR'S EXHIBIT: 18
CASE NO.: 25-004

Empire Southwest, LLC
20 Year Life

10/13/2024

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value
2023	417,686	18,832	398,854	1.00	100%	1.0000	398,854
2022	603,611	31,532	572,079	1.11	90%	1.0080	576,656
2021	0	0	0	1.15	81%	0.9315	0
2020	0	0	0	1.16	73%	0.8468	0
2019	0	0	0	1.18	66%	0.7788	0
2018	0	0	0	1.22	59%	0.7198	0
2017	0	0	0	1.24	53%	0.6572	0
2016	0	0	0	1.26	48%	0.6048	0
2015	0	0	0	1.27	43%	0.5461	0
2014	0	0	0	1.28	39%	0.4992	0
2013	0	0	0	1.30	35%	0.4550	0
2012	0	0	0	1.32	31%	0.4092	0
2011	0	0	0	1.35	28%	0.3780	0
2010	0	0	0	1.38	25%	0.3450	0
2009	0	0	0	1.39	22%	0.3058	0
2008	0	0	0	1.42	20%	0.2840	0
2007	0	0	0	1.47	17%	0.2499	0
2006	0	0	0	1.57	14%	0.2198	0
2005	0	0	0	1.62	11%	0.1782	0
2004	0	0	0	1.65	8%	0.1320	0
2003	0	0	0	1.68	5%	0.0840	0
2002	0	0	0	1.68	5%	0.0840	0
2001	0	0	0	1.68	5%	0.0840	0
Prior	0	0	0	1.68	5%	0.0840	0
Total	1,021,297	50,364	970,933				975,510

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2021 Taxable Value
2021	0	0	0	1.00	100%	1.0000	0
2020	0	0	0	1.00	90%	0.9000	0
2019	0	0	0	1.03	81%	0.8343	0
2018	0	0	0	1.06	73%	0.7738	0
2017	0	0	0	1.08	66%	0.7128	0
2016	0	0	0	1.10	59%	0.6490	0
2015	0	0	0	1.11	53%	0.5883	0
2014	0	7,264	-7,264	1.12	48%	0.5376	-3,905
2013	0	0	0	1.13	43%	0.4859	0
2012	0	0	0	1.15	39%	0.4485	0
2011	0	0	0	1.18	35%	0.4130	0
2010	0	0	0	1.20	31%	0.3720	0
2009	0	0	0	1.21	28%	0.3388	0
2008	0	0	0	1.24	25%	0.3100	0
2007	0	0	0	1.28	22%	0.2816	0
2006	0	0	0	1.32	20%	0.2640	0
2005	0	4,735	-4,735	1.38	17%	0.2346	-1,111
2004	0	0	0	1.42	14%	0.1988	0
2003	0	0	0	1.45	11%	0.1595	0
2002	0	0	0	1.46	8%	0.1168	0
2001	0	0	0	1.48	5%	0.0740	0
Prior	2,751	2,751	0	1.48	5%	0.0740	0
Total	2,751	14,750	-11,999				-5,016

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2022 Taxable Value
2022	0	0	0	1.00	100%	1.0000	0
2021	0	0	0	1.01	90%	0.9090	0
2020	0	0	0	1.03	81%	0.8343	0
2019	0	0	0	1.05	73%	0.7665	0
2018	0	0	0	1.08	66%	0.7128	0
2017	0	0	0	1.10	59%	0.6490	0
2016	0	0	0	1.13	53%	0.5883	0
2015	0	0	0	1.13	48%	0.5424	0
2014	0	7,264	-7,264	1.14	43%	0.4902	-3,561
2013	0	0	0	1.16	39%	0.4524	0
2012	0	0	0	1.17	35%	0.4095	0
2011	0	0	0	1.20	31%	0.3720	0
2010	0	0	0	1.23	28%	0.3444	0
2009	0	0	0	1.24	25%	0.3100	0
2008	0	0	0	1.26	22%	0.2772	0
2007	0	0	0	1.30	20%	0.2600	0
2006	0	0	0	1.34	17%	0.2278	0
2005	0	4,735	-4,735	1.43	14%	0.2002	-948
2004	0	0	0	1.47	11%	0.1617	0
2003	8,816	0	8,816	1.49	8%	0.1192	1,051
2002	0	0	0	1.50	5%	0.0750	0
2001	6,390	0	6,390	1.50	5%	0.0750	479
Prior	7,773	0	7,773	1.50	5%	0.0750	583
Total	22,979	11,999	10,980				-2,396

Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2020 Taxable Value
2020	0	0	0	1.00	100%	1.0000	0
2019	0	0	0	1.01	90%	0.9090	0
2018	0	0	0	1.04	81%	0.8424	0
2017	0	0	0	1.06	73%	0.7738	0
2016	0	0	0	1.08	66%	0.7128	0
2015	0	0	0	1.08	59%	0.6372	0
2014	0	7,264	-7,264	1.09	53%	0.5777	-4,196
2013	0	0	0	1.11	48%	0.5328	0
2012	0	0	0	1.12	43%	0.4816	0
2011	0	0	0	1.16	39%	0.4524	0
2010	0	0	0	1.17	35%	0.4095	0
2009	0	0	0	1.17	31%	0.3617	0
2008	0	0	0	1.21	28%	0.3388	0
2007	0	0	0	1.24	25%	0.3100	0
2006	0	0	0	1.29	22%	0.2838	0
2005	0	4,735	-4,735	1.33	20%	0.2660	-1,260
2004	0	0	0	1.38	17%	0.2346	0
2003	0	0	0	1.41	14%	0.1974	0
2002	0	0	0	1.43	11%	0.1573	0
2001	0	0	0	1.45	8%	0.1160	0
Prior	2,751	2,751	0	1.48	5%	0.0740	0
Total	2,751	14,750	-11,999				-5,456

TAX YEAR	AS OF	ORDER #	ASSET #	ASSET DESCRIPTION	COMPLETE USD	YEAR ACQUIRED	GA ACCT #	GA ACCOUNT DESCRIPTION	ACQUISITION COST	GROUP
2023/2024	7/1/2023									
2023/2024	7/1/2023		07568-17-JACKS	(2) 200 TON JACKS FROM GLOBAL MIXING PRODUCTS	12/20/22	2022			14,134.95	15
2023/2024	7/1/2023		07596-18-FURN	12 HIGH BACK MESH SWIVEL CHAIRS 2 TABLES	12/20/22	2022			8,810.61	15
2023/2024	7/1/2023		07607-22-JACKS	2 100 TON JACKS	12/20/22	2022			41,926.77	15
2023/2024	7/1/2023		07624-22-TIRES	2 FORKLIFT TIRES FOR 330 FORKLIFT	12/20/22	2022			8,127.68	15
2023/2024	7/1/2023		07503-20-COMP	2 SHARP COPIERS	12/20/22	2022			16,073.81	5
2023/2024	7/1/2023		07513-21-WMS	24 NEW RF GUNS FOR ELKO PARTS WMS	12/20/22	2022			46,283.10	3
2023/2024	7/1/2023		07532-16-FURN	4 PARTS COUNTER STATIONS	12/20/22	2022			1,051.86	15
2023/2024	7/1/2023		07533-21-FURN	4 WORK STATIONS	12/20/22	2022			10,462.59	15
2023/2024	7/1/2023		07546-21-LIFENO	BUSHMAN UPENDER	12/20/22	2022			145,258.39	15
2023/2024	7/1/2023		07472-20-PRESS	CAT HOSE PRESS MACHINE	12/20/22	2022			21,703.42	15
2023/2024	7/1/2023		07392-18-CLNR	CLARUS TORNADO CLEANING SYSTEM	12/20/22	2022			15,449.16	15
2023/2024	7/1/2023		07348-16-TOOL	CLIMAX LINE BORE TOOLING-MODEL B85000	12/20/22	2022			7,281.78	15
2023/2024	7/1/2023		07543-21-CMPR	COMPRESSOR FOR ELKO FACILITIES	12/20/22	2022			15,783.20	15
2023/2024	7/1/2023		07617-22-WSHR	CUOA 2848 SERIES PARTS WASHER	12/20/22	2022			25,848.30	15
2023/2024	7/1/2023		07426-19-COMP	DESIGN JET T1900	12/20/22	2022			2,084.67	3
2023/2024	7/1/2023		07655-23-DRSTS	DRIVER SAFETY SYSTEM	04/01/23	2023			26,998.71	7
2023/2024	7/1/2023		07630-22-WELDR	DUAL FEED WELDER	12/20/22	2022			30,955.02	15
2023/2024	7/1/2023		07389-18-SWEEP	ELGIN SWEEPER MODIFICATIONS	12/20/22	2022			6,793.80	15
2023/2024	7/1/2023		07406-18-FLOOR	FLOORING FOR LITHIUM TRAINING ROOM	12/20/22	2022			4,041.83	15
2023/2024	7/1/2023		07663-23-FLOORING	FLOORING FOR PLATINUM ROOM	05/01/23	2023			34,619.52	15
2023/2024	7/1/2023		07562-21-LFTTR	FORKLIFT-CE008833-OTR345A	12/20/22	2022			28,450.32	15
2023/2024	7/1/2023		07563-21-LFTTR	FORKLIFT-CE008833-OTR345A	12/20/22	2022			61,601.47	15
2023/2024	7/1/2023		07564-21-LFTTR	FORKLIFT-CE009316-GP25 NS	12/20/22	2022			11,994.66	15
2023/2024	7/1/2023		07566-21-LFTTR	FORKLIFT-CE010597-280/60	12/20/22	2022			38,704.76	15
2023/2024	7/1/2023		07567-21-LFTTR	FORKLIFT-CE011326-930	12/20/22	2022			24,764.00	15
2023/2024	7/1/2023		07574-21-LFTTR	FORKLIFT-CE011326-930	12/20/22	2022			44,884.75	15
2023/2024	7/1/2023		07575-21-LFTTR	FORKLIFT-CE012887-GP25 NS	12/20/22	2022			24,611.97	15
2023/2024	7/1/2023		07577-17-FURN	FURNITURE FOR ELKO STORE	12/20/22	2022			3,888.48	15
2023/2024	7/1/2023		07589-22-FURN	FURNITURE FOR NEW OFFICE IN ELKO-PARTS MANAGER	12/20/22	2022			9,816.34	15
2023/2024	7/1/2023		07415-19-FURN	FURNITURE FOR SERVICE MANAGER	12/20/22	2022			3,271.84	15
2023/2024	7/1/2023		07657-23-CRANE	GANTRY CRANE	04/01/23	2023			18,831.76	20
2023/2024	7/1/2023		07349-16-HEATR	HEATER FOR WASH PIT-ELKO	12/20/22	2022			3,725.04	15
2023/2024	7/1/2023		06698-21-HOIST	HOIST AND TROLLEYS FOR ELKO SERVICE	12/20/22	2022			31,531.34	20
2023/2024	7/1/2023		07647-22-BORE	LINE BORE TOOLING	12/20/22	2022			113,017.69	15
2023/2024	7/1/2023		07665-23-WELDER	MILLER WELDER	05/01/23	2023			16,199.94	15
2023/2024	7/1/2023		07605-22-SAW	MITERING SAW	12/20/22	2022			26,793.69	7
2023/2024	7/1/2023		07505-20-SIGN	NEW SIGNS FOR 5190 IDAKO STORE	12/20/22	2022			5,705.71	15
2023/2024	7/1/2023		07648-22-RACK	PALETTE RACKING AND SHELVING	12/20/22	2022			157,881.66	15
2023/2024	7/1/2023		07428-19-SWEEP	POWER SWEEPER-RUBBER-MODEL 800	12/20/22	2022			40,812.33	15
2023/2024	7/1/2023		06679-19-BLD	REMODEL TRAINING ROOM-ELKO	12/20/22	2022			27,142.62	15
2023/2024	7/1/2023		07365-17-RCH	ROOFTOP UNIT-CHARLES CHESTER	12/20/22	2022			5,381.45	15
2023/2024	7/1/2023		07448-19-SIGNS	SIGNS FOR ELKO BUILDING-5190 IDAKO ST	12/20/22	2022			14,408.95	15
2023/2024	7/1/2023		07395-18-FREEZ	SO LOW FREEZER MODEL CAS-12	12/20/22	2022			3,792.59	15
2023/2024	7/1/2023		07466-20-WOME	SUNSHEN TUBE HOVING SYSTEM	12/20/22	2022			87,771.64	15
2023/2024	7/1/2023		07427-19-FURN	TABLES AND CHAIRS FOR TRAINING ROOM	12/20/22	2022			13,193.70	15
2023/2024	7/1/2023		07390-18-CART	TAYLOR DUNN SC-090 PARTS CHASER	12/20/22	2022			5,500.36	15
2023/2024	7/1/2023		07604-21-SWEEP	TENNANT SWEEPER AND SCRUBBER	12/20/22	2022			17,383.95	15
2023/2024	7/1/2023		07506-20-EQUIP	VARIOUS EQUIPMENT 5190 IDAKO	12/20/22	2022			148,972.60	15
2023/2024	7/1/2023		07504-20-FURN	VARIOUS FURNITURE ENVIROTECH & HENRIKSEN	12/20/22	2022			40,033.78	15
2023/2024	7/1/2023		07522-21-VENT	VENT SYSTEM FOR ELKO TRAINING DEPT	12/20/22	2022			13,227.23	15
2023/2024	7/1/2023		07554-21-VIDMR	VIDEOMARKS FOR HITTING	12/20/22	2022			32,201.53	15

EXHIBIT A

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J10
CASE NO.: 25-004

2023/2024	7/1/2023	07627-22-WELD	WELD BORE SET TOOLING	12/20/21	2022	27,838.12	15
2023/2024	7/1/2023	07594-22-WLDR	WELDER FROM LINCOLN	12/20/21	2022	19,751.77	15
		12-150	AIR COMPRESSOR KATS1050		2022	012530E - RENTAL FLEET OTHER-PD	52,920.00 15
		12-111	2000KW RESISTIVE LOADBANK		2022	012420E - USED OTHER RTR-PD	24,843.00 15
		17-050	AIR COMPRESSOR KAS1800		2022	012320E - RENTAL FLEET OTHER-PD	146,370.00 15
		17-071	20KW GENERATOR		2022	012530E - RENTAL FLEET OTHER-PD	15,887.00 20
		17-074	20KW GENERATOR		2022	012530E - RENTAL FLEET OTHER-PD	14,259.00 20
		17-161	55KW GENERATOR		2022	012530E - RENTAL FLEET OTHER-PD	33,095.46 20
		18-160	HEATER		2022	012530E - RENTAL FLEET OTHER-PD	31,450.00 15
		18-210	6GHT SOUND ATTENUATED		2022	012530P - RENTAL FLEET OTHER PUMPS-PP	71,400.00 15
		19-431	56KW GENERATOR		2022	012530E - RENTAL FLEET OTHER-PD	37,787.77 20
		19-512	4 HEAD LIGHT TOWER		2022	012530E - RENTAL FLEET OTHER-PD	4,158.00 15
		20-034	50KW GENERATOR		2022	012530E - RENTAL FLEET OTHER-PD	40,773.45 20
		20-041	55KW GENERATOR		2022	012530E - RENTAL FLEET OTHER-PD	41,487.45 20
		20-078	1200AMP ATS		2022	012530E - RENTAL FLEET OTHER-PD	77,521.75 15
		21-017	500KW GENERATOR		2022	012320E - USED CAT RTR-PD	201,720.45 20
		21-058	4 HEAD LIGHT TOWER		2022	012530E - RENTAL FLEET OTHER-PD	4,430.00 15
		21-064	BALLOON LIGHT ATTACHMENT		2022	012530E - RENTAL FLEET OTHER-PD	1,134.00 15
		21-065	BALLOON LIGHT ATTACHMENT		2022	012530E - RENTAL FLEET OTHER-PD	1,134.00 15
		21-066	BALLOON LIGHT ATTACHMENT		2022	012530E - RENTAL FLEET OTHER-PD	1,134.00 15
		21-073	150KW GENERATOR		2022	012530E - RENTAL FLEET OTHER-PD	74,970.00 20
		21-119	4 HEAD LIGHT TOWER		2022	012530E - RENTAL FLEET OTHER-PD	4,158.00 15
		22-042	100KW GENERATOR		2022	012500E - RENTAL FLEET CAT-PD	54,978.00 20
		22-066	4 HEAD LIGHT TOWER		2022	012530E - RENTAL FLEET OTHER-PD	7,354.20 15
		22-223	30KW GENERATOR		2022	012530E - RENTAL FLEET OTHER-PD	32,130.00 20
		22-264	3500KVA TRANSFORMER		2022	012530E - RENTAL FLEET OTHER-PD	88,430.66 15
		22-473	20KW GENERATOR		2022	012530E - RENTAL FLEET OTHER-PD	24,990.00 20
		23-140	500KW GENERATOR		2023	012500E - RENTAL FLEET CAT-PD	302,840.77 20
		23-153	20KW GENERATOR		2023	012530E - RENTAL FLEET OTHER-PD	96,013.06 20
		23-310	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	12,512.47 15
		23-312	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	12,512.47 15
		23-313	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	12,512.47 15
		23-314	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	12,512.47 15
		23-317	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	12,512.47 15
		23-365	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,202.61 15
		23-370	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,202.61 15
		23-371	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,202.61 15
		23-372	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,202.61 15
		23-373	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,202.61 15
		23-374	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,202.61 15
		23-375	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,202.61 15
		23-376	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,202.61 15
		23-377	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,202.61 15
		23-378	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,202.61 15
		23-379	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,202.61 15
		23-380	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,202.57 15
		23-383	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,182.09 15
		23-382	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,182.09 15
		23-383	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,182.09 15
		23-384	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,182.09 15
		23-385	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,182.09 15
		23-386	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,182.09 15
		23-387	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,182.09 15
		23-388	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,182.09 15
		23-389	4 HEAD LIGHT TOWER		2023	012530E - RENTAL FLEET OTHER-PD	15,182.09 15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J11
CASE NO.: 25 004

23-300	4 HEAD LIGHT TOWER	2023	012530E - RENTAL FLEET OTHER-PO	15,182.09	15
23-391	4 HEAD LIGHT TOWER	2023	012530E - RENTAL FLEET OTHER-PO	15,182.09	15
23-392	4 HEAD LIGHT TOWER	2023	012530E - RENTAL FLEET OTHER-PO	15,182.09	15
23-393	4 HEAD LIGHT TOWER	2023	012530E - RENTAL FLEET OTHER-PO	15,182.14	15
CE009661	BOOM LIFT STR 80-85' (DIESEL)	2022	012420U - USED OTHER-RENTAL DESPT RTR	34,948.84	15
CE004143A	30' 302 BUCKET	2022	015200R - RENTAL SERVICES CAT	398.93	15
CE004251	SCISSOR LIFT ELECTRIC 22'	2022	015205R - RENTAL SERVICES OTHER	11,753.00	15
CE004355	REACH FORKLIFT 9,000LB 43' LIFT	2022	015200R - RENTAL SERVICES CAT	61,210.74	15
CE005490C	415/416/418/430/440 COMPACTION WHEEL	2022	015205R - RENTAL SERVICES OTHER	2,277.29	15
CE005656	ARTICULATED WATER TRUCK 740/745 BK TANK	2022	012500F - HEAVY RENTAL FLEET CAT	224,682.00	15
CE005984	SCISSOR LIFT ELECTRIC 26'	2022	015205R - RENTAL SERVICES OTHER	8,189.00	15
CE006025	BOOM LIFT STR 60-65' (DIESEL)	2022	015205R - RENTAL SERVICES OTHER	44,186.00	15
CE0061011	48" 349/352 BUCKET	2022	012311U - CAT RENTAL ROLLOUT	10,060.37	15
CE006161	470 BACKHOE LOADER	2022	015200R - RENTAL SERVICES CAT	61,066.16	15
CE006258G	42" 311, 313, 314, 315 BUCKET	2022	015200R - RENTAL SERVICES CAT	3,699.31	15
CE006272N	914/926 BUCKETS	2022	015200R - RENTAL SERVICES CAT	4,008.82	15
CE006481	REACH FORKLIFT 12,000LB 55' LIFT	2022	015200R - RENTAL SERVICES CAT	82,175.45	15
CE006504	314 EXCAVATOR W/CAB	2022	015200R - RENTAL SERVICES CAT	101,491.19	15
CE006504Q	311, 313, 314, 315 QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	3,590.18	15
CE006601E	38" 328, 329, 330, 315 BUCKET	2022	012311U - CAT RENTAL ROLLOUT	8,443.48	15
CE007021G	42" 349/352 BUCKET	2022	012500F - HEAVY RENTAL FLEET CAT	9,701.97	15
CE007617	ARTICULATED WATER TRUCK 740/745 BK TANK	2022	012322U - USED CAT-HEAVY RTR	174,770.81	15
CE007617X	MISC EQUIPMENT	2022	012322U - USED CAT-HEAVY RTR	7,493.30	15
CE007641Q	307, 308, 309 HYD QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	2,834.35	15
CE007671	REACH FORKLIFT 6,000LB 42' LIFT	2022	015200R - RENTAL SERVICES CAT	68,703.91	15
CE007954	SMOOTH SINGLE DRUM ROLLER 50" CS34	2022	015200R - RENTAL SERVICES CAT	64,173.42	15
CE008000	302.7 MINI EX	2022	012311U - CAT RENTAL ROLLOUT	32,746.58	15
CE008088	938 WHEEL LOADER W/ LUSION & 3RD VALVE	2022	015200R - RENTAL SERVICES CAT	135,215.54	15
CE008154A	12" 415/416/418/430/440 BUCKET	2022	015200R - RENTAL SERVICES CAT	787.78	15
CE008161	BOOM LIFT STR 60-65' (DIESEL)	2022	015205R - RENTAL SERVICES OTHER	59,550.00	15
CE008215	330 EXCAVATOR W/CAB	2022	012311U - CAT RENTAL ROLLOUT	199,505.34	15
CE008215Q	328-335 QUICK COUPLER	2022	012311U - CAT RENTAL ROLLOUT	741.18	15
CE008273	REACH FORKLIFT 9,000LB 43' LIFT, CAB	2022	015200R - RENTAL SERVICES CAT	84,853.00	15
CE008270B	18' 302 BUCKET	2022	015200R - RENTAL SERVICES CAT	895.24	15
CE0083102	HAMMER GUARD FOR 328-374	2022	012500F - HEAVY RENTAL FLEET CAT	188.86	15
CE008374	938 WHEEL LOADER	2022	015200R - RENTAL SERVICES CAT	157,179.00	15
CE008461N	6P BUCKET 74" (BSL/CTL)	2022	015200R - RENTAL SERVICES CAT	940.58	15
CE008765A	10' 302 BUCKET	2022	015200R - RENTAL SERVICES CAT	399.73	15
CE008847	REACH FORKLIFT 6,000LB 42' LIFT	2022	015200R - RENTAL SERVICES CAT	84,809.41	15
CE008911	302.7 MINI EX W/THUMB	2022	015200R - RENTAL SERVICES CAT	34,478.60	15
CE008927	ARTICULATED WATER TRUCK 740/745 BK TANK	2022	012322U - USED CAT-HEAVY RTR	259,681.00	15
CE008933	WATER TRUCK 2000	2022	015205R - RENTAL SERVICES OTHER	82,719.00	Auto
CE008934	WATER TRUCK 2000	2022	015205R - RENTAL SERVICES OTHER	76,009.00	Auto
CE009168C	24" 303 & 304 BUCKET	2022	015200R - RENTAL SERVICES CAT	910.56	15
CE009393A	326/340 RIPPER	2022	012500F - HEAVY RENTAL FLEET CAT	9,133.17	15
CE009441T	307, 308, 309 THUMB	2022	015200R - RENTAL SERVICES CAT	2,268.33	15
CE009476	DOZER D9T	2022	012500F - HEAVY RENTAL FLEET CAT	443,077.00	15
CE009589	349/352 EXCAVATOR	2022	012311U - CAT RENTAL ROLLOUT	303,604.30	15
CE009589Q	349/352 QUICK COUPLER	2022	012311U - CAT RENTAL ROLLOUT	8,368.70	15
CE009685	410 FT BACKHOE LOADER	2022	015200R - RENTAL SERVICES CAT	91,234.75	15
CE009930C	24" 316 BUCKET	2022	015200R - RENTAL SERVICES CAT	3,127.47	15
CE009931	300.9 MINI EX	2022	015200R - RENTAL SERVICES CAT	20,935.02	15
CE009988Q	307, 309, 309 MECH QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	1,261.37	15
CE010034	REACH FORKLIFT 10,000LB 55' LIFT	2022	015200R - RENTAL SERVICES CAT	126,644.70	15
CE010207	DOZER D6T / D6-20	2022	012500F - HEAVY RENTAL FLEET CAT	247,824.00	15
CE010211	REACH FORKLIFT 8,000LB 24' LIFT, CAB	2022	015200R - RENTAL SERVICES CAT	91,566.74	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J12
CASE NO.: 25-004

CE010135	REACH FORKLIFT 10,000LB 55' LIFT, CAB	2022	015200R - RENTAL SERVICES CAT	115,011.42	15
CE010140	307.5 MINI EX W/THUMB	2022	015200R - RENTAL SERVICES CAT	88,400.14	15
CE010137	DOZER DSK / D9-12	2022	015200R - RENTAL SERVICES CAT	131,361.00	15
CE010346	250 / 255-05 CTL W/CAB	2022	015200R - RENTAL SERVICES CAT	45,642.42	15
CE010497	226 SSL W/CAB	2022	015200R - RENTAL SERVICES CAT	29,199.05	15
CE010498	226 SSL W/CAB	2022	015200R - RENTAL SERVICES CAT	29,080.43	15
CE010609	308 MINI EX W/CAB	2022	015200R - RENTAL SERVICES CAT	94,688.24	15
CE010674E	36" 311, 313, 314, 315 BUCKET	2022	015200R - RENTAL SERVICES CAT	2,730.63	15
CE010675C	24" 307, 308, 309 BUCKET	2022	015200R - RENTAL SERVICES CAT	1,164.16	15
CE010712	420 BACKHOE LOADER W/CAB	2022	012320U - USED CAT-RENTAL DEPT RTR	63,570.75	15
CE010788A	12" 415/416/420/430/440 BUCKET	2022	012320U - USED CAT-RENTAL DEPT RTR	787.57	15
CE010840K	60" 328, 329, 330, 335 BUCKET	2022	012500F - HEAVY RENTAL FLEET CAT	9,739.07	15
CE010875	236 SSL W/CAB	2022	015200R - RENTAL SERVICES CAT	37,621.65	15
CE010942Z	12" AUGER BIT (FITS A19/A26/A68/A41)	2022	015200R - RENTAL SERVICES CAT	115.12	15
CE011046	SMALL PLATE COMPACTORS, MACHS	2022	015205R - RENTAL SERVICES OTHER	1,272.00	15
CE011151	302.7 MINI EX	2022	015200R - RENTAL SERVICES CAT	37,901.75	15
CE011158Z	320, M322, 323, 325 QUICK COUPLER	2022	012320U - USED CAT-RENTAL DEPT RTR	-	15
CE011238	DOZER DSK / D9-1A	2022	015200R - RENTAL SERVICES CAT	125,189.00	15
CE011383Q	307, 308, 309 MECH QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	1,261.37	15
CE011411Z	420, 430 IT LOADER BUCKET	2022	015200R - RENTAL SERVICES CAT	4,560.16	15
CE011432D	30" 415/416/420/430/440 BUCKET	2022	015200R - RENTAL SERVICES CAT	1,105.81	15
CE011490N	GP BUCKET 74" (SSL/CTL)	2022	015200R - RENTAL SERVICES CAT	942.58	15
CE011573C	24" 308 BUCKET	2022	015200R - RENTAL SERVICES CAT	508.84	15
CE011612	307.5 MINI EX W/CAB	2022	015200R - RENTAL SERVICES CAT	46,220.00	15
CE011612Q	303 & 304 QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	861.11	15
CE011645I	48" 336/340 BUCKET	2022	012500F - HEAVY RENTAL FLEET CAT	8,091.89	15
CE011754C	24" AUGER BITS (FITS A19/A26/A68/A41)	2022	015200R - RENTAL SERVICES CAT	1,139.15	15
CE011890Q	302 QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	629.92	15
CE011914	302.7 MINI EX	2022	015200R - RENTAL SERVICES CAT	39,840.52	15
CE011922B	15" 300.9 BUCKETS	2022	015200R - RENTAL SERVICES CAT	327.98	15
CE012208X	60" 349/352 BUCKET	2022	012500F - HEAVY RENTAL FLEET CAT	13,634.09	15
CE012218G	42" 320, 321, M322, 323, 325 BUCKET	2022	015200R - RENTAL SERVICES CAT	5,771.72	15
CE012222	WATER TRUCK 2000	2022	015205R - RENTAL SERVICES OTHER	81,256.12	Auto
CE012223	WATER TRUCK 4000	2022	015205R - RENTAL SERVICES OTHER	96,960.00	Auto
CE012313	262 SSL W/CAB	2022	015200R - RENTAL SERVICES CAT	55,922.67	15
CE012346	SCISSOR LIFT ELECTRIC 19'	2022	015205R - RENTAL SERVICES OTHER	8,409.00	15
CE012386	BOOM LIFT STR 60-65' (DUAL FUEL)	2022	015205R - RENTAL SERVICES OTHER	76,572.00	15
CE012405	REACH FORKLIFT 10,000LB 55' LIFT	2022	015205R - RENTAL SERVICES OTHER	89,946.00	15
CE012441	WATER TRAILER 500	2022	015205R - RENTAL SERVICES OTHER	5,160.00	Auto
CE012673	420 BACKHOE LOADER W/CAB	2022	015200R - RENTAL SERVICES CAT	100,653.99	15
CE012674E	36" 307, 308, 309 BUCKET	2022	015200R - RENTAL SERVICES CAT	1,561.77	15
CE012706	WATER STAND TANK 12000 (MPT/VALEW)	2022	012530F - HEAVY RENTAL FLEET OTHER	46,747.00	Auto
CE012866D	15" AUGER BITS (FITS A19/A26/A68/A41)	2022	015200R - RENTAL SERVICES CAT	413.82	15
CE012892	WIELER P26S ASPHALT PAVER "NO DAY RENTS"	2022	012530F - HEAVY RENTAL FLEET OTHER	128,986.00	15
CE013075Q	320, M322, 323, 325 QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	5,214.84	15
CE013263	PUSH SCRAPER 631G	2022	012322U - USED CAT-HEAVY RTR	477,812.92	15
CE013264	PUSH SCRAPER 631G	2022	012322U - USED CAT-HEAVY RTR	500,773.50	15
CE013295	PUSH SCRAPER 631G	2022	012322U - USED CAT-HEAVY RTR	340,405.00	15
CE013336V	302 THUMB	2022	015200R - RENTAL SERVICES CAT	1,320.66	15
CE013457	320 EXCAVATOR W/CAB	2022	012320U - USED CAT-RENTAL DEPT RTR	140,125.88	15
CE013457Q	320, M322, 323, 325 QUICK COUPLER	2022	012320U - USED CAT-RENTAL DEPT RTR	5,872.12	15
CE013463	REACH FORKLIFT 12,000LB 55' LIFT	2022	012320U - USED CAT-RENTAL DEPT RTR	131,582.00	15
CE013464	REACH FORKLIFT 12,000LB 55' LIFT	2022	012320U - USED CAT-RENTAL DEPT RTR	126,677.50	15
CE013517H	316 & 317 HAMMER (M81000)	2022	015205R - RENTAL SERVICES OTHER	21,311.85	15
CE013566A	6" AUGER BIT (FITS A19/A26/A68/A41)	2022	015200R - RENTAL SERVICES CAT	229.02	15
CE013602E	36" 415/416/420/430/440 BUCKET	2022	015200R - RENTAL SERVICES CAT	1,330.84	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J13
CASE NO.: 25-004

CE013613	DUMP TRUCK SCVD	2022	015205R - RENTAL SERVICES OTHER	72,069.54	Auto
CE013815N	GP BUCKET 62" (SSL/CTL)	2022	015200R - RENTAL SERVICES CAT	899.95	15
CE013880M	32R, 32R, 330, 335 RIPPER ATTACHMENT	2022	012311U - CAT RENTAL ROLLOUT	9,490.03	15
CE013875	299 CTL W/CAB	2022	012320U - USED CAT-RENTAL DEPT RTR	61,284.00	15
CE013981	PUSH SCRAPER 631G	2022	012322U - USED CAT-HEAVY RTR	371,905.36	15
CE013990	AIR COMPRESSOR 18SCFM-TOWABLE	2022	015205R - RENTAL SERVICES OTHER	16,330.00	15
CE014080G	HAMMER GUARD FOR 320 "NEXT GEN"	2022	015200R - RENTAL SERVICES CAT	209.95	15
CE014130	ARTICULATED TRUCK 745	2022	015200F - HEAVY RENTAL FLEET CAT	496,728.00	15
CE014173Z	A19/A41 AUGER BRACKET (303,304,305,306)	2022	015200R - RENTAL SERVICES CAT	250.08	15
CE014185	DOZER D10T	2022	015200F - HEAVY RENTAL FLEET CAT	1,449,376.06	15
CE014243	WATER TRUCK 2000	2022	015205R - RENTAL SERVICES OTHER	100,038.01	Auto
CE014248	WATER TRUCK 2000	2022	015205R - RENTAL SERVICES OTHER	87,634.04	Auto
CE014252	DUMP TRUCK SCVD	2022	015205R - RENTAL SERVICES OTHER	79,944.05	15
CE01445KZ	PNEUMATIC/AIR HAMMER 60LB	2022	015205R - RENTAL SERVICES OTHER	856.60	15
CE014463Z	PNEUMATIC/AIR HAMMER 60LB	2022	015205R - RENTAL SERVICES OTHER	853.63	15
CE014465Z	PNEUMATIC/AIR HAMMER 90LB	2022	015205R - RENTAL SERVICES OTHER	848.01	15
CE014475Z	PNEUMATIC/AIR HAMMER 30LB	2022	015205R - RENTAL SERVICES OTHER	684.12	15
CE014478Z	PNEUMATIC/AIR TAMPER	2022	015205R - RENTAL SERVICES OTHER	745.85	15
CE014654Q	307, 308, 309 HYD QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	5,315.82	15
CE014882	REACH FORKlift 10,000LB 55' LIFT	2022	015205R - RENTAL SERVICES OTHER	122,547.00	15
CE014941	302.7 MINI EX	2022	015200R - RENTAL SERVICES CAT	43,388.13	15
CE015001Z	A19 / A41 AUGER (SSL/CTL, 303, 305)	2022	015200R - RENTAL SERVICES CAT	2,205.52	15
CE015019	UTV/TOB CART 4 SEAT GAS	2022	015205R - RENTAL SERVICES OTHER	14,891.85	15
CE015078N	GP BUCKET 74" (SSL/CTL)	2022	015200R - RENTAL SERVICES CAT	1,065.35	15
CE015085	WATER TRUCK 2000	2022	015205R - RENTAL SERVICES OTHER	87,293.01	Auto
CE015089	DUMP TRUCK SCVD	2022	015205R - RENTAL SERVICES OTHER	84,526.54	Auto
CE015090	DUMP TRUCK SCVD	2022	015205R - RENTAL SERVICES OTHER	85,191.94	Auto
CE015091	DUMP TRUCK SCVD	2022	015205R - RENTAL SERVICES OTHER	84,407.86	Auto
CE015092	DUMP TRUCK SCVD	2022	015205R - RENTAL SERVICES OTHER	84,381.34	Auto
CE015141Z	H82000 BIT	2022	012530F - HEAVY RENTAL FLEET OTHER	1,600.03	15
CE015251	335 EXCAVATOR W/CAB	2022	012500F - HEAVY RENTAL FLEET CAT	408,404.95	15
CE015251Q	335/340 QUICK COUPLER	2022	012500F - HEAVY RENTAL FLEET CAT	11,898.15	15
CE015357N	GP BUCKET 74" (SSL/CTL)	2022	015200R - RENTAL SERVICES CAT	1,065.35	15
CE015345A	9" AUGER BIT (FITS A19/A26/A38/A41)	2022	015200R - RENTAL SERVICES CAT	301.11	15
CE015425E	36" 415/416/420/430/440 BUCKET	2022	015200R - RENTAL SERVICES CAT	1,330.84	15
CE015515F	420, 430 IT LOADER FORKS	2022	015200R - RENTAL SERVICES CAT	2,502.21	15
CE015604Z	SMART DOZER BLADE (SSL/CTL *NEEDS H3")	2022	015200R - RENTAL SERVICES CAT	10,441.32	15
CE015665Q	302 QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	697.23	15
CE015686	BOOM LIFT STR 60-65' (DIESEL)	2022	015205R - RENTAL SERVICES OTHER	104,261.61	15
CE015685B	18" 302 BUCKET	2022	015200R - RENTAL SERVICES CAT	538.61	15
CE015876B	18" 307, 308, 308 BUCKET	2022	015200R - RENTAL SERVICES CAT	1,302.00	15
CE015883M	48" 320, 321, M322, 323, 325 BUCKET	2022	012320U - USED CAT-RENTAL DEPT RTR	-	15
CE015890K	336/340 RIPPER	2022	012500F - HEAVY RENTAL FLEET CAT	9,321.65	15
CE015971	262 SSL W/CAB	2022	015200R - RENTAL SERVICES CAT	61,722.90	15
CE016178C	24" 415/416/420/430/440 BUCKET	2022	015200R - RENTAL SERVICES CAT	1,273.25	15
CE016180C	24" 415/416/420/430/440 BUCKET	2022	015200R - RENTAL SERVICES CAT	1,273.25	15
CE016197N	GP BUCKET 88" (SSL/CTL)	2022	015200R - RENTAL SERVICES CAT	1,671.26	15
CE016350	AIR COMPRESSOR 18SCFM-TOWABLE	2022	015205R - RENTAL SERVICES OTHER	19,421.89	15
CE016353	AIR COMPRESSOR 18SCFM-TOWABLE	2022	015205R - RENTAL SERVICES OTHER	20,310.93	15
CE016382C	24" 320, 321, M322, 323, 325 BUCKET	2022	015200R - RENTAL SERVICES CAT	6,073.53	15
CE016418A	18" 307, 308, 308 BUCKET	2022	015200R - RENTAL SERVICES CAT	2,318.28	15
CE016498	323 EXCAVATOR W/CAB	2022	012320U - USED CAT-RENTAL DEPT RTR	292,545.85	15
CE016594Z	A19 / A41 AUGER (SSL/CTL, 303, 305)	2022	015200R - RENTAL SERVICES CAT	2,270.39	15
CE016592Z	HAMMER GUARD FOR 307/308	2022	015200R - RENTAL SERVICES CAT	1,999.88	15
CE016593Z	HAMMER GUARD FOR 307/308	2022	015200R - RENTAL SERVICES CAT	1,999.88	15
CE016688	VACUUM TRAILER - GAS	2022	015205R - RENTAL SERVICES OTHER	64,318.69	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J14
CASE NO.: 25-004

CE016698	ARTICULATED TRUCK 730	2023	012500F - HEAVY RENTAL FLEET CAT	488,626.89	15
CE016781E	320, M322, 321, 325 COMPACTION WHEEL	2022	015200R - RENTAL SERVICES CAT	9,764.89	15
CE016824B	18" AUGER BITS (FITS A19/A26/A68/A41)	2022	015200R - RENTAL SERVICES CAT	852.00	15
CE016826E	24" ROCK HEAD BIT	2022	015200R - RENTAL SERVICES CAT	1,905.46	15
CE016827E	24" ROCK HEAD BIT	2022	015200R - RENTAL SERVICES CAT	1,460.80	15
CE016875E	TX325 WALK BEHIND SSL TRENCHER	2022	015205R - RENTAL SERVICES OTHER	4,086.79	15
CE017022B	18" 305 & 306 BUCKET	2022	015200R - RENTAL SERVICES CAT	914.18	15
CE017068B	18" AUGER BITS (FITS A19/A26/A68/A41)	2022	015200R - RENTAL SERVICES CAT	1,002.11	15
CE017130	320 EXCAVATOR W/CAB	2023	015200R - RENTAL SERVICES CAT	227,955.74	15
CE017130R	42" 320, 321, M322, 323, 325 BUCKET	2023	015200R - RENTAL SERVICES CAT	-	15
CE017130Q	320, M322, 323, 325 QUICK COUPLER	2023	015200R - RENTAL SERVICES CAT	-	15
CE017377E	M32000 BIT	2022	015205R - RENTAL SERVICES OTHER	1,435.09	15
CE017380C	24" 302 BUCKET	2022	015200R - RENTAL SERVICES CAT	640.87	15
CE017775J	54" 336/340 BUCKET	2022	012500F - HEAVY RENTAL FLEET CAT	15,973.55	15
CE017968B	18" 303 & 304 BUCKET	2022	015200R - RENTAL SERVICES CAT	815.22	15
CE018035E	34" 307, 308, 309 BUCKET	2002	015205R - RENTAL SERVICES OTHER	2,167.64	15
CE018265B	18" 416/416/420/430/440 BUCKET	2002	015200R - RENTAL SERVICES CAT	1,182.76	15
CE018318D	30" 336/340 BUCKET	2022	012500F - HEAVY RENTAL FLEET CAT	12,160.80	15
CE018460T	301 THUMB	2022	015200R - RENTAL SERVICES CAT	1,539.34	15
CE018461F	301 THUMB	2022	015200R - RENTAL SERVICES CAT	1,539.34	15
CE018528T	307, 308, 309 THUMB	2022	015200R - RENTAL SERVICES CAT	3,256.69	15
CE018526Q	301 QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	617.83	15
CE018527Q	301 QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	617.83	15
CE018528Q	301 QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	617.83	15
CE018664A	12" 302 BUCKET	2022	015200R - RENTAL SERVICES CAT	556.05	15
CE018665Q	302 QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	905.80	15
CE018668E	BR172, BR118 BRUSH CUTTER (SSL/CTL)	2022	015200R - RENTAL SERVICES CAT	6,069.34	15
CE018821N	09 BUCKET 62" (SSL/CTL)	2022	015200R - RENTAL SERVICES CAT	1,264.57	15
CE019057T	320, 321, M322, 323, 325 THUMB	2022	015200R - RENTAL SERVICES CAT	15,985.84	15
CE019062Z	BINDAM PICK-UP ATTACHMENT 6P138 (SSL/CTL)	2022	015200R - RENTAL SERVICES CAT	7,089.33	15
CE019351Z	TRENCHER ATTACHMENT T90 / T112 (SSL/CTL)	2022	015200R - RENTAL SERVICES CAT	5,186.06	15
CE019356E	36" 308 & 304 BUCKET	2022	015200R - RENTAL SERVICES CAT	1,121.10	15
CE019430F	924, 926, 930, 938 FUSION UTILITY FORKS	2022	015200R - RENTAL SERVICES CAT	8,297.10	15
CE019886F	420, 480 FT LOADER FORKS	2022	015205R - RENTAL SERVICES OTHER	1,492.67	15
CE020050C	MISC EQUIPMENT	2023	015200R - RENTAL SERVICES CAT	202.00	15
CE020051Z	MISC EQUIPMENT	2023	015200R - RENTAL SERVICES CAT	78.00	15
CE021404Z	MISC EQUIPMENT	2023	012500F - HEAVY RENTAL FLEET CAT	271.00	15
CE040004E	36" 320, 321, M322, 323, 325 BUCKET	2022	015200R - RENTAL SERVICES CAT	7,009.58	15
CE040049G	42" 320, 321, M322, 323, 325 BUCKET	2022	015200R - RENTAL SERVICES CAT	8,307.05	15
CE040097	250 / 255-05 CTL W/CAB & HIGH FLOW/H3	2022	015200R - RENTAL SERVICES CAT	63,519.15	15
CE040287	DOZER D10T	2023	012500F - HEAVY RENTAL FLEET CAT	1,473,680.42	15
CE040288	DOZER D10T	2023	012500F - HEAVY RENTAL FLEET CAT	1,470,964.60	15
UN001801D	UTV/POB CART 2 SEAT GAS	2022	015200R - RENTAL SERVICES CAT	10,021.00	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J15
CASE NO.: 25-004

TAX YEAR	AS OF	ORDER #	ASSET #	ASSET DESCRIPTION	COMPLETE ISO	YEAR ACQUIRED	G/L ACCT #	G/L ACCOUNT DESCRIPTION	ACQUISITION COST	GROUP
2021/2023	7/1/2022									
2021/2023	7/1/2022			STEEL CASE DESK		70			15.00	15
2021/2023	7/1/2022			INGERSOLL RAND AIR IMPACT WRENCH		70			464.00	7
2021/2023	7/1/2022			SANDALWOOD DESKS(3)		75			698.00	15
2021/2023	7/1/2022			ELECTRIC IMPACT WRENCH		76			4,000.00	15
2021/2023	7/1/2022			VIOMAR CABINET(1)		82			799.00	15
2021/2023	7/1/2022			PARTS COUNTER		84			2,756.00	15
2021/2023	7/1/2022			LINCOLN ARC WELDER		85			957.00	15
2021/2023	7/1/2022			PRESSURE GROUP		86			564.00	15
2021/2023	7/1/2022			ADAPTER		86			570.00	15
2021/2023	7/1/2022			MULTITACK GROUP		86			765.00	15
2021/2023	7/1/2022			PUMP GROUP		86			1,326.00	15
2021/2023	7/1/2022			SLEEVE ASSEMBLY(2)		86			1,402.00	15
2021/2023	7/1/2022			CYLINDER GROUP(3)		86			4,921.00	15
2021/2023	7/1/2022			STANLEY VIOMAR CABINETS(2)		86			8,201.00	15
2021/2023	7/1/2022			NORTON AIR JACKS(2)		86			10,031.00	15
2021/2023	7/1/2022			PORTABLE GENERATOR		86			845.00	20
2021/2023	7/1/2022			TOOL GROUP		86			751.00	7
2021/2023	7/1/2022			WRENCH		86			2,046.00	7
2021/2023	7/1/2022			TOOL STORAGE (LOG CABIN)		87			1,010.00	15
2021/2023	7/1/2022			TORQUE MULTIPLIER		88			569.00	15
2021/2023	7/1/2022			MULTITAC		88			600.00	15
2021/2023	7/1/2022			TRANSDUCER ENGINE		88			634.00	15
2021/2023	7/1/2022			HOOK ASSEMBLY		88			814.00	15
2021/2023	7/1/2022			INDICATOR 8T2700		88			839.00	15
2021/2023	7/1/2022			THERMISTOR GROUP(2)		88			1,158.00	15
2021/2023	7/1/2022			THK142HSBCU FLOOR BUFFER		88			1,864.00	15
2021/2023	7/1/2022			SHIFT ANALYZER IOW(2)		88			2,085.00	15
2021/2023	7/1/2022			MULTITAC(6)		88			3,600.00	15
2021/2023	7/1/2022			TUBE & STAND ASSEMBLIES(4)		88			4,155.00	15
2021/2023	7/1/2022			LINCOLN SAWMOO WELDER W/TRAILER		88			9,217.00	15
2021/2023	7/1/2022			NORTON AIR JACKS(2)		88			10,152.00	15
2021/2023	7/1/2022			PORTABLE 3500 WATT GENERATOR(2)		88			1,906.00	20
2021/2023	7/1/2022			MOBILE RADIOS(4)		88			954.32	5
2021/2023	7/1/2022			TESTER		88			691.00	7
2021/2023	7/1/2022			KODAK PROJECTOR		88			699.00	7
2021/2023	7/1/2022			AIR TORQUE WRENCH		88			2,096.00	7
2021/2023	7/1/2022			TORQUE MULTIPLIER		89			539.00	15
2021/2023	7/1/2022			PHOENIX 12002 ROD OVEN		89			573.00	15
2021/2023	7/1/2022			INDICATOR 8T1000		89			601.00	15
2021/2023	7/1/2022			NORCO FLOOR JACK 78802		89			645.00	15
2021/2023	7/1/2022			PLATE SP9895		89			694.00	15
2021/2023	7/1/2022			THERMOSTAT 118885		89			828.00	15
2021/2023	7/1/2022			NORCO 10-TON FLOOR JACK		89			908.00	15
2021/2023	7/1/2022			NORCO 1 1/2 TON JACK		89			919.00	15
2021/2023	7/1/2022			CANTILEVER RACKS		89			973.00	15
2021/2023	7/1/2022			HYDRAULIC PRESS PUMP		89			1,453.00	15
2021/2023	7/1/2022			TESTER GROUP 1U6661		89			1,807.00	15
2021/2023	7/1/2022			DIRE TANK 550 GALLON		89			2,047.00	15
2021/2023	7/1/2022			BORE SCOPE		89			2,543.00	15
2021/2023	7/1/2022			WILTON DRILL 20405		89			2,961.00	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J16
CASE NO.: 25-004

2022/2023	7/1/2022	AK 550 ULTRAVAC W/1 BOX	89	3,105.00	15
2022/2023	7/1/2022	MEN'S LOCKERS(30)	89	4,216.00	15
2022/2023	7/1/2022	AIR COMPRESSORS(5)	89	4,156.00	20
2022/2023	7/1/2022	MOBILE RADIOS(2)	89	1,402.00	5
2022/2023	7/1/2022	MOBILE RADIO(3)	89	2,537.00	7
2022/2023	7/1/2022	SWIVEL-TILT CHAIRS(2)	90	575.00	15
2022/2023	7/1/2022	SIDE CHAIRS(6)	90	1,291.00	15
2022/2023	7/1/2022	CONTROL	90	1,478.00	15
2022/2023	7/1/2022	IMPACT WRENCH CP796	90	1,749.00	15
2022/2023	7/1/2022	PALLET RACKS(128)	90	4,473.00	15
2022/2023	7/1/2022	WORKSTATIONS(4)	90	8,936.00	15
2022/2023	7/1/2022	CANTILEVER RACKS-50 SECTIONS	90	19,657.00	15
2022/2023	7/1/2022	MOBILE RADIO (1)	90	836.00	7
2022/2023	7/1/2022	MULTIPLU BT5245	91	417.00	15
2022/2023	7/1/2022	METER	91	437.00	15
2022/2023	7/1/2022	FORKLIFT JACK	91	645.00	15
2022/2023	7/1/2022	INFRARED THERMOMETER	91	846.00	15
2022/2023	7/1/2022	INSTALLER 4C4807	91	1,121.00	15
2022/2023	7/1/2022	WIRE FEEDER	91	1,306.00	15
2022/2023	7/1/2022	PORT DIR / CONV KIT	91	1,625.00	15
2022/2023	7/1/2022	COUNTER BORE CUTTING TOOL	91	2,968.00	15
2022/2023	7/1/2022	MULTIPLU(2)	91	7,134.00	15
2022/2023	7/1/2022	TOOL GP	91	881.00	5
2022/2023	7/1/2022	PRINTER FOR ELECTRONIC ENVELOES	91	730.00	7
2022/2023	7/1/2022	TOOL G #464054	91	786.00	7
2022/2023	7/1/2022	PICK-UP GROUP	91	869.00	7
2022/2023	7/1/2022	TOOLS FOR TRUCK #17	91	10,384.00	7
2022/2023	7/1/2022	TOOLS FOR TRUCK #20	91	10,523.00	7
2022/2023	7/1/2022	TOOLS FOR TRUCK #30	91	10,832.00	7
2022/2023	7/1/2022	(20) 30 IN CANTILEVER ARMS FROM LAS VEGAS	92	608.92	15
2022/2023	7/1/2022	HYDRAULIC PUMP	92	1,509.00	15
2022/2023	7/1/2022	RETRIEVER REFRIGERANT RECOVERY	92	2,033.00	15
2022/2023	7/1/2022	DIGITAL HYDRAULIC TESTER	92	1,079.00	15
2022/2023	7/1/2022	TORQUE WRENCH TESTER	92	2,152.00	15
2022/2023	7/1/2022	SPREADER BAR	92	2,237.00	15
2022/2023	7/1/2022	FUEL NOZZLE TESTER	92	2,660.00	15
2022/2023	7/1/2022	RADIUS M208 MOBILE RADIO-8 CHANN	92	936.00	7
2022/2023	7/1/2022	WRENCH	92	2,387.00	7
2022/2023	7/1/2022	TORQUE MULTIPLIER	93	1,284.00	15
2022/2023	7/1/2022	SKIN 8 X 16	93	13,699.00	15
2022/2023	7/1/2022	SHOAL GENERATOR	93	866.00	20
2022/2023	7/1/2022	TRUCK ENGINE TOOL 34066	93	2,182.00	7
2022/2023	7/1/2022	TRUCK TOOL 777C	93	2,507.00	7
2022/2023	7/1/2022	PORTABEL TPMS/TPMS DIAGNOSTIC TOO	93	3,418.00	7
2022/2023	7/1/2022	ELECTRICAL CONNECTOR KIT	94	730.00	15
2022/2023	7/1/2022	INSPECTION KIT 4C4850	94	722.00	15
2022/2023	7/1/2022	GAUGE 319800	94	1,170.00	15
2022/2023	7/1/2022	GAUGE 30P 806700	94	1,493.00	15
2022/2023	7/1/2022	MILLER BOBCAT WELDER 275C	94	3,699.00	15
2022/2023	7/1/2022	IMPACT TOOL 4C5075	94	2,214.00	15
2022/2023	7/1/2022	GUARD SHACK	94	2,663.00	15
2022/2023	7/1/2022	HYDRAULIC CYLINDER SP5201	94	3,337.00	15
2022/2023	7/1/2022	CALIBRATED WEIGHTS-1 SET	94	5,065.00	15
2022/2023	7/1/2022	TOOL GROUP 3P2200	94	761.00	7
2022/2023	7/1/2022	PRINTER GROUP 8U7354	94	863.00	7

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J17
CASE NO.: 25-004

2022/2023	7/1/2022	DATA DOGBER W/SLABON	94	10,907.00	7
2022/2023	7/1/2022	SOCKET	95	603.00	15
2022/2023	7/1/2022	HYDRAULIC WHEEL DOOLY 1-TON	95	639.00	15
2022/2023	7/1/2022	CLUTCH HANDLER CADDY	95	692.00	15
2022/2023	7/1/2022	VACUUM CLEANER - ADVANCE	95	787.00	15
2022/2023	7/1/2022	MOBILE DL DRAIN CART	95	889.00	15
2022/2023	7/1/2022	FILE - LATERAL, 5-DRAWER	95	929.00	15
2022/2023	7/1/2022	PERMEATION, BECUMER, LONGBAT	95	1,822.00	15
2022/2023	7/1/2022	DENTAL THERMOMETER GROUP ACESMO	95	1,568.00	7
2022/2023	7/1/2022	TRUCK TRANSLATION JACK	95	1,598.00	15
2022/2023	7/1/2022	LADDER WEBSHIFT CASE	95	2,499.00	15
2022/2023	7/1/2022	WORK STATION W/PHONE SURFACE	95	3,972.00	15
2022/2023	7/1/2022	SHELVING LUMINOUS FOR WAREHOUSE	95	3,329.00	15
2022/2023	7/1/2022	AIR CONDITIONING EQPT	95	3,417.00	15
2022/2023	7/1/2022	BASIC SENSORS GROUP ACESMS	95	3,329.00	15
2022/2023	7/1/2022	CONCRETE WEBSHIFT (2)	95	4,193.00	15
2022/2023	7/1/2022	REPAIRMENT WEBSHIFT CENTER	95	5,348.00	15
2022/2023	7/1/2022	PAINT SYSTEM	95	7,325.00	15
2022/2023	7/1/2022	WASTE WATER TREATMENT SYSTEM	95	15,783.00	15
2022/2023	7/1/2022	VOMAX BENS & SHELVER	95	21,873.00	15
2022/2023	7/1/2022	HYDRAULIC CYLINDER REPAIR BENCH	95	54,016.00	15
2022/2023	7/1/2022	TOOL GROUP 7 X 1700	95	467.00	7
2022/2023	7/1/2022	33 TUBS/VALVE SERVER PORTS/UNIT CA	95	2,349.00	7
2022/2023	7/1/2022	CHAMP - ELEC HIGH BACK	96	182.00	15
2022/2023	7/1/2022	SHELVES (8)	96	791.00	15
2022/2023	7/1/2022	ULTRASOUND TOOL	96	746.00	15
2022/2023	7/1/2022	ROLLING LADDER 15-STEP	96	1,087.00	15
2022/2023	7/1/2022	ROLLING LADDER 15-STEP	96	1,087.00	15
2022/2023	7/1/2022	USED CARGO CONTAINER	96	2,996.00	15
2022/2023	7/1/2022	USED CARGO CONTAINER	96	2,996.00	15
2022/2023	7/1/2022	MISC TOOLS MULTITACH RUTMOO	96	4,383.00	15
2022/2023	7/1/2022	HOSEY PARTS WASHING TUB	96	7,372.00	15
2022/2023	7/1/2022	HYDRAULIC BORE CYLINDER HONE	96	54,374.00	15
2022/2023	7/1/2022	TOOLS FOR UH PFF	96	7,204.00	7
2022/2023	7/1/2022	DIGITAL SATELLITE GPS-CAT	97	1,348.00	15
2022/2023	7/1/2022	TEST GROUP GALLIST	97	1,841.00	15
2022/2023	7/1/2022	ARCHITECTURE STORAGE CABINET	97	1,976.00	15
2022/2023	7/1/2022	USED STORAGE CONTAINER	97	2,140.00	15
2022/2023	7/1/2022	HOSEY 5732 STEAM CLEANER	97	9,377.00	15
2022/2023	7/1/2022	JACKS-SUSTONING	97	26,554.00	15
2022/2023	7/1/2022	TOOL GROUP 945133	97	573.00	7
2022/2023	7/1/2022	SONY CAMCORDER	97	964.00	5
2022/2023	7/1/2022	TOOL GROUP 403775	97	2,339.00	7
2022/2023	7/1/2022	MONOLTA EP 3050 COPPER	97	10,649.00	5
2022/2023	7/1/2022	ZIP PARTS WASHING TABLE	98	3,051.00	15
2022/2023	7/1/2022	WIRTS AND HOUTERS FOR DMS	98	5,311.00	15
2022/2023	7/1/2022	BOYTECH 100-F BOREWELDER	98	1,4863.00	15
2022/2023	7/1/2022	CATAPILLAR PRESURE WASHING ROOM	98	15,291.82	15
2022/2023	7/1/2022	MILLER 1900-DAM AIRPAC WELDER	98	16,089.00	15
2022/2023	7/1/2022	PORTABLE BORING BAR-801149	98	27,406.00	15
2022/2023	7/1/2022	MONOLTA EP 2351 PBD COPPER	98	627.04	7
2022/2023	7/1/2022	HP LASERJET 4000TN	98	1,600.00	3
2022/2023	7/1/2022	HP LASERJET 4000TN	98	1,600.00	3
2022/2023	7/1/2022	ORIGATA 5800 FAX MACHINE	98	1,915.94	7
2022/2023	7/1/2022	LAPTOP COMPUTER ADAPTERS	98	10,488.00	7

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT - J18
CASE NO.: 25-004

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J19
CASE NO.: 25-004

2021/2021	7/1/2021	CONCRETE CONTAINMENT AREA-USED OR	99	1,329.13	15
2021/2021	7/1/2021	ACCOMMODATION CHAIRS-111	99	1,338.99	15
2021/2021	7/1/2021	WHEEL GROUP & DIRT COVERS & ADAPTE	99	1,659.00	15
2021/2021	7/1/2021	AIR PUMP	99	1,531.22	15
2021/2021	7/1/2021	HOSE CLEANER-CAT	99	1,548.26	15
2021/2021	7/1/2021	HOSE CLEANER-CAT	99	1,548.26	15
2021/2021	7/1/2021	WYTRON PAINTING-SRV DPT BUILDING	99	1,785.00	15
2021/2021	7/1/2021	1996 LIFT TRUCK-HOUSE #96-142	99	18,619.83	15
2021/2021	7/1/2021	PHONE SYSTEM FROM OTTENS COMM	99	18,803.89	5
2021/2021	7/1/2021	LIFT TRUCK-HOUSE #96-443	2020	4,324.93	15
2021/2021	7/1/2021	FILTER CARB-HONEY LOOP FILTER PUM	2000	8,479.81	15
2021/2021	7/1/2021	HOSE MACHINE FLEOR MODEL 145-1181	2020	11,751.64	15
2021/2021	7/1/2021	LIFT TRUCK-HOUSE #94-1097	2020	14,980.54	15
2021/2021	7/1/2021	AUTOMATED EXTERNAL DEMULSION	2021	3,104.89	15
2021/2021	7/1/2021	MILLER AIR PAK 400 AMP WELDER	2021	20,194.44	15
2021/2021	7/1/2021	WATTSOL-RAND AIR COMPRESSOR	2021	6,390.00	20
2021/2021	7/1/2021	S-40 PARTICLE COUNTER	2021	2,117.26	15
2021/2021	7/1/2021	28 CRANE TRANSPORTED FROM LAS VEGAS	2021	4,170.27	15
2021/2021	7/1/2021	MILLER BIG BLUE AIR PAK WELDER	2021	12,398.54	15
2021/2021	7/1/2021	HYDRAULIC CYLINDER BRANCH	2021	86,153.49	15
2021/2021	7/1/2021	AIR COMPRESSOR FOR TRUCK #108	2021	4,365.17	20
2021/2021	7/1/2021	AIR COMPRESSOR FOR TRUCK #90	2021	4,450.98	20
2021/2021	7/1/2021	GASBOY ASTRA PUMP	2024	4,387.46	15
2021/2021	7/1/2021	CATERPILLAR FILTER CASE	2024	1,444.01	15
2021/2021	7/1/2021	2020 "CASHMAN" WITH CAT LOBO	2024	12,864.46	15
2021/2021	7/1/2021	(2) 540 PARTICLE COUNTERS	2024	11,190.42	15
2021/2021	7/1/2021	306-P BORTCH BOREWELDER/COIN	2024	26,182.51	15
2021/2021	7/1/2021	10 TON BRIDGE CRANE	2024	11,370.89	15
2021/2021	7/1/2021	ICE MAKER TRANSPORTED FROM LAS VEGAS	2025	4,715.38	15
2021/2021	7/1/2021	PHOSPHATIC TORQUE WRENCH	2025	5,330.00	15
2021/2021	7/1/2021	PRESSURE WASHING/CYCLER SYSTEM	2025	36,291.60	15
2021/2021	7/1/2021	AIR COMPRESSOR FOR TRUCK #84	2026	4,751.56	15
2021/2021	7/1/2021	1502568 XT HOSE ASSEMBLY MANCHURE	2026	6,257.89	7
2021/2021	7/1/2021	RAD 30 AIR POWERED TORQUE WRENCH	2026	7,884.88	7
2021/2021	7/1/2021	WELDAWORS TOOLING	2026	7,157.81	7
2021/2021	7/1/2021	KAWASARDI MULE	2027	18,895.81	15
2021/2021	7/1/2021	KAWASARDI MULE	2027	17,822.79	15
2021/2021	7/1/2021	MILLER PRO 300 C/CEV WELDER	2027	9,718.13	7
2021/2021	7/1/2021	2 5/8" WALL BEAMS	2028	17,634.88	15
2021/2021	7/1/2021	WAREHOUSE MANAGEMENT SYSTEM	2028	575,967.51	649
2021/2021	7/1/2021	CANTRILVER RACKS FOR YARD	2019	7,106.80	15
2021/2021	7/1/2021	MOBILE CONEX EQUIPPED WITH HOSE TOOLING	2010	7,684.48	15
2021/2021	7/1/2021	795 AC HAUL TRUCK TOOLING	2010	71,308.79	15
2021/2021	7/1/2021	EQUIPMENT FOR CONEX TOOLING	2011	4,304.77	15
2021/2021	7/1/2021	NO SEIVE HOSE PRESS	2011	18,104.57	15
2021/2021	7/1/2021	NO SEIVE HOSE PRESS	2011	18,104.58	15
2021/2021	7/1/2021	RABY BUTTIES FOR STONE	2011	13,944.83	15
2021/2021	7/1/2021	UPHOLSTERY, SEAMS, WIRE BECS, VEHICLES	2011	48,223.65	15
2021/2021	7/1/2021	INSTALL CRANES FROM LV STORE	2011	49,860.94	15
2021/2021	7/1/2021	MILLER BIG BLUE AIR PAK WELDER	2012	26,444.54	15
2021/2021	7/1/2021	80-6500 BORDING BAR & TOOLING	2012	38,471.76	15
2021/2021	7/1/2021	RACING, SHELVE, AND VEHICLES-WAREHOUSE	2013	79,043.58	15
2021/2021	7/1/2021	1999 CAT V-40 FL FORALIFT	2013	801,574.88	15
2021/2021	7/1/2021	7891 TOOLING	2013	132,793.21	7
2021/2021	7/1/2021	FREE STANDINGS MIZZAMME	2013	896,182.43	15

2012/2023	7/1/2022	MILLER WELDER	2013	8,196.00	15
2012/2023	7/1/2022	FORKLIFT P5000 CE001656	2013	9,833.45	15
2012/2023	7/1/2022	BANDSAW AND DISC SANDER	2013	12,501.45	7
2012/2023	7/1/2022	795F WHEEL BEARING PRELOAD ADJ TOOLING	2013	26,342.33	7
2012/2023	7/1/2022	SWEEPER - S20	2013	30,421.02	15
2012/2023	7/1/2022	CAT TOOLING FOR 795F WHEEL GROUPS	2013	41,291.78	7
2012/2023	7/1/2022	VARIOUS 7 YEAR MACHINERY AND EQUIPMENT	2013	456,683.23	7
2012/2023	7/1/2022	VARIOUS 5 YEAR MACHINERY AND EQUIPMENT	2013	2,705,378.80	5
2012/2023	7/1/2022	12 WORK CHAIRS	2014	5,888.25	15
2012/2023	7/1/2022	100W PORTABLE LOADBANK	2014	7,264.02	15
2012/2023	7/1/2022	ANTI-COLLISION SYSTEM FOR SHOP CRANES	2015	15,495.33	15
2012/2023	7/1/2022	ACCESS SYSTEM FOR GATES	2015	23,980.00	15
2012/2023	7/1/2022	4 PARTS COUNTER STATIONS	2016	32,468.90	15
2012/2023	7/1/2022	07349-16-HEATR - HEATER FOR WASH PIT	2016	9,869.32	15
2012/2023	7/1/2022	07340-16-TOOL - CUMAX LINE BORE TOOLING	2016	43,296.45	15
2012/2023	7/1/2022	07361-17-JACKS - (2) 200 TON JACKS	2017	57,780.45	15
2012/2023	7/1/2022	OFFICE FURNITURE	2017	11,409.65	15
2012/2023	7/1/2022	TAYLOR DUNN SC-690 PARTS CHASER	2018	7,450.95	15
2012/2023	7/1/2022	CLARUS TORNADO CLEANING SYSTEM	2018	34,887.94	15
2012/2023	7/1/2022	50 LOW FREEZER MODEL CBS-12	2018	8,001.65	15
2012/2023	7/1/2022	12 HIGH BACK MESH SWIVEL CHAIRS 2 TABLES	2018	17,343.53	15
2012/2023	7/1/2022	FLOORING FOR TRAINING ROOM	2018	7,267.69	15
2012/2023	7/1/2022	SOFTWARE-DESIGN KEY IT700	2019	5,826.29	3
2012/2023	7/1/2022	FURNITURE	2019	5,022.22	15
2012/2023	7/1/2022	VARIOUS FURNITURE-07427	2019	18,871.24	15
2012/2023	7/1/2022	NEW SIGNAGE-07448	2019	15,607.84	15
2012/2023	7/1/2022	SWEEPER-07428	2019	60,666.00	15
2012/2023	7/1/2022	HONING SYSTEM-07466	2020	108,314.09	15
2012/2023	7/1/2022	HOSE PRESS MACHINE-07472	2020	24,405.43	15
2012/2023	7/1/2022	NEW SIGNAGE	2020	42,793.28	15
2012/2023	7/1/2022	07503-2 SHARP COPERS	2020	6,150.19	15
2012/2023	7/1/2022	07506-VARIOUS EQUIPMENT	2020	23,819.95	5
2012/2023	7/1/2022	N0698-HOIST AND TROLLEYS-SERVICE DEPT	2020	165,143.54	15
2012/2023	7/1/2022	07533-FURN	2021	32,735.34	15
2012/2023	7/1/2022	07513-PARTS WAREHOUSE-24 RF GUNS	2021	10,130.07	15
2012/2023	7/1/2022	07482-ENGINE STAND	2020	45,219.59	15
2012/2023	7/1/2022	07543-21-CMPPR COMPRESSOR FOR ELKO FACILITIES	8/1/2021	6,144.12	15
2012/2023	7/1/2022	07548-21-UPEND BUSHMAN UPENDER	9/1/2021	18,582.69	15
2012/2023	7/1/2022	07554-21-VIOAWR VIDMARS FOR KITTERNG	10/14/2021	159,713.70	15
2012/2023	7/1/2022	07562-21-LFTTK FORKLIFT-CE008177-0TR345A	12/8/2021	27,813.87	15
2012/2023	7/1/2022	07563-21-LFTTK FORKLIFT-CE008933-4-G70R6	12/8/2021	23,881.56	15
2012/2023	7/1/2022	07564-21-LFTTK FORKLIFT-CE009316-4-GP25R5	12/8/2021	51,709.07	15
2012/2023	7/1/2022	07566-21-LFTTK FORKLIFT-CE010597-ZBQ/60	12/8/2021	10,068.47	15
2012/2023	7/1/2022	07567-21-LFTTK FORKLIFT-CE011326-930	12/8/2021	34,307.81	15
2012/2023	7/1/2022	07574-21-LFTTK FORKLIFT-CE012480-ETR340A	12/8/2021	22,812.30	15
2012/2023	7/1/2022	07575-21-LFTTK FORKLIFT-CE012887-GP25H	12/8/2021	37,005.31	15
2012/2023	7/1/2022	07589-22-FURN FURNITURE FOR NEW OFFICE IN ELKO-PARTS MANAGER	2/1/2022	20,659.61	15
2012/2023	7/1/2022	07594-22-WELD WELDER FROM UNDE	3/1/2022	8,462.79	15
2012/2023	7/1/2022	07604-22-SWEEP TENSIANT SWEEPER AND SCRUBBER	6/1/2022	12,154.40	15
2012/2023	7/1/2022	07606-22-SAW MITERING SAW	6/1/2022	13,455.25	15
2012/2023	7/1/2022	07607-22-JACKS 2 100 TON JACKS	6/1/2022	22,758.75	15
2012/2023	7/1/2022	07615-22-COM32 LAPTOPS	6/1/2022	35,612.90	15
2012/2023	7/1/2022	07615-22-COM33 LAPTOPS	6/1/2022	2,990.87	8
				3,071.36	3

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J20
CASE NO.: 25-004

2022/2023	7/1/2022	07615-22-COM34 LAPTOPS	6/1/2022	2022	1,188.30	3
2021/2022	7/1/2022	07615-22-COM37 LAPTOPS	6/1/2022	2022	1,108.41	3
2022/2023	7/1/2022	07615-22-COM38 LAPTOPS	6/1/2022	2022	1,732.23	3
2022/2023	7/1/2022	07615-22-COM452 LAPTOPS	6/1/2022	2022	9,485.79	3
2022/2023	7/1/2022	07615-22-COM453 LAPTOPS	6/1/2022	2022	6,895.94	3
2022/2023	7/1/2022	07615-22-COM454 LAPTOPS	6/1/2022	2022	4,349.26	3

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J21
CASE NO.: 25-004

<u>TAX YEAR</u>	<u>AS OF</u>	<u>ORDER #</u>	<u>ASSET #</u>	<u>ASSET DESCRIPTION</u>	<u>COMPLETE</u> <u>ISO</u>	<u>YEAR</u> <u>ACQUIRED</u>	<u>G/L ACCT #</u>	<u>G/L ACCOUNT DESCRIPTION</u>	<u>ACQUISITION</u> <u>COST</u>	<u>GROUP</u>
2021/2022	7/1/2021									
2021/2022	7/1/2021			STEEL CASE DESK		70			15.00	15
2021/2022	7/1/2021			INGERSOLL RAND AIR IMPACT WRENCH		70			464.00	7
2021/2022	7/1/2021			SANDALWOOD DESKS(2)		75			698.00	15
2021/2022	7/1/2021			ELECTRIC IMPACT WRENCH		76			4,000.00	7
2021/2022	7/1/2021			VIDMAR CABINET(1)		82			799.00	15
2021/2022	7/1/2021			PARTS COUNTER		84			2,756.00	15
2021/2022	7/1/2021			LINCOLN ARC WELDER		85			952.00	15
2021/2022	7/1/2021			PRESSURE GROUP		86			564.00	15
2021/2022	7/1/2021			ADAPTER		86			570.00	15
2021/2022	7/1/2021			MULTITACK GROUP		86			765.00	15
2021/2022	7/1/2021			PUMP GROUP		86			1,326.00	15
2021/2022	7/1/2021			SLEEVE ASSEMBLY(2)		86			1,402.00	15
2021/2022	7/1/2021			CYLINDER GROUP(3)		86			4,911.00	15
2021/2022	7/1/2021			STANLEY VIDMAR CABINETS(7)		86			8,201.00	15
2021/2022	7/1/2021			NORTON AIR JACKS(2)		86			10,031.00	15
2021/2022	7/1/2021			PORTABLE GENERATOR		86			845.00	20
2021/2022	7/1/2021			TOOL GROUP		86			751.00	7
2021/2022	7/1/2021			WRENCH		86			2,066.00	7
2021/2022	7/1/2021			TOOL STORAGE (LOG CABIN)		87			1,030.00	15
2021/2022	7/1/2021			TORQUE MULTIPLIER		88			569.00	15
2021/2022	7/1/2021			MULTITAC		88			600.00	15
2021/2022	7/1/2021			TRANSDUCER ENGINE		88			634.00	15
2021/2022	7/1/2021			HOOK ASSEMBLY		88			814.00	15
2021/2022	7/1/2021			INDICATOR 8T2700		88			839.00	15
2021/2022	7/1/2021			THERMISTOR GROUP(2)		88			1,158.00	15
2021/2022	7/1/2021			TNSIO 42HSBCU FLOOR BUFFER		88			1,864.00	15
2021/2022	7/1/2021			SHIFT ANALYZER ICM(2)		88			2,085.00	15
2021/2022	7/1/2021			MULTITAC(6)		88			3,600.00	15
2021/2022	7/1/2021			TUBE & STAND ASSEMBLIES(4)		88			4,155.00	15
2021/2022	7/1/2021			LINCOLN 5AM400 WELDER W/TRAILER		88			9,217.00	15
2021/2022	7/1/2021			NORTON AIR JACKS(2)		88			10,152.00	15
2021/2022	7/1/2021			PORTABLE 3500 WATT GENERATOR(2)		88			1,906.00	20
2021/2022	7/1/2021			MOBILE RADIOS(4)		88			964.32	5
2021/2022	7/1/2021			TESTER		88			601.00	7
2021/2022	7/1/2021			KODAK PROJECTOR		88			699.00	7
2021/2022	7/1/2021			AIR TORQUE WRENCH		88			2,086.00	7
2021/2022	7/1/2021			TORQUE MULTIPLIER		89			539.00	15
2021/2022	7/1/2021			PHOENIX 12002 ROD OVEN		89			573.00	15
2021/2022	7/1/2021			INDICATOR 8T3000		89			602.00	15
2021/2022	7/1/2021			NORCO FLOOR JACK 78802		89			645.00	15
2021/2022	7/1/2021			PLATE 3P9695		89			694.00	15
2021/2022	7/1/2021			THERMOSTAT 1U8865		89			829.00	15
2021/2022	7/1/2021			NORCO 20-TON FLOOR JACK		89			908.00	15
2021/2022	7/1/2021			NORCO 1 1/2 TON JACK		89			919.00	15
2021/2022	7/1/2021			CANISTER RACKS		89			973.00	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J22
CASE NO.: 25-004

2021/2022	7/1/2021	HYDRAULIC PRESS PUMP	89	1,453.00	15
2021/2022	7/1/2021	TESTER GROUP 1UG661	89	1,807.00	15
2021/2022	7/1/2021	DIKE TANK 550 GALLON	89	2,047.00	15
2021/2022	7/1/2021	BORE SCOPE	89	2,543.00	15
2021/2022	7/1/2021	WILTON DRILL 20606	89	2,961.00	15
2021/2022	7/1/2021	AX 550 ULTRAVAC W/1 BOX	89	3,105.00	15
2021/2022	7/1/2021	MEN'S LOCKERS(30)	89	4,216.00	15
2021/2022	7/1/2021	AIR COMPRESSORS(5)	89	4,156.00	15
2021/2022	7/1/2021	MOBILE RADIO(2)	89	1,402.00	5
2021/2022	7/1/2021	MOBILE RADIO(3)	89	2,337.00	5
2021/2022	7/1/2021	SWIVEL-TILT CHAIRS(2)	90	575.00	15
2021/2022	7/1/2021	SIDE CHAIRS(6)	90	1,291.00	15
2021/2022	7/1/2021	CONTROL	90	1,478.00	15
2021/2022	7/1/2021	IMPACT WRENCH CP796	90	1,749.00	15
2021/2022	7/1/2021	PALLET RACKS(129)	90	4,473.00	15
2021/2022	7/1/2021	WORKSTATIONS(4)	90	8,936.00	15
2021/2022	7/1/2021	CANTILEVER RACKS-50 SECTIONS	90	29,657.00	15
2021/2022	7/1/2021	MOBILE RADIO (1)	90	836.00	5
2021/2022	7/1/2021	MULTIPLI 8TS245	91	417.00	15
2021/2022	7/1/2021	METER	91	437.00	15
2021/2022	7/1/2021	FORKLIFT JACK	91	645.00	15
2021/2022	7/1/2021	INFRARED THERMOMETER	91	846.00	15
2021/2022	7/1/2021	INSTALLER 4C4907	91	1,121.00	15
2021/2022	7/1/2021	WIRE FEEDER	91	1,306.00	15
2021/2022	7/1/2021	PART DWR / CONV KIT	91	1,625.00	15
2021/2022	7/1/2021	COUNTER BORE CUTTING TOOL	91	2,966.00	15
2021/2022	7/1/2021	MULTIPLI(2)	91	7,134.00	15
2021/2022	7/1/2021	TOOL GP	91	891.00	7
2021/2022	7/1/2021	PRINTER FOR ELECTRONIC ENGINES	91	730.00	7
2021/2022	7/1/2021	TOOL G 84C4054	91	736.00	7
2021/2022	7/1/2021	PICK-UP GROUP	91	869.00	7
2021/2022	7/1/2021	TOOLS FOR TRUCK #17	91	10,384.00	7
2021/2022	7/1/2021	TOOLS FOR TRUCK #20	91	10,523.00	7
2021/2022	7/1/2021	TOOLS FOR TRUCK #30	91	10,832.00	7
2021/2022	7/1/2021	{20} 30 IN CANTILEVER ARMS FROM LAS VEGAS	92	608.92	15
2021/2022	7/1/2021	HYDRAULIC PUMP	92	1,509.00	15
2021/2022	7/1/2021	RETRIEVER REFRIGERANT RECOVERY	92	2,039.00	15
2021/2022	7/1/2021	DIGITAL HYDRAULIC TESTER	92	2,079.00	15
2021/2022	7/1/2021	TORQUE WRENCH TESTER	92	2,192.00	15
2021/2022	7/1/2021	SPREADER BAR	92	2,237.00	15
2021/2022	7/1/2021	FUEL NOZZLE TESTER	92	2,680.00	15
2021/2022	7/1/2021	RADIUS M208 MOBILE RADIO-6 CHANN	92	938.00	5
2021/2022	7/1/2021	WRENCH	92	2,187.00	7
2021/2022	7/1/2021	TORQUE MULTIPLIER	93	1,284.00	15
2021/2022	7/1/2021	SIGN 8 X 16	93	13,699.00	15
2021/2022	7/1/2021	SIGNAL GENERATOR	93	866.00	7
2021/2022	7/1/2021	TRUCK ENGINE TOOL 34066	93	2,182.00	7
2021/2022	7/1/2021	TRUCK TOOL 777C	93	2,507.00	7
2021/2022	7/1/2021	PORTABLE TPMS/VIMS DIAGNOSTIC TOOL	93	3,418.00	7
2021/2022	7/1/2021	ELECTRICAL CONNECTOR KIT	94	720.00	15
2021/2022	7/1/2021	INSPECTION KIT 4C4850	94	722.00	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J23
CASE NO.: 25-004

2021/2022	7/1/2021	GAUGE 1U9800	94	1,170.00	15
2021/2022	7/1/2021	GAUGE IGP 9U6700	94	1,493.00	15
2021/2022	7/1/2021	MILLER BOBCAT WELDER 225C	94	1,699.00	15
2021/2022	7/1/2021	IMPACT TOOL 4CS075	94	2,214.00	7
2021/2022	7/1/2021	GUARD SHACK	94	2,863.00	15
2021/2022	7/1/2021	HYDRAULIC CYLINDER SP5201	94	3,337.00	15
2021/2022	7/1/2021	CALIBRATED WEIGHTS-1 SET	94	5,065.00	15
2021/2022	7/1/2021	TOOL GROUP 3P2200	94	761.00	7
2021/2022	7/1/2021	PRINTER GROUP 9U7554	94	861.00	7
2021/2022	7/1/2021	DATA LOGGER W/ SENSOR	94	10,907.00	7
2021/2022	7/1/2021	SOCKET	95	603.00	15
2021/2022	7/1/2021	HYDRAULIC WHEEL DOLLY 1-TON	95	639.00	15
2021/2022	7/1/2021	CLUTCH HANDLER CADDY	95	692.00	15
2021/2022	7/1/2021	VACUUM CLEANER - ADVANCE	95	767.00	15
2021/2022	7/1/2021	MOBILE OIL DRAIN CART	95	869.00	15
2021/2022	7/1/2021	FILE - LATERAL, 5-DRAWER	95	929.00	15
2021/2022	7/1/2021	REFRIGERATOR, RECLINER, LOVESEAT	95	1,322.00	15
2021/2022	7/1/2021	DIGITAL THERMOMETER GROUP 4C6500	95	1,568.00	7
2021/2022	7/1/2021	TRUCK TRANSMISSION JACK	95	1,598.00	15
2021/2022	7/1/2021	LADDER W/SAFETY CAGE	95	2,439.00	15
2021/2022	7/1/2021	WORK STATION W/WORK SURFACE	95	3,072.00	15
2021/2022	7/1/2021	SHELVING UPRIGHT FOR WAREHOUSE	95	3,339.00	15
2021/2022	7/1/2021	AIR CONDITIONING EQPT	95	3,417.00	15
2021/2022	7/1/2021	BASIC SENSORS GROUP 4C6825	95	3,829.00	15
2021/2022	7/1/2021	CONCRETE WEIGHTS (2)	95	4,793.00	15
2021/2022	7/1/2021	REFRIGERANT MGMT CENTER	95	5,349.00	15
2021/2022	7/1/2021	FLUING SYSTEM	95	7,535.00	15
2021/2022	7/1/2021	WASTE WATER TREATMENT SYSTEM	95	15,792.00	15
2021/2022	7/1/2021	VIDMAR BINS & SHELVING	95	31,873.00	15
2021/2022	7/1/2021	HYDRAULIC CYLINDER REPAIR BENCH	95	54,016.00	15
2021/2022	7/1/2021	TOOL GROUP 7 X 1700	95	467.00	7
2021/2022	7/1/2021	32 TERMINAL SERVER PORTS/LINE CA	95	2,149.00	9
2021/2022	7/1/2021	CHAIR - EXEC HIGH BACK	96	282.00	15
2021/2022	7/1/2021	SHELVES (9)	96	731.00	15
2021/2022	7/1/2021	ULTRASOUND TOOL	96	746.00	15
2021/2022	7/1/2021	ROLLING LADDER 15-STEP	96	1,087.00	15
2021/2022	7/1/2021	ROLLING LADDER 15-STEP	96	1,087.00	15
2021/2022	7/1/2021	USED CARGO CONTAINER	96	2,996.00	15
2021/2022	7/1/2021	USED CARGO CONTAINER	96	2,996.00	15
2021/2022	7/1/2021	MISC TOOLS MULTITACH 9U7400	96	4,361.00	15
2021/2022	7/1/2021	HOTSY PARTS WASHING TUB	96	7,372.00	15
2021/2022	7/1/2021	HYDRAULIC BORE CYLINDER NONE	96	54,224.00	15
2021/2022	7/1/2021	TOOLS FOR UN 897	96	7,204.00	7
2021/2022	7/1/2021	DIGITAL SATELLITE DISH-CAT	97	1,846.00	10
2021/2022	7/1/2021	TEST GROUP 6V4157	97	1,041.00	15
2021/2022	7/1/2021	MICROFISCHE STORAGE CABINET	97	1,976.00	15
2021/2022	7/1/2021	USED STORAGE CONTAINER	97	2,140.00	15
2021/2022	7/1/2021	HOTSY 5732 STEAM CLEANER	97	9,327.00	15
2021/2022	7/1/2021	JACKS-100TON(2)	97	20,334.00	15
2021/2022	7/1/2021	TOOL GROUP 9U5132	97	503.00	7
2021/2022	7/1/2021	SONY CAMCORDER	97	964.07	7

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J24
CASE NO.: 25-004

2021/2022	7/1/2021	TOOL GROUP 4CS075	97	2,339.00	7
2021/2022	7/1/2021	MINOLTA EP 5050 COPIER	97	10,649.00	7
2021/2022	7/1/2021	ZEP PARTS WASHING TABLE	98	3,053.80	15
2021/2022	7/1/2021	HUBS AND ROUTERS FOR DBS	98	5,143.00	3
2021/2022	7/1/2021	BORETECH 306-P BOREWELDER	98	14,965.00	15
2021/2022	7/1/2021	CATERPILLAR PRESSURE WASHER 4000	98	15,291.82	15
2021/2022	7/1/2021	MILLER #903-044 AIRPAK WELDER	98	16,089.00	15
2021/2022	7/1/2021	PORTABLE BORING BAR-881149	98	27,406.00	15
2021/2022	7/1/2021	MINOLTA EP 2132 PRO COPIER	98	637.94	15
2021/2022	7/1/2021	HP LASER JET 4000TN	98	1,690.00	3
2021/2022	7/1/2021	HP LASER JET 4000TN	98	1,690.00	3
2021/2022	7/1/2021	OKIDATA 5800 FAX MACHINE	98	1,915.94	7
2021/2022	7/1/2021	LAPTOP COMPUTER ADAPTERS	98	10,468.00	3
2021/2022	7/1/2021	CONCRETE CONTAINMENT AREA-USED OIL	99	1,329.12	15
2021/2022	7/1/2021	ACCUMULATOR CHARGE KIT	99	1,598.59	15
2021/2022	7/1/2021	WHEEL GROUP & DIFF COVERS & ADAPTE	99	1,659.00	15
2021/2022	7/1/2021	AIR PUMP	99	1,931.32	15
2021/2022	7/1/2021	HOSE CLEANER-CAT	99	1,946.96	15
2021/2022	7/1/2021	HOSE CLEANER-CAT	99	1,946.96	15
2021/2022	7/1/2021	INTERIOR PAINTING-SRV OPT BUILDING	99	2,795.00	15
2021/2022	7/1/2021	1996 LIFT TRUCK-HOUSE #96-142	99	18,859.83	15
2021/2022	7/1/2021	PHONE SYSTEM FROM CITIZENS COMM	99	28,802.99	5
2021/2022	7/1/2021	LIFT TRUCK-HOUSE #95-663	2000	6,224.93	15
2021/2022	7/1/2021	FILTER CART-KIDNEY LOOP FILTER PUM	2000	8,679.81	15
2021/2022	7/1/2021	HOSE MACHINE FLOOR MODEL 345-5161	2000	12,757.64	15
2021/2022	7/1/2021	LIFT TRUCK-HOUSE #94-1007	2000	14,990.94	15
2021/2022	7/1/2021	AUTOMATED EXTERNAL DEFIBRILLATOR	2001	3,104.89	15
2021/2022	7/1/2021	MILLER AIR PAK 400 AMP WELDER	2001	20,198.64	15
2021/2022	7/1/2021	INGERSOLL-RAND AIR COMPRESSOR	2001	6,390.00	15
2021/2022	7/1/2021	S-40 PARTICLE COUNTER	2002	8,117.26	15
2021/2022	7/1/2021	JIB CRANE TRANSFERRED FROM LAS VEGAS	2003	8,370.27	15
2021/2022	7/1/2021	MILLER BIG BLUE AIR PAK WELDER	2003	18,398.94	15
2021/2022	7/1/2021	HYDRAULIC CYLINDER BENCH	2003	86,153.49	15
2021/2022	7/1/2021	AIR COMPRESSOR FOR TRUCK #100	2003	4,365.17	15
2021/2022	7/1/2021	AIR COMPRESSOR FOR TRUCK #90	2003	4,450.98	15
2021/2022	7/1/2021	GASBOY ASTRA PUMP	2004	4,987.46	15
2021/2022	7/1/2021	CATERPILLAR FILTER CART	2004	5,446.03	15
2021/2022	7/1/2021	SIGN "CASHMAN" WITH CAT LOGO	2004	10,804.46	15
2021/2022	7/1/2021	(2) 540 PARTICLE COUNTERS	2004	13,150.62	15
2021/2022	7/1/2021	306-P BORETECH BOREWELDER/YORK	2004	28,182.51	15
2021/2022	7/1/2021	10 TON BRIDGE CRANE	2004	31,370.89	15
2021/2022	7/1/2021	ICE MAKER TRANSFERRED FROM LAS VEGAS	2005	4,795.38	15
2021/2022	7/1/2021	PNEUMATIC TORQUE WRENCH	2005	5,320.00	7
2021/2022	7/1/2021	PRESSURE WASHER/RECYCLER SYSTEM	2005	36,295.00	15
2021/2022	7/1/2021	AIR COMPRESSOR FOR TRUCK #164	2006	4,752.56	15
2021/2022	7/1/2021	1502568 XT HOSE ASSEMBLY MACHINE	2006	6,257.99	7
2021/2022	7/1/2021	RAO 30 AIR POWERED TORQUE WRENCH	2006	7,984.89	7
2021/2022	7/1/2021	WELD/BORE TOOLING	2006	23,533.81	7
2021/2022	7/1/2021	KAWASAKI MULE	2007	16,983.81	15
2021/2022	7/1/2021	KAWASAKI MULE	2007	17,022.19	15
2021/2022	7/1/2021	MILLER PRO 300 CC/CV WELDER	2007	9,718.13	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J25
CASE NO.: 25-004

2021/2022	7/1/2021	2 5X20 WALL SIGNS	2008	17,634.89	15
2021/2022	7/1/2021	WAREHOUSE MANAGEMENT SYSTEM	2008	539,567.51	Soft
2021/2022	7/1/2021	CANTILEVER RACKS FOR YARD	2010	7,109.90	15
2021/2022	7/1/2021	MOBILE CONEX EQUIPPED WITH HOSE TOOLING	2010	26,884.60	15
2021/2022	7/1/2021	795 AC HAUL TRUCK TOOLING	2010	79,308.79	15
2021/2022	7/1/2021	EQUIPMENT FOR CONEX-TOOLING	2011	4,304.77	15
2021/2022	7/1/2021	NO SKIVE HOSE PRESS	2011	10,204.57	15
2021/2022	7/1/2021	NO SKIVE HOSE PRESS	2011	10,204.58	15
2021/2022	7/1/2021	RAIN GUTTERS FOR STORE	2011	15,046.63	15
2021/2022	7/1/2021	UPRIGHTS, BEAMS, WIRE DECKS, VIDMARS	2011	40,223.65	15
2021/2022	7/1/2021	INSTALL CRANES FROM LV STORE	2011	49,860.94	15
2021/2022	7/1/2021	MILLER BIG BLUE AIR PAK WELDER	2012	26,444.54	15
2021/2022	7/1/2021	B84500 BORING BAR & TOOLING	2012	38,471.76	15
2021/2022	7/1/2021	RACKING, SHELVING, AND VIDMARS-WAREHOUSE	2012	79,043.38	15
2021/2022	7/1/2021	1990 CAT V-60 FL FORKLIFT	2012	101,574.60	15
2021/2022	7/1/2021	785F TOOLING	2012	133,303.21	7
2021/2022	7/1/2021	FREE STANDING MEZZANINE	2012	396,182.43	15
2021/2022	7/1/2021	MILLER WELDER	2013	8,196.00	15
2021/2022	7/1/2021	FORKLIFT P5000 CE001656	2013	9,833.45	15
2021/2022	7/1/2021	BANDSAW AND DISC SANDER	2013	12,501.45	7
2021/2022	7/1/2021	785F WHEEL BEARING PRELOAD ADJ TOOLING	2013	26,142.33	7
2021/2022	7/1/2021	SWEEPER - 520	2013	30,431.02	15
2021/2022	7/1/2021	CAT TOOLING FOR 785F WHEEL GROUPS	2013	41,291.78	7
2021/2022	7/1/2021	VARIOUS 7 YEAR MACHINERY AND EQUIPMENT	2013	456,683.23	7
2021/2022	7/1/2021	VARIOUS 5 YEAR MACHINERY AND EQUIPMENT	2013	2,705,378.80	5
2021/2022	7/1/2021	12 WORK CHAIRS	2014	5,888.25	15
2021/2022	7/1/2021	100W PORTABLE LOADBANK	2014	7,264.02	15
2021/2022	7/1/2021	ANTI-COLLISION SYSTEM FOR SHOP CRANES	2015	15,495.33	15
2021/2022	7/1/2021	ACCESS SYSTEM FOR GATES	2015	23,980.00	15
2021/2022	7/1/2021	4 PARTS COUNTER STATIONS	2016	32,468.90	15
2021/2022	7/1/2021	07349-16-HEATH - HEATER FOR WASH PIT	2016	9,869.32	15
2021/2022	7/1/2021	07348-16-TOOL - CLIMAX LINE BORE TOOLING	2016	43,296.45	15
2021/2022	7/1/2021	07361-17-JACKS - (2) 200 TON JACKS	2017	57,780.45	15
2021/2022	7/1/2021	OFFICE FURNITURE	2017	11,409.65	15
2021/2022	7/1/2021	TAYLOR DUNN SC-090 PARTS CHASER	2018	7,450.95	15
2021/2022	7/1/2021	CLARUS TORNADO CLEANING SYSTEM	2018	34,887.94	15
2021/2022	7/1/2021	SO LOW FREEZER MODEL CBS-12	2018	8,001.65	15
2021/2022	7/1/2021	12 HIGH BACK MESH SWIVEL CHAIRS 2 TABLES	2018	17,343.38	15
2021/2022	7/1/2021	FLOORING FOR TRAINING ROOM	2018	7,267.69	15
2021/2022	7/1/2021	SOFTWARE-DESIGN JET T1700	2019	5,826.29	3
2021/2022	7/1/2021	FURNITURE	2019	5,022.22	15
2021/2022	7/1/2021	VARIOUS FURNITURE-07427	2019	18,871.24	15
2021/2022	7/1/2021	NEW SIGNAGE-07448	2019	15,407.84	15
2021/2022	7/1/2021	SWEEPER-07428	2019	60,666.00	15
2021/2022	7/1/2021	HONING SYSTEM-07466	2020	108,314.09	15
2021/2022	7/1/2021	HOSE PRESS MACHINE-07472	2020	24,405.43	15
2021/2022	7/1/2021	07504-FURNITURE	2020	42,703.28	15
2021/2022	7/1/2021	07505-SIGNAGE	2020	6,150.19	15
2021/2022	7/1/2021	07503-2 SHARP COPIERS	2020	21,819.95	5
2021/2022	7/1/2021	07506-VARIOUS EQUIPMENT	2020	165,143.54	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J26
CASE NO.: 25-004

2021/2022	7/1/2021	N0698-HOIST AND TROLLEES-SERVICE DEPT	2021	32,735.34	15
2021/2022	7/1/2021	07533-FURN	2021	10,130.07	15
2021/2022	7/1/2021	07513-PARTS WAREHOUSE-24 RP GUNS	2021	45,219.59	15
2021/2022	7/1/2021	07492-ENGINE STAND	2020	6,144.12	15

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 20, 2025
 ASSESSOR'S EXHIBIT: J27
 CASE NO.: 25-004

<u>TAX YEAR</u>	<u>AS OF</u>	<u>ORDER #</u>	<u>ASSET #</u>	<u>ASSET DESCRIPTION</u>	<u>COMPLETE</u>	<u>YEAR</u>	<u>G/L ACCT #</u>	<u>G/L ACCOUNT DESCRIPTION</u>	<u>ACQUISITION</u>	<u>GROUP</u>
2020/2021	7/1/2020				ISO	ACQUIRED			COST	
2020/2021	7/1/2020			STEEL CASE DESK		70			15.00	15
2020/2021	7/1/2020			INGERSOLL RAND AIR IMPACT WRENCH		70			464.00	7
2020/2021	7/1/2020			SANDALWOOD DESKS(2)		75			698.00	15
2020/2021	7/1/2020			ELECTRIC IMPACT WRENCH		76			4,000.00	7
2020/2021	7/1/2020			VIDMAR CABINET(1)		82			799.00	15
2020/2021	7/1/2020			PARTS COUNTER		84			2,756.00	15
2020/2021	7/1/2020			LINCOLN ARC WELDER		85			952.00	15
2020/2021	7/1/2020			PRESSURE GROUP		86			564.00	15
2020/2021	7/1/2020			ADAPTER		86			570.00	15
2020/2021	7/1/2020			TOOL GROUP		86			751.00	7
2020/2021	7/1/2020			MULTITACK GROUP		86			765.00	15
2020/2021	7/1/2020			PORTABLE GENERATOR		86			845.00	20
2020/2021	7/1/2020			PUMP GROUP		86			1,326.00	15
2020/2021	7/1/2020			SLEEVE ASSEMBLY(2)		86			1,402.00	15
2020/2021	7/1/2020			WRENCH		86			2,066.00	7
2020/2021	7/1/2020			CYLINDER GROUP(3)		86			4,921.00	15
2020/2021	7/1/2020			STANLEY VIDMAR CABINETS(7)		86			8,201.00	15
2020/2021	7/1/2020			NORTON AIR JACKS(2)		86			10,031.00	15
2020/2021	7/1/2020			TOOL STORAGE (LOG CABIN)		87			1,010.00	15
2020/2021	7/1/2020			TORQUE MULTIPLIER		88			569.00	15
2020/2021	7/1/2020			MULTITAC		88			600.00	15
2020/2021	7/1/2020			TESTER		88			601.00	7
2020/2021	7/1/2020			TRANSDUCER ENGINE		88			634.00	15
2020/2021	7/1/2020			KODAK PROJECTOR		88			699.00	7
2020/2021	7/1/2020			HOOK ASSEMBLY		88			814.00	15
2020/2021	7/1/2020			INDICATOR BT2700		88			839.00	15
2020/2021	7/1/2020			MOBILE RADIOS(4)		88			964.12	5
2020/2021	7/1/2020			THERMISTOR GROUP(2)		88			1,158.00	15
2020/2021	7/1/2020			TNSKI 42HSBCU FLOOR BUFFER		88			1,864.00	15
2020/2021	7/1/2020			PORTABLE 3500 WATT GENERATOR(2)		88			1,906.00	20
2020/2021	7/1/2020			SHIFT ANALYZER ICM(2)		88			2,085.00	7
2020/2021	7/1/2020			AIR TORQUE WRENCH		88			2,096.00	7
2020/2021	7/1/2020			MULTITAC(6)		88			3,600.00	15
2020/2021	7/1/2020			TUBE & STAND ASSEMBLIES(4)		88			4,155.00	15
2020/2021	7/1/2020			LINCOLN SAM400 WELDER W/TRAILER		88			9,217.00	15
2020/2021	7/1/2020			NORTON AIR JACKS(2)		88			10,152.00	15
2020/2021	7/1/2020			TORQUE MULTIPLIER		89			539.00	15
2020/2021	7/1/2020			PHOENIX 12002 ROD OVEN		89			573.00	15
2020/2021	7/1/2020			INDICATOR BT1000		89			602.00	15
2020/2021	7/1/2020			NORCO FLOOR JACK 78802		89			645.00	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J28
CASE NO.: 25-004

2020/2021	7/1/2020	PLATE 5P9695	89	694.00	15
2020/2021	7/1/2020	THERMOSTAT 1U8865	89	829.00	15
2020/2021	7/1/2020	NORCO 20-TON FLOOR JACK	89	908.00	15
2020/2021	7/1/2020	NORCO 1 1/2 TON JACK	89	919.00	15
2020/2021	7/1/2020	CANTILEVER RACKS	89	973.00	15
2020/2021	7/1/2020	MOBILE RADIOS(2)	89	1,402.00	5
2020/2021	7/1/2020	HYDRAULIC PRESS PUMP	89	1,453.00	15
2020/2021	7/1/2020	TESTER GROUP 1U6661	89	1,807.00	15
2020/2021	7/1/2020	DIKE TANK 550 GALLON	89	2,047.00	15
2020/2021	7/1/2020	MOBILE RADIO(3)	89	2,537.00	5
2020/2021	7/1/2020	BORE SCOPE	89	2,543.00	15
2020/2021	7/1/2020	WINTON DRILL 20606	89	2,961.00	15
2020/2021	7/1/2020	AX 550 ULTRAVAC W/1 BOX	89	3,105.00	15
2020/2021	7/1/2020	AIR COMPRESSORS(5)	89	4,156.00	15
2020/2021	7/1/2020	MEN'S LOCKERS(30)	89	4,216.00	15
2020/2021	7/1/2020	SWIVEL-TILT CHAIRS(2)	90	575.00	15
2020/2021	7/1/2020	MOBILE RADIO (1)	90	836.00	15
2020/2021	7/1/2020	SIDE CHAIRS(6)	90	1,281.00	15
2020/2021	7/1/2020	CONTROL	90	1,478.00	15
2020/2021	7/1/2020	IMPACT WRENCH CP796	90	1,749.00	7
2020/2021	7/1/2020	PALLET RACKS(129)	90	4,473.00	15
2020/2021	7/1/2020	WORKSTATIONS(4)	90	8,936.00	15
2020/2021	7/1/2020	CANTILEVER RACKS-50 SECTIONS	90	19,657.00	15
2020/2021	7/1/2020	MULTIPLI 8T5245	91	417.00	15
2020/2021	7/1/2020	METER	91	437.00	15
2020/2021	7/1/2020	FORKLIFT JACK	91	645.00	15
2020/2021	7/1/2020	PRINTER FOR ELECTRONIC ENGINES	91	730.00	7
2020/2021	7/1/2020	TOOL G #4C4054	91	736.00	7
2020/2021	7/1/2020	INFRARED THERMOMETER	91	846.00	7
2020/2021	7/1/2020	PICK-UP GROUP	91	869.00	7
2020/2021	7/1/2020	TOOL GP	91	891.00	7
2020/2021	7/1/2020	INSTALLER 4C4907	91	1,121.00	15
2020/2021	7/1/2020	WIRE FEEDER	91	1,306.00	15
2020/2021	7/1/2020	PORT OIR / CONV KIT	91	1,625.00	15
2020/2021	7/1/2020	COUNTER BORE CUTTING TOOL	91	2,966.00	15
2020/2021	7/1/2020	MULTIPLI(2)	91	7,134.00	15
2020/2021	7/1/2020	TOOLS FOR TRUCK #17	91	10,384.00	7
2020/2021	7/1/2020	TOOLS FOR TRUCK #20	91	10,523.00	7
2020/2021	7/1/2020	TOOLS FOR TRUCK #30	91	10,832.00	7
2020/2021	7/1/2020	(20) 30 IN CANTILEVER ARMS FROM LAS VEGAS	92	608.92	15
2020/2021	7/1/2020	RADIUS M208 MOBILE RADIO-6 CHANN	92	936.00	5
2020/2021	7/1/2020	HYDRAULIC PUMP	92	1,509.00	15
2020/2021	7/1/2020	RETRIEVER REFRIGERANT RECOVERY	92	2,033.00	15
2020/2021	7/1/2020	DIGITAL HYDRAULIC TESTER	92	2,079.00	7
2020/2021	7/1/2020	TORQUE WRENCH TESTER	92	2,152.00	7
2020/2021	7/1/2020	SPREADER BAR	92	2,237.00	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: 129
CASE NO.: 25-004

2020/2021	7/1/2020	WRENCH	92	2,387.00	7
2020/2021	7/1/2020	FUEL NOZZLE TESTER	92	2,680.00	7
2020/2021	7/1/2020	SIGNAL GENERATOR	93	866.00	7
2020/2021	7/1/2020	TORQUE MULTIPLIER	93	1,284.00	7
2020/2021	7/1/2020	TRUCK ENGINE TOOL 3406E	93	2,182.00	7
2020/2021	7/1/2020	TRUCK TOOL 777C	93	2,507.00	7
2020/2021	7/1/2020	PORABEL TPMS/VIMS DIAGNOSTIC TOO	93	3,418.00	7
2020/2021	7/1/2020	SIGN 8 X 16	93	13,699.00	15
2020/2021	7/1/2020	ELECTRICAL CONNECTOR KIT	94	720.00	15
2020/2021	7/1/2020	INSPECTION KIT 4C4B50	94	722.00	15
2020/2021	7/1/2020	TOOL GROUP 3P3200	94	761.00	7
2020/2021	7/1/2020	PRINTER GROUP 9U7554	94	861.00	7
2020/2021	7/1/2020	GAUGE 1U9800	94	1,170.00	15
2020/2021	7/1/2020	GAUGE HGP 9U6700	94	1,493.00	15
2020/2021	7/1/2020	MILLER BOBCAT WELDER 225C	94	1,699.00	15
2020/2021	7/1/2020	IMPACT TOOL 4C5075	94	2,214.00	7
2020/2021	7/1/2020	GUARD SHACK	94	2,663.00	15
2020/2021	7/1/2020	HYDRAULIC CYLINDER SP5201	94	3,337.00	7
2020/2021	7/1/2020	CALIBRATED WEIGHTS-1 SET	94	5,065.00	7
2020/2021	7/1/2020	DATA LOGGER W/ SENSOR	94	10,907.00	7
2020/2021	7/1/2020	TOOL GROUP 7 X 1700	95	467.00	15
2020/2021	7/1/2020	SOCKET	95	603.00	15
2020/2021	7/1/2020	HYDRAULIC WHEEL DOLLY 1-TON	95	639.00	15
2020/2021	7/1/2020	CLUTCH HANDLER CADDY	95	692.00	15
2020/2021	7/1/2020	VACUUM CLEANER - ADVANCE	95	767.00	15
2020/2021	7/1/2020	MOBILE OIL DRAIN CART	95	869.00	15
2020/2021	7/1/2020	FILE - LATERAL, 5-DRAWER	95	929.00	15
2020/2021	7/1/2020	REFRIGERATOR, RECLINER, LOVESEAT	95	1,321.00	15
2020/2021	7/1/2020	DIGITAL THERMOMETER GROUP 4C6500	95	1,568.00	15
2020/2021	7/1/2020	TRUCK TRANSMISSION JACK	95	1,598.00	15
2020/2021	7/1/2020	32 TERMINAL SERVER PORTS/LINE CA	95	2,149.00	3
2020/2021	7/1/2020	LADDER W/SAFETY CAGE	95	2,439.00	15
2020/2021	7/1/2020	WORK STATION W/WORK SURFACE	95	3,072.00	15
2020/2021	7/1/2020	SHELVING UPRIGHT FOR WAREHOUSE	95	3,339.00	15
2020/2021	7/1/2020	AIR CONDITIONING EQPT	95	3,417.00	15
2020/2021	7/1/2020	BASIC SENSORS GROUP 4C6825	95	3,829.00	15
2020/2021	7/1/2020	CONCRETE WEIGHTS (2)	95	4,793.00	15
2020/2021	7/1/2020	REFRIGERANT MGMT CENTER	95	5,349.00	15
2020/2021	7/1/2020	FILING SYSTEM	95	7,535.00	15
2020/2021	7/1/2020	WASTE WATER TREATMENT SYSTEM	95	15,792.00	15
2020/2021	7/1/2020	VIDMAR BINS & SHELVING	95	31,873.00	15
2020/2021	7/1/2020	HYDRAULIC CYLINDER REPAIR BENCH	95	54,016.00	15
2020/2021	7/1/2020	CHAIR - EXEC HIGH BACK	96	282.00	15
2020/2021	7/1/2020	SHELVES (9)	96	731.00	15
2020/2021	7/1/2020	ULTRASOUND TOOL	96	746.00	15
2020/2021	7/1/2020	ROLLING LADDER 15-STEP	96	1,087.00	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J30
CASE NO.: 25-004

2020/2021	7/1/2020	ROLLING LADDER 15-STEP	96	1,087.00	15
2020/2021	7/1/2020	USED CARGO CONTAINER	96	2,996.00	15
2020/2021	7/1/2020	USED CARGO CONTAINER	96	2,996.00	15
2020/2021	7/1/2020	MISC TOOLS MULTITACH 9U7400	96	4,361.00	15
2020/2021	7/1/2020	TOOLS FOR UN #97	96	7,204.00	7
2020/2021	7/1/2020	HOTSY PARTS WASHING TUB	96	7,372.00	15
2020/2021	7/1/2020	HYDRAULIC BORE CYLINDER HONE	96	54,224.00	15
2020/2021	7/1/2020	TOOL GROUP 8U5132	97	503.00	7
2020/2021	7/1/2020	SONY CAMCORDER	97	964.07	7
2020/2021	7/1/2020	TEST GROUP 6V4157	97	1,041.00	15
2020/2021	7/1/2020	DIGITAL SATELLITE DISH-CAT	97	1,846.00	15
2020/2021	7/1/2020	MICROFISCHE STORAGE CABINET	97	1,976.00	15
2020/2021	7/1/2020	USED STORAGE CONTAINER	97	2,140.00	15
2020/2021	7/1/2020	TOOL GROUP 4C5075	97	2,339.00	7
2020/2021	7/1/2020	HOTSY 5732 STEAM CLEANER	97	9,327.00	15
2020/2021	7/1/2020	MINOLTA EP 5050 COPIER	97	10,649.00	7
2020/2021	7/1/2020	JACKS-100TON(2)	97	20,334.00	15
2020/2021	7/1/2020	MINOLTA EP 2152 PRO COPIER	98	637.94	15
2020/2021	7/1/2020	HP LASER JET 4000TN	98	1,690.00	3
2020/2021	7/1/2020	HP LASER JET 4000TN	98	1,690.00	3
2020/2021	7/1/2020	OKIDATA 5800 FAX MACHINE	98	1,915.94	15
2020/2021	7/1/2020	ZEP PARTS WASHING TABLE	98	3,053.80	15
2020/2021	7/1/2020	HUBS AND ROUTERS FOR DBS	98	5,143.00	15
2020/2021	7/1/2020	LAPTOP COMPUTER ADAPTERS	98	10,468.00	3
2020/2021	7/1/2020	BORTECH 306-P BOREWELDER	98	14,965.00	15
2020/2021	7/1/2020	CATERPILLAR PRESSURE WASHER 4000	98	15,291.82	15
2020/2021	7/1/2020	MILLER #903-044 AIRPAK WELDER	98	16,089.00	15
2020/2021	7/1/2020	PORTABLE BORING BAR-881149	98	27,406.00	15
2020/2021	7/1/2020	CONCRETE CONTAINMENT AREA-USED OIL	99	1,329.12	15
2020/2021	7/1/2020	ACCUMULATOR CHARGE KIT	99	1,598.59	15
2020/2021	7/1/2020	WHEEL GROUP & DIFF COVERS & ADAPTE	99	1,659.00	15
2020/2021	7/1/2020	AIR PUMP	99	1,931.32	15
2020/2021	7/1/2020	HOSE CLEANER-CAT	99	1,946.96	15
2020/2021	7/1/2020	HOSE CLEANER-CAT	99	1,946.96	15
2020/2021	7/1/2020	INTERIOR PAINTING-SRV DPT BUILDING	99	2,795.00	15
2020/2021	7/1/2020	1996 LIFT TRUCK-HOUSE #96-142	99	18,859.83	15
2020/2021	7/1/2020	PHONE SYSTEM FROM CITIZENS COMM	99	28,802.99	15
2020/2021	7/1/2020	LIFT TRUCK-HOUSE #95-663	2000	6,224.93	15
2020/2021	7/1/2020	FILTER CART-KIDNEY LOOP FILTER PUM	2000	8,679.81	15
2020/2021	7/1/2020	HOSE MACHINE FLOOR MODEL 145-5161	2000	12,757.64	15
2020/2021	7/1/2020	LIFT TRUCK-HOUSE #94-1007	2000	14,990.94	15
2020/2021	7/1/2020	AUTOMATED EXTERNAL DEFIBRILLATOR	2001	3,104.89	15
2020/2021	7/1/2020	INGERSOLL-RAND AIR COMPRESSOR	2001	6,390.00	15
2020/2021	7/1/2020	MILLER AIR PAK 400 AMP WELDER	2001	20,198.64	15
2020/2021	7/1/2020	S-40 PARTICLE COUNTER	2002	8,117.26	15
2020/2021	7/1/2020	AIR COMPRESSOR FOR TRUCK #100	2003	4,365.17	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J31
CASE NO.: 25-004

2020/2021	7/1/2020	AIR COMPRESSOR FOR TRUCK #90	2003	4,450.98	15
2020/2021	7/1/2020	JIB CRANE TRANSFERRED FROM LAS VEGAS	2003	8,370.27	15
2020/2021	7/1/2020	MILLER BIG BLUE AIR PAK WELDER	2003	18,398.94	15
2020/2021	7/1/2020	HYDRAULIC CYLINDER BENCH	2003	86,153.49	15
2020/2021	7/1/2020	GASBOY ASTRA PUMP	2004	4,987.46	15
2020/2021	7/1/2020	CATERPILLAR FILTER CART	2004	5,446.03	15
2020/2021	7/1/2020	SIGN "CASHMAN" WITH CAT LOGO	2004	10,804.46	15
2020/2021	7/1/2020	(2) S40 PARTICLE COUNTERS	2004	13,150.62	15
2020/2021	7/1/2020	306-P BORTECH BOREWELDER/YORK	2004	28,182.51	15
2020/2021	7/1/2020	10 TON BRIDGE CRANE	2004	31,370.89	15
2020/2021	7/1/2020	ICE MAKER TRANSFERRED FROM LAS VEGAS	2005	4,735.38	15
2020/2021	7/1/2020	PNEUMATIC TORQUE WRENCH	2005	5,320.00	7
2020/2021	7/1/2020	PRESSURE WASHER/RECYCLER SYSTEM	2005	36,295.00	15
2020/2021	7/1/2020	AIR COMPRESSOR FOR TRUCK #64	2006	4,752.56	15
2020/2021	7/1/2020	1502568 XT HOSE ASSEMBLY MACHINE	2006	6,257.99	7
2020/2021	7/1/2020	RAD 30 AIR POWERED TORQUE WRENCH	2006	7,984.89	7
2020/2021	7/1/2020	WELD/BORE TOOLING	2006	23,533.81	7
2020/2021	7/1/2020	MILLER PRO 300 CC/CV WELDER	2007	9,718.13	15
2020/2021	7/1/2020	KAWASAKI MULE	2007	16,985.81	15
2020/2021	7/1/2020	KAWASAKI MULE	2007	17,022.19	15
2020/2021	7/1/2020	2 SK20 WALL SIGNS	2008	17,634.89	15
2020/2021	7/1/2020	WAREHOUSE MANAGEMENT SYSTEM	2008	539,567.51	Soft
2020/2021	7/1/2020	CANTILEVER RACKS FOR YARD	2010	7,109.90	15
2020/2021	7/1/2020	MOBILE CONEX EQUIPPED WITH HOSE TOOLING	2010	26,884.60	15
2020/2021	7/1/2020	795 AC HAUL TRUCK TOOLING	2010	79,308.79	15
2020/2021	7/1/2020	EQUIPMENT FOR CONEX-TOOLING	2011	4,304.77	15
2020/2021	7/1/2020	NO SKIVE HOSE PRESS	2011	10,204.57	15
2020/2021	7/1/2020	NO SKIVE HOSE PRESS	2011	10,204.58	15
2020/2021	7/1/2020	RAIN GUTTERS FOR STORE	2011	15,046.83	15
2020/2021	7/1/2020	UPRIGHTS, BEAMS, WIRE DECKS, VIDMARS	2011	40,223.65	15
2020/2021	7/1/2020	INSTALL CRANES FROM LV STORE	2011	49,860.94	15
2020/2021	7/1/2020	MILLER BIG BLUE AIR PAK WELDER	2012	26,444.54	15
2020/2021	7/1/2020	884500 BORING BAR & TOOLING	2012	38,471.76	15
2020/2021	7/1/2020	RACKING, SHELVING, AND VIDMARS-WAREHOUSE	2012	79,043.38	15
2020/2021	7/1/2020	1990 CAT V-60 FL FORKLIFT	2012	101,574.60	15
2020/2021	7/1/2020	795F TOOLING	2012	133,303.21	7
2020/2021	7/1/2020	FREE STANDING MEZZANINE	2012	396,182.43	15
2020/2021	7/1/2020	MILLER WELDER	2013	8,196.00	15
2020/2021	7/1/2020	FORKLIFT P5000 CE001656	2013	9,833.45	15
2020/2021	7/1/2020	BANDSAW AND DISC SANDER	2013	12,501.45	7
2020/2021	7/1/2020	795F WHEEL BEARING PRELOAD ADJ TOOLING	2013	26,142.33	7
2020/2021	7/1/2020	SWEEPER - S20	2013	30,431.02	15
2020/2021	7/1/2020	CAT TOOLING FOR 795F WHEEL GROUPS	2013	41,291.78	7
2020/2021	7/1/2020	VARIOUS 7 YEAR MACHINERY AND EQUIPMENT	2013	456,683.23	7
2020/2021	7/1/2020	VARIOUS 5 YEAR MACHINERY AND EQUIPMENT	2013	2,705,378.80	5
2020/2021	7/1/2020	12 WORK CHAIRS	2014	5,888.25	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J32
CASE NO.: 25-004

2020/2021	7/1/2020	100W PORTABLE LOADBANK	2014	7,264.02	15
2020/2021	7/1/2020	ANTI-COLLISION SYSTEM FOR SHOP CRANES	2015	15,495.33	15
2020/2021	7/1/2020	ACCESS SYSTEM FOR GATES	2015	23,980.00	15
2020/2021	7/1/2020	4 PARTS COUNTER STATIONS	2016	32,468.90	15
2020/2021	7/1/2020	07349-16-HEATR - HEATER FOR WASH PIT	2016	9,869.32	15
2020/2021	7/1/2020	07361-17-JACKS - (2) 200 TON JACKS	2017	57,780.45	15
2020/2021	7/1/2020	07348-16-TOOL - CLIMAX LINE BORE TOOLING	2016	43,296.45	7
2020/2021	7/1/2020	TAYLOR DUNN SC-090 PARTS CHASER	2018	7,450.95	15
2020/2021	7/1/2020	CLARUS TORNADO CLEANING SYSTEM	2018	34,887.94	15
2020/2021	7/1/2020	OFFICE FURNITURE	2017	11,409.65	15
2020/2021	7/1/2020	50 LOW FREEZER MODEL C85-12	2018	8,001.65	15
2020/2021	7/1/2020	12 HIGH BACK MESH SWIVEL CHAIRS 2 TABLES	2018	17,343.53	15
2020/2021	7/1/2020	FLOORING FOR TRAINING ROOM	2018	7,267.69	15
2020/2021	7/1/2020	SOFTWARE-DESIGN JET T1700	2019	5,826.29	8
2020/2021	7/1/2020	FURNITURE	2019	5,022.22	15
2020/2021	7/1/2020	VARIOUS FURNITURE-07427	2019	18,871.24	15
2020/2021	7/1/2020	NEW SIGNAGE-07448	2019	15,607.84	15
2020/2021	7/1/2020	SWEEPER-07428	2019	60,666.00	15
2020/2021	7/1/2020	HONING SYSTEM-07466	2020	108,314.09	15
2020/2021	7/1/2020	HOSE PRESS MACHINE-07472	2020	24,405.43	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J33
CASE NO.: 25-004

THE FOLLOWING INFORMATION IS FOR INFORMATIONAL PURPOSES ONLY. IT IS NOT A GUARANTEE OF THE ACCURACY OF THE INFORMATION PROVIDED. THE INFORMATION IS PROVIDED AS IS, WITHOUT WARRANTY OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO THE WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE AND NONINFRINGEMENT. THE INFORMATION IS PROVIDED FOR YOUR INFORMATION ONLY AND SHOULD NOT BE USED FOR ANY OTHER PURPOSE. THE INFORMATION IS PROVIDED FOR YOUR INFORMATION ONLY AND SHOULD NOT BE USED FOR ANY OTHER PURPOSE. THE INFORMATION IS PROVIDED FOR YOUR INFORMATION ONLY AND SHOULD NOT BE USED FOR ANY OTHER PURPOSE.

TAX YEAR	AS OF	ASSET #	ASSET DESCRIPTION	COMPLETE USE CALENDAR DON'T PICK UP	YEAR ACQUIRED	G/L ACCOUNT DESCRIPTION HOWEVER, IF > 7/1/2023	ACQUISITION COST	GROUP
2023/2024	7/1/2023	07513-21-WMS	24 NEW RF GUNS FOR ELKO PARTS WMS	12/20/22	2022		46,283	3
2023/2024	7/1/2023	07426-19-COMP	DESIGN JET T1700	12/20/22	2022		2,085	3
2023/2024	7/1/2023	07503-20-COMP	2 SHARP COPIERS	12/20/22	2022		16,074	5
2023/2024	7/1/2023	07655-23-DRSYS	DRIVER SAFETY SYSTEM	04/01/23	2023		25,999	7
2023/2024	7/1/2023	07605-22-SAW	MITERING SAW	12/20/22	2022		26,794	7
2023/2024	7/1/2023	07361-17-JACKS	(2) 200 TON JACKS FROM GLOBAL MINING PRODUCTS	12/20/22	2022		14,135	15
2023/2024	7/1/2023	07396-18-FURN	12 HIGH BACK MESH SWIVEL CHAIRS 2 TABLES	12/20/22	2022		8,819	15
2023/2024	7/1/2023	07607-22-JACKS	2 100 TON JACKS	12/20/22	2022		41,927	15
2023/2024	7/1/2023	07624-22-TIRES	2 FORKLIFT TIRES FOR 330 FORKLIFT	12/20/22	2022		8,123	15
2023/2024	7/1/2023	07332-16-FURN	4 PARTS COUNTER STATIONS	12/20/22	2022		1,032	15
2023/2024	7/1/2023	07533-21-FURN	4 WORK STATIONS	12/20/22	2022		10,463	15
2023/2024	7/1/2023	07548-21-UPEND	BUSHMAN UPENDER	12/20/22	2022		145,258	15
2023/2024	7/1/2023	07472-20-PRESS	CAT HOSE PRESS MACHINE	12/20/22	2022		21,703	15
2023/2024	7/1/2023	07392-18-CLNR	CLARUS TORNADO CLEANING SYSTEM	12/20/22	2022		15,469	15
2023/2024	7/1/2023	07348-16-TOOL	CLIMAX LINE BORE TOOLING-MODEL 885000	12/20/22	2022		7,282	15
2023/2024	7/1/2023	07543-21-CMPR	COMPRESSOR FOR ELKO FACILITIES	12/20/22	2022		19,783	15
2023/2024	7/1/2023	07617-22-WSHR	CUDA 2848 SERIES PARTS WASHER	12/20/22	2022		25,868	15
2023/2024	7/1/2023	07630-22-WELDR	DUAL FEED WELDER	12/20/22	2022		30,955	15
2023/2024	7/1/2023	07388-18-SWEP1	ELGIN SWEEPER MODIFICATIONS	12/20/22	2022		6,794	15
2023/2024	7/1/2023	07406-18-FLOOR	FLOORING FOR LITHIUM TRAINING ROOM	12/20/22	2022		4,042	15
2023/2024	7/1/2023	07663-23-FLOORING	FLOORING FOR PLATINUM ROOM	05/01/23	2023		34,420	15
2023/2024	7/1/2023	07562-21-LFTTK	FORKLIFT-CE008177-DTR345A	12/20/22	2022		28,450	15
2023/2024	7/1/2023	07563-21-LFTTK	FORKLIFT-CE008833-GC70K6	12/20/22	2022		61,601	15
2023/2024	7/1/2023	07564-21-LFTTK	FORKLIFT-CE009316-GP25N5	12/20/22	2022		11,995	15
2023/2024	7/1/2023	07566-21-LFTTK	FORKLIFT-CE010597-Z80/60	12/20/22	2022		38,705	15
2023/2024	7/1/2023	07567-21-LFTTK	FORKLIFT-CE011326-930	12/20/22	2022		24,764	15
2023/2024	7/1/2023	07574-21-LFTTK	FORKLIFT-CE012480-ETR340A	12/20/22	2022		44,085	15
2023/2024	7/1/2023	07575-21-LFTTK	FORKLIFT-CE012887-GP25N	12/20/22	2022		24,612	15
2023/2024	7/1/2023	07377-17-FURN	FURNITURE FOR ELKO STORE	12/20/22	2022		3,988	15
2023/2024	7/1/2023	07589-22-FURN	FURNITURE FOR NEW OFFICE IN ELKO-PARTS MANAGER	12/20/22	2022		9,816	15
2023/2024	7/1/2023	07415-19-FURN	FURNITURE FOR SERVICE MANAGER	12/20/22	2022		3,272	15
2023/2024	7/1/2023	07349-16-HEATR	HEATER FOR WASH PIT-ELKO	12/20/22	2022		1,725	15
2023/2024	7/1/2023	07647-22-BORE	LINE BORE TOOLING	12/20/22	2022		113,018	15
2023/2024	7/1/2023	07665-23-WELDER	MILLER WELDER	05/01/23	2023		16,200	15
2023/2024	7/1/2023	07505-20-SIGN	NEW SIGNS FOR 5190 IDAHO STORE	12/20/22	2022		5,766	15
2023/2024	7/1/2023	07648-22-RACK	PALLET RACKING AND SHELVING	12/20/22	2022		157,882	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J34
CASE NO.: 25-004

2023/2024	7/1/2023	07428-19-SWEEP	POWER SWEEPER-RIDER-MODEL 800	12/20/22	2022	40,812	15
2023/2024	7/1/2023	N0679-19-BLD	REMODEL TRAINING ROOM-ELKO	12/20/22	2022	27,143	15
2023/2024	7/1/2023	07365-17-AIRCN	ROOFTOP UNIT-CHARLES CHESTER	12/20/22	2022	3,281	15
2023/2024	7/1/2023	07448-19-SIGNS	SIGNS FOR ELKO BUILDING-5190 IDAHO ST	12/20/22	2022	14,409	15
2023/2024	7/1/2023	07395-18-FREEZ	SO LOW FREEZER MODEL C85-12	12/20/22	2022	3,793	15
2023/2024	7/1/2023	07466-20-HOME	SUNNEN TUBE HONING SYSTEM	12/20/22	2022	87,772	15
2023/2024	7/1/2023	07427-19-FURN	TABLES AND CHAIRS FOR TRAINING ROOM	12/20/22	2022	13,194	15
2023/2024	7/1/2023	07390-18-CART	TAYLOR DUNN SC-090 PARTS CHASER	12/20/22	2022	3,501	15
2023/2024	7/1/2023	07604-22-SWEEP	TENNANT SWEEPER AND SCRUBBER	12/20/22	2022	17,384	15
2023/2024	7/1/2023	07506-20-EQUIP	VARIOUS EQUIPMENT 5190 IDAHO	12/20/22	2022	148,973	15
2023/2024	7/1/2023	07504-20-FURN	VARIOUS FURNITURE-ENVIROTECH & HENRIKSEN	12/20/22	2022	40,034	15
2023/2024	7/1/2023	07522-21-VENT	VENT SYSTEM FOR ELKO TRAINING DEPT	12/20/22	2022	13,227	15
2023/2024	7/1/2023	07554-21-VIDMR	VIDMARS FOR KITTING	12/20/22	2022	32,202	15
2023/2024	7/1/2023	07627-22-WELD	WELD BORE SET TOOLING	12/20/22	2022	27,838	15
2023/2024	7/1/2023	07594-22-WLDR	WELDER FROM LINDE	12/20/22	2022	13,752	15
		12-259	AIR COMPRESSOR XAS1050		2022	B12530E - RENTAL FLEET OTHER-PD	52,920 15
		13-111	2000KW RESISTIVE LOADBANK		2022	B12420E - USED OTHER RTR-PD	24,843 15
		17-050	AIR COMPRESSOR XAS1800		2022	B12320E - USED CAT RTR-PD	146,370 15
		18-169	HEATER		2022	B12530E - RENTAL FLEET OTHER-PD	31,850 15
		18-230	6GHT SOUND ATTENUATED		2022	B12530P - RENTAL FLEET OTHER PUMPS PP	71,400 15
		19-512	4 HEAD LIGHT TOWER		2022	B12530E - RENTAL FLEET OTHER-PD	4,158 15
		20-078	1200AMP ATS		2022	B12530E - RENTAL FLEET OTHER-PD	27,522 15
		21-059	4 HEAD LIGHT TOWER		2022	B12530E - RENTAL FLEET OTHER-PD	4,410 15
		21-064	BALLOON LIGHT ATTACHMENT		2022	B12530E - RENTAL FLEET OTHER-PD	1,134 15
		21-065	BALLOON LIGHT ATTACHMENT		2022	B12530E - RENTAL FLEET OTHER-PD	1,134 15
		21-066	BALLOON LIGHT ATTACHMENT		2022	B12530E - RENTAL FLEET OTHER-PD	1,134 15
		21-119	4 HEAD LIGHT TOWER		2022	B12530E - RENTAL FLEET OTHER-PD	4,158 15
		22-066	4 HEAD LIGHT TOWER		2022	B12530E - RENTAL FLEET OTHER-PD	7,354 15
		22-264	3500KVA TRANSFORMER		2022	B12530E - RENTAL FLEET OTHER-PD	88,651 15
		23-310	4 HEAD LIGHT TOWER		2023	B12530E - RENTAL FLEET OTHER-PD	12,512 15
		23-312	4 HEAD LIGHT TOWER		2023	B12530E - RENTAL FLEET OTHER-PD	12,512 15
		23-313	4 HEAD LIGHT TOWER		2023	B12530E - RENTAL FLEET OTHER-PD	12,512 15
		23-314	4 HEAD LIGHT TOWER		2023	B12530E - RENTAL FLEET OTHER-PD	12,512 15
		23-317	4 HEAD LIGHT TOWER		2023	B12530E - RENTAL FLEET OTHER-PD	12,512 15
		23-369	4 HEAD LIGHT TOWER		2023	B12530E - RENTAL FLEET OTHER-PD	15,203 15
		23-370	4 HEAD LIGHT TOWER		2023	B12530E - RENTAL FLEET OTHER-PD	15,203 15
		23-371	4 HEAD LIGHT TOWER		2023	B12530E - RENTAL FLEET OTHER-PD	15,203 15
		23-372	4 HEAD LIGHT TOWER		2023	B12530E - RENTAL FLEET OTHER-PD	15,203 15
		23-373	4 HEAD LIGHT TOWER		2023	B12530E - RENTAL FLEET OTHER-PD	15,203 15
		23-374	4 HEAD LIGHT TOWER		2023	B12530E - RENTAL FLEET OTHER-PD	15,203 15
		23-375	4 HEAD LIGHT TOWER		2023	B12530E - RENTAL FLEET OTHER-PD	15,203 15
		23-376	4 HEAD LIGHT TOWER		2023	B12530E - RENTAL FLEET OTHER-PD	15,203 15
		23-377	4 HEAD LIGHT TOWER		2023	B12530E - RENTAL FLEET OTHER-PD	15,203 15
		23-378	4 HEAD LIGHT TOWER		2023	B12530E - RENTAL FLEET OTHER-PD	15,203 15
		23-379	4 HEAD LIGHT TOWER		2023	B12530E - RENTAL FLEET OTHER-PD	15,203 15
		23-380	4 HEAD LIGHT TOWER		2023	B12530E - RENTAL FLEET OTHER-PD	15,203 15
		23-381	4 HEAD LIGHT TOWER		2023	B12530E - RENTAL FLEET OTHER-PD	15,182 15
		23-382	4 HEAD LIGHT TOWER		2023	B12530E - RENTAL FLEET OTHER-PD	15,182 15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J35
CASE NO.: 25-004

23-383	4 HEAD LIGHT TOWER	2023	812530E - RENTAL FLEET OTHER-PD	15,182	15
23-384	4 HEAD LIGHT TOWER	2023	812530E - RENTAL FLEET OTHER-PD	15,182	15
23-385	4 HEAD LIGHT TOWER	2023	812530E - RENTAL FLEET OTHER-PD	15,182	15
23-386	4 HEAD LIGHT TOWER	2023	812530E - RENTAL FLEET OTHER-PD	15,182	15
23-387	4 HEAD LIGHT TOWER	2023	812530E - RENTAL FLEET OTHER-PD	15,182	15
23-388	4 HEAD LIGHT TOWER	2023	812530E - RENTAL FLEET OTHER-PD	15,182	15
23-389	4 HEAD LIGHT TOWER	2023	812530E - RENTAL FLEET OTHER-PD	15,182	15
23-390	4 HEAD LIGHT TOWER	2023	812530E - RENTAL FLEET OTHER-PD	15,182	15
23-391	4 HEAD LIGHT TOWER	2023	812530E - RENTAL FLEET OTHER-PD	15,182	15
23-392	4 HEAD LIGHT TOWER	2023	812530E - RENTAL FLEET OTHER-PD	15,182	15
23-393	4 HEAD LIGHT TOWER	2023	812530E - RENTAL FLEET OTHER-PD	15,182	15
CE003661	BOOM LIFT STR 80-85' (DIESEL)	2022	812420U - USED OTHER-RENTAL DEPT RTR	34,949	15
CE004143A	10' 302 BUCKET	2022	815200R - RENTAL SERVICES CAT	397	15
CE004261	SCISSOR LIFT ELECTRIC 32'	2022	815205R - RENTAL SERVICES OTHER	11,763	15
CE004855	REACH FORKLIFT 9,000LB 43' LIFT	2022	815200R - RENTAL SERVICES CAT	62,231	15
CE005490C	415/416/420/430/440 COMPACTION WHEEL	2022	815205R - RENTAL SERVICES OTHER	2,277	15
CE005656	ARTICULATED WATER TRUCK 740/745 8K TANK	2022	812500F - HEAVY RENTAL FLEET CAT	224,682	15
CE005984	SCISSOR LIFT ELECTRIC 26'	2022	815205R - RENTAL SERVICES OTHER	8,189	15
CE006025	BOOM LIFT STR 60-65' (DIESEL)	2022	815205R - RENTAL SERVICES OTHER	44,286	15
CE006101I	48' 349/352 BUCKET	2022	812311U - CAT RENTAL ROLLOUT	10,060	15
CE006161	420 BACKHOE LOADER	2022	815200R - RENTAL SERVICES CAT	61,066	15
CE006268G	42" 311, 313, 314, 315 BUCKET	2022	815200R - RENTAL SERVICES CAT	3,699	15
CE006272N	824/826 BUCKETS	2022	815200R - RENTAL SERVICES CAT	4,009	15
CE006481	REACH FORKLIFT 12,000LB 55' LIFT	2022	815200R - RENTAL SERVICES CAT	82,276	15
CE006504	314 EXCAVATOR W/CAB	2022	815200R - RENTAL SERVICES CAT	101,491	15
CE006504Q	311, 313, 314, 315 QUICK COUPLER	2022	815200R - RENTAL SERVICES CAT	3,590	15
CE006601E	36" 328, 329, 330, 335 BUCKET	2022	812311U - CAT RENTAL ROLLOUT	8,443	15
CE007021G	42" 349/352 BUCKET	2022	812500F - HEAVY RENTAL FLEET CAT	9,702	15
CE007617	ARTICULATED WATER TRUCK 740/745 8K TANK	2022	812322U - USED CAT-HEAVY RTR	174,771	15
CE007617X	MISC EQUIPMENT	2022	812322U - USED CAT-HEAVY RTR	7,493	15
CE007663Q	307, 308, 309 HYD QUICK COUPLER	2022	815200R - RENTAL SERVICES CAT	2,634	15
CE007871	REACH FORKLIFT 6,000LB 42' LIFT	2022	815200R - RENTAL SERVICES CAT	68,704	15
CE007954	SMOOTH SINGLE DRUM ROLLER 50" CS34	2022	815200R - RENTAL SERVICES CAT	64,173	15
CE008000	302.7 MINI EX	2022	812311U - CAT RENTAL ROLLOUT	32,747	15
CE008088	838 WHEEL LOADER W/FUSION & 3RD VALVE	2022	815200R - RENTAL SERVICES CAT	135,216	15
CE008154A	12" 415/416/420/430/440 BUCKET	2022	815200R - RENTAL SERVICES CAT	788	15
CE008161	BOOM LIFT STR 60-65' (DIESEL)	2022	815205R - RENTAL SERVICES OTHER	59,560	15
CE008215	330 EXCAVATOR W/CAB	2022	812311U - CAT RENTAL ROLLOUT	199,505	15
CE008215Q	328-335 QUICK COUPLER	2022	812311U - CAT RENTAL ROLLOUT	741	15
CE008223	REACH FORKLIFT 9,000LB 43' LIFT, CAB	2022	815200R - RENTAL SERVICES CAT	86,853	15
CE008270B	18" 302 BUCKET	2022	815200R - RENTAL SERVICES CAT	595	15
CE008370Z	HAMMER GUARD FOR 328-374	2022	812500F - HEAVY RENTAL FLEET CAT	169	15
CE008374	938 WHEEL LOADER	2022	815200R - RENTAL SERVICES CAT	157,179	15
CE008461N	GP BUCKET 74" (SSL/CTL)	2022	815200R - RENTAL SERVICES CAT	943	15
CE008765A	10' 302 BUCKET	2022	815200R - RENTAL SERVICES CAT	394	15
CE008847	REACH FORKLIFT 6,000LB 42' LIFT	2022	815200R - RENTAL SERVICES CAT	84,609	15
CE008911	302.7 MINI EX W/THUMB	2022	815200R - RENTAL SERVICES CAT	34,479	15
CE008927	ARTICULATED WATER TRUCK 740/745 8K TANK	2022	812322U - USED CAT-HEAVY RTR	259,881	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J36
CASE NO.: 25-004

CE009168C	24" 303 & 304 BUCKET	2022	B15200R - RENTAL SERVICES CAT	311	15
CE009393R	336/340 RIPPER	2022	B12500F - HEAVY RENTAL FLEET CAT	9,133	15
CE009441T	307, 308, 309 THUMB	2022	B15200R - RENTAL SERVICES CAT	2,268	15
CE009476	DOZER D6T	2022	B12500F - HEAVY RENTAL FLEET CAT	443,077	15
CE009589	349/352 EXCAVATOR	2022	B12311U - CAT RENTAL ROLLOUT	303,604	15
CE009589Q	349/352 QUICK COUPLER	2022	B12311U - CAT RENTAL ROLLOUT	8,367	15
CE009685	420 IT BACKHOE LOADER	2022	B15200R - RENTAL SERVICES CAT	91,235	15
CE009930C	24" 316 BUCKET	2022	B15200R - RENTAL SERVICES CAT	3,127	15
CE009931	300.9 MINI EX	2022	B15200R - RENTAL SERVICES CAT	20,935	15
CE009988Q	307, 308, 309 MECH QUICK COUPLER	2022	B15200R - RENTAL SERVICES CAT	1,261	15
CE010034	REACH FORKLIFT 10,000LB 65' LIFT	2022	B15200R - RENTAL SERVICES CAT	126,645	15
CE010207	DOZER D6T / D8-20	2022	B12500F - HEAVY RENTAL FLEET CAT	343,824	15
CE010211	REACH FORKLIFT 8,600LB 24' LIFT, CAB	2022	B15200R - RENTAL SERVICES CAT	98,567	15
CE010235	REACH FORKLIFT 10,000LB 55' LIFT, CAB	2022	B15200R - RENTAL SERVICES CAT	115,011	15
CE010240	307.5 MINI EX W/THUMB	2022	B15200R - RENTAL SERVICES CAT	88,400	15
CE010333	DOZER D5K / D3-12	2022	B16200R - RENTAL SERVICES CAT	131,261	15
CE010346	259 / 255-05 CTL W/CAB	2022	B15200R - RENTAL SERVICES CAT	45,642	15
CE010497	226 SSL W/CAB	2022	B15200R - RENTAL SERVICES CAT	28,293	15
CE010498	226 SSL W/CAB	2022	B15200R - RENTAL SERVICES CAT	28,080	15
CE010668	308 MINI EX W/CAB	2022	B15200R - RENTAL SERVICES CAT	94,668	15
CE010674E	38" 311, 313, 314, 315 BUCKET	2022	B15200R - RENTAL SERVICES CAT	2,731	15
CE010675C	24" 307, 308, 309 BUCKET	2022	B15200R - RENTAL SERVICES CAT	1,164	15
CE010712	420 BACKHOE LOADER W/CAB	2022	B12320U - USED CAT-RENTAL DEPT RTR	63,571	15
CE010788A	12" 415/416/420/430/440 BUCKET	2022	B12320U - USED CAT-RENTAL DEPT RTR	798	15
CE010840K	60" 328, 329, 330, 335 BUCKET	2022	B12500F - HEAVY RENTAL FLEET CAT	9,739	15
CE010875	236 SSL W/CAB	2022	B15200R - RENTAL SERVICES CAT	37,622	15
CE010942Z	12" AUGER BIT (FITS A19/A26/A68/A41)	2022	B15200R - RENTAL SERVICES CAT	115	15
CE011048	SMALL PLATE COMPACTORS, MVC88	2022	B15205R - RENTAL SERVICES OTHER	1,272	15
CE011151	302.7 MINI EX	2022	B15200R - RENTAL SERVICES CAT	37,902	15
CE011158Z	320, M322, 323, 325 QUICK COUPLER	2022	B12320U - USED CAT-RENTAL DEPT RTR	-	15
CE011228	DOZER D4K / D2-14	2022	B15200R - RENTAL SERVICES CAT	125,189	15
CE011383Q	307, 308, 309 MECH QUICK COUPLER	2022	B15200R - RENTAL SERVICES CAT	1,261	15
CE011411Z	420, 430 IT LOADER BUCKET	2022	B15200R - RENTAL SERVICES CAT	4,560	15
CE011432D	38" 415/416/420/430/440 BUCKET	2022	B15200R - RENTAL SERVICES CAT	1,108	15
CE011490N	6P BUCKET 74" (SSL/CTL)	2022	B15200R - RENTAL SERVICES CAT	943	15
CE011573C	24" 302 BUCKET	2022	B15200R - RENTAL SERVICES CAT	508	15
CE011612	303.5 MINI EX W/CAB	2022	B15200R - RENTAL SERVICES CAT	46,220	15
CE011612Q	303 & 304 QUICK COUPLER	2022	B15200R - RENTAL SERVICES CAT	961	15
CE011645I	48" 338/340 BUCKET	2022	B12500F - HEAVY RENTAL FLEET CAT	8,092	15
CE011754C	24" AUGER BITS (FITS A19/A26/A68/A41)	2022	B15200R - RENTAL SERVICES CAT	1,139	15
CE011890Q	302 QUICK COUPLER	2022	B15200R - RENTAL SERVICES CAT	630	15
CE011914	302.7 MINI EX	2022	B15200R - RENTAL SERVICES CAT	39,641	15
CE011922B	15" 300.9 BUCKETS	2022	B15200R - RENTAL SERVICES CAT	328	15
CE012206K	60" 349/352 BUCKET	2022	B12500F - HEAVY RENTAL FLEET CAT	13,634	15
CE012218Q	42" 320, 321, M322, 323, 325 BUCKET	2022	B15200R - RENTAL SERVICES CAT	5,772	15
CE012313	262 SSL W/CAB	2022	B15200R - RENTAL SERVICES CAT	55,923	15
CE012346	SCISSOR LIFT ELECTRIC 19'	2022	B15205R - RENTAL SERVICES OTHER	8,409	15
CE012386	BOOM LIFT STR 60-65' (DUAL FUEL)	2022	B15205R - RENTAL SERVICES OTHER	76,572	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: 137
CASE NO.: 25-004

CE012405	REACH FORKLIFT 10,000LB 55' LIFT	2022	B15205R - RENTAL SERVICES OTHER	99,966	15
CE012673	420 BACKHOE LOADER W/CAB	2022	B15200R - RENTAL SERVICES CAT	100,654	15
CE012674E	36" 307, 308, 309 BUCKET	2022	B15200R - RENTAL SERVICES CAT	1,562	15
CE012866B	15" AUGER BITS (FITS A19/A26/A68/A41)	2022	B15200R - RENTAL SERVICES CAT	414	15
CE012892	WEILER P265 ASPHALT PAVER *NO DAY RENTS*	2022	B12530F - HEAVY RENTAL FLEET OTHER	129,988	15
CE013075Q	320, M322, 323, 325 QUICK COUPLER	2022	B15200R - RENTAL SERVICES CAT	5,215	15
CE013263	PUSH SCRAPER 631G	2022	B12322U - USED CAT-HEAVY RTR	477,812	15
CE013264	PUSH SCRAPER 631G	2022	B12322U - USED CAT-HEAVY RTR	500,774	15
CE013295	PUSH SCRAPER 631G	2022	B12322U - USED CAT-HEAVY RTR	340,405	15
CE013338T	302 THUMB	2022	B15200R - RENTAL SERVICES CAT	1,321	15
CE013457	320 EXCAVATOR W/CAB	2022	B12320U - USED CAT-RENTAL DEPT RTR	140,126	15
CE013457Q	320, M322, 323, 325 QUICK COUPLER	2022	B12320U - USED CAT-RENTAL DEPT RTR	5,872	15
CE013463	REACH FORKLIFT 12,000LB 55' LIFT	2022	B12320U - USED CAT-RENTAL DEPT RTR	133,982	15
CE013484	REACH FORKLIFT 12,000LB 55' LIFT	2022	B12320U - USED CAT-RENTAL DEPT RTR	128,678	15
CE013517H	316 & 317 HAMMER (MB1000)	2022	B15205R - RENTAL SERVICES OTHER	21,312	15
CE013566A	6" AUGER BIT (FITS A19/A26/A68/A41)	2022	B15200R - RENTAL SERVICES CAT	229	15
CE013602E	36" 415/416/420/430/440 BUCKET	2022	B15200R - RENTAL SERVICES CAT	1,331	15
CE013815N	GP BUCKET 62" (SSL/CTL)	2022	B15200R - RENTAL SERVICES CAT	800	15
CE013880R	328, 329, 330, 335 RIPPER ATTACHMENT	2022	B12311U - CAT RENTAL ROLLOUT	9,490	15
CE013975	299 CTL W/CAB	2022	B12320U - USED CAT-RENTAL DEPT RTR	61,284	15
CE013981	PUSH SCRAPER 631G	2022	B12322U - USED CAT-HEAVY RTR	371,905	15
CE013990	AIR COMPRESSOR 185CFM-TOWABLE	2022	B15205R - RENTAL SERVICES OTHER	18,330	15
CE014080G	HAMMER GUARD FOR 320 *NEXT GEN*	2022	B15200R - RENTAL SERVICES CAT	210	15
CE014130	ARTICULATED TRUCK 745	2022	B12500F - HEAVY RENTAL FLEET CAT	486,728	15
CE014173Z	A19/A41 AUGER BRACKET (303,304,305,306)	2022	B15200R - RENTAL SERVICES CAT	250	15
CE014185	DOZER D10T	2022	B12500F - HEAVY RENTAL FLEET CAT	1,449,376	15
CE014252	DUMP TRUCK 5CYD	2022	B15205R - RENTAL SERVICES OTHER	79,944	15
CE014458Z	PNEUMATIC/AIR HAMMER 60LB	2022	B15205R - RENTAL SERVICES OTHER	857	15
CE014463Z	PNEUMATIC/AIR HAMMER 60LB	2022	B15205R - RENTAL SERVICES OTHER	854	15
CE014465Z	PNEUMATIC/AIR HAMMER 90LB	2022	B15205R - RENTAL SERVICES OTHER	848	15
CE014475Z	PNEUMATIC/AIR HAMMER 30LB	2022	B15205R - RENTAL SERVICES OTHER	684	15
CE014478Z	PNEUMATIC/AIR TAMPER	2022	B15205R - RENTAL SERVICES OTHER	746	15
CE014854Q	307, 308, 309 HYD QUICK COUPLER	2022	B15200R - RENTAL SERVICES CAT	5,318	15
CE014892	REACH FORKLIFT 10,000LB 55' LIFT	2022	B15205R - RENTAL SERVICES OTHER	122,547	15
CE014942	302.7 MINI EX	2022	B15200R - RENTAL SERVICES CAT	43,388	15
CE015001Z	A19 / A41 AUGER (SSL/CTL, 303, 305)	2022	B15200R - RENTAL SERVICES CAT	2,208	15
CE015019	UTV/JO8 CART 4 SEAT GAS	2022	B15205R - RENTAL SERVICES OTHER	14,932	15
CE015079N	GP BUCKET 74" (SSL/CTL)	2022	B15200R - RENTAL SERVICES CAT	1,065	15
CE015141Z	HB2000 BIT	2022	B12530F - HEAVY RENTAL FLEET OTHER	1,600	15
CE015251	338 EXCAVATOR W/CAB	2022	B12500F - HEAVY RENTAL FLEET CAT	408,405	15
CE015251Q	338/340 QUICK COUPLER	2022	B12500F - HEAVY RENTAL FLEET CAT	11,893	15
CE015352N	GP BUCKET 74" (SSL/CTL)	2022	B15200R - RENTAL SERVICES CAT	1,085	15
CE015365A	9" AUGER BIT (FITS A19/A26/A68/A41)	2022	B15200R - RENTAL SERVICES CAT	301	15
CE015425E	36" 415/416/420/430/440 BUCKET	2022	B15200R - RENTAL SERVICES CAT	1,331	15
CE015515F	420, 430 IT LOADER FORKS	2022	B15200R - RENTAL SERVICES CAT	2,802	15
CE015604Z	SMART DOZER BLADE (SSL/CTL *NEEDS H3*)	2022	B15200R - RENTAL SERVICES CAT	10,441	15
CE015665Q	302 QUICK COUPLER	2022	B15200R - RENTAL SERVICES CAT	697	15
CE015886	BOOM LIFT STR 60-65' (DIESEL)	2023	B15205R - RENTAL SERVICES OTHER	104,262	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J38
CASE NO.: 25-004

CE015865B	18" 302 BUCKET	2022	015200R - RENTAL SERVICES CAT	539	15
CE015876B	18" 307, 308, 309 BUCKET	2022	015200R - RENTAL SERVICES CAT	1,302	15
CE015883I	48" 320, 321, M322, 323, 325 BUCKET	2022	012320U - USED CAT-RENTAL DEPT RTR	-	15
CE015890R	336/340 RIPPER	2022	012500F - HEAVY RENTAL FLEET CAT	9,322	15
CE015971	262 SSL W/CAB	2022	015200R - RENTAL SERVICES CAT	61,723	15
CE016178C	24" 415/416/420/430/440 BUCKET	2022	015200R - RENTAL SERVICES CAT	1,273	15
CE016180C	24" 415/416/420/430/440 BUCKET	2022	015200R - RENTAL SERVICES CAT	1,273	15
CE016197N	GP BUCKET 80" (SSL/CTL)	2022	015200R - RENTAL SERVICES CAT	1,671	15
CE016350	AIR COMPRESSOR 185CFM-TOWABLE	2022	015205R - RENTAL SERVICES OTHER	19,422	15
CE016353	AIR COMPRESSOR 185CFM-TOWABLE	2022	015205R - RENTAL SERVICES OTHER	20,311	15
CE016382C	24" 320, 321, M322, 323, 325 BUCKET	2022	015200R - RENTAL SERVICES CAT	8,074	15
CE016418A	13" 307, 308, 309 BUCKET	2022	015200R - RENTAL SERVICES CAT	1,338	15
CE016498	323 EXCAVATOR W/CAB	2022	012320U - USED CAT-RENTAL DEPT RTR	252,586	15
CE016584Z	A19 / A41 AUGER (SSL/CTL, 303, 305)	2022	015200R - RENTAL SERVICES CAT	2,270	15
CE016592Z	HAMMER GUARD FOR 307/308	2022	015200R - RENTAL SERVICES CAT	2,000	15
CE016593Z	HAMMER GUARD FOR 307/308	2022	015200R - RENTAL SERVICES CAT	2,000	15
CE016698	VACUUM TRAILER - GAS	2023	015205R - RENTAL SERVICES OTHER	64,319	15
CE016698	ARTICULATED TRUCK 730	2023	012500F - HEAVY RENTAL FLEET CAT	488,627	15
CE016791E	320, M322, 323, 325 COMPACTION WHEEL	2022	015200R - RENTAL SERVICES CAT	9,765	15
CE016824B	18" AUGER BITS (FITS A19/A28/A68/A41)	2022	015200R - RENTAL SERVICES CAT	852	15
CE016826E	24" ROCK HEAD BIT	2022	015200R - RENTAL SERVICES CAT	1,905	15
CE016827E	24" ROCK HEAD BIT	2022	015200R - RENTAL SERVICES CAT	1,461	15
CE016875Z	TX525 WALK BEHIND SSL TRENCHER	2022	015205R - RENTAL SERVICES OTHER	4,087	15
CE017022B	18" 305 & 306 BUCKET	2022	015200R - RENTAL SERVICES CAT	914	15
CE017068B	18" AUGER BITS (FITS A19/A28/A68/A41)	2022	015200R - RENTAL SERVICES CAT	1,002	15
CE017130	320 EXCAVATOR W/CAB	2023	015200R - RENTAL SERVICES CAT	227,956	15
CE017130I	42" 320, 321, M322, 323, 325 BUCKET	2023	015200R - RENTAL SERVICES CAT	-	15
CE017130Q	320, M322, 323, 325 QUICK COUPLER	2023	015200R - RENTAL SERVICES CAT	-	15
CE017337Z	H82000 BIT	2022	015205R - RENTAL SERVICES OTHER	1,835	15
CE017380C	24" 302 BUCKET	2022	015200R - RENTAL SERVICES CAT	641	15
CE017715J	64" 336/340 BUCKET	2022	012500F - HEAVY RENTAL FLEET CAT	15,934	15
CE017968B	18" 303 & 304 BUCKET	2022	015200R - RENTAL SERVICES CAT	815	15
CE018035E	36" 307, 308, 309 BUCKET	2002	015205R - RENTAL SERVICES OTHER	2,169	15
CE018265B	18" 415/416/420/430/440 BUCKET	2002	015200R - RENTAL SERVICES CAT	1,183	15
CE018318D	30" 336/340 BUCKET	2022	012500F - HEAVY RENTAL FLEET CAT	12,181	15
CE018460T	301 THUMB	2022	015200R - RENTAL SERVICES CAT	1,539	15
CE018461T	301 THUMB	2022	015200R - RENTAL SERVICES CAT	1,539	15
CE018523T	307, 308, 309 THUMB	2022	015200R - RENTAL SERVICES CAT	3,257	15
CE018526Q	301 QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	618	15
CE018527Q	301 QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	618	15
CE018528Q	301 QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	618	15
CE018664A	12" 302 BUCKET	2022	015200R - RENTAL SERVICES CAT	556	15
CE018665Q	302 QUICK COUPLER	2022	015200R - RENTAL SERVICES CAT	906	15
CE018688Z	BR172, BR118 BRUSH CUTTER (SSL/CTL)	2022	015200R - RENTAL SERVICES CAT	6,068	15
CE018821N	GP BUCKET 62" (SSL/CTL)	2022	015200R - RENTAL SERVICES CAT	1,255	15
CE019057T	320, 321, M322, 323, 325 THUMB	2022	015200R - RENTAL SERVICES CAT	15,988	15
CE019062Z	BROOM PICK-UP ATTACHMENT BP116 (SSL/CTL)	2022	015200R - RENTAL SERVICES CAT	7,089	15
CE019311Z	TRENCHER ATTACHMENT T88 / T112 (SSL/CTL)	2022	015200R - RENTAL SERVICES CAT	5,186	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT J39
CASE NO.: 25-004

		CE019356E	36" 303 & 304 BUCKET	2022	B15200R - RENTAL SERVICES CAT	1,121	15
		CE019430F	924,926,930,938 FUSION UTILITY FORKS	2022	B15200R - RENTAL SERVICES CAT	8,297	15
		CE019866F	420, 430 IT LOADER FORKS	2022	B15205R - RENTAL SERVICES OTHER	1,493	15
		CE020050Z	MISC EQUIPMENT	2023	B15200R - RENTAL SERVICES CAT	202	15
		CE020051Z	MISC EQUIPMENT	2023	B15200R - RENTAL SERVICES CAT	78	15
		CE021404Z	MISC EQUIPMENT	2023	B12500F - HEAVY RENTAL FLEET CAT	271	15
		CE040004E	36" 320, 321, M322, 323, 325 BUCKET	2022	B15200R - RENTAL SERVICES CAT	7,010	15
		CE040049G	42" 320, 321, M322, 323, 325 BUCKET	2022	B15200R - RENTAL SERVICES CAT	8,307	15
		CE040097	259 / 255-05 CTLW/CAB & HIGH FLOW/H3	2022	B15200R - RENTAL SERVICES CAT	63,519	15
		CE040287	DOZER D10T	2023	B12500F - HEAVY RENTAL FLEET CAT	1,473,680	15
		CE040288	DOZER D10T	2023	B12500F - HEAVY RENTAL FLEET CAT	1,470,965	15
		UR001010	UTV/JOB CART 2 SEAT GAS	2022	B15200R - RENTAL SERVICES CAT	10,021	15
2023/2024	7/1/2023	07657-23-CRANE	GANTRY CRANE	04/01/23	2023	18,832	20
2023/2024	7/1/2023	N0698-21-HOIST	HOIST AND TROLLIES FOR ELKO SERVICE	12/20/22	2022	31,532	20
		17-071	20KW GENERATOR	2022	B12530E - RENTAL FLEET OTHER-PD	15,887	20
		17-074	20KW GENERATOR	2022	B12530E - RENTAL FLEET OTHER-PD	14,259	20
		17-161	56KW GENERATOR	2022	B12530E - RENTAL FLEET OTHER-PD	33,095	20
		19-431	56KW GENERATOR	2022	B12530E - RENTAL FLEET OTHER-PD	37,788	20
		20-034	56KW GENERATOR	2022	B12530E - RENTAL FLEET OTHER-PD	40,773	20
		20-041	56KW GENERATOR	2022	B12530E - RENTAL FLEET OTHER-PD	41,487	20
		21-017	500KW GENERATOR	2022	B12320E - USED CAT RTR PD	201,720	20
		21-073	150KW GENERATOR	2022	B12530E - RENTAL FLEET OTHER-PD	74,970	20
		22-042	100KW GENERATOR	2022	B12500E - RENTAL FLEET CAT-PD	54,978	20
		22-233	36KW GENERATOR	2022	B12530E - RENTAL FLEET OTHER-PD	32,130	20
		22-473	20KW GENERATOR	2022	B12530E - RENTAL FLEET OTHER-PD	24,990	20
		23-140	500KW GENERATOR	2023	B12500E - RENTAL FLEET CAT-PD	302,841	20
		23-153	20KW GENERATOR	2023	B12530E - RENTAL FLEET OTHER-PD	96,013	20
						17,674,238	
		CE008933	WATER TRUCK 2000	2022	B15205R - RENTAL SERVICES OTHER	82,719	Auto
		CE008934	WATER TRUCK 2000	2022	B15205R - RENTAL SERVICES OTHER	76,009	Auto
		CE012222	WATER TRUCK 2000	2022	B15205R - RENTAL SERVICES OTHER	81,256	Auto
		CE012223	WATER TRUCK 4000	2022	B15205R - RENTAL SERVICES OTHER	96,960	Auto
		CE012441	WATER TRAILER 500	2022	B15205R - RENTAL SERVICES OTHER	5,160	Auto
		CE012706	WATER STAND TANK 12000 (MPT/VALEW)	2022	B12530F - HEAVY RENTAL FLEET OTHER	46,747	Auto
		CE013613	DUMP TRUCK SCYD	2022	B15205R - RENTAL SERVICES OTHER	72,070	Auto
		CE014243	WATER TRUCK 2000	2022	B15205R - RENTAL SERVICES OTHER	100,038	Auto
		CE014248	WATER TRUCK 2000	2022	B15205R - RENTAL SERVICES OTHER	82,634	Auto
		CE015085	WATER TRUCK 2000	2022	B15205R - RENTAL SERVICES OTHER	87,293	Auto
		CE015089	DUMP TRUCK SCYD	2022	B15205R - RENTAL SERVICES OTHER	84,527	Auto
		CE015090	DUMP TRUCK SCYD	2022	B15205R - RENTAL SERVICES OTHER	85,192	Auto
		CE015091	DUMP TRUCK SCYD	2022	B15205R - RENTAL SERVICES OTHER	84,408	Auto
		CE015092	DUMP TRUCK SCYD	2022	B15205R - RENTAL SERVICES OTHER	84,381	Auto

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: J40
CASE NO.: 25-004



Janet Iribarne, Assessor

Elko County Assessor

550 Court St.
Elko, NV 89801
775-738-5217
775-778-8795 fax
www.elkocountynv.net

Dennis de Arrieta, Deputy Assessor

March 12, 2024

Ms. Shelley Addie
Empire Southwest
3300 Saint Rose Parkway
Henderson, NV 89502

RE: Account Nos. BU000003, BU000004, BU000005, BU000083, BU002495, BU56020, BU058638,
BU058653, BU220055, and BU240311

Dear Ms. Addie:

This letter confirms your recent telephone conversation with Tax Management Associates regarding our audit of your Business Personal Property Returns for the lien dates July 1, 2020 (Tax Year 2020/2021), July 1, 2021 (Tax Year 2021/2022), July 1, 2022 (Tax Year 2022/2023), and July 1, 2023 (Tax Year 2023/2024).

As you have agreed, please provide the following information to Tax Management Associates, Inc. at 3101 North Central Avenue, Suite 608, Phoenix, AZ 85012 or email to Lisa Micetic at lisa.micetic@tma1.com. The information should be received by **May 22, 2024**.

1. Trial balances as of 6/30/20, 6/30/21, 6/30/22, and 6/30/23
2. Depreciation schedules as of 6/30/20, 6/30/21, 6/30/22, and 6/30/23. If these are available electronically, please have them ready for the auditor on a flash drive.
3. A schedule of Operating and/or Capital Leases as of 6/30/20, 6/30/21, 6/30/22, and 6/30/23.
4. Federal tax returns for the years under review.
5. Any abatements currently in place

Should our review result in any unreconciled differences, our auditors may need information for additional tax years.

If you have any questions, please contact my office or our auditor, Renato Berisha, at (480) 729-8319 or renato.berisha@tma1.com

Sincerely,

Janet Iribarne
Elko County Assessor

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: K
CASE NO.: 25-004



Janel Iribarne, Assessor

Elko County Assessor

550 Court St.
Elko, NV 89801
775-738-5217
775-778-6795 fax
www.elkocountynv.net

Dennis de Arrieta, Deputy Assessor

February 22, 2024

Empire Southwest
3300 Saint Rose Parkway
Henderson, NV 89502

RE: Account Nos. BU002495, BU000003, BU000005, BU000083, BU056020, BU058638,
BU058653, BU220055, BU000004, and BU240311

Dear Taxpayer:

To ensure compliance with Nevada Revised Statutes, Elko County has contracted with Tax Management Associates, Inc. (TMA) to assist in our Business Personal Property Audit program. This process will ensure the accuracy of the personal property records maintained by the Elko County Assessor's Office.

TMA of Charlotte, North Carolina, was organized in 1979. TMA's principal business activity is to provide professional services to state and local government taxing authorities by assisting them in their statutory duties of administering Ad Valorem taxation. TMA's auditors are bound by the same laws of confidentiality, disclosure, and penalty that apply to Elko County's Assessor and staff.

Within the next few weeks, a representative from TMA will be contacting you by phone to schedule an appointment to review your business records. With adequate records available, most of these reviews will take less than two hours. The audit will consist of a cost reconciliation between the costs entered on the Personal Property Declarations and the costs identified in the financial records of your business.

We look forward to working with you during the audit process. Should you have any questions concerning the forthcoming review, please contact the Elko County Assessor's office at 775-738-5217.

Sincerely,

Janel Iribarne
Elko County Assessor

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: K2
CASE NO.: 25-004

3	DOZERD10T	2022	B12500F - HEAVY RENTAL FLEET CAT	1449376.06	15 CAT	This is On-Lot Equipment
4	DOZERD10T	2023	B12500F - HEAVY RENTAL FLEET CAT	1470964.60	15 CAT	This is On-Lot Equipment
5	DOZERD10T	2023	B12500F - HEAVY RENTAL FLEET CAT	1473680.42	15 CAT	This is On-Lot Equipment
5						

d10t dozer vs d10t2

All Images Videos Shopping Forums Web News : More

◆ AI Overview

A Caterpillar D10T dozer is an older model compared to the D10T2, with the key difference being that **the D10T2 offers improved fuel efficiency, increased productivity, and more advanced technology features, including a more efficient torque converter design and enhanced engine power delivery, making it generally considered a more advanced and capable machine than the D10T**; essentially, the D10T2 is an upgraded version of the D10T. 🌐

Key points of comparison:

Fuel Efficiency:

The D10T2 is significantly more fuel-efficient than the D10T due to its updated engine technology and torque converter design. 🌐

Power:

While both machines have similar horsepower, the D10T2 may have slightly more power depending on the specific configuration, allowing for better performance in demanding applications. 🌐

Technology:

The D10T2 incorporates newer technology features like advanced blade control systems and improved operator interface compared to the D10T. 🌐

Overall:

When choosing between the two, if fuel efficiency and advanced features are priorities, the D10T2 is usually the better choice. 🌐

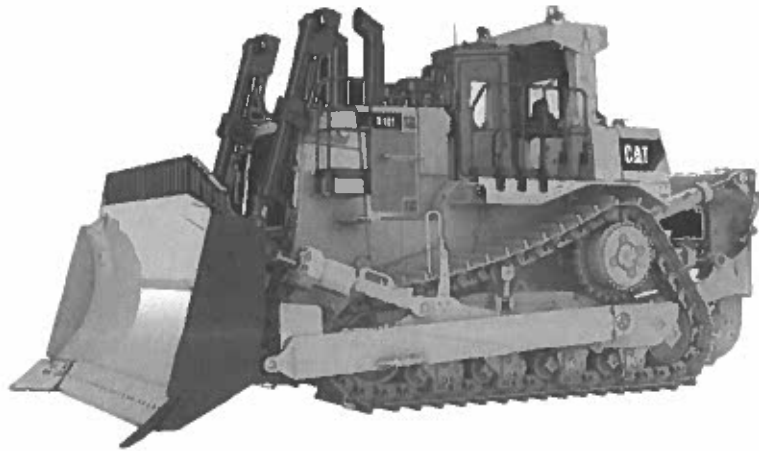
Generative AI is experimental.



Accessed 2/14/2025

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: L
CASE NO.: 25-004

SBE 97



Cat D10T2

Images may be subject to copyright. [Learn More](#)



Caterpillar D10T Dozer | Western Plant Hire | For Hire

[Visit >](#)

Images may be subject to copyright. [Learn More](#)

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: L2
CASE NO.: 25-004



Unique Site ID: 01-347-5020	
Company Name: Empire Southwest LLC	Tradestyle:
Top Contact: Restricted	Title: Restricted
Street Address: 1725 S Country Club Dr. Mesa AZ 85210	
Phone: Restricted	
URL: www.empire-cat.com US	
Total Emps: 1,450	Emps On Site: 650
Sales Volume: \$681,912,000	
Public/Private: Public	Year Started: 1950
Lat: 33.3834206	Long: -111.8376884
NAICS 1: 423810	Construction and Mining (except Oil Well) Machinery and Equipment Merchant Wholesalers
NAICS 2: 532412	Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing
SIC 1: 50820300	General construction machinery and equipment
SIC 2: 73530000	Heavy construction equipment rental
Number of Locations: 26	
Date of Report: 2022-07-01	

Onboarding New Clients?

Append Firmographic Information
Using Our BizAPI Service

Get Started

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: M
CASE NO.: 25-004



CITY OF ELKO BUSINESS LICENSE

Business Name: EMPIRE

Location: 5010 IDAHO ST

License #: 12328

Class: SALES, RENTAL & SERVICING
CATERPILLAR OTHER HEAVY EQUIP;
ADDITIONAL LOCATION: 5190 IDAHO
ST

Issue Date: 06/17/2024

Expiration Date: 5/31/2025

License Type: Business License

EMPIRE
1725 S. COUNTRY CLUB DR.
MESA, AZ 85210

EMPIRE SOUTHWEST, LLC
5010 IDAHO ST
Elko, NV 89801

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: N
CASE NO.: 25-004



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>
Call Center: (866) 962-3707

LAS VEGAS OFFICE
700 E. Warm Springs Rd, Suite 200
Las Vegas, Nevada 89119
Phone (702) 486-2300
Fax (702) 486-2373

JOE LOMBARDO
Governor
GEORGE KELESIS
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

CARSON CITY OFFICE
3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706
Phone: (775) 684-2000
Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane, Suite L235
Reno, NV 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

December 18, 2023

Via Certified Mail and Email

Trent A. Tholen
President, Assessors' Association of Nevada
Douglas County Assessor
Douglas County Assessor's Office
P.O. Box 218
Minden, NV 89423
assessor@douglasnv.us

Re: Advisory Opinion No. 23-005 – Assessor's Association of Nevada

Dear Mr. Tholen:

On behalf of the Assessor's Association of Nevada ("AAN"), on September 18, 2023, you requested an advisory opinion as to "[w]hether machinery and equipment held in inventory by a business primarily engaged in renting or leasing is subject to personal property taxes under Nevada law." The AAN makes this request because there are renting and leasing businesses in Nevada, particularly United Rentals, that (citing to NRS 361.068) are exempting from taxation rental inventory that has not been rented but remains on-site and available for purchase. These businesses claim that such rental inventory is exempt because it is "personal property held for sale by a merchant." See NRS 361.068(1)(a). The AAN believes that these businesses misapply NRS 361.068(1)(a).

Please be advised that the opinions expressed herein are limited to the specific questions, facts, circumstances and transactions described in the information you provided in the correspondence submitted to the Department of Taxation ("Department"). Accordingly, this response is predicated upon the facts, specific information and representations provided to the Department in your correspondence and any assumptions based thereon. In the event any of the representations, facts or assumptions are incorrect, in whole or in part, one or more of the conclusions reached in this opinion might be adversely affected and the opinion is void. No reliance should be placed on this opinion for any purpose other than that described herein. Please be further advised that subsequent statutory or administrative rule changes or judicial interpretations of the statutes or rules upon which any opinion is based may subject similar future transactions to treatment other than that expressed herein. It should be noted that the conclusions reached in this opinion are not binding on any administrative body or any court of law, but rather these findings are the Department's interpretation of the applicable statutes, regulations, and case law.

Issue

Whether machinery and equipment held in inventory by a business primarily engaged in renting or leasing is subject to personal property taxes or exempt from taxation under NRS 361.068(1)(a) when such machinery and equipment remains on-site and available for purchase.

Short Answer

When personal property is held both for sale and for lease, the taxpayer's primary purpose for holding the personal property will determine whether it is exempt from taxation under NRS 361.068.

Analysis

All real and personal property located in Nevada is subject to taxation unless an exemption applies. See NRS 361.045. Personal property includes all machines and machinery. NRS 361.030(h). Accordingly, machinery and equipment held for rent or lease is taxable as personal property unless an exemption applies.

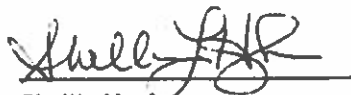
Under NRS 361.068(1)(a), "[p]ersonal property held for sale by a merchant" is exempt from taxation. The statute is silent as to the treatment of personal property that is both for sale and for lease. However, Nevada courts have held that when personal property serves a dual purpose, the primary purpose of the property determines whether the property is taxable or exempt from taxation. See *Nevada Tax Comm'n v. Nevada Cement Co.*, 117 Nev. 960, 36 P.3d 418 (2001), *opinion reinstated on reh'g* (Dec. 12, 2001).¹ The primary purpose of personal property is determined by the primary purpose for which the taxpayer purchased the property. *Id.* Accordingly, the taxation of personal property that is held both for sale and for lease depends on whether the taxpayer primarily purchased the property to lease it or to sell it, which is a factual inquiry requiring investigation.

It is the taxpayer's burden to prove entitlement to an exemption. See *Campbell v. Nevada Tax Com'n*, 109 Nev. 512, 516, 853 P.2d 717, 720 (1993). Further, under NRS 361.310, county assessors are charged with making diligent inquiry and examination to ascertain all the property within the county subject to tax. Therefore, pursuant to NRS 361.310, you may investigate whether personal property alleged to be both for sale and for lease is exempt from taxation under NRS 361.068(1)(a), and thereby require the taxpayers who are the subject of your request to meet their burden of proving entitlement to the exemption.

Conclusion

Whether personal property held for both sale and for lease is exempt from taxation as "[p]ersonal property held for sale by a merchant" under NRS 361.068(1)(a) requires a factual inquiry into the taxpayer's primary purpose for purchasing the property.

Sincerely,



Shellie Hughes
Executive Director

Please be advised that the opinions expressed herein are limited to the specific questions, facts, circumstances and transactions described in the information you provided in the correspondence submitted to the Department. Accordingly, this response is predicated upon the facts, specific information and representations provided to the Department in your correspondence and any assumptions based thereon. In the event any of the representations,

¹ Although the opinion in *Campbell v. Nevada Tax Com'n* was in relation to the sales and use tax, we believe the same principal applies in relation to the personal property tax.

facts or assumptions are incorrect, in whole or in part, one or more of the conclusions reached in this opinion might be adversely affected and the opinion is void. No reliance should be placed on this opinion for any purpose other than that described herein. Please be further advised that subsequent statutory or administrative rule changes or judicial interpretations of the statutes or rules upon which any opinion is based may subject similar future transactions to treatment other than that expressed herein. It should be noted that the conclusions reached in this opinion are not binding on any administrative body or any court of law, but rather these findings are the Department's interpretation of the applicable statutes, regulations, and case law.

Elko County Assessor
Janet Iribarne
550 Court St.
Elko, NV 89801
Phone: 775.738.5217 • Fax: 775.778.6795
<https://www.elkocountynv.net/>

Excel PSF YOU MAY SUBMIT YOUR DOCUMENTS BY EMAIL
EMAIL: aforms@elkocountynv.net

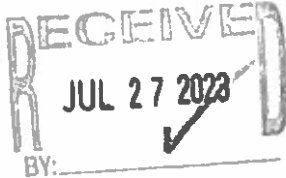
Date Mailed: 06/26/2023 5X16BT
Account #: BU002495 UNSECURED 001860090
Tax Year: 2023 - 24 NAICS Code: 423830
Location: 5190 IDAHO ST, ELKO CITY

Empire Southwest LLC

13735084-5-3 1 5



CASHMAN EQUIPMENT CO INC
3300 SAINT ROSE PKWY
HENDERSON NV 89052-3985



ASSETS

TO BE COMPLETED BY TAXPAYER

Business Type: *ADSO GSA*
Mail address, if different: _____
Location, if different: *10-11-25 10-13-23*
Person completing form: _____
Contact person: _____
Title: _____
Phone: _____
Fax: _____
e-mail: _____

11/24/23 PD 6/16/23 Pantone Blue, K

STATEMENT OF BUSINESS EQUIPMENT / ASSETS / PERSONAL PROPERTY
- INSTRUCTIONS -

IN ACCORDANCE WITH NEVADA REVISED STATUTE 361.265 AND OTHER STATUTES, AS NOTED:

- As a business owner you are required to submit a sworn statement of business equipment/assets (also know as personal property) in your possession as of July 1, 2023;
- Your statement must be returned not later than July 31, 2023, except for a statement mailed to the taxpayer after July 15, in which case it must be returned within 15 days after demand for its return is made;
- Upon written petition of the property owner showing good cause, the Assessor may grant one or more 30-day extensions;
- If any person after receiving this request by the Assessor's Office, neglects or refuses to give the statement herein provided for, the Assessor must make an estimate of the value of the property of such person and this value fixed by the Assessor may not be reduced by any Board of Equalization in accordance with Nevada Revised Statute 361.360;
- The information you provide is subject to verification in accordance with Nevada Revised Statute 361.263;
- You will receive a new declaration each year as long as the business remains active. You will be asked to enter changes from the previous year, including all acquisitions and disposals of business equipment/assets/personal property.

WHEN PREPARING YOUR EQUIPMENT/ASSET/PERSONAL PROPERTY LIST, PLEASE INCLUDE:

- All equipment/assets/personal property:
 - Owned, rented, leased, borrowed, gifted, used, or in your possession as of July 1, 2023, regardless of actual owner;
 - That have been fully depreciated out for IRS purposes but are still in your possession;
 - Regardless of age, still in your possession, not previously reported.
- Total acquisition cost includes:
 - Your original purchase price (if you did not purchase the property, your estimate of its value at time of receipt);
 - The cost of any improvements (additions to or renovations of the property) other than routine maintenance/repairs;
 - Transportation costs;
 - Installation and set up costs necessary to make the property operational.

WHEN PREPARING YOUR EQUIPMENT/ASSET/PERSONAL PROPERTY LIST, PLEASE DO NOT INCLUDE:

- Any equipment/assets/personal property acquired after July 1, 2023;
- Sales tax;
- Licensed vehicles subject to the Department of Motor Vehicles governmental service tax;
- Inventory held for resale;
- Raw materials held for manufacturing into finished goods;
- Supplies that are consumed during day-to-day operations, that have a useful life of less than one year.

LEASED/LOANED EQUIPMENT/ASSETS/PERSONAL PROPERTY:

- Please provide documentation (e.g., a copy of your lease agreement) should the lessor be the responsible party; otherwise, the Assessor will maintain that the lessee is responsible for the personal property taxes;
- Include: capital lease, operating lease, true lease, dollar buyout lease, nominal lease, conditional sale contract, loaned items, etc.
- If you are in the business of leasing/loaning equipment to others:
 - Please provide the physical location address of each asset;
 - If a leased has terminated, indicate if the lessee acquired the property or if the property was returned to the lessor.

BU002495

ACQUISITIONS not previously reported (see list beginning on page 3):

(Use additional sheet(s) if needed.)

(Include: capital lease, operating lease, true lease, dollar buyout lease, nominal lease, conditional sale contract, loaned items, etc.)

(Use additional sheet(s) if needed.)

CASHMAN EQUIPMENT CO INC

BU002495, Page 3

Please carefully review the following list of previously reported property and cross out any items that are no longer in your possession.

PREVIOUSLY REPORTED EQUIPMENT/ASSETS/PERSONAL PROPERTY:

Item #	Description	Year Acquired	Acquisition Cost
1	- - LSE COKE VEND MACH(3	1986	1
2	- - NORTON AIR JACKS (2)	1986	10,031
3	- - STANLEY CABINETS (7)	1986	8,201
4	- - MOBILE RADIO PHONE	1988	964
5	- - LINCOLN SAM400 WELDE	1988	9,217
6	- - NORTON AIR JACKS (2)	1988	10,152
7	- - CANTILEVER RACKS	1990	9,857
8	- - TOOLS-TRUCK #17	1991	10,384
9	- - TOOLS-TRUCK #20	1991	10,523
10	- - TOOLS-TRUCK #30	1991	10,832
11	- - SIGN 8 X 16	1993	3,699
12	- - DATA LOGGER W/SENSOR	1994	10,907
13	- - CALIBRATED WEIGHTS	1994	5,065
14	- - GUARD SHACK	1994	2,663
15	- - BINS & SHELVING	1995	31,873
16	- - HYDRAULIC CYLINDER	1995	54,016
17	- - REFRIGERANT MNGMNT	1995	5,349
18	- - WASTE WATER TREATMEN	1995	15,792
19	- - TOOLS-TRK 90,97,98,9	1996	7,205
20	- - CYLINDER HONE HYDRA	1996	54,224
21	- - WASHING TUB-HOTSY	1996	7,372
22	- - CAMCORDER SONY	1997	964
23	- - COPIER 5050 MILNOLTA	1997	10,648
24	- - JACKS-100 TON	1997	20,334
25	- - STEAM CLEANER HOTSY	1997	9,927
26	- - HUBS/ROUTERS-DBS	1998	5,143
27	- - LAPTOP COMPUTER ADAP	1998	10,468
28	- - LSE POS TERMINAL-1ST	1998	
29	- - BORTECH 306-P	1998	14,965
30	- - CATERPILLAR PRESSURE	1998	15,292
31	- - MILLER 903-044	1998	16,089
32	- - PORTABLE BORING BAR	1998	27,406
33	- - PHONE SYSTEM-CITIZEN	1999	28,603
34	- - LSE MAIL EQ-PITNEY	1999	1
35	- - INTERIOR PAINTING-SR	1999	2,795
36	- - LSE COFFEE EQ-FARMER	1999	1
37	- - 1996 LIFT TRUCK HOUSE #96-142	1999	18,840
38	- - FILTER CART-KIDNEY	2000	8,680
39	- - HOSE MACHINE FLR	2000	12,758
40	- - LIFT TRUCK-HOUSE #94	2000	14,991
41	- - LIFT TRUCK-HOUSE #95	2000	6,225
42	- - AIR COMPRESSOR	2001	6,390
43	- - AUTO EXT DEFIBRILL	2001	3,105
44	- - LSE SIGN BP240 8/00	2001	1
45	- - MILLER AIR PAK 400 AMP WELDER	2001	20,199

Item #	Description	Year Acquired	Acquisition Cost
46	- S 40 PARTICLE COUNT	2002	8,117
47	- AIR COMPRESSOR FOR T	2003	4,365
48	- AIR COMPRESSOR FOR T	2003	4,351
49	- HYDRAULIC CYLINDER B	2003	86,153
50	- JIB CRANE	2003	8,370
51	- MILLER BIG BLUE AIR	2003	18,399
52	- (2) S40 PARTICLE COU	2004	13,151
53	- CATERPILLAR FILTER C	2004	5,446
54	- GASBOY ASTRA PUMP	2004	4,987
55	- SIGN CASHMAN WITH CA	2004	10,804
56	- 10 TON BRIDGE CRANE	2004	31,371
57	- 306-P BORTECH BOREWE	2004	28,183
58	- PNEUMATIC TORQUE WRE	2005	5,320
59	- PRESSURE WASHER/RECY	2005	38,295
60	- ICE MAKER	2005	4,735
61	- RAD 30 AIR POWERED T	2006	7,985
62	- WELD/BORE TOOLING	2006	23,534
63	- 1502568 XT HOSE ASSE	2006	6,258
64	- AIR COMPRESSOR FOR TRUCK	2006	4,753
65	- KAWASAKI MULE	2007	16,966
66	- KAWASAKI MULE	2007	17,022
67	- MILLER PRO 300 CC/CV WELDER	2007	9,718
68	- WAREHOUSE MGMT SYSTM	2008	539,568
69	- 2 5X20 SIGNS	2008	17,635
70	- CANTILEVER RACKS FOR YARD	2010	7,110
71	- MOBILE CONEX EQUIPPD W/HOSE TOOLING	2010	28,835
72	- 794 AC HAUL TRUCK TOOLING	2010	79,309
73	- EQUIPMENT FOR CONEX - TOOLING	2011	4,305
74	- INSTALL CRANES FROM LV STORE	2011	49,861
75	- NO SKIVE HOSE PRESS	2011	10,205
76	- NO SKIVE HOSE PRESS	2011	10,205
77	- RAIN GUTTERS FOR STR	2011	15,047
78	- UPRIGHTS, BEAMS, WIRE DECKS, VIDMARS	2011	40,224
79	- TOOLING	2012	133,393
80	- BB4500 BORING BAR & TOOLING	2012	38,472
81	- FREESTANDING MEZZANINE	2012	396,182
82	- MILLER BIG BLUE AIR PAK WELDER	2012	26,445
83	- RACKING W/SHELVING & VIDMARS - WAREHSE	2012	79,043
84	- 1990 CAT V-60 FL FORKLIFT	2012	101,575
85	- VARIOUS 5-YR MACHINERY & EQUIPMENT	2013	2,705,879
86	- BANDSAW & DISC SANDER	2013	12,541
87	- CAT TOOLING FOR 795F WHEEL GROUPS	2013	41,292
88	- VARIOUS 7-YR MACHINERY & EQUIPMENT	2013	456,483
89	- 795F WHEEL BEARING PRELOAD ADJ TOOLING	2013	26,142
90	- FORKLIFT P5000 CE001656	2013	9,893

Item #	Description	Year Acquired	Acquisition Cost
91	- - MILLER WELDER	2013	8,196
92	- - SWEEPER - S20	2013	30,131
93	- - WORK CHAIRS (12)	2014	5,888
94	- - 100W PORTABLE LOADBANK	2014	7,264
95	- - ACCESS SYSTEM FOR GATES	2015	23,980
96	- - ANTI-COLLISION SYSTEM FOR SHOP CRANES	2015	15,495
97	- 07348-16-TOOL - CLIMAX LINE BORE TOOLING	2016	48,296
98	- 07349-16-HEATR - HEATER FOR WASH PIT	2016	9,869
99	- - 4 PARTS COUNTER STATIONS	2016	32,469
100	- - OFFICE FURNITURE	2017	11,410
101	- 07365-17-AIRCN - ROOFTOP AC UNIT \$12,148 BILLED WITH REAL PROPERTY	2017	1
102	- 07361-17-JACKS - 2 200 TON JACKS	2017	57,780
103	- - CLARUS TONADO CLEANING SYSTEM	2018	34,888
104	- - FLOORING FOR TRAINING ROOM	2018	7,268
105	- - HIGH BACK CHAIRS (12); TABLES (2)	2018	17,344
106	- - SO LOW FREEZER MODEL C85-12	2018	8,002
107	- - TAYLOR DUNN SC-090 PARTS CHASER	2018	7,451
108	- - SOFTWARE-DESIGN JET T1700	2019	5,826
109	- - FURNITURE	2019	5,022
110	- - 2019 NEW SIGNAGE-07448	2019	15,608
111	- - 2019 SWEEPER-07428	2019	60,666
112	- - 2019 VARIOUS FURNITURE-07427	2019	18,871
113	- - 07492-ENGINE STAND 2020	2020	6,144
114	- - 2020 HONING SYSTEM-7466	2020	108,314
115	- - 2020 HOSE PRESS MACH 07472	2020	24,405
116	- - 2021 SHARP COPIERS (2)-07503	2021	21,820
117	- - RF GUNS (24)-07513 PARTS WAREHOUSE	2021	45,220
118	- - 07543-21-CMPR COMPRESSOR 2021 FOR ELKO FACILITY	2021	19,583
119	- - 07548-21-UPEND BUSHMAN UPENDER 2021	2021	139,714
120	- - 07554-21-VIDMR VIDMARS 2021	2021	27,814
121	- CE008177-DTR345A - 07562-21-LFTTK FORKLIFT 2021	2021	21,882
122	- CE008833-GC70K6 - 07563-21-LFTTK FORKLIFT 2021	2021	51,709
123	- CE009316-GP25N5 - 07564-21-LFTTK FORKLIFT 2021	2021	10,068
124	- CE010597-Z80/60 - 07566-21-LFTTK FORKLIFT 2021	2021	34,308
125	- CE011326-930 - 07567-21-LFTTK FORKLIFT 2021	2021	22,812
126	- CE012480-ETR340A - 07574-21-LFTTK FORKLIFT 2021	2021	37,005
127	- CE012887-GP25N - 07575-21-LFTTK FORKLIFT 2021	2021	20,660
128	- - 2021 FURNITURE-07504	2021	42,703
129	- - 2021 FURNITURE-07533	2021	10,130
130	- - 2021 HOIST AND TROLLIES-N0698 SERVICE DEPT	2021	32,735
131	- - 2021 SIGNAGE-07505	2021	6,150
132	- - 2021 VARIOUS EQUIPMENT-07506	2021	185,144
133	- - 2021 VENT SYSTEM-07522 \$13,213 BILLED W/REAL PROPERTY	2021	1
134	- - 07615-22-COM32 LAPTOPS 2022	2022	2,891
135	- - 07615-22-COM33 LAPTOPS 2022	2022	3,071

Item #	Description	Year Acquired	Acquisition Cost
136	- 07615-22-COM34 LAPTOPS 2022	2022	1,189
137	- 07615-22-COM37 LAPTOPS 2022	2022	1,108
138	- 07615-22-COM38 LAPTOPS 2022	2022	1,732
139	- 07615-22-COM52 LAPTOPS 2022	2022	9,484
140	- 07615-22-COM53 LAPTOPS 2022	2022	4,368
141	- 07615-22-COM53 LAPTOPS 2022	2022	6,896
142	- 07589-22-FURN FURNITURE 2022 FOR NEW OFFICE PARTS MANAGER	2022	8,463
143	- 07594-22-WLDR WELDER FROM LINDE 2022	2022	12,154
144	- SWEEPER AND SCRUBBER - 07604-22-SWEEP TENNANT 2022	2022	13,455
145	- 07605-22-SAW MITERING SAW 2022	2022	22,759
146	- 2 100 TON JACKS - 07607-22-JACKS 2022	2022	35,613
	TOTAL		7,134,812.00

Remove all equipment / see spreadsheet

NO ACQUISITIONS, LEASES/LOANS, OR DISPOSALS HAVE OCCURRED SINCE LAST REPORT. Check here: _____

SIGNATURE: Under penalty of perjury, I do hereby declare and affirm that I have examined this entire declaration and any changes made therein and to the best of my knowledge, believe that it is correct and complete. (NRS 361.265)

Shelley Addie Shelley Addie Staff Accountant
 Taxpayer's signature Print taxpayer's name Title
 7/27/23 7026334610 shelley.addie@empire-cat.com
 Date Phone Fax E-mail address

Please return all pages of this statement to the Assessor's Office and make a copy for your records.

ADS AV/New = 513,149

1,541,900

TU = 1,466,140

GSA AV/New = 513,062

TU = 1,465,884

CASHMAN EQUIPMENT COMPANY LLC
EMPIRE SOUTHWEST LLC
PERSONAL PROPERTY DECLARATION 2023

Co Asset	Description	ELKO COUNTY	In Svc Date	Est Life	Acquired Value
07513-21-WMS	24 NEW RF GUNS FOR ELKO PARTS WMS		12/20/22	3 ✓	46,283
07426-19-COMP	DESIGN JET T1700		12/20/22	3 ✓	2,085
07503-20-COMP	2 SHARP COPIERS		12/20/22	6 ✓	16,074
07605-22-SAW	MITERING SAW		12/20/22	7 ✓	26,794
07361-17-JACKS	(2) 200 TON JACKS FROM GLOBAL MINING PRODUCTS		12/20/22	15 ✓	14,135
07396-18-FURN	12 HIGH BACK MESH SWIVEL CHAIRS 2 TABLES		12/20/22	15 ✓	8,819
07607-22-JACKS	2 100 TON JACKS		12/20/22	15 ✓	41,927
07624-22-TIRES	2 FORKLIFT TIRES FOR 330 FORKLIFT		12/20/22	15 ✓	8,123
07332-16-FURN	4 PARTS COUNTER STATIONS		12/20/22	15 ✓	1,032
07533-21-FURN	4 WORK STATIONS		12/20/22	15 ✓	10,463
07548-21-UPEND	BUSHMAN UPENDER		12/20/22	15 ✓	146,258
07472-20-PRESS	CAT HOSE PRESS MACHINE		12/20/22	15 ✓	21,703
07392-18-CLNR	CLARUS TORNADO CLEANING SYSTEM		12/20/22	15 ✓	15,469
07348-16-TOOL	CLIMAX LINE BORE TOOLING-MODEL BB5000		12/20/22	15 ✓	7,282
07543-21-CMPR	COMPRESSOR FOR ELKO FACILITIES		12/20/22	15 ✓	19,783
07617-22-WSHR	CUDA 2848 SERIES PARTS WASHER		12/20/22	15 ✓	25,868
07630-22-WELDR	DUAL FEED WELDER		12/20/22	15 ✓	30,955
07388-18-SWEP1	ELGIN SWEEPER MODIFICATIONS		12/20/22	15 ✓	6,794
07562-21-LFTTK	FORKLIFT-CE008177-DTR345A		12/20/22	15 ✓	28,450
07563-21-LFTTK	FORKLIFT-CE008833-GC70K6		12/20/22	15 ✓	61,601
07564-21-LFTTK	FORKLIFT-CE009316-GP25N5		12/20/22	15 ✓	11,995
07566-21-LFTTK	FORKLIFT-CE010597-Z80/60		12/20/22	15 ✓	38,705
07567-21-LFTTK	FORKLIFT-CE011326-930		12/20/22	15 ✓	24,764
07574-21-LFTTK	FORKLIFT-CE012480-ETR340A		12/20/22	15 ✓	44,085
07575-21-LFTTK	FORKLIFT-CE012887-GP25N		12/20/22	15 ✓	24,612
07377-17-FURN	FURNITURE FOR ELKO STORE		12/20/22	15 ✓	3,988
07589-22-FURN	FURNITURE FOR NEW OFFICE IN ELKO-PARTS MANAGER		12/20/22	15 ✓	9,816
07416-18-FURN	FURNITURE FOR SERVICE MANAGER		12/20/22	15 ✓	3,272
07349-16-HEATR	HEATER FOR WASH PIT-ELKO		12/20/22	15 ✓	1,725
N0898-21-HOIST	HOIST AND TROLLIES FOR ELKO SERVICE		12/20/22	2015 ✓	31,532
07647-22-BORE	LINE BORE TOOLING		12/20/22	15 ✓	113,018
07505-20-SIGN	NEW SIGNS FOR 5190 IDAHO STORE		12/20/22	15 ✓	5,766
07648-22-RACK	PALLET RACKING AND SHELVEING		12/20/22	15 ✓	157,882
07428-19-SWEEP	POWER SWEEPER-RIDER-MODEL 800		12/20/22	15 ✓	40,812
N0679-19-BLD	REMODEL TRAINING ROOM-ELKO		12/20/22	15 ✓	27,143
07448-19-SIGNS	SIGNS FOR ELKO BUILDING-5190 IDAHO ST		12/20/22	15 ✓	14,409
07395-18-FREEZ	SO LOW FREEZER MODEL C85-12		12/20/22	15 ✓	3,793
07466-20-HONE	SUNNEN TUBE HONING SYSTEM		12/20/22	15 ✓	87,772
07427-19-FURN	TABLES AND CHAIRS FOR TRAINING ROOM		12/20/22	15 ✓	13,194
07390-18-CART	TAYLOR DUNN SC-090 PARTS CHASER		12/20/22	15 ✓	3,501
07604-22-SWEEP	TENNANT SWEEPER AND SCRUBBER		12/20/22	15 ✓	17,384
07506-20-EQUIP	VARIOUS EQUIPMENT 5190 IDAHO		12/20/22	15 ✓	148,973
07504-20-FURN	VARIOUS FURNITURE-ENVIROTECH & HENRIKSEN		12/20/22	15 ✓	40,034
07554-21-VIDMR	VIDMARS FOR KITTING		12/20/22	15 ✓	32,202
07627-22-WELD	WELD BORE SET TOOLING		12/20/22	15 ✓	27,838
07694-22-WLDR	WELDER FROM LINDE		12/20/22	15 ✓	13,752
07406-18-FLOOR	FLOORING FOR LITHIUM TRAINING ROOM (4,042)		12/20/22	N/A ✓	1
07365-17-AIRCN	ROOFTOP UNIT-CHARLES CHESTER (3,281)		12/20/22	N/A ✓	1
07522-21-VENT	VENT SYSTEM FOR ELKO TRAINING DEPT (13,227)		12/20/22	N/A ✓	1
07655-23-DRSYS	DRIVER SAFETY SYSTEM		04/01/23	7 ✓	25,999
07665-23-WELDER	MILLER WELDER		05/01/23	15 ✓	16,200
07657-23-CRANE	GANTRY CRANE		04/01/23	20 ✓	18,832
07663-23-FLOORING	FLOORING FOR PLATINUM ROOM (34,420)		05/01/23	N/A ✓	1
					1,541,895

Julie Carl

From: aforms
Sent: Tuesday, August 1, 2023 3:23 PM
To: Addie, Shelley
Subject: RE: PERSONAL PROPERTY DECLARATION-ELKO COUNTY-2023-MACHINE ACCOUNTS

Thank you!



Julie A. Carl
Personal Property Appraiser
Elko County Assessor's Office
550 Court St.
Elko, NV 89801

jcarl@elkocountynv.net
775-738-5217
775-778-6795 Fax
775-748-0334 Direct Line

From: Addie, Shelley <Shelley.Addie@empire-cat.com>
Sent: Thursday, July 27, 2023 4:35 PM
To: aforms <AForms@elkocountynv.net>
Subject: PERSONAL PROPERTY DECLARATION-ELKO COUNTY-2023-MACHINE ACCOUNTS

You don't often get email from shelley.addie@empire-cat.com. [Learn why this is important](#)
Here are the declarations for 2023.

There is only one spreadsheet for all the equipment for all the accounts.

Please let me know if you have any questions.

Thank you,

Shelley Addie
Senior Staff Accountant
Empire Southwest

Office (702)633-4610
shelley.addie@empire-cat.com

Our Corporate Values:
Safety. Respect. Integrity. Teamwork. Excellence. Stewardship. Astonishment.

NOTICE: The email and any attachments are for the intended recipient(s) only and may contain information that is privileged, confidential and/or proprietary.

If you are not the intended recipient, please be advised that any reading, distribution, copying, or other use of this email is prohibited.

If you have received this email in error, please delete this email immediately. Thank you.

From: Huizingh, Dale <Dale.Huizingh@empire-cat.com>
Date: Tuesday, July 2, 2024 at 10:50 PM
To: Renato Berisha <Renato.Berisha@TMA1.com>
Cc: Killgrove, Yesenia <Yesenia.Killgrove@empire-cat.com>, Addie, Shelley <Shelley.Addie@empire-cat.com>
Subject: FW: AUDIT PAPERWORK

Renato – It was nice to “meet” you on the call this morning.

We are working on the 7/1/23 (6/30/23) trial balance for the Nevada operation for you, including more information on the rental fleet machines in the yard at the Elko and Winnemucca stores on that date. We will have that to you by Friday, July 12th.

In the meanwhile, you asked for more explanation on Empire's Rental Fleet and how our business model differs from a rental company, like United Rentals.

United Rentals' primary focus is to earn profits from renting their equipment. They will sell machines near the end of their useful life but are focused on the rental income stream. They generally depreciate the machines on a straight line basis over a 3-10 year life.

Empire's primary goal is to sell new CAT machines. Our Rental Fleet is primarily a marketing tool and used to:

- Fill short term equipment needs for existing clients,
- Enable new clients to try CAT products on their job site,
- Create low hour used inventory we can sell at a price to compete with product from second tier manufacturers.

In some cases, clients will rent machines with a purchase option (RPO) for six to twelve months to build up equity in the machine before purchasing it and financing the purchase with a bank loan.

Once a machine is sold, it provides a long term revenue stream for Empire because we are the source for CAT parts used to maintain the machines; we provide service too. So our main goal is sell machines, not rent them.

Whether in new inventory, used inventory or the Rental Fleet, all machines are available for purchase.

We generally don't depreciate Rental Fleet machines on a straight line basis but, instead, apply a portion of the rental income earned while it is on rent to write down a machine's book value.

When it is in the yard, it is not depreciated. At that point it is similar to our used machine inventory.

BTW, these comments pertain to CAT product. This makes up the bulk of the value of the Rental Fleet.

We do buy and rent out some equipment like Genie scissor lifts to have them available as a convenience to clients. We are not a dealer for these ancillary machines and manage them like a rental company would.

Hopefully the distinction between how our business operates vs. a rental company makes sense.

Please advise if you have any questions or need additional information.

And, again, we'll work on getting the trial balance to you next week.

Thx, Dale

Dale Huizingh

Controller

Empire Southwest

Cell (480) 204-3859

Dale.Huizingh@empire-cat.com

Our Corporate Values:

Safety. Respect. Integrity. Teamwork. Excellence. Stewardship. Astonishment.

NOTICE: This email and any attachments are for the intended recipient(s) only and may contain information that is privileged, confidential and/or proprietary. If you are not the intended recipient, please be advised that any reading, distribution, copying, or other use of this e-mail is prohibited. If you have received this e-mail in error, please delete this e-mail immediately. Thank you.

Summary of IFRS 5

Background

IFRS 5 achieves substantial convergence with the requirements of US SFAS 144 Accounting for the Impairment or Disposal of Long-Lived Assets with respect to the timing of the classification of operations as discontinued operations and the presentation of such operations. With respect to long-lived assets that are not being disposed of, the impairment recognition and measurement standards in SFAS 144 are significantly different from those in IAS 36 Impairment of Assets. However those differences were not addressed in the short-term IASB-FASB convergence project.

Key provisions of IFRS 5 relating to **assets held for sale**

Held-for-sale classification

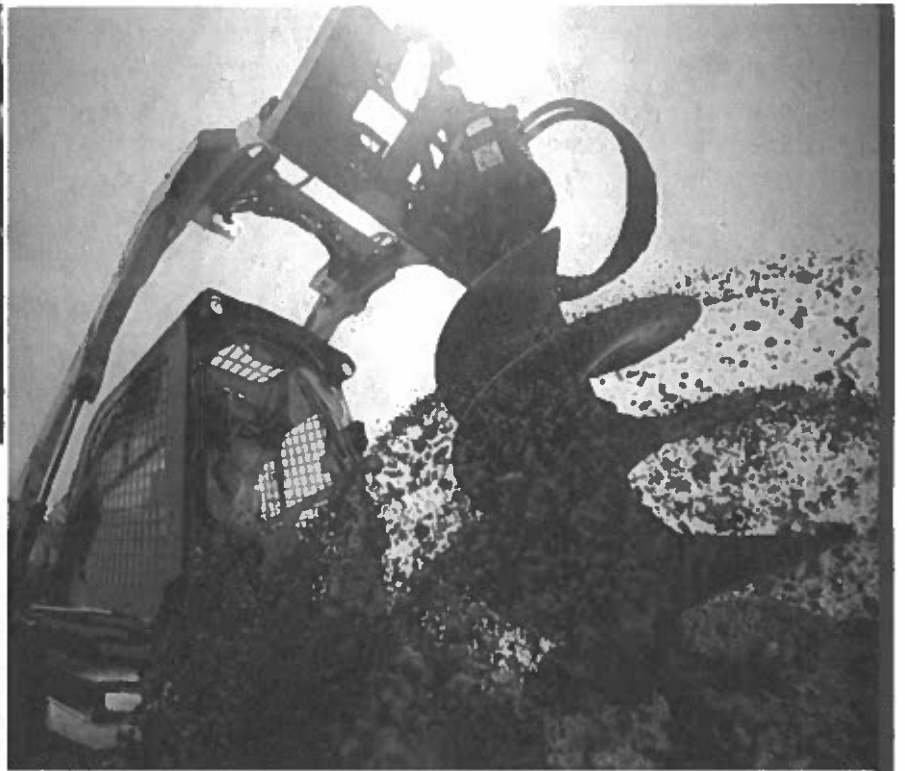
In general, the following conditions must be met for an asset (or 'disposal group') to be classified as held for sale: [IFRS 5.6-8]

- management is committed to a plan to sell
- the asset is available for immediate sale
- an active program to locate a buyer is initiated
- the sale is highly probable, within 12 months of classification as held for sale (subject to limited exceptions)
- the asset is being actively marketed for sale at a sales price reasonable in relation to its fair value
- actions required to complete the plan indicate that it is unlikely that plan will be significantly changed or withdrawn

The assets need to be disposed of through sale. Therefore, operations that are expected to be wound down or abandoned would not meet the definition (but may be classified as discontinued once abandoned). [IFRS 5.13]

An entity that is committed to a sale involving loss of control of a subsidiary that qualifies for held-for-sale classification under IFRS 5 classifies all of the assets and liabilities of that subsidiary as held for sale, even if the entity will retain a non-controlling interest in its former subsidiary after the sale. [IFRS 5.8A]

<https://www.iasplus.com/en/standards/ifrs/ifrs5> accessed 2/12/2025



GET THE JOB
DONE
RIGHT



RENTAL PRODUCT GUIDE
CatRentalStore.com/Empire

EMPIRE

CAT THE
Rental
STORE

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S
CASE NO.: 25-004

WE'RE HERE FOR YOU



ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S2
CASE NO.: 25-004

EVERYTHING YOU NEED TO MAKE YOUR JOB EASIER

You've got a job to do and you need equipment, service and technology you can depend on. We understand and will provide the machinery, experience and commitment to help you succeed.

EQUIPMENT

Empire has the Cat® products and equipment you've always trusted for your toughest jobs, plus a growing fleet of other premium brands and attachments. All our equipment is well-maintained, top-quality, low-hour and ready for you when you need it.

EXPERTISE

Our team will help match the right machine to your job application, and complimentary operator training is available on all rentals.

SERVICE

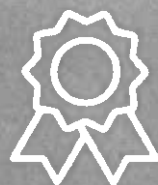
With 24-hour emergency service and a 2-hour average response time on service calls, our Cat certified technicians will keep your business running day and night.

TECHNOLOGY

Improve productivity and efficiency with telematics including location, hours and fault codes available on 90% of our fleet. We also offer the latest Trimble 3D GPS technology solutions.

AVAILABILITY

With 16 locations throughout Arizona and southeastern California, we're ready to serve your needs with our fleet of reliable machines, time-saving delivery options and dependable product support.



**CERTIFIED
GOLD**

Caterpillar Rental Operations Dealer

Empire has achieved the highest rental dealer ranking available from Caterpillar.

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S3
CASE NO.: 25-004

WHAT YOU NEED WHEN YOU NEED IT

With the Cat Rental Store portal, manage all your rentals anytime, from any device. The portal makes finding, renting, and managing your equipment rentals even more accessible and convenient, making it easier to get what you need to keep your jobsites moving.

- > Search equipment and view rental rates
- > Request equipment quotes
- > View and download contracts and invoices
- > See all equipment you have on rent
- > Transfer equipment between jobsites
- > Extend or end rentals
- > Find a location closest to your jobsite



Access 24/7
CatRentalStore.com/Empire
or download the Cat Rental Store app today!

“ I have a screen at my desk dedicated to the Cat Rental Store portal and like being able to track all our rental equipment and attachments from one job to the next. ”

– JOSHUA, EQUIPMENT COORDINATOR

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S4
CASE NO.: 25-004

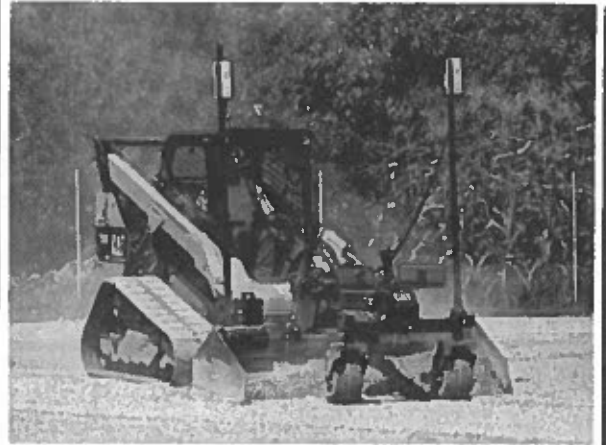
CAT RENTALS AND SO MUCH MORE

From aerial lifts to vacuum excavation, our growing fleet of equipment and attachments from leading brands will help you maximize uptime and serve your job from start to finish.





SAVE TIME, FUEL AND MONEY



ELKO COUNTY BOARD OF
EQUALIZATION FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S6
CASE NO.: 25-004

SBE 127

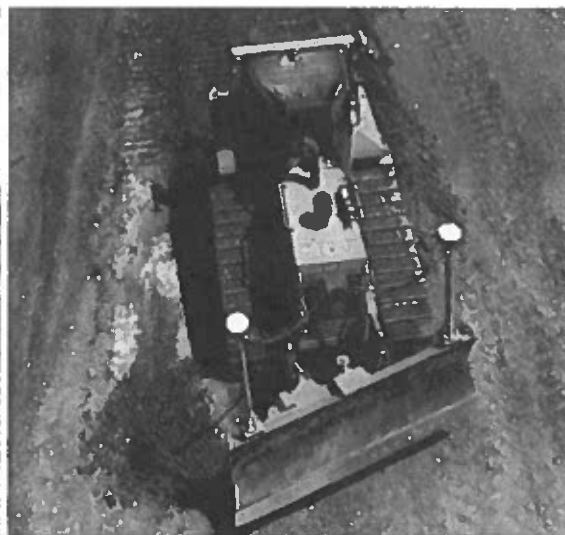
BOOST PRODUCTIVITY WITH TECHNOLOGY

Make smart decisions, decrease costly mistakes and increase efficiency with machine technology rental. From machine control systems to site positioning and software from leading brands like Trimble and Caterpillar, get the support, expertise and experience to boost your productivity with advanced jobsite solutions.

We'll partner with you to create solutions specific to your jobsite and customize the machine control technology to maximize your capabilities.



	DOZER	EXCAVATOR	MOTOR GRADER	COMPACT TRACK LOADER	SKIP LOADER	COMPACTOR	SCRAPER
GPS	☒	☒	☒	☒	☒	☒	☒
LASER	☒	☒	☒	☒	☒		☒
CROSS SLOPE	☒		☒	☒	☒		
SONIC	☒		☒	☒	☒		



TESTED AND EFFICIENT **RENT CAT®**



When you work in a challenging industry, such as construction, agriculture or mining, you need equipment that works as hard as you do. Rental equipment from Caterpillar is built to stand up to the toughest jobsites and work environments, and everything is tested and maintained to meet strict quality standards. You'll get the latest productivity and safety technologies with options for state-of-the-art equipment monitoring and innovative automated controls.



Technology products are available for select machines. Look for this icon and see page 7 for more details.

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S8
CASE NO.: 25-004

SBE 129



“We rent from Empire every other week. Empire is accommodating and they deliver on time. If they don't have the equipment available, they work quickly to find what we need.”

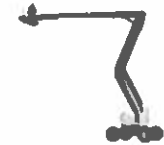
— DUSTIN, OWNER

ARTICULATED TRUCKS



	POWER	OPERATING WEIGHT	
730-04	375	52,690	31 Ton Articulated
740GC	452	71,377	43.5 Ton Articulated
745-04 (745C)	511	73,553	45.2 Ton Articulated

ARTICULATING BOOM



	PLATFORM HEIGHT	CAPACITY
GENIE Z45/25	45'	500lb capacity
GENIE Z60/34	60'34"	500lb capacity
GENIE Z60/37	59'7"	500lb capacity
GENIE Z62/40	67'11"	500lb capacity
GENIE Z80/60	84'	500lb capacity
GENIE ZX-135/70	141'	600lb capacity

HIGH CAPACITY AVAILABLE

ASPHALT ROLLERS



	POWER	OPERATING WEIGHT	WIDTH
CB1.7	25	3,538	1.5 ton, 35" drum
CB2.5 (CB22)	48	5,546	3.0 ton, 39" drum
CB2.7GC	25	5,936	3.0 ton, 47" drum
CB2.7 (CB24)	48	5,936	2.0 ton, 47" drum
CB4.0 (CB34)	48	7,971	4.0 ton, 51" drum
CB4.4	48	8,362	4.0 ton, 55" drum
CC4.0 (CC34)	48	7,889	4.0 ton, 51" combi
CB7-02 (CB7)	100	19,015	9.0 ton, 59" drum
CB10-2 (CB10)	120	21,638	12.0 ton, 67" drum
CB13	142	27,557	13.0 ton, 79" drum
CB15-01 (CB15, CB66)	142	28,958	14.0 ton, 84" drum

BACKHOE LOADERS



	POWER	OPERATING WEIGHT	DIG DEPTH
415-07 (415F2)	70	16,892	17'7"
416-07 (416F2)	86	17,145	17'7"
420-07 (420F2, 420F)	100	17,271	17'7"
420XE (420F2 IT)	102	19,883	17'7"
440-07 (440 IT)	104	21,544	19'3"
450-07 (450F)	131	24,039	21'1"

CABS AVAILABLE

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S9 SBE 130
CASE NO.: 25-004

RENT CAT

COMPACT TRACK LOADERS



	POWER	OPERATING WEIGHT	OPERATING CAPACITY	WIDTH
239D3	67	7,434	2,185 lbs	66"
259D3 (259D)	74	8,987	2,900 lbs	69"
279D3 (279D)	74	10,095	2,935 lbs	78"
299D3 (299D2)	98	11,464	4,725 lbs	76"

CABS AND HIGH FLOW AVAILABLE

DOZERS



	POWER	OPERATING WEIGHT	BLADE WIDTH
D1-12	80	17,855	9'5"
D2-12 (D4K2)	92	18,382	9'5"
D3-12 (D5K2)	104	20,639	9'1"
D4-16 (D4-15, D6K2)	130	29,259	10'6"
D5-17 (D6N)	170	42,263	10'9"
D6-20 SU (D6T SU)	215	50,733	10'7"
D6-20 PAT (D6T PAT)	209	52,167	12'9"
D7-17	265	65,644	12'4"
D8T	354	87,600	12'10"
D9-07 (D9T)	477	110,225	14'2"
D10T2	600	154,700	15'11"

GPS, LASER, CROSS SLOPE & SONIC TECHNOLOGY AVAILABLE

DUMP TRUCKS



BOX BED CAPACITY
6 Cubic Yard

6YD DUMP

ELECTRIC BOOMS



	PLATFORM HEIGHT	CAPACITY
JLG E300AJP	29'5"	500lb capacity
JLG E400AJPN	40'	500lb capacity
JLG EC600SJP	60'4"	500lb capacity

EXCAVATORS



	POWER	OPERATING WEIGHT	DIG DEPTH	WIDTH
300.9D	18	2,061	5'8"	28"
301.7-05*	21	4,222	8'4"	39"
302.7-07*	24.7	6,725	8'2"	140"
303-07* (303E2)	24.7	7,817	8'8"	61"
303.5-07 (303.5E2) *	24.7	8,930	9'2"	70"
304-07 (304E2) *	48.4	9,647	11'5"	66"
305-07 (305E2) *	48.4	11,234	12'0"	78"
306-07 (305.5E2) *	57.9	15,766	12'1"	78"
307.5-07*	57.9	17,905	15'3"	86.6"
308-07 *	74.3	20,077	15'3"	90.6"
310-07*	74.3	22,451	17'1"	97.2"
313GC-07 (313GC)*	73	30,400	19'8"	8'1"
315-07 (315FL) *	108	34,000	19'6"	8'1"
315GC-07 *	98	34,000	19'6"	8'8"
320-07 *	172	49,600	22'1"	10'4"
323-07 (323FL) *	172	54,900	22'1"	9'9"
325-07 (325FL) *	172	62,800	22'0"	10'4"
326-07 (326FL)	201	56,400	22'5"	10'5"
330-07 (330FL) *	273	69,200	23'9"	10'5"
330FL LONG REACH	272	87,192	55'	10'5"
335-07 (335FL) *	273	77,000	22'11"	10'11"
336-07 (336FL, 336EL) *	311	81,200	27'	11'9"
336-07 LONG REACH	311	100,900	60'	11'9"
340-08	346	83,100	27'1"	11'9"
349FL LONG REACH	424	105,200	65'	11'9"
352-08FG (352-07FG, 349-07, 349FL) *	443	111,300	26'11"	11'11"
352-08VG (352-07VG, 352FL) *	424	110,500	23'7"	11'11"
374-07 (374FL)	484	158,200	28'1"	11'1"
390FL	524	192,680	35'3"	14'5"
395-07	542	207,300	36'	12'9"

GPS & LASER TECHNOLOGY AVAILABLE

CABS AVAILABLE
*THUMBS AVAILABLE

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S10
CASE NO.: 25-004

JUMPING JACKS



	POWER	OPERATING WEIGHT	WIDTH
BT50	3.8 hp	128 lbs	11"
BT65	3.8 hp	150 lbs	11"

MOTOR GRADERS



	POWER	OPERATING WEIGHT	BLADE SPEC
120-14 (120M2)	139	35,067	12'6" Blade, Ripper
120-14 AWD	139	35,067	12' Blade, Ripper
140-13	250	42,325	12'6" Blade, Ripper
140-13 AWD	250	42,325	14' Blade, Ripper
140-15 (12M3)	179	42,647	12' Blade, Ripper
140-15 AWD (12M3 AWD)	179	42,647	12' Blade, Ripper
150-15 (140M3)	200	43,950	12' Blade, Ripper
150-15 AWD (140M3 AWD, 140M2 AWD)	200	43,950	12' Blade, Ripper
160-15 AWD	221	45,547	14' Blade, Ripper
14-15	238	57,250	14' Blade, Ripper
16-15	290	71,454	16' Blade, Ripper

GPS, LASER, CROSS SLOPE & SONIC TECHNOLOGY AVAILABLE

PERSONNEL LIFT



	PLATFORM HEIGHT
25AM-DC	24' 10"
GR-20	11'4"

PLATE COMPACTORS



	PLATE SIZE	SPEED
20" Plt Comp	19.7 x 20.7	6000VPM

PNEUMATIC ROLLERS



	POWER	OPERATING WEIGHT	EMPTY WEIGHT	FULL BALLAST
CW16: 9 wheel (CW14)	100	33,069	11,464	33,069
CW34: 8 wheel	133	55,525	22,050	59,525

RIDE ON TRENCHER



	POWER	TREAD WIDTH	MAX DROP BELOW GROUND
RTX250	25	34.5"	10"
RTX450	49	48"	10"

ROAD BROOMS



	BRUSH WIDTH	CAPACITY
CR350	8'	150 gallon water system

ROUGH TERRAIN SCISSOR



	PLATFORM HEIGHT	CAPACITY
GS2669 RT	32'2"	1500lb capacity
JLG RT2669	26'2"	1500lb capacity
GS3369 RT	38'8"	1000lb capacity
JLG RT3369	33'	1000lb capacity
GS4390 RT	49'	1500lb capacity
JLG 430LRT	49'6"	1252lb capacity
JLG RT5394	53'	1500lb capacity
GS5390 RTD	59'	1500lb capacity

DUAL FUEL AND DIESEL AVAILABLE

SCRAPER



	POWER	OPERATING WEIGHT	CAPACITY
613C	185	37,229	11 Yard Elevating
623K	407	88,061	23 Yard Elevating
627K	407	90,213	24 Yard Push-Pull

GPS & LASER TECHNOLOGY AVAILABLE

36" SKIDSTEER



	POWER	OPERATING WEIGHT	WIDTH
S925TX	25hp	925	106"

SKID STEER LOADERS



	POWER	OPERATING WEIGHT	OPERATING CAPACITY	WIDTH
226D3 (226D)	67	5,849	1,550 lbs	58"
236D	74	6,567	1,800 lbs	66"
242D3 (242D)	74	7,138	2,200 lbs	66"
262D3	74	8,296	2,700 lbs	66"

CABS AVAILABLE

MORE BRANDS TO COMPLETE THE JOB

Whether your job is big or small, our growing fleet of quality, top-tier equipment from brands like Genie, JLG Jet Vac, Vermeer, and more will help you get it done. Tell us your need and we'll match you with the right equipment for the job.

SKIP LOADERS



	POWER	OPERATING WEIGHT	LOADING BUCKET
415-07 IL (415F2 IL)	75	17,637	1.30 cyd

GPS, LASER, CROSS SLOPE & SONIC TECHNOLOGY AVAILABLE
CABS AVAILABLE

SLAB SCISSOR



	PLATFORM HEIGHT	CAPACITY
GENIE GS1330	18'10"	500lb capacity
JLG ES1330	13'	500lb capacity
GENIE GS1930	25'3"	500lb capacity
JLG ES1932	19'	507lb capacity
GENIE GS1932	25'3"	500lb capacity
GENIE GS2632	32'1"	500lb capacity
GENIE GS2646	32'1"	1000lb capacity
GENIE GS3232	38'1"	500lb capacity
GENIE GS3246	38'1"	770lb capacity
GENIE GS4046	39'2"	770lb capacity
JLG R4045	45'3"	770lb capacity

STRAIGHT BOOMS



	PLATFORM HEIGHT	CAPACITY
GENIE S45	50'6"	1000lb capacity
JLG 460SJ	46'	600lb capacity
GENIE S65	71'	1000lb capacity
JLG 660SJ	65'8"	750lb capacity
JLG 860SJ	86'	750lb capacity
GENIE S85	91'	1000lb capacity
GENIE SX125 (S125)	131'	660lb capacity

HIGH CAPACITY AND WELDER READY AVAILABLE

TELEHANDLERS



	OPERATING WEIGHT	RATED CAPACITY	LIFT HEIGHT
TH255C	11,000	5,500	18'0"
TL642-05 (TL642D)	22,002	6,500	42'0"
TL8042 (SKYTRAK)	27,100	8,000	41'11"
TL943-05 (TL943D)	25,750	9,000	43'0"
TL1055-05 (TL1055D, TL1055C)	31,700	10,000	55'0"
TL12054 (SKYTRAK)	30,357	12,000	53'2"
TL1255-05 (TL1255D, TL1255C)	34,361	12,000	54'6"

CABS AVAILABLE

TOWABLE BOOM



	PLATFORM HEIGHT	CAPACITY
JLG T350	20'2"	500lb capacity
GENIE TZ-34 DC	40'	500lb capacity

TRACK OUT MATS



	MAT SIZE	WEIGHT
FOD 7'X12'	7'X12'	420 lbs

TRENCH ROLLER



	POWER	OPERATING WEIGHT	WIDTH
RX1575	20.2	3,197 lbs	33.5" Drum
BMP8500	19.4	3,516 lbs	24" or 33" Drum

VACUUM EXCAVATION



	POWER	TANK CAPACITY	VACUUM DISPLACEMENT
550VX STD	42	550 gal	Standard
550VXHICFM	50	550 gal	High CFM
850VX STD	42	800 gal	Standard
850VXHICFM	50	800 gal	High CFM

VIBRATORY SOIL COMPACTION



	POWER	OPERATING WEIGHT	WIDTH
CP34	74	10,890	50" Drum, 5'2" Blade
CP44	100	16,471	66" Drum, 6'6" Blade
CP54	131	24,539	84" Drum
CP11GC	120	25,109	84" Drum, 8'3" Blade
CP56	157	25,707	84" Drum, 8'3" Blade
CS44	100	15,895	66" Drum
CS54	131	23,265	84" Drum
CS11GC	121	24,775	84" Drum
CS56	157	25,346	84" Drum

CABS AVAILABLE

WATER EQUIPMENT



	CAPACITY
730-04 WT	6,000 gal
740GC WT	8,000 gal
745-04 WT (745C WT)	9,000 gal
613C WW	5,000 gal
621K WW	8,000 gal
2K	2,000 gal
4K	4,000 gal
12K	12,000 gal
WT5C	500 gal

WHEEL LOADERS



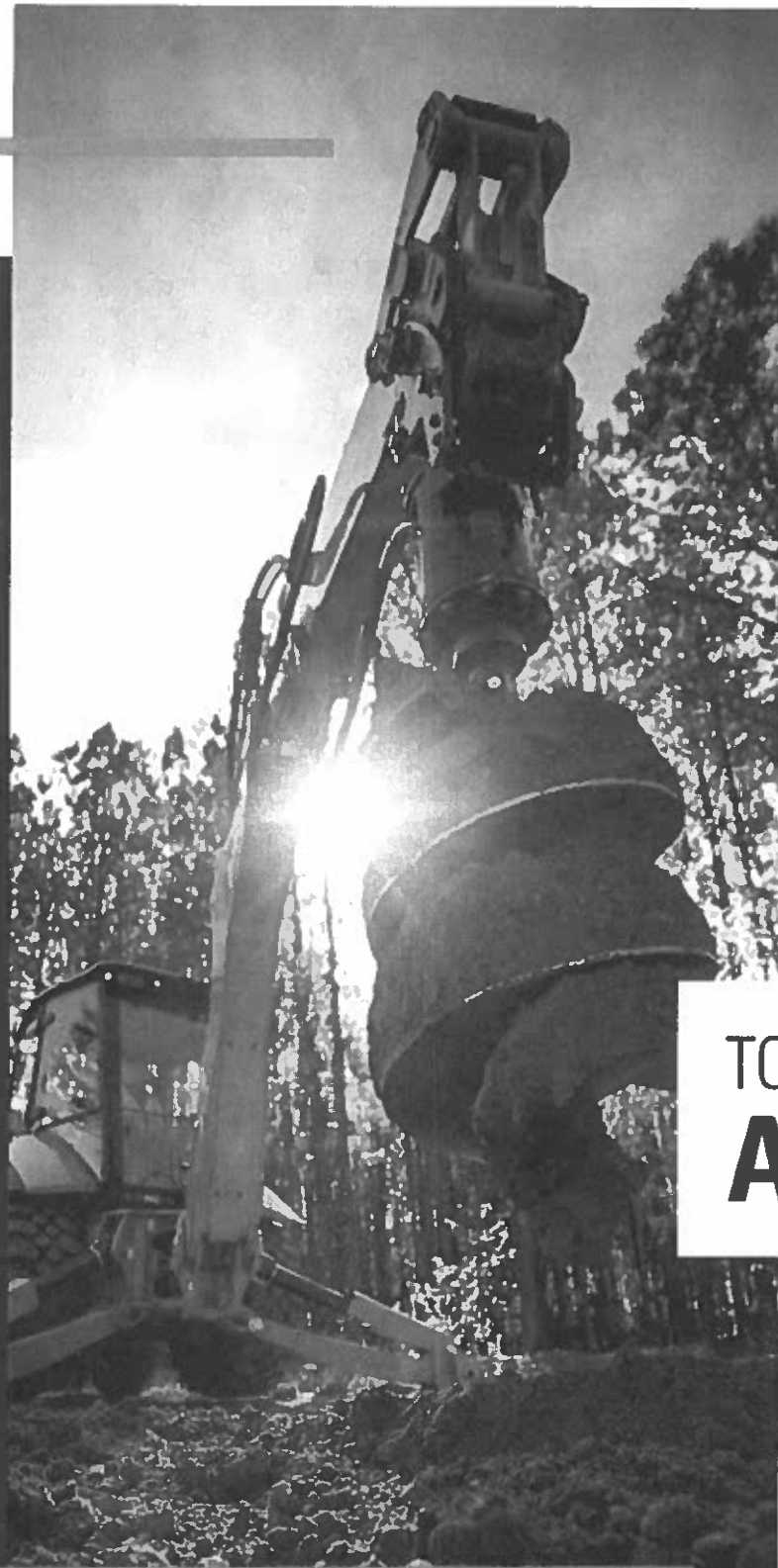
	POWER	OPERATING WEIGHT	LOADING BUCKET	CAPACITY
908-14 (908M)	74.7	14,617	1.0 - 2.0 cyd	G.P. Bucket
920-14 (918M)	121	21,742	1.7 - 2.5 cyd	G.P. Bucket
920-14 FC	120	22,531	2.4 cyd	G.P. Bucket
926M	168	28,193	3.2 cyd	G.P. Bucket
926M FC	168	29,990	3.2 cyd	G.P. Bucket
930M	168	31,382	3.5 cyd	G.P. Bucket
930M FC	168	33,400	3.5 cyd	G.P. Bucket
938M	188	35,778	4.2 cyd	G.P. Bucket
938 FC	188	37,100	4.2 cyd	G.P. Bucket
950GC FC	255	41,554	5.75 cyd	G.P. Bucket
950M	250	42,357	5.75 cyd	G.P. Bucket
950M FC	250	43,620	5.75 cyd	G.P. Bucket
966-14 (966M)	321	51,124	5.5 cyd	G.P. Bucket
966GC-01 FC	321	48,018	4.25 - 9.25 cyd	G.P. Bucket
966-14 FC (966M FC)	325	52,365	5.5 cyd	G.P. Bucket
972M	299	54,871	6.0 cyd	G.P. Bucket
980-14 (980M)	393	66,877	4.0 - 5.25 cyd	G.P. Bucket
988K (988K HL)	541	112,574	10.0 cyd	G.P. Bucket
988K XE	538	116,362	6.2 - 17 cyd	G.P. Bucket

EMPIRE

CAT

THE
Rental
STORE.

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S13
CASE NO.: 25-004



TOTAL SYSTEM SOLUTIONS **ATTACHMENTS**

The right tools and attachments can turn a one-dimensional piece of equipment into a multipurpose, versatile machine that can increase the productivity of your operation. We carry a large and growing inventory of machine attachments from Cat® and other leading manufacturers that allow you to save money and maintain the highest work quality. We'll work closely with you to match the right tool with your tasks and applications

“ Empire is quick to respond any time we need anything, whether it's a rental or a repair. They know every minute counts. ”

— STEVE, DIRECTOR

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S14
CASE NO.: 25-004

AUGER BITS



	DIAMETER	*FITS BHL, CTL, MHEX, SSL, S925*
Standard	6"	Vermeer Bits S925 06", 09", 12", 18"
Standard	9"	
Standard	12"	
Standard	18"	
Standard	24"	
Standard	30"	
Standard	36"	
Extension	12"	
Extension	24"	

AUGER DRIVES



	HYDRAULIC FLOW	HYDRAULIC PRESSURE	FITS	HYDRAULICS
A11 301	20-24 gpm	1523-2176 psi	MHEX	Standard Flow
A19B/A41B	11-22 gpm	2100-3400 psi	CTL, MHEX, SSL	Standard Flow
302-A23 AU	11-22 gpm	2100-3400 psi	MHEX	Standard Flow
A26B/A68B	25-34 gpm	3000-4200 psi	BHL	High Flow
S925 Auger	15.5 gpm	3045 psi	S925	Standard Flow

BARRIER LIFT



	CAPACITY	GRIP RANGE
KL12000	12,000 lbs	6" - 12"

BOX BLADES



	OVERALL WIDTH	GRADING WIDTH	FITS
BB121	87.5"	84"	CTL, SSL

COLD PLANER



	OVERALL WIDTH	DRUM WIDTH	MAX DEPTH OF CUT	HYDRAULICS	FITS
PC306B	73"	24"	6.7"	HIGH FLOW	CTL, SSL

COMPACTION WHEELS



SIZE	FITS
12"	301, 302, 304
16"	304, 305
18"	304, 305, 307, 308, BHL, 1/4
22"	304, 305
24"	304, 305, 307, 308, 310-336, BHL
30"	307, 308, 330-349, BHL
36"	307, 308, 320-349, BHL
55"	374

DOZER BLADES



OVERALL WIDTH	HEIGHT	TILT	HYDRAULICS	G.E.T.
79"	24"	10 degrees left or right of center	Standard Flow	Cutting Edge
92"	24"	11 degrees left or right of center	Standard Flow	Cutting Edge

DRUM CUTTER



	FITS
ER250-4	307, 308
ER650-3	320
ER1500-3	330, 336
ER1700-3	336
ER2000-3	349
ER3000-3	349, 352

ATTACHMENTS

GENERAL PURPOSE BUCKETS



WIDTH	CAPACITY	G.E.T.	FITS
62"	0.47 cyd	Cutting edge or teeth	CTL, SSL
68"	0.52 cyd	Cutting edge or teeth	CTL, SSL
72"	0.55 cyd	Cutting edge or teeth	CTL, SSL
74"	0.57 cyd	Cutting edge or teeth	CTL, SSL
78"	0.60 cyd	Cutting edge or teeth	CTL, SSL
80"	0.62 cyd	Cutting edge or teeth	CTL, SSL
86"	0.82 cyd	Cutting edge or teeth	CTL, SSL

GRAPPLE BUCKETS



OVERALL WIDTH	JAW OPENING	FITS
62"	40"	CTL, SSL
68"	40"	CTL, SSL
74"	40"	CTL, SSL
80"	40"	CTL, SSL

GRAPPLE FORKS



OVERALL WIDTH	JAW OPENING	TINES	FITS
66"	38"	9 round	CTL, SSL
68"			CTL, SSL
72"	38"	11 round	CTL, SSL

GRAPPLE RAKE



OVERALL WIDTH	FITS
72"	CTL, SSL
84"	CTL, SSL

HAMMERS



FITS	WORKING WEIGHT	IMPACT FREQUENCY	WEIGHT CLASS
301	551	780-1800	400
304, CTL, SSL	750	600-1680	600
304, 305.5, CTL, SSL	818	700-2000	700
308, 420	928	600-1500	1,000
420	1320	500-1450	1,000
310, 450	1804	430-1300	1,500
315, 316	1826	450-1300	1,700
315, 316	2596	370-800	2,500
320, 323	4101	350-620	3,500
320-330	4158	320-600	3,500
330-336	5180	350-600	5,000
336-349	6946	380-560	8,000
349-374	8360	370-520	11,000

LANDSCAPE RAKE



	OVERALL WIDTH	WORKING WIDTH	RAKING WIDTH	HYDRAULICS	FITS
LR15B	66"	62"	55"	Standard Flow	CTL, SSL

MATERIAL HANDLING ARM



	OVERALL WIDTH	HORIZONTAL REACH	VERTICAL REACH	CAPACITY	FITS
SSL ARM	52"	84"	53"	2,000 lbs	CTL, SSL

PALLET FORK



OVERALL WIDTH	TINES	CAPACITY	FITS
46"	48"	5,500 lbs	CTL, SSL

POWER BOX RAKE



	OVERALL WIDTH	WORKING WIDTH	ANGLING	FITS
PR184	93"	84"	+/- 20 degrees over center	CTL, SSL

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S16
CASE NO.: 25-004

RIPPERS



LENGTH	FITS
16"	301
19"	303, 304
27"	305, 305.5
30"	311, 313, 315
36"	315, 320, 325, BHL
39"	330, 335
48"	336
57"	349
64"	374
74"	390

ROCK RIPPING BUCKETS



SIZE	FITS
18"	307, 308, BHL
26"	320-330
30"	320-349
42"	390

SKELETON BUCKET



	OVERALL WIDTH	ROD SPACING	FITS
Skid Steer	79"	2.5"	CTL, SSL
950-966	124"	4.5"	950-966

TRENCHER



	BOOM	TRENCH DEPTH	CUTTING WIDTH	HYDRAULICS	FITS
T68/T109	36"	36"	6"	Standard Flow	CTL, SSL, S925
S925 Trencher	30"	24"	4"		CTL, SSL, S925

UTILITY BROOM



	OVERALL WIDTH	SWEEPING WIDTH	FITS	HYDRAULICS
BU115	71"	59"	SSL	Standard Flow
BP115C				

VIBRATORY DRUM COMPACTOR



	OVERALL WIDTH	DRUM WIDTH	DRUM DIAMETER	FITS
CV117	73"	66"	24"	CTL, SSL

VIBRATORY PLATE COMPACTORS



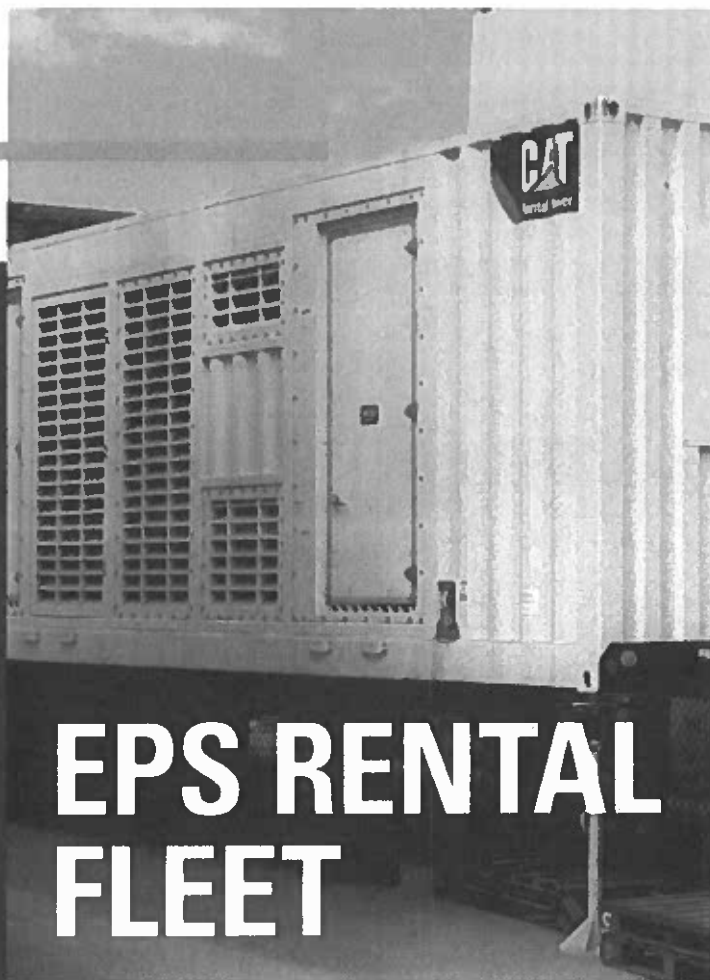
	PLATE WIDTH	PLATE LENGTH	FORCE	WEIGHT	FITS
CVP16	12"	24"	3,642 lbs	467 lbs	303, 304, 305, 305.5
CVP40	23"	38"	8,992 lbs	884 lbs	307, 308, 309, BHL
CVP110	34"	47"	24,669 lbs	2,319 lbs	320, 323, 325



“ We have special requirements, and Empire was able to make a significant modification to fit our needs. Not every equipment supplier would be willing to do this. We're very satisfied. ”

— GARY, SUPERINTENDENT

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S17
CASE NO.: 25-004



EPS RENTAL FLEET

POWER GENERATION

AUTOMATIC TRANSFER SWITCHES



SIZE NODES	VOLTAGE
400amp	480/208/240v
1200amp	480/208/240v
3200amp	480/208/240v

ADDITIONAL FEATURES
 Camlock and buss bar connection
 3 and 4 pole options
 Open and close loop transition capable

CABLE WIRE AND ACCESSORIES



CABLE AND WIRE	POWER ACCESSORIES
4/0 camlock cables	Cable Ramps
2/5 Banded Camlock Cables	Quad Box Stringers
Medium Voltage Cable	

Power cable comes in multiple size options

DISTRIBUTION



Distributions panels	100 - 3000 amp
I - Line Panels	400 - 3000 amp
Disconnects	100 - 3000 amp
Spider Boxes	50 amp

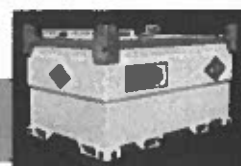
ADDITIONAL FEATURES
 Camlock and buss bar connection
 3 and 4 pole options
 Open and close loop transition capable

ENERGY STORAGE SYSTEMS



MODEL	POWER RATING	VOLTAGE
HES-30.60	30 kW	208
HES-60.100/208_480	60 kVA	480/208V

FUEL TANKS



800 Gallon
 Fuel Hose
 Trailer and Skid Mounted

LIGHT TOWERS



Diesel and Solar Options
 LED and Halogen Light Available

LOAD BANKS



SIZE NODES	LOAD TYPE
100 kW	Resistive
500 kW	Resistive
700 kW	Resistive
2640 kW	Resistive / Reactive
5000 kW	Resistive / Reactive

ADDITIONAL FEATURES
 Camlock and buss bar connection
 Local and remote operation capable

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S18
CASE NO.: 25-004

POWER MODULE GENERATORS

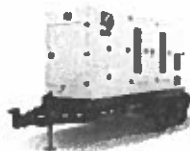


UNIQUE MODEL/ STYLE	KVA	KW	EPA TIER	VOLTAGE
XQ500	625	500	T4I	480/208V
XQ570	625	500	T4F	480/208V
XQ800	994	795	T4I	480/208V
APS1000	1250	1000	T2	480/208V
XQ1140	1250	1000	TF4	480/208V
XQ1500	1875	1500	T1	480V
XQ2000	2500	2000	T2	480V
XQ2280	2500	2000	TF4	480V

ADDITIONAL FEATURES

Camlock, compression, and buss bar connection
 External fuel tank compatible
 Parallel and auto start capable
 Single and three phase options

TOWABLE GENERATORS



UNIQUE MODEL/ STYLE	KVA	KW	EPA TIER	VOLTAGE
XQ20	25	20	T4I	480/208/240V
XQ30	37.5	30	T4I	480/208/240V
XQ35	38	30	T4F	480/208/240V
XQ60	60	47.5	T4I	480/208/240V
XQ100	125	100	T3	480/208/240V
XQ125	137	110	T4F	480/208/240V
XQ200	250	200	T4I	480/208/240V
XQ230	250	200	T4F	480/208/240V
XQ350	437.5	350	T4I	480/208V
XQ425	469	375	T4F	480/208V
XQ400	500	400	T3	480/208V

ADDITIONAL FEATURES

Camlock, compression, and buss bar connection
 External fuel tank compatible
 Parallel and auto start capable

TRANSFORMERS



SIZE RANGES

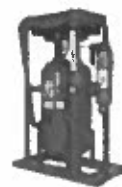
5 - 3125 kVA

ADDITIONAL FEATURES

Camlock and buss bar connection
 Wye and Delta Configurations
 Low and medium voltages available

COMPRESSED AIR

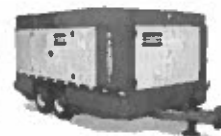
DESICCANT DRYERS



700 - 2200 CFM

60 - 200PSI

DIESEL AIR COMPRESSORS



MAKE	MODEL	SCFM	MAX PRESSURE
ATLAS COPCO	XAS188CD	188	100
ATLAS COPCO	XAVS400CD	395	200
ATLAS COPCO	XAS950CD	740/950	200/150
ATLAS COPCO	XRVS1000CD	875/1000	508/365
ATLAS COPCO	XRVS1550CD	1350/1550	508/365
ATLAS COPCO	XAS1800CD	1400/1600/1800	200/150/100
SULLAIR	DPQ185CA	185	100
SULLAIR	DPQ375HAF	375	150
SULLAIR	DPQ375HAF	375	150
SULLAIR	DPQ375HHAF	375	200
SULLAIR	DTQ900HAF	900	150
SULLAIR	DTQ900XHHA	900/1150	500/350
SULLAIR	DTQ1600HAF	1600	150

ELECTRIC COMPRESSORS



MAKE	MODEL	SCFM	MAX PRESSURE	VOLTAGE	RLA
ATLAS COPCO	H185	191	174 psi	480	50 amps
SULLAIR	E1035H	1035	150 psi	480	357 amps

HOSE FITTING AND ACCESSORIES



Chicago Air hose	Filters
Boss Air hose	Whips checks
Multiple Fittings	Air hose and fittings comes in multiple size options
After coolers	

PNEUMATIC BREAKERS



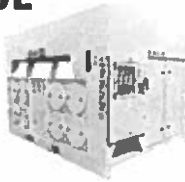
MAKE	MODEL	SCFM	SHANK SIZE
ATLAS COPCO	TEX60S	76 CFM	1-1/8" x 6"
ATLAS COPCO	TEX90S	85 CFM	1-1/8" x 6"

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S19
CASE NO.: 25-004

EPS RENTAL FLEET (CON'T)

TEMPERATURE CONTROL

AIR CONDITIONERS



SIZE	VOLTAGE
30 ton	480V
50 ton	480V
60 ton	480V

Trailer and Skid Mount options

AIR COOLED CHILLERS



SIZE	TEMPERATURE RANGE	FEATURES
50 ton	40 - 70 degrees	on board pump
100 ton	40 - 70 degrees	on board pump
150 ton	40 - 70 degrees	on board pump
200 ton	40 - 70 degrees	on board pump
527 ton	40 - 70 degrees	on board pump

Low temp options available

COOLING TOWERS



250 - 500 tons
Duel Fan
Multiple Fill ports

ELECTRIC PUMPS



PUMP SIZE	VOLTAGE	GPM
10HP	480V	150 GPM
15HP	480V	250 GPM
25HP	480V	500 GPM
60HP	480V	1200 GPM



HOSE FITTINGS AND ACCESSORIES



Discharge and suction hose
Manifolds
Pipe Fittings
Hose and fitting come with Cam, grooved and flanged options
Air hose and fittings comes in multiple size options

“I love Empire. They're always on time, the service department is awesome with any problems that come up, and the sales team takes care of me. I often call last minute, and they're still able to get me what I need.”
— STEVE, SUPERVISOR



We provide the latest solutions in power generation with the Southwest's largest selection of industrial generator rentals. Our extensive rental inventory also includes power distribution, compressed air rentals, fuel tanks, air conditioners, chillers, light towers and more. Our technical expertise and our 24-hour support ensure that you'll have what you need when you need it – whether it's for a planned shutdown or an unexpected emergency.

CRUSHING & SCREENING EQUIPMENT

FEEDERS



	WEIGHT	SCREEN SIZE	PRODUCTION RANGE
McCloskey UF1200 Universal Feeder	39,000 lbs	6'10"	Up to 650 TPH

MOBILE CRUSHERS



JAW CRUSHERS	WEIGHT	JAW OPENING	PRODUCTION RANGE
Metso LT96	65,000 lbs	37" x 23"	Up to 430 TPH
Metso LT106	93,000 lbs	42" x 28"	Up to 560 TPH
Metso J127	124,500 lbs	50" x 29"	Up to 600 TPH
C3054	140,000 lbs	30" x 54"	Up to 600 TPH

IMPACT CRUSHERS	WEIGHT	CRUSHER OPENING SCREEN SIZE	PRODUCTION RANGE
Metso I908S	61,000 lbs	With Screen 34" x 25" Opening Max Feed 20"	30-200 TPH
Metso LT1213	99,000 lbs	52" x 36" Opening, Without Screen Max Feed 26"	150-300 TPH

CONE CRUSHERS	WEIGHT	CRUSHER OPENING SCREEN SIZE	PRODUCTION RANGE
Metso LT200HP	69,000 lbs	37" Head, Max Feed 7"	100-275 TPH
Metso LT300HP	95,000 lbs	44" Head, Max Feed 9"	125-485 TPH
Metso HP300CC Structure Mounted Cone Crushers	135,000 lbs	300 HP, 44" Head, Max Feed 8"	125-485 TPH

MOBILE SCREENING PLANTS



	WEIGHT	SCREEN SIZE	PRODUCTION RANGE
Metso ST2.3	36,400 lbs	5' x 10' Screen, 2 Decks	Up to 200 TPH
Metso ST2.8	63,000 lbs	5' x 16' Screen, 2 Decks	Up to 350 TPH
Metso ST3.5	51,000 lbs	5' x 12' Screen, 2 Decks	Up to 250 TPH
Metso ST3.8	64,000 lbs	5' x 18' Screen, 2 Decks	Up to 400 TPH
Metso ST4.12	83,000 lbs	6' x 22' Screen, 3 Decks	Up to 500 TPH
TCI 6'x20'	80,000 lbs	6' x 20' Screen, 3 Decks	Up to 500 TPH

PORTABLE RECYCLING PLANT

FOR ASPHALT OR CONCRETE	WEIGHT	CRUSHER OPENING SCREEN SIZE	PRODUCTION RANGE
Metso NP1213	130,000 lbs	Impact Plant 6'x16' Screen	Up to 400 TPH

STACKERS



RADIAL STACKERS	WEIGHT	DESCRIPTION	PRODUCTION RANGE
Metso 3660	18,000 lbs	36" x 60' Self-Contained	Up to 500 TPH
Metso 3080	15,000 lbs	30" x 80', Electric	Up to 400 TPH
Metso 36100	20,000 lbs	36" x 100', Electric	Up to 500 TPH
Metso CW100	25,000 lbs	36" x 100' Self-Contained	Up to 500 TPH
McCloskey ST100	25,000 lbs	36" x 100' Stacker	Up to 500 TPH

TRACK STACKERS

Metso CT3.25	21,000 lbs	42" x 80' Stacker	Up to 600 TPH
Edge TS80	21,000 lbs	40" x 80' Stacker	Up to 600 TPH
Metso CT3.2	21,000 lbs	42" x 65' Stacker	Up to 400 TPH

STATIC SCREENS



	WIDTH AND BAR SPACING	WEIGHT
GRIZZLY7'	7.4-3"	1,800 lbs
GRIZZLY7'	7.4-6"	1400 lbs
GRIZZLY8'	8.5-3"	2,800 lbs
GRIZZLY8'	8.5-4"	2,700 lbs
GRIZZLY8'	8.5-6"	2,600 lbs
GRIZZLY10'	10-3"	4,150 lbs
GRIZZLY10'	10-4"	3,700 lbs
GRIZZLY10'	10-6"	4,300 lbs
GRIZZLY10'	10-8"	4,200 lbs
GRIZZLY12'	12-3"	8,000 lbs
GRIZZLY12'	12-4"	7,000 lbs
GRIZZLY12'	12-6"	6,300 lbs
GRIZZLY12'	12-8"	5,650 lbs
SCREEN7'	7.4 1x1	660 lbs
SCREEN7'	7.4 2x2	660 lbs
SCREEN7'	7.4 3x3	800 lbs
SCREEN8'	8.5 1x1	850 lbs
SCREEN8'	8.5 2x2	750 lbs
SCREEN8'	8.5 3x3	650 lbs
SCREEN10'	10 1x1	1,250 lbs
SCREEN10'	10 2x2	1,150 lbs
SCREEN10'	10 3x3	1,050 lbs
SCREEN12'	12 1x1	1,600 lbs
SCREEN12'	12 2x2	1,600 lbs

STATIONARY CRUSHERS



CONE CRUSHERS	WEIGHT	CRUSHER OPENING SCREEN SIZE	PRODUCTION RANGE
Metso HP3	38,800 lbs	Cone, 39" Head, Max Feed 9"	100-430 TPH
Metso HP4	52,100 lbs	Cone, 44" Head, Max Feed 10"	150-610 TPH

RENTAL EQUIPMENT PROTECTION

Under our Rental Equipment Protection (REP), you won't be held responsible for most causes of damage while the equipment is out on rent. In the event of a loss, REP will cover the replacement or repair of the damaged equipment. Account clients may opt out of this program if proof of insurance is provided. Coverage is required for all non-account (cash) clients or if proof of insurance can't be provided.

Rental Equipment Protection offers many advantages. Clients are provided a higher certainty of coverage and can be reassured with hassle free claims in the event of a loss. It's a great option for clients who can't provide proof of insurance coverage or who want to avoid potential claims affecting their other insurance premiums. Best of all, there is no waiting for coverage through the insurance company.

COST: 16% of rental charges

DEDUCTIBLE

- \$1,000 for equipment valued less than \$24,999
- \$2,500 for equipment valued over \$25,000
- For equipment valued over \$500,000, contact your Empire Representative.

REQUIREMENTS FOR OPTING OUT

- Customers have the option of waiving coverage by providing proof of insurance coverage from their agent
- Proof of insurance consists of certificate of property insurance showing specific or blanket rented equipment coverage, and it must be faxed, photocopied, or emailed before the rental equipment leaves the yard
- Proof of insurance must be supplied to the Cat® Rental Store before rental equipment ships or non-refundable REP charges will apply
- Customers who have provided proof of insurance may still elect to be covered by REP at their discretion

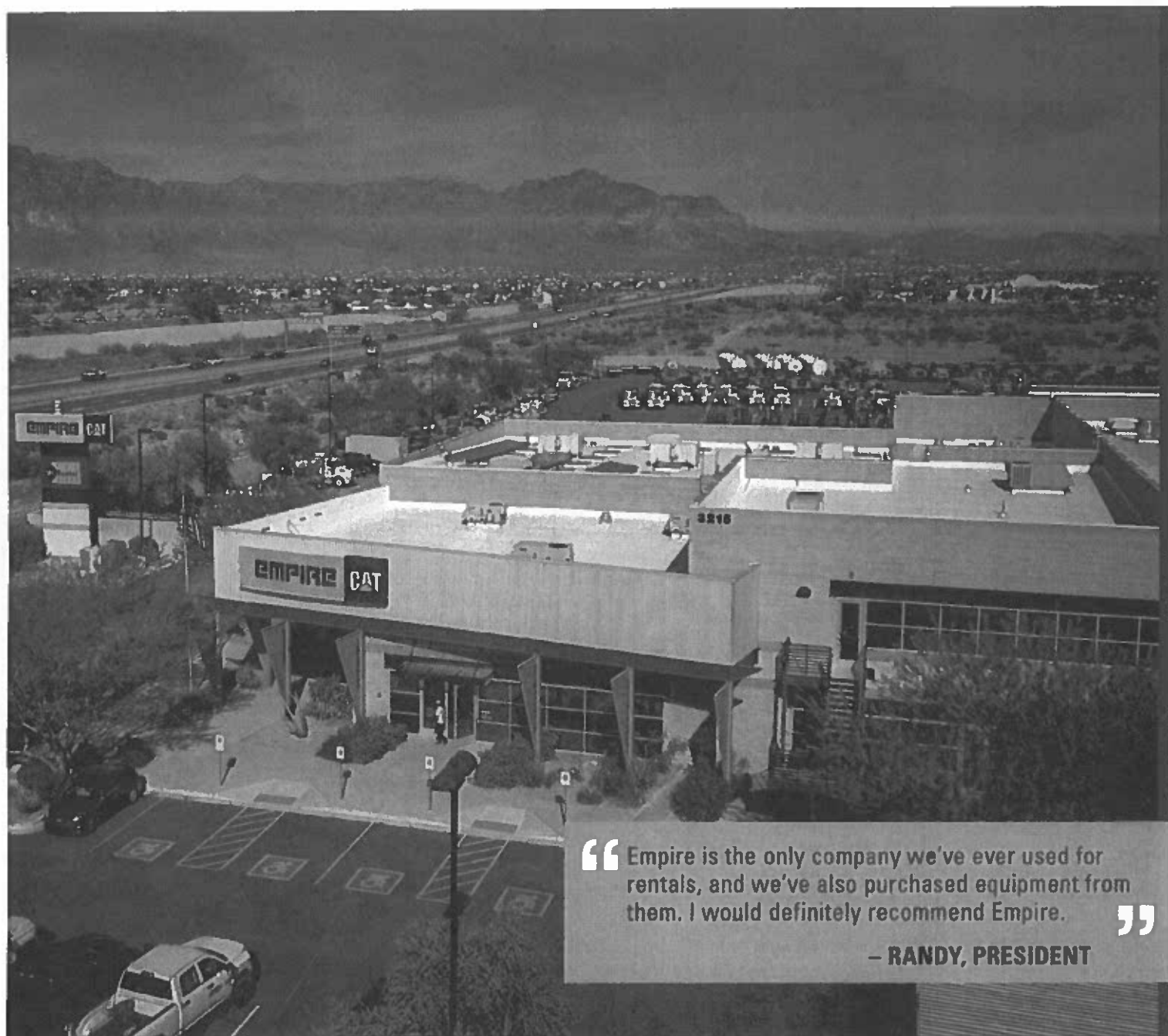
WHAT'S COVERED

- Accidental damage
- Collisions
 - Collision damage (to the rented equipment ONLY)
- Impact damage (collision, equipment driven over)
- Earthquake
- Falling objects
- Fire
- Flood
- Hail
- Overturns
- Theft
- Tornado
- Vandalism
- Wind

WHAT'S EXCLUDED

- Civil authority
- Contamination or deterioration
- Criminal, fraudulent, dishonest, or illegal acts
- In transit
- Loss of use
- Mechanical breakdown
 - Missing property (Unexplained or mysterious disappearance)
- Nuclear hazard
- Pollutants
- Temperature/humidity
- Voluntary parting with title
- War and military action
- Wear and tear

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S22
CASE NO.: 25-004

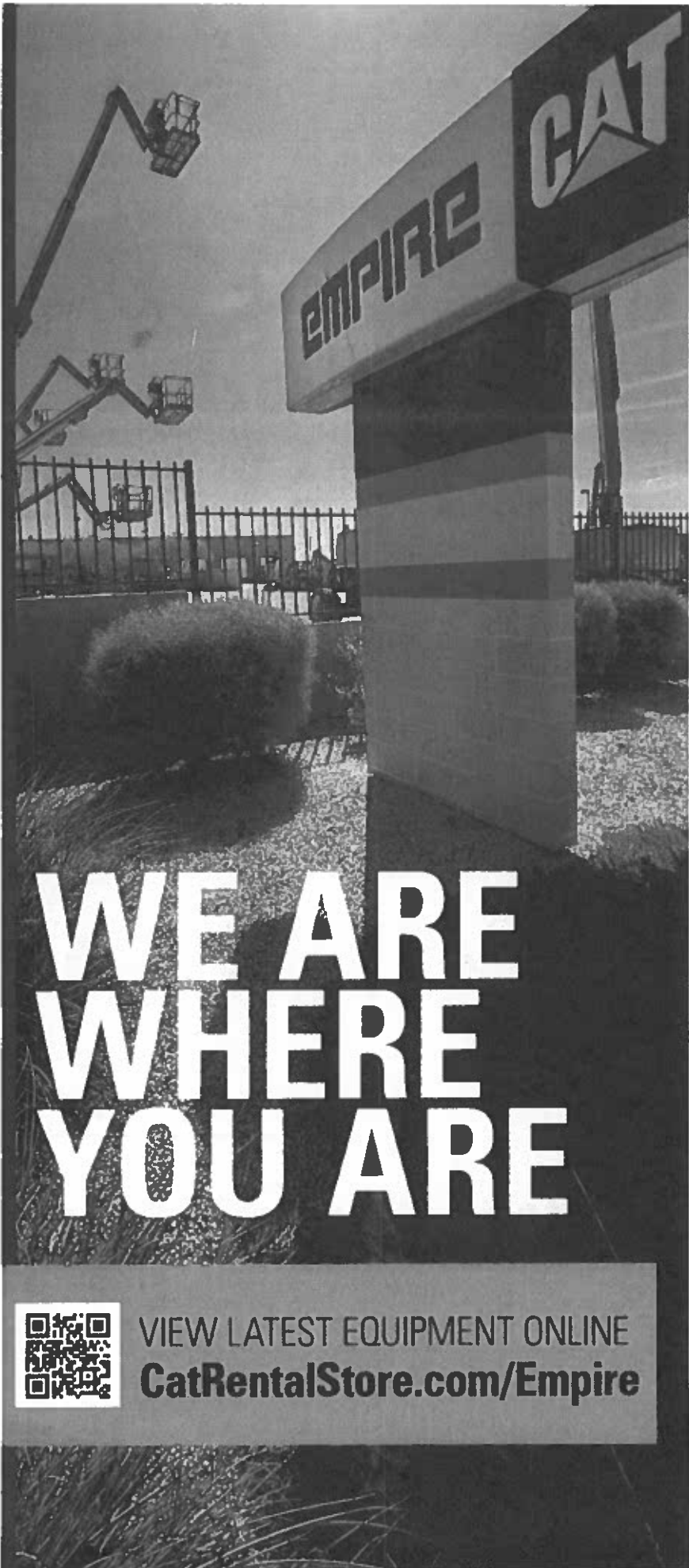


“ Empire is the only company we’ve ever used for rentals, and we’ve also purchased equipment from them. I would definitely recommend Empire. ”

– RANDY, PRESIDENT

Complete terms and conditions Empire-Cat.com/RentalTerms

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S23
CASE NO.: 25-004



**WE ARE
WHERE
YOU ARE**



VIEW LATEST EQUIPMENT ONLINE
CatRentalStore.com/Empire

Apache Junction

3215 S. Winchester Rd.
Apache Junction, AZ 85119
(480) 308-9100

Blythe

190 S. Intake Blvd.
Blythe, CA 92225
(760) 921-9500

Buckeye

25630 W. Durango St.
Buckeye, AZ 85326
(623) 474-0840

Chandler

197 E Warner Rd.
Chandler, AZ 85225
(480) 633-4760

Eloy

3501 W. Houser Rd.
Eloy, AZ 85131
(520) 582-2900

Flagstaff

4900 E. Empire Ave.
Flagstaff, AZ 86004
(928) 526-2800

Imperial

3393 Highway 86
Imperial, CA 92251
(760) 355-2443

Kingman

3255 Rutherford Dr.
Kingman, AZ 86409
(928) 757-1159

Mesa

256 W. Juanita Ave.
Mesa, AZ 85210
(480) 633-4421

Phoenix (Deer Valley)

21230 N. Black Canyon Hwy.
Phoenix, AZ 85027
(623) 760-1100

Phoenix Power Systems

801 N. 44th Ave.
Phoenix, AZ 85043
(602) 333-5600

Prescott

3060 Centerpointe East Dr.
Prescott, AZ 86301
(928) 499-6001

Show Low

1501 E. Thornton St.
Show Low, AZ 85901
(928) 532-2098

Thatcher

2574 W. US Highway 70
Thatcher, AZ 85552
(928) 387-8700

Tucson

7600 S. Nogales Hwy.
Tucson, AZ 85756
(520) 746-8200

Tucson Power Systems

3830 N. Highway Dr.
Tucson, AZ 85705
(520) 407-3100

Yuma

3885 E. Gila Ridge Rd.
Yuma, AZ 85365
(928) 317-7800

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S24
CASE NO.: 25-004

ELKO

 (775) 738-9871  Open Until

5010 Idaho Street
Elko, NV 89801



© Mapbox © OpenStreetMap

GET DIRECTIONS

Contact Information

Main: (775) 738-9871

Hours

Monday: 7:00 am-5:00 pm
Tuesday: 7:00 am-5:00 pm
Wednesday: 7:00 am-5:00 pm
Thursday: 7:00 am-5:00 pm
Friday: 7:00 am-5:00 pm
Saturday: Closed
Sunday: Closed

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S25
CASE NO.: 25-004



ELKO HAS A NEW LOOK!

Empire Southwest has acquired Cashman Equipment and is now your local Cat dealer for the Arizona, Nevada, and parts of Eastern California. [Learn More](#)

Discover our Elko, Nevada location. Elko is an ideal place for us to serve clients in various industries as an authorized Cat dealer. We support clients in construction, mining, agriculture, forestry, and quarry/aggregate. Visit us and learn more about what Empire's Elko facility can offer your business. Feel free to also leave us a review on Google Reviews - we're always looking to excel!

SERVICES & EQUIPMENT

Service & Support

- ✓ Sales
- ✓ Rental
- ✓ Service
- ✓ Hoses

Equipment Type

- ✓ Construction & Mining
- ✓ Power Systems
- ✓ Pumps



RENTAL

EVERYTHING YOU NEED TO GET THE JOB DONE RIGHT

You've got a job to do, and you need the right equipment, service and technology you can depend on. As one of Arizona's top ranked rental companies, we've met the highest quality standards to ensure your success year after year. No matter the challenge, you can count on Empire Rental to provide the best rental equipment, attachments, power solutions and more!

Call us to get started at [1-800-RENT-CAT](tel:1-800-RENT-CAT) or take a look at our inventory below

RENT EQUIPMENT & ATTACHMENTS

Explore options for both short and long term construction rentals.

[VIEW INVENTORY](#)

RENT POWER GENERATION EQUIPMENT

Your source for primary power supply or emergency backup systems is just a call away.

[BROWSE POWER](#)

SO MANY REASONS TO RENT HERE

With over 7 years in the industry, we understand the challenges you face every day. That's why we're committed to providing world-class customer service and the best equipment rental offerings at competitive, market-based rates.

Our fleet of machinery, power, Trimble technology, and attachments are low-hour, well maintained and ready to perform. You can expect fast response times, the newest rental selection, technician inspected machines, emergency field service, and operator training services.

[BROWSE INVENTORY](#)

✓ 16 convenient locations

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S27
CASE NO.: 25-004

- ✓ Work-ready, reliable, low-hour machines
- ✓ Latest technology for the best productivity
- ✓ Experienced help matching your needs with the right machine
- ✓ High efficiency: no maintenance or storage costs
- ✓ Always EPA compliant
- ✓ Time-saving transport and delivery options
- ✓ Complimentary operator training available

YES, WE RENT THAT!

We're ready to serve your job from start to finish with our growing fleet of equipment and attachments from Cat and 20+ leading brands. View our complete inventory at catrentalstore.com

DOWNLOAD PRODUCT GUIDE



Best Buy

Genie



Trimble

SKYTRAK



United Truck
& Equipment

Vermeer



MANAGE YOUR RENTALS

With the Cat Rental Store portal, you can manage all your rentals in one place. View rental rates, extend or end rentals, transfer equipment and so much more.

LOGIN / REGISTER



CREDIT APPLICATION

Get the best credit options and discover competitive market rates for daily, weekly, and monthly rentals. Apply online today.

APPLY NOW

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S28
CASE NO.: 25-004

READY FOR ANY CHALLENGE

Welcome to Empire - where we love what we do and strive to find the best solutions to keep you running across Arizona, Nevada and Eastern California. What can we help tackle today?

Start your search here



WHEEL
LOADERS
ROCK



WHEEL
LOADERS
ROCK
COMPACT
TRUCKS
LOADERS

VIEW ALL EQUIPMENT



MORE THAN GREAT MACHINES®

"My grandfather got started in the Caterpillar business in the 1930's, trading mules for tractors. In 1950, he purchased the local Cat dealer in Pendleton, Oregon when the Cat line was just 6 machines. A lot has changed over the last 70 years - but our commitment to provide quality products and innovative solutions to help our clients across Arizona, Nevada and Eastern California be successful is stronger than ever. We're honored to serve and work among some of the best people in the business."

- Jeff Whiteman, President & CEO

Yes, we do that.

BROWSE SERVICES



RENTAL EQUIPMENT



FLUID ANALYSIS



APPLY FOR CREDIT



EMPIRE CAT GEAR



OPERATOR TRAINING



TRANSPORT

GO BEHIND THE SCENES

Experience the shops, people and equipment of Empire Cat.

SBE 160

Heavy Equipment Rentals In AZ, NV, & Southeast CA

Construction Equipment Rental

We know how many challenges you face each day as a fleet manager. That's why we strive to make the equipment rental process as simple and convenient as possible. Working with Empire Rental gives you an advantage because we're constantly stocking heavy equipment, water equipment, power generators and other solutions for rent. Our construction equipment rentals give you the chance to save money, enhance worker productivity and establish a more reliable, profitable fleet. With multiple rental locations, we're ready to serve you.

Your Total Equipment Source

We work closely with members of the construction industry and related markets such as agriculture, mining, forestry and utilities to help them succeed in every project. We rent out all types of equipment, including dozers, excavators, aerial lifts, telehandlers, light towers, generator sets, HVAC chillers and more, to contractors from a variety of convenient locations. Our priority is helping you find the exact equipment you need for your project, regardless of specifications or time frame.

We provide numerous equipment and service solutions, including Trimble 3D technology, complimentary operator training and telematics systems on 90% of our fleet. When you need a heavy equipment rental provider to help you prepare for challenges in fleet management, you can count on us for everything from the initial quote to after-purchase support.

WIDE RANGE OF CLIENT SERVICES

We give you the tools to succeed by providing flexible rental terms and the opportunity to try equipment that you're planning to buy. Extra services and benefits we offer to contractors include:

- Daily to year-long rental terms.
- 24-hour emergency repair services.
- Pickup and delivery options.
- Preventive maintenance and inspections.
- Financing plans.

Regardless of your business's unique requirements, we'll work to make sure you have fast access to high-quality equipment. As a major source of Cat equipment rentals, we can help you manage any new strategy or emergency situation.

Our commitment to delivering exceptional service removes the burden from your shoulders and gives you peace of mind. You'll have more resources available to allocate to what matters most — executing your projects on time and within budget. We're here to help you exceed your clients' expectations and give your business a competitive edge.

RELIABLE RENTALS FOR YOUR FLEET

We strive to be a one-stop equipment rental store that can fill any client's needs, regardless of industry or application. With an extensive range of product categories, ranging from earthmoving and power generation to compaction and crushing/screening, you'll find everything you need to handle the task.

If you're looking for high-quality, durable equipment that can handle demanding jobs, browse through our inventory of rental equipment. Machine rentals from Empire are known for their reliability, strength and versatility, all of which you need when placing your trust in a rental provider.

Examples of our Cat rental equipment and other offerings include:

- Excavators for light-duty and heavy-duty digging tasks.
- Bulldozers for pushing heavy materials and performing shallow ditching and digging.
- Light towers to illuminate nighttime job sites and poor-visibility areas.
- Chillers to meet your temperature control requirements.
- Air compressors to power pneumatic tools at remote sites.
- Aerial lifts for working safely and productively at heights.
- Portable generators to provide reliable electricity at remote sites and other locations.
- Trucks and trailers to meet your hauling and transportation needs.
- Water vehicles for dust and fire control.

Are you looking to add versatility to your fleet? We're your source for various work tool attachments that enable you to enhance its functionality.

You can look through our product pages to explore what types of rentals our locations offer. We keep every fleet operating smoothly by providing selections of compaction equipment, aerial equipment, trucks, trailers, material handling equipment, excavation machinery and more. Having rental options available gives you more flexibility and security, allowing you to preserve money and resources when you're running short on equipment.

Make Us Your Equipment Rental Store

Take advantage of the vast inventory and team of experts at Empire Rental. Whether you need a short-term heavy equipment rental or a long-term management strategy, we'll be there to support you every step of the way. Find an Empire Rental location near you today. To learn more, explore our product selection and submit a quick quote request.

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: S30
CASE NO.: 25-004

← ↻ 🏠 📄 https://elko.com/APP/907/Protests

CSA Personal Property ELKO COUNTY 2024/25 UNSECURED AND 2025/26 SECURED READONLY PROO Idickenson

📄 ⏪ ⏩ 📄 🔍

Search

BU002495

EMPIRE SOUTHWEST LLC

Status: T ACTIVE-BILLED

NAICS: 423810; CONSTRUCTION AND MINING (EXCEPT OIL WELL) MACHINERY AND EQ

Sites Address 1

Schedule: BU BUSINESS EQUIPMENT

Confidential

Bus. Type: HEQ | HWY EQUIP SALES, PARTS/DISTRB

S19010400 ST ELKO, NV

General

Detail Summary

Details 65

Aircraft

Mobile Home

Well

Notes and Data

Exemptions 0

Taxes

Inspections 0

Permits 0

Protests 1

Agents 0

Attachments 0

+

-

1 protest record

Hearing Number	Board Year	Protest Type	Appraiser	Finding
2024				

Alerts

INSERT	history(1321115)parent_cd	6265
INSERT	history(1321115)repl_val	19224111
INSERT	history(1321115)sched_cd	BU
INSERT	history(1321115)snapshot_cd	SNAPSHOT
INSERT	history(1321115)snapshot_guid	368c46c4-1965-4310-9913-b22a000a40ba
INSERT	history(1321115)tax	221917.46
INSERT	history(1321115)tax_grp_cd	11 0
INSERT	history(1321115)tax_val	6062772
INSERT	history(1321115)use_cd	HEQ
INSERT	history(1321115)val_cd	
INSERT	history(1321115)yr	2023

Wed Oct 30, 2024 at 03:19:03 PM by jcarl.

UPDATE

acct(907) recalcd_dt

10/30/2024 12:18:02 PM

10/30/2024 12:19:03 PM

UPDATE

note(17142) text

PHONE CALL FROM SHELLEY ADDE (EMPIRE SOUTHWEST) RE. AUDIT FINDINGS AND WANTED TO KNOW WHAT THE AUDITED COST OF \$17,674,240 WAS FOR. TOLD HER THE DIFFERENCE IN REPORTED & AUDITED COST WAS FOR RENTAL EQUIPMENT ON-SITE AS OF JULY 1ST, AND 4 LINE ITEMS ASSESSED AS PERSONAL PROPERTY AS THEY WERE NOT BEING ASSESSED ON THE REAL PROPERTY SIDE. SHE WANTED TO KNOW HOW WE GOT THE ON-SITE RENTAL LIST AND WAS TOLD THE AUDITOR REQUESTED THE LIST AND IT WAS SENT TO HIM. SHE STATED SHE UNDERSTOOD, BUT DID "NOT LIKE IT"

PHONE CALL FROM SHELLEY ADDE (EMPIRE SOUTHWEST) RE. AUDIT FINDINGS AND WANTED TO KNOW WHAT THE 2023-24 AUDITED COST OF \$17,674,240 WAS FOR. TOLD HER THE DIFFERENCE IN REPORTED & AUDITED COST WAS FOR RENTAL EQUIPMENT ON-SITE AS OF JULY 1ST, AND 4 LINE ITEMS ASSESSED AS PERSONAL PROPERTY AS THEY WERE NOT BEING ASSESSED ON THE REAL PROPERTY SIDE. SHE WANTED TO KNOW HOW WE GOT THE ON-SITE RENTAL LIST AND WAS TOLD THE AUDITOR REQUESTED THE LIST AND IT WAS SENT TO HIM. SHE STATED SHE UNDERSTOOD, BUT DID "NOT LIKE IT"

Wed Oct 30, 2024 at 03:18:02 PM by jcarl.

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: T
CASE NO.: 25-004

ASSET LIST PROVIDED TO TAX MANAGEMENT ASSOCIATES BY EMPIRE SOUTHWEST, LLC

On January 30, 2025, this office reviewed the 250 assets noted on the asset sheet provided during the TMA audit as "rental fleet." Using the asset numbers provided by Empire, this office checked the equipment available for sale on the Empire retail website (www.empire-cat.com/equipment/used) and found approximately 13 assets being marketed as available for sale. The remainder of the reported rental fleet was listed on their rental website (www.catrentalstore.com/empire-rental/en_US/products.html) and was not found on the retail website search.

KEY

Lines highlighted in yellow were found on the retail website

Lines highlighted in green were found on the retail and rental website

Lines not highlighted were found on the rental website

ASSET #	ITEM	YR ACQU	ACCOUNT DESCRIPTION	ACQUIST COST	LIFE	VENDOR	YEAR	SALES PRICE	HOURS
CE008000	302.7 MINI EX	2022	B12311U - CAT RENTAL ROLLOUT	32,746.58	15	CAT			
CE013880R	328, 329, 330, 335 RIPPER ATTACHMENT	2022	B12311U - CAT RENTAL ROLLOUT	9,490.03	15	Accessory - CAT			
CE008215Q	328-335 QUICK COUPLER	2022	B12311U - CAT RENTAL ROLLOUT	741.18	15	Accessory - CAT			
CE008215	330 EXCAVATOR W/CAB	2022	B12311U - CAT RENTAL ROLLOUT	199,505.34	15	CAT			
CE009589	349/352 EXCAVATOR	2022	B12311U - CAT RENTAL ROLLOUT	303,604.30	15	CAT			
CE009589Q	349/352 QUICK COUPLER	2022	B12311U - CAT RENTAL ROLLOUT	8,366.70	15	Accessory - CAT			
CE006601E	36" 328, 329, 330, 335 BUCKET	2022	B12311U - CAT RENTAL ROLLOUT	8,443.48	15	Accessory - CAT			
CE006101I	48" 349/352 BUCKET	2022	B12311U - CAT RENTAL ROLLOUT	10,060.37	15	Accessory - CAT			
17-050	AIR COMPRESSOR XAS1800	2022	B12320E - USED CAT RTR-PD	146,370.00	15	CAT			
CE010788A	12" 415/416/420/430/440 BUCKET	2022	B12320U - USED CAT-RENTAL DEPT RTR	787.57	15	Accessory - CAT			
CE013975	299 CTL W/CAB	2022	B12320U - USED CAT-RENTAL DEPT RTR	61,284.00	15	CAT			
CE013457	320 EXCAVATOR W/CAB	2022	B12320U - USED CAT-RENTAL DEPT RTR	140,125.88	15	CAT	2019	\$128,917	4834
CE011158Z	320, M322, 323, 325 QUICK COUPLER	2022	B12320U - USED CAT-RENTAL DEPT RTR	-	15	Accessory - CAT			
CE013457Q	320, M322, 323, 325 QUICK COUPLER	2022	B12320U - USED CAT-RENTAL DEPT RTR	5,872.12	15	Accessory - CAT			
CE016498	323 EXCAVATOR W/CAB	2022	B12320U - USED CAT-RENTAL DEPT RTR	252,585.85	15	CAT			
CE010712	420 BACKHOE LOADER W/CAB	2022	B12320U - USED CAT-RENTAL DEPT RTR	83,570.75	15	CAT	2017	\$74,137	3508
CE015883I	48" 320, 321, M322, 323, 325 BUCKET	2022	B12320U - USED CAT-RENTAL DEPT RTR	-	15	Accessory - CAT			
CE013463	REACH FORKLIFT 12,000LB 55' LIFT	2022	B12320U - USED CAT-RENTAL DEPT RTR	133,982.00	15	CAT			
CE013464	REACH FORKLIFT 12,000LB 55' LIFT	2022	B12320U - USED CAT-RENTAL DEPT RTR	126,677.50	15	CAT			
CE007617	ARTICULATED WATER TRUCK 740/745 8K TANK	2022	B12322U - USED CAT-HEAVY RTR	174,770.81	15	CAT			
CE008927	ARTICULATED WATER TRUCK 740/745 8K TANK	2022	B12322U - USED CAT-HEAVY RTR	259,881.00	15	CAT			
CE007617X	MISC EQUIPMENT	2022	B12322U - USED CAT-HEAVY RTR	7,493.30	15	Accessory - CAT			
CE013263	PUSH SCRAPER 631G	2022	B12322U - USED CAT-HEAVY RTR	477,812.32	15	CAT			
CE013264	PUSH SCRAPER 631G	2022	B12322U - USED CAT-HEAVY RTR	500,773.50	15	CAT			
CE013295	PUSH SCRAPER 631G	2022	B12322U - USED CAT-HEAVY RTR	340,405.00	15	CAT			
CE013981	PUSH SCRAPER 631G	2022	B12322U - USED CAT-HEAVY RTR	371,905.36	15	CAT			
13-111	2000KW RESISTIVE LOADBANK	2022	B12420E - USED OTHER RTR-PD	24,843.00	15	Non CAT			
CE003661	BOOM LIFT STR 80-85' (DIESEL)	2022	B12420U - USED OTHER-RENTAL DEPT RTR	34,948.84	15	Non CAT			
CE018318D	30" 336/340 BUCKET	2022	B12500F - HEAVY RENTAL FLEET CAT	12,160.80	15	Accessory - CAT			
CE015251	336 EXCAVATOR W/CAB	2022	B12500F - HEAVY RENTAL FLEET CAT	408,404.95	15	CAT			
CE015251Q	336/340 QUICK COUPLER	2022	B12500F - HEAVY RENTAL FLEET CAT	11,893.15	15	Accessory - CAT			
CE009393R	336/340 RIPPER	2022	B12500F - HEAVY RENTAL FLEET CAT	9,133.17	15	Accessory - CAT			
CE015890R	336/340 RIPPER	2022	B12500F - HEAVY RENTAL FLEET CAT	9,321.65	15	Accessory - CAT			
CE007021G	42" 349/352 BUCKET	2022	B12500F - HEAVY RENTAL FLEET CAT	9,701.97	15	Accessory - CAT			
CE011645I	48" 336/340 BUCKET	2022	B12500F - HEAVY RENTAL FLEET CAT	8,091.89	15	Accessory - CAT			
CE017715J	54" 336/340 BUCKET	2022	B12500F - HEAVY RENTAL FLEET CAT	15,933.55	15	Accessory - CAT			
CE010840K	60" 328, 329, 330, 335 BUCKET	2022	B12500F - HEAVY RENTAL FLEET CAT	9,739.07	15	Accessory - CAT			
CE012206K	60" 349/352 BUCKET	2022	B12500F - HEAVY RENTAL FLEET CAT	13,634.09	15	Accessory - CAT			
CE016698	ARTICULATED TRUCK 730	2023	B12500F - HEAVY RENTAL FLEET CAT	488,626.89	15	CAT			
CE014130	ARTICULATED TRUCK 745	2022	B12500F - HEAVY RENTAL FLEET CAT	496,728.00	15	CAT			
CE005656	ARTICULATED WATER TRUCK 740/745 8K TANK	2022	B12500F - HEAVY RENTAL FLEET CAT	224,682.00	15	CAT			
CE014185	DOZER D10T	2022	B12500F - HEAVY RENTAL FLEET CAT	1,449,376.06	15	CAT			
CE040287	DOZER D10T	2023	B12500F - HEAVY RENTAL FLEET CAT	1,473,680.42	15	CAT			

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: U2
CASE NO.: 25-004

CE040288	DOZER D10T	2023	B12500F - HEAVY RENTAL FLEET CAT	1,470,964.60	15	CAT
CE010207	DOZER D6T / D6-20	2022	B12500F - HEAVY RENTAL FLEET CAT	343,824.00	15	CAT
CE009478	DOZER D9T	2022	B12500F - HEAVY RENTAL FLEET CAT	443,077.00	15	CAT
CE008370Z	HAMMER GUARD FOR 328-374	2022	B12500F - HEAVY RENTAL FLEET CAT	188.96	15	Accessory - CAT
CE021404Z	MISC EQUIPMENT	2023	B12500F - HEAVY RENTAL FLEET CAT	271.00	15	Accessory - CAT
20-078	1200AMP ATS	2022	B12530E - RENTAL FLEET OTHER-PD	27,521.75	15	Non CAT
22-284	3500KVA TRANSFORMER	2022	B12530E - RENTAL FLEET OTHER-PD	88,650.66	16	Non CAT
19-512	4 HEAD LIGHT TOWER	2022	B12530E - RENTAL FLEET OTHER-PD	4,158.00	15	Non CAT
21-059	4 HEAD LIGHT TOWER	2022	B12530E - RENTAL FLEET OTHER-PD	4,410.00	15	Non CAT
21-119	4 HEAD LIGHT TOWER	2022	B12530E - RENTAL FLEET OTHER-PD	4,158.00	15	Non CAT
22-066	4 HEAD LIGHT TOWER	2022	B12530E - RENTAL FLEET OTHER-PD	7,354.20	16	Non CAT
23-310	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	12,512.47	15	Non CAT
23-312	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	12,512.47	15	Non CAT
23-313	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	12,512.47	15	Non CAT
23-314	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	12,512.47	16	Non CAT
23-317	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	12,512.47	15	Non CAT
23-369	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,202.61	15	Non CAT
23-370	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,202.61	15	Non CAT
23-371	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,202.61	15	Non CAT
23-372	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,202.61	15	Non CAT
23-373	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,202.61	15	Non CAT
23-374	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,202.61	15	Non CAT
23-375	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,202.61	15	Non CAT
23-376	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,202.61	15	Non CAT
23-377	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,202.61	15	Non CAT
23-378	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,202.61	15	Non CAT
23-379	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,202.61	15	Non CAT
23-380	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,202.57	15	Non CAT
23-381	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,182.09	15	Non CAT
23-382	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,182.09	15	Non CAT
23-383	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,182.09	15	Non CAT
23-384	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,182.09	15	Non CAT
23-385	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,182.09	15	Non CAT
23-386	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,182.09	15	Non CAT
23-387	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,182.09	15	Non CAT
23-388	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,182.09	15	Non CAT
23-389	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,182.09	15	Non CAT
23-390	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,182.09	15	Non CAT
23-391	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,182.09	16	Non CAT
23-392	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,182.09	15	Non CAT
23-393	4 HEAD LIGHT TOWER	2023	B12530E - RENTAL FLEET OTHER-PD	15,182.14	15	Non CAT
12-259	AIR COMPRESSOR XATS1050	2022	B12530E - RENTAL FLEET OTHER-PD	52,920.00	15	Non CAT
21-064	BALLOON LIGHT ATTACHMENT	2022	B12530E - RENTAL FLEET OTHER-PD	1,134.00	15	Non CAT
21-065	BALLOON LIGHT ATTACHMENT	2022	B12530E - RENTAL FLEET OTHER-PD	1,134.00	15	Non CAT

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: U3
CASE NO.: 25-004

21-066	BALLOON LIGHT ATTACHMENT	2022	B12530E - RENTAL FLEET OTHER-PD	1,134.00	15	Non CAT			
18-169	HEATER	2022	B12530E - RENTAL FLEET OTHER-PD	31,850.00	15	Non CAT			
CE015141Z	HB2000 BIT	2022	B12530F - HEAVY RENTAL FLEET OTHER	1,600.03	15	Non CAT			
CE012892	WEILER P265 ASPHALT PAVER *NO DAY RENTS*	2022	B12530F - HEAVY RENTAL FLEET OTHER	129,986.00	15	Non CAT			
18-230	6GHT SOUND ATTENUATED	2022	B12530P - RENTAL FLEET OTHER PUMPS-PP	71,400.00	15	Non CAT			
CE004143A	10" 302 BUCKET	2022	B15200R - RENTAL SERVICES CAT	396.95	15	Accessory - CAT			
CE008765A	10" 302 BUCKET	2022	B15200R - RENTAL SERVICES CAT	393.73	15	Accessory - CAT			
CE018664A	12" 302 BUCKET	2022	B15200R - RENTAL SERVICES CAT	556.05	15	Accessory - CAT			
CE008154A	12" 415/416/420/430/440 BUCKET	2022	B15200R - RENTAL SERVICES CAT	787.78	15	Accessory - CAT			
CE010942Z	12" AUGER BIT (FITS A19/A26/A68/A41)	2022	B15200R - RENTAL SERVICES CAT	115.12	15	Accessory - CAT			
CE016418A	13" 307, 308, 309 BUCKET	2022	B15200R - RENTAL SERVICES CAT	1,338.28	15	Accessory - CAT			
CE011922B	15" 300.9 BUCKETS	2022	B15200R - RENTAL SERVICES CAT	327.98	15	Accessory - CAT			
CE012866B	15" AUGER BITS (FITS A19/A26/A68/A41)	2022	B15200R - RENTAL SERVICES CAT	413.82	15	Accessory - CAT			
CE008270B	18" 302 BUCKET	2022	B15200R - RENTAL SERVICES CAT	595.24	15	Accessory - CAT			
CE015865B	18" 302 BUCKET	2022	B15200R - RENTAL SERVICES CAT	538.61	15	Accessory - CAT			
CE017968B	18" 303 & 304 BUCKET	2022	B15200R - RENTAL SERVICES CAT	815.22	15	Accessory - CAT			
CE017022B	18" 305 & 306 BUCKET	2022	B15200R - RENTAL SERVICES CAT	914.18	15	Accessory - CAT			
CE015876B	18" 307, 308, 309 BUCKET	2022	B15200R - RENTAL SERVICES CAT	1,302.00	15	Accessory - CAT			
CE018265B	18" 415/416/420/430/440 BUCKET	2002	B15200R - RENTAL SERVICES CAT	1,182.78	15	Accessory - CAT			
CE016824B	18" AUGER BITS (FITS A19/A26/A68/A41)	2022	B15200R - RENTAL SERVICES CAT	852.00	15	Accessory - CAT			
CE017068B	18" AUGER BITS (FITS A19/A26/A68/A41)	2022	B15200R - RENTAL SERVICES CAT	1,002.11	15	Accessory - CAT			
CE010497	226 SSL W/CAB	2022	B15200R - RENTAL SERVICES CAT	29,293.05	15	CAT			
CE010498	226 SSL W/CAB	2022	B15200R - RENTAL SERVICES CAT	28,080.43	15	CAT			
CE010875	236 SSL W/CAB	2022	B15200R - RENTAL SERVICES CAT	37,621.65	15	CAT			
CE011573C	24" 302 BUCKET	2022	B15200R - RENTAL SERVICES CAT	508.84	15	Accessory - CAT			
CE017380C	24" 302 BUCKET	2022	B15200R - RENTAL SERVICES CAT	640.87	15	Accessory - CAT			
CE009168C	24" 303 & 304 BUCKET	2022	B15200R - RENTAL SERVICES CAT	310.56	15	Accessory - CAT			
CE010675C	24" 307, 308, 309 BUCKET	2022	B15200R - RENTAL SERVICES CAT	1,164.16	15	Accessory - CAT			
CE009930C	24" 316 BUCKET	2022	B15200R - RENTAL SERVICES CAT	3,127.47	15	Accessory - CAT			
CE016382C	24" 320, 321, M322, 323, 325 BUCKET	2022	B15200R - RENTAL SERVICES CAT	6,073.53	15	Accessory - CAT			
CE016178C	24" 415/416/420/430/440 BUCKET	2022	B15200R - RENTAL SERVICES CAT	1,273.25	15	Accessory - CAT			
CE016180C	24" 415/416/420/430/440 BUCKET	2022	B15200R - RENTAL SERVICES CAT	1,273.25	15	Accessory - CAT			
CE011754C	24" AUGER BITS (FITS A19/A26/A68/A41)	2022	B15200R - RENTAL SERVICES CAT	1,139.25	15	Accessory - CAT			
CE016826E	24" ROCK HEAD BIT	2022	B15200R - RENTAL SERVICES CAT	1,905.46	15	Accessory - CAT			
CE016827E	24" ROCK HEAD BIT	2022	B15200R - RENTAL SERVICES CAT	1,460.80	15	Accessory - CAT			
CE010346	259 / 255-05 CTL W/CAB	2022	B15200R - RENTAL SERVICES CAT	45,642.42	15	CAT			
CE040097	259 / 255-05 CTL W/CAB & HIGH FLOW/H3	2022	B15200R - RENTAL SERVICES CAT	83,519.15	15	CAT			
CE012313	262 SSL W/CAB	2022	B15200R - RENTAL SERVICES CAT	55,922.67	15	CAT			
CE015971	262 SSL W/CAB	2022	B15200R - RENTAL SERVICES CAT	61,722.90	15	CAT			
CE011432D	30" 415/416/420/430/440 BUCKET	2022	B15200R - RENTAL SERVICES CAT	1,105.81	15	Accessory - CAT			
CE009931	300.9 MINI EX	2022	B15200R - RENTAL SERVICES CAT	20,935.02	15	CAT	2019	\$17,812	808
CE018526Q	301 QUICK COUPLER	2022	B15200R - RENTAL SERVICES CAT	617.83	15	Accessory - CAT			
CE018527Q	301 QUICK COUPLER	2022	B15200R - RENTAL SERVICES CAT	617.83	15	Accessory - CAT			
CE018528Q	301 QUICK COUPLER	2022	B15200R - RENTAL SERVICES CAT	617.83	15	Accessory - CAT			

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: U4
CASE NO.: 25-004

CE018460T	301 THUMB	2022	B15200R - RENTAL SERVICES CAT	1,539.34	15	Accessory - CAT			
CE018461T	301 THUMB	2022	B15200R - RENTAL SERVICES CAT	1,539.34	15	Accessory - CAT			
CE011890Q	302 QUICK COUPLER	2022	B15200R - RENTAL SERVICES CAT	629.92	15	Accessory - CAT			
CE015665Q	302 QUICK COUPLER	2022	B15200R - RENTAL SERVICES CAT	897.23	15	Accessory - CAT			
CE018665Q	302 QUICK COUPLER	2022	B15200R - RENTAL SERVICES CAT	905.80	15	Accessory - CAT			
CE013336T	302 THUMB	2022	B15200R - RENTAL SERVICES CAT	1,320.66	15	Accessory - CAT			
CE011914	302.7 MINI EX	2022	B15200R - RENTAL SERVICES CAT	39,640.52	15	CAT	2020	\$34,918	533
CE014942	302.7 MINI EX	2022	B15200R - RENTAL SERVICES CAT	43,388.13	15	CAT	2022	\$40,620	590
CE011151	302.7 MINI EX	2022	B15200R - RENTAL SERVICES CAT	37,901.75	15	CAT			
CE008911	302.7 MINI EX W/THUMB	2022	B15200R - RENTAL SERVICES CAT	34,478.60	15	CAT	2018	\$26,998	1482
CE011612Q	303 & 304 QUICK COUPLER	2022	B15200R - RENTAL SERVICES CAT	861.11	15	Accessory - CAT			
CE011612	303.5 MINI EX W/CAB	2022	B15200R - RENTAL SERVICES CAT	46,220.00	15	CAT	2020	\$37,172	1671
CE007863Q	307, 308, 309 HYD QUICK COUPLER	2022	B15200R - RENTAL SERVICES CAT	2,834.35	15	Accessory - CAT			
CE014654Q	307, 308, 309 HYD QUICK COUPLER	2022	B15200R - RENTAL SERVICES CAT	5,315.82	15	Accessory - CAT			
CE009988Q	307, 308, 309 MECH QUICK COUPLER	2022	B15200R - RENTAL SERVICES CAT	1,261.37	15	Accessory - CAT			
CE011383Q	307, 308, 309 MECH QUICK COUPLER	2022	B15200R - RENTAL SERVICES CAT	1,261.37	15	Accessory - CAT			
CE009441T	307, 308, 309 THUMB	2022	B15200R - RENTAL SERVICES CAT	2,268.33	15	Accessory - CAT			
CE018523T	307, 308, 309 THUMB	2022	B15200R - RENTAL SERVICES CAT	3,256.69	15	Accessory - CAT			
CE010240	307.5 MINI EX W/THUMB	2022	B15200R - RENTAL SERVICES CAT	68,400.14	15	CAT	2019	\$72,245	2126
CE010669	308 MINI EX W/CAB	2022	B15200R - RENTAL SERVICES CAT	94,668.24	16	CAT	2019	\$81,176	3602
CE006504Q	311, 313, 314, 315 QUICK COUPLER	2022	B15200R - RENTAL SERVICES CAT	3,590.18	15	Accessory - CAT			
CE006504	314 EXCAVATOR W/CAB	2022	B15200R - RENTAL SERVICES CAT	101,491.19	15	CAT	2015	\$86,589	3493
CE017130	320 EXCAVATOR W/CAB	2023	B15200R - RENTAL SERVICES CAT	227,955.74	15	CAT			
CE019057T	320, 321, M322, 323, 325 THUMB	2022	B15200R - RENTAL SERVICES CAT	15,985.88	15	Accessory - CAT			
CE013075Q	320, M322, 323, 325 QUICK COUPLER	2022	B15200R - RENTAL SERVICES CAT	5,214.84	15	Accessory - CAT			
CE017130Q	320, M322, 323, 325 QUICK COUPLER	2023	B15200R - RENTAL SERVICES CAT	-	15	Accessory - CAT			
CE016791E	320, M322, 323, 325 COMPACTION WHEEL	2022	B15200R - RENTAL SERVICES CAT	9,764.89	15	Accessory - CAT			
CE019356E	36" 303 & 304 BUCKET	2022	B15200R - RENTAL SERVICES CAT	1,121.10	15	Accessory - CAT			
CE012674E	36" 307, 308, 309 BUCKET	2022	B15200R - RENTAL SERVICES CAT	1,561.77	15	Accessory - CAT			
CE010674E	36" 311, 313, 314, 315 BUCKET	2022	B15200R - RENTAL SERVICES CAT	2,730.83	15	Accessory - CAT			
CE040004E	36" 320, 321, M322, 323, 325 BUCKET	2022	B15200R - RENTAL SERVICES CAT	7,009.58	15	Accessory - CAT			
CE013602E	36" 415/416/420/430/440 BUCKET	2022	B15200R - RENTAL SERVICES CAT	1,330.84	15	Accessory - CAT			
CE015425E	36" 415/416/420/430/440 BUCKET	2022	B15200R - RENTAL SERVICES CAT	1,330.84	15	Accessory - CAT			
CE006258G	42" 311, 313, 314, 315 BUCKET	2022	B15200R - RENTAL SERVICES CAT	3,699.31	15	Accessory - CAT			
CE012218G	42" 320, 321, M322, 323, 325 BUCKET	2022	B15200R - RENTAL SERVICES CAT	5,771.72	15	Accessory - CAT			
CE017130I	42" 320, 321, M322, 323, 325 BUCKET	2023	B15200R - RENTAL SERVICES CAT	-	15	Accessory - CAT			
CE040049G	42" 320, 321, M322, 323, 325 BUCKET	2022	B15200R - RENTAL SERVICES CAT	8,307.05	15	Accessory - CAT			
CE006161	420 BACKHOE LOADER	2022	B15200R - RENTAL SERVICES CAT	61,066.16	15	CAT			
CE012673	420 BACKHOE LOADER W/CAB	2022	B15200R - RENTAL SERVICES CAT	100,653.99	15	CAT			
CE009685	420 IT BACKHOE LOADER	2022	B15200R - RENTAL SERVICES CAT	91,234.75	15	CAT			
CE011411Z	420, 430 IT LOADER BUCKET	2022	B15200R - RENTAL SERVICES CAT	4,560.16	15	Accessory - CAT			
CE015515F	420, 430 IT LOADER FORKS	2022	B15200R - RENTAL SERVICES CAT	2,502.21	15	Accessory - CAT			
CE013566A	6" AUGER BIT (FITS A19/A26/A68/A41)	2022	B15200R - RENTAL SERVICES CAT	229.02	15	Accessory - CAT			
CE015365A	9" AUGER BIT (FITS A19/A26/A68/A41)	2022	B15200R - RENTAL SERVICES CAT	301.11	15	Accessory - CAT			

CE019430F	924,926,930,938 FUSION UTILITY FORKS	2022	B15200R - RENTAL SERVICES CAT	8,297.10	15	Accessory - CAT			
CE006272N	924/926 BUCKETS	2022	B15200R - RENTAL SERVICES CAT	4,008.82	15	Accessory - CAT			
CE008374	938 WHEEL LOADER	2022	B15200R - RENTAL SERVICES CAT	157,179.00	15	CAT			
CE008088	938 WHEEL LOADER W/FUSION & 3RD VALVE	2022	B15200R - RENTAL SERVICES CAT	135,215.56	15	CAT			
CE015001Z	A19 / A41 AUGER (SSL/CTL, 303, 305)	2022	B15200R - RENTAL SERVICES CAT	2,205.52	15	Accessory - CAT			
CE016584Z	A19 / A41 AUGER (SSL/CTL, 303, 305)	2022	B15200R - RENTAL SERVICES CAT	2,270.39	15	Accessory - CAT			
CE014173Z	A19/A41 AUGER BRACKET (303,304,305,306)	2022	B15200R - RENTAL SERVICES CAT	250.08	15	Accessory - CAT			
CE018668Z	BR172, BR118 BRUSH CUTTER (SSL/CTL)	2022	B15200R - RENTAL SERVICES CAT	6,068.34	15	Accessory - CAT			
CE019062Z	BROOM PICK-UP ATTACHMENT BP118 (SSL/CTL)	2022	B15200R - RENTAL SERVICES CAT	7,089.33	15	Accessory - CAT			
CE011228	DOZER D4K / D2-14	2022	B15200R - RENTAL SERVICES CAT	125,189.00	15	CAT	2020	\$134,921	2038
CE010333	DOZER D5K / D3-12	2022	B15200R - RENTAL SERVICES CAT	131,261.00	15	CAT	2019	\$122,133	2768
CE013815N	GP BUCKET 62" (SSL/CTL)	2022	B15200R - RENTAL SERVICES CAT	899.95	15	Accessory - CAT			
CE018821N	GP BUCKET 62" (SSL/CTL)	2022	B15200R - RENTAL SERVICES CAT	1,254.57	15	Accessory - CAT			
CE008461N	GP BUCKET 74" (SSL/CTL)	2022	B15200R - RENTAL SERVICES CAT	942.58	15	Accessory - CAT			
CE011490N	GP BUCKET 74" (SSL/CTL)	2022	B15200R - RENTAL SERVICES CAT	942.58	15	Accessory - CAT			
CE015079N	GP BUCKET 74" (SSL/CTL)	2022	B15200R - RENTAL SERVICES CAT	1,065.35	15	Accessory - CAT			
CE015352N	GP BUCKET 74" (SSL/CTL)	2022	B15200R - RENTAL SERVICES CAT	1,065.35	15	Accessory - CAT			
CE016197N	GP BUCKET 80" (SSL/CTL)	2022	B15200R - RENTAL SERVICES CAT	1,671.26	15	Accessory - CAT			
CE016592Z	HAMMER GUARD FOR 307/308	2022	B15200R - RENTAL SERVICES CAT	1,999.88	15	Accessory - CAT			
CE016593Z	HAMMER GUARD FOR 307/308	2022	B15200R - RENTAL SERVICES CAT	1,999.88	15	Accessory - CAT			
CE014080G	HAMMER GUARD FOR 320 *NEXT GEN*	2022	B15200R - RENTAL SERVICES CAT	209.95	15	Accessory - CAT			
CE020050Z	MISC EQUIPMENT	2023	B15200R - RENTAL SERVICES CAT	202.00	15	Accessory - CAT			
CE020051Z	MISC EQUIPMENT	2023	B15200R - RENTAL SERVICES CAT	78.00	15	Accessory - CAT			
CE010034	REACH FORKLIFT 10,000LB 55' LIFT	2022	B15200R - RENTAL SERVICES CAT	126,644.70	15	CAT			
CE010235	REACH FORKLIFT 10,000LB 55' LIFT, CAB	2022	B15200R - RENTAL SERVICES CAT	115,011.42	15	CAT			
CE006481	REACH FORKLIFT 12,000LB 55' LIFT	2022	B15200R - RENTAL SERVICES CAT	82,275.95	15	CAT			
CE007871	REACH FORKLIFT 6,000LB 42' LIFT	2022	B15200R - RENTAL SERVICES CAT	68,703.91	15	CAT			
CE008847	REACH FORKLIFT 6,000LB 42' LIFT	2022	B15200R - RENTAL SERVICES CAT	84,809.41	15	CAT			
CE010211	REACH FORKLIFT 8,800LB 24' LIFT, CAB	2022	B15200R - RENTAL SERVICES CAT	99,566.74	15	CAT			
CE004855	REACH FORKLIFT 9,000LB 43' LIFT	2022	B15200R - RENTAL SERVICES CAT	62,210.74	15	CAT			
CE008223	REACH FORKLIFT 9,000LB 43' LIFT, CAB	2022	B15200R - RENTAL SERVICES CAT	88,853.00	15	CAT			
CE015604Z	SMART DOZER BLADE (SSL/CTL *NEEDS H3*)	2022	B15200R - RENTAL SERVICES CAT	10,441.32	15	Accessory - CAT			
CE007954	SMOOTH SINGLE DRUM ROLLER 50" CS34	2022	B15200R - RENTAL SERVICES CAT	64,173.43	15	CAT	2017	\$59,741	762
CE019311Z	TRENCHER ATTACHMENT T9B / T112 (SSL/CTL)	2022	B15200R - RENTAL SERVICES CAT	5,186.06	15	Accessory - CAT			
UR001010	UTV/JOB CART 2 SEAT GAS	2022	B15200R - RENTAL SERVICES CAT	10,021.00	15	CAT			
CE013517H	316 & 317 HAMMER (MB1000)	2022	B15205R - RENTAL SERVICES OTHER	21,311.85	15	Non CAT			
CE018035E	36" 307, 308, 309 BUCKET	2002	B15205R - RENTAL SERVICES OTHER	2,167.64	15	Non CAT			
CE005490C	415/416/420/430/440 COMPACTION WHEEL	2022	B15205R - RENTAL SERVICES OTHER	2,277.29	15	Non CAT			
CE019866F	420, 430 IT LOADER FORKS	2022	B15205R - RENTAL SERVICES OTHER	1,492.67	15	Non CAT			
CE013990	AIR COMPRESSOR 185CFM-TOWABLE	2022	B15205R - RENTAL SERVICES OTHER	16,330.00	15	Non CAT			
CE016350	AIR COMPRESSOR 185CFM-TOWABLE	2022	B15205R - RENTAL SERVICES OTHER	19,421.89	15	Non CAT			
CE016353	AIR COMPRESSOR 185CFM TOWABLE	2022	B15205R - RENTAL SERVICES OTHER	20,310.93	15	Non CAT			
CE006025	BOOM LIFT STR 60-65' (DIESEL)	2022	B15205R - RENTAL SERVICES OTHER	44,286.00	15	Non CAT			
CE008161	BOOM LIFT STR 60-65' (DIESEL)	2022	B15205R - RENTAL SERVICES OTHER	59,550.00	15	Non CAT			

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: U6
CASE NO.: 25-004

CE015668	BOOM LIFT STR 60-65' (DIESEL)	2023	B15205R - RENTAL SERVICES OTHER	104,261.61	15	Non CAT
CE012368	BOOM LIFT STR 60-65' (DUAL FUEL)	2022	B15205R - RENTAL SERVICES OTHER	76,572.00	15	Non CAT
CE014252	DUMP TRUCK SCYD	2022	B15205R - RENTAL SERVICES OTHER	79,944.05	16	Non CAT
CE0173372	H82000 BIT	2022	B15205R - RENTAL SERVICES OTHER	1,835.09	15	Non CAT
CE014478Z	PNEUMATIC/AIR TAMPER	2022	B15205R - RENTAL SERVICES OTHER	745.85	16	Non CAT
CE014475Z	PNEUMATIC/AIR HAMMER 30LB	2022	B15205R - RENTAL SERVICES OTHER	684.12	15	Non CAT
CE014468Z	PNEUMATIC/AIR HAMMER 60LB	2022	B15205R - RENTAL SERVICES OTHER	856.60	15	Non CAT
CE014463Z	PNEUMATIC/AIR HAMMER 60LB	2022	B15205R - RENTAL SERVICES OTHER	853.83	15	Non CAT
CE014465Z	PNEUMATIC/AIR HAMMER 60LB	2022	B15205R - RENTAL SERVICES OTHER	848.01	15	Non CAT
CE012405	REACH FORKLIFT 10,000LB 55' LIFT	2022	B15205R - RENTAL SERVICES OTHER	99,968.00	15	Non CAT
CE014892	REACH FORKLIFT 10,000LB 55' LIFT	2022	B15205R - RENTAL SERVICES OTHER	122,547.00	15	Non CAT
CE012346	SCISSOR LIFT ELECTRIC 19'	2022	B15205R - RENTAL SERVICES OTHER	8,409.00	15	Non CAT
CE005984	SCISSOR LIFT ELECTRIC 26'	2022	B15205R - RENTAL SERVICES OTHER	8,189.00	15	Non CAT
CE004251	SCISSOR LIFT ELECTRIC 32'	2022	B15205R - RENTAL SERVICES OTHER	11,753.00	15	Non CAT
CE011048	SMALL PLATE COMPACTORS, MVC88	2022	B15205R - RENTAL SERVICES OTHER	1,272.00	15	Non CAT
CE016875Z	TX525 WALK BEHIND SSL TRENCHER	2022	B15205R - RENTAL SERVICES OTHER	4,086.79	15	Non CAT
CE015019	UTV/JOB CART 4 SEAT GAS	2022	B15205R - RENTAL SERVICES OTHER	14,931.85	15	Non CAT
CE016688	VACUUM TRAILER - GAS	2023	B15205R - RENTAL SERVICES OTHER	64,318.69	15	Non CAT
21-017	500KW GENERATOR	2022	B12320E - USED CAT RTR-PD	201,720.45	20	CAT
22-042	100KW GENERATOR	2022	B12500E - RENTAL FLEET CAT-PD	54,878.00	20	CAT
23-140	500KW GENERATOR	2023	B12500E - RENTAL FLEET CAT-PD	302,840.77	20	CAT
21-073	150KW GENERATOR	2022	B12530E - RENTAL FLEET OTHER-PD	74,970.00	20	Non CAT
17-071	20KW GENERATOR	2022	B12530E - RENTAL FLEET OTHER-PD	15,887.00	20	Non CAT
17-074	20KW GENERATOR	2022	B12530E - RENTAL FLEET OTHER-PD	14,269.00	20	Non CAT
22-473	20KW GENERATOR	2022	B12530E - RENTAL FLEET OTHER-PD	24,990.00	20	Non CAT
23-153	20KW GENERATOR	2023	B12530E - RENTAL FLEET OTHER-PD	96,013.06	20	Non CAT
22-233	38KW GENERATOR	2022	B12530E - RENTAL FLEET OTHER-PD	32,130.00	20	Non CAT
17-161	56KW GENERATOR	2022	B12530E - RENTAL FLEET OTHER-PD	33,085.46	20	Non CAT
19-431	56KW GENERATOR	2022	B12530E - RENTAL FLEET OTHER-PD	37,787.77	20	Non CAT
20-034	56KW GENERATOR	2022	B12530E - RENTAL FLEET OTHER-PD	40,773.45	20	Non CAT
20-041	56KW GENERATOR	2022	B12530E - RENTAL FLEET OTHER-PD	41,487.45	20	Non CAT
07332-16-FURN	4 PARTS COUNTER STATIONS	2022		1,031.86	15	
07348-16-TOOL	CLIMAX LINE BORE TOOLING-MODEL 885000	2022		7,281.78	15	
07349-16-HEATR	HEATER FOR WASH PIT-ELKO	2022		1,725.04	15	
07361-17-JACKS	(2) 200 TON JACKS FROM GLOBAL MINING PRODUCTS	2022		14,134.95	15	
07365-17-AIRCIN	ROOFTOP UNIT-CHARLES CHESTER	2022		3,281.45	15	
07377-17-FURN	FURNITURE FOR ELKO STORE	2022		3,988.48	15	
07388-18-SWEP1	ELGIN SWEEPER MODIFICATIONS	2022		6,793.80	15	
07390-18-CART	TAYLOR DUNN SC-090 PARTS CHASER	2022		3,500.58	15	
07392-18-CLNR	CLARUS TORNADO CLEANING SYSTEM	2022		15,469.16	15	
07395-18-FREEZ	SO LOW FREEZER MODEL C85-12	2022		3,792.59	15	
07396-18-FURN	12 HIGH BACK MESH SWIVEL CHAIRS 2 TABLES	2022		8,818.61	15	
07406-18-FLOOR	FLOORING FOR LITHIUM TRAINING ROOM	2022		4,041.83	15	
07415-19-FURN	FURNITURE FOR SERVICE MANAGER	2022		3,271.84	15	

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: U7
CASE NO.: 25-004

07428-19-COMP	DESIGN JET T1700	2022	2,084.67	3
07427-19-FURN	TABLES AND CHAIRS FOR TRAINING ROOM	2022	13,193.70	15
07428-19-SWEEP	POWER SWEEPER-RIDER-MODEL 800	2022	40,812.33	16
07448-19-SIGNS	SIGNS FOR ELKO BUILDING-5190 IDAHO ST	2022	14,408.95	16
07468-20-HONE	SUNNEN TUBE HONING SYSTEM	2022	87,771.64	16
07472-20-PRESS	CAT HOSE PRESS MACHINE	2022	21,703.42	18
07503-20-COMP	2 SHARP COPIERS	2022	16,073.81	5
07504-20-FURN	VARIOUS FURNITURE-ENVIROTECH & HENRIKSEN	2022	40,033.78	16
07505-20-SIGN	NEW SIGNS FOR 5190 IDAHO STORE	2022	5,765.71	16
07508-20-EQUIP	VARIOUS EQUIPMENT 5190 IDAHO	2022	148,972.80	16
07513-21-WMS	24 NEW RF GUNS FOR ELKO PARTS WMS	2022	48,283.10	3
07522-21-VENT	VENT SYSTEM FOR ELKO TRAINING DEPT	2022	13,227.23	16
07533-21-FURN	4 WORK STATIONS	2022	10,462.59	16
07543-21-CMPR	COMPRESSOR FOR ELKO FACILITIES	2022	19,783.20	16
07548-21-UPEND	BUSHMAN UPENDER	2022	145,268.39	16
07554-21-VIDMR	VIDMARS FOR KITTING	2022	32,201.53	16
07562-21-LFTTK	FORKLIFT-CE008177-DTR345A	2022	28,450.32	15
07563-21-LFTTK	FORKLIFT-CE008833-GC70K8	2022	61,601.47	15
07564-21-LFTTK	FORKLIFT-CE009316-GP25N5	2022	11,994.66	15
07566-21-LFTTK	FORKLIFT-CE010597-280/60	2022	38,704.78	15
07567-21-LFTTK	FORKLIFT-CE011328-930	2022	24,764.00	15
07574-21-LFTTK	FORKLIFT-CE012480-ETR340A	2022	44,084.75	15
07575-21-LFTTK	FORKLIFT-CE012887-GP25N	2022	24,611.97	15
07589-22-FURN	FURNITURE FOR NEW OFFICE IN ELKO PARTS MANAGER	2022	9,816.34	16
07594-22-WLDR	WELDER FROM LINDE	2022	13,751.77	15
07604-22-SWEEP	TENNANT SWEEPER AND SCRUBBER	2022	17,383.95	15
07605-22-SAW	MITERING SAW	2022	28,793.69	7
07607-22-JACKS	2 100 TON JACKS	2022	41,926.77	15
07617-22-WSHR	CUDA 2848 SERIES PARTS WASHER	2022	25,868.30	15
07624-22-TIRES	2 FORKLIFT TIRES FOR 330 FORKLIFT	2022	8,122.68	15
07627-22-WELD	WELD BORE SET TOOLING	2022	27,838.12	16
07630-22-WELDR	DUAL FEED WELDER	2022	30,955.02	16
07647-22-BORE	LINE BORE TOOLING	2022	113,017.69	15
07648-22-RACK	PALLET RACKING AND SHELVEING	2022	167,881.68	16
07655-23-DRSYS	DRIVER SAFETY SYSTEM	2023	25,998.71	7
07657-23-CRANE	GANTRY CRANE	2023	18,831.76	20
07663-23-FLOORING	FLOORING FOR PLATINUM ROOM	2023	34,419.52	16
07665-23-WELDER	MILLER WELDER	2023	16,199.94	15
N0679-19-BLD	REMODEL TRAINING ROOM-ELKO	2022	27,142.62	15
N0698-21-HOIST	HOIST AND TROLLIES FOR ELKO SERVICE	2022	31,531.94	20

TOTAL ACQUISITION COST

17,874,238.39

EXEMPT FROM PERSONAL PROPERTY REPORTING-PLATED

CE012706	WATER STAND TANK 12000 (MPT/VALEW)	2022	B12530F - HEAVY RENTAL FLEET OTHER	46,747.00	Auto	Auto
CE013613	DUMP TRUCK 5CYD	2022	B15205R - RENTAL SERVICES OTHER	72,068.54	Auto	Auto
CE015089	DUMP TRUCK 5CYD	2022	B15205R - RENTAL SERVICES OTHER	84,528.56	Auto	Auto
CE015090	DUMP TRUCK 5CYD	2022	B15205R - RENTAL SERVICES OTHER	85,181.94	Auto	Auto
CE015081	DUMP TRUCK 5CYD	2022	B15205R - RENTAL SERVICES OTHER	84,407.86	Auto	Auto
CE015092	DUMP TRUCK 5CYD	2022	B15205R - RENTAL SERVICES OTHER	84,381.34	Auto	Auto

Entity Information

Entity Information

Entity Name: EMPIRE SOUTHWEST, LLC

Entity Number: E28807772023-1

Entity Type: Foreign Limited-Liability Company

Entity Status: Active

Formation Date: 01/13/2023

NV Business ID: NV20232672852

Termination Date:

Annual Report Due Date: 1/31/2026

Compliance Hold:

Series LLC: ☐

Domicile Name:

Jurisdiction: United States

Registered AGENT INFORMATION

Name of Individual or Legal Entity: INCORP SERVICES, INC.*

Status: Active

CRA Agent Entity Type:

Registered Agent Type: Commercial Registered Agent

NV Business ID:

Office or Position:

Jurisdiction:

Street Address: 9107 West Russell Road Suite 100, Las Vegas, NV, 89148, USA

Mailing Address:

OFFICER INFORMATION

☐ View Historical Data

Title	Name	Address	Last Updated	Status
Manager	Chris Zaharis	1725 S. Country Club Dr., Mesa, AZ, 85210, USA	07/11/2024	Active
Manager	Jeff Whiteman	1725 S. Country Club Dr., Mesa, AZ, 85210, USA	07/11/2024	Active
Manager	Riley Nelson	1725 S. Country Club Dr., Mesa, AZ, 85210, USA	07/11/2024	Active
Managing Member	The Whiteman Family Corp.	1725 S. Country Club Dr., Mesa, AZ, 85210, USA	01/13/2023	Active

Page 1 of 1, records 1 to 4 of 4

Filing History

Name History

Mergers/Conversions

[Return to Search](#)

[Return to Results](#)

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: V
CASE NO.: 25-004

**INTERNAL REVENUE SERVICE
NATIONAL OFFICE TECHNICAL ADVICE MEMORANDUM
May 11, 2001**

Number: 200203001
Release Date: 1/18/2002
Index numbers: 167.01-00
471.09-00
Control number: TAM-116881-01/CC:ITA:B7

Taxpayer's Name:

Taxpayer's Address:

Taxpayer's TIN:

Years Involved:

Date of Conference:

LEGEND:

Taxpayer

ISSUES:

1. Where Taxpayer's business is selling and leasing equipment, should leased equipment that is also held for sale be treated as "inventory" within the meaning of § 471 of the Internal Revenue Code?
2. Assuming the equipment is not inventory once placed in the leasing operation, under what circumstances must Taxpayer subsequently treat it as inventory?

CONCLUSIONS:

1. Under the particular facts presented, Taxpayer's leased equipment that is also held for sale should not be treated as inventory.
2. Leased equipment must be treated as inventory when it is permanently removed from Taxpayer's leasing operation.

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: W
CASE NO.: 25-004

FACTS:

The examining agent has requested technical advice in connection with the examination of Taxpayer's 1996 and 1997 tax returns. In these years, Taxpayer sold new heavy construction equipment, such as excavators, road pavers, backhoes, and earthmovers; leased new equipment; sold equipment that had been previously leased; sold parts and products; and provided equipment maintenance services. Taxpayer also sold used equipment, including equipment that it had acquired as trade-ins, at auction.¹ Taxpayer filed its tax returns on a calendar year basis.

Except for the rare situation where a sale or lease already had been arranged before Taxpayer acquired the new equipment, Taxpayer made all new equipment available to customers for either sale or lease. Taxpayer's ultimate goal was to sell all its equipment; however, because of the nature of its business and its competitive business environment, Taxpayer often leased its equipment prior to selling it.² While using equipment during a lease caused its value to decrease, Taxpayer received income from its leases that benefitted its business. Taxpayer normally reacquired the leased equipment upon the early termination or expiration of the lease and would hold it for varying periods of time before selling or re-leasing it.³ Taxpayer never scrapped any equipment and eventually sold all of it. Taxpayer maintained title to all its equipment until it was sold.

Initially, Taxpayer treated the equipment as "inventory" as defined in § 471 unless the equipment had been already subject to an existing lease when Taxpayer acquired it. The examining agent has not questioned this initial classification of equipment as inventory.

¹ Apparently, used equipment acquired by Taxpayer is not leased.

² The examining agent has not questioned whether the Taxpayer's leases are *bona fide* rental arrangements. For example, the agent has not alleged that Taxpayer's leases were conditional sale contracts.

³ Infrequently, a lessee would purchase the equipment and Taxpayer sometimes did decrease the purchase price to reflect the rental payments previously made. However, Taxpayer's standard lease agreements do not provide its lessees with a purchase option.

Upon leasing equipment, Taxpayer moved the equipment from its inventory classification to the classification of "property used in its trade or business" and began depreciating it.⁴ Since August 1997, Taxpayer claimed depreciation under § 168 on leased equipment it had reacquired and was holding for sale or re-lease. Before August 1997, Taxpayer used the "income forecast method" for depreciation. Under this method, Taxpayer did not claim depreciation on the reacquired equipment it was holding that was no longer out on lease.⁵ Taxpayer included income it earned from a lease in its gross income in accordance with Taxpayer's overall accrual method of accounting. The examining agent has not questioned Taxpayer's treatment of this income. The examining agent has also not questioned the characterization (as ordinary income or loss) of the gains and losses the Taxpayer reported when it sold equipment that had been previously leased.

The following example illustrates Taxpayer's treatment of leased equipment depreciated under § 168:

Taxpayer acquired an earthmover for \$300,000 on January 1, 1999 and treated it as inventory. After two months, Taxpayer leased the earthmover to lessee, M, for one month for \$10,000 and began to claim depreciation on it. Taxpayer reacquired the earthmover from M after one month and held it for two months before it leased the earthmover to lessee, N, for three months for \$25,000. After three months, Taxpayer reacquired the earthmover from N and held it until year end.

Taxpayer included \$35,000 in gross income and deducted \$60,000 as depreciation in 1999. The earthmover's basis on December 31, 1999 was \$240,000 (\$300,000-\$60,000).

In the spring of 2000, Taxpayer leased the earthmover for seven months to lessee, Q, for \$60,000. Later that same year, Taxpayer reacquired the earthmover from Q and on December 31, 2000, Taxpayer sold the earthmover to buyer, P, for \$200,000. Depreciation on the earthmover computed for 2000 was \$48,000.

⁴ The propriety of Taxpayer's method of accounting for the basis of property transferred from inventory to the classification as property used in a trade or business has not been addressed in this memorandum because the examining agent has not questioned this matter.

⁵ The 1997 depreciation change was implemented on a "cut-off" basis as a result of the enactment of § 167(g), which limited the use of the "income forecast method" to specific properties. The examining agent has not questioned this change.

On its 2000 tax return, Taxpayer included \$60,000 in gross income and deducted \$48,000 as depreciation. The gain of \$8,000 on the sale of the earthmover to P [\$200,000 - (\$240,000 - \$48,000)] was reflected on Taxpayer's return as ordinary income.

The examining agent questions whether Taxpayer's leased equipment that is also held for sale can be depreciated. The agent notes that even when the equipment is out on lease, Taxpayer simultaneously held the equipment for sale.⁶

An analysis of Taxpayer's equipment summary for the two years under examination shows that approximately 70 percent of Taxpayer's equipment was leased, for varying periods, at least once prior to sale. On average, equipment was leased about five times before being sold. The usual term of a lease ran between one to six months, and there was no fixed minimum lease period. On average, about 1½ years passed before Taxpayer was able to sell its equipment. However, when equipment that was never leased is disregarded, sales of previously leased equipment usually occurred within two to four years after Taxpayer had originally acquired the equipment.

For the two years under examination, approximately 45 percent of Taxpayer's gross revenue was derived from new and leased equipment sales. This revenue averaged about \$ million a year. Of this \$ million, about \$ million was from new equipment sales and the remaining \$ million was from the sale of previously leased equipment. Over this same period, lease income averaged about \$ million, which was about 16 percent of Taxpayer's total gross revenue. Taxpayer's depreciation deduction was about \$ million each year.

For the years under examination, on average Taxpayer had on hand about \$ million of previously leased equipment and about \$ million of new equipment. Each year, Taxpayer sold approximately 340 pieces of new and leased equipment and had about 3,700 leasing transactions.

For the years under examination, Taxpayer recovered approximately 81 percent of its cost of equipment through sales revenue, including revenue from the sale of equipment that had never been leased. When considering only previously leased equipment, Taxpayer recovered approximately 68 percent of its cost through sales revenue. Although leased equipment was usually sold for less than Taxpayer's original cost, Taxpayer was able to sell about 34 percent of previously leased equipment for more than its original cost. In contrast, about 94 percent of new equipment was sold for more than Taxpayer's original cost.

⁶ Specifically, one term and condition contained in Taxpayer's standard lease agreement states "

Taxpayer reacquires equipment about 30 times a year pursuant to this term and condition.

LAW AND ANALYSIS:

Section 471(a) provides that whenever in the opinion of the Secretary the use of inventories is necessary in order clearly to determine the income of any taxpayer, inventories shall be taken by such taxpayer on such basis as the Secretary may prescribe as conforming as nearly as may be to the best accounting practice in the trade or business and as most clearly reflecting the income.

Section 1.471-1 of the Income Tax Regulations provides that in order to reflect taxable income correctly, inventories at the beginning and end of each tax year are necessary in every case in which the production, purchase or sale of merchandise is an income-producing factor. See also § 1.446-1(a)(4)(i).

Section 167(a) provides that there should be allowed as a depreciation deduction a reasonable allowance for the exhaustion, wear and tear of property used in a trade or business or held for the production of income.

Section 1.167(a)-2 provides that no depreciation deduction may be taken with respect to inventories or stock in trade.

Section 1.167(a)-10(b) provides, in part, that the period for depreciation of an asset shall begin when the asset is placed in service and shall end when the asset is retired from service. An asset is placed in service when it is first placed in service by the taxpayer in a condition or state of readiness and availability for a specifically assigned function. See §§ 1.167(a)-11(e)(1)(i) and 1.46-3(d)(1)(ii).

Section 1.167(a)-8(a) provides that the term "retirement" means the permanent withdrawal from use of depreciable property used in the trade or business or from use in the production of income. The withdrawal may be made in one of several ways. For example, the withdrawal may be made by selling or exchanging the asset, or by abandonment. In addition, the asset may be withdrawn from productive use without disposition as, for example, by being placed in a supplies or scrap account.

The depreciation deduction provided by § 167(a) for tangible property placed in service after 1986 generally is determined under § 168. This section prescribes two methods of accounting for determining depreciation allowances. One method is the general depreciation system in § 168(a) and the other method is the alternative depreciation system in § 168(g). Under either depreciation system, the depreciation deduction is computed by using a prescribed depreciation method, recovery period, and convention.

The applicable recovery period for purposes of either § 168(a) or § 168(g) is determined by reference to class life. Section 168(i)(1) provides that the term "class life" means the class life (if any) that would be applicable with respect to any property as of January 1, 1986, under former § 167(m) as if it were in effect and the taxpayer were an elector under that section. Prior to its revocation, § 167(m) provided that in the case of a taxpayer who elected the asset depreciation range system of depreciation,

the depreciation deduction would be computed based on the class life prescribed by the Secretary that reasonably reflects the anticipated useful life of that class of property to the industry or other group.

Section 1.167(a)-11(b)(4)(iii)(b) sets out the method for asset classification under former §167(m). Property is included in the asset guideline class for the activity in which the property is primarily used. Property is classified according to primary use even though the use is insubstantial in relation to all of the taxpayer's activities. Section 1.167(a)-11(e)(3)(iii) provides that in the case of a lessor of property, the asset guideline class in effect for lessors of such property is determined as if the property were owned by the lessee. However, in the case of an asset guideline class based upon the type of property (for example, trucks or railroad cars) as distinguished from the activity in which used, the property is classified without regard to the activity of the lessee.

In Latimer-Looney Chevrolet, Inc. v. Commissioner, 19 T.C. 120 (1952), acq. 1953-1 C.B. 5, the Tax Court considered whether the taxpayer, a dealer in new and used cars, had properly claimed depreciation on certain "company cars" that it later sold. The court stated that "it is not the nature of the property itself [that] is determinative of [the question,] but rather the purpose for which the property is held" by the taxpayer. Id. at 125. Based on the facts of the case, the court found that the taxpayer's company cars were used in the taxpayer's business and, accordingly, were depreciable.

In Duval Motor Co. v. Commissioner, 264 F.2d 548 (5th Cir. 1959), aff'g. 28 T.C. 42 (1957), the court dealt with automobiles removed from inventory by a car dealer and provided to company officials and salesmen for the purpose of stimulating interest in all the dealer's cars. The court found that these cars were only temporarily assigned for use in the car dealer's business and that there was no general or indefinite commitment to use the cars in the business. Thus, the court concluded that, on these facts, at all times the cars were held primarily for sale to customers in the ordinary course of the car dealer's business. However, the court noted that if a car dealer "takes [cars] out of inventory and puts them to the use for which [a car] is intended in the hands of its ultimate consumer, that is, transporting personnel, and commits them . . . to that purpose in the operation of [the] business," the car dealer is entitled to depreciate the cars. Id. at 551.

I. Leased Equipment in Inventory

The principal question presented is whether Taxpayer properly accounted for its leased equipment that was also held for sale. The examining agent argues that Taxpayer was required to account for this leased equipment as inventory and not as property used in its trade or business. Accordingly, the agent concludes that Taxpayer was not entitled to any deduction for depreciation. Section 1.167(a)-2. The examining agent reasons that the equipment was always inventory because Taxpayer's foremost goal was to sell it and the equipment was always being held by Taxpayer for sale even when it was being leased. On the other hand, Taxpayer argues that its leased

equipment need not be included in inventory because the equipment was being used in its leasing operation. Accordingly, Taxpayer concludes that it was entitled to deductions for depreciation. Section 167(a). To establish that it was legally entitled to depreciate leased equipment, Taxpayer must show that it primarily intended to use this leased equipment in its leasing operation. Latimer-Looney Chevrolet. Determining Taxpayer's primary intent with respect to the equipment is a question of fact.

This case does not involve a situation where property is acquired for resale and is temporarily used by the taxpayer in its business. In that situation the property properly remains as inventory because the use of property temporarily in a business does not support recharacterizing the property as property used in a trade or business. Duval Motor Co. In the present case, the leased equipment was not being used temporarily in Taxpayer's business. Except for rare situations, Taxpayer made all equipment it acquired available for use in its leasing operation until it sold the equipment. Once leased, Taxpayer expected to re-lease the equipment multiple times before sale. Taxpayer derived substantial income from its leasing operation, which constituted a substantial percentage of its gross revenue. The leased equipment was subjected to significant wear and tear while it was being leased. Moreover, on average, Taxpayer sold its previously leased equipment between two and four years after acquiring it.

It is not unusual for taxpayers to be simultaneously engaged in multiple business activities. See, Recordak v. USA, 163 Ct. Cl. 294 (1963) (taxpayer engaged in selling and leasing microfilming equipment) and Rev. Rul. 80-37, 1980-1 C.B. 51 (taxpayer engaged in manufacturing, leasing, and selling of electronic data processing equipment). Here, Taxpayer had multiple business activities, which included the selling and leasing of equipment. For the two years under examination, these two activities were a significant part of Taxpayer's overall business.

The examining agent has not questioned Taxpayer's initial classification of all new equipment as inventory. This inventory was made available for both sale and lease. Ordinarily, Taxpayer did not know whether an individual piece of equipment would be leased prior to sale, but from its prior experience Taxpayer did know that about 70 percent of its equipment would be leased at least once. When it initially leased equipment, Taxpayer removed the equipment from inventory to reflect the fact it was being used in its leasing operation.

Taxpayer's leases in these two years were *bona fide* leases. For example, they were with unrelated parties, in arms-length transactions, and generally were not with subsequent equipment purchasers. Further, they were for significant amounts of money and periods of time. The examining agent has not questioned the nature or validity of Taxpayer's leases.

Taxpayer generally reacquired its leased equipment upon the early termination or expiration of a lease. When it did, Taxpayer again made the equipment available for lease. While not certain with respect to any specific piece of equipment, Taxpayer knew that once a piece of equipment was leased, it would likely be leased again about

four more times prior to its ultimate sale.

Taxpayer acknowledges that all its equipment was always available for sale and eventually would be sold. Taxpayer acknowledges that its standard lease agreement gave it the right to sell equipment that was out on lease to a customer, but notes that this right was only exercised in about one percent of its leases. Taxpayer also acknowledges that selling equipment was always its ultimate goal.

While we recognize Taxpayer's equipment was always held for sale, we also recognize that Taxpayer had an active, sizeable leasing operation, and that it devoted a significant amount of equipment to that leasing operation. In our view, Taxpayer had a *bona fide*, ongoing leasing operation, and was using equipment in that operation. Therefore, based on all the facts presented, we believe Taxpayer's leased equipment qualifies as property used in a trade or business for purposes of § 167(a) and thus, Taxpayer is entitled to depreciation deductions for such equipment. Latimer-Looney Chevrolet. These deductions offset the income that Taxpayer earned from its leasing operation.

Key factors in this case are that Taxpayer usually sold its leased equipment for substantially less than its original cost and that it only recovered an average of about 68 percent of its cost through sales revenue. The majority of Taxpayer's equipment was leased multiple times and was offered to customers for lease for a substantial period of time. Taxpayer obtained a substantial amount of revenues from its leases, and recovered a substantial portion of its equipment costs through leasing. We also note that the value of Taxpayer's equipment decreased with use and that Taxpayer was entitled to cost recovery in connection therewith. Section 167(a).

Accordingly, we believe that close consideration of the specific facts presented leads to the conclusion that Taxpayer's leased equipment that is also held for sale should not be treated as inventory. This conclusion is wholly consistent with the viewpoint of the courts concerning the dual use of property produced by manufacturers. For example, in Honeywell v. Commissioner, the Tax Court stated:

The concept of "dual purpose property" has been recognized in a series of cases International Shoe Machine Corp. v. United States, 491 F.2d 157 (1st Cir. 1974); Hollywood Baseball Association v. Commissioner, 423 F.2d 494 (9th Cir. 1970); Continental Can Co. v. United States, 190 Ct. Cl. 811, 422 F.2d 405; Recordak Corp. v. United States, 163 Ct. Cl. 294, 325 F.2d 460. *These cases stand for the proposition that a manufacturer regularly engaged in the dual business of selling and renting equipment it manufactures can claim depreciation on property that is at all times available for sale. Proceeds from the sale, however, are treated as ordinary income even though the property might otherwise qualify for capital gain treatment under section 1231.*

87 T.C. 624, 633 (1986) (Emphasis added), acq., 1988-1 C.B. 1.

II. Equipment Return to Inventory

Under § 167(a), Taxpayer is entitled to claim depreciation with respect to the equipment used in its leasing operation. Section 1.167(a)-10(b) provides that depreciation begins when the asset is placed in service (assuming the "ready and available" test of § 1.167(a)-11(e)(1)(i) is satisfied) and ends when the asset is retired from service. An asset is retired from service when it is permanently withdrawn from use in the taxpayer's trade or business or in the production of income. Section 1.167(a)-8(a). The withdrawal may be made by selling or exchanging the asset, by abandonment, or by placing the asset in a supplies or scrap account. Applying these principles to the present case, Taxpayer's equipment, once properly removed from inventory, does not revert back to inventory until the equipment is permanently withdrawn from Taxpayer's leasing operation. Such withdrawal would happen, for example, when the equipment was identified by Taxpayer as no longer to be offered for lease. In that case, once Taxpayer determined that certain equipment was held only for sale to customers, Taxpayer would be required to reclassify that equipment as inventory and would not be entitled to claim depreciation. Section 1.167(a)-2.

The fact that equipment in Taxpayer's leasing operation was not continually subject to a lease for significant periods of time does not change the conclusion reached in the preceding paragraph. In Twentieth Century-Fox Film Corp. v. Commissioner, 45 T.C. 137, 143 (1965), the Tax Court stated that "[t]he law is well established that deductions (including depreciation) are allowable with regard to property held for the production of income or for use in a trade or business even though no income is currently being received or accrued therefrom and even though the asset is currently idle." Accordingly, Taxpayer's equipment continued to be depreciable after Taxpayer had reacquired the equipment upon the early termination or expiration of a lease.

CAVEAT:

A copy of this technical advice memorandum is to be given to Taxpayer. Section 6110(k)(3) provides that it may not be used or cited as precedent.

-END-

Petitioner Evidence

February 12, 2025

VIA EMAIL

Elko County Board Equalization
Annex Building
550 Court Street
Elko, NV 89801
jiribarne@elkocountynv.net

1850 N. Central Avenue
Suite 1800
Phoenix, Arizona 85004

602.277.2010
Fax 602.277.2595

Direct 602.200.7355
djohn@frgalaw.com

Re: *Empire Southwest, LLC – Personal Property Appeal*
Account Number: BU002495
Tax Year 2023-24

Dear Board Members:

This case involves the assessment of property tax against personal property owned by Empire Southwest, LLC ("Empire CAT"). Empire CAT owns personal property identified by the Elko County Assessor's Office ("County Assessor") as account number BU002495 ("Subject Property"). Empire CAT's appeal concerns the 2023-24 amended tax bill.

Introduction

At issue is whether Elko County can assess a property tax against Empire CAT's inventory of new and used Caterpillar construction equipment. Empire CAT contends that this equipment held in inventory was primarily purchased and held for sale and, thus, is exempt from personal property taxation under NRS 361.068(1)(a). (Exhibit #1 – NRS 361.068). (exempting from taxation "personal property held for sale by a merchant"). In Nevada, the taxation of personal property held by a merchant falls, for tax purposes, into one of three categories depending on the purpose for which a merchant purchased the property.

Elko County Board of Equalization
Janet Iribarne
February 12, 2025
Page 2

Category 1 - Taxable: Machinery and equipment held for rent or lease is taxable as personal property unless an exemption applies. NRS 361.068.

Category 2 - Exempt: Personal property held for sale by a merchant is exempt from taxation. NRS 361.068(1)(a).

Category 3 - Primary Purpose: Personal property that is held both for sale and for lease depends on whether the *taxpayer primarily purchased the property* to lease it or sell it.

Empire CAT's equipment falls into the third category. As the analysis below will show, Empire CAT primarily purchased its CAT equipment for the purpose of selling it and, thus, that equipment should be exempt from taxation under Nevada law.

Factual Background

Empire Southwest is a third-generation family-owned Caterpillar dealer with over 4,500 employees. (Exhibit #2 - Affidavit of John Helms, Vice President and CFO of Empire Southwest, ¶ 7, hereinafter referred to as "Helms Affidavit"). It has been the exclusive Arizona Caterpillar dealer since 1959. (Exhibit #2 - Helms Affidavit, ¶8). Empire CAT services companies in the construction, mining, energy, agricultural, and industrial sectors. (Exhibit #2 - Helms Affidavit, ¶9). It sells, rents, and services heavy equipment, tractors, and power generation equipment in Arizona, Nevada, and Eastern California. (Exhibit #2 - Helms Affidavit, ¶10). It has nineteen locations in Arizona, seven in Nevada, and three in California. (Exhibit #2 - Helms Affidavit, ¶11). Empire CAT acquired Cashman Equipment in December 2022. (Exhibit #2 - Helms Affidavit, ¶12). Cashman was the Cat Dealer for Nevada and Eastern California going back to the 1930s. (Exhibit #2 - Affidavit, ¶13).

Elko County Board of Equalization
Janet Iribarne
February 12, 2025
Page 3

In 2024, the County Assessor retained a Phoenix, Arizona based company, Tax Management Associates, Inc. ("TMA") to audit taxpayers, like Empire CAT. TMA boasts that it is "the leader in assisting state and local governments with their revenue enhancement initiatives." See (Exhibit #3). TMA did not investigate whether Empire CAT's inventory of equipment was primarily purchased for sale or lease. Instead, the audit assumed all the personal property on-site was held for lease and, thus, taxable. As a result of TMA's audit, in October 2024 the County Assessor issued its findings showing an additional \$16,132,340 in taxable personal property See (Exhibit #4 - Letter from Janet Iribarne dated October 21, 2024 ("Audit Finding")) The County Treasurer issued an a tax bill showing an additional taxable value of \$17,322,205 or a net assessed value of \$6,062,772 (Exhibit #5 - Amended Tax Bill). The amended tax bill totaled \$243,738.45. (Exhibit #5 - Amended Tax Bill). Empire CAT timely paid the additional personal property taxes from the amended tax bill in December 2024 (Exhibit #6 -Affidavit of Dale Huizingh, Controller of Empire Southwest, ¶ 7, hereinafter referred to as "Huizingh Affidavit").

Analysis: Empire's CAT Equipment Was Primarily Purchased to Sell

In December 2023, the Nevada Department of Taxation ("Department") issued Advisory Opinion No. 23-005 ("Advisory Opinion"), which addressed "whether machinery or equipment held in inventory by a business primarily engaged in renting or leasing is subject to personal property taxes under Nevada law." (Exhibit #7 - Advisory Opinion, p.1). The Advisory Opinion was requested by the Assessor's Association of Nevada because United Rentals, an equipment rental company, asserted its rental inventory was exempt from personal property tax. United Rentals claimed that its rental inventory was located on-site and available for sale.

Elko County Board of Equalization
Janet Iribarne
February 12, 2025
Page 4

The Advisory Opinion makes clear that just because United Rentals rental inventory is available for sale is not determinative of whether the equipment is exempt. The Advisory Opinion pointed out that “[w]hen personal property is held both for sale and for lease, the taxpayer’s primary purpose for holding the personal property will determine whether it is exempt from taxation under NRS 361.068.” (Exhibit #7 - Advisory Opinion, p. 2). The Department cited the Nevada Supreme Court’s decision in *Nevada Tax Comm’s v. Nevada Cement Col*, 117 Nev. 960, 36 P.3d 418 (2001) for the proposition that “the primary purpose of the property determines whether the property is taxable or exempt from taxation.” (Exhibit #7 - Advisory Opinion, p. 2). Thus, the Advisory Opinion concluded, “the taxation of personal property that is held both for sale and for lease depends on whether the taxpayer primarily purchased the property to lease it or sell it, which is a *factual inquiry requiring investigation*.” (Exhibit #7 Advisory Opinion, p. 2) (emphasis added).

Empire’s business model is designed to sell equipment. Because of its unique position as the exclusive dealer of CAT equipment in Arizona and Nevada, Empire maximizes revenue not only through the sales of equipment but also from other sources, including parts, service, and repairs.

Empire’s business can be separated into five revenue streams: sales of machinery and equipment, lease and rental of machinery and equipment, lease conversions¹, sales of parts, and the service and repair of equipment. (Exhibit #2 - Helms Affidavit ¶14). Empire Cat’s revenue sources in Nevada and companywide are as follows:

¹ Lease conversions are comprised of new equipment that is being rented/leased by a client with the intent to purchase.

Elko County Board of Equalization
Janet Iribarne
February 12, 2025
Page 5

TABLE 1		
Empire Southwest – Revenue Sources – 2023 -24		
	Nevada	Company-Wide
Equipment Sales	34%	35%
Lease & Rental	13%	12%
Lease Conversion sales	4%	5%
Parts Sales	35%	32%
Service & Repair	14%	16%
TOTAL	100%	100%

(Exhibit #2 Helms Affidavit, ¶ 15; Exhibit # 6 Huizingh, ¶8).

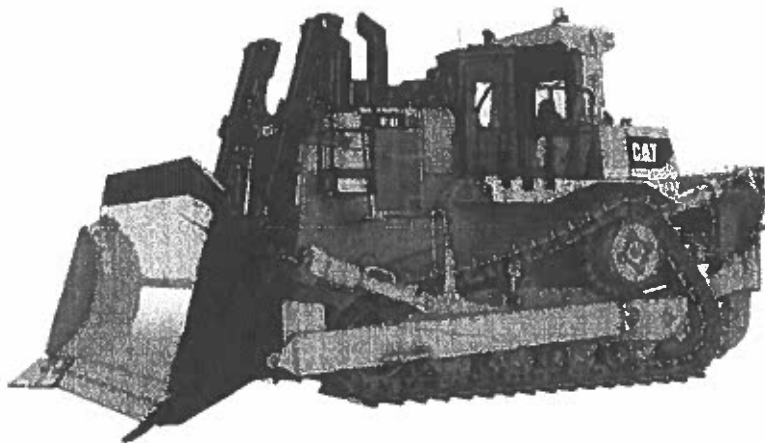
As the revenue breakdown above shows, because Empire CAT is an exclusive CAT dealer, it is primarily in the business of selling Caterpillar equipment. (Exhibit #2 – Helms Affidavit, ¶16 and Exhibit # 6 – Huizingh Affidavit, ¶9) The overwhelming majority of its revenues (87% of total revenue) derive from four sales-related sources: sales of equipment, lease conversion sales, parts, and the service and repair of equipment. (Exhibit #2 Helms Affidavit, ¶17 and Exhibit #6 – Huizingh Affidavit, ¶10). Rental revenues make up less than 15% of revenues. (Exhibit #2 Helms Affidavit ¶18 and Exhibit #6 – Huizingh Affidavit, ¶11). Empire CAT’s position as an exclusive CAT dealer gives it a competitive advantage in selling parts and providing services and repairs for the Caterpillar equipment it sells. (Exhibit #2 – Helms Affidavit, ¶19) Thus, Empire CAT’s business model is focused on sales, not equipment rentals. (Exhibit #2 – Helms Affidavit, ¶20).

Empire CAT holds two categories of equipment. The first category is an inventory of new and used equipment that is primarily held for sale or resale. This includes a “rental fleet” of equipment that is available for clients to rent. (Exhibit #2 – Helms Affidavit, ¶21). The CAT equipment is primarily purchased for the purpose of sale and if it is leased, it is *typically held for rent for one to three years*. (Exhibit #2 – Helms Affidavit, ¶22).

Elko County Board of Equalization
Janet Iribarne
February 12, 2025
Page 6

The second category of equipment is termed "Allied" or non-CAT Equipment. (e.g., Massey Ferguson farm tractors). The Allied equipment is purchased for the purpose of renting and is generally not available for sale. (Exhibit #2 - Helms Affidavit, ¶23). Empire has regularly reported the Allied equipment to the County Assessor. (Exhibit #6 - Huizingh Affidavit, ¶12). There is no dispute with the County over the tax treatment of this category of equipment. Those are rental equipment and should be taxed as such.

What is in dispute is the tax treatment of the CAT Equipment. Some of the CAT Equipment is held onsite as inventory like a car dealer's inventory and is never leased. (Exhibit #2 - Helms Affidavit, ¶24). An example is two Caterpillar D10T2 large dozers. The County's audit included these machines as rental equipment and were reported in the audit at \$2,944,645. But the dozers were purchased new in 2023, and sold in October 2023 and were never rented. (Exhibit #6 - Huizingh Affidavit, ¶13).



Elko County Board of Equalization
Janet Iribarne
February 12, 2025
Page 7

Some of the CAT Equipment is leased. (Exhibit #2 - Helms Affidavit, ¶24). However, even with the leased CAT Equipment, Empire CAT's purpose and objective in acquiring is to sell it not to lease it. (Exhibit #2 - Helms Affidavit ¶25).

The CAT equipment in the rental fleet is used primarily as a marketing tool that serves three purposes. (Exhibit #2 - Helms Affidavit, ¶26). First, leasing fills the short-term equipment needs of existing clients and ensures they continue to purchase CAT Equipment, parts, and use Empire's service department. (Exhibit #2 - Helms Affidavit, ¶26).

Second, leasing enables new clients to "test drive" CAT products on their job site. (Exhibit #2 - Helms Affidavit, ¶27). In some cases, clients will rent machines with a purchase option for six to twelve months to build up equity in the machine before purchasing it and financing the purchase with a bank loan. (Exhibit #2 - Helms Affidavit, ¶27).

Third, leasing creates a low-hour used inventory of CAT Equipment that can sell at a competitive price point to compete with equipment from second-tier manufacturers. (Exhibit #2 - Helms Affidavit, ¶28). This strategy enables Empire to compete with second-tier manufacturers by allowing clients with smaller budgets to purchase (used) CAT Equipment at lower prices. (Exhibit #2 - Helms Affidavit, ¶28). Thus, the primary purpose of Empire's leasing program is to bolster sales of equipment, parts, and services. Once a machine is sold, it provides a long-term revenue stream because Empire is the exclusive source for CAT parts used to maintain the machines and the provider of maintenance and repair services. (Exhibit #2 - Helms Affidavit, ¶28). The bottom line is that Empire's business model is designed to sell equipment, not rent it, because sales are more lucrative for the company in both the short and long term.

Elko County Board of Equalization
Janet Iribarne
February 12, 2025
Page 8

Historically, Empire reported equipment out on rent as of the assessment date as personal property but treated the “rental fleet” equipment in the yard as inventory. (Exhibit #6 – Huizingh Affidavit, ¶14). Unfortunately, the County Assessor determined that Empire is a rental company. Relying on TMA, the County concluded all the CAT equipment, whether held as inventory or placed in the short-term “rental fleet,” is purchased primarily for lease or rental purposes and, thus, taxable.

Empire is not a rental company for at least three reasons. First, rental companies’ revenues stem primarily from the renting of equipment. For instance, United Rentals is the largest heavy equipment rental company in the United States. It was also the focus of the Department’s Advisory Opinion discussed above. United Rentals’ revenue stream is almost the inverse of Empire’s. As shown in the table below, between 2021 and 2024, United Rentals’ equipment rentals made up between 82% and 86% of its revenues (Exhibit #9 – United Rentals, Inc., 10K filings for 2021- 2024 with the U.S. Securities and Exchange Commission). During the same period, sales of rental and new equipment comprised 11% - 13% of United Rental’s total revenues.

TABLE 2				
United Rentals - Revenue Sources				
	2024	2023	2022	2021
Equipment Rentals	85%	82%	86%	83%
Sales of Rental Equipment	10%	10%	9%	10%
Sales of New Equipment	2%	2%	2%	3%
Contractor Supplies Sales	1%	1%	1%	1%
Service and other Revenues	2%	2%	2%	2%
Total Revenue	100%	98%	100%	99%

In addition to United Rentals, we have reviewed the U.S. Securities and Exchange Commission 10K filings and the annual reports of the other top four heavy equipment rental and sales companies – Sunbelts Rental, Inc., H&E Equipment Services, Inc. and HERC Holdings, Inc. Their

Elko County Board of Equalization
Janet Iribarne
February 12, 2025
Page 9

financials demonstrate that they are all primarily rental companies, like United Rentals, with rental revenues making up between 80% - 90% of total revenues.

TABLE 3				
Sunbelt Rentals- Revenue Sources				
	2024	2023	2022	2021
Equipment Rentals	89%	91%	93%	91%
Sales of Rental Equipment	8%	7%	5%	6%
Sales of New Equipment	3%	2%	2%	3%
Service and other Revenues	0%	0%	0%	0%
	100%	100%	100%	100%

(Exhibit #10 – Sunbelt Annual Report 2021 – 2024)

TABLE 4				
Herc Holdings - Revenue Sources				
	2024	2023	2022	2021
Equipment Rentals		87%	93%	92%
Sales of Rental Equipment		11%	5%	5%
Sales of New Equipment		1%	1%	2%
Service and other Revenues		1%	1%	1%
		100%	100%	100%

(Exhibit #11 – HERC, Inc., 10K filings for 2021- 2023 with the U.S. Securities and Exchange Commission).²

² We were not able to include HERC Holdings and H&E Equipment Services 2024 figures because the reports were not available at the time of filing.

Elko County Board of Equalization
Janet Iribarne
February 12, 2025
Page 10

TABLE 5				
H&E Equipment Services - Revenue Sources				
	2024	2023	2022	2021
Equipment Rentals		81%	77%	69%
Sales of Rental Equipment		11%	8%	12%
Sales of New Equipment		3%	7%	9%
Parts, Service and other Revenues		5%	8%	10%
Total Revenue		100%	100%	100%

(Exhibit #12 - H&E Equipment Services, Inc., 10K filings for 2021-2023 with the U.S. Securities and Exchange Commission).

When Empire CAT's revenues are contrasted with the revenues of these companies, it is apparent that Empire CAT is not a rental company. It purchases equipment primarily for sale to clients with the intent of boosting revenue from parts and service.

The second reason Empire CAT is not a rental company is that traditional rental companies typically sell equipment towards the end of its useful life, which can be anywhere between three and fifteen years depending on the equipment in question. (Exhibit #2 - Helms Affidavit, ¶29). Selling equipment is only an ancillary part of a rental company's business model. As Tables 2 -5 above show, in 2023, revenues from sales for United Rentals, Sunbelt, HERC, and H&E averaged just under 12% their of total revenues. Revenues for parts and services for these same companies averaged just over 2% of total revenues. By contrast, Empire's CAT leased equipment typically sells between one and three years. (Exhibit #2 - Helms Affidavit, ¶30). In Nevada, revenues from sales of new and used equipment total 38% of total revenues. In addition, Empire CAT's sales are also designed to stimulate other revenue sources such as sales of parts (35%) and services (14%). Empire CAT's business model generates 87% of its revenue from sales and sales related sources (parts and service). Empire CAT's revenues in comparison to the rental companies' revenues

Elko County Board of Equalization
Janet Iribarne
February 12, 2025
Page 11

demonstrate Empire CAT's manifest intention of purchasing the equipment for sale rather than lease.

Third, for federal income tax purposes rental companies generally depreciate equipment on a straight-line basis over 3 – 10 years depending on the type of equipment. (Exhibit #6 - Huizingh Affidavit, ¶15) Empire CAT does not depreciate its CAT Equipment in the rental fleet on a straight-line basis. (Exhibit #6 - Huizingh Affidavit, ¶16) Instead, Empire CAT applies a portion of the rental income earned from leasing equipment to write down the equipment's book value. (Exhibit #6 - Huizingh Affidavit, ¶17)

The evidence and testimony outlined above shows that Empire CAT inventory of CAT equipment is primarily purchased for the purpose of sale, not for lease. It also shows that its competitors' business models are designed to primarily generate revenues from leasing equipment. Empire CAT's business model is different from rental companies: it is designed to generate revenue through sales, which in turn generates sales of parts and services. Thus, Empire CAT's inventory of CAT equipment should be exempt from personal property tax under Nevada law.

Conclusion

The Department's Advisory Opinion and NRS 361.068(1) makes clear that personal property is exempt from taxation based on the owner's purpose in acquiring and holding the equipment. Whether some small percentage of that property is rented for a short time after being acquired for sale and eventually sold does not change the purpose for which Empire acquired and holds the property—which is manifestly to sell it because doing so generates more long-term revenue for Empire and allows Empire to fully leverage its market advantage as the exclusive CAT dealer for Nevada, Arizona, and Eastern California.

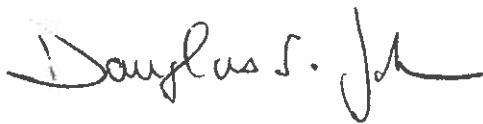
Elko County Board of Equalization
Janet Iribarne
February 12, 2025
Page 12

Empire CAT reported \$17,146,771 in personal property to the auditor. (Exhibit #12 – 2023 Personal Property Inventory – Account BU002495 (“PP Inventory”). Of that amount, \$15,044,829 is exempt. The exempt equipment includes \$11,002,753 of CAT Equipment, \$2,944,645 in the Caterpillar DT10T2 Dozers mentioned above, and \$1,097,430 in motor vehicles, such as dump trucks and water trucks that are registered with the Department of Motor Vehicles and exempt under NRS 361.067.³ (Exhibit #12 – PP Inventory). Thus, using the acquisition costs of \$17,146,771 and subtracting the acquisition cost of the CAT Equipment, the Caterpillar Dozers, and the Register Vehicles yields a value of \$2,101,942.

Personal Property (Reported)	\$17,146,771
CAT Equipment	(\$11,002,753)
Caterpillar D10T2 Dozers	(\$2,944,645)
Register Vehicles	(\$1,097,430)
Allied Equipment (taxable)	\$2,101,942

Taxpayer believes the taxable value should be reduced from \$17,322,161 to \$2,101,942 for tax year 2023-24.

Sincerely,



Douglas S. John

DSJ/pk

³ It is difficult to discern if TMA excluded the motor vehicles from the audit, although it appears that they may have done so.

Exhibit 1

West's Nevada Revised Statutes Annotated
Title 32. Revenue and Taxation (Chapters 360-377d)
Chapter 361. Property Tax (Refs & Annos)
Assessment
Taxable and Exempt Property

N.R.S. 361.068

361.068. Business inventories and consumables, livestock, bees, certain pipe and agricultural equipment, boats, campers, fine art for public display and certain personal property of nonresidents exempted; establishment of de minimis exemption for personal property

Currentness

1. The following personal property is exempt from taxation:

- (a) Personal property held for sale by a merchant;**
- (b) Personal property held for sale by a manufacturer;**
- (c) Raw materials and components held by a manufacturer for manufacture into products, and supplies to be consumed in the process of manufacture;**
- (d) Tangible personal property purchased by a business which will be consumed during the operation of the business;**
- (e) Livestock;**
- (f) Colonies of bees;**
- (g) Pipe and other agricultural equipment used to convey water for the irrigation of legal crops;**
- (h) All boats;**
- (i) Slide-in campers and camper shells;**
- (j) Except as otherwise provided in NRS 361.186, fine art for public display; and**
- (k) All personal property that is:**

(1) Owned by a person who is not a resident of this state; and

(2) Located in this state solely for the purposes of:

(I) An exhibit that is used in a convention or tradeshow that is located in this State; or

(II) A display, exhibition, carnival, fair or circus that is transient in nature and is located in this State for not more than 30 days.

2. The Nevada Tax Commission may exempt from taxation that personal property for which the annual taxes would be less than the cost of collecting those taxes. If such an exemption is provided, the Nevada Tax Commission shall annually determine the average cost of collecting property taxes in this state which must be used in determining the applicability of the exemption.

3. A person claiming the exemption provided for in paragraph (j) of subsection 1 shall:

(a) On or before June 15 for the next ensuing fiscal year, file with the county assessor an affidavit declaring that the fine art will, during that ensuing fiscal year, meet all the criteria set forth in paragraph (b) of subsection 4; and

(b) During any fiscal year in which the person claims the exemption, make available for educational purposes and not for resale, upon written request and without charge to any public school as defined in NRS 385.007, private school as defined in NRS 394.103 and parent of a child who receives instruction in a home pursuant to NRS 392.070, one copy of a poster depicting the fine art that the facility has on public display if such a poster is available for purchase by the public at the time of the request.

4. As used in this section:

(a) "Boat" includes any vessel or other watercraft, other than a seaplane, used or capable of being used as a means of transportation on the water.

(b) "Fine art for public display":

(1) Except as otherwise provided in subparagraph (2), means a work of art which:

(I) Is an original painting in oil, mineral, water colors, vitreous enamel, pastel or other medium, an original mosaic, drawing or sketch, an original sculpture of clay, textiles, fiber, wood, metal, plastic, glass or a similar material, an original work of mixed media or a lithograph;

(II) Was purchased in an arm's length transaction for \$25,000 or more, or has an appraised value of \$25,000 or more;

(III) Is on public display in a public or private art gallery, museum or other building or area in this state for at least 20 hours per week during at least 35 weeks of each year for which the exemption is claimed or, if the facility displaying the fine art disposes of it before the end of that year, during at least two-thirds of the full weeks during which the facility had possession of it, or if the gallery, museum or other building or area in which the fine art will be displayed will not be opened until after the beginning of the fiscal year for which the exemption is claimed, these display requirements must be met for the first full fiscal year after the date of opening, and the date of opening must not be later than 2 years after the purchase of the fine art being displayed; and

(IV) Is on display in a facility that is available for group tours by pupils or students for at least 5 hours on at least 60 days of each full year for which the exemption is claimed, during which the facility in which it is displayed is open, by prior appointment and at reasonable times, without charge; and

(2) Does not include:

(I) A work of fine art that is a fixture or an improvement to real property;

(II) A work of fine art that constitutes a copy of an original work of fine art, unless the work is a lithograph that is a limited edition and that is signed and numbered by the artist;

(III) Products of filmmaking or photography, including, without limitation, motion pictures;

(IV) Literary works;

(V) Property used in the performing arts, including, without limitation, scenery or props for a stage; or

(VI) Property that was created for a functional use other than, or in addition to, its aesthetic qualities, including, without limitation, a classic or custom-built automobile or boat, a sign that advertises a business, and custom or antique furniture, lamps, chandeliers, jewelry, mirrors, doors or windows.

(c) "Personal property held for sale by a merchant" includes property that:

(1) Meets the requirements of sub-subparagraphs (I) and (II) of subparagraph (1) of paragraph (b);

(2) Is made available for sale within 2 years after it is acquired; and

(3) Is made available for viewing by the public or prospective purchasers, or both, within 2 years after it is acquired, whether or not a fee is charged for viewing it and whether or not it is also used for purposes other than viewing.

(d) "Public display" means the display of a work of fine art where members of the public have access to the work of fine art for viewing during publicly advertised hours. The term does not include the display of a work of fine art in an area where the public does not generally have access, including, without limitation, a private office, hallway or meeting room of a business, a room of a business used for private lodging and a private residence.

(e) "Pupil" means a person who:

(1) Is enrolled for the current academic year in a public school as defined in NRS 385.007 or a private school as defined in NRS 394.103; or

(2) Receives instruction in a home and is excused from compulsory enrollment and attendance pursuant to NRS 392.070.

(f) "Student" means a person who is enrolled for the current academic year in:

(1) A community college or university; or

(2) A licensed postsecondary educational institution as defined in NRS 394.099 and a course concerning fine art.

Credits

Added by Laws 1979, p. 79. Amended by Laws 1983, p. 1191; Laws 1987, p. 854; Laws 1989, p. 169; Laws 1995, pp. 152, 2709; Laws 1997, c. 317, § 2, eff. July 1, 1997; Laws 1997, c. 446, § 8, eff. July 1, 1997; Laws 1997, c. 592, § 1, eff. July 1, 1997; Laws 1999, c. 105, § 90, eff. May 11, 1999; Laws 1999, c. 594, § 4, eff. July 1, 1999; Laws 1999, c. 594, § 5, eff. July 1, 2003; Laws 2001, c. 10, § 123, eff. April 2, 2001; Laws 2001, c. 331, § 10, eff. July 1, 2001; Laws 2001, c. 331, § 10.5, eff. July 1, 2003; Laws 2017, c. 428, § 1, eff. July 1, 2017; Laws 2023, c. 206, § 41, eff. July 1, 2023.

N. R. S. 361.068, NV ST 361.068

Current through legislation of the 82nd Regular Session (2023) Chapters 1 to 535 (End) and the 35th Special Session (2023) Chapter 1 (End) including all technical corrections received by the Legislative Counsel Bureau.

Exhibit 2

I, John Helms, Vice President and CFO of Empire Southwest, in such capacity and not in my individual capacity, being first duly sworn upon my oath, deposes and states:

1. I make this Affidavit based on my own personal knowledge and am competent to testify to the matters stated herein.

2. I have a B.A. from the University of California, Davis and an M.B.A. from the University of Nevada, Reno.

3. I have been employed by Empire Southwest, LLC for eighteen (18) years.

4. I am the Vice President and CFO of Empire Southwest.

5. I am responsible for the accounting, credit, legal, risk, and purchasing functions at Empire. Additionally, I manage our banking relationships.

6. I have personal knowledge of Empire's business operations, the information and records supporting this appeal, and the Empire's corporate history.

7. Empire CAT is a third-generation family-owned Caterpillar dealer with over 4,500 employees.

8. Empire CAT has been the exclusive Arizona Caterpillar dealer since 1959.

9. Empire CAT services companies in the construction, mining, energy, agricultural and industrial sectors.

10. Empire CAT sells, rents, and services heavy equipment, tractors, and power generation equipment in Arizona, Nevada, and Eastern California.

11. Empire CAT has nineteen locations in Arizona, seven in Nevada, and three in California.

12. Empire CAT acquired Cashman Equipment in December 2022.
13. Cashman was the Cat Dealer for Nevada and Eastern California going back to the 1930s.
14. Empire CAT's business can be separated into five revenue streams: sales of machinery and equipment, lease and rental of machinery and equipment, lease conversions, sales of parts, and the service and repair of equipment.
15. Empire CAT's revenue sources in Nevada are as follows: equipment sales 34%; lease and rental of equipment 13%; lease conversion sales 4%; sales of parts 35%; and services and repair 14%. The figures for Empire CAT's revenue sources companywide are similar: equipment sales 35%; lease and rental of equipment 12%; lease conversion sales 5%; sales of parts 32%; and services and repair 16%.
16. Because Empire CAT is an exclusive CAT dealer, it is primarily in the business of selling Caterpillar equipment.
17. The overwhelming majority of Empire CAT's revenues (87% of total revenue) derive from four sales-related sources: sales of equipment, lease conversion sales, parts, and the service and repair of equipment.
18. Rental revenues make up less than 15% of revenues.
19. Empire CAT's position as an exclusive CAT dealer gives it a competitive advantage in selling parts and providing services and repairs for the Caterpillar equipment it sells.
20. Empire CAT's business model is focused on sales, not equipment rentals.
21. Empire has an inventory of new and used equipment that is primarily held for sale or resale as well as a "rental fleet" of equipment that is available for clients to rent.

22. The CAT equipment is primarily purchased for the purpose of sale, and if it is leased, it is typically held for rent for one to three years.

23. Allied equipment is purchased for the purpose of renting and is generally not available for sale.

24. Some of the CAT Equipment is held onsite as inventory like a car dealer's inventory and is never leased. Other CAT Equipment is leased.

25. The Empire CAT's objective is to sell all CAT equipment even the leased CAT Equipment.

26. The CAT equipment in the rental fleet is used primarily as a marketing tool. The rental fleet fills the short-term equipment needs of existing clients and ensures they continue to purchase CAT Equipment, parts, and use Empire's service department.

27. Leasing also enables our new clients to "test drive" CAT products on their job site. Some clients will rent machines with a purchase option for six to twelve months to build up equity in the machine before purchasing it and financing the purchase with a bank loan.

28. Leasing also creates a low-hour used inventory of CAT Equipment that can sell at a competitive price point to compete with equipment from second-tier manufacturers. This strategy enables Empire to compete with second-tier manufacturers by allowing clients with smaller budgets to purchase CAT Equipment. Once a machine is sold, it provides a long-term revenue stream because Empire is the exclusive source for CAT parts used to maintain the machines and the provider of maintenance and repair services.

29. Rental companies typically sell equipment towards the end of its useful life, which can be anywhere between 3 and 15 years depending on the equipment in question.

30. Empire's CAT leased equipment typically sells between one and three years.

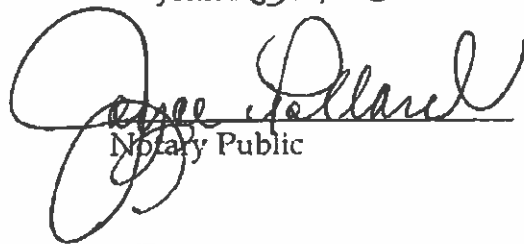
STATE OF ARIZONA)
) ss.
COUNTY OF MARICOPA)

I declare, under penalty of perjury, this claim for tax exemption including any supporting statements or documents is true and complete to the best of my knowledge and belief.

CLAIMANT:

Empire Southwest, LLC
A Delaware, limited liability company

By:  2/10/2025
John Helms, Vice President and CFO Date


Notary Public

My Commission expires:

7-2-2025



JOYCE POLLARD
Notary Public - State of Arizona
MARICOPA COUNTY
Commission # 603823
Expires July 02, 2025

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 2-4
CASE NO.: 25-004

Exhibit 3

About us

For more than 40 years, Tax Management Associates, Inc. (TMA) has been in the business of assisting state and local taxing officials in their day to day duties of administering ad valorem taxation.

Founded in 1979, Tax Management Associates, Inc. (TMA) is the leader in assisting state and local governments with their revenue enhancement initiatives. With expert staff across multiple offices nationwide, we are dedicated to serving clients by combining industry expertise, cutting-edge technology, and deep knowledge of our practice areas.

Audit

TMA is best known for its audit services, having started the concept of private auditing for local government when its Business Personal Property Audit Division was founded in 1987. TMA brings a wealth of experience from working with clients all over the country. Our auditors are experts in the field, having completed over 300,000 business personal property audits and discovering over \$70 billion in taxable value – translating to over \$1 billion in additional revenue for our clients.

Beyond Audit

Over the last four decades, we have listened to our clients' growing needs and developed a line of services to address meet their requests. No longer simply an auditing firm, TMA now offers our clients an entire line of ad valorem tax solutions including:

- Administrative Support and Personal Property Listing Assessment
- Business Personal Property Tax Auditing
- Homestead Exemption Fraud Detection
- Discovery of Non-Reporting Businesses

2/6/25, 10:15 AM

Company - Tax Management Associates, Inc

- Customization of Ad Valorem Projects

<https://tma1.com/company/>

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 3-2
CASE NO.: 25-004

2/2

SBE 208

Exhibit 4

Note: Exhibit images as provided to Assessor's Office
See Assessor's Office Exhibit J for clear copy



Janet Iribarne, Assessor

Elko County Assessor

550 Court St.
Elko, NV 89801
775-738-5217
775-778-6795 fax
www.elkocountynv.net

Dennis de Arrieta, Deputy Assessor

October 21, 2024

Ms. Shelley Addie
Empire Southwest
3300 Saint Rose Parkway
Henderson, NV 89502

RE: Account No. BU002495

Dear Ms. Addie:

Our representatives have finalized their review of your personal property declarations, and we note the following:

1. Returns were filed for tax years 2023, 2022, 2021, and 2020. No site visit was conducted due to this being a leasing company.
2. Records reviewed consisted of rendition of small tools used at location and a rendition of equipment available for lease was presented for tax year 2023.
3. Equipment was examined for proper classification and year of acquisition.
4. Equipment was reclassified to the proper Nevada State mandated class life by year of acquisition where necessary.
5. The total "cost" of owned equipment was underreported for tax year 2023 and overreported for tax years 2022, 2021, and 2020, as summarized below:

	<u>Tax Year 2023</u>	<u>Tax Year 2022</u>	<u>Tax Year 2021</u>	<u>Tax Year 2020</u>
Audited Cost	\$17,674,240	\$6,833,349	\$6,326,303	\$5,996,257
Reported/Estimated* Cost	<u>\$ 1,541,900</u>	<u>\$7,134,812</u>	<u>\$6,857,036</u>	<u>\$6,533,133</u>
Cost Variance	\$16,132,340	\$(301,463)	\$(530,733)	\$(536,876)

6. The coding of all assets is included on the enclosed "Exhibit A".

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 4
CASE NO.: 25-004

Ms. Shelley Addie
RE: Empire Southwest
Elko County, Nevada
October 21, 2024
page 2 of 2

Accordingly, we make the following discoveries in accordance with the Nevada Revised Statutes 361.767.

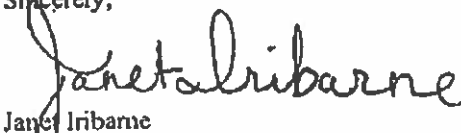
	<u>Tax Year 2023</u>	<u>Tax Year 2022</u>	<u>Tax Year 2021</u>	<u>Tax Year 2020</u>
3 Year Life	0	(28,968)	(28,567)	(28,840)
5 Year Life	0	(5,006)	(9,625)	(2,482)
7 Year Life	0	(35,179)	(53,851)	1,376
10 Year Life	0	0	109	0
15 Year Life	14,880,511	51,553	50,005	5,529
20 Year Life	975,510	(2,396)	(5,016)	(5,456)
30 Year Life	0	0	0	0
Mobile Homes	0	0	0	0
Billboards	0	0	0	0
Adjustments	0	(290)	(189)	(160)
Total Appraised Value	15,856,021	(20,286)	(47,134)	(30,033)
Assessment (35%)	5,549,607	(7,100)	(16,497)	(10,512)

These values will be used to produce a corrected billing for the years noted unless we receive written exception within 14 days.

Once billed, you may appeal your audit findings no later than January 15, 2025. County Board of Equalization Appeal Petition may be obtained by contacting our office.

Should you have any questions, please contact a Personal Property Appraiser, at 775-738-5217, or you may also reach out to our TMA representative, Renato Berisha, at 480-729-8319 or renato.berisha@tma1.com

Sincerely,


Janet Iribarne
Elko County Assessor
Enclosures

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 4-2
CASE NO.: 25-004

Empire Southwest, LLC
Account No. BU002495
10/13/2024

SUMMARY OF ADDITIONAL ASSESSMENT

	Tax Year 2023	Tax Year 2022	Tax Year 2021	Tax Year 2020
3 Year Life	0	-28,968	-28,567	-28,840
5 Year Life	0	-5,006	-9,625	-2,482
7 Year Life	0	-35,179	-53,851	1,376
10 Year Life	0	0	109	0
15 Year Life	14,880,511	51,553	50,005	5,529
20 Year Life	975,510	-2,396	-5,016	-5,456
30 Year Life	0	0	0	0
Mobile Homes	0	0	0	0
Billboards	0	0	0	0
Adjustments	0	-290	-189	-160
Total Appraised Value	15,856,021	-20,286	-47,134	-30,033
Assessment (35%)	5,549,607	-7,100	-16,497	-10,512

Employee Settlement, LLC
 Account No. 06002435
 30/11/2024
 771/2025 Urban Debt

Tr. Agreement	0 Year Life	1 Year Life	2 Year Life	30 Year Life	15 Year Life	20 Year Life	10 Year Life	Months Home	Estimate	TOTAL OF
1833	0	0	0	0	4,133,333	417,666	0	0	0	4,550,999
1832	43,368	14,074	24,794	0	12,208,839	603,611	0	0	0	22,905,684
1831	0	0	0	0	0	0	0	0	0	0
1830	0	0	0	0	0	0	0	0	0	0
1829	0	0	0	0	0	0	0	0	0	0
1828	0	0	0	0	0	0	0	0	0	0
1827	0	0	0	0	0	0	0	0	0	0
1826	0	0	0	0	0	0	0	0	0	0
1825	0	0	0	0	0	0	0	0	0	0
1824	0	0	0	0	0	0	0	0	0	0
1823	0	0	0	0	0	0	0	0	0	0
1822	0	0	0	0	0	0	0	0	0	0
1821	0	0	0	0	0	0	0	0	0	0
1820	0	0	0	0	0	0	0	0	0	0
1819	0	0	0	0	0	0	0	0	0	0
1818	0	0	0	0	0	0	0	0	0	0
1817	0	0	0	0	0	0	0	0	0	0
1816	0	0	0	0	0	0	0	0	0	0
1815	0	0	0	0	0	0	0	0	0	0
1814	0	0	0	0	0	0	0	0	0	0
1813	0	0	0	0	0	0	0	0	0	0
1812	0	0	0	0	0	0	0	0	0	0
1811	0	0	0	0	0	0	0	0	0	0
1810	0	0	0	0	0	0	0	0	0	0
1809	0	0	0	0	0	0	0	0	0	0
1808	0	0	0	0	0	0	0	0	0	0
1807	0	0	0	0	0	0	0	0	0	0
1806	0	0	0	0	0	0	0	0	0	0
1805	0	0	0	0	0	0	0	0	0	0
1804	0	0	0	0	0	0	0	0	0	0
1803	0	0	0	0	0	0	0	0	0	0
1802	0	0	0	0	3,350	4	0	0	0	3,354
1801	0	0	0	0	0	0	0	0	0	0
1800	0	0	0	0	0	0	0	0	0	0
1799	0	0	0	0	0	0	0	0	0	0
1798	0	0	0	0	0	0	0	0	0	0
1797	0	0	0	0	0	0	0	0	0	0
1796	0	0	0	0	0	0	0	0	0	0
1795	0	0	0	0	0	0	0	0	0	0
1794	0	0	0	0	0	0	0	0	0	0
1793	0	0	0	0	0	0	0	0	0	0
1792	0	0	0	0	0	0	0	0	0	0
1791	0	0	0	0	0	0	0	0	0	0
1790	0	0	0	0	0	0	0	0	0	0
1789	0	0	0	0	0	0	0	0	0	0
1788	0	0	0	0	0	0	0	0	0	0
1787	0	0	0	0	0	0	0	0	0	0
1786	0	0	0	0	0	0	0	0	0	0
1785	0	0	0	0	0	0	0	0	0	0
1784	0	0	0	0	0	0	0	0	0	0
1783	0	0	0	0	0	0	0	0	0	0
1782	0	0	0	0	0	0	0	0	0	0
1781	0	0	0	0	0	0	0	0	0	0
1780	0	0	0	0	0	0	0	0	0	0
1779	0	0	0	0	0	0	0	0	0	0
1778	0	0	0	0	0	0	0	0	0	0
1777	0	0	0	0	0	0	0	0	0	0
1776	0	0	0	0	0	0	0	0	0	0
1775	0	0	0	0	0	0	0	0	0	0
1774	0	0	0	0	0	0	0	0	0	0
1773	0	0	0	0	0	0	0	0	0	0
1772	0	0	0	0	0	0	0	0	0	0
1771	0	0	0	0	0	0	0	0	0	0
1770	0	0	0	0	0	0	0	0	0	0
1769	0	0	0	0	0	0	0	0	0	0
1768	43,368	14,074	24,794	0	14,835,787	3,871,798	0	0	0	22,905,684

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 20, 2025
 PETITIONER'S EXHIBIT: 4-4
 CASE NO.: 25-004

Empire Southwest, LLC 3 Year UFA												
12/31/2024												
Tr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value	Tr Acq	Actual	Reported	Variance	2023 Taxable Value
1817	0	0	0	1.00	100%	1.0000	0	1817	0	0	0	0
2022	48,368	48,368	0	1.12	139%	0.3484	0	2022	20,943	20,943	0	0
2023	0	0	0	1.12	139%	0.3484	0	2023	0	0	0	0
2024	0	0	0	1.12	139%	0.3484	0	2024	0	0	0	0
2025	0	0	0	1.12	139%	0.3484	0	2025	0	0	0	0
2026	0	0	0	1.12	139%	0.3484	0	2026	0	0	0	0
2027	0	0	0	1.12	139%	0.3484	0	2027	0	0	0	0
2028	0	0	0	1.12	139%	0.3484	0	2028	0	0	0	0
2029	0	0	0	1.12	139%	0.3484	0	2029	0	0	0	0
2030	0	0	0	1.12	139%	0.3484	0	2030	0	0	0	0
2031	0	0	0	1.12	139%	0.3484	0	2031	0	0	0	0
2032	0	0	0	1.12	139%	0.3484	0	2032	0	0	0	0
2033	0	0	0	1.12	139%	0.3484	0	2033	0	0	0	0
2034	0	0	0	1.12	139%	0.3484	0	2034	0	0	0	0
2035	0	0	0	1.12	139%	0.3484	0	2035	0	0	0	0
2036	0	0	0	1.12	139%	0.3484	0	2036	0	0	0	0
2037	0	0	0	1.12	139%	0.3484	0	2037	0	0	0	0
2038	0	0	0	1.12	139%	0.3484	0	2038	0	0	0	0
2039	0	0	0	1.12	139%	0.3484	0	2039	0	0	0	0
2040	0	0	0	1.12	139%	0.3484	0	2040	0	0	0	0
2041	0	0	0	1.12	139%	0.3484	0	2041	0	0	0	0
2042	0	0	0	1.12	139%	0.3484	0	2042	0	0	0	0
2043	0	0	0	1.12	139%	0.3484	0	2043	0	0	0	0
2044	0	0	0	1.12	139%	0.3484	0	2044	0	0	0	0
2045	0	0	0	1.12	139%	0.3484	0	2045	0	0	0	0
2046	0	0	0	1.12	139%	0.3484	0	2046	0	0	0	0
2047	0	0	0	1.12	139%	0.3484	0	2047	0	0	0	0
2048	0	0	0	1.12	139%	0.3484	0	2048	0	0	0	0
2049	0	0	0	1.12	139%	0.3484	0	2049	0	0	0	0
2050	0	0	0	1.12	139%	0.3484	0	2050	0	0	0	0
2051	0	0	0	1.12	139%	0.3484	0	2051	0	0	0	0
2052	0	0	0	1.12	139%	0.3484	0	2052	0	0	0	0
2053	0	0	0	1.12	139%	0.3484	0	2053	0	0	0	0
2054	0	0	0	1.12	139%	0.3484	0	2054	0	0	0	0
2055	0	0	0	1.12	139%	0.3484	0	2055	0	0	0	0
2056	0	0	0	1.12	139%	0.3484	0	2056	0	0	0	0
2057	0	0	0	1.12	139%	0.3484	0	2057	0	0	0	0
2058	0	0	0	1.12	139%	0.3484	0	2058	0	0	0	0
2059	0	0	0	1.12	139%	0.3484	0	2059	0	0	0	0
2060	0	0	0	1.12	139%	0.3484	0	2060	0	0	0	0
2061	0	0	0	1.12	139%	0.3484	0	2061	0	0	0	0
2062	0	0	0	1.12	139%	0.3484	0	2062	0	0	0	0
2063	0	0	0	1.12	139%	0.3484	0	2063	0	0	0	0
2064	0	0	0	1.12	139%	0.3484	0	2064	0	0	0	0
2065	0	0	0	1.12	139%	0.3484	0	2065	0	0	0	0
2066	0	0	0	1.12	139%	0.3484	0	2066	0	0	0	0
2067	0	0	0	1.12	139%	0.3484	0	2067	0	0	0	0
2068	0	0	0	1.12	139%	0.3484	0	2068	0	0	0	0
2069	0	0	0	1.12	139%	0.3484	0	2069	0	0	0	0
2070	0	0	0	1.12	139%	0.3484	0	2070	0	0	0	0
2071	0	0	0	1.12	139%	0.3484	0	2071	0	0	0	0
2072	0	0	0	1.12	139%	0.3484	0	2072	0	0	0	0
2073	0	0	0	1.12	139%	0.3484	0	2073	0	0	0	0
2074	0	0	0	1.12	139%	0.3484	0	2074	0	0	0	0
2075	0	0	0	1.12	139%	0.3484	0	2075	0	0	0	0
2076	0	0	0	1.12	139%	0.3484	0	2076	0	0	0	0
2077	0	0	0	1.12	139%	0.3484	0	2077	0	0	0	0
2078	0	0	0	1.12	139%	0.3484	0	2078	0	0	0	0
2079	0	0	0	1.12	139%	0.3484	0	2079	0	0	0	0
2080	0	0	0	1.12	139%	0.3484	0	2080	0	0	0	0
2081	0	0	0	1.12	139%	0.3484	0	2081	0	0	0	0
2082	0	0	0	1.12	139%	0.3484	0	2082	0	0	0	0
2083	0	0	0	1.12	139%	0.3484	0	2083	0	0	0	0
2084	0	0	0	1.12	139%	0.3484	0	2084	0	0	0	0
2085	0	0	0	1.12	139%	0.3484	0	2085	0	0	0	0
2086	0	0	0	1.12	139%	0.3484	0	2086	0	0	0	0
2087	0	0	0	1.12	139%	0.3484	0	2087	0	0	0	0
2088	0	0	0	1.12	139%	0.3484	0	2088	0	0	0	0
2089	0	0	0	1.12	139%	0.3484	0	2089	0	0	0	0
2090	0	0	0	1.12	139%	0.3484	0	2090	0	0	0	0
2091	0	0	0	1.12	139%	0.3484	0	2091	0	0	0	0
2092	0	0	0	1.12	139%	0.3484	0	2092	0	0	0	0
2093	0	0	0	1.12	139%	0.3484	0	2093	0	0	0	0
2094	0	0	0	1.12	139%	0.3484	0	2094	0	0	0	0
2095	0	0	0	1.12	139%	0.3484	0	2095	0	0	0	0
2096	0	0	0	1.12	139%	0.3484	0	2096	0	0	0	0
2097	0	0	0	1.12	139%	0.3484	0	2097	0	0	0	0
2098	0	0	0	1.12	139%	0.3484	0	2098	0	0	0	0
2099	0	0	0	1.12	139%	0.3484	0	2099	0	0	0	0
2100	0	0	0	1.12	139%	0.3484	0	2100	0	0	0	0
2101	0	0	0	1.12	139%	0.3484	0	2101	0	0	0	0
2102	0	0	0	1.12	139%	0.3484	0	2102	0	0	0	0
2103	0	0	0	1.12	139%	0.3484	0	2103	0	0	0	0
2104	0	0	0	1.12	139%	0.3484	0	2104	0	0	0	0
2105	0	0	0	1.12	139%	0.3484	0	2105	0	0	0	0
2106	0	0	0	1.12	139%	0.3484	0	2106	0	0	0	0
2107	0	0	0	1.12	139%	0.3484	0	2107	0	0	0	0
2108	0	0	0	1.12	139%	0.3484	0	2108	0	0	0	0
2109	0	0	0	1.12	139%	0.3484	0	2109	0	0	0	0
2110	0	0	0	1.12	139%	0.3484	0	2110	0	0	0	0
2111	0	0	0	1.12	139%	0.3484	0	2111	0	0	0	0
2112	0	0	0	1.12	139%	0.3484	0	2112	0	0	0	0
2113	0	0	0	1.12	139%	0.3484	0	2113	0	0	0	0
2114	0	0	0	1.12	139%	0.3484	0	2114	0	0	0	0
2115	0	0	0	1.12	139%	0.3484	0	2115	0	0	0	0
2116	0	0	0	1.12	139%	0.3484	0	2116	0	0	0	0
2117	0	0	0	1.12	139%	0.3484	0	2117	0	0	0	0
2118	0	0	0	1.12	139%	0.3484	0	2118	0	0	0	0
2119	0	0	0	1.12	139%	0.3484	0	2119	0	0	0	0
2120	0	0	0	1.12	139%	0.3484	0	2120	0	0	0	0
2121	0	0	0	1.12	139%	0.3484	0	2121	0	0	0	0
2122	0	0	0	1.12	139%	0.3484	0	2122	0	0	0	0
2123	0	0	0	1.12	139%	0.3484	0	2123	0	0	0	0
2124	0	0	0	1.12	139%	0.3484	0	2124	0	0	0	0
2125	0	0	0	1.12	139%	0.3484	0	2125	0	0	0	0
2126	0	0	0	1.12	139%	0.3484	0	2126	0	0	0	0
2127	0	0	0	1.12	139%	0.3484	0	2127	0	0	0	0
2128	0	0	0	1.12	139%	0.3484	0	2128	0	0	0	0
2129	0	0	0	1.12	139%	0.3484	0	2129	0	0	0	0
2130	0	0	0	1.12	139%	0.3484	0	2130	0	0	0	0
2131	0	0	0	1.12	139%	0.3484	0	2131	0	0	0	0
2132	0	0	0	1.12	139%	0.3484	0	2132	0	0	0	0
2133	0	0	0	1.12	139%	0.3484	0	2133	0	0	0	0
2134	0	0	0	1.12	139%	0.3484	0	2134	0	0	0	0
2135	0	0	0	1.12	139%	0.3484	0	2135	0	0	0	0
2136	0	0	0	1.12	139%	0.3484	0	2136	0	0	0	0
2137	0	0	0	1.12	139%	0.3484	0	2137	0	0	0	0
2138	0	0	0	1.12	139%	0.3484	0	2138	0	0	0	0
2139	0	0	0	1.12	139%	0.3484	0	2139	0	0	0	0
2140	0	0	0	1.12								

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 20, 2025
 PETITIONER'S EXHIBIT: 4-6
 CASE NO.: 25-004

Elko Southwest, LLC 5 Unit 1 LHA															
10/13/2024															
Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value	Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value
2015	0	0	0	1.00	100%	1.0000	0	2022	0	0	0	1.00	100%	1.0000	0
2016	16,454	16,454	0	1.11	60%	0.6780	0	2023	0	71,820	-71,820	1.01	60%	0.6880	-15,223
2017	0	0	0	1.15	30%	0.4140	0	2024	71,820	0	71,820	1.02	60%	0.6780	0
2018	0	0	0	1.10	20%	0.3554	0	2018	0	0	0	1.01	20%	0.3554	0
2019	0	0	0	1.22	5%	0.0123	0	2019	0	0	0	1.00	10%	0.1404	0
2020	0	0	0	1.20	5%	0.0100	0	2017	0	0	0	1.00	5%	0.0750	0
2021	0	0	0	1.22	5%	0.0118	0	2016	0	0	0	1.00	5%	0.0800	0
2022	0	0	0	1.22	5%	0.0118	0	2015	0	0	0	1.13	5%	0.0850	0
2023	0	0	0	1.22	5%	0.0118	0	2014	2,765,379	2,765,379	0	1.10	5%	0.0900	0
2024	0	0	0	1.22	5%	0.0118	0	2013	0	0	0	1.10	5%	0.0900	0
2025	0	0	0	1.22	5%	0.0118	0	2012	0	0	0	1.12	5%	0.0900	0
2026	0	0	0	1.22	5%	0.0118	0	2011	0	0	0	1.10	5%	0.0900	0
2027	0	0	0	1.22	5%	0.0118	0	2010	0	0	0	1.10	5%	0.0900	0
2028	0	0	0	1.22	5%	0.0118	0	2009	0	0	0	1.10	5%	0.0900	0
2029	0	0	0	1.22	5%	0.0118	0	2008	0	0	0	1.10	5%	0.0900	0
2030	0	0	0	1.22	5%	0.0118	0	2007	0	0	0	1.10	5%	0.0900	0
2031	0	0	0	1.22	5%	0.0118	0	2006	0	0	0	1.10	5%	0.0900	0
2032	0	0	0	1.22	5%	0.0118	0	2005	0	0	0	1.10	5%	0.0900	0
2033	0	0	0	1.22	5%	0.0118	0	2004	0	0	0	1.10	5%	0.0900	0
2034	0	0	0	1.22	5%	0.0118	0	2003	0	0	0	1.10	5%	0.0900	0
2035	0	0	0	1.22	5%	0.0118	0	2002	0	0	0	1.10	5%	0.0900	0
2036	0	0	0	1.22	5%	0.0118	0	2001	0	0	0	1.10	5%	0.0900	0
2037	0	0	0	1.22	5%	0.0118	0	2000	0	0	0	1.10	5%	0.0900	0
2038	0	0	0	1.22	5%	0.0118	0	1999	0	0	0	1.10	5%	0.0900	0
2039	0	0	0	1.22	5%	0.0118	0	1998	0	0	0	1.10	5%	0.0900	0
2040	0	0	0	1.22	5%	0.0118	0	1997	0	0	0	1.10	5%	0.0900	0
2041	0	0	0	1.22	5%	0.0118	0	1996	0	0	0	1.10	5%	0.0900	0
2042	0	0	0	1.22	5%	0.0118	0	1995	0	0	0	1.10	5%	0.0900	0
2043	0	0	0	1.22	5%	0.0118	0	1994	0	0	0	1.10	5%	0.0900	0
2044	0	0	0	1.22	5%	0.0118	0	1993	0	0	0	1.10	5%	0.0900	0
2045	0	0	0	1.22	5%	0.0118	0	1992	0	0	0	1.10	5%	0.0900	0
2046	0	0	0	1.22	5%	0.0118	0	1991	0	0	0	1.10	5%	0.0900	0
2047	0	0	0	1.22	5%	0.0118	0	1990	0	0	0	1.10	5%	0.0900	0
2048	0	0	0	1.22	5%	0.0118	0	1989	0	0	0	1.10	5%	0.0900	0
2049	0	0	0	1.22	5%	0.0118	0	1988	0	0	0	1.10	5%	0.0900	0
2050	0	0	0	1.22	5%	0.0118	0	1987	0	0	0	1.10	5%	0.0900	0
2051	0	0	0	1.22	5%	0.0118	0	1986	0	0	0	1.10	5%	0.0900	0
2052	0	0	0	1.22	5%	0.0118	0	1985	0	0	0	1.10	5%	0.0900	0
2053	0	0	0	1.22	5%	0.0118	0	1984	0	0	0	1.10	5%	0.0900	0
2054	0	0	0	1.22	5%	0.0118	0	1983	0	0	0	1.10	5%	0.0900	0
2055	0	0	0	1.22	5%	0.0118	0	1982	0	0	0	1.10	5%	0.0900	0
2056	0	0	0	1.22	5%	0.0118	0	1981	0	0	0	1.10	5%	0.0900	0
2057	0	0	0	1.22	5%	0.0118	0	1980	0	0	0	1.10	5%	0.0900	0
2058	0	0	0	1.22	5%	0.0118	0	1979	0	0	0	1.10	5%	0.0900	0
2059	0	0	0	1.22	5%	0.0118	0	1978	0	0	0	1.10	5%	0.0900	0
2060	0	0	0	1.22	5%	0.0118	0	1977	0	0	0	1.10	5%	0.0900	0
2061	0	0	0	1.22	5%	0.0118	0	1976	0	0	0	1.10	5%	0.0900	0
2062	0	0	0	1.22	5%	0.0118	0	1975	0	0	0	1.10	5%	0.0900	0
2063	0	0	0	1.22	5%	0.0118	0	1974	0	0	0	1.10	5%	0.0900	0
2064	0	0	0	1.22	5%	0.0118	0	1973	0	0	0	1.10	5%	0.0900	0
2065	0	0	0	1.22	5%	0.0118	0	1972	0	0	0	1.10	5%	0.0900	0
2066	0	0	0	1.22	5%	0.0118	0	1971	0	0	0	1.10	5%	0.0900	0
2067	0	0	0	1.22	5%	0.0118	0	1970	0	0	0	1.10	5%	0.0900	0
2068	0	0	0	1.22	5%	0.0118	0	1969	0	0	0	1.10	5%	0.0900	0
2069	0	0	0	1.22	5%	0.0118	0	1968	0	0	0	1.10	5%	0.0900	0
2070	0	0	0	1.22	5%	0.0118	0	1967	0	0	0	1.10	5%	0.0900	0
2071	0	0	0	1.22	5%	0.0118	0	1966	0	0	0	1.10	5%	0.0900	0
2072	0	0	0	1.22	5%	0.0118	0	1965	0	0	0	1.10	5%	0.0900	0
2073	0	0	0	1.22	5%	0.0118	0	1964	0	0	0	1.10	5%	0.0900	0
2074	0	0	0	1.22	5%	0.0118	0	1963	0	0	0	1.10	5%	0.0900	0
2075	0	0	0	1.22	5%	0.0118	0	1962	0	0	0	1.10	5%	0.0900	0
2076	0	0	0	1.22	5%	0.0118	0	1961	0	0	0	1.10	5%	0.0900	0
2077	0	0	0	1.22	5%	0.0118	0	1960	0	0	0	1.10	5%	0.0900	0
2078	0	0	0	1.22	5%	0.0118	0	1959	0	0	0	1.10	5%	0.0900	0
2079	0	0	0	1.22	5%	0.0118	0	1958	0	0	0	1.10	5%	0.0900	0
2080	0	0	0	1.22	5%	0.0118	0	1957	0	0	0	1.10	5%	0.0900	0
2081	0	0	0	1.22	5%	0.0118	0	1956	0	0	0	1.10	5%	0.0900	0
2082	0	0	0	1.22	5%	0.0118	0	1955	0	0	0	1.10	5%	0.0900	0
2083	0	0	0	1.22	5%	0.0118	0	1954	0	0	0	1.10	5%	0.0900	0
2084	0	0	0	1.22	5%	0.0118	0	1953	0	0	0	1.10	5%	0.0900	0
2085	0	0	0	1.22	5%	0.0118	0	1952	0	0	0	1.10	5%	0.0900	0
2086	0	0	0	1.22	5%	0.0118	0	1951	0	0	0	1.10	5%	0.0900	0
2087	0	0	0	1.22	5%	0.0118	0	1950	0	0	0	1.10	5%	0.0900	0
2088	0	0	0	1.22	5%	0.0118	0	1949	0	0	0	1.10	5%	0.0900	0
2089	0	0	0	1.22	5%	0.0118	0	1948	0	0	0	1.10	5%	0.0900	0
2090	0	0	0	1.22	5%	0.0118	0	1947	0	0	0	1.10	5%	0.0900	0
2091	0	0	0	1.22	5%	0.0118	0	1946	0	0	0	1.10	5%	0.0900	0
2092	0	0	0	1.22	5%	0.0118	0	1945	0	0	0	1.10	5%	0.0900	0
2093	0	0	0	1.22	5%	0.0118	0	1944	0	0	0	1.10	5%	0.0900	0
2094	0	0	0	1.22	5%	0.0118	0	1943	0	0	0	1.10	5%	0.0900	0
2095	0	0	0	1.22	5%	0.0118	0	1942	0	0	0	1.10	5%	0.0900	0
2096	0	0	0	1.22	5%	0.0118	0	1941	0	0	0	1.10	5%	0.0900	0
2097	0	0	0	1.22	5%	0.0118	0	1940	0	0	0	1.10	5%	0.0900	0
2098	0	0	0	1.22	5%	0.0118	0	1939	0	0	0	1.10	5%	0.0900	0
2099	0	0	0	1.22	5%	0.0118	0	1938	0	0	0	1.10	5%	0.0900	0
2100	0	0	0	1.22	5%	0.0118	0	1937	0	0	0	1.10	5%	0.0900	0
2101	0	0	0	1.22	5%	0.0118	0	1936	0	0	0	1.10	5%	0.0900	0
2102	0	0	0	1.22	5%	0.0118	0	1935	0	0	0	1.10	5%	0.0900	0
2103	0	0	0	1.22	5%	0.0118	0	1934	0	0	0	1.10	5%	0.0900	0
2104	0	0	0	1.22	5%	0.0118	0	1933	0	0	0	1.10	5%	0.0900	0
2105	0	0	0	1.22	5%	0.0118	0	1932	0	0	0	1.10	5%	0.0900	0
2106	0	0	0	1.22	5%	0.0118	0	1931	0	0	0	1.10	5%	0.0900	0
2107	0	0	0	1.22	5%	0.0118	0	1930	0	0	0	1.10	5%	0.0900	0
2108	0	0	0	1.22	5%	0.0118	0	1929	0	0	0	1.10	5%	0.0900	0
2109	0	0	0	1.22	5%	0.0118	0	1928	0	0	0	1.10	5%	0.0900	0
2110	0	0	0	1											

Empire Southwest, LLC 7 Year EAs																
2023	Tr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value	Tr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Taxable Value
2023	25,999	25,999	25,999	0	1.00	100%	1.0000	0	2022	0	0	0	2.00	100%	1.0000	0
2022	76,794	76,794	76,794	0	1.12	71%	0.7932	0	2021	0	41,120	-41,120	1.01	71%	0.7131	-31,427
2021	0	0	0	0	1.15	30%	0.5825	0	2020	0	0	0	1.03	34%	0.6284	0
2020	0	0	0	0	1.06	26%	0.4176	0	2019	0	0	0	1.05	26%	0.5700	0
2019	0	0	0	0	1.12	19%	0.2118	0	2018	0	0	0	1.00	14%	0.3400	0
2018	0	0	0	0	1.34	32%	0.1466	0	2017	0	0	0	1.10	19%	0.3000	0
2017	0	0	0	0	1.26	10%	0.0830	0	2016	0	41,396	-41,396	1.13	17%	0.1894	-4,871
2016	0	0	0	0	1.06	7%	0.0020	0	2015	0	0	0	1.13	7%	0.0045	0
2015	0	0	0	0	1.24	3%	0.0030	0	2014	0	0	0	1.13	3%	0.0045	0
2014	0	0	0	0	1.26	3%	0.0030	0	2013	138,419	138,419	0	1.10	9%	0.0046	0
2013	0	0	0	0	1.26	3%	0.0030	0	2012	138,419	138,419	0	1.13	9%	0.0046	0
2012	0	0	0	0	1.26	3%	0.0030	0	2011	0	0	0	1.10	3%	0.0000	0
2011	0	0	0	0	1.15	3%	0.0030	0	2010	0	0	0	1.10	3%	0.0045	0
2010	0	0	0	0	1.14	3%	0.0030	0	2009	0	0	0	1.13	3%	0.0045	0
2009	0	0	0	0	1.16	3%	0.0030	0	2008	0	0	0	1.13	3%	0.0045	0
2008	0	0	0	0	1.14	3%	0.0030	0	2007	0	0	0	1.13	3%	0.0045	0
2007	0	0	0	0	1.14	3%	0.0030	0	2006	0	0	0	1.13	3%	0.0045	0
2006	0	0	0	0	1.14	3%	0.0030	0	2005	0	0	0	1.13	3%	0.0045	0
2005	0	0	0	0	1.14	3%	0.0030	0	2004	0	0	0	1.13	3%	0.0045	0
Total	81,793	81,793	81,793	0	1.10	3%	0.0030	0	Total	81,793	81,793	0	1.10	3%	0.0030	0

2024	Tr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2024 Taxable Value	Tr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2024 Taxable Value
2024	0	0	0	0	1.00	100%	1.0000	0	2023	0	0	0	1.00	100%	1.0000	0
2023	0	0	0	0	1.00	100%	1.0000	0	2022	0	0	0	1.01	100%	0.7371	0
2022	0	0	0	0	1.03	100%	0.8285	0	2021	0	0	0	1.04	100%	0.1004	0
2021	0	0	0	0	1.06	100%	0.1004	0	2020	0	0	0	1.06	100%	0.1004	0
2020	0	0	0	0	1.08	100%	0.1004	0	2019	0	0	0	1.08	100%	0.1004	0
2019	0	0	0	0	1.11	100%	0.1004	0	2018	0	0	0	1.08	100%	0.1004	0
2018	0	0	0	0	1.12	100%	0.1004	0	2017	0	0	0	1.09	100%	0.1004	0
2017	0	0	0	0	1.12	100%	0.1004	0	2016	0	0	0	1.11	100%	0.1004	0
2016	0	0	0	0	1.12	100%	0.1004	0	2015	0	0	0	1.11	100%	0.1004	0
2015	0	0	0	0	1.12	100%	0.1004	0	2014	0	0	0	1.11	100%	0.1004	0
2014	0	0	0	0	1.12	100%	0.1004	0	2013	0	0	0	1.11	100%	0.1004	0
2013	0	0	0	0	1.12	100%	0.1004	0	2012	0	0	0	1.11	100%	0.1004	0
2012	0	0	0	0	1.12	100%	0.1004	0	2011	0	0	0	1.11	100%	0.1004	0
2011	0	0	0	0	1.12	100%	0.1004	0	2010	0	0	0	1.11	100%	0.1004	0
2010	0	0	0	0	1.12	100%	0.1004	0	2009	0	0	0	1.11	100%	0.1004	0
2009	0	0	0	0	1.12	100%	0.1004	0	2008	0	0	0	1.11	100%	0.1004	0
2008	0	0	0	0	1.12	100%	0.1004	0	2007	0	0	0	1.11	100%	0.1004	0
2007	0	0	0	0	1.12	100%	0.1004	0	2006	0	0	0	1.11	100%	0.1004	0
2006	0	0	0	0	1.12	100%	0.1004	0	2005	0	0	0	1.11	100%	0.1004	0
2005	0	0	0	0	1.12	100%	0.1004	0	2004	0	0	0	1.11	100%	0.1004	0
2004	0	0	0	0	1.12	100%	0.1004	0	2003	0	0	0	1.11	100%	0.1004	0
2003	0	0	0	0	1.12	100%	0.1004	0	2002	0	0	0	1.11	100%	0.1004	0
2002	0	0	0	0	1.12	100%	0.1004	0	2001	0	0	0	1.11	100%	0.1004	0
2001	0	0	0	0	1.12	100%	0.1004	0	2000	0	0	0	1.11	100%	0.1004	0
2000	0	0	0	0	1.12	100%	0.1004	0	1999	0	0	0	1.11	100%	0.1004	0
1999	0	0	0	0	1.12	100%	0.1004	0	1998	0	0	0	1.11	100%	0.1004	0
1998	0	0	0	0	1.12	100%	0.1004	0	1997	0	0	0	1.11	100%	0.1004	0
1997	0	0	0	0	1.12	100%	0.1004	0	1996	0	0	0	1.11	100%	0.1004	0
1996	0	0	0	0	1.12	100%	0.1004	0	1995	0	0	0	1.11	100%	0.1004	0
1995	0	0	0	0	1.12	100%	0.1004	0	1994	0	0	0	1.11	100%	0.1004	0
1994	0	0	0	0	1.12	100%	0.1004	0	1993	0	0	0	1.11	100%	0.1004	0
1993	0	0	0	0	1.12	100%	0.1004	0	1992	0	0	0	1.11	100%	0.1004	0
1992	0	0	0	0	1.12	100%	0.1004	0	1991	0	0	0	1.11	100%	0.1004	0
1991	0	0	0	0	1.12	100%	0.1004	0	1990	0	0	0	1.11	100%	0.1004	0
1990	0	0	0	0	1.12	100%	0.1004	0	1989	0	0	0	1.11	100%	0.1004	0
1989	0	0	0	0	1.12	100%	0.1004	0	1988	0	0	0	1.11	100%	0.1004	0
1988	0	0	0	0	1.12	100%	0.1004	0	1987	0	0	0	1.11	100%	0.1004	0
1987	0	0	0	0	1.12	100%	0.1004	0	1986	0	0	0	1.11	100%	0.1004	0
1986	0	0	0	0	1.12	100%	0.1004	0	1985	0	0	0	1.11	100%	0.1004	0
1985	0	0	0	0	1.12	100%	0.1004	0	1984	0	0	0	1.11	100%	0.1004	0
1984	0	0	0	0	1.12	100%	0.1004	0	1983	0	0	0	1.11	100%	0.1004	0
1983	0	0	0	0	1.12	100%	0.1004	0	1982	0	0	0	1.11	100%	0.1004	0
1982	0	0	0	0	1.12	100%	0.1004	0	1981	0	0	0	1.11	100%	0.1004	0
1981	0	0	0	0	1.12	100%	0.1004	0	1980	0	0	0	1.11	100%	0.1004	0
1980	0	0	0	0	1.12	100%	0.1004	0	1979	0	0	0	1.11	100%	0.1004	0
1979	0	0	0	0	1.12	100%	0.1004	0	1978	0	0	0	1.11	100%	0.1004	0
1978	0	0	0	0	1.12	100%	0.1004	0	1977	0	0	0	1.11	100%	0.1004	0
1977	0	0	0	0	1.12	100%	0.1004	0	1976	0	0	0	1.11	100%	0.1004	0
1976	0	0	0	0	1.12	100%	0.1004	0	1975	0	0	0	1.11	100%	0.1004	0
1975	0	0	0	0	1.12	100%	0.1004	0	1974	0	0	0	1.11	100%	0.1004	0
1974	0	0	0	0	1.12	100%	0.1004	0	1973	0	0	0	1.11	100%	0.1004	0
1973	0	0	0	0	1.12	100%	0.1004	0	1972	0	0	0	1.11	100%	0.1004	0
1972	0	0	0	0	1.12	100%	0.1004	0	1971	0	0	0	1.11	100%	0.1004	0
1971	0	0	0	0	1.12	100%	0.1004	0	1970	0	0	0	1.11	100%	0.1004	0
1970	0	0	0	0	1.12	100%	0.1004	0	1969	0	0	0	1.11	100%	0.1004	0
1969	0	0	0	0	1.12	100%	0.1004	0	1968	0	0	0	1.11	100%	0.1004	0
1968	0	0	0	0	1.12	100%	0.1004	0	1967	0	0	0	1.11	100%	0.1004	0
1967	0	0	0	0	1.12	100%	0.1004	0	1966	0	0	0	1.11	100%	0.1004	0
1966	0	0	0	0	1.12	100%	0.1004	0	1965	0	0	0	1.11	100%	0.1004	0
1965	0	0	0	0	1.12	100%	0.1004	0	1964	0	0	0	1.11	100%	0.1004	0
1964	0	0	0	0	1.12	100%	0.1004	0	1963	0	0	0	1.11	100%	0.1004	0
1963	0	0	0	0	1.12	100%	0.1004	0	1962	0	0	0	1.11	100%	0.1004	0
1962	0	0	0	0	1.12	100%	0.1004	0	1961	0	0	0	1.11	100%	0.1004	0
1961	0	0	0	0	1.12	100%	0.1004	0	1960	0	0	0	1.11	100%	0.1004	0
1960	0	0	0	0	1.12	100%	0.1004	0	1959	0	0	0	1.11	100%	0.1004	0
1959	0	0	0	0	1.12	100%	0.1004	0	1958	0	0	0	1.11	100%	0.1004	0
1958	0	0	0	0	1.12	100%	0.1004	0	1957	0	0	0	1.11	100%	0.1004	0
1957	0	0	0	0	1.12	100%	0.1004	0	1956	0	0	0	1.11	100%	0.1004	0
1956	0	0														

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 20, 2025
 PETITIONER'S EXHIBIT: 4-8
 CASE NO.: 25-004

Engler Southwest, LLC 15 Year 19%															
10/15/2024															
Tr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Trouble Value	Tr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Trouble Value
2022	4,321,120	16,284	4,304,836	1,000	100%	1.0000	4,307,130	2022	51,444	51,444	0	1.00	100%	1.0000	51,444
2023	12,258,423	2,944,580	10,313,843	1,12	87%	0.8744	10,578,115	2023	474,428	642,416	-167,988	1.01	87%	0.8744	-167,988
2024	0	0	0	1.15	91%	0.9140	0	2024	282,881	120,853	162,028	1.05	91%	0.9140	162,028
2025	0	0	0	1.19	86%	0.8600	0	2025	308,187	308,187	0	1.05	86%	0.8600	0
2026	0	0	0	1.22	89%	0.8900	0	2026	34,923	74,253	-39,330	1.08	89%	0.8900	-39,330
2027	0	0	0	1.24	92%	0.9200	0	2027	61,250	61,250	0	1.10	92%	0.9200	0
2028	0	0	0	1.26	97%	0.9600	0	2028	61,429	43,326	18,103	1.13	97%	0.9600	18,103
2029	0	0	0	1.27	97%	0.9600	0	2029	56,475	38,475	18,000	1.13	97%	0.9600	18,000
2030	0	0	0	1.29	98%	0.9800	0	2030	13,311	9,655	3,656	1.14	98%	0.9800	3,656
2031	0	0	0	1.30	98%	0.9800	0	2031	44,480	44,480	0	1.14	98%	0.9800	0
2032	0	0	0	1.32	98%	0.9800	0	2032	641,717	641,717	0	1.17	98%	0.9800	0
2033	0	0	0	1.35	98%	0.9800	0	2033	124,445	124,445	0	1.20	98%	0.9800	0
2034	0	0	0	1.38	98%	0.9800	0	2034	113,381	113,381	0	1.21	98%	0.9800	0
2035	0	0	0	1.39	98%	0.9800	0	2035	0	0	0	1.24	98%	0.9800	0
2036	0	0	0	1.40	98%	0.9800	0	2036	17,425	17,425	0	1.26	98%	0.9800	0
2037	0	0	0	1.41	98%	0.9800	0	2037	34,006	43,726	-9,720	1.28	98%	0.9800	-9,720
2038	0	0	0	1.42	98%	0.9800	0	2038	4,759	4,759	0	1.30	98%	0.9800	0
2039	0	0	0	1.43	98%	0.9800	0	2039	884,463	884,463	0	1.30	98%	0.9800	0
Total	16,580,543	2,944,580	13,635,963	1.12	91%	0.9140	14,080,131	Total	1,334,687	1,316,131	18,556	1.14	98%	0.9800	18,556

Tr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Trouble Value	Tr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2023 Trouble Value
2020	132,720	132,720	0	1.00	100%	1.0000	132,720	2020	132,720	132,720	0	1.00	100%	1.0000	132,720
2021	100,167	100,167	0	1.01	97%	0.9700	97,167	2021	74,953	74,953	0	1.01	97%	0.9700	74,953
2022	61,185	61,185	0	1.05	92%	0.9200	58,125	2022	61,185	61,185	0	1.05	92%	0.9200	58,125
2023	43,338	43,338	0	1.08	94%	0.9400	40,944	2023	43,338	43,338	0	1.08	94%	0.9400	40,944
2024	38,475	38,475	0	1.04	92%	0.9200	36,475	2024	38,475	38,475	0	1.04	92%	0.9200	36,475
2025	13,123	13,123	0	1.04	92%	0.9200	12,444	2025	13,123	13,123	0	1.04	92%	0.9200	12,444
2026	88,480	88,480	0	1.11	97%	0.9700	84,480	2026	88,480	88,480	0	1.11	97%	0.9700	84,480
2027	641,717	641,717	0	1.13	97%	0.9700	604,717	2027	641,717	641,717	0	1.13	97%	0.9700	604,717
2028	124,445	124,445	0	1.16	98%	0.9800	118,445	2028	124,445	124,445	0	1.16	98%	0.9800	118,445
2029	113,381	113,381	0	1.17	98%	0.9800	108,381	2029	113,381	113,381	0	1.17	98%	0.9800	108,381
2030	0	0	0	1.17	98%	0.9800	0	2030	0	0	0	1.17	98%	0.9800	0
2031	17,425	17,425	0	1.21	98%	0.9800	16,425	2031	17,425	17,425	0	1.21	98%	0.9800	16,425
2032	43,726	43,726	0	1.24	98%	0.9800	41,726	2032	43,726	43,726	0	1.24	98%	0.9800	41,726
2033	4,759	4,759	0	1.28	98%	0.9800	4,559	2033	4,759	4,759	0	1.28	98%	0.9800	4,559
2034	884,463	884,463	0	1.30	98%	0.9800	844,463	2034	884,463	884,463	0	1.30	98%	0.9800	844,463
Total	1,334,687	1,316,131	18,556	1.14	98%	0.9800	1,260,131	Total	1,334,687	1,316,131	18,556	1.14	98%	0.9800	1,260,131

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 20, 2025
 PETITIONER'S EXHIBIT: 4-9
 CASE NO.: 25-004

Empire Southwest, LLC 50 Year Life																															
30/10/2024																															
Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2021 Taxable Value	Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2021 Taxable Value	Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2021 Taxable Value	Yr Acq	Actual	Reported	Variance	Cost Index	% Good	Conversion Factor	2021 Taxable Value
2023	417,486	52,821	364,664	1.00	100%	1.0000	896,434	2022	0	0	0	1.00	100%	1.0000	0	2021	0	0	0	1.00	100%	1.0000	0	2020	0	0	0	1.00	100%	1.0000	0
2022	0	0	0	1.19	81%	0.9255	0	2021	0	0	0	1.00	100%	1.0000	0	2020	0	0	0	1.00	100%	1.0000	0	2019	0	0	0	1.00	100%	1.0000	0
2021	0	0	0	1.16	79%	0.9428	0	2020	0	0	0	1.00	100%	1.0000	0	2019	0	0	0	1.00	100%	1.0000	0	2018	0	0	0	1.00	100%	1.0000	0
2020	0	0	0	1.10	65%	0.7728	0	2019	0	0	0	1.00	100%	1.0000	0	2018	0	0	0	1.00	100%	1.0000	0	2017	0	0	0	1.00	100%	1.0000	0
2019	0	0	0	1.22	20%	0.7129	0	2018	0	0	0	1.00	100%	1.0000	0	2017	0	0	0	1.00	100%	1.0000	0	2016	0	0	0	1.00	100%	1.0000	0
2018	0	0	0	1.24	20%	0.6677	0	2017	0	0	0	1.00	100%	1.0000	0	2016	0	0	0	1.00	100%	1.0000	0	2015	0	0	0	1.00	100%	1.0000	0
2017	0	0	0	1.38	0%	0.4948	0	2016	0	0	0	1.00	100%	1.0000	0	2015	0	0	0	1.00	100%	1.0000	0	2014	0	0	0	1.00	100%	1.0000	0
2016	0	0	0	1.27	48%	0.5423	0	2015	0	0	0	1.00	100%	1.0000	0	2014	0	0	0	1.00	100%	1.0000	0	2013	0	0	0	1.00	100%	1.0000	0
2015	0	0	0	1.20	79%	0.6928	0	2014	0	0	0	1.00	100%	1.0000	0	2013	0	0	0	1.00	100%	1.0000	0	2012	0	0	0	1.00	100%	1.0000	0
2014	0	0	0	1.30	39%	0.4550	0	2013	0	0	0	1.00	100%	1.0000	0	2012	0	0	0	1.00	100%	1.0000	0	2011	0	0	0	1.00	100%	1.0000	0
2013	0	0	0	1.25	81%	0.6022	0	2012	0	0	0	1.00	100%	1.0000	0	2011	0	0	0	1.00	100%	1.0000	0	2010	0	0	0	1.00	100%	1.0000	0
2012	0	0	0	1.85	38%	0.3783	0	2011	0	0	0	1.00	100%	1.0000	0	2010	0	0	0	1.00	100%	1.0000	0	2009	0	0	0	1.00	100%	1.0000	0
2011	0	0	0	1.38	38%	0.3450	0	2010	0	0	0	1.00	100%	1.0000	0	2009	0	0	0	1.00	100%	1.0000	0	2008	0	0	0	1.00	100%	1.0000	0
2010	0	0	0	1.30	72%	0.5668	0	2009	0	0	0	1.00	100%	1.0000	0	2008	0	0	0	1.00	100%	1.0000	0	2007	0	0	0	1.00	100%	1.0000	0
2009	0	0	0	1.62	20%	0.3340	0	2008	0	0	0	1.00	100%	1.0000	0	2007	0	0	0	1.00	100%	1.0000	0	2006	0	0	0	1.00	100%	1.0000	0
2008	0	0	0	1.67	37%	0.3180	0	2007	0	0	0	1.00	100%	1.0000	0	2006	0	0	0	1.00	100%	1.0000	0	2005	0	0	0	1.00	100%	1.0000	0
2007	0	0	0	1.57	34%	0.3188	0	2006	0	0	0	1.00	100%	1.0000	0	2005	0	0	0	1.00	100%	1.0000	0	2004	0	0	0	1.00	100%	1.0000	0
2006	0	0	0	1.62	11%	0.2762	0	2005	0	0	0	1.00	100%	1.0000	0	2004	0	0	0	1.00	100%	1.0000	0	2003	0	0	0	1.00	100%	1.0000	0
2005	0	0	0	1.65	6%	0.3338	0	2004	0	0	0	1.00	100%	1.0000	0	2003	0	0	0	1.00	100%	1.0000	0	2002	0	0	0	1.00	100%	1.0000	0
2004	0	0	0	1.69	5%	0.0949	0	2003	0	0	0	1.00	100%	1.0000	0	2002	0	0	0	1.00	100%	1.0000	0	2001	0	0	0	1.00	100%	1.0000	0
2003	0	0	0	1.68	2%	0.0949	0	2002	0	0	0	1.00	100%	1.0000	0	2001	0	0	0	1.00	100%	1.0000	0	2000	0	0	0	1.00	100%	1.0000	0
2002	0	0	0	1.68	2%	0.0949	0	2001	0	0	0	1.00	100%	1.0000	0	2000	0	0	0	1.00	100%	1.0000	0	1999	0	0	0	1.00	100%	1.0000	0
2001	0	0	0	1.68	2%	0.0949	0	1999	0	0	0	1.00	100%	1.0000	0	1998	0	0	0	1.00	100%	1.0000	0	1997	0	0	0	1.00	100%	1.0000	0
1999	0	0	0	1.68	2%	0.0949	0	1998	0	0	0	1.00	100%	1.0000	0	1997	0	0	0	1.00	100%	1.0000	0	1996	0	0	0	1.00	100%	1.0000	0
1998	0	0	0	1.68	2%	0.0949	0	1997	0	0	0	1.00	100%	1.0000	0	1996	0	0	0	1.00	100%	1.0000	0	1995	0	0	0	1.00	100%	1.0000	0
1997	0	0	0	1.68	2%	0.0949	0	1996	0	0	0	1.00	100%	1.0000	0	1995	0	0	0	1.00	100%	1.0000	0	1994	0	0	0	1.00	100%	1.0000	0
1996	0	0	0	1.68	2%	0.0949	0	1995	0	0	0	1.00	100%	1.0000	0	1994	0	0	0	1.00	100%	1.0000	0	1993	0	0	0	1.00	100%	1.0000	0
1995	0	0	0	1.68	2%	0.0949	0	1994	0	0	0	1.00	100%	1.0000	0	1993	0	0	0	1.00	100%	1.0000	0	1992	0	0	0	1.00	100%	1.0000	0
1994	0	0	0	1.68	2%	0.0949	0	1993	0	0	0	1.00	100%	1.0000	0	1992	0	0	0	1.00	100%	1.0000	0	1991	0	0	0	1.00	100%	1.0000	0
1993	0	0	0	1.68	2%	0.0949	0	1992	0	0	0	1.00	100%	1.0000	0	1991	0	0	0	1.00	100%	1.0000	0	1990	0	0	0	1.00	100%	1.0000	0
1992	0	0	0	1.68	2%	0.0949	0	1991	0	0	0	1.00	100%	1.0000	0	1990	0	0	0	1.00	100%	1.0000	0	1989	0	0	0	1.00	100%	1.0000	0
1991	0	0	0	1.68	2%	0.0949	0	1990	0	0	0	1.00	100%	1.0000	0	1989	0	0	0	1.00	100%	1.0000	0	1988	0	0	0	1.00	100%	1.0000	0
1990	0	0	0	1.68	2%	0.0949	0	1989	0	0	0	1.00	100%	1.0000	0	1988	0	0	0	1.00	100%	1.0000	0	1987	0	0	0	1.00	100%	1.0000	0
1989	0	0	0	1.68	2%	0.0949	0	1988	0	0	0	1.00	100%	1.0000	0	1987	0	0	0	1.00	100%	1.0000	0	1986	0	0	0	1.00	100%	1.0000	0
1988	0	0	0	1.68	2%	0.0949	0	1987	0	0	0	1.00	100%	1.0000	0	1986	0	0	0	1.00	100%	1.0000	0	1985	0	0	0	1.00	100%	1.0000	0
1987	0	0	0	1.68	2%	0.0949	0	1986	0	0	0	1.00	100%	1.0000	0	1985	0	0	0	1.00	100%	1.0000	0	1984	0	0	0	1.00	100%	1.0000	0
1986	0	0	0	1.68	2%	0.0949	0	1985	0	0	0	1.00	100%	1.0000	0	1984	0	0	0	1.00	100%	1.0000	0	1983	0	0	0	1.00	100%	1.0000	0
1985	0	0	0	1.68	2%	0.0949	0	1984	0	0	0	1.00	100%	1.0000	0	1983	0	0	0	1.00	100%	1.0000	0	1982	0	0	0	1.00	100%	1.0000	0
1984	0	0	0	1.68	2%	0.0949	0	1983	0	0	0	1.00	100%	1.0000	0	1982	0	0	0	1.00	100%	1.0000	0	1981	0	0	0	1.00	100%	1.0000	0
1983	0	0	0	1.68	2%	0.0949	0	1982	0	0	0	1.00	100%	1.0000	0	1981	0	0	0	1.00	100%	1.0000	0	1980	0	0	0	1.00	100%	1.0000	0
1982	0	0	0	1.68	2%	0.0949	0	1981	0	0	0	1.00	100%	1.0000	0	1980	0	0	0	1.00	100%	1.0000	0	1979	0	0	0	1.00	100%	1.0000	0
1981	0	0	0	1.68	2%	0.0949	0	1980	0	0	0	1.00	100%	1.0000	0	1979	0	0	0	1.00	100%	1.0000	0	1978	0	0	0	1.00	100%	1.0000	0
1980	0	0	0	1.68	2%	0.0949	0	1979	0	0	0	1.00	100%	1.0000	0	1978	0	0	0	1.00	100%	1.0000	0	1977	0	0	0	1.00	100%	1.0000	0
1979	0	0	0	1.68	2%	0.0949	0	1978	0	0	0	1.00	100%	1.0000	0	1977	0	0	0	1.00	100%	1.0000	0	1976	0	0	0	1.00	100%	1.0000	0
1978	0	0	0	1.68	2%	0.0949	0	1977	0	0	0	1.00	100%	1.0000	0	1976	0	0	0	1.00	100%	1.0000	0	1975	0	0	0	1.00	100%	1.0000	0
1977	0	0	0	1.68	2%	0.0949	0	1976	0	0	0	1.00	100%	1.0000	0	1975	0	0	0	1.00	100%	1.0000	0	1974	0	0	0	1.00	100%	1.0000	0
1976	0	0	0	1.68	2%	0.0949	0	1975	0	0	0	1.00																			

CASE NO.: 25-004

EXHIBIT A

10/23/2014	8/1/2023	00623-23-44C.D	WHEED BONE SET TOOKING	12/29/21	1000	27,826.62	15
10/23/2020	7/1/2023	07594-23-44C.D	WHEED BONE SET TOOKING	12/29/21	2000	12,751.77	15
13-259			AIR COMPRESSOR PARTS	2010		51,300.00	15
13-151			2000W RESEALING MACHINE	2010		24,043.00	15
17-000			AIR COMPRESSOR PARTS	2010		106,370.00	15
17-001			2000W GENERATOR	2010		15,887.00	15
17-076			2000W GENERATOR	2010		14,318.00	15
17-101			500W GENERATOR	2010		31,095.00	15
18-109			HEATER	2010		11,300.00	15
18-100			600W SOUND ATTENUATOR	2010		71,000.00	15
19-130			500W GENERATOR	2010		11,767.77	15
19-113			4 HEAD LIGHT TOWER	2010		4,156.00	15
19-034			500W GENERATOR	2010		45,773.61	15
19-041			500W GENERATOR	2010		41,037.46	15
19-070			1000W AMP	2010		17,583.75	15
19-077			500W GENERATOR	2010		70,175.43	15
19-059			4 HEAD LIGHT TOWER	2010		4,410.00	15
19-064			BALLOON LIGHT ATTACHMENT	2010		1,114.00	15
19-085			BALLOON LIGHT ATTACHMENT	2010		1,114.00	15
19-086			BALLOON LIGHT ATTACHMENT	2010		1,114.00	15
19-073			500W GENERATOR	2010		24,079.00	15
19-110			4 HEAD LIGHT TOWER	2010		4,156.00	15
19-062			1000W GENERATOR	2010		14,974.00	15
19-060			4 HEAD LIGHT TOWER	2010		7,354.10	15
19-010			500W GENERATOR	2010		22,130.00	15
19-014			500W GENERATOR	2010		84,670.00	15
19-071			500W GENERATOR	2010		3,409.00	15
19-140			500W GENERATOR	2010		30,071.00	15
19-151			500W GENERATOR	2010		21,612.47	15
19-110			4 HEAD LIGHT TOWER	2010		22,512.47	15
19-111			4 HEAD LIGHT TOWER	2010		21,511.47	15
19-112			4 HEAD LIGHT TOWER	2010		22,511.47	15
19-113			4 HEAD LIGHT TOWER	2010		22,511.47	15
19-101			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-102			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-103			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-104			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-105			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-106			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-107			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-108			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-109			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-110			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-111			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-112			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-113			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-114			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-115			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-116			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-117			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-118			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-119			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-120			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-121			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-122			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-123			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-124			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-125			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-126			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-127			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-128			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-129			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-130			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-131			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-132			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-133			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-134			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-135			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-136			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-137			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-138			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-139			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-140			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-141			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-142			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-143			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-144			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-145			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-146			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-147			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-148			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-149			4 HEAD LIGHT TOWER	2010		15,702.61	15
19-150			4 HEAD LIGHT TOWER	2010		15,702.61	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 4-11
CASE NO.: 25-004

[illegible][illegible]

15,812.09	15
15,812.09	15
13,121.09	15
16,121.14	15
14,048.84	15
246.95	15
21,753.00	15
83,101.74	15
2,777.39	15
18,643.09	15
0,182.09	15
4,715.00	15
10,060.37	15
61,069.16	15
3,609.31	15
80,175.00	15
50,175.00	15
60,175.31	15
3,800.07	15
6,153.48	15
9,081.97	15
274,700.21	15
7,083.36	15
2,834.35	15
62,703.91	15
64,174.12	15
22,746.88	15
132,125.36	15
787.76	15
19,158.00	15
109,052.34	15
741.16	15
108,153.00	15
353.84	15
186.98	15
117,376.00	15
161.50	15
141.23	15
84,800.41	15
64,174.00	15
254,001.91	15
83,175.19	15
79,000.00	15
915.56	15
9,919.37	15
2,748.33	15
443,877.00	15
60,040.20	15
0,166.20	15
14,121.75	15
3,177.47	15
70,725.02	15
8,216.37	15
216,044.70	15
843,814.00	15
94,566.74	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 4-12
CASE NO.: 25-004

1.

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 4-14
CASE NO.: 25-004

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 4-16
CASE NO.: 25-004

2015-2016		2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026		2026-2027		2027-2028		2028-2029		2029-2030		2030-2031		2031-2032		2032-2033		2033-2034		2034-2035		2035-2036		2036-2037		2037-2038		2038-2039		2039-2040		2040-2041		2041-2042		2042-2043		2043-2044		2044-2045		2045-2046		2046-2047		2047-2048		2048-2049		2049-2050		2050-2051		2051-2052		2052-2053		2053-2054		2054-2055		2055-2056		2056-2057		2057-2058		2058-2059		2059-2060		2060-2061		2061-2062		2062-2063		2063-2064		2064-2065		2065-2066		2066-2067		2067-2068		2068-2069		2069-2070		2070-2071		2071-2072		2072-2073		2073-2074		2074-2075		2075-2076		2076-2077		2077-2078		2078-2079		2079-2080		2080-2081		2081-2082		2082-2083		2083-2084		2084-2085		2085-2086		2086-2087		2087-2088		2088-2089		2089-2090		2090-2091		2091-2092		2092-2093		2093-2094		2094-2095		2095-2096		2096-2097		2097-2098		2098-2099		2099-2100		2100-2101		2101-2102		2102-2103		2103-2104		2104-2105		2105-2106		2106-2107		2107-2108		2108-2109		2109-2110		2110-2111		2111-2112		2112-2113		2113-2114		2114-2115		2115-2116		2116-2117		2117-2118		2118-2119		2119-2120		2120-2121		2121-2122		2122-2123		2123-2124		2124-2125		2125-2126		2126-2127		2127-2128		2128-2129		2129-2130		2130-2131		2131-2132		2132-2133		2133-2134		2134-2135		2135-2136		2136-2137		2137-2138		2138-2139		2139-2140		2140-2141		2141-2142		2142-2143		2143-2144		2144-2145		2145-2146		2146-2147		2147-2148		2148-2149		2149-2150		2150-2151		2151-2152		2152-2153		2153-2154		2154-2155		2155-2156		2156-2157		2157-2158		2158-2159		2159-2160		2160-2161		2161-2162		2162-2163		2163-2164		2164-2165		2165-2166		2166-2167		2167-2168		2168-2169		2169-2170		2170-2171		2171-2172		2172-2173		2173-2174		2174-2175		2175-2176		2176-2177		2177-2178		2178-2179		2179-2180		2180-2181		2181-2182		2182-2183		2183-2184		2184-2185		2185-2186		2186-2187		2187-2188		2188-2189		2189-2190		2190-2191		2191-2192		2192-2193		2193-2194		2194-2195		2195-2196		2196-2197		2197-2198		2198-2199		2199-2200		2200-2201		2201-2202		2202-2203		2203-2204		2204-2205		2205-2206		2206-2207		2207-2208		2208-2209		2209-2210		2210-2211		2211-2212		2212-2213		2213-2214		2214-2215		2215-2216		2216-2217		2217-2218		2218-2219		2219-2220		2220-2221		2221-2222		2222-2223		2223-2224		2224-2225		2225-2226		2226-2227		2227-2228		2228-2229		2229-2230		2230-2231		2231-2232		2232-2233		2233-2234		2234-2235		2235-2236		2236-2237		2237-2238		2238-2239		2239-2240		2240-2241		2241-2242	
2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2035-2036	2036-2037	2037-2038	2038-2039	2039-2040	2040-2041	2041-2042	2042-2043	2043-2044	2044-2045	2045-2046	2046-2047	2047-2048	2048-2049	2049-2050	2050-2051	2051-2052	2052-2053	2053-2054	2054-2055	2055-2056	2056-2057	2057-2058	2058-2059	2059-2060	2060-2061	2061-2062	2062-2063	2063-2064	2064-2065	2065-2066	2066-2067	2067-2068	2068-2069	2069-2070	2070-2071	2071-2072	2072-2073	2073-2074	2074-2075	2075-2076	2076-2077	2077-2078	2078-2079	2079-2080	2080-2081	2081-2082	2082-2083	2083-2084	2084-2085	2085-2086	2086-2087	2087-2088	2088-2089	2089-2090	2090-2091	2091-2092	2092-2093	2093-2094	2094-2095	2095-2096	2096-2097	2097-2098	2098-2099	2099-2100	2100-2101	2101-2102	2102-2103	2103-2104	2104-2105	2105-2106	2106-2107	2107-2108	2108-2109	2109-2110	2110-2111	2111-2112	2112-2113	2113-2114	2114-2115	2115-2116	2116-2117	2117-2118	2118-2119	2119-2120	2120-2121	2121-2122	2122-2123	2123-2124	2124-2125	2125-2126	2126-2127	2127-2128	2128-2129	2129-2130	2130-2131	2131-2132	2132-2133	2133-2134	2134-2135	2135-2136	2136-2137	2137-2138	2138-2139	2139-2140	2140-2141	2141-2142	2142-2143	2143-2144	2144-2145	2145-2146	2146-2147	2147-2148	2148-2149	2149-2150	2150-2151	2151-2152	2152-2153	2153-2154	2154-2155	2155-2156	2156-2157	2157-2158	2158-2159	2159-2160	2160-2161	2161-2162	2162-2163	2163-2164	2164-2165	2165-2166	2166-2167	2167-2168	2168-2169	2169-2170	2170-2171	2171-2172	2172-2173	2173-2174	2174-2175	2175-2176	2176-2177	2177-2178	2178-2179	2179-2180	2180-2181	2181-2182	2182-2183	2183-2184	2184-2185	2185-2186	2186-2187	2187-2188	2188-2189	2189-2190	2190-2191	2191-2192	2192-2193	2193-2194	2194-2195	2195-2196	2196-2197	2197-2198	2198-2199	2199-2200	2200-2201	2201-2202	2202-2203	2203-2204	2204-2205	2205-2206	2206-2207	2207-2208	2208-2209	2209-2210	2210-2211	2211-2212	2212-2213	2213-2214	2214-2215	2215-2216	2216-2217	2217-2218	2218-2219	2219-2220	2220-2221	2221-2222	2222-2223	2223-2224	2224-2225	2225-2226	2226-2227	2227-2228	2228-2229	2229-2230	2230-2231	2231-2232	2232-2233	2233-2234	2234-2235	2235-2236	2236-2237	2237-2238	2238-2239	2239-2240	2240-2241	2241-2242																																																																																																																																																																																																																																			
2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2035-2036	2036-2037	2037-2038	2038-2039	2039-2040	2040-2041	2041-2042	2042-2043	2043-2044	2044-2045	2045-2046	2046-2047	2047-2048	2048-2049	2049-2050	2050-2051	2051-2052	2052-2053	2053-2054	2054-2055	2055-2056	2056-2057	2057-2058	2058-2059	2059-2060	2060-2061	2061-2062	2062-2063	2063-2064	2064-2065	2065-2066	2066-2067	2067-2068	2068-2069	2069-2070	2070-2071	2071-2072	2072-2073	2073-2074	2074-2075	2075-2076	2076-2077	2077-2078	2078-2079	2079-2080	2080-2081	2081-2082	2082-2083	2083-2084	2084-2085	2085-2086	2086-2087	2087-2088	2088-2089	2089-2090	2090-2091	2091-2092	2092-2093	2093-2094	2094-2095	2095-2096	2096-2097	2097-2098	2098-2099	2099-2100	2100-2101	2101-2102	2102-2103	2103-2104	2104-2105	2105-2106	2106-2107	2107-2108	2108-2109	2109-2110	2110-2111	2111-2112	2112-2113	2113-2114	2114-2115	2115-2116	2116-2117	2117-2118	2118-2119	2119-2120	2120-2121	2121-2122	2122-2123	2123-2124	2124-2125	2125-2126	2126-2127	2127-2128	2128-2129	2129-2130	2130-2131	2131-2132	2132-2133	2133-2134	2134-2135	2135-2136	2136-2137	2137-2138	2138-2139	2139-2140	2140-2141	2141-2142	2142-2143	2143-2144	2144-2145	2145-2146	2146-2147	2147-2148	2148-2149	2149-2150	2150-2151	2151-2152	2152-2153	2153-2154	2154-2155	2155-2156	2156-2157	2157-2158	2158-2159	2159-2160	2160-2161	2161-2162	2162-2163	2163-2164	2164-2165	2165-2166	2166-2167	2167-2168	2168-2169	2169-2170	2170-2171	2171-2172	2172-2173	2173-2174	2174-2175	2175-2176	2176-2177	2177-2178	2178-2179	2179-2180	2180-2181	2181-2182	2182-2183	2183-2184	2184-2185	2185-2186	2186-2187	2187-2188	2188-2189	2189-2190	2190-2191	2191-2192	2192-2193	2193-2194	2194-2195	2195-2196	2196-2197	2197-2198	2198-2199	2199-2200	2200-2201	2201-2202	2202-2203	2203-2204	2204-2205	2205-2206	2206-2207	2207-2208	2208-2209	2209-2210	2210-2211	2211-2212	2212-2213	2213-2214	2214-2215	2215-2216	2216-2217	2217-2218	2218-2219	2219-2220	2220-2221	2221-2222	2222-2223	2223-2224	2224-2225	2225-2226	2226-2227	2227-2228	2228-2229	2229-2230	2230-2231	2231-2232	2232-2233	2233-2234	2234-2235	2235-2236	2236-2237	2237-2238	2238-2239	2239-2240	2240-2241	2241-2242																																																																																																																																																																																																																																			
2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2035-2036	2036-2037	2037-2038	2038-2039	2039-2040	2040-2041	2041-2042	2042-2043	2043-2044	2044-2045	2045-2046	2046-2047	2047-2048	2048-2049	2049-2050	2050-2051	2051-2052	2052-2053	2053-2054	2054-2055	2055-2056	2056-2057	2057-2058	2058-2059	2059-2060	2060-2061	2061-2062	2062-2063	2063-2064	2064-2065	2065-2066	2066-2067	2067-2068	2068-2069	2069-2070	2070-2071	2071-2072	2072-2073	2073-2074	2074-2075	2075-2076	2076-2077	2077-2078	2078-2079	2079-2080	2080-2081	2081-2082	2082-2083	2083-2084	2084-2085	2085-2086	2086-2087	2087-2088	2088-2089	2089-2090	2090-2091	2091-2092	2092-2093	2093-2094	2094-2095	2095-2096	2096-2097	2097-2098	2098-2099	2099-2100	2100-2101	2101-2102	2102-2103	2103-2104	2104-2105	2105-2106	2106-2107	2107-2108	2108-2109	2109-2110	2110-2111	2111-2112	2112-2113	2113-2114	2114-2115	2115-2116	2116-2117	2117-2118	2118-2119	2119-2120	2120-2121	2121-2122	2122-2123	2123-2124	2124-2125	2125-2126	2126-2127	2127-2128	2128-2129	2129-2130	2130-2131	2131-2132	2132-2133	2133-2134	2134-2135	2135-2136	2136-2137	2137-2138	2138-2139	2139-2140	2140-2141	2141-2142	2142-2143	2143-2144	2144-2145	2145-2146	2146-2147	2147-2148	2148-2149	2149-2150	2150-2151	2151-2152	2152-2153	2153-2154	2154-2155	2155-2156	2156-2157	2157-2158	2158-2159	2159-2160	2160-2161	2161-2162	2162-2163	2163-2164	2164-2165	2165-2166	2166-2167	2167-2168	2168-2169																																																																																																																																																																																																																																																																																																												

SBE 226

[illegible]

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 20, 2025
 PETITIONER'S EXHIBIT: 4-18
 CASE NO.: 25-004

2025/0005	7/7/2022	SHAWAUNNA 404/10/2020	34	10,397.00	7
2025/0006	7/7/2022	WILSON	35	87,300	10
2025/0007	7/7/2022	WILSON 404/10/2020	36	87,300	10
2025/0008	7/7/2022	WILSON 404/10/2020	37	87,300	10
2025/0009	7/7/2022	WILSON 404/10/2020	38	87,300	10
2025/0010	7/7/2022	WILSON 404/10/2020	39	87,300	10
2025/0011	7/7/2022	WILSON 404/10/2020	40	87,300	10
2025/0012	7/7/2022	WILSON 404/10/2020	41	87,300	10
2025/0013	7/7/2022	WILSON 404/10/2020	42	87,300	10
2025/0014	7/7/2022	WILSON 404/10/2020	43	87,300	10
2025/0015	7/7/2022	WILSON 404/10/2020	44	87,300	10
2025/0016	7/7/2022	WILSON 404/10/2020	45	87,300	10
2025/0017	7/7/2022	WILSON 404/10/2020	46	87,300	10
2025/0018	7/7/2022	WILSON 404/10/2020	47	87,300	10
2025/0019	7/7/2022	WILSON 404/10/2020	48	87,300	10
2025/0020	7/7/2022	WILSON 404/10/2020	49	87,300	10
2025/0021	7/7/2022	WILSON 404/10/2020	50	87,300	10
2025/0022	7/7/2022	WILSON 404/10/2020	51	87,300	10
2025/0023	7/7/2022	WILSON 404/10/2020	52	87,300	10
2025/0024	7/7/2022	WILSON 404/10/2020	53	87,300	10
2025/0025	7/7/2022	WILSON 404/10/2020	54	87,300	10
2025/0026	7/7/2022	WILSON 404/10/2020	55	87,300	10
2025/0027	7/7/2022	WILSON 404/10/2020	56	87,300	10
2025/0028	7/7/2022	WILSON 404/10/2020	57	87,300	10
2025/0029	7/7/2022	WILSON 404/10/2020	58	87,300	10
2025/0030	7/7/2022	WILSON 404/10/2020	59	87,300	10
2025/0031	7/7/2022	WILSON 404/10/2020	60	87,300	10
2025/0032	7/7/2022	WILSON 404/10/2020	61	87,300	10
2025/0033	7/7/2022	WILSON 404/10/2020	62	87,300	10
2025/0034	7/7/2022	WILSON 404/10/2020	63	87,300	10
2025/0035	7/7/2022	WILSON 404/10/2020	64	87,300	10
2025/0036	7/7/2022	WILSON 404/10/2020	65	87,300	10
2025/0037	7/7/2022	WILSON 404/10/2020	66	87,300	10
2025/0038	7/7/2022	WILSON 404/10/2020	67	87,300	10
2025/0039	7/7/2022	WILSON 404/10/2020	68	87,300	10
2025/0040	7/7/2022	WILSON 404/10/2020	69	87,300	10
2025/0041	7/7/2022	WILSON 404/10/2020	70	87,300	10
2025/0042	7/7/2022	WILSON 404/10/2020	71	87,300	10
2025/0043	7/7/2022	WILSON 404/10/2020	72	87,300	10
2025/0044	7/7/2022	WILSON 404/10/2020	73	87,300	10
2025/0045	7/7/2022	WILSON 404/10/2020	74	87,300	10
2025/0046	7/7/2022	WILSON 404/10/2020	75	87,300	10
2025/0047	7/7/2022	WILSON 404/10/2020	76	87,300	10
2025/0048	7/7/2022	WILSON 404/10/2020	77	87,300	10
2025/0049	7/7/2022	WILSON 404/10/2020	78	87,300	10
2025/0050	7/7/2022	WILSON 404/10/2020	79	87,300	10
2025/0051	7/7/2022	WILSON 404/10/2020	80	87,300	10
2025/0052	7/7/2022	WILSON 404/10/2020	81	87,300	10
2025/0053	7/7/2022	WILSON 404/10/2020	82	87,300	10
2025/0054	7/7/2022	WILSON 404/10/2020	83	87,300	10
2025/0055	7/7/2022	WILSON 404/10/2020	84	87,300	10
2025/0056	7/7/2022	WILSON 404/10/2020	85	87,300	10
2025/0057	7/7/2022	WILSON 404/10/2020	86	87,300	10
2025/0058	7/7/2022	WILSON 404/10/2020	87	87,300	10
2025/0059	7/7/2022	WILSON 404/10/2020	88	87,300	10
2025/0060	7/7/2022	WILSON 404/10/2020	89	87,300	10
2025/0061	7/7/2022	WILSON 404/10/2020	90	87,300	10
2025/0062	7/7/2022	WILSON 404/10/2020	91	87,300	10
2025/0063	7/7/2022	WILSON 404/10/2020	92	87,300	10
2025/0064	7/7/2022	WILSON 404/10/2020	93	87,300	10
2025/0065	7/7/2022	WILSON 404/10/2020	94	87,300	10
2025/0066	7/7/2022	WILSON 404/10/2020	95	87,300	10
2025/0067	7/7/2022	WILSON 404/10/2020	96	87,300	10
2025/0068	7/7/2022	WILSON 404/10/2020	97	87,300	10
2025/0069	7/7/2022	WILSON 404/10/2020	98	87,300	10
2025/0070	7/7/2022	WILSON 404/10/2020	99	87,300	10
2025/0071	7/7/2022	WILSON 404/10/2020	100	87,300	10

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 4-19
CASE NO.: 25-004

[illegible]

SBE 229

[illegible]

2025/2025	1/1/2025	07188-11-C00014 MAP0001	0/1/2025	2025	1,545.99	3
2025/2025	1/1/2025	07188-11-C00015 MAP0001	0/1/2025	2025	1,545.99	3
2025/2025	1/1/2025	07188-11-C00016 MAP0001	0/1/2025	2025	1,545.99	3
2025/2025	1/1/2025	07188-11-C00017 MAP0001	0/1/2025	2025	1,545.99	3
2025/2025	1/1/2025	07188-11-C00018 MAP0001	0/1/2025	2025	1,545.99	3
2025/2025	1/1/2025	07188-11-C00019 MAP0001	0/1/2025	2025	1,545.99	3
2025/2025	1/1/2025	07188-11-C00020 MAP0001	0/1/2025	2025	1,545.99	3
2025/2025	1/1/2025	07188-11-C00021 MAP0001	0/1/2025	2025	1,545.99	3
2025/2025	1/1/2025	07188-11-C00022 MAP0001	0/1/2025	2025	1,545.99	3
2025/2025	1/1/2025	07188-11-C00023 MAP0001	0/1/2025	2025	1,545.99	3

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 4-21
CASE NO.: 25-004

CASE NO.: 25-004

[illegible]

2021/2021	7/1/2021	HYDRAULIC PASTE PUMP	09	1,433.00	15
2021/2021	7/1/2021	TESTER GROUP 204864	09	1,807.00	15
2021/2021	7/1/2021	DIRE TANK 350 GALLON	09	2,047.00	15
2021/2021	7/1/2021	BORE SCOPE	09	2,543.00	15
2021/2021	7/1/2021	WELTON DRILL 20006	09	2,961.00	15
2021/2021	7/1/2021	AK 550 ULTAVAC W/71 BOX	09	3,005.00	15
2021/2021	7/1/2021	WELTONS LOCKER(S)20	09	4,314.00	15
2021/2021	7/1/2021	AIR COMPRESSORS(S)	09	4,154.00	15
2021/2021	7/1/2021	MOBILE RADIOS(2)	09	1,422.00	15
2021/2021	7/1/2021	MOBILE RADIOS(2)	09	2,537.00	15
2021/2021	7/1/2021	SWIVEL TILT CHAIRS(2)	09	571.00	15
2021/2021	7/1/2021	SIDE CHAIRS(4)	30	1,291.00	15
2021/2021	7/1/2021	CONTROL	00	1,478.00	15
2021/2021	7/1/2021	IMPACT WRENCH CP106	00	1,765.00	15
2021/2021	7/1/2021	PALLET JACKS(12)	00	4,471.00	15
2021/2021	7/1/2021	W CARSATION(S)(4)	00	8,926.00	15
2021/2021	7/1/2021	CANTILEVER BACK SECTIONS	00	19,637.00	15
2021/2021	7/1/2021	MOBILE RADIO (1)	00	631.00	15
2021/2021	7/1/2021	MULTI-POINT LIFT	01	437.00	15
2021/2021	7/1/2021	MELTER	01	437.00	15
2021/2021	7/1/2021	FORSLIFT JACK	01	645.00	15
2021/2021	7/1/2021	INSTANT THERMOMETER	01	646.00	15
2021/2021	7/1/2021	INSTALLER ACROSS	01	1,111.00	15
2021/2021	7/1/2021	WIRE PENDER	01	1,326.00	15
2021/2021	7/1/2021	PORT BUB / COPY KIT	01	1,625.00	15
2021/2021	7/1/2021	COUNTER BORE CUTTING TOOL	01	2,306.00	15
2021/2021	7/1/2021	MULTI-POINT	01	2,134.00	15
2021/2021	7/1/2021	TOOL GP	01	891.00	15
2021/2021	7/1/2021	WRENCH FOR ELECTRIC TROUBLE	01	730.00	15
2021/2021	7/1/2021	TOOL D BACALSA	01	728.00	15
2021/2021	7/1/2021	POUCH GROUP	01	643.00	15
2021/2021	7/1/2021	TOOLS FOR TRUCK W/	01	18,184.00	15
2021/2021	7/1/2021	TOOLS FOR TRUCK W/	01	18,317.00	15
2021/2021	7/1/2021	TOOLS FOR TRUCK W/	01	18,411.00	15
2021/2021	7/1/2021	(20) 20 IN CANTILEVER ARMS FROM LAS VEGAS	02	608.01	15
2021/2021	7/1/2021	HYDRAULIC PUMP	02	1,509.00	15
2021/2021	7/1/2021	RETRIEVER REPLENISHMENT RECOVERY	02	7,671.00	15
2021/2021	7/1/2021	DIGITAL HYDRAULIC TESTER	02	1,679.00	15
2021/2021	7/1/2021	TORQUE WRENCH TESTER	02	2,153.00	15
2021/2021	7/1/2021	SPREADER BAR	02	2,137.00	15
2021/2021	7/1/2021	FUEL NOZZLE TESTER	02	1,680.00	15
2021/2021	7/1/2021	AIRBUS RADIOS MOBILE RADIO-6 CHANN	02	816.00	15
2021/2021	7/1/2021	WRENCH	02	1,187.00	15
2021/2021	7/1/2021	FORQUA MAINTAINER	03	1,184.00	15
2021/2021	7/1/2021	SIGN 8 X 16	03	15,892.00	15
2021/2021	7/1/2021	SIGNAL GENERATOR	03	846.00	15
2021/2021	7/1/2021	TRUCK EXAMINE TOOL 3000	03	1,182.00	15
2021/2021	7/1/2021	TRUCK TOOL 777C	03	2,507.00	15
2021/2021	7/1/2021	PO KABEL 10 W 9/16 IN DIA 1/2 IN DIA	03	2,418.00	15
2021/2021	7/1/2021	ELECTRIC CAL CONNECTOR KIT	04	722.00	15
2021/2021	7/1/2021	DUPLEXION KIT 40000	04	722.00	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 4-23
CASE NO.: 25-004

CASE NO.: 25-004

[illegible]

ELKO COUNTY BOARD OF
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 4-25
CASE NO.: 25-004

[illegible]

CASE NO.: 25-004

2002/0001	7/1/2001	1	DOVE WALL BRUSH	2009		17,620.88	13
2002/0001	7/1/2001	2	WINDSHIELD WASH DRAINAGE SYSTEM	2008		19,147.51	14
2002/0001	7/1/2001	3	CANISTER/VEHICLE RACKS FOR YARD	2009		7,338.58	15
2002/0001	7/1/2001	4	WIRE-4 CORNER GRU-PM 4 WIRE HOSE 1 TOOLING	2009		24,880.68	16
2002/0001	7/1/2001	5	YSS 4X HAUL TRUCK TOOLING	2009		79,328.78	17
2002/0001	7/1/2001	6	TOOLING FOR CORNER TOOLING	2009		4,368.97	18
2002/0001	7/1/2001	7	400 BUSHES PRESS	2009		14,394.67	19
2002/0001	7/1/2001	8	400 BUSHES PRESS	2009		13,890.58	20
2002/0001	7/1/2001	9	400 BUSHES PRESS	2009		13,946.83	21
2002/0001	7/1/2001	10	400 BUSHES PRESS	2009		14,323.65	22
2002/0001	7/1/2001	11	400 BUSHES PRESS	2009		14,323.65	23
2002/0001	7/1/2001	12	400 BUSHES PRESS	2009		14,323.65	24
2002/0001	7/1/2001	13	400 BUSHES PRESS	2009		14,323.65	25
2002/0001	7/1/2001	14	400 BUSHES PRESS	2009		14,323.65	26
2002/0001	7/1/2001	15	400 BUSHES PRESS	2009		14,323.65	27
2002/0001	7/1/2001	16	400 BUSHES PRESS	2009		14,323.65	28
2002/0001	7/1/2001	17	400 BUSHES PRESS	2009		14,323.65	29
2002/0001	7/1/2001	18	400 BUSHES PRESS	2009		14,323.65	30
2002/0001	7/1/2001	19	400 BUSHES PRESS	2009		14,323.65	31
2002/0001	7/1/2001	20	400 BUSHES PRESS	2009		14,323.65	32
2002/0001	7/1/2001	21	400 BUSHES PRESS	2009		14,323.65	33
2002/0001	7/1/2001	22	400 BUSHES PRESS	2009		14,323.65	34
2002/0001	7/1/2001	23	400 BUSHES PRESS	2009		14,323.65	35
2002/0001	7/1/2001	24	400 BUSHES PRESS	2009		14,323.65	36
2002/0001	7/1/2001	25	400 BUSHES PRESS	2009		14,323.65	37
2002/0001	7/1/2001	26	400 BUSHES PRESS	2009		14,323.65	38
2002/0001	7/1/2001	27	400 BUSHES PRESS	2009		14,323.65	39
2002/0001	7/1/2001	28	400 BUSHES PRESS	2009		14,323.65	40
2002/0001	7/1/2001	29	400 BUSHES PRESS	2009		14,323.65	41
2002/0001	7/1/2001	30	400 BUSHES PRESS	2009		14,323.65	42
2002/0001	7/1/2001	31	400 BUSHES PRESS	2009		14,323.65	43
2002/0001	7/1/2001	32	400 BUSHES PRESS	2009		14,323.65	44
2002/0001	7/1/2001	33	400 BUSHES PRESS	2009		14,323.65	45
2002/0001	7/1/2001	34	400 BUSHES PRESS	2009		14,323.65	46
2002/0001	7/1/2001	35	400 BUSHES PRESS	2009		14,323.65	47
2002/0001	7/1/2001	36	400 BUSHES PRESS	2009		14,323.65	48
2002/0001	7/1/2001	37	400 BUSHES PRESS	2009		14,323.65	49
2002/0001	7/1/2001	38	400 BUSHES PRESS	2009		14,323.65	50
2002/0001	7/1/2001	39	400 BUSHES PRESS	2009		14,323.65	51
2002/0001	7/1/2001	40	400 BUSHES PRESS	2009		14,323.65	52
2002/0001	7/1/2001	41	400 BUSHES PRESS	2009		14,323.65	53
2002/0001	7/1/2001	42	400 BUSHES PRESS	2009		14,323.65	54
2002/0001	7/1/2001	43	400 BUSHES PRESS	2009		14,323.65	55
2002/0001	7/1/2001	44	400 BUSHES PRESS	2009		14,323.65	56
2002/0001	7/1/2001	45	400 BUSHES PRESS	2009		14,323.65	57
2002/0001	7/1/2001	46	400 BUSHES PRESS	2009		14,323.65	58
2002/0001	7/1/2001	47	400 BUSHES PRESS	2009		14,323.65	59
2002/0001	7/1/2001	48	400 BUSHES PRESS	2009		14,323.65	60

2021/2022	7/1/2021	WAGNER-HOIST AND TRAILERS-SERVICE DEPT	2221	32,725.31	15
2021/2022	7/1/2021	07555-FLUSH	2221	19,178.09	15
2021/2022	7/1/2021	07519-PHOTOS WAREHOUSE-24 RP GUNS	2221	43,218.59	15
2021/2022	7/1/2021	07422-EMERGENCY STATION	2020	4,144.31	15

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 20, 2025
 PETITIONER'S EXHIBIT: 4-27
 CASE NO.: 25-004

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 20, 2025
 PETITIONER'S EXHIBIT: 4-28
 CASE NO.: 25-004

DATE	AS OF DATE	ASSET #	DESCRIPTION	COMPLETE	YEAR	GA. ACCT. #	GA. ACCOUNT DESCRIPTION	ACQUISITION	QTY	QTY
2020/7/20	2/1/2020			60	2020					
2020/7/21	2/1/2020		6161 CASE DEFE		20			15.00	15	
2020/7/21	2/1/2020		HIGH SCHOOL HANDOUT IMPACT WORKSHOP		20			464.00	7	
2020/7/21	2/1/2020		SANDHILL WOOD (CHICKS)		25			698.00	15	
2020/7/21	2/1/2020		ELECTRIC BULBACT WIRE MTH		26			4,880.00	7	
2020/7/21	2/1/2020		VAD HAN CASHMERE		27			779.00	15	
2020/7/21	2/1/2020		PARIS COUNTRY		24			2,756.00	15	
2020/7/21	2/1/2020		UNION ARC WILDER		25			912.00	15	
2020/7/21	2/1/2020		PRESSURE GROUP		26			544.00	15	
2020/7/21	2/1/2020		ALAPHER		24			170.00	15	
2020/7/21	2/1/2020		TOOL GROUP		26			751.00	7	
2020/7/21	2/1/2020		MULTIPLER GROUP		26			765.00	15	
2020/7/21	2/1/2020		PORTABLE GENERATOR		26			845.00	20	
2020/7/21	2/1/2020		PUMP GROUP		26			1,376.00	15	
2020/7/21	2/1/2020		SLEVE ASSEMBLY		26			1,482.00	15	
2020/7/21	2/1/2020		WRECKER		26			2,046.00	7	
2020/7/21	2/1/2020		CYRILDER GROUP		26			4,323.00	15	
2020/7/21	2/1/2020		STANLEY VOMAN CASHMERE		24			8,704.00	15	
2020/7/21	2/1/2020		HIGH SCHOOL AIR MACHINERY		26			34,811.00	15	
2020/7/21	2/1/2020		TOOL STORAGE (BUDG CASHMERE)		27			1,848.00	15	
2020/7/21	2/1/2020		HORROR MULTIPLEXER		26			169.00	15	
2020/7/21	2/1/2020		MULTIPLER		26			600.00	15	
2020/7/21	2/1/2020		TESTER		26			608.00	7	
2020/7/21	2/1/2020		TRANSFORMER ENGINE		26			634.00	15	
2020/7/21	2/1/2020		RODAN PROTECTOR		26			190.00	7	
2020/7/21	2/1/2020		ROCK ASSEMBLY		26			114.00	15	
2020/7/21	2/1/2020		INDICATOR (STB)		26			275.00	15	
2020/7/21	2/1/2020		ARCHIVE ARCHIVE		26			964.12	6	
2020/7/21	2/1/2020		THEMUSION GROUP		26			1,136.00	15	
2020/7/21	2/1/2020		TRUCK 421500 (LUDOR BUFFER)		26			1,861.00	15	
2020/7/21	2/1/2020		PORTABLE 3000WATT GENERATOR		26			1,906.00	20	
2020/7/21	2/1/2020		SHIRT ANALYZER (STB)		26			2,015.00	7	
2020/7/21	2/1/2020		AIR TONQUE WRECKER		26			2,096.00	7	
2020/7/21	2/1/2020		MULTIPLER		26			2,000.00	15	
2020/7/21	2/1/2020		CURB & STAIR ASSEMBLY		26			4,135.00	15	
2020/7/21	2/1/2020		UNION SANITARY MODELER W/THARER		26			9,217.00	15	
2020/7/21	2/1/2020		WORTH AIR LACKS		26			10,153.00	15	
2020/7/21	2/1/2020		TONQUE MULTIPLEXER		26			138.00	15	
2020/7/21	2/1/2020		PHOTOGRAPHIC RED OVER		26			1,138.00	15	
2020/7/21	2/1/2020		INDICATOR 25000		26			162.00	15	
2020/7/21	2/1/2020		PHOTOGRAPHIC 25000		26			646.00	15	

7/10/2011	7/1/2010	PLATE SP9635	89	694.00	15
2020/2011	7/1/2020	THERMOSTAT 1U885	89	829.00	15
2010/2011	7/1/2010	NORCO 10-TON FLOOR JACK	89	308.00	15
2020/2011	7/1/2020	NORCO 1 1/2 TON JACK	89	918.00	15
2010/2011	7/1/2010	CANTILEVER RACKS	89	973.00	15
2020/2011	7/1/2020	MOBILE RACKS(3)	89	1,402.00	5
2020/2011	7/1/2020	HYDRAULIC PRESS PUMP	89	1,453.00	15
2020/2011	7/1/2020	TESTER GROUP 1U6661	89	1,807.00	15
2020/2011	7/1/2020	DKE TANK 550 GALLON	89	2,047.00	15
2020/2011	7/1/2020	MOBILE RACK(3)	89	2,517.00	5
2020/2011	7/1/2020	BORE SCOPE	89	2,543.00	15
2010/2011	7/1/2010	WILTON DRILL 20406	89	2,981.00	15
2010/2011	7/1/2010	AK 550 ULTRAVAC W/L BOX	89	3,105.00	15
2020/2011	7/1/2020	AIR COMPRESSORS(5)	89	4,156.00	15
2010/2011	7/1/2010	MEW'S LOCKERS(10)	89	4,216.00	15
2010/2011	7/1/2010	SHOVEL-BILT CHAIRS(2)	90	575.00	15
2010/2011	7/1/2010	MOBILE RADIO (1)	90	818.00	15
2020/2011	7/1/2020	SOE CHAIRS(6)	90	1,781.00	15
2020/2011	7/1/2020	CONTROL	90	1,978.00	15
2020/2011	7/1/2020	IMPACT WRENCH CP796	90	1,749.00	7
2020/2011	7/1/2020	PALLET JACKS(129)	90	4,472.00	15
2020/2011	7/1/2020	WORKSTATIONS(4)	90	9,938.00	15
2020/2011	7/1/2020	CANTILEVER JACKS-50 SECTIONS	90	19,657.00	15
2020/2011	7/1/2020	MULTIPLE BT5745	91	417.00	15
2020/2011	7/1/2020	METER	91	437.00	15
2010/2011	7/1/2010	FORKLIFT JACK	91	645.00	15
2010/2011	7/1/2010	PRINTER FOR ELECTRONIC ENGINES	91	733.00	7
2010/2011	7/1/2010	TOOL G 44C4C54	91	736.00	7
2010/2011	7/1/2010	INFRARED THERMOMETER	91	845.00	7
2020/2011	7/1/2020	PICK-UP GROUP	91	869.00	7
2020/2011	7/1/2020	TOOL GP	91	891.00	7
2020/2011	7/1/2020	INSTALLER 4C4907	91	1,121.00	15
2010/2011	7/1/2010	WIRE FEEDER	91	1,304.00	15
2010/2011	7/1/2010	PORT DIA / CONV KIT	91	1,425.00	15
2020/2011	7/1/2020	COUNTER BORE CUTTING TOOL	91	2,016.00	15
2010/2011	7/1/2010	MULTIPLE(12)	91	7,134.00	15
2020/2011	7/1/2020	TOOLS FOR TRUCK #17	91	10,384.00	7
2020/2011	7/1/2020	TOOLS FOR TRUCK #20	91	10,523.00	7
2020/2011	7/1/2020	TOOLS FOR TRUCK #20	91	10,532.00	7
2020/2011	7/1/2020	(10) 18 IN CANTILEVER ARMS FROM LAS VEGAS	92	604.02	15
2020/2011	7/1/2020	RADIOS M208 MOBILE RADIO-6 CHANN	92	938.00	5
2020/2011	7/1/2020	HYDRAULIC PUMP	92	1,509.00	15
2020/2011	7/1/2020	RETRIEVER REFRIGERANT RECOVERY	92	2,033.00	15
2020/2011	7/1/2020	DIGITAL HYDRAULIC TESTER	92	2,079.00	7
2020/2011	7/1/2020	TORQUE WRENCH TESTER	92	2,152.00	7
2020/2011	7/1/2020	SPREADER BAR	92	2,337.00	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 4-29
CASE NO.: 25-004

2020/2021	7/1/2020	WRENCH	92	2,387.00	7
2020/2021	7/1/2020	BUFF MODEL CESTER	92	2,680.00	7
2020/2021	7/1/2020	SIGNAL GENERATOR	93	855.00	7
2020/2021	7/1/2020	TORQUE MULTIPLIER	93	2,284.00	7
2020/2021	7/1/2020	TRUCK ENGINE TOOL 3406T	93	2,187.00	7
2020/2021	7/1/2020	TRUCK TOOL 777C	93	2,507.00	7
2020/2021	7/1/2020	PORTABLE IPMS/VMS DIAGNOSTIC 100	93	3,418.00	7
2020/2021	7/1/2020	SIGN 8 X 16	93	12,679.00	15
2020/2021	7/1/2020	ELECTRICAL CONNECTOR KIT	94	720.00	15
2020/2021	7/1/2020	INSPECTION KIT 404850	94	727.00	15
2020/2021	7/1/2020	TOOL GROUP 3P2700	94	761.00	7
2020/2021	7/1/2020	PRINTER GROUP 9U7574	94	853.00	7
2020/2021	7/1/2020	GAUGE 4U9800	94	1,170.00	15
2020/2021	7/1/2020	GAUGE RGP 5U6700	94	1,491.00	15
2020/2021	7/1/2020	MILLER BOBCAT WELDER 725C	94	1,599.00	15
2020/2021	7/1/2020	IMPACT TOOL 4C3075	94	2,214.00	7
2020/2021	7/1/2020	GUARD SHACL	94	2,643.00	15
2020/2021	7/1/2020	HYDRAULIC CYLINDER SP5201	94	3,337.00	7
2020/2021	7/1/2020	CALIBRATED WEIGHTS-1 SET	94	6,065.00	7
2020/2021	7/1/2020	DATA LOGGER W/ SENSOR	94	10,907.00	7
2020/2021	7/1/2020	TOOL GROUP 7 X 1700	95	467.00	15
2020/2021	7/1/2020	SOCKET	95	603.00	15
2020/2021	7/1/2020	HYDRAULIC WHEEL DOLLY 1-TON	95	639.00	15
2020/2021	7/1/2020	CLITCH HANDLER CADDY	95	692.00	15
2020/2021	7/1/2020	VACUUM CLEANER - ADVANCE	95	762.00	15
2020/2021	7/1/2020	MOBILE OIL DRAIN CART	95	869.00	15
2020/2021	7/1/2020	MIC - LATERAL 3-DRAWER	95	929.00	15
2020/2021	7/1/2020	REFRIGERATOR, RECLINER, LOVESEAT	95	1,322.00	15
2020/2021	7/1/2020	DIGITAL THERMOMETER GROUP 4C6100	95	1,568.00	15
2020/2021	7/1/2020	TRUCK TRANSMISSION JACK	95	1,598.00	15
2020/2021	7/1/2020	32 TERMINAL SERVER PORTS/LINE CA	95	2,149.00	3
2020/2021	7/1/2020	LADDER W/SAFETY CAGE	95	2,439.00	15
2020/2021	7/1/2020	WORK STATION W/WORK SURFACE	95	3,072.00	15
2020/2021	7/1/2020	SHELVING UPRIGHT FOR WAREHOUSE	95	3,339.00	15
2020/2021	7/1/2020	AIR CONDITIONING EQUIP	95	3,417.00	15
2020/2021	7/1/2020	BASIC SENSOR GROUP 4C6825	95	3,824.00	15
2020/2021	7/1/2020	COUNCIL WEIGHTS (2)	95	4,793.00	15
2020/2021	7/1/2020	REFRIGERANT MGMT CENTER	95	5,349.00	15
2020/2021	7/1/2020	FILING SYSTEM	95	7,535.00	15
2020/2021	7/1/2020	WASTE WATER TREATMENT SYSTEM	95	15,792.00	15
2020/2021	7/1/2020	WOMAN BINS & SHELVING	95	31,873.00	15
2020/2021	7/1/2020	HYDRAULIC CYLINDER REPAIRS BLENCH	95	54,016.00	15
2020/2021	7/1/2020	CHAIR - CHIEF HIGH BACK	96	287.00	15
2020/2021	7/1/2020	SHRIVES (9)	96	731.00	15
2020/2021	7/1/2020	ULTRASOUND TOOL	96	746.00	15
2020/2021	7/1/2020	ROLLING LADDER 15-STEP	96	1,087.00	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 4-30
CASE NO.: 25-004

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 4-31
CASE NO.: 25-004

1/2/2001	7/1/2000	BOLDS LADDER 15-STEP	96	1,897.00	35
1/2/2001	7/1/2000	USED CARBO CONTAINER	96	2,961.00	35
1/2/2001	7/1/2000	USED CARBO CONTAINER	96	2,894.00	35
1/2/2001	7/1/2000	MISC TOOLS/MULTI-TOOL PWT-400	96	4,361.00	35
1/2/2001	7/1/2000	TOOLS FOR UH 890	96	7,204.00	7
1/2/2001	7/1/2000	HOTTY PAKES WASHING TUB	96	7,372.00	25
1/2/2001	7/1/2000	HYDRAULIC BORE COLLECTOR HOSE	96	54,224.00	35
1/2/2001	7/1/2000	TOOL W/DRIP PWR133	97	961.00	7
1/2/2001	7/1/2000	SOFT CS-MC8000 8	97	964.57	7
1/2/2001	7/1/2000	TEST GROUP 404-57	97	1,061.00	95
1/2/2001	7/1/2000	DIGITAL SATURATE DGH-CAT	97	1,845.00	95
1/2/2001	7/1/2000	MICROSCOPE STORAGE CABINET	97	1,916.00	95
1/2/2001	7/1/2000	USED STORAGE CONTAINER	97	2,140.00	95
1/2/2001	7/1/2000	TOOL GROUP 42675	97	2,339.00	7
1/2/2001	7/1/2000	HOTEST 5732 STEAM CLEANER	97	6,177.00	35
1/2/2001	7/1/2000	MOLNITA EP 1050 COMP	97	10,679.00	7
1/2/2001	7/1/2000	JACKS-MR1080P1	97	20,354.00	35
1/2/2001	7/1/2000	MOLNITA EP 2150 PRO COMP	98	6,173.00	35
1/2/2001	7/1/2000	HP LASERJET 4500TH	98	1,670.00	3
1/2/2001	7/1/2000	HP LASERJET 4500TH	98	2,690.00	3
1/2/2001	7/1/2000	ORIONDA 5680 FAX MICRONE	98	3,912.35	35
1/2/2001	7/1/2000	207 PARTS WASHING TABLE	98	2,633.00	35
1/2/2001	7/1/2000	HUES AND BOLDS FOR 505	98	5,142.00	35
1/2/2001	7/1/2000	LAPTOP COMPUTER ADAPTERS	98	10,408.00	3
1/2/2001	7/1/2000	BORKEEN 306-P BOREWELLER	98	14,951.00	25
1/2/2001	7/1/2000	CATERPILLAR PRESSURE WASHER 4000	98	16,203.82	35
1/2/2001	7/1/2000	WELDER ES05-404 AIR-ARC WELDER	98	16,088.00	35
1/2/2001	7/1/2000	PORTABLE BUCKING BAR-BELLAS	98	27,400.00	35
1/2/2001	7/1/2000	CONCRETE CONTAINMENT AREA-USED E.H.	99	1,258.12	35
1/2/2001	7/1/2000	ACCUVALATOR CHARGES KIT	99	1,570.59	35
1/2/2001	7/1/2000	WHEEL GROUP 1 & DIFF COVERS & ADAPTE	99	1,518.00	35
1/2/2001	7/1/2000	AIR PUMP	99	1,912.31	35
1/2/2001	7/1/2000	HOSE CLEANER-CAT	99	1,946.00	35
1/2/2001	7/1/2000	HOSE CLEANER-CAT	99	1,946.96	35
1/2/2001	7/1/2000	REDUCOR PAINTING-SKY DPT BULDOING	99	2,795.00	35
1/2/2001	7/1/2000	TRAIL LIFT TRUCK-HOUSE PWA-147	99	28,150.33	35
1/2/2001	7/1/2000	PHONE SYSTEM FROM CATERPILLAR	99	28,802.99	35
1/2/2001	7/1/2000	WIFT TRUCK-HOUSE ES5-603	1000	6,274.31	35
1/2/2001	7/1/2000	FILTER CART-DONKEY LOOP FILTER PWA1	2000	8,779.81	35
1/2/2001	7/1/2000	BORG MACHINE FROM MODEL 345-3461	2000	12,775.74	35
1/2/2001	7/1/2000	WIFT TRUCK-HOUSE PWA-900	3500	3,416.62	35
1/2/2001	7/1/2000	AUTOMATED EXHAUSTOR DEFUMILLATOR	2001	1,106.85	35
1/2/2001	7/1/2000	INDUSTRIAL-SAND AIR COMPRESSOR	2001	6,370.00	35
1/2/2001	7/1/2000	MILLER AIR PAK 480 AMP WELDER	3001	20,188.64	35
1/2/2001	7/1/2000	S-40 PARTS COMPACT	2002	4,117.26	35
1/2/2001	7/1/2000	AIR COMPRESSOR FOR TRUCK 8200	2003	4,985.37	35

2020/2021	7/1/2020	AIR COMPRESSOR FOR TRUCK #90
2020/2021	7/1/2020	HS CRANE TRANSFERRED FROM LAS VEGAS
2020/2021	7/1/2020	MILLER BIG BLUE AIR PAK WELDER
2020/2021	7/1/2020	INDUSTRIAL CYLINDER BENCH
2020/2021	7/1/2020	GASBOY ASTRA PUMP
2020/2021	7/1/2020	CATERPILLAR PULVER CASE
2020/2021	7/1/2020	SHIN "CASHMAN" WITH CAT LOGO
2020/2021	7/1/2020	(2) S&D PARTICLE COUNTERS
2020/2021	7/1/2020	306 P BORTCH BOREWELDER/MORE
2020/2021	7/1/2020	10 TON BRIDGE CRANE
2020/2021	7/1/2020	ICE MAKER TRANSFERRED FROM LAS VEGAS
2020/2021	7/1/2020	PNEUMATIC TORQUE WRENCH
2020/2021	7/1/2020	PRESSURE WASHER/RECYCLER SYSTEM
2020/2021	7/1/2020	AIR COMPRESSOR FOR TRUCK #61
2020/2021	7/1/2020	15075AR XT HOSE ASSEMBLY MACHINE
2020/2021	7/1/2020	RAD 30 AIR POWERED TORQUE WRENCH
2020/2021	7/1/2020	WELD/GRILL TOOLING
2020/2021	7/1/2020	MILLER PRO 300 CC/CV WELDER
2020/2021	7/1/2020	KAWASAKI ASSELT
2020/2021	7/1/2020	KAWASAKI MULE
2020/2021	7/1/2020	2 5/20 WALL SIGNS
2020/2021	7/1/2020	WAREHOUSE MAINTENANCE SYSTEM
2020/2021	7/1/2020	CANTILEVER RACKS FOR YARD
2020/2021	7/1/2020	MOBILE CONEX EQUIPPED WITH HOSE TOOLING
2020/2021	7/1/2020	795 AC HAUL TRUCK TOOLING
2020/2021	7/1/2020	EQUIPMENT FOR CONEX TOOLING
2020/2021	7/1/2020	NO SEWE HOSE PRESS
2020/2021	7/1/2020	NO SEWE HOSE PRESS
2020/2021	7/1/2020	RAIN SHUTTERS FOR STORE
2020/2021	7/1/2020	UPRIGHTS, BEAMS, WIRE DECKS, VIDMAR'S
2020/2021	7/1/2020	INSTALL CRANES FROM JV STORE
2020/2021	7/1/2020	MILLER BIG BLUE AIR PAK WELDER
2020/2021	7/1/2020	881300 BORING BAR & TOOLING
2020/2021	7/1/2020	RACKING, SHELVING, AND VIDMAR'S WAREHOUSE
2020/2021	7/1/2020	1990 CAT V-60 FL FOR LIFT
2020/2021	7/1/2020	795F TOOLING
2020/2021	7/1/2020	FREE STANDING MEZZANINE
2020/2021	7/1/2020	MILLER WELDER
2020/2021	7/1/2020	FOR LIFT M3000 CLOTHES
2020/2021	7/1/2020	BANDSAW AND DISC SANDER
2020/2021	7/1/2020	795F WHEEL BEARING PRESS AND TOOLING
2020/2021	7/1/2020	SWEEPER - 520
2020/2021	7/1/2020	CAT TOOLING FOR 795F WHEEL GROUPS
2020/2021	7/1/2020	VARIOUS 7 YEAR MACHINERY AND EQUIPMENT
2020/2021	7/1/2020	VARIOUS 5 YEAR MACHINERY AND EQUIPMENT
2020/2021	7/1/2020	17 WORK CHAIRS

2003	4,450.32	15
2003	8,370.37	15
2003	18,398.94	15
2004	86,153.49	15
2004	4,987.46	15
2004	5,448.01	15
2004	10,804.46	15
2004	13,150.62	15
2004	18,182.51	15
2004	31,170.89	15
2005	4,735.38	15
2005	5,320.00	7
2005	16,195.00	15
2006	4,752.56	15
2006	6,157.99	7
2006	7,984.89	7
2006	23,517.81	7
2007	9,718.17	15
2007	16,985.81	15
2007	17,022.19	15
2008	17,634.89	15
2008	539,567.51	Self
2010	7,109.70	15
2010	26,884.60	15
2010	79,108.79	15
2011	4,304.77	15
2011	10,704.57	15
2011	10,704.58	15
2011	15,046.83	15
2011	40,223.65	15
2011	49,860.94	15
2012	16,444.54	15
2012	18,471.76	15
2012	19,041.38	15
2012	101,574.60	15
2012	171,301.21	7
2012	136,182.41	15
2013	8,196.00	15
2013	9,832.45	15
2013	12,501.45	7
2013	38,142.33	7
2013	30,433.02	15
2013	41,391.78	7
2013	456,683.23	7
2013	2,705,378.80	5
2014	5,888.75	15

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 4-32
CASE NO.: 25-004

2020/2021	7/1/2020	100W PORTABLE LORDBAUNT	2014	7,344.03	15
2020/2021	7/1/2020	ANTI-COLLISION SYSTEM FOR 2ND CHARGES	2015	15,451.13	15
2020/2021	7/1/2020	ACCESS SYSTEM FOR GATES	2015	23,990.00	15
2020/2021	7/1/2020	4 PARTS COUNTER STATIONS	2016	32,448.00	15
2020/2021	7/1/2020	97549-16-HEATER - HEAT LB FOR VERM PIT	2016	9,888.32	15
2020/2021	7/1/2020	67361-17-JACKS - Q3 280 TON JACKS	2017	57,780.45	15
2020/2021	7/1/2020	67368-18-TOOL - CLIMAX LIKE BORE TOOLING	2016	43,298.43	7
2020/2021	7/1/2020	TANDEM OLIMPIC SC-990 PARTS CHARGER	2016	7,450.89	15
2020/2021	7/1/2020	CLAMPES TORQUADO CLAMPING SYSTEM	2017	34,837.94	15
2020/2021	7/1/2020	01 FINE FORMWORK	2017	11,408.45	15
2020/2021	7/1/2020	30 LCM PRELIER MODEL CDS-12	2018	8,001.65	15
2020/2021	7/1/2020	12 INCH BLACK MESH CHAIRS 2 TABLES	2018	17,343.53	15
2020/2021	7/1/2020	FLOORING FOR TAILORING ROOM	2018	7,217.49	15
2020/2021	7/1/2020	SOFTWARE-DESIGN JET B700	2019	5,826.28	1
2020/2021	7/1/2020	FURNITURE	2019	8,623.23	15
2020/2021	7/1/2020	VARIOUS FURNITURE-02422	2019	18,871.34	15
2020/2021	7/1/2020	NEW ORGANIZE 47001	2019	95,677.84	15
2020/2021	7/1/2020	SHOOPER 47438	2019	60,886.00	15
2020/2021	7/1/2020	MOORE SYSTEM 47446	2019	108,316.08	15
2020/2021	7/1/2020	MOSE PRESS MACHINES 47472	2019	24,406.43	15

Exhibit 5

Cheryl Paul
Elko County Treasurer
(775) 738-5684
571 Idaho St, Ste 101
Elko, Nevada 89801

ELKO COUNTY
PERSONAL PROPERTY TAXES FOR FISCAL YEAR
JULY 1, 2023 THRU JUNE 30, 2024



PROPERTY LOCATION/DESCRIPTION			
ACCOUNT	DISTRICT	PARCEL NUMBER	PROPERTY LOCATION
BU002495	11.0	001-860-090	5190 IDAHO ST, ELKO
Owner Name: EMPIRE SOUTHWEST LLC			
****Current / Amended Bill****			
MAKE REMITTANCE PAYABLE TO: ELKO COUNTY TREASURER 571 Idaho St, Ste 101 Elko, Nevada 89801			

EMPIRE SOUTHWEST LLC
3300 SAINT ROSE PKWY
HENDERSON, NV 89052-3985

YOUR CHECK IS YOUR RECEIPT ☐
If receipt is needed check the box and return
entire bill with payment
ALL PAYMENTS MUST BE IN U.S. DOLLARS
THROUGH A U.S. BANK

Assessed Valuation		Distribution Tax Amount				
Description	Value	Taxing Agency	Rate	Prorated Amount	Abatement/Recapture Amount	Tax Amount
Account: BU002495						
Personal Property	\$ 6,062,772	General Co	0.5293	\$ 32,039.82	\$ 0.00	\$ 32,039.82
Improvements		Gen Indigent	0.0100	1,818.82	0.00	1,818.82
		Estimote	0.0100	608.28	0.00	608.28
		Library	0.0210	1,636.95	0.00	1,636.95
Account Type: BUSINESS EQUIPMENT		Juvenile Prob	0.0659	5,207.92	0.00	5,207.92
Parcel #: 001-860-090		St Cather St	0.0200	1,212.55	0.00	1,212.55
		Jed Operato	0.0111	672.97	0.00	672.97
		Med Indigent	0.0700	4,243.94	0.00	4,243.94
		Ad Valorem Cap Proj	0.0506	3,031.39	0.00	3,031.39
		Far Board un	0.0010	60.83	0.00	60.83
		Far Board	0.0025	151.97	0.00	151.97
		Elko Cap Cret	0.3552	21,534.97	0.00	21,534.97
		Elko Equip Re	0.0700	4,243.94	0.00	4,243.94
		School Dist	0.7500	45,470.79	0.00	45,470.79
		School Cap Pr	0.0000	0.00	0.00	0.00
		ECOA	0.0392	2,376.61	0.00	2,376.61
		Elko Debt	0.0800	4,850.22	0.00	4,850.22
		State	0.1700	10,308.71	0.00	10,308.71
		TV District	0.0545	3,910.49	0.00	3,910.49
		Hosp Indigent	0.0150	809.47	0.00	809.47
		Youth Service	0.0101	612.34	0.00	612.34
		Museum	0.0177	1,073.11	0.00	1,073.11
		Elko City	0.0148	37,273.92	0.00	37,273.92
		Elko Facility	0.1777	10,773.55	0.00	10,773.55
		County Cap Fund	0.0200	25,403.64	0.00	25,403.64
		Ambulance Fund	0.0400	2,425.11	0.00	2,425.11
		Ad Valorem Totals	3.6698	271,897.46	0.00	271,897.46
		Prior Delinquencies				243,739.45
Not Assessed	\$ 6,062,772					
Information concerning taxing authorization, rates and usage of taxes collected can be found at www.tax.state.nv.us or by calling (775) 738-5694						Previous Payments -18,764.25
TOTAL TAX DUE						243,739.45

NOTE: If the First Installment or any subsequent installment is not received within ten (10) days after the due date, the entire amount of this quarter is due with a 10% penalty. Please print your Account Number on your check.

Please see the reverse side of this tax bill for important information and address change instructions

DETACH AND MAIL THIS STUB WHEN PAYING 4th INSTALLMENT

PARCEL NUMBER
BU002495

Due

\$0.00

4

If mailing has changed
check box and fill out
reverse side ☐

4th Installment

DETACH AND MAIL THIS STUB WHEN PAYING 3rd INSTALLMENT

PARCEL NUMBER
BU002495

Due

\$0.00

3

If mailing has changed
check box and fill out
reverse side ☐

3rd Installment

DETACH AND MAIL THIS STUB WHEN PAYING 2nd INSTALLMENT

PARCEL NUMBER
BU002495

Due

\$0.00

2

If mailing has changed
check box and fill out
reverse side ☐

2nd Installment

DETACH AND MAIL THIS STUB WHEN PAYING 1st INSTALLMENT

PARCEL NUMBER
BU002495

Due

\$243,739.45

1

December 20, 2024

If mailing has changed
check box and fill out
reverse side ☐

1st Installment

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 5
CASE NO.: 25-004

BU002495 EMPIRE SOUTHWEST LLC - SUPPLEMENTAL BILLING PER AUDIT

Supplemental Billing per Audit Findings				
Original Taxable Value	Current Taxable Value	Original Assessed Value	Current Assessed Value	
1,466,140	28,322,158	513,149	6,062,772	
Prior Tax	Amended Tax	Paid	Supplemental Tax	Total Tax Due
\$18,781.25	\$221,897.48	-\$18,781.25	\$203,116.21	
		+ 20% Penalty Tax	\$40,623.24	\$243,739.45

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 20, 2025
 PETITIONER'S EXHIBIT: 5-2
 CASE NO.: 25-004

Exhibit 6

I, Dale Huizingh, Controller for Empire Southwest, LLC in such capacity and not in my individual capacity, being first duly sworn upon my oath, deposes and states:

1. I make this Affidavit based on my own personal knowledge and am competent to testify to the matters stated herein.

2. I have a Bachelor of Science degree in accounting from Arizona State University.

3. I have been employed by Empire Southwest, LLC ("Empire CAT") since 1981, nearly 44 years.

4. I am the Controller for Empire CAT.

5. I oversee Empire CAT's accounting operations and financial reporting (including taxes). I also oversee Empire's financial systems, budgeting, and the annual financial statement audit.

6. I have personal knowledge of Empire CAT's business operations and the information and records supporting this appeal.

7. Empire CAT timely paid the additional personal property taxes from the amended tax bill in December 2024.

8. Empire CAT's revenue sources in Nevada are as follows: equipment sales 34%; lease and rental of equipment 13%; lease conversion sales 4%; sales of parts 35%; and services and repair 14%. The figures for Empire CAT's revenue sources companywide are similar: equipment sales 35%; lease and rental of equipment 12%; lease conversion sales 5%; sales of parts 32%; and services and repair 16%.

9. Because Empire CAT is an exclusive CAT dealer, it is primarily in the business of selling Caterpillar equipment.

10. The overwhelming majority of Empire CAT's revenues (87% of total revenue) derive from four sales-related sources: sales of equipment, lease conversion sales, parts, and the service and repair of equipment.

11. Rental revenues make up less than 15% of revenues.

12. Empire has regularly reported the Allied equipment to the County Assessor.

13. The County's audit included two Caterpillar D10T2 large dozers as rental equipment and were reported in the audit at \$2,944,645. They were sold in October 2023, never rent.

14. Historically, Empire CAT reported equipment out on rent as of the assessment date as personal property but treated the "rental fleet" equipment in the yard as inventory.

15. For federal income tax purposes rental companies generally depreciate equipment on a straight-line basis over 3 - 10 years depending on the type of equipment.

16. Empire CAT's primary practice is to apply a portion of the rental income earned from leasing the equipment to write down the equipment's book value rather than depreciate CAT Equipment on a straight-line basis.

STATE OF ARIZONA)
) ss.
COUNTY OF MARICOPA)

I declare, under penalty of perjury, this claim for tax exemption including any supporting statements or documents is true and complete to the best of my knowledge and belief.

CLAIMANT:

Empire Southwest, LLC
A Delaware limited liability company

By: 
Dale Hulzingh, Controller

2/11/25
Date


Notary Public



My Commission expires:

December 11, 2027

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 6-3
CASE NO.: 25-004

Exhibit 7



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>
Call Center: (866) 962-3707

LAS VEGAS OFFICE
700 E. Warm Springs Rd, Suite 200
Las Vegas, Nevada 89119
Phone (702) 486-2300
Fax (702) 486-2373

JOE LOMBARDO
Governor
GEORGE KELESIS
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

CARSON CITY OFFICE
3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706
Phone: (775) 684-2000
Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane, Suite L235
Reno, NV 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

December 18, 2023

Via Certified Mail and Email

Trent A. Tholen
President, Assessors' Association of Nevada
Douglas County Assessor
Douglas County Assessor's Office
P.O. Box 218
Minden, NV 89423
assessor@douglasnv.us

Re: Advisory Opinion No. 23-005 – Assessor's Association of Nevada

Dear Mr. Tholen:

On behalf of the Assessor's Association of Nevada ("AAN"), on September 18, 2023, you requested an advisory opinion as to "[w]hether machinery and equipment held in inventory by a business primarily engaged in renting or leasing is subject to personal property taxes under Nevada law." The AAN makes this request because there are renting and leasing businesses in Nevada, particularly United Rentals, that (citing to NRS 361.068) are exempting from taxation rental inventory that has not been rented but remains on-site and available for purchase. These businesses claim that such rental inventory is exempt because it is "personal property held for sale by a merchant." See NRS 361.068(1)(a). The AAN believes that these businesses misapply NRS 361.068(1)(a).

Please be advised that the opinions expressed herein are limited to the specific questions, facts, circumstances and transactions described in the information you provided in the correspondence submitted to the Department of Taxation ("Department"). Accordingly, this response is predicated upon the facts, specific information and representations provided to the Department in your correspondence and any assumptions based thereon. In the event any of the representations, facts or assumptions are incorrect, in whole or in part, one or more of the conclusions reached in this opinion might be adversely affected and the opinion is void. No reliance should be placed on this opinion for any purpose other than that described herein. Please be further advised that subsequent statutory or administrative rule changes or judicial interpretations of the statutes or rules upon which any opinion is based may subject similar future transactions to treatment other than that expressed herein. It should be noted that the conclusions reached in this opinion are not binding on any administrative body or any court of law, but rather these findings are the Department's interpretation of the applicable statutes, regulations, and case law.

Issue

Whether machinery and equipment held in inventory by a business primarily engaged in renting or leasing is subject to personal property taxes or exempt from taxation under NRS 361.068(1)(a) when such machinery and equipment remains on-site and available for purchase.

Short Answer

When personal property is held both for sale and for lease, the taxpayer's primary purpose for holding the personal property will determine whether it is exempt from taxation under NRS 361.068.

Analysis

All real and personal property located in Nevada is subject to taxation unless an exemption applies. See NRS 361.045. Personal property includes all machines and machinery. NRS 361.030(h). Accordingly, machinery and equipment held for rent or lease is taxable as personal property unless an exemption applies.

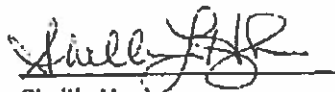
Under NRS 361.068(1)(a), "[p]ersonal property held for sale by a merchant" is exempt from taxation. The statute is silent as to the treatment of personal property that is both for sale and for lease. However, Nevada courts have held that when personal property serves a dual purpose, the primary purpose of the property determines whether the property is taxable or exempt from taxation. See *Nevada Tax Comm'n v. Nevada Cement Co.*, 117 Nev. 960, 36 P.3d 418 (2001), *opinion reinstated on reh'g* (Dec. 12, 2001).¹ The primary purpose of personal property is determined by the primary purpose for which the taxpayer purchased the property. *Id.* Accordingly, the taxation of personal property that is held both for sale and for lease depends on whether the taxpayer primarily purchased the property to lease it or to sell it, which is a factual inquiry requiring investigation.

It is the taxpayer's burden to prove entitlement to an exemption. See *Campbell v. Nevada Tax Comm'n*, 109 Nev. 512, 516, 853 P.2d 717, 720 (1993). Further, under NRS 361.310, county assessors are charged with making diligent inquiry and examination to ascertain all the property within the county subject to tax. Therefore, pursuant to NRS 361.310, you may investigate whether personal property alleged to be both for sale and for lease is exempt from taxation under NRS 361.068(1)(a), and thereby require the taxpayers who are the subject of your request to meet their burden of proving entitlement to the exemption.

Conclusion

Whether personal property held for both sale and for lease is exempt from taxation as "[p]ersonal property held for sale by a merchant" under NRS 361.068(1)(a) requires a factual inquiry into the taxpayer's primary purpose for purchasing the property.

Sincerely,



Shellie Hughes
Executive Director

Please be advised that the opinions expressed herein are limited to the specific questions, facts, circumstances and transactions described in the information you provided in the correspondence submitted to the Department. Accordingly, this response is predicated upon the facts, specific information and representations provided to the Department in your correspondence and any assumptions based thereon. In the event any of the representations,

¹ Although the opinion in *Campbell v. Nevada Tax Comm'n* was in relation to the sales and use tax, we believe the same principal applies in relation to the personal property tax.

Trent A. Tholen
December 18, 2023
Page 3

facts or assumptions are incorrect, in whole or in part, one or more of the conclusions reached in this opinion might be adversely affected and the opinion is void. No reliance should be placed on this opinion for any purpose other than that described herein. Please be further advised that subsequent statutory or administrative rule changes or judicial interpretations of the statutes or rules upon which any opinion is based may subject similar future transactions to treatment other than that expressed herein. It should be noted that the conclusions reached in this opinion are not binding on any administrative body or any court of law, but rather these findings are the Department's interpretation of the applicable statutes, regulations, and case law.

Exhibit 8

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 10-K

☒ **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024**
OR

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

Commission File Number 1-14387

United Rentals, Inc.

Commission File Number 1-13663

United Rentals (North America), Inc.

(Exact Names of Registrants as Specified in Their Charters)

Delaware

06-1522496

Delaware

86-0933835

(State of Incorporation)

(I.R.S. Employer Identification Nos.)

100 First Stamford Place, Suite 700

Stamford

Connecticut

06902

(Address of Principal Executive Offices)

(Zip Code)

Registrants' Telephone Number, Including Area Code: (203) 622-3131
Securities registered pursuant to Section 12(b) of the Act:

Title of Each Class	Trading Symbol(s)	Name of Each Exchange on Which Registered
Common Stock, \$0.01 par value, of United Rentals, Inc.	URI	New York Stock Exchange

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes ☒ No ☐

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes ☐ No ☒

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large Accelerated Filer	☒	Accelerated Filer	☐
Non-Accelerated Filer	☐	Smaller Reporting Company	☐
Emerging Growth Company	☐		

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. Yes ☒ No ☐

If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements. ☐

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 8
CASE NO.: 25-004

Table of Contents

	General rentals	Specialty	Total
Year Ended December 31, 2024			
Equipment rentals	\$ 8,945	\$ 4,084	\$ 13,029
Sales of rental equipment	1,328	193	1,521
Sales of new equipment	159	123	282
Contractor supplies sales	87	68	155
Service and other revenues	326	32	358
Total revenue	\$ 10,845	\$ 4,500	\$ 15,345
Year Ended December 31, 2023			
Equipment rentals	\$ 8,803	\$ 3,261	\$ 12,064
Sales of rental equipment	1,411	163	1,574
Sales of new equipment	95	123	218
Contractor supplies sales	89	57	146
Service and other revenues	299	31	330
Total revenue	\$ 10,697	\$ 3,635	\$ 14,332
Year Ended December 31, 2022			
Equipment rentals	\$ 7,345	\$ 2,771	\$ 10,116
Sales of rental equipment	835	130	965
Sales of new equipment	73	81	154
Contractor supplies sales	81	45	126
Service and other revenues	250	31	281
Total revenue	\$ 8,584	\$ 3,058	\$ 11,642

Equipment rentals. Equipment rentals represented 85 percent of total revenues in 2024. 2024 equipment rentals of \$13.0 billion increased 8.0 percent year-over-year, primarily due to a 4.1 percent increase in fleet productivity, which includes the impact of the Yak acquisition, and a 3.5 percent increase in average OEC. Fleet productivity increased 2.7 percent excluding the impact of the Yak acquisition.

On a segment basis, equipment rentals represented 82 percent and 91 percent of total revenues for general rentals and specialty, respectively. General rentals equipment rentals increased 1.6 percent as compared to 2023. Specialty rentals increased 25.2 percent as compared to 2023, primarily due to the impact of the Yak acquisition and increased average OEC. Specialty equipment rentals increased 16.9 percent year-over-year excluding the revenue from the acquired Yak locations.

Sales of rental equipment. For the three years in the period ended December 31, 2024, sales of rental equipment represented approximately 10 percent of our total revenues. 2024 sales of rental equipment of \$1.5 billion did not change significantly year-over-year.

Sales of new equipment. For the three years in the period ended December 31, 2024, sales of new equipment represented approximately 2 percent of our total revenues. 2024 sales of new equipment of \$282 increased 29.4 percent from 2023, primarily due to the impact of the Yak acquisition and supply chain normalization.

Contractor supplies sales. For the three years in the period ended December 31, 2024, sales of contractor supplies represented approximately 1 percent of our total revenues. 2024 sales of contractor supplies did not change significantly from 2023.

Service and other revenues. For the three years in the period ended December 31, 2024, service and other revenues represented approximately 2 percent of our total revenues. 2024 service and other revenues did not change significantly from 2023.

Fourth Quarter Items. There were no unusual or infrequently occurring items recognized in the fourth quarter of 2024 or 2023 that had a material impact on our financial statements.

Segment Equipment Rentals Gross Profit

[Table of Contents](#)

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 10-K

☒ **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**
OR

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

Commission File Number 1-14387

United Rentals, Inc.

Commission File Number 1-13663

United Rentals (North America), Inc.

(Exact Names of Registrants as Specified in Their Charters)

Delaware	06-1522496
Delaware	86-0933835
(States of Incorporation)	(I.R.S. Employer Identification Nos.)
100 First Stamford Place, Suite 700	
Stamford	
Connecticut	06902
(Address of Principal Executive Offices)	(Zip Code)

Registrants' Telephone Number, Including Area Code: (203) 622-3131
Securities registered pursuant to Section 12(b) of the Act:

Title of Each Class	Trading Symbol(s)	Name of Each Exchange on Which Registered
Common Stock, \$.01 par value, of United Rentals, Inc.	URI	New York Stock Exchange

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes ☒ No ☐

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes ☐ No ☒

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large Accelerated Filer	☒	Accelerated Filer	☐
Non-Accelerated Filer	☐	Smaller Reporting Company	☐
Emerging Growth Company	☐		

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. Yes ☒ No ☐

If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements. ☐

Table of Contents

converge, we may be required to disaggregate the divisions into separate reporting segments. Any such disaggregation would have no impact on our consolidated results of operations.

These reporting segments align our external segment reporting with how management evaluates business performance and allocates resources. We evaluate segment performance primarily based on segment equipment rentals gross profit. Our revenues, operating results, and financial condition fluctuate from quarter to quarter reflecting the seasonal rental patterns of our customers, with rental activity tending to be lower in the winter.

Revenues by segment were as follows:

	General rentals	Specialty	Total
Year Ended December 31, 2023			
Equipment rentals	\$ 8,803	\$ 3,261	\$ 12,064
Sales of rental equipment	1,411	163	1,574
Sales of new equipment	95	123	218
Contractor supplies sales	89	57	146
Service and other revenues	299	31	330
Total revenue	\$ 10,697	\$ 3,635	\$ 14,332
Year Ended December 31, 2022			
Equipment rentals	\$ 7,345	\$ 2,771	\$ 10,116
Sales of rental equipment	835	130	965
Sales of new equipment	73	81	154
Contractor supplies sales	81	45	126
Service and other revenues	250	31	281
Total revenue	\$ 8,584	\$ 3,058	\$ 11,642
Year Ended December 31, 2021			
Equipment rentals	\$ 6,074	\$ 2,133	\$ 8,207
Sales of rental equipment	862	106	968
Sales of new equipment	142	61	203
Contractor supplies sales	71	38	109
Service and other revenues	202	27	229
Total revenue	\$ 7,351	\$ 2,365	\$ 9,716

Equipment rentals. 2023 equipment rentals of \$12.1 billion increased 19.3 percent, primarily due to a 21.9 percent increase in average OEC, partially offset by a 0.7 percent decrease in fleet productivity. The increase in average OEC includes the impact of the acquisition of Ahern Rentals that is discussed in note 4 to the consolidated financial statements. On a pro forma basis including the pre-acquisition results of Ahern Rentals, year-over-year, equipment rentals increased 11.3 percent, primarily reflecting an increase in average OEC of 10.4 percent and increased fleet productivity of 2.8 percent. Beginning in 2021 and continuing through December 31, 2023, we have experienced broad-based strength of demand across our end-markets.

On a segment basis, equipment rentals represented 82 percent and 90 percent of total revenues for general rentals and specialty, respectively. General rentals equipment rentals increased 19.9 percent as compared to 2022, primarily due to strong demand across our end-markets and increased average OEC, which includes the impact of the Ahern Rentals acquisition. On a pro forma basis including the pre-acquisition results of Ahern Rentals, year-over-year, equipment rentals increased 9.1 percent, primarily reflecting increases in average OEC and fleet productivity. Specialty rentals increased 17.7 percent as compared to 2022, primarily due to strong demand across our end-markets and increased average OEC. As noted above, beginning in 2021 and continuing through December 31, 2023, we have experienced broad-based strength of demand across our end-markets.

Sales of rental equipment. For the three years in the period ended December 31, 2023, sales of rental equipment represented approximately 10 percent of our total revenues: 2023 sales of rental equipment of \$1.6 billion increased 63.1 percent from 2022, primarily reflecting the normalization of volumes, after we intentionally held back on sales of rental equipment in 2022 to ensure sufficient rental capacity for our customers, as well as the impact of sales of rental equipment acquired in the Ahern Rentals acquisition. Pricing on sales of rental equipment remains strong.

Table of Contents

Sales of new equipment. For the three years in the period ended December 31, 2023, sales of new equipment represented approximately 2 percent of our total revenues. 2023 sales of new equipment of \$218 increased 41.6 percent from 2022, primarily reflecting some individually significant sales in 2023 and normal variability.

Contractor supplies sales. For the three years in the period ended December 31, 2023, sales of contractor supplies represented approximately 1 percent of our total revenues. 2023 sales of contractor supplies did not change materially from 2022.

Service and other revenues. For the three years in the period ended December 31, 2023, service and other revenues represented approximately 2 percent of our total revenues. 2023 service and other revenues increased 17.4 percent from 2022 primarily due to growth initiatives.

Fourth Quarter Items. There were no unusual or infrequently occurring items recognized in the fourth quarter of 2023 that had a material impact on our financial statements. In the fourth quarter of 2022, we issued \$1.5 billion principal amount of 6 percent Senior Secured Notes due 2029. The issued debt, together with drawings on our ABL facility, was used to fund the December 2022 Ahern Rentals acquisition that is discussed in note 4 to the consolidated financial statements.

Segment Equipment Rentals Gross Profit

Segment equipment rentals gross profit and gross margin for each of the three years in the period ended December 31, 2023 were as follows:

	General rentals	Specialty	Total
2023			
Equipment Rentals Gross Profit	\$ 3,219	\$ 1,595	\$ 4,814
Equipment Rentals Gross Margin	36.6 %	48.9 %	39.9 %
2022			
Equipment Rentals Gross Profit	\$ 2,905	\$ 1,340	\$ 4,245
Equipment Rentals Gross Margin	39.6 %	48.4 %	42.0 %
2021			
Equipment Rentals Gross Profit	\$ 2,269	\$ 998	\$ 3,267
Equipment Rentals Gross Margin	37.4 %	46.8 %	39.8 %

General rentals. For the three years in the period ended December 31, 2023, general rentals accounted for 68 percent of our total equipment rentals gross profit. This contribution percentage is consistent with general rentals' equipment rental revenue contribution over the same period. For the year ended December 31, 2023, general rentals' equipment rentals gross profit increased by \$314, and equipment rentals gross margin decreased by 300 basis points, from 2022, primarily due to the impact of the Ahern Rentals acquisition. As a percentage of revenue, depreciation and repairs and maintenance expenses for the rental equipment acquired in the Ahern Rentals acquisition were higher than for our other rental equipment, which negatively impacted equipment rentals gross margin year-over-year.

Specialty. For the year ended December 31, 2023, equipment rentals gross profit increased by \$255, and equipment rentals gross margin increased by 50 basis points from 2022.

Gross Margin. Gross margins by revenue classification were as follows:

	Year Ended December 31,			Change	
	2023	2022	2021	2023	2022
Total gross margin	40.6%	42.9%	39.7%	(230) bps	320 bps
Equipment rentals	39.9%	42.0%	39.8%	(210) bps	220 bps
Sales of rental equipment	49.9%	58.7%	44.5%	(880) bps	1,420 bps
Sales of new equipment	17.9%	19.5%	16.7%	(160) bps	280 bps
Contractor supplies sales	32.2%	33.3%	28.4%	(110) bps	490 bps
Service and other revenues	38.5%	40.2%	39.3%	(170) bps	90 bps

[Table of Contents](#)

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 10-K

☒ **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**
OR

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

Commission File Number 1-14387

United Rentals, Inc.

Commission File Number 1-13663

United Rentals (North America), Inc.

(Exact Names of Registrants as Specified in Their Charters)

Delaware	06-1522496
Delaware	86-0933835
(States of Incorporation)	(I.R.S. Employer Identification Nos.)
100 First Stamford Place, Suite 700	
Stamford	
Connecticut	06902
(Address of Principal Executive Offices)	(Zip Code)

Registrants' Telephone Number, Including Area Code: (203) 622-3131
Securities registered pursuant to Section 12(b) of the Act:

Title of Each Class	Trading Symbol(s)	Name of Each Exchange on Which Registered
Common Stock, \$.01 par value, of United Rentals, Inc.	URI	New York Stock Exchange

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes ☒ No ☐

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes ☐ No ☒

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large Accelerated Filer	☒	Accelerated Filer	☐
Non-Accelerated Filer	☐	Smaller Reporting Company	☐
Emerging Growth Company	☐		

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. Yes ☒ No ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes ☐ No ☒

Table of Contents

	General rentals	Specialty	Total
Year Ended December 31, 2022			
Equipment rentals	\$ 7,345	\$ 2,771	\$ 10,116
Sales of rental equipment	835	130	965
Sales of new equipment	73	81	154
Contractor supplies sales	81	45	126
Service and other revenues	250	31	281
Total revenue	\$ 8,584	\$ 3,058	\$ 11,642
Year Ended December 31, 2021			
Equipment rentals	\$ 6,074	\$ 2,133	\$ 8,207
Sales of rental equipment	862	106	968
Sales of new equipment	142	61	203
Contractor supplies sales	71	38	109
Service and other revenues	202	27	229
Total revenue	\$ 7,351	\$ 2,365	\$ 9,716
Year Ended December 31, 2020			
Equipment rentals	\$ 5,472	\$ 1,668	\$ 7,140
Sales of rental equipment	785	73	858
Sales of new equipment	214	33	247
Contractor supplies sales	64	34	98
Service and other revenues	164	23	187
Total revenue	\$ 6,699	\$ 1,831	\$ 8,530

Equipment rentals. 2022 equipment rentals of \$10.1 billion increased 23.3 percent, primarily due to a 13.6 percent increase in average OEC, which includes the impact of the May 2021 acquisition of General Finance and the December 2022 acquisition of Ahern Rentals, and a 9.4 percent increase in fleet productivity, which reflects broad-based strength of demand across our end-markets. In March 2020, we first experienced rental volume declines, in response to shelter-in-place orders and other market restrictions, associated with COVID-19, and the COVID-19 impact was most pronounced in 2020. Beginning in 2021 and continuing through 2022, we have seen evidence of a continuing recovery of activity across our end-markets. Disciplined management of capital expenditures and fleet capacity is a component of our COVID-19 response plan, which contributed to rental capital expenditures in 2020 that were significantly below historic levels. While capital expenditures were significantly reduced in 2020 due to COVID-19, capital expenditures in 2021 and 2022 exceeded historic (pre-COVID-19) levels, which contributed to the increased average OEC. Equipment rentals represented 87 percent of total revenues in 2022.

On a segment basis, equipment rentals represented 86 percent and 91 percent of total revenues for general rentals and specialty, respectively. General rentals equipment rentals increased 20.9 percent as compared to 2021, primarily due to broad-based strength of demand across our end-markets and increased average OEC. As noted above, the impact of COVID-19 was most pronounced in 2020 and the broad recovery we saw as 2021 progressed continued through 2022. As discussed above, capital expenditures were significantly reduced in 2020 due to COVID-19 and then increased in 2021 and 2022, which contributed to the year-over-year increase in average OEC, which also includes the impact of the December 2022 acquisition of Ahern Rentals. Specialty rentals increased 29.9 percent as compared to 2021, including the impact of the General Finance acquisition. On a pro forma basis including the standalone, pre-acquisition revenues of General Finance, equipment rentals increased 25 percent. The increase in equipment rentals reflects broad-based strength of demand across our end-markets, as well as increased average OEC, both of which are discussed above.

Sales of rental equipment. For the three years in the period ended December 31, 2022, sales of rental equipment represented approximately 9 percent of our total revenues. Our general rentals segment accounted for most of these sales. Revenue from sales of rental equipment was largely flat year-over-year, however the number of units sold decreased approximately 17 percent year-over-year, as we held on to fleet to serve strong customer demand and to ensure greater fleet availability in the event industry supply chain challenges persist or worsen. While the volume of sales of rental equipment decreased year-over-year, gross margin from sales of rental equipment increased 14.2 percentage points primarily due to strong pricing and improved channel mix.

Table of Contents

Sales of new equipment. For the three years in the period ended December 31, 2022, sales of new equipment represented approximately 2 percent of our total revenues. 2022 sales of new equipment of \$154 decreased 24.1 percent from 2021 primarily due to supply chain constraints. For a discussion of the risks associated with supply chain disruptions, see Item 1A- Risk Factors ("Operational Risks-Disruptions in our supply chain could result in adverse effects on our results of operations and financial performance").

Sales of contractor supplies. For the three years in the period ended December 31, 2022, sales of contractor supplies represented approximately 1 percent of our total revenues. Our general rentals segment accounted for most of these sales. 2022 sales of contractor supplies did not change materially from 2021.

Service and other revenues. For the three years in the period ended December 31, 2022, service and other revenues represented approximately 2 percent of our total revenues. Our general rentals segment accounted for most of these sales. 2022 service and other revenues increased 22.7 percent from 2021 primarily due to growth initiatives.

Fourth Quarter Items. As discussed in note 12 to the consolidated financial statements, in the fourth quarter of 2022, we issued \$1.5 billion principal amount of 6 percent Senior Secured Notes due 2029. The issued debt, together with drawings on our ABL facility, was used to fund the December 2022 Ahern Rentals acquisition that is discussed in note 4 to the consolidated financial statements. There were no unusual or infrequently occurring items recognized in the fourth quarter of 2021 that had a material impact on our financial statements.

Segment Equipment Rentals Gross Profit

Segment equipment rentals gross profit and gross margin for each of the three years in the period ended December 31, 2022 were as follows:

	General rentals	Specialty	Total
2022			
Equipment Rentals Gross Profit	\$ 2,905	\$ 1,340	\$ 4,245
Equipment Rentals Gross Margin	39.6 %	48.4 %	42.0 %
2021			
Equipment Rentals Gross Profit	\$ 2,269	\$ 998	\$ 3,267
Equipment Rentals Gross Margin	37.4 %	46.8 %	39.8 %
2020			
Equipment Rentals Gross Profit	\$ 1,954	\$ 765	\$ 2,719
Equipment Rentals Gross Margin	35.7 %	45.9 %	38.1 %

General rentals. For the three years in the period ended December 31, 2022, general rentals accounted for 70 percent of our total equipment rentals gross profit. This contribution percentage is consistent with general rentals' equipment rental revenue contribution over the same period. For the year ended December 31, 2022, general rentals' equipment rentals gross profit increased by \$636, and equipment rentals gross margin increased by 220 basis points, from 2021, primarily due to better fixed cost absorption on higher revenue. As discussed above, equipment rental revenue increased 20.9 percent from 2021, primarily due to increased average OEC, which included the impact of the December 2022 acquisition of Ahern Rentals, and broad-based strength of demand across our end-markets.

Specialty. For the year ended December 31, 2022, equipment rentals gross profit increased by \$342, and equipment rentals gross margin increased by 160 basis points from 2021. Gross margin increased primarily due to better cost performance and fixed cost absorption on higher revenue. As discussed above, equipment rental revenue increased 29.9 percent from 2021, including the impact of the May 2021 General Finance acquisition, primarily due to increased average OEC and broad-based strength of demand across our end-markets.

Gross Margin. Gross margins by revenue classification were as follows:

[Table of Contents](#)

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 10-K

☒ **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

OR

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

Commission File Number 1-14387

United Rentals, Inc.

Commission File Number 1-13663

United Rentals (North America), Inc.

(Exact Names of Registrants as Specified in Their Charters)

Delaware	06-1522496
Delaware	86-0933835
(States of Incorporation)	(I.R.S. Employer Identification Nos.)
100 First Stamford Place, Suite 700	
Stamford	
Connecticut	06902
(Address of Principal Executive Offices)	(Zip Code)

Registrants' Telephone Number, Including Area Code: (203) 622-3131
Securities registered pursuant to Section 12(b) of the Act:

Title of Each Class	Trading Symbol(s)	Name of Each Exchange on Which Registered
Common Stock, \$.01 par value, of United Rentals, Inc.	URI	New York Stock Exchange

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes ☒ No ☐

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes ☐ No ☒

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large Accelerated Filer	☒	Accelerated Filer	☐
Non-Accelerated Filer	☐	Smaller Reporting Company	☐
Emerging Growth Company	☐		

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. Yes ☒ No ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes ☐ No ☒

Table of Contents

	General rentals	Specialty	Total
Year Ended December 31, 2021			
Equipment rentals	\$ 6,074	\$ 2,133	\$ 8,207
Sales of rental equipment	862	106	968
Sales of new equipment	142	61	203
Contractor supplies sales	71	38	109
Service and other revenues	202	27	229
Total revenue	\$ 7,351	\$ 2,365	\$ 9,716
Year Ended December 31, 2020			
Equipment rentals	\$ 5,472	\$ 1,668	\$ 7,140
Sales of rental equipment	785	73	858
Sales of new equipment	214	33	247
Contractor supplies sales	64	34	98
Service and other revenues	164	23	187
Total revenue	\$ 6,699	\$ 1,831	\$ 8,530
Year Ended December 31, 2019			
Equipment rentals	\$ 6,202	\$ 1,762	\$ 7,964
Sales of rental equipment	768	63	831
Sales of new equipment	238	30	268
Contractor supplies sales	71	33	104
Service and other revenues	157	27	184
Total revenue	\$ 7,436	\$ 1,915	\$ 9,351

Equipment rentals. 2021 equipment rentals of \$8.2 billion increased 14.9 percent as compared to 2020, primarily due to a 10.4 percent increase in fleet productivity, which included the more pronounced impact of COVID-19, which resulted in rental volume declines in response to shelter-in-place orders and other market restrictions, in 2020. COVID-19 began to impact our operations in March 2020. In 2021, we have seen evidence of a continuing recovery of activity across our end-markets. Equipment rentals represented 84 percent of total revenues in 2021.

On a segment basis, equipment rentals represented 83 percent and 90 percent of total revenues for general rentals and specialty, respectively. General rentals equipment rentals increased 11.0 percent as compared to 2020, primarily due to increased fleet productivity, which included the more pronounced impact of COVID-19 during 2020. In 2021, we have seen evidence of a continuing recovery of activity across our end-markets. Specialty rentals increased 27.9 percent as compared to 2020, including the impact of the General Finance acquisition. On a pro forma basis including the standalone, pre-acquisition revenues of General Finance, equipment rentals increased 18 percent. The increase in equipment rentals reflects increased fleet productivity, which included the more pronounced impact of COVID-19 during 2020, as well as a slight increase in average OEC.

Sales of rental equipment. For the three years in the period ended December 31, 2021, sales of rental equipment represented approximately 10 percent of our total revenues. Our general rentals segment accounted for most of these sales. 2021 sales of rental equipment increased 12.8 percent from 2020 primarily due to improved pricing in a strong used equipment market and the impact of the General Finance acquisition.

Sales of new equipment. For the three years in the period ended December 31, 2021, sales of new equipment represented approximately 3 percent of our total revenues. Our general rentals segment accounted for most of these sales. 2021 sales of new equipment of \$203 decreased 17.8 percent from 2020 primarily due to supply chain challenges. For a discussion of the risks associated with supply chain disruptions, see Item 1A- Risk Factors ("Operational Risks-Disruptions in our supply chain could result in adverse effects on our results of operations and financial performance").

Sales of contractor supplies. For the three years in the period ended December 31, 2021, sales of contractor supplies represented approximately 1 percent of our total revenues. Our general rentals segment accounted for most of these sales. 2021 sales of contractor supplies did not change materially from 2020.

Table of Contents

Service and other revenues. For the three years in the period ended December 31, 2021, service and other revenues represented approximately 2 percent of our total revenues. Our general rentals segment accounted for most of these sales. 2021 service and other revenues increased 22.5 percent from 2020 primarily due to the more pronounced impact of COVID-19 in 2020.

Fourth Quarter Items. There were no unusual or infrequently occurring items recognized in the fourth quarter of 2021 that had a material impact on our financial statements. In the fourth quarter of 2020, we redeemed all of our 4 ⁵/₈ percent Senior Notes due 2025 using borrowings available under our ABL facility. Upon redemption, we recognized a loss of \$24 in interest expense, net, reflecting the difference between the net carrying amount and the total purchase price of the redeemed notes.

Segment Equipment Rentals Gross Profit

Segment equipment rentals gross profit and gross margin for each of the three years in the period ended December 31, 2021 were as follows:

	General rentals	Specialty	Total
2021			
Equipment Rentals Gross Profit	\$ 2,269	\$ 998	\$ 3,267
Equipment Rentals Gross Margin	37.4 %	46.8 %	39.8 %
2020			
Equipment Rentals Gross Profit	\$ 1,954	\$ 765	\$ 2,719
Equipment Rentals Gross Margin	35.7 %	45.9 %	38.1 %
2019			
Equipment Rentals Gross Profit	\$ 2,407	\$ 800	\$ 3,207
Equipment Rentals Gross Margin	38.8 %	45.4 %	40.3 %

General rentals. For the three years in the period ended December 31, 2021, general rentals accounted for 72 percent of our total equipment rentals gross profit. This contribution percentage is consistent with general rentals' equipment rental revenue contribution over the same period. For the year ended December 31, 2021, general rentals' equipment rentals gross profit increased by \$315, and equipment rentals gross margin increased by 170 basis points, from 2020, which included a \$26 asset impairment charge that primarily reflected the discontinuation of certain equipment programs and was not related to COVID-19. Excluding the impact of asset impairment charges, equipment rentals gross margin increased 130 basis points year-over-year, primarily due to a reduction in depreciation expense as a percentage of revenue, partially offset by a higher bonus accrual, which reflects improved profitability, and increases in certain operating expenses, including delivery costs, as a percentage of revenue.

Specialty. For the year ended December 31, 2021, equipment rentals gross profit increased by \$233, and equipment rentals gross margin increased by 90 basis points from 2020. Gross margin increased primarily due to decreases in depreciation and labor expenses as a percentage of revenue, partially offset by a higher proportion of revenue from certain lower margin ancillary fees in 2021 and increases in certain operating expenses, including delivery costs, as a percentage of revenue.

Gross Margin. Gross margins by revenue classification were as follows:

	Year Ended December 31,			Change	
	2021	2020	2019	2021	2020
Total gross margin	39.7%	37.3%	39.2%	240 bps	(190) bps
Equipment rentals	39.8%	38.1%	40.3%	170 bps	(220) bps
Sales of rental equipment	44.5%	38.7%	37.7%	580 bps	100 bps
Sales of new equipment	16.7%	13.4%	13.8%	330 bps	(40) bps
Contractor supplies sales	28.4%	29.6%	29.8%	(120) bps	(20) bps
Service and other revenues	39.3%	37.4%	44.6%	190 bps	(720) bps

2021 gross margin of 39.7 percent increased 240 basis points from 2020. Equipment rentals gross margin increased 170 basis points from 2020, which included a \$30 asset impairment charge that primarily reflected the discontinuation of certain equipment programs and was not related to COVID-19. Excluding the impact of asset impairment charges, equipment rentals

Exhibit 9

Note: Exhibit images as provided to Assessor's Office

RUNWAY 4 SUCCESS

**Ashtead
group**

ANNUAL REPORT &
ACCOUNTS 2024

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 9
CASE NO.: 25-004

SBE 267

OUR GROUP AT A GLANCE

An international network of equipment solutions and services

Ashtead is an international equipment rental company, trading under the Sunbelt Rentals brand, with national networks in the US, Canada and the UK. We rent a broad range of construction, industrial, general and specialty equipment across a wide variety of applications to a diverse customer base.



The second largest equipment rental company in the US with 1,186 stores

Revenue	\$9,307m
Profit before interest	23%
Equity raised	\$2,633m
Employees	19,245
Stores	1,186
Fleet size	\$15,057m

MARKET SHARE¹



1. Sunbelt Rentals	23%
2. U-Haul	17%
3. Home Depot	15%
4. Enterprise	10%
5. Budget	8%
6. TruGreen	7%
7. Penske	6%
8. Other	19%

FLEET COMPOSITION²



1. Construction	71%
2. Industrial	19%
3. General	10%
4. Specialty	10%
5. Other	10%

CONSOLIDATED FINANCIAL STATEMENTS

CONSOLIDATED INCOME STATEMENT for the year ended 30 April 2024

	Notes	2024			2023		
		Before amortisation \$m	Amortisation \$m	Total \$m	Before amortisation \$m	Amortisation \$m	Total \$m
Revenue							
Rental revenue	3	9,630.2	-	9,630.2	8,698.2	-	8,698.2
Sale of new equipment, merchandise and consumables	3	369.7	-	369.7	341.7	-	341.7
Sale of used rental equipment	3	858.8	-	858.8	627.4	-	627.4
		10,858.7	-	10,858.7	9,667.3	-	9,667.3
Operating costs							
Staff costs	4	(2,485.1)	-	(2,485.1)	(2,222.1)	-	(2,222.1)
Other operating costs	4	(2,845.2)	-	(2,845.2)	(2,591.1)	-	(2,591.1)
Used rental equipment sold	4	(635.8)	-	(635.8)	(442.3)	-	(442.3)
		(5,966.1)	-	(5,966.1)	(5,255.5)	-	(5,255.5)
EBITDA¹		4,892.6	-	4,892.6	4,411.8	-	4,411.8
Depreciation	4	(2,117.7)	-	(2,117.7)	(1,772.1)	-	(1,772.1)
Amortisation of intangibles	4, 5	-	(120.9)	(120.9)	-	(117.7)	(117.7)
Operating profit	3, 4	2,774.9	(120.9)	2,654.0	2,639.7	(117.7)	2,522.0
Interest income	6	1.8	-	1.8	2.6	-	2.6
Interest expense	6	(546.3)	-	(546.3)	(368.8)	-	(368.8)
Profit on ordinary activities before taxation		2,230.4	(120.9)	2,109.5	2,273.5	(117.7)	2,155.8
Taxation	7, 21	(541.3)	30.2	(511.1)	(567.7)	29.3	(538.1)
Profit attributable to equity holders of the Company		1,689.1	(90.7)	1,598.4	1,705.8	(88.1)	1,617.7
Basic earnings per share	8	386.5¢	(20.7¢)	365.8¢	388.5¢	(20.1¢)	368.4¢
Diluted earnings per share	8	384.3¢	(20.6¢)	363.7¢	386.0¢	(19.9¢)	366.1¢

¹ EBITDA is presented here as an alternative performance measure as it is commonly used by investors and lenders. Further details are provided in the Glossary of terms on page 181.

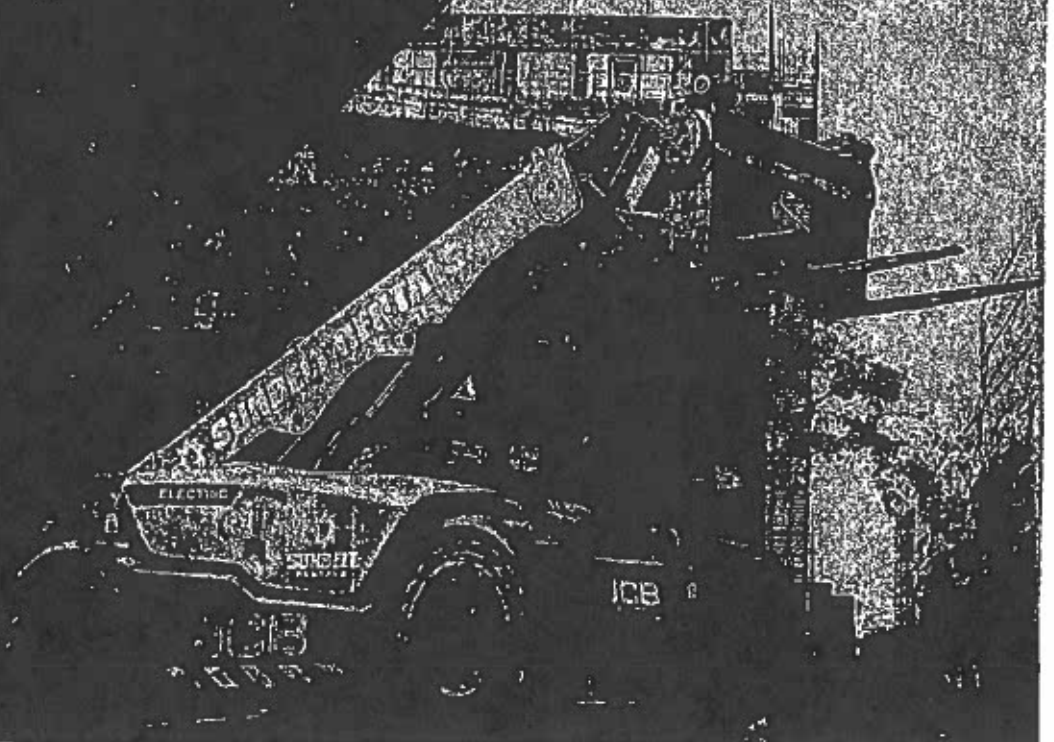
All revenue and profit for the year is generated from continuing operations.

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 April 2024

	Note	2024 \$m	2023 \$m
Profit attributable to equity holders of the Company for the financial year		1,598.4	1,617.7
Items that will not be reclassified to profit or loss:			
Movements on equity instruments held at fair value		-	(36.8)
Remeasurement of the defined benefit pension plan	24	(22.6)	(2.9)
Tax on defined benefit pension plan		5.6	0.7
		(17.0)	(39.0)
Items that may be reclassified subsequently to profit or loss:			
Foreign currency translation differences		(17.6)	(19.2)
Loss on cash flow hedge		0.2	(3.1)
		(17.4)	(22.3)
Total other comprehensive loss for the year		(34.4)	(61.3)
Total comprehensive income for the year		1,564.0	1,556.4

AMBITION WITH PURPOSE

ANNUAL REPORT AND ACCOUNTS 2023



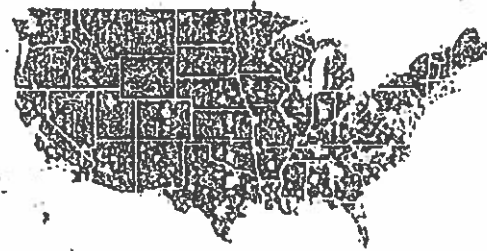
ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 9-4
CASE NO.: 25-004

OUR GROUP AT A GLANCE

An international network of equipment solutions and services

Ashtead is an international equipment rental company, trading under the Sunbelt Rentals brand, with national networks in the US, Canada and the UK.

We rent a broad range of construction, industrial, general and specialty equipment across a wide variety of applications to a diverse customer base.



1,094
STORES

The second largest equipment rental company in the US with 1,094 stores

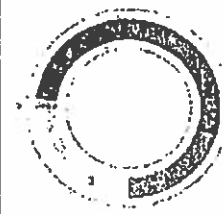
Revenue	\$8,222m
EBITDA margin	27%
Operating profit	\$2,465m
Employees	18,981
Stores	1,094
Profit before tax	\$13,407m

MARKET SHARE¹



Company	Revenue	Market Share
United Rentals	\$10,000m	12%
Ashtead	\$8,222m	10%
Other	\$10,000m	78%

FLEET COMPOSITION¹



Category	Percentage
Construction	45%
Industrial	35%
General	20%
Specialty	10%

CONSOLIDATED FINANCIAL STATEMENTS

FINANCIAL STATEMENTS

CONSOLIDATED INCOME STATEMENT

for the year ended 30 April 2023

	Notes	2023			2022		
		Before amortisation \$m	Amortisation \$m	Total \$m	Before exceptional items and amortisation \$m	Exceptional items and amortisation \$m	Total \$m
Revenue							
Rental revenue		8,698.2	-	8,698.2	7,234.7	-	7,234.7
Sale of new equipment, merchandise and consumables		341.7	-	341.7	387.2	-	387.2
Sale of used rental equipment		627.4	-	627.4	340.4	-	340.4
		9,667.3	-	9,667.3	7,962.3	-	7,962.3
Operating costs							
Staff costs	4	(2,222.1)	-	(2,222.1)	(1,830.5)	-	(1,830.5)
Other operating costs	4	(2,591.1)	-	(2,591.1)	(2,260.9)	-	(2,260.9)
Used rental equipment sold	4	(442.3)	-	(442.3)	(261.5)	-	(261.5)
		(5,255.5)	-	(5,255.5)	(4,352.9)	-	(4,352.9)
EBITDA¹		4,411.8	-	4,411.8	3,609.4	-	3,609.4
Depreciation	4	(1,772.1)	-	(1,772.1)	(1,553.0)	-	(1,553.0)
Amortisation of intangibles	4, 5	-	(117.7)	(117.7)	-	(108.6)	(108.6)
Operating profit	3, 4	2,639.7	(117.7)	2,522.0	2,056.4	(108.6)	1,947.8
Interest income	6	2.6	-	2.6	0.1	-	0.1
Interest expense	5, 6	(368.8)	-	(368.8)	(232.7)	(47.1)	(279.8)
Profit on ordinary activities before taxation		2,273.5	(117.7)	2,155.8	1,823.8	(155.7)	1,668.1
Taxation	7, 21	(567.7)	29.6	(538.1)	(456.3)	39.3	(417.0)
Profit attributable to equity holders of the Company		1,705.8	(88.1)	1,617.7	1,367.5	(116.4)	1,251.1
Basic earnings per share	8	388.5¢	(20.1¢)	368.4¢	307.1¢	(26.2¢)	280.9¢
Diluted earnings per share	8	386.0¢	(19.9¢)	366.1¢	305.8¢	(26.1¢)	279.7¢

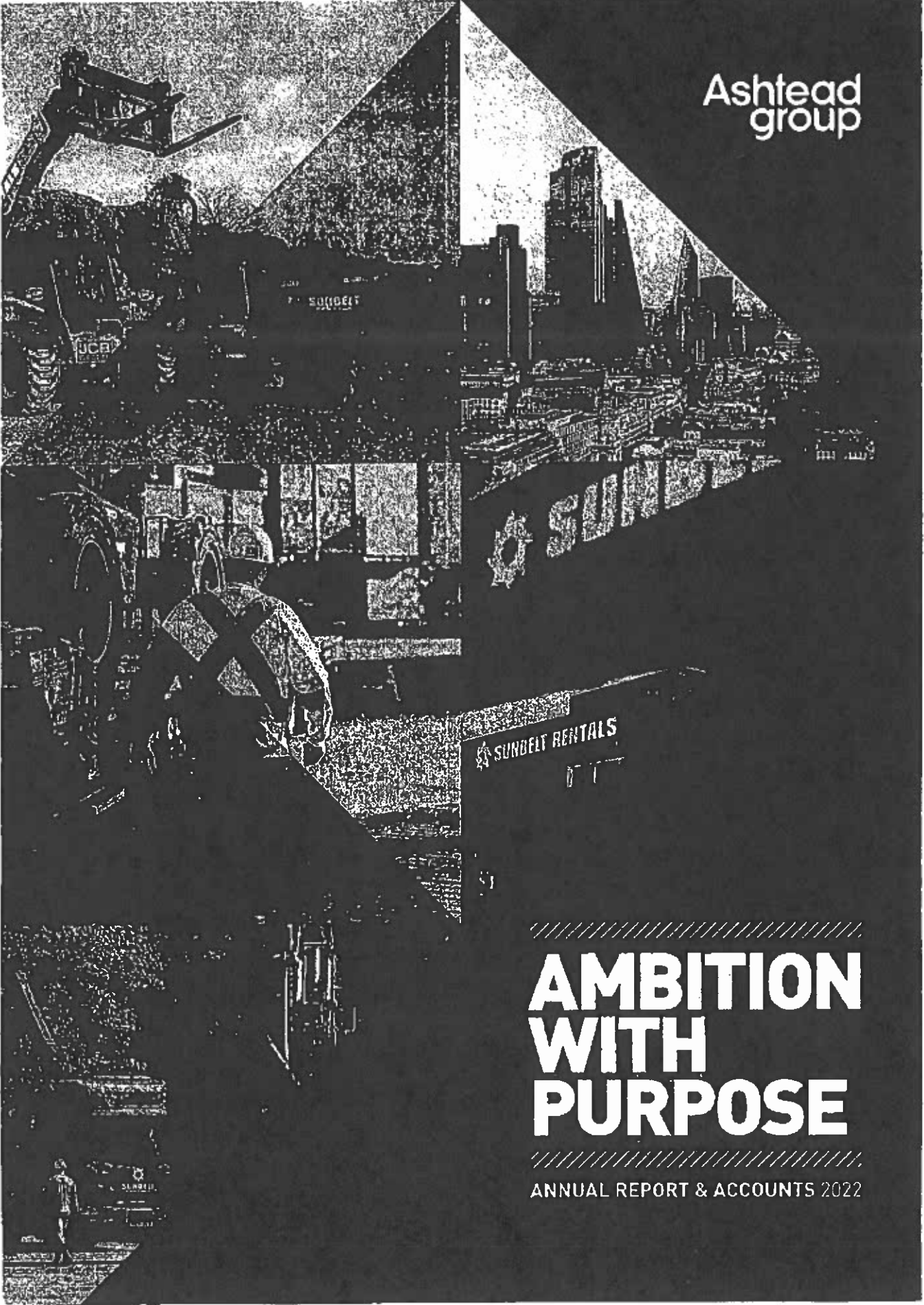
¹ EBITDA is presented here as an alternative performance measure as it is commonly used by investors and lenders. Further data is provided in the Glossary of terms on page 174.

All revenue and profit for the year is generated from continuing operations.

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 April 2023

	Note	2023 \$m	2022 \$m
Profit attributable to equity holders of the Company for the financial year		1,617.7	1,251.1
Items that will not be reclassified to profit or loss:			
Movements on financial asset investments		(36.8)	-
Remeasurement of the defined benefit pension plan	24	(2.9)	11.4
Tax on defined benefit pension plan		0.7	(2.7)
		(39.0)	8.7
Items that may be reclassified subsequently to profit or loss:			
Foreign currency translation differences		(19.2)	(92.7)
Loss on cash flow hedge		(3.1)	-
		(22.3)	(92.7)
Total other comprehensive loss for the year		(61.3)	(84.0)
Total comprehensive income for the year		1,556.4	1,167.1



Ashtead
group

//////
**AMBITION
WITH
PURPOSE**
//////

ANNUAL REPORT & ACCOUNTS 2022

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 9-7
CASE NO.: 25-004

OUR GROUP AT A GLANCE

An international network of equipment solutions and services.

Ashtead is an international equipment rental company, trading under the Sunbelt Rentals brand, with national networks in the US, Canada and the UK. We rent a broad range of construction, industrial, general and specialty equipment across a wide variety of applications to a diverse customer base.

PURPOSE

Ashtead is a leading provider of equipment solutions and services, with a focus on construction, industrial, general and specialty equipment.

See more on page 16

ACTIONABLE COMPONENTS

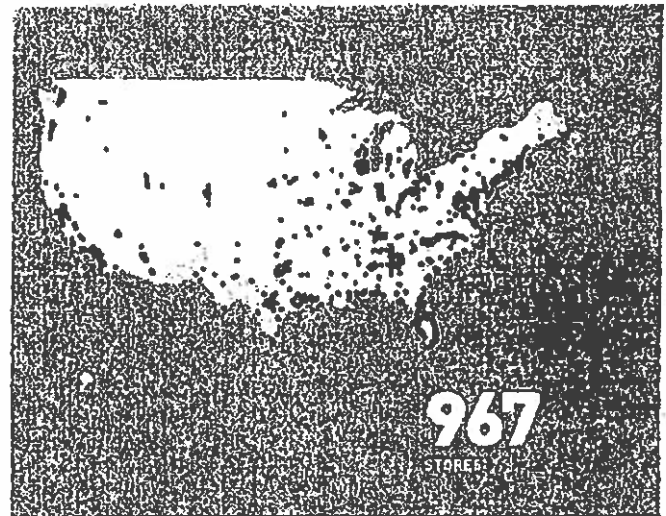
Grow our international equipment rental business
 Acquire new equipment
 Acquire new customers
 Lead with ESO
 Drive our capital allocation

See more on page 22

CULTURAL ELEMENTS

Drive innovation and growth
 Focus on customer service and satisfaction
 Drive revenue growth through the world
 Drive revenue growth through the world
 Drive revenue growth through the world

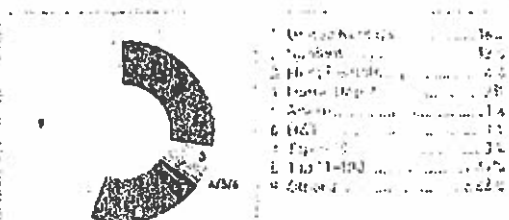
See more on page 56



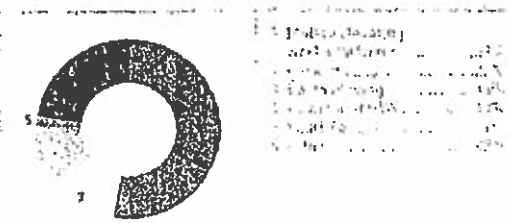
The second largest equipment rental company in the US with 967 stores

Revenue	\$6,477m
Return on investment	25%
Segmented return	\$1,852m
Employees	16,068
Stores	967
Capital employed	\$11,425m

MARKET SHARE¹



FLEET COMPOSITION¹



¹ Data based on 2023 financial year.
² Based on Market Share of the US Equipment Rental Industry.
 Figures are based on 2023 financial year.

CONSOLIDATED FINANCIAL STATEMENTS

Consolidated income statement for the year ended 30 April 2022

Notes	2022			2021		
	Before exceptional items and amortisation \$m	Exceptional items and amortisation \$m	Total \$m	Before amortisation \$m (re-stated)	Amortisation \$m (re-stated)	Total \$m (re-stated)
Revenue						
Rental revenue	7,234.7	-	7,234.7	5,901.6	-	5,901.6
Sale of new equipment, merchandise and consumables	387.2	-	387.2	347.7	-	347.7
Sale of used rental equipment	340.4	-	340.4	389.3	-	389.3
	7,962.3	-	7,962.3	6,638.6	-	6,638.6
Operating costs						
Staff costs	4 (1,830.5)	-	(1,830.5)	(1,501.5)	-	(1,501.5)
Other operating costs	4 (2,260.9)	-	(2,260.9)	(1,735.9)	-	(1,735.9)
Used rental equipment sold	4 (261.5)	-	(261.5)	(364.4)	-	(364.4)
	(4,352.9)	-	(4,352.9)	(3,601.8)	-	(3,601.8)
EBITDA¹	3,609.4	-	3,609.4	3,036.8	-	3,036.8
Depreciation	4 (1,553.0)	-	(1,553.0)	(1,457.6)	-	(1,457.6)
Amortisation of intangibles	4, 5 -	(108.6)	(108.6)	-	(81.2)	(81.2)
Operating profit	3, 4 2,056.4	(108.6)	1,947.8	1,579.2	(81.2)	1,498.0
Interest income	6 0.1	-	0.1	-	-	-
Interest expense	5, 6 (232.7)	(47.1)	(279.8)	(262.9)	-	(262.9)
Profit on ordinary activities before taxation	1,823.8	(155.7)	1,668.1	1,316.3	(81.2)	1,235.1
Taxation	7, 21 (456.3)	39.3	(417.0)	(335.0)	20.0	(315.0)
Profit attributable to equity holders of the Company	1,367.5	(116.4)	1,251.1	981.3	(61.2)	920.1
Basic earnings per share	8 307.1¢	(26.2¢)	280.9¢	219.1¢	(13.7¢)	205.4¢
Diluted earnings per share	8 305.8¢	(26.1¢)	279.7¢	218.4¢	(13.6¢)	204.8¢

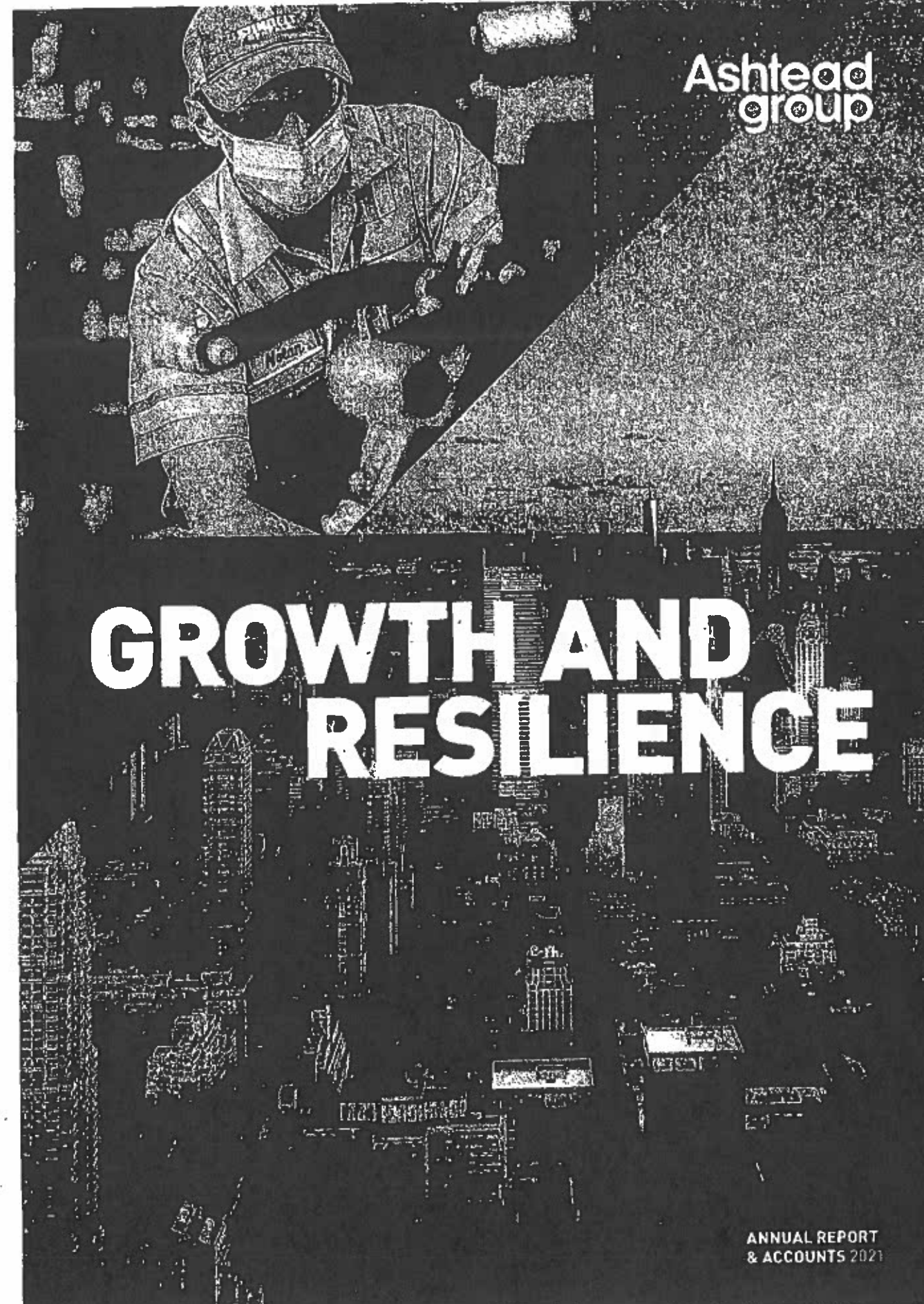
1 EBITDA is presented here as an alternative performance measure so it is commonly used by investors and lenders. Further details are provided in the Glossary of Terms on page 167.

2 All comparative information has been restated for presentation in US dollars. For more information, see Note 2.

All revenue and profit for the year is generated from continuing operations.

Consolidated statement of comprehensive income for the year ended 30 April 2022

	2022 \$m	2021 \$m (re-stated)
Profit attributable to equity holders of the Company for the financial year	1,251.1	920.1
Items that will not be reclassified to profit or loss:		
Remeasurement of the defined benefit pension plan	24 11.4	18.4
Tax on defined benefit pension plan	(2.7)	(3.7)
	8.7	14.7
Items that may be reclassified subsequently to profit or loss:		
Foreign currency translation differences	(92.7)	76.8
Total other comprehensive income for the year	(84.0)	91.5
Total comprehensive income for the year	1,167.1	1,011.6



**Ashtead
group**

GROWTH AND RESILIENCE

**ANNUAL REPORT
& ACCOUNTS 2021**

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 9-10
CASE NO.: 25-004

OUR GROUP AT A GLANCE



An international network of equipment solutions and services

Ashtead is an international equipment rental company, trading under the Sunbelt Rentals brand, with national networks in the US, Canada and the UK. We rent a full range of construction, industrial and general equipment across a wide variety of applications to a diverse customer base.

US

The second largest equipment rental company in the US with 861 stores

Revenue	\$5,418m
Segment result	\$1,445m
Return on investment	20%
Stores	861
Employees	13,553
Fleet size	\$9,827m

PURPOSE

To provide a reliable alternative to ownership for our customers across a wide range of applications and markets.

See more on page 16

STRATEGIC COMPONENTS

Grow General Tool and advance our clusters
Amplify Specialty
Advance technology
Lead with TSG
Dynamic capital allocation

See more on page 24

CULTURAL ELEMENTS

Investment in our people
Foster culture of entrepreneurship at scale
Continuously delivering on our customer promise of Availability, Reliability and Ease

See more on page 54

MARKET SHARE¹



1 United Rentals	16%
2 Sunbelt Rentals	11%
3 Herc Rentals	3%
4 Home Depot	2%
5 Alamo	1%
6 HSE	1%
7 Top Tool	3%
8 Top 10-HU	2%
9 Others	45%

FLEET COMPOSITION²

Mobile earthmoving platforms	34%
Forklifts	21%
Earthmoving	13%
Pump and power	12%
Scaffolds	2%
Other	18%

¹ Excluding general and industrial segments

² Source: Management estimates based on US Market research data

³ Source: Management estimates

CONSOLIDATED FINANCIAL STATEMENTS

Consolidated income statement for the year ended 30 April 2021

		2021			2020		
	Notes	Before amortisation £m	Amortisation £m	Total £m	Before exceptional items and amortisation £m	Exceptional items and amortisation £m	Total £m
Revenue							
Rental revenue		4,472.6	-	4,472.6	4,606.5	-	4,606.5
Sale of new equipment, merchandise and consumables		263.5	-	263.5	184.0	-	184.0
Sale of used rental equipment		295.0	-	295.0	263.1	-	263.1
		5,031.1	-	5,031.1	5,053.6	-	5,053.6
Operating costs							
Staff costs	4	(1,137.9)	-	(1,137.9)	(1,172.3)	-	(1,172.3)
Used rental equipment sold	4	(276.2)	-	(276.2)	(229.9)	-	(229.9)
Other operating costs	4	(1,315.6)	-	(1,315.6)	(1,275.6)	-	(1,275.6)
		(2,729.7)	-	(2,729.7)	(2,677.8)	-	(2,677.8)
EBITDA*		2,301.4	-	2,301.4	2,375.8	-	2,375.8
Depreciation	4	(1,104.6)	-	(1,104.6)	(1,090.5)	-	(1,090.5)
Amortisation of intangibles	4, 5	-	(61.5)	(61.5)	-	(61.7)	(61.7)
Operating profit	3, 4	1,196.8	(61.5)	1,135.3	1,285.3	(61.7)	1,223.6
Interest expense	5, 6	(199.3)	-	(199.3)	(224.5)	(16.3)	(240.8)
Profit on ordinary activities before taxation		997.5	(61.5)	936.0	1,060.8	(78.0)	982.8
Taxation	7, 21	(253.8)	15.2	(238.6)	(262.3)	19.2	(243.1)
Profit attributable to equity holders of the Company		743.7	(46.3)	697.4	798.5	(58.8)	739.7
Basic earnings per share	8	166.0p	(10.3p)	155.7p	175.0p	(12.9p)	162.1p
Diluted earnings per share	8	165.5p	(10.3p)	155.2p	174.3p	(12.8p)	161.5p

* EBITDA is presented here as an alternative performance measure as it is commonly used by investors and lenders. Further details are provided in the Glossary of terms on page 169.

All revenue and profit for the year is generated from continuing operations.

Consolidated statement of comprehensive income for the year ended 30 April 2021

	Note	2021 £m	2020 £m
Profit attributable to equity holders of the Company for the financial year		697.4	739.7
Items that will not be reclassified to profit or loss:			
Remeasurement of the defined benefit pension plan	24	13.9	(10.8)
Tax on defined benefit pension plan		(2.7)	2.1
		11.2	(8.7)
Items that may be reclassified subsequently to profit or loss:			
Foreign currency translation differences		(228.6)	71.0
Total comprehensive income for the year		480.0	802.0

Exhibit 10

Note: Exhibit images as provided to Assessor's Office

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D. C. 20549

FORM 10-K

(Mark one)

☒ ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended November 30, 2021

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission File Number 000-51759

H&E EQUIPMENT SERVICES, INC.

(Check one) Report on Securities in the Company

Do not check
this box unless the registrant
is a foreign issuer.

Small Business
Reporting Requirements: SBBS
Check one of the following boxes to indicate whether the issuer is a
small business.

01-0001294
1332-000000
1000-000000

12/29/2021 12/29/2021
Company's Fiscal Year End, Reporting Date

Securities registered pursuant to Section 12(b) of the Act:

SECURITY	TRADING SYMBOL	NAME OF THE EXCHANGE WHERE LISTED
Common Stock, \$0.001 par value	HES	Nasdaq Global Market

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark whether the registrant is a "small business" as defined by Section 101(b) of the Securities Exchange Act of 1934: ☐ Yes ☒ No

Indicate by check mark whether the registrant is a "foreign private issuer" as defined by Section 101(a)(2) of the Securities Exchange Act of 1934: ☐ Yes ☒ No

Indicate by check mark whether the registrant is a "foreign private issuer" as defined by Section 101(a)(2) of the Securities Exchange Act of 1934: ☐ Yes ☒ No

Indicate by check mark whether the registrant is a "foreign private issuer" as defined by Section 101(a)(2) of the Securities Exchange Act of 1934: ☐ Yes ☒ No

Indicate by check mark whether the registrant is a "foreign private issuer" as defined by Section 101(a)(2) of the Securities Exchange Act of 1934: ☐ Yes ☒ No

Indicate by check mark whether the registrant is a "foreign private issuer" as defined by Section 101(a)(2) of the Securities Exchange Act of 1934: ☐ Yes ☒ No

Indicate by check mark whether the registrant is a "foreign private issuer" as defined by Section 101(a)(2) of the Securities Exchange Act of 1934: ☐ Yes ☒ No

Indicate by check mark whether the registrant is a "foreign private issuer" as defined by Section 101(a)(2) of the Securities Exchange Act of 1934: ☐ Yes ☒ No

Indicate by check mark whether the registrant is a "foreign private issuer" as defined by Section 101(a)(2) of the Securities Exchange Act of 1934: ☐ Yes ☒ No

Indicate by check mark whether the registrant is a "foreign private issuer" as defined by Section 101(a)(2) of the Securities Exchange Act of 1934: ☐ Yes ☒ No

Indicate by check mark whether the registrant is a "foreign private issuer" as defined by Section 101(a)(2) of the Securities Exchange Act of 1934: ☐ Yes ☒ No

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 10
CASE NO.: 25-004

valuation multiples are (i) derived from the operating data of selected guideline companies; (ii) evaluated and adjusted based on the strengths and weaknesses of our reporting unit relative to the selected guideline companies; and (iii) applied to the operating data of our reporting unit to arrive at an indication of value. The application of the market approach results in an estimate of the price reasonably expected to be realized from the sale of the reporting unit.

Deferred Taxes. The Company files a consolidated federal income tax return with its wholly-owned subsidiaries. The Company is a C corporation under the provisions of the Internal Revenue Code. We utilize the asset and liability approach to measure deferred tax assets and liabilities based on temporary differences existing at each balance sheet date using currently enacted tax rates. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect of a change in tax rate is recognized as income or expense in the period that includes the enactment date of that tax rate.

The Company recognizes the effect of an income tax position only if it is more likely than not (a likelihood of greater than 50%) that such position will be sustained. Recognized income tax positions are measured at the largest amount that is greater than 50% likely of being realized. Changes in recognition or measurement are reflected in the period in which the change in judgment occurs. The Company recognizes both interest and penalties related to uncertain tax positions in net other income (expense).

Our deferred tax calculation requires management to make certain estimates about future operations. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. These estimates involve judgment. There has been no change to the assumptions methodology during the current or prior period.

Our U.S. federal tax returns for 2020 and subsequent years remain subject to examination by tax authorities. We are also subject to examination in various state jurisdictions for 2019 and subsequent years.

Results of Operations:

The tables included in the period-to-period comparisons below provide summaries of our revenues and gross profits for the years ended December 31, 2023 and 2022. The period-to-period comparisons of our financial results are not necessarily indicative of future results. All financial results and ratios discussed below are on a continuing operations basis.

As discussed further in Note 3 and Note 3 to our Consolidated Financial Statements, on October 1, 2021, the Company sold its crane business and during the second quarter of 2022 the Company finalized closing adjustments. The results of operations of the Crane Sale are reported in discontinued operations in the Consolidated Statements of Income for the years ended December 31, 2022 and 2021. The Consolidated Statement of Cash Flows includes cash flows related to the discontinued operations and accordingly, cash flow amounts for discontinued operations are disclosed in Note 3 "Acquisitions and Dispositions".

Our prior year discussion for the years ended December 31, 2022 and 2021 can be found here, in Item 7 of our Annual Report on Form 10-K for the year ended December 31, 2022, which is incorporated by reference herein.

Year Ended December 31, 2023 Compared to the Year Ended December 31, 2022

Revenues:

	For the Year Ended December 31		Total Dollar Increase (Decrease)	Total Percentage Increase (Decrease)
	2023	2022		
Revenues				
Equipment results:				
Rentals:				
Rentals - other	\$ 1,031,633	\$ 543,333	\$ 204,077	24.1%
Rentals - other	134,320	103,481	26,033	24.6%
Total equipment results:	1,165,953	646,814	230,110	34.1%
Sales of rental equipment	163,074	80,553	74,159	81.6%
Sales of new equipment	38,099	52,528	(13,427)	(17.7)%
Parts, service and other	8,891	103,965	(26,174)	(24.9)%
Total revenues	\$ 1,469,916	\$ 1,244,913	\$ 224,693	18.1%

Total revenues. Our total revenues were \$1.5 billion for the year ended December 31, 2023 compared to \$1.2 billion for the year ended December 31, 2022, an increase of \$224.7 million, or 18.1%. Revenues of our business activities are further discussed below.

Equipment Rental Revenue: Our total revenues from equipment rental for the year ended December 31, 2023 increased \$230.1 million, or 24.1%, to \$1.0 billion from \$956.0 million in 2022. The increase in equipment rental revenues was primarily due to our larger fleet and increased rental rates as compared to the prior year. See Rentals and Rentals Other below for additional information.

Average Rental Revenues: Rental revenues increased \$204.1 million, or 24.1%, to \$1.1 billion for the year ended December 31, 2023 compared to \$947.6 million for the year ended December 31, 2022. Rental revenues from material handling equipment increased \$65.4 million, aerial work platform equipment increased \$50.0 million, earthmoving equipment increased \$49.2 million and other equipment increased \$29.5 million as compared to the prior period. Our average rental rates, based on the American Rental Association's calculation methodology, for the year ended December 31, 2023 increased 3.6% compared to the year ended December 31, 2022. Rental equipment dollar utilization (annual rental revenues divided by the average original rental fleet equipment cost) for the year ended December 31, 2023 decreased 0.6%, to 40.3% from 40.9% in 2022. The decrease in comparative rental equipment dollar utilization was the net result of a decrease in rental equipment cost utilization and an increase in equipment rental rates. Rental equipment time utilization as a percentage of original equipment cost was approximately 63.0% for the year ended December 31, 2023 compared to 72.3% in the year ended December 31, 2022, a decrease of 9.3%.

Rentals Other: Our rentals other revenues consist primarily of equipment support services that we provide to customers in connection with renting equipment, such as handling charges, damage waiver policies, environmental and other recovery fees. Rental other revenues for the year ended December 31, 2023 were \$134.5 million compared to \$103.7 million for the year ended December 31, 2022, an increase of \$30.8 million, or 29.7%, primarily due to the increase in equipment rental revenues as described above.

Sales of Used Equipment: Our sales of rental equipment for the year ended December 31, 2023 increased \$74.2 million, or 31.6%, to \$305.1 million from \$90.9 million in 2022. This increase is reflective of our fleet management strategy and our decision to capitalize on the high demand for used equipment. Sales of used earthmoving equipment, material handling equipment and aerial work platform equipment increased \$32.7 million, \$21.1 million and \$13.7 million, respectively.

Sales of New Equipment: Our sales of new equipment decreased \$51.4 million, or 37.7%, to \$39.1 million for the year ended December 31, 2023, from \$90.5 million for the same period in 2022. This decrease is primarily reflective of the sale of our Komatsu Earthmoving Distributorship during the fourth quarter of 2022, as a result of which sales of new earthmoving equipment decreased \$51.4 million. Additionally, sales of new material handling equipment and other equipment decreased \$2.5 million and \$1.6 million, respectively. Offsetting these decreases, sales of new aerial work platform equipment increased \$2.7 million.

Parts, Service and Other Revenue: Our parts, service and other revenue decreased \$26.2 million, or 24.6%, to \$78.9 million for the year ended December 31, 2023 from \$105.1 million for the same period in 2022. The decrease in parts and service sales were largely attributable to decreases related to earthmoving equipment following the sale of our Komatsu Earthmoving Distributorship during the fourth quarter of 2022.

Gross Profit

	For the Year Ended December 31		Total Dollar Increase (Decrease)	Total Percentage Increase (Decrease)
	2023	2022		
Gross Profit				
Equipment rental:				
Rentals	\$ 547,792	\$ 451,310	\$ 96,482	21.4%
Rentals other	1,447	1,821	(374)	(36.5)%
Total equipment rental:	549,239	453,131	96,108	20.3%
Sales of rental equipment	99,591	44,116	55,475	125.4%
Sales of new equipment	5,510	21,096	(15,586)	(37.8)%
Parts, service and other	27,601	37,536	(9,935)	(31.3)%
Total gross profit	\$ 681,941	\$ 555,679	\$ 126,262	22.7%

Total Gross Profit: Our total gross profit was \$681.9 million for the year ended December 31, 2023 compared to \$555.7 million for the year ended December 31, 2022, an increase of \$126.2 million, or 22.7%. Total gross profit margin for the year ended December 31, 2023 was approximately 46.6%, an increase of 2.3% from the 44.6% gross profit margin for the same period in 2022. Gross profit and gross margins of our business activities are further described below:

Equipment Rentals Gross Profit: Our total gross profit from equipment rental for the year ended December 31, 2023 increased \$95.2 million, or 20.3%, to approximately \$555.4 million from \$460.2 million in 2022. Total gross profit margin from equipment

SBF 286

The Company recognizes the effect of an income tax position only if it is more likely than not (a likelihood of greater than 50%) that such position will be sustained. Recognized income tax positions are measured at the largest amount that is greater than 50% likely of being realized. Changes in recognition or measurement are reflected in the period in which the change in judgment occurs. The Company recognizes both interest and penalties related to uncertain tax positions in net other income (expense).

Our deferred tax calculation requires management to make certain estimates about future operations. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. These estimates involve judgment. There has been no change to the assumption methodology during the current or prior period.

Our U.S. federal tax returns for 2022 and subsequent years remain subject to examination by tax authorities. We are also subject to examination in various state jurisdictions for 2022 and subsequent years.

Results of Operations

The tables included in the period-to-period comparisons below provide summaries of our revenues and gross profit for our segments, segment and non-segmented other revenue for the years ended December 31, 2022 and 2021. The period-to-period comparisons of our financial results are not necessarily indicative of future results. All financial results and metrics discussed below are on a continuing operations basis.

As discussed further in Note 2 and Note 3 to our Consolidated Financial Statements, on October 1, 2021, the Company sold its crane business. The results of operations of the Crane Sale are reported in discontinued operations in the Consolidated Statement of Operations for all periods presented. The Consolidated Statement of Cash Flows includes cash flows related to the discontinued operations and accordingly, cash flow amounts for discontinued operations are disclosed in Note 3 "Acquisitions and Dispositions".

Our prior year disclosures for the years ended December 31, 2021 and 2020 can be found here in Item 7 of our Annual Report on Form 10-K for the year ended December 31, 2021, which is incorporated by reference herein.

Year Ended December 31, 2022 Compared to the Year Ended December 31, 2021

Revenues

	For the Year Ended December 31		Total Year Ends on (December)	Total Percentage Increase (Decrease)
	2022	2021		
Segment revenues:				
Equipment rental:				
Rentals:	\$ 87,000	\$ 83,004	\$ 194,501	29.8%
Rentals other:	135,487	75,686	11,791	41.3%
Total equipment rental:	566,642	729,736	226,347	31.0%
Used equipment sales:	90,869	115,247	(4,369)	(3.8)%
New equipment sales:	92,326	92,477	(151)	(0.2)%
Parts sales:	64,646	57,623	(977)	(1.5)%
Service revenues:	34,326	15,014	1,192	3.6%
Non-Segmented other revenues:	6,193	8,115	(1,922)	(3.9)%
Total revenues:	\$ 1,242,110	\$ 1,062,097	\$ 181,727	17.1%

Total Revenues. Our total revenues were \$1.2 billion for the year ended December 31, 2022 compared to \$1.1 billion for the year ended December 31, 2021, an increase of \$181.7 million, or 17.1%. Revenues of all reportable segments and non-segmented other revenues are further discussed below.

Equipment Rental Revenues. Our total revenues from equipment rental for the year ended December 31, 2022 increased \$226.3 million, or 31.0%, to \$256.0 million from \$229.7 million in 2021. The increase in equipment rental revenues was primarily due to our larger fleet, increased rental rates and increased demand as compared to the prior year. See Rentals and Rentals Other below for additional information.

Rentals. Rental revenues increased \$194.6 million, or 29.8%, to \$194.6 million for the year ended December 31, 2022 compared to \$169.0 million for the year ended December 31, 2021. Rental revenues from carrying equipment increased \$63.5 million, material handling rental revenues increased \$31.4 million, aerial work platform rental revenues increased \$42.9 million and rental revenues from other equipment increased \$53.2 million as compared to the prior period. Our average rental rates, based on the

American Rental Association's calculation methodology for the year ended December 31, 2022 increased 9.2% compared to the year ended December 31, 2021. Rental equipment dollar utilization (annual rental revenues divided by the average original rental fleet equipment costs) for the year ended December 31, 2022 increased 4.3% to 40.8%, from 36.5% in 2021. The increase in comparative rental equipment dollar utilization was primarily the result of an increase in rental equipment unit utilization and the increase in equipment rental rates as noted above. Rental equipment unit utilization as a percentage of original equipment cost was approximately 33.3% for the year ended December 31, 2022 compared to 36.7% in the year ended December 31, 2021, an increase of 3.6% largely attributable to the increase in demand in the current year.

Rental Rates. Our rental, other revenues consist primarily of equipment support activities that we provide to customers in connection with renting equipment, such as loading charges, damage waiver policies, anti-theft and other recovery fees. Rental other revenues for the year ended December 31, 2022 were \$106.1 million compared to \$76.7 million for the year ended December 31, 2021, an increase of \$29.4 million, or 38.3%, primarily due to the increase in equipment rental revenues as described above.

Used Equipment Sales. Our used equipment sales for the year ended December 31, 2022 decreased \$44.4 million, or 32.9%, to \$92.9 million from \$137.3 million in 2021. This decrease is reflective of the increased rental demand and our decision to capitalize on high equipment utilization during the year. Sales of used material handling equipment, aerial work platform equipment and earthmoving equipment decreased \$26.0 million, \$19.3 million and \$3.1 million, respectively.

New Equipment Sales. Our new equipment sales decreased \$0.2 million, or 0.3%, to \$92.5 million for the year ended December 31, 2022, from \$92.7 million for the same period in 2021. This decrease in new equipment sales was driven largely by the decrease in sales of new aerial work platform equipment of \$2.0 million. Partially offsetting these decreases was the increase in sales of new other equipment and new material handling equipment of \$2.1 million and \$0.7 million, respectively.

Parts Sales Revenue. Our parts sales revenue decreased \$1.0 million, or 1.1%, to \$84.6 million for the year ended December 31, 2022 from \$85.6 million for the same period in 2021. The decrease in parts sales was largely attributable to decreases in parts sales for our earthmoving equipment.

Service Revenue. Our service revenues for the year ended December 31, 2022 increased \$1.3 million, or 3.6%, to \$34.3 million from \$33.0 million in the same period last year. The increase in service revenues was largely attributable to increases in our material handling and earthmoving equipment product lines.

Non-segmented and Other Revenues. Our non-segmented other revenues relate to equipment support activities that we provide to customers in connection with used and new equipment sales and parts and services revenue and are generally not allocated to our reportable segments. For the year ended December 31, 2022, our other revenues were \$6.2 million, a decrease of approximately \$0.3 million, or 5.0%, from \$6.5 million in 2021.

Gross Profit

	For the Year Ended December 31,		Total Dollar Increase (Decrease)	Total Percentage Increase (Decrease)
	2022	2021		
in thousands except percentages				
Equipment Gross Profit (Total):				
Equipment rental:				
Rentals	\$ 451,310	\$ 375,667	\$ 75,643	42.5%
Rentals other	5,833	7,129	(1,296)	(38.1)%
Total equipment rentals	457,143	382,796	74,347	45.8%
Used equipment sales	44,316	48,622	(4,306)	(9.4)%
New equipment sales	13,094	11,333	1,761	15.5%
Parts sales	18,634	17,277	1,357	4.4%
Services revenues	11,998	11,797	201	0.6%
Non-segmented revenues gross profit	(2,323)	(117)	(2,206)	(293.1)%
Total gross profit	\$ 491,668	\$ 453,388	\$ 38,280	33.7%

Total Gross Profit. Our total gross profit was \$491.6 million for the year ended December 31, 2022 compared to \$453.4 million for the year ended December 31, 2021, an increase of \$38.2 million, or 8.3%. Total gross profit margin for the year ended December 31, 2022 was approximately 44.5%, an increase of 1.3% from the 39.1% gross profit margin for the same period in 2021. Gross profit and gross margin for all reportable segments and non-segmented other are further described below.

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D. C. 20549

FORM 10-K

(Mark One)

☒ ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2021

or

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from

to

Commission file number 000-51759

H&E EQUIPMENT SERVICES, INC.

(Exact Name of Registrant as Specified in Its Charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

81-0553291
IRS Employer
Identification No.

7500 Pecan Lane,
Baton Rouge, Louisiana 70809
(Address of Principal Executive Offices, including Zip Code)

(225) 298-5200
(Registrant's Telephone Number, including Area Code)

Securities registered pursuant to Section 12(b) of the Act:

Title of Each Class	Trading Symbol	Name of Each Exchange on Which Registered
Common Stock, par value \$0.01 per share	HES	Nasdaq Global Market

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act: Yes ☒ No ☐

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act: Yes ☐ No ☒

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Sections 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days: Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (3) 2024(b) of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files): Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large Accelerated Filer ☐

Accelerated Filer ☐

Non-Accelerated Filer ☐

Smaller Reporting Company ☒

Emerging Growth Company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act: ☐

Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report: ☒

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act): Yes ☐ No ☒

The aggregate market value of the common stock held by non-affiliates of the registrant was approximately \$1,201,652,813 computed by reference to the closing sale price of the registrant's common stock on the Nasdaq Global Market on June 30, 2021, the last business day of the registrant's most recently completed second fiscal quarter.

As of February 17, 2022, there were 46,154,044 shares of common stock, par value \$0.01 per share, of the registrant outstanding.

DOCUMENTS INCORPORATED BY REFERENCE

Portions of the document listed below have been incorporated by reference into the indicated parts of this Form 10-K, as specified in the responses to the item numbers involved.

Part III The registrant's definitive proxy statement for use in connection with the Annual Meeting of Stockholders to be filed within 120 days after the registrant's fiscal year ended December 31, 2021.

Auditor Firm: ID 243 Auditor Name: BDO USA, LLP Auditor Location: Dallas, Texas, USA

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 10-6
CASE NO.: 25-004

Income Taxes. We recorded an income tax expense of \$21.2 million for the year ended December 31, 2021 compared to an income tax benefit of approximately \$13.4 million for the year ended December 31, 2020. Our effective income tax rate for the year ended December 31, 2021 was 25.9% compared to 22.4% for the same period last year, an increase of 3.4%. The increase in our effective tax rate is primarily due to the net change in permanent differences in relation to profit before tax. Our rate for the year ended December 31, 2020 included the impact of a \$2.6 million income tax expense related to nondeductible goodwill impairment.

On March 27, 2020, the CARES Act was signed into law. The income tax related provisions of the CARES Act did not have a material impact to our recorded income tax benefit for the year ended December 31, 2020. See Note 12 to our Consolidated Financial Statements for a discussion of the CARES Act's favorable cash impact to our liquidity.

Based on available evidence, both positive and negative, we believe it is more likely than not that our federal deferred tax assets at December 31, 2021 are fully realizable through future reversals of existing taxable temporary differences and future taxable income. For the year ended December 31, 2021, we have a \$7.6 million valuation allowance for certain state tax credits that may not be realized.

Year Ended December 31, 2020 Compared to the Year Ended December 31, 2019

Revenues.

	For the Year Ended December 31,		Total Dollar Increase (Decrease)	Total Percentage Increase (Decrease)
	2020	2019		
	(In thousands, except percentages)			
Segment revenues				
Equipment rentals				
Rentals	\$ 581,144	\$ (671,751)	\$ (90,607)	(13.5)%
Rentals Other	63,301	70,204	(6,903)	(9.8)%
Total equipment rentals	644,445	741,955	(97,510)	(13.1)%
Used equipment sales	139,769	122,591	17,178	14.0%
New equipment sales	113,708	131,798	(18,090)	(13.7)%
Parts sales	65,881	77,569	(11,688)	(15.1)%
Services revenues	35,989	41,521	(5,532)	(13.3)%
Non-Segmented other revenues	7,183	8,327	(1,144)	(13.7)%
Total revenues	\$ 1,006,975	\$ 1,123,761	\$ (116,786)	(10.4)%

Total Revenues. Our total revenues were \$1.0 billion for the year ended December 31, 2020 compared to \$1.1 billion for the year ended December 31, 2019, a decrease of \$116.8 million, or 10.4%. Revenues of all reportable segments and non-segmented other revenues are further discussed below.

Equipment Rental Revenues. Our total revenues from equipment rentals for the year ended December 31, 2020 decreased \$97.5 million, or 13.1%, to \$644.4 million from \$742.0 million in 2019. The decrease in equipment rental revenues was largely due to decreased demand from the impact of the COVID-19 economic downturn.

Rentals: Rental revenues decreased \$90.6 million, or 13.5%, to \$581.1 million for the year ended December 31, 2020 compared to \$671.8 million for the year ended December 31, 2019. Rental revenues from aerial work platform equipment decreased \$36.1 million, material handling rental revenues decreased \$21.7 million, and earthmoving rental revenues decreased \$14.3 million. Rental revenues from other equipment decreased \$13.9 million as compared to the prior period. The product line rental revenue fluctuations above do not include the impact of legacy WRI equipment rental revenues of \$4.7 million for February 2019 through April 2019. Our average rental rates, based on the American Rental Association's calculation methodology, for the year ended December 31, 2020 decreased 2.7% compared to the year ended December 31, 2019. Our average rental rates for the year ended December 31, 2019 do not include the impact of legacy WRI rental revenues for February 2019 through April 2019.

Rental equipment dollar utilization (annual rental revenues divided by the average original rental fleet equipment costs) for the year ended December 31, 2020 decreased 4.2% to 32.6% from 36.8% in 2019. The decrease in comparative rental equipment dollar utilization was primarily the result of the decrease in equipment rental rates as noted above and a decrease in rental equipment time utilization. Rental equipment time utilization as a percentage of original equipment cost was approximately 62.9% for the year ended December 31, 2020 compared to 70.0% in the year ended December 31, 2019, a decrease of 7.0%, largely attributable to the decrease in demand due to the economic downturn surrounding the COVID-19 pandemic.

Rentals Other: Our rentals other revenues consist primarily of equipment support activities that we provide to customers in connection with renting equipment, such as hauling charges, damage waiver policies, environmental and other recovery fees. Rental other revenues for the year ended December 31, 2020 were \$63.3 million compared to \$70.2 million for the year ended

December 31, 2019, a decrease of \$0.9 million, or 9.8%, primarily due to the decrease in equipment rental revenues as described above.

Used Equipment Sales Revenues. Our used equipment sales increased \$17.2 million, or 14.0%, to \$139.8 million for the year ended December 31, 2020, from \$122.6 million for the same period in 2019. This increase in used equipment sales reflects some downsizing of our rental fleet in response to COVID-19's impact on rental demand combined with improved customer demand for used equipment. Sales of used earthmoving equipment, used material handling equipment and other used equipment sales increased \$12.2 million, \$3.5 million and \$2.6 million, respectively. Partially offsetting these increases were decreases of used aerial work platform equipment of \$1.4 million.

New Equipment Sales Revenues. Our new equipment sales for the year ended December 31, 2020 decreased \$18.1 million, or 13.7%, to \$113.7 million from \$131.8 million in 2019. This decrease, as noted below, was driven primarily by decreased sales of new equipment from continuing uncertainty related to oil and gas prices, and decreases in sales of our other product lines as customers have delayed, and in some cases, canceled large capital purchases due to the uncertainty surrounding the COVID-19 pandemic. Sales of new material handling equipment, earthmoving equipment and aerial work platform equipment decreased \$14.5 million, \$5.8 million and \$2.9 million, respectively. Partially offsetting these decreases, sales of new other equipment sales increased \$4.7 million.

Parts Sales Revenues. Our parts sales revenues decreased \$11.7 million, or 15.1%, to \$65.9 million for the year ended December 31, 2020 from \$77.6 million for the same period in 2019. The decrease in parts sales was largely attributable to decreases in equipment parts sales across all product lines, reflecting the COVID-19 impacts on our parts business.

Services Revenues. Our services revenues for the year ended December 31, 2020 decreased \$5.5 million, or 13.3%, to \$36.0 million from \$41.5 million in the same period last year. The decrease in service revenues was largely attributable to decreases in earthmoving equipment, aerial work platforms and material handling equipment services.

Non-Segmented Other Revenues. Our non-segmented other revenues relate to equipment support activities that we provide to customers in connection with used and new equipment sales and parts and services revenues and are generally not allocated to our reportable segments. For the year ended December 31, 2020, our other revenues were \$7.2 million, a decrease of approximately \$1.1 million, or 13.7%, from \$8.3 million in 2019.

Gross Profit.

	For the Year Ended December 31,		Total Dollar Increase (Decrease)	Total Percentage Increase (Decrease)
	2020	2019		
	(In thousands, except percentages)			
Segment Gross Profit (loss):				
Equipment rentals				
Rentals	\$ 258,116	\$ 335,369	\$ (77,253)	(23.0)%
Rentals Other	(608)	1,112	(1,720)	(154.7)%
Total equipment rentals	257,508	336,481	(78,973)	(23.5)%
Used equipment sales	44,970	41,823	3,147	7.5%
New equipment sales	12,207	15,512	(3,305)	(21.3)%
Parts sales	17,750	22,331	(4,581)	(20.5)%
Services revenues	24,464	28,408	(3,944)	(13.9)%
Non-Segmented other gross profit (loss)	164	(1,737)	1,901	109.4%
Total gross profit	\$ 357,063	\$ 442,818	\$ (85,755)	(19.4)%

Total Gross Profit. Our total gross profit was \$357.1 million for the year ended December 31, 2020 compared to \$442.8 million for the year ended December 31, 2019, a decrease of \$85.8 million, or 19.4%. Total gross profit margin for the year ended December 31, 2020 was approximately 35.5%, a decrease of 3.9% from the 39.4% gross profit margin for the same period in 2019. Gross profit and gross margin for all reportable segments and non-segmented other revenues are further described below.

Equipment Rentals Gross Profit. Our total gross profit from equipment rentals for the year ended December 31, 2020 decreased \$79.0 million, or 23.5%, to approximately \$257.5 million from \$336.5 million in 2019. Total gross profit margin from equipment rentals for the year ended December 31, 2020 was approximately 40.0% compared to 45.4% for the year ended December 31, 2019, a decrease of 5.4%. See Rentals and Rentals Other below for additional information.

Rentals: Rental revenue gross profit decreased \$77.3 million to \$258.1 million for the year ended December 31, 2020 compared to \$335.4 million for the year ended December 31, 2019. The decrease in rentals gross profit was the result of a \$90.6 million decrease in rental revenues for the year ended December 31, 2020 compared to the prior year, which was partially offset

Exhibit 11

[Table of Contents](#)

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 10-K

☒ **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the fiscal year ended December 31, 2023

OR

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

Commission File Number 001-33139

HERC HOLDINGS INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

20-3530539
(I.R.S. Employer
Identification Number)

**27500 Riverview Center Blvd.
Bonita Springs, Florida 34134
(239) 301-1000**

(Address, including Zip Code, and telephone number,
including area code, of registrant's principal executive offices)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock, par value \$0.01 per share	HRI	New York Stock Exchange

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of Securities Act. Yes ☒ No ☐

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes ☐ No ☒

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	☒	Smaller reporting company	☐
Accelerated filer	☐	Emerging growth company	☐
Non-accelerated filer	☐		

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. ☒

If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements. ☐

Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive-based compensation received by any of the registrant's executive officers during the relevant recovery period pursuant to §240.10D-1(b). ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes ☐ No ☒

The aggregate market value of the voting and non-voting common equity held by non-affiliates of the registrant as of June 30, 2023, the last business day of the registrant's most recently completed second fiscal quarter, based on the closing price of the stock on the New York Stock Exchange on such date, was \$3.42 billion.

As of February 9, 2024, there were 28,320,161 shares of the registrant's common stock outstanding.

<https://www.sec.gov/Archives/edgar/data/1364479/000136447924000006/hri-20231231.htm>

1/140

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 11
CASE NO.: 25-004

Table of Contents

HERC HOLDINGS INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

The following summarizes the applicable accounting guidance for the Company's revenues (in millions):

	Years Ended December 31,								
	2023			2022			2021		
	Topic 842	Topic 606	Total	Topic 842	Topic 606	Total	Topic 842	Topic 606	Total
Revenues:									
Equipment rental	\$ 2,577	\$ —	\$ 2,577	\$ 2,284	\$ —	\$ 2,284	\$ 1,729	\$ —	\$ 1,729
Other rental revenue:									
Delivery and pick-up	—	188	188	—	170	170	—	110	110
Other	105	—	105	98	—	98	71	—	71
Total other rental revenues	105	188	293	98	170	268	71	110	181
Total equipment rentals	2,682	188	2,870	2,382	170	2,552	1,800	110	1,910
Sales of rental equipment	—	346	346	—	125	125	—	113	113
Sales of new equipment, parts and supplies	—	38	38	—	36	36	—	31	31
Service and other revenues	—	28	28	—	27	27	—	19	19
Total revenues	\$ 2,682	\$ 600	\$ 3,282	\$ 2,382	\$ 358	\$ 2,740	\$ 1,800	\$ 273	\$ 2,073

Topic 842 revenuesEquipment Rental Revenue

The Company offers a broad portfolio of equipment for rent on a daily, weekly or monthly basis, with substantially all rental agreements cancellable upon the return of the equipment. Virtually all customer contracts can be canceled by the customer with no penalty by returning the equipment within one day; therefore, the Company does not allocate the transaction price between the different contract elements.

Equipment rental revenue includes revenue generated from renting equipment to customers and is recognized on a straight-line basis over the length of the rental contract. As part of this straight-line methodology, when the equipment is returned, the Company recognizes as incremental revenue the excess, if any, between the amount the customer is contractually required to pay, which is based on the rental contract period applicable to the actual number of days the equipment was out on rent, over the cumulative amount of revenue recognized to date. In any given accounting period, the Company will have customers return equipment and be contractually required to pay more than the cumulative amount of revenue recognized to date under the straight-line methodology. Also included in equipment rental revenue is re-rent revenue in which the Company will rent specific pieces of equipment from vendors and then re-rent that equipment to its customers. Provisions for discounts, rebates to customers and other adjustments are provided for in the period the related revenue is recorded.

Other

Other equipment rental revenue is primarily comprised of fees for the Company's rental protection program and environmental charges. Fees paid for the rental protection program allow customers to limit the risk of financial loss in the event the Company's equipment is damaged or lost. Fees for the rental protection program and environmental recovery fees are recognized on a straight-line basis over the length of the rental contract.

Topic 606 revenuesDelivery and pick-up

Delivery and pick-up revenue associated with renting equipment is recognized when the services are performed.

Table of Contents

HERC HOLDINGS INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

Sales of rental equipment, New equipment, Parts and supplies

The Company sells its used rental equipment, new equipment, parts and supplies. Revenues recorded for each category are as follows (in millions):

	Years Ended December 31,		
	2023	2022	2021
Sales of rental equipment	\$ 346	\$ 125	\$ 113
Sales of new equipment	14	8	9
Sales of parts and supplies	24	28	22
Total	<u>\$ 384</u>	<u>\$ 161</u>	<u>\$ 144</u>

The Company recognizes revenue from the sale of rental equipment, new equipment, parts and supplies when control of the asset transfers to the customer, which is typically when the asset is picked up by or delivered to the customer and when significant risks and rewards of ownership have passed to the customer. Sales and other tax amounts collected from customers and remitted to government authorities are accounted for on a net basis and, therefore, excluded from revenue.

The Company routinely sells its used rental equipment in order to manage repair and maintenance costs, as well as the composition, age and size of its fleet. The Company disposes of used equipment through a variety of channels including retail sales to customers and other third parties, sales to wholesalers, brokered sales and auctions.

The Company also sells new equipment, parts and supplies. The types of new equipment that the Company sells vary by location and include a variety of ProContractor tools and supplies, small equipment (such as work lighting, generators, pumps, compaction equipment and power trowels), safety supplies and expendables.

Under Topic 606, the accounts receivable balance, prior to allowances for doubtful accounts, for the sale of rental equipment, new equipment, parts and supplies, was approximately \$11 million and \$9 million as of December 31, 2023 and 2022, respectively.

Service and other revenues

Service and other revenues primarily include revenue earned from equipment management and similar services for rental customers which includes providing customer support functions such as dedicated in-plant operations, plant management services, equipment and safety training, and repair and maintenance services particularly to industrial customers who request such services.

The Company recognizes revenue for service and other revenues as the services are provided. Service and other revenues are typically invoiced together with a customer's rental amounts and, therefore, it is not practical for the Company to separate the accounts receivable amount related to services and other revenues that are accounted for under Topic 606; however, such amount is not considered material.

Receivables and contract assets and liabilities

Most of the Company's equipment rental revenue is accounted for under Topic 842. The customers that are responsible for the remaining equipment rental revenue that is accounted for under Topic 606 are generally the same customers that rent the Company's equipment. Concentration of credit risk with respect to the Company's accounts receivable is limited because a large number of geographically diverse customers makes up its customer base. No single customer makes up more than 3% of the Company's equipment rental revenue or more than 5% of its accounts receivable balance for the last three years. The Company manages credit risk associated with its accounts receivable at the customer level through credit approvals, credit limits and other monitoring procedures. The Company maintains allowances for doubtful accounts that reflect the Company's estimate of the amount of receivables that the Company will be unable to collect based on its historical write-off experience.

The Company does not have material contract assets or contract liabilities associated with customer contracts. The Company's contracts with customers do not generally result in material amounts billed to customers in excess of recognizable revenue. The Company did not recognize material revenue during the years ended December 31, 2023, 2022 or 2021 that was included in the contract liability balance as of the beginning of each period.

Table of Contents

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 10-K☒ **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**For the fiscal year ended **December 31, 2022**

OR

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**Commission File Number **001-33139****HERC HOLDINGS INC.**

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

20-3530539
(I.R.S. Employer
Identification Number)

**27500 Riverview Center Blvd.
Bonita Springs, Florida 34134
(239) 301-1000**

(Address, including Zip Code, and telephone number,
including area code, of registrant's principal executive offices)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock, par value \$0.01 per share	HRI	New York Stock Exchange

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of Securities Act. Yes ☒ No ☐Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes ☐ No ☒Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	☒	Smaller reporting company	☐
Accelerated filer	☐	Emerging growth company	☐
Non-accelerated filer	☐		

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. ☒If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements. ☐Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive-based compensation received by any of the registrant's executive officers during the relevant recovery period pursuant to §240.10D-1(b). ☐Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes ☐ No ☒

The aggregate market value of the voting and non-voting common equity held by non-affiliates of the registrant as of June 30, 2022, the last business day of the registrant's most recently completed second fiscal quarter, based on the closing price of the stock on the New York Stock Exchange on such date, was \$2.31 billion.

<https://www.sec.gov/Archives/edgar/data/1364479/000136447923000008/hri-20221231.htm>

1/135

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 11-3
CASE NO.: 25-004

Table of Contents

HERC HOLDINGS INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

The following table summarizes the applicable accounting guidance for the Company's revenues (in millions):

	Years Ended December 31,								
	2022			2021			2020		
	Topic 842	Topic 606	Total	Topic 842	Topic 606	Total	Topic 842	Topic 606	Total
Revenues:									
Equipment rental	\$ 2,284.1	\$ —	\$ 2,284.1	\$ 1,728.9	\$ —	\$ 1,728.9	\$ 1,401.1	\$ —	\$ 1,401.1
Other rental revenue:									
Delivery and pick-up	—	169.7	169.7	—	109.6	109.6	—	86.7	86.7
Other	97.7	—	97.7	71.9	—	71.9	55.9	—	55.9
Total other rental revenues	97.7	169.7	267.4	71.9	109.6	181.5	55.9	86.7	142.6
Total equipment rentals	2,381.8	169.7	2,551.5	1,800.8	109.6	1,910.4	1,457.0	86.7	1,543.7
Sales of rental equipment	—	125.7	125.7	—	113.1	113.1	—	198.5	198.5
Sales of new equipment, parts and supplies	—	35.8	35.8	—	30.1	30.1	—	28.2	28.2
Service and other revenues	—	25.8	25.8	—	19.5	19.5	—	10.9	10.9
Total revenues	\$ 2,381.8	\$ 357.0	\$ 2,738.8	\$ 1,800.8	\$ 272.3	\$ 2,073.1	\$ 1,457.0	\$ 324.3	\$ 1,781.3

Topic 842 revenuesEquipment Rental Revenue

The Company offers a broad portfolio of equipment for rent on a hourly, daily, weekly or monthly basis, with substantially all rental agreements cancellable upon the return of the equipment. Virtually all customer contracts can be canceled by the customer with no penalty by returning the equipment within one day; therefore, the Company does not allocate the transaction price between the different contract elements.

Equipment rental revenue includes revenue generated from renting equipment to customers and is recognized on a straight-line basis over the length of the rental contract. As part of this straight-line methodology, when the equipment is returned, the Company recognizes as incremental revenue the excess, if any, between the amount the customer is contractually required to pay, which is based on the rental contract period applicable to the actual number of days the equipment was out on rent, over the cumulative amount of revenue recognized to date. In any given accounting period, the Company will have customers return equipment and be contractually required to pay more than the cumulative amount of revenue recognized to date under the straight-line methodology. Also included in equipment rental revenue is re-rent revenue in which the Company will rent specific pieces of equipment from vendors and then re-rent that equipment to its customers. Provisions for discounts, rebates to customers and other adjustments are provided for in the period the related revenue is recorded.

Other

Other equipment rental revenue is primarily comprised of fees for the Company's rental protection program and environmental charges. Fees paid for the rental protection program allow customers to limit the risk of financial loss in the event the Company's equipment is damaged or lost. Fees for the rental protection program and environmental recovery fees are recognized on a straight-line basis over the length of the rental contract.

Topic 606 revenuesDelivery and pick-up

Delivery and pick-up revenue associated with renting equipment is recognized when the services are performed.

Table of Contents

HERC HOLDINGS INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

Sales of Rental Equipment, New Equipment, Parts and Supplies

The Company sells its used rental equipment, new equipment, parts and supplies. Revenues recorded for each category are as follows (in millions):

	Years Ended December 31,		
	2022	2021	2020
Sales of rental equipment	\$ 125.7	\$ 113.1	\$ 198.5
Sales of new equipment	8.6	7.9	11.5
Sales of parts and supplies	27.2	22.2	16.7
Total	<u>\$ 161.5</u>	<u>\$ 143.2</u>	<u>\$ 226.7</u>

The Company recognizes revenue from the sale of rental equipment, new equipment, parts and supplies when control of the asset transfers to the customer, which is typically when the asset is picked up by or delivered to the customer and when significant risks and rewards of ownership have passed to the customer. Sales and other tax amounts collected from customers and remitted to government authorities are accounted for on a net basis and, therefore, excluded from revenue.

The Company routinely sells its used rental equipment in order to manage repair and maintenance costs, as well as the composition, age and size of its fleet. The Company disposes of used equipment through a variety of channels including retail sales to customers and other third parties, sales to wholesalers, brokered sales and auctions.

The Company also sells new equipment, parts and supplies. The types of new equipment that the Company sells vary by location and include a variety of ProContractor tools and supplies, small equipment (such as work lighting, generators, pumps, compaction equipment and power trowels), safety supplies and expendables.

Under Topic 606, the accounts receivable balance, prior to allowances for doubtful accounts, for the sale of rental equipment, new equipment, parts and supplies, was approximately \$8.6 million and \$11.1 million as of December 31, 2022 and 2021, respectively.

Service and other revenues

Service and other revenues primarily include revenue earned from equipment management and similar services for rental customers which includes providing customer support functions such as dedicated in-plant operations, plant management services, equipment and safety training, and repair and maintenance services particularly to industrial customers who request such services.

The Company recognizes revenue for service and other revenues as the services are provided. Service and other revenues are typically invoiced together with a customer's rental amounts and, therefore, it is not practical for the Company to separate the accounts receivable amount related to services and other revenues that are accounted for under Topic 606; however, such amount is not considered material.

Receivables and contract assets and liabilities

Most of the Company's equipment rental revenue is accounted for under Topic 842. The customers that are responsible for the remaining equipment rental revenue that is accounted for under Topic 606 are generally the same customers that rent the Company's equipment. Concentration of credit risk with respect to the Company's accounts receivable is limited because a large number of geographically diverse customers makes up its customer base. No single customer makes up more than 3% of the Company's equipment rental revenue or more than 5% of its accounts receivable balance for the last three years. The Company manages credit risk associated with its accounts receivable at the customer level through credit approvals, credit limits and other monitoring procedures. The Company maintains allowances for doubtful accounts that reflect the Company's estimate of the amount of receivables that the Company will be unable to collect based on its historical write-off experience.

The Company does not have material contract assets or contract liabilities associated with customer contracts. The Company's contracts with customers do not generally result in material amounts billed to customers in excess of recognizable revenue. The Company did not recognize material revenue during the years ended December 31, 2022, 2021 or 2020 that was included in the contract liability balance as of the beginning of each period.

Table of Contents

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 10-K

☒ **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the fiscal year ended December 31, 2021

OR

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

Commission File Number 001-33139

HERC HOLDINGS INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

20-3530539
(I.R.S. Employer
Identification Number)

27500 Riverview Center Blvd.
Bonita Springs, Florida 34134
(239) 301-1000

(Address, including Zip Code, and telephone number,
including area code, of registrant's principal executive offices)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock, par value \$0.01 per share	HRI	New York Stock Exchange

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of Securities Act. Yes ☒ No ☐

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes ☐ No ☒

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	☒	Smaller reporting company	☐
Accelerated filer	☐	Emerging growth company	☐
Non-accelerated filer	☐		

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. ☒

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes ☐ No ☒

The aggregate market value of the voting and non-voting common equity held by non-affiliates of the registrant as of June 30, 2021, the last business day of the registrant's most recently completed second fiscal quarter, based on the closing price of the stock on the New York Stock Exchange on such date, was \$2.39 billion.

Table of Contents

HERC HOLDINGS INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

The following table summarizes the applicable accounting guidance for the Company's revenues (in millions):

	Years Ended December 31,								
	2021			2020			2019		
	Topic 842	Topic 606	Total	Topic 842	Topic 606	Total	Topic 842	Topic 606	Total
Revenues:									
Equipment rental	\$ 1,728.9	\$ —	\$ 1,728.9	\$ 1,401.1	\$ —	\$ 1,401.1	\$ 1,549.9	\$ —	\$ 1,549.9
Other rental revenue:									
Delivery and pick-up	—	109.6	109.6	—	86.7	86.7	—	98.0	98.0
Other	71.9	—	71.9	55.9	—	55.9	53.9	—	53.9
Total other rental revenues	71.9	109.6	181.5	55.9	86.7	142.6	53.9	98.0	151.9
Total equipment rentals	1,800.8	109.6	1,910.4	1,457.0	86.7	1,543.7	1,603.8	98.0	1,701.8
Sales of rental equipment	—	113.1	113.1	—	198.5	198.5	—	242.8	242.8
Sales of new equipment, parts and supplies	—	30.1	30.1	—	28.2	28.2	—	44.0	44.0
Service and other revenues	—	19.5	19.5	—	10.9	10.9	—	10.4	10.4
Total revenues	\$ 1,800.8	\$ 272.3	\$ 2,073.1	\$ 1,457.0	\$ 324.3	\$ 1,781.3	\$ 1,603.8	\$ 395.2	\$ 1,999.0

Topic 842 revenuesEquipment Rental Revenue

The Company offers a broad portfolio of equipment for rent on an hourly, daily, weekly or monthly basis, with substantially all rental agreements cancellable upon the return of the equipment. Virtually all customer contracts can be canceled by the customer with no penalty by returning the equipment within one day; therefore, the Company does not allocate the transaction price between the different contract elements.

Equipment rental revenue includes revenue generated from renting equipment to customers and is recognized on a straight-line basis over the length of the rental contract. As part of this straight-line methodology, when the equipment is returned, the Company recognizes as incremental revenue the excess, if any, between the amount the customer is contractually required to pay, which is based on the rental contract period applicable to the actual number of days the equipment was out on rent, over the cumulative amount of revenue recognized to date. In any given accounting period, the Company will have customers return equipment and be contractually required to pay more than the cumulative amount of revenue recognized to date under the straight-line methodology. Also included in equipment rental revenue is re-rent revenue in which the Company will rent specific pieces of equipment from vendors and then re-rent that equipment to its customers. Provisions for discounts, rebates to customers and other adjustments are provided for in the period the related revenue is recorded.

Other

Other equipment rental revenue is primarily comprised of fees for the Company's rental protection program and environmental charges. Fees paid for the rental protection program allow customers to limit the risk of financial loss in the event the Company's equipment is damaged or lost. Fees for the rental protection program and environmental recovery fees are recognized on a straight-line basis over the length of the rental contract.

Topic 606 revenuesDelivery and pick-up

Delivery and pick-up revenue associated with renting equipment is recognized when the services are performed.

Table of Contents

HERC HOLDINGS INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

Sales of Rental Equipment, New Equipment, Parts and Supplies

The Company sells its used rental equipment, new equipment, parts and supplies. Revenues recorded for each category are as follows (in millions):

	Years Ended December 31,		
	2021	2020	2019
Sales of rental equipment	\$ 113.1	\$ 198.5	\$ 242.8
Sales of new equipment	7.9	11.5	21.0
Sales of parts and supplies	22.2	16.7	23.0
Total	<u>\$ 143.2</u>	<u>\$ 226.7</u>	<u>\$ 286.8</u>

The Company recognizes revenue from the sale of rental equipment, new equipment, parts and supplies when control of the asset transfers to the customer, which is typically when the asset is picked up by or delivered to the customer and when significant risks and rewards of ownership have passed to the customer. Sales and other tax amounts collected from customers and remitted to government authorities are accounted for on a net basis and, therefore, excluded from revenue.

The Company routinely sells its used rental equipment in order to manage repair and maintenance costs, as well as the composition, age and size of its fleet. The Company disposes of used equipment through a variety of channels including retail sales to customers and other third parties, sales to wholesalers, brokered sales and auctions.

The Company also sells new equipment, parts and supplies. The types of new equipment that the Company sells vary by location and include a variety of ProContractor tools and supplies, small equipment (such as work lighting, generators, pumps, compaction equipment and power trowels), safety supplies and expendables.

Under Topic 606, the accounts receivable balance, prior to allowances for doubtful accounts, for the sale of rental equipment, new equipment, parts and supplies, was approximately \$11.1 million and \$13.8 million as of December 31, 2021 and 2020, respectively.

Service and other revenues

Service and other revenues primarily include revenue earned from equipment management and similar services for rental customers which includes providing customer support functions such as dedicated in-plant operations, plant management services, equipment and safety training, and repair and maintenance services particularly to industrial customers who request such services.

The Company recognizes revenue for service and other revenues as the services are provided. Service and other revenues are typically invoiced together with a customer's rental amounts and, therefore, it is not practical for the Company to separate the accounts receivable amount related to services and other revenues that are accounted for under Topic 606; however, such amount is not considered material.

Receivables and contract assets and liabilities

Most of the Company's equipment rental revenue is accounted for under Topic 842. The customers that are responsible for the remaining equipment rental revenue that is accounted for under Topic 606 are generally the same customers that rent the Company's equipment. Concentration of credit risk with respect to the Company's accounts receivable is limited because a large number of geographically diverse customers makes up its customer base. No single customer makes up more than 3% of the Company's equipment rental revenue or more than 5% of its accounts receivable balance for the last three years. The Company manages credit risk associated with its accounts receivable at the customer level through credit approvals, credit limits and other monitoring procedures. The Company maintains allowances for doubtful accounts that reflect the Company's estimate of the amount of receivables that the Company will be unable to collect based on its historical write-off experience.

The Company does not have material contract assets or contract liabilities associated with customer contracts. The Company's contracts with customers do not generally result in material amounts billed to customers in excess of recognizable revenue. The Company did not recognize material revenue during the years ended December 31, 2021, 2020 or 2019 that was included in the contract liability balance as of the beginning of such period.

Exhibit 12

ACCOUNT NUMBER: BU002495
EMPIRE SOUTHWEST, LLC 2023

CatGroup/ID	Cat/Group Desc	Year of Acquisition	Total Acquisition Cost
CAT EQUIPMENT			
CE009589	349/352 EXCAVATOR	2022	303,604.30
CE008215	330 EXCAVATOR W/CAB	2022	199,505.34
CE008000	302.7 MINI EX	2022	32,746.58
CE006101I	48" 349/352 BUCKET	2022	10,060.37
CE013880R	328, 329, 330, 335 RIPPER ATTACHMENT	2022	9,490.03
CE006601E	36" 328, 329, 330, 335 BUCKET	2022	8,443.48
CE009589Q	349/352 QUICK COUPLER	2022	8,366.70
CE008215Q	328-335 QUICK COUPLER	2022	741.18
21-017	500KW GENERATOR	2022	201,720.45
17-050	AIR COMPRESSOR XAS1800	2022	146,370.00
CE016498	323 EXCAVATOR W/CAB	2022	252,585.85
CE013457	320 EXCAVATOR W/CAB	2022	140,125.88
CE013463	REACH FORKLIFT 12,000LB 55' LIFT	2022	133,982.00
CE013464	REACH FORKLIFT 12,000LB 55' LIFT	2022	126,677.50
CE010712	420 BACKHOE LOADER W/CAB	2022	63,570.75
CE013975	299 CTL W/CAB	2022	61,284.00
CE013457Q	320, M322, 323, 325 QUICK COUPLER	2022	5,872.12
CE010788A	12" 415/416/420/430/440 BUCKET	2022	787.57
CE011158Z	320, M322, 323, 325 QUICK COUPLER	2022	-
CE015883I	48" 320, 321, M322, 323, 325 BUCKET	2022	-
CE013264	PUSH SCRAPER 631G	2022	500,773.50
CE013263	PUSH SCRAPER 631G	2022	477,812.32
CE013981	PUSH SCRAPER 631G	2022	371,905.36
CE013295	PUSH SCRAPER 631G	2022	340,405.00
CE008927	ARTICULATED WATER TRUCK 740/745 8F	2022	259,881.00
CE007617	ARTICULATED WATER TRUCK 740/745 8F	2022	174,770.81

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 12
CASE NO.: 25-004

CE007617X	MISC EQUIPMENT	2023	7,493.30
23-140	500KW GENERATOR	2023	302,840.77
22-042	100KW GENERATOR	2022	54,978.00
CE014185	DOZER D10T	2022	1,449,376.06
CE014130	ARTICULATED TRUCK 745	2022	496,728.00
CE016698	ARTICULATED TRUCK 730	2023	488,626.89
CE009476	DOZER D9T	2022	443,077.00
CE015251	336 EXCAVATOR W/CAB	2022	408,404.95
CE010207	DOZER D6T / D6-20	2022	343,824.00
CE005656	ARTICULATED WATER TRUCK 740/745 81	2022	224,682.00
CE017715J	54" 336/340 BUCKET	2022	15,933.55
CE012206K	60" 349/352 BUCKET	2022	13,634.09
CE018318D	30" 336/340 BUCKET	2022	12,160.80
CE015251Q	336/340 QUICK COUPLER	2022	11,893.15
CE010840K	60" 328, 329, 330, 335 BUCKET	2022	9,739.07
CE007021G	42" 349/352 BUCKET	2022	9,701.97
CE015890R	336/340 RIPPER	2022	9,321.65
CE009393R	336/340 RIPPER	2022	9,133.17
CE011645I	48" 336/340 BUCKET	2022	8,091.89
CE021404Z	MISC EQUIPMENT	2023	271.00
CE008370Z	HAMMER GUARD FOR 328-374	2022	188.96
CE017130	320 EXCAVATOR W/CAB	2023	227,955.74
CE008374	938 WHEEL LOADER	2022	157,179.00
CE008088	938 WHEEL LOADER W/FUSION & 3RD V.	2022	135,215.56
CE010333	DOZER D5K / D3-12	2022	131,261.00
CE010034	REACH FORKLIFT 10,000LB 55' LIFT	2022	126,644.70
CE011228	DOZER D4K / D2-14	2022	125,189.00
CE010235	REACH FORKLIFT 10,000LB 55' LIFT, CAB	2022	115,011.42
CE006504	314 EXCAVATOR W/CAB	2022	101,491.19
CE012673	420 BACKHOE LOADER W/CAB	2022	100,653.99
CE010211	REACH FORKLIFT 8,800LB 24' LIFT, CAB	2022	99,566.74

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 12-2
CASE NO.: 25-004

CE010669	308 MINI EX W/CAB	2022	94,668.24
CE009685	420 IT BACKHOE LOADER	2022	91,234.75
CE008223	REACH FORKLIFT 9,000LB 43' LIFT, CAB	2022	88,853.00
CE010240	307.5 MINI EX W/THUMB	2022	88,400.14
CE008847	REACH FORKLIFT 6,000LB 42' LIFT	2022	84,809.41
CE006481	REACH FORKLIFT 12,000LB 55' LIFT	2022	82,275.95
CE007871	REACH FORKLIFT 6,000LB 42' LIFT	2022	68,703.91
CE007954	SMOOTH SINGLE DRUM ROLLER 50" CS34	2022	64,173.43
CE040097	259 / 255-05 CTL W/CAB & HIGH FLOW/H	2022	63,519.15
CE004855	REACH FORKLIFT 9,000LB 43' LIFT	2022	62,210.74
CE015971	262 SSL W/CAB	2022	61,722.90
CE006161	420 BACKHOE LOADER	2022	61,066.16
CE012313	262 SSL W/CAB	2022	55,922.67
CE011612	303.5 MINI EX W/CAB	2022	46,220.00
CE010346	259 / 255-05 CTL W/CAB	2022	45,642.42
CE014942	302.7 MINI EX	2022	43,388.13
CE011914	302.7 MINI EX	2022	39,640.52
CE011151	302.7 MINI EX	2022	37,901.75
CE010875	236 SSL W/CAB	2022	37,621.65
CE008911	302.7 MINI EX W/THUMB	2022	34,478.60
CE010497	226 SSL W/CAB	2022	29,293.05
CE010498	226 SSL W/CAB	2022	28,080.43
CE009931	300.9 MINI EX	2022	20,935.02
CE019057T	320, 321, M322, 323, 325 THUMB	2022	15,985.88
CE015604Z	SMART DOZER BLADE (SSL/CTL *NEEDS	2022	10,441.32
UR001010	UTV/JOB CART 2 SEAT GAS	2022	10,021.00
CE016791E	320,M322,323,325 COMPACTION WHEEL	2022	9,764.89
CE040049G	42" 320, 321, M322, 323, 325 BUCKET	2022	8,307.05
CE019430F	924,926,930,938 FUSION UTILITY FORKS	2022	8,297.10
CE019062Z	BROOM PICK-UP ATTACHMENT BP118 (S	2022	7,089.33
CE040004E	36" 320, 321, M322, 323, 325 BUCKET	2022	7,009.58

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 12-3
CASE NO.: 25-004

CE016382C	24" 320, 321, M322, 323, 325 BUCKET	2022	6,073.53
CE018668Z	BR172, BR118 BRUSH CUTTER (SSL/CTL)	2022	6,068.34
CE012218G	42" 320, 321, M322, 323, 325 BUCKET	2022	5,771.72
CE014654Q	307, 308, 309 HYD QUICK COUPLER	2022	5,315.82
CE013075Q	320, M322, 323, 325 QUICK COUPLER	2022	5,214.84
CE019311Z	TRENCHER ATTACHMENT T9B / T112 (SS	2022	5,186.06
CE011411Z	420, 430 IT LOADER BUCKET	2022	4,560.16
CE006272N	924/926 BUCKETS	2022	4,008.82
CE006258G	42" 311, 313, 314, 315 BUCKET	2022	3,699.31
CE006504Q	311, 313, 314, 315 QUICK COUPLER	2022	3,590.18
CE018523T	307, 308, 309 THUMB	2022	3,256.69
CE009930C	24" 316 BUCKET	2022	3,127.47
CE007863Q	307, 308, 309 HYD QUICK COUPLER	2022	2,834.35
CE010674E	36" 311, 313, 314, 315 BUCKET	2022	2,730.63
CE015515F	420, 430 IT LOADER FORKS	2022	2,502.21
CE016584Z	A19 / A41 AUGER (SSL/CTL, 303, 305)	2022	2,270.39
CE009441T	307, 308, 309 THUMB	2022	2,268.33
CE015001Z	A19 / A41 AUGER (SSL/CTL, 303, 305)	2022	2,205.52
CE016592Z	HAMMER GUARD FOR 307/308	2022	1,999.88
CE016593Z	HAMMER GUARD FOR 307/308	2022	1,999.88
CE016826E	24" ROCK HEAD BIT	2022	1,905.46
CE016197N	GP BUCKET 80" (SSL/CTL)	2022	1,671.26
CE012674E	36" 307, 308, 309 BUCKET	2022	1,561.77
CE018460T	301 THUMB	2022	1,539.34
CE018461T	301 THUMB	2022	1,539.34
CE016827E	24" ROCK HEAD BIT	2022	1,460.80
CE016418A	13" 307, 308, 309 BUCKET	2022	1,338.28
CE013602E	36" 415/416/420/430/440 BUCKET	2022	1,330.84
CE015425E	36" 415/416/420/430/440 BUCKET	2022	1,330.84
CE013336T	302 THUMB	2022	1,320.66
CE015876B	18" 307, 308, 309 BUCKET	2022	1,302.00

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 12-4
CASE NO.: 25-004

CE016178C	24" 415/416/420/430/440 BUCKET	2022	1,273.25
CE016180C	24" 415/416/420/430/440 BUCKET	2022	1,273.25
CE009988Q	307, 308, 309 MECH QUICK COUPLER	2022	1,261.37
CE011383Q	307, 308, 309 MECH QUICK COUPLER	2022	1,261.37
CE018821N	GP BUCKET 62" (SSL/CTL)	2022	1,254.57
CE018265B	18" 415/416/420/430/440 BUCKET	2022	1,182.78
CE010675C	24" 307, 308, 309 BUCKET	2022	1,164.16
CE011754C	24" AUGER BITS (FITS A19/A26/A68/A41)	2022	1,139.25
CE019356E	36" 303 & 304 BUCKET	2022	1,121.10
CE011432D	30" 415/416/420/430/440 BUCKET	2022	1,105.81
CE015079N	GP BUCKET 74" (SSL/CTL)	2022	1,065.35
CE015352N	GP BUCKET 74" (SSL/CTL)	2022	1,065.35
CE017068B	18" AUGER BITS (FITS A19/A26/A68/A41)	2022	1,002.11
CE008461N	GP BUCKET 74" (SSL/CTL)	2022	942.58
CE011490N	GP BUCKET 74" (SSL/CTL)	2022	942.58
CE017022B	18" 305 & 306 BUCKET	2022	914.18
CE018665Q	302 QUICK COUPLER	2022	905.80
CE013815N	GP BUCKET 62" (SSL/CTL)	2022	899.95
CE011612Q	303 & 304 QUICK COUPLER	2022	861.11
CE016824B	18" AUGER BITS (FITS A19/A26/A68/A41)	2022	852.00
CE017968B	18" 303 & 304 BUCKET	2022	815.22
CE008154A	12" 415/416/420/430/440 BUCKET	2022	787.78
CE015665Q	302 QUICK COUPLER	2022	697.23
CE017380C	24" 302 BUCKET	2022	640.87
CE011890Q	302 QUICK COUPLER	2022	629.92
CE018526Q	301 QUICK COUPLER	2022	617.83
CE018527Q	301 QUICK COUPLER	2022	617.83
CE018528Q	301 QUICK COUPLER	2022	617.83
CE008270B	18" 302 BUCKET	2022	595.24
CE018664A	12" 302 BUCKET	2022	556.05
CE015865B	18" 302 BUCKET	2022	538.61

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 12-5
CASE NO.: 25-004

CE011573C	24" 302 BUCKET	2022	508.84
CE012866B	15" AUGER BITS (FITS A19/A26/A68/A41)	2022	413.82
CE004143A	10" 302 BUCKET	2022	396.95
CE008765A	10" 302 BUCKET	2022	393.73
CE011922B	15" 300.9 BUCKETS	2022	327.98
CE009168C	24" 303 & 304 BUCKET	2022	310.56
CE015365A	9" AUGER BIT (FITS A19/A26/A68/A41)	2022	301.11
CE014173Z	A19/A41 AUGER BRACKET (303,304,305,30	2022	250.08
CE013566A	6" AUGER BIT (FITS A19/A26/A68/A41)	2022	229.02
CE014080G	HAMMER GUARD FOR 320 *NEXT GEN*	2022	209.95
CE020050Z	MISC EQUIPMENT	2023	202.00
CE010942Z	12" AUGER BIT (FITS A19/A26/A68/A41)	2022	115.12
CE020051Z	MISC EQUIPMENT	2023	78.00
CE017130I	42" 320, 321, M322, 323, 325 BUCKET	2023	-
CE017130Q	320, M322, 323, 325 QUICK COUPLER	2023	-
			<u>11,002,753.08</u>

CATERPILLAR DOZER D10T

CE040287	DOZER D10T	2023	1,473,680.42
CE040288	DOZER D10T	2023	1,470,964.60
			<u>2,944,645.02</u>

NON-CAT EQUIPMENT - ALLIED EQUIPMENT

13-111	2000KW RESISTIVE LOADBANK	2022	24,843.00
CE003661	BOOM LIFT STR 80-85' (DIESEL)	2022	34,948.84
12-259	AIR COMPRESSOR XATS1050	2022	52,920.00
17-071	20KW GENERATOR	2022	15,887.00
17-074	20KW GENERATOR	2022	14,259.00
17-161	56KW GENERATOR	2022	33,095.46
18-169	HEATER	2022	31,850.00
19-431	56KW GENERATOR	2022	37,787.77

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 12-6
CASE NO.: 25-004

19-512	4 HEAD LIGHT TOWER	2022	4,158.00
20-034	56KW GENERATOR	2022	40,773.45
20-041	56KW GENERATOR	2022	41,487.45
20-078	1200AMP ATS	2022	27,521.75
21-059	4 HEAD LIGHT TOWER	2022	4,410.00
21-064	BALLOON LIGHT ATTACHMENT	2022	1,134.00
21-065	BALLOON LIGHT ATTACHMENT	2022	1,134.00
21-066	BALLOON LIGHT ATTACHMENT	2022	1,134.00
21-073	150KW GENERATOR	2022	74,970.00
21-119	4 HEAD LIGHT TOWER	2022	4,158.00
22-066	4 HEAD LIGHT TOWER	2022	7,354.20
22-233	36KW GENERATOR	2022	32,130.00
22-264	3500KVA TRANSFORMER	2022	88,650.66
22-473	20KW GENERATOR	2022	24,990.00
23-153	20KW GENERATOR	2023	96,013.06
23-310	4 HEAD LIGHT TOWER	2023	12,512.47
23-312	4 HEAD LIGHT TOWER	2023	12,512.47
23-313	4 HEAD LIGHT TOWER	2023	12,512.47
23-314	4 HEAD LIGHT TOWER	2023	12,512.47
23-317	4 HEAD LIGHT TOWER	2023	12,512.47
23-369	4 HEAD LIGHT TOWER	2023	15,202.61
23-370	4 HEAD LIGHT TOWER	2023	15,202.61
23-371	4 HEAD LIGHT TOWER	2023	15,202.61
23-372	4 HEAD LIGHT TOWER	2023	15,202.61
23-373	4 HEAD LIGHT TOWER	2023	15,202.61
23-374	4 HEAD LIGHT TOWER	2023	15,202.61
23-375	4 HEAD LIGHT TOWER	2023	15,202.61
23-376	4 HEAD LIGHT TOWER	2023	15,202.61
23-377	4 HEAD LIGHT TOWER	2023	15,202.61
23-378	4 HEAD LIGHT TOWER	2023	15,202.61
23-379	4 HEAD LIGHT TOWER	2023	15,202.61

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 12-7
CASE NO.: 25-004

23-380	4 HEAD LIGHT TOWER	2023	15,202.57
23-381	4 HEAD LIGHT TOWER	2023	15,182.09
23-382	4 HEAD LIGHT TOWER	2023	15,182.09
23-383	4 HEAD LIGHT TOWER	2023	15,182.09
23-384	4 HEAD LIGHT TOWER	2023	15,182.09
23-385	4 HEAD LIGHT TOWER	2023	15,182.09
23-386	4 HEAD LIGHT TOWER	2023	15,182.09
23-387	4 HEAD LIGHT TOWER	2023	15,182.09
23-388	4 HEAD LIGHT TOWER	2023	15,182.09
23-389	4 HEAD LIGHT TOWER	2023	15,182.09
23-390	4 HEAD LIGHT TOWER	2023	15,182.09
23-391	4 HEAD LIGHT TOWER	2023	15,182.09
23-392	4 HEAD LIGHT TOWER	2023	15,182.09
23-393	4 HEAD LIGHT TOWER	2023	15,182.14
CE012706	WATER STAND TANK 12000 (MPT/VALE	2022	46,747.00
CE012892	WEILER P265 ASPHALT PAVER *NO DAY	2022	129,986.00
CE015141Z	HB2000 BIT	2022	1,600.03
18-230	6GHT SOUND ATTENUATED	2022	71,400.00
CE004251	SCISSOR LIFT ELECTRIC 32'	2022	11,753.00
CE005490C	415/416/420/430/440 COMPACTION WHE	2022	2,277.29
CE005984	SCISSOR LIFT ELECTRIC 26'	2022	8,189.00
CE006025	BOOM LIFT STR 60-65' (DIESEL)	2022	44,286.00
CE008161	BOOM LIFT STR 60-65' (DIESEL)	2022	59,550.00
CE011046	SMALL PLATE COMPACTORS, MVC88	2022	1,272.00
CE012346	SCISSOR LIFT ELECTRIC 19'	2022	8,409.00
CE012366	BOOM LIFT STR 60-65' (DUAL FUEL)	2022	76,572.00
CE012405	REACH FORKLIFT 10,000LB 55' LIFT	2022	99,966.00
CE012441	WATER TRAILER 500	2022	5,160.00
CE013517H	316 & 317 HAMMER (MB1000)	2022	21,311.85
CE013990	AIR COMPRESSOR 185CFM-TOWABLE	2022	16,330.00
CE014458Z	PNUEMATIC/AIR HAMMER 60LB	2022	856.60

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 12-8
CASE NO.: 25-004

CE014463Z	PNEUMATIC/AIR HAMMER 60LB	2022	853.63
CE014465Z	PNEUMATIC/AIR HAMMER 90LB	2022	848.01
CE014475Z	PNEUMATIC/AIR HAMMER 30LB	2022	684.12
CE014478Z	PNEUMATIC/AIR TAMPER	2022	745.85
CE014892	REACH FORKLIFT 10,000LB 55' LIFT	2022	122,547.00
CE015019	UTV/JOB CART 4 SEAT GAS	2022	14,931.85
CE015666	BOOM LIFT STR 60-65' (DIESEL)	2023	104,261.61
CE016350	AIR COMPRESSOR 185CFM-TOWABLE	2022	19,421.89
CE016353	AIR COMPRESSOR 185CFM-TOWABLE	2022	20,310.93
CE016875Z	TX525 WALK BEHIND SSL TRENCHER	2022	4,086.79
CE017337Z	HB2000 BIT	2022	1,635.09
CE018035E	36" 307, 308, 309 BUCKET	2022	2,167.64
CE019866F	420, 430 IT LOADER FORKS	2022	1,492.67
CE016688	VACUUM TRAILER - GAS	2023	64,318.69
			<u>2,101,942.03</u>

MOTOR VEHICLES

CE013613	DUMP TRUCK 5CYD	2022	72,069.54
CE015090	DUMP TRUCK 5CYD	2022	85,191.94
CE015089	DUMP TRUCK 5CYD	2022	84,526.56
CE015091	DUMP TRUCK 5CYD	2022	84,407.86
CE015092	DUMP TRUCK 5CYD	2022	84,381.34
CE014252	DUMP TRUCK 5CYD	2022	79,944.05
CE012223	WATER TRUCK 4000	2022	96,960.00
CE014243	WATER TRUCK 2000	2022	100,038.01
CE015085	WATER TRUCK 2000	2022	87,293.01
CE008933	WATER TRUCK 2000	2022	82,719.00
CE014248	WATER TRUCK 2000	2022	82,634.04
CE012222	WATER TRUCK 2000	2022	81,256.12
CE008934	WATER TRUCK 2000	2022	76,009.00
			<u>1,097,430.47</u>

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 12-9
CASE NO.: 25-004

agrees to report previ: 17,146,770.60

Personal Property (Reported)
CAT Equipment
Caterpillar D10T2 Dozers
Register Vehicles
Total Exempt
Allied Equipment (taxable)

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
PETITIONER'S EXHIBIT: 12-10
CASE NO.: 25-004

BACKGROUND

Empire Southwest, LLC (hereafter referred to as Empire or Petitioner) acquired Cashman Equipment Company in December of 2022. Empire markets itself as a sales and rental company of heavy equipment. The equipment acquired in the sale was capitalized by Empire using the fair market value of the assets at the time of the sale. The fair market value of the equipment represents a depreciated value, not the original purchase cost. For assessment purposes, the acquisition date and the acquisition cost of the assets were updated to reflect the sale. The values associated with the assets presented in this case were submitted by Empire and were not estimated by the Elko County Assessor's Office (hereafter referred to as assessor's office).

As per NRS 361.265, a written statement of all personal property located within the county, signed under the penalty of perjury, must be submitted at the demand of the assessor. This demand was sent to Empire on June 26, 2023. The affidavit was returned on July 27, 2023, and was processed as filed on October 13, 2023 (Exhibit I). The account was billed January 31, 2024. The assessor's office enlisted the assistance of Tax Management Associates, Inc (hereafter referred to as TMA) May 17, 2023, to complete an audit of the heavy equipment rental companies in our county. This audit included Empire and was completed in October 2024 (Exhibit A).

Upon completion of the TMA audit, it was determined that Empire had 303 reportable assets, totaling a full cash value of \$17,674,240. These assets were assessed in accordance with the personal property guidelines as dictated by the Department of Taxation in compliance with NRS 361. The taxable value was determined to be \$17,322,158. Empire was notified via letter of the audit findings on October 21, 2024, and was given 14 days to provide this office with written exception. This office received none and the supplemental billing was generated November 19, 2024, and sent to Empire via certified mail. Empire was notified of their right to appeal this valuation to the Board of Equalization (Exhibit J). Empire filed said appeal on January 13, 2025, giving an opinion of value of \$1,541,900 (Exhibit B). Empire provided the documentation to support this request on February 12, 2025, asking that the taxable value be reduced to \$2,101,942 (Petitioner Letter pg 12). This value excludes equipment reported by Empire in July 2023 but includes the non-CAT equipment discovered during the TMA audit.

For your convenience, Exhibits E-H provides pertinent information regarding statutes and direction from the Nevada Department of Taxation Personal Property manual.

PETITIONER POSITION

Empire has provided evidence stating that the rental fleet equipment identified by TMA falls into one of three personal property categories: taxable (NRS 361.068), exempt (NRS 361.068(1)(a)), or primary purpose (no citation). This classification system does not align with the guidance provided by NRS. Petitioner argues that "primary purpose" is a standard by which personal property attains exempt status if the purchaser intends to sell the property at the time of purchase. Empire states that they purchase the equipment with the intent to sell but they add the equipment to their "rental fleet" because they are also willing to lease it.

Petitioner states that TMA did not investigate the primary purchase intent of the equipment on the trial balance sheet provided to TMA by Empire. For auditing purposes, TMA requests trial balances, depreciation schedules, schedules of operating or capital leases, federal tax returns and any abatements in place (Exhibit K). They use this information to reconcile with the personal property affidavit filed with the county to verify compliance with NRS 361. Empire declined to provide TMA with the requested documentation and opted to submit an asset list instead (Exhibit X, Y). Petitioner maintains that a December 2023 Nevada Department of Taxation Advisory Opinion (23-005, regarding interpretation of NRS 361.068(1)(a)) allows Empire to exempt any personal property they intend to sale, even if it is leased prior to sale.

Empire takes exception to two specific pieces of equipment that were discovered in the TMA audit. Petitioner states that two Caterpillar D10T2 large dozers were listed as rental equipment on the 2023-24 asset list. He states that they were sold in October 2023 and were never leased. This equipment ~~would have been~~ was reported as available in the rental fleet as of July 1, 2023. Both pieces show hours of use, and one piece shows a last rental date of May 22, 2023. Their sale in October was after the July 1 lien date giving it no bearing on the 2023-24 filing because they were being used by Empire as of July 1. ~~(Note—The asset listing provided to TMA does not list Caterpillar D10T2 dozers, it lists a different model D10T—~~Exhibit L, X).

Petitioner also takes issue with the assessor having established Empire to be a rental company and that this designation determined the assessor's position that the equipment was primarily purchased for lease, rather than selling. The assessor's office identifies Empire by the NAICS code 423810- Construction and Mining Equipment Merchant Wholesalers. This information was obtained from the NAICS profile listing website for Empire (Exhibit M). It notes that the secondary NAICS code for Empire is 532412- Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing. This reflects Empire's marketing which identifies the company as "Empire CAT Sales and Rentals" and their Elko business license (Exhibit N) This designation has no impact on how equipment is assessed, as property tax assessment is governed by NRS 361. For example, Home Depot has a NAICS code of 444110- Home Centers, but it also maintains a small amount of equipment available to rent. This rental equipment generates a small amount of revenue for the store, Home Depot reports this equipment as personal property to comply with NRS 361.

Petitioner acknowledges that Empire does hold several pieces of non-CAT equipment (also known as Allied equipment) that were purchased to be leased and states in their evidence that,

"Empire has regularly reported the Allied equipment to the County Assessor." 83 pieces of non-CAT equipment were discovered during the audit and Petitioner agrees these are taxable as personal property.

Empire states that they reported \$17,146,771 in personal property to the auditor. They feel that of this amount \$15,044,829 is exempt from taxation. They ask that the taxable value be reduced to the difference which is \$2,101,942. Our documentation indicates that Empire reported assets totaling \$18,743,632, including vehicles. Vehicles are not taxable as personal property, so their value was removed (\$1,069,393), leaving a balance of \$17,674,240 (Exhibit J).

ANALYSIS

NRS 361.045 states, "Except as otherwise provided by law, all property of every kind and nature whatever within this state shall be subject to taxation. [Part 1:344:1953; A 1954, 29; 1955, 340]"

Empire cites an advisory opinion 23-005, issued December 2023 from the Nevada Department of Taxation office (Exhibit O) that states a taxpayer's primary purpose for purchasing or holding the personal property determines exemption status. This opinion indicates that the assessor is charged with determining if the taxpayer's primary purpose meets the standards of exemption. This opinion is limited to interpreting NRS 361.068 (1)(a) and only applies to businesses "primarily engaged in renting or leasing." Empire, in their evidence, has provided a strong case as to why they are not a rental or leasing company (Petitioner Letter, pgs 8-11). Statutes must be read in their entirety and NRS 361.159 states that "when personal property, or a portion of personal property, which for any reason is exempt from taxation is leased, loaned or otherwise made available to and used by a natural person, association or corporation in connection with a business conducted for profit...the property is subject to taxation." In this case, the Lessor is using the equipment for profit and often the Lessee (client) is also utilizing the equipment for profit, making it subject to taxation. This statute is sufficient for an assessor to determine that this type of property is not exempt from taxation. This advisory opinion was given in December 2023, and was not available to Empire in July 2023, giving it no part in Empire choosing to underreport.

The TMA audit found significant discrepancy in the equipment list that was declared to Elko County and the equipment list provided to TMA stating what was on-site as of July 1, 2023. The declaration returned to Elko County from Empire listed 53 reportable assets (Exhibit P, Y). TMA discovered 250 additional reportable assets that were not declared in the July 2023 filing. This does not include any vehicles that are plated with the Nevada DMV as those are not subject to personal property tax. The discovered assets were reported by Empire to TMA as equipment and attachments available for lease as part of the Empire rental fleet as of July 1, 2023.

In an email to TMA dated July 2, 2024, Empire's Controller, Dale Huizingh, explained to the TMA auditor, Renato Berisha, that the lack of compliance to NRS 361.265 (not reporting the discovered equipment) by citing NRS 361.068(1)(a)- "The following personal property is exempt from taxation: Personal property held for sale by a merchant." (Exhibit Q) To qualify as inventory, as defined by NRS 361.068, the equipment on-site would have to be "held for sale." NRS does

not define "held for sale," but the International Financial Reporting Standards 5.6-8 (Exhibit R) defines it to mean that there is a plan to sell, the asset is immediately available for purchase, an active program to locate a buyer has been initiated, sale within 12 months is highly probable, the asset is being marketed at a reasonable sales price, and actions to complete the plan to sell indicate that the plan is not likely to change. Empire does not meet this standard for its rental fleet because Empire sells equipment at a future date after it has acquired hours of use, depreciating the market value of the equipment so it will be more affordable. He writes that Empire views this equipment as a marketing tool, allowing clients to use different pieces of equipment on a rental basis before committing to a purchase. This position is affirmed by Empire's tax representative Douglas John and Empire's VP and CFO John Helms in the evidence provided to the assessor's office (Exhibits 2 & 6). This explanation did not offer a compelling reason for the auditor or for the assessor's office to believe the equipment should be treated differently than what is outlined in NRS 361 with regards to the taxation of personal property. NRS 361.068 makes no exemption for marketing tools or for equipment that will be sold in the future after acquiring depreciation in market value. Empire markets itself as having a robust rental fleet, technologically current with low hours, and clients enjoy the standard benefits of renting (on-site repairs, large selection of equipment, training, etc). To meet this demand, some amount of CAT equipment would have to be purchased with the expectation of being used for leasing (Exhibit S). Empire admits that once a piece of equipment is leased, it is expected to be held in that status for a year or longer (Petitioner Letter, pg 5). Empire adequately reports equipment that is rented off-site for seven other personal property accounts and has not provided evidence that there is any marked difference between the intent of purchase for off-site equipment versus on-site equipment.

After receiving the audit findings Shelley Addie, staff accountant for Empire, called on October 30, 2024, and spoke with personal property appraiser Julie Carl (Exhibit T). Ms. Addie asked what the additional audited cost was for. Ms. Carl told her that it was for rental equipment that was on-site as of July 1, 2023, and for four items that were not assessed on the real roll. Ms. Addie asked how we received the on-site rental list, and she was told it was provided to the TMA auditor by Empire. Ms. Addie said she understood, but did "not like it." She did not raise concern that inventory could have been mistakenly reported as rental equipment. The assessor's office was not notified prior to February 12, 2025, that potentially two pieces of inventory had been erroneously reported. Empire was informed that they could take exception with the audit findings prior to the supplemental billing, they opted not to (Exhibit K).

On January 30, 2025, this office reviewed the 250 assets noted on the asset sheet provided during the TMA audit as rental fleet (Exhibit U). Using the asset numbers provided by Empire, this office checked the equipment available for sale on the Empire retail website (www.empire-cat.com/equipment/used) and found approximately 13 assets being marketed as available for sale. The rental website does not allow for searches by asset number, but the bulk of the remaining reported assets were found by equipment type (www.catrentalstore.com/empire-rental/en_US/products.html) and were not found on the retail website search. Empire markets only a few pieces of equipment for sale on their website; as of February 12, 2025, 41 assets were

listed on the retail website. Although Empire contends that the intent was to sell the equipment, a significant portion of their equipment was relegated to the rental fleet (Exhibit X).

FINDINGS

Empire has not sufficiently met the conditions of NRS 361 to qualify its rental fleet as inventory. The evidence they provided indicates that the equipment in their rental fleet was purchased for the purpose of offering clients a wide variety of rental equipment with the hope that those clients would eventually purchase equipment from Empire. They use this equipment to market their brand and to sell parts and services. Empire acknowledges that when this equipment is purchased it is allocated to a rental fleet and will be leased if it is not immediately sold.

The Elko County Assessor's Office did not exceed the "full cash value" of the property as outlined in NRS 361.357. The acquisition costs used by this office were provided by Empire and the valuation was completed in compliance with NAC 361.1371. Empire has not provided this office with supporting documentation that these calculations were in error and no documentation that would contradict NRS or established personal property taxation standards in the State of Nevada. This office is bound by the definitions provided by NRS 361.045, NRS 361.068, and NRS 361.159. Empire is a registered Foreign Limited Liability Company in the State of Nevada (Exhibit V) and is also bound by NRS 361.

NRS 361.345 states that "the county board of equalization may reduce the assessment of the county assessor if it is established by a preponderance of the evidence that the valuation established by the county assessor exceeds the full cash value of the property or is inequitable." The values stated in this appeal came directly from Empire during the audit with TMA and the Elko County Assessor's Office did not estimate asset values associated with this personal property account for the 2023-24 fiscal year.

It is the position of the Elko County Assessor's Office that Empire did not provide adequate evidence that the reported or discovered assets exceed full cash value (Exhibit D).

ELKO INVENTORY

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
AGENDA'S EXHIBIT X
CASE NO: 25-004

CE013336T	Accessory CAT	EK02	A419TH21031	302 7TH	43	-	1,320.66	1,100.58	5/25/2023	6/25/2023	B15200R - RENTAL SERVICES CAT	302 THUMB
CE015865B	Accessory CAT	EK02	SCMH0G091347	302 7/18	32	-	538.61	448.85	5/25/2023	6/25/2023	B15200R - RENTAL SERVICES CAT	18" 302 BUCKET
CE008911	CAT	EK02	OLJ701487	302 7D CR1	2018	61	1,314.40	34,478.60	5/25/2023	6/25/2023	B15200R - RENTAL SERVICES CAT	302 7 MINI EX WITHUMB
CE011573C	Accessory CAT	EK02	SCMH0G035041	302 7/24	56	-	508.84	424.06	5/30/2023	6/3/2023	B15200R - RENTAL SERVICES CAT	24" 302 BUCKET
CE013566A	Accessory CAT	EK02	CE13566A-MW	A41/6	41	-	229.02	190.86	5/30/2023	6/3/2023	B15200R - RENTAL SERVICES CAT	6" AUGER BIT (FITS A19/A26/A68/
CE015515F	Accessory CAT	EK02	T200800369	420FT/FRK	33	-	2,502.21	2,085.21	5/30/2023	7/10/2023	B15200R - RENTAL SERVICES CAT	470, 430 IT LOADER FORKS
CE016178C	Accessory CAT	EK02	BL210130365	420/24	28	-	1,273.25	1,061.09	5/30/2023	6/3/2023	B15200R - RENTAL SERVICES CAT	24" 415/416/420/430/440 BUCKET
CE009685	CAT	EK02	OHWD02111	420F2IT C	2018	60	1,828.00	91,234.75	5/30/2023	6/3/2023	B15200R - RENTAL SERVICES CAT	420 IT BACKHOE LOADER
CE015365A	Accessory CAT	FD02	CE015365A-RW	A41/9	34	-	301.11	250.95	5/1/2023	6/1/2023	B15200R - RENTAL SERVICES CAT	9" AUGER BIT (FITS A19/A26/A68/
CE009930C	Accessory CAT	EK02	OMH085440	316/24	52	-	3,127.47	2,606.25	5/2/2023	6/1/2023	B15200R - RENTAL SERVICES CAT	24" 316 BUCKET
CE008927	CAT	FD02	OT4R03292	7408 AWI	2015	66	8,825.00	259,881.00	5/2/2023	6/1/2023	B15200R - RENTAL SERVICES CAT	ARTICULATED WATER TRUCK 740.
CE013602E	Accessory CAT	EK02	BN190804575	420/36	41	-	1,330.84	1,109.08	5/5/2023	6/5/2023	B15200R - RENTAL SERVICES CAT	36" 415/416/420/430/440 BUCKET
CE006161	CAT	EK02	OHWC00384	420F2 H	2015	95	2,587.20	61,066.16	5/5/2023	6/5/2023	B15200R - RENTAL SERVICES CAT	420 BACKHOE LOADER
CE011432D	Accessory CAT	EK02	BM180602597	420/30	53	-	1,105.81	921.55	5/6/2023	6/14/2023	B15200R - RENTAL SERVICES CAT	30" 415/416/420/430/440 BUCKET
CE019062Z	Accessory CAT	EK02	OFK003050	BP118C	12	-	7,089.33	5,907.81	5/6/2023	6/14/2023	B15200R - RENTAL SERVICES CAT	BROOM PICK-UP ATTACHMENT BI
CE012673	CAT	EK02	OHMT01004	420 07 C H	2021	27	865.20	100,653.99	5/6/2023	6/14/2023	B15200R - RENTAL SERVICES CAT	420 BACKHOE LOADER W/CAB
UM001010	CAT	EK02	OM8200261	CLV82	2019	56	1,418.30	10,821.00	5/6/2023	6/15/2023	B15200R - RENTAL SERVICES CAT	UTV/HOB CART 2 SEAT GAS
CE018821N	Accessory CAT	FK02	A42248K22517	SSL/62 GP	10	-	1,254.57	1,045.53	5/7/2023	6/15/2023	B15200R - RENTAL SERVICES CAT	GP BUCKET 62" (SSL/CTL)
CE040049G	Accessory CAT	EK02	OMFH44789	320/42	11	-	8,307.05	6,922.55	5/7/2023	6/15/2023	B15200R - RENTAL SERVICES CAT	42" 320, 321, M322, 323, 325 BAK
17-950	CAT	EK02	HOPO090545	XAS1800	2013	70	5,531.00	146,370.00	5/7/2023	6/26/2023	B15230E USED CAT RTR PD	AIR COMPRESSOR XAS1800
CE010498	CAT	EK02	OHRO03866	226D C	2019	51	1,337.20	28,080.43	5/7/2023	6/7/2023	B15200R - RENTAL SERVICES CAT	226 SSL W/CAB
CE011411Z	Accessory CAT	EK02	CE11411Z-BG	420/1 3MP	33	-	4,560.16	3,800.14	5/9/2023	6/7/2023	B15200R - RENTAL SERVICES CAT	420, 430 IT LOADER BUCKET
CE018664A	Accessory CAT	EK02	CH218BK25409	302 7/12	14	-	556.05	463.41	5/9/2023	6/9/2023	B15200R - RENTAL SERVICES CAT	12" 302 BUCKET
CE008000	CAT	EK02	OLJ701236	302 7D CR	2017	63	1,200.00	32,746.58	5/9/2023	6/9/2023	B15200R - RENTAL SERVICES CAT	302 7 MINI EX
CE008374	CAT	EK02	OT3R04349	938M	2017	63	3,857.20	157,179.00	5/12/2023	7/6/2023	B15200R - RENTAL SERVICES CAT	938 WHEEL LOADER
CE009476	CAT	EK02	OREX00586	D9T 14	2018	52	7,987.20	443,877.00	5/12/2023	7/8/2023	B15200F HEAVY RENTAL FLEET CAT	DOZER D9T
CE009168C	Accessory CAT	EK02	A41728K30341	303/24	70	-	310.56	582.43	5/15/2023	6/15/2023	B15200R - RENTAL SERVICES CAT	24" 303 & 304 BUCKET
CE018265B	Accessory CAT	EK02	BK210708717	420/18	71	-	1,182.78	985.68	5/15/2023	6/15/2023	B15200R - RENTAL SERVICES CAT	18" 415/416/420/430/440 BUCKET
CE011490N	Accessory CAT	EK02	A41898K20083	SSL/74 GP	55	-	942.58	785.50	5/15/2023	6/15/2023	B15200R - RENTAL SERVICES CAT	GP BUCKET 74" (SSL/CTL)
CE012674E	Accessory CAT	EK02	A41928K20721	308/36	48	-	1,561.77	1,301.49	5/15/2023	6/15/2023	B15200R - RENTAL SERVICES CAT	36" 307, 308, 309 BUCKET
CE017968B	Accessory CAT	EK02	A42188K31496	303/18	21	-	815.22	679.38	5/15/2023	6/15/2023	B15200R - RENTAL SERVICES CAT	18" 303 & 304 BUCKET
CE014130	CAT	EK02	OT3T00385	745-04 T	2022	14	1,432.60	496,728.00	5/15/2023	6/28/2023	B15200F HEAVY RENTAL FLEET CAT	ARTICULATED TRUCK 745
CE016791E	Accessory CAT	FK02	OB4M400375	320/36 CW	24	-	8,754.89	8,137.45	5/15/2023	6/28/2023	B15200R - RENTAL SERVICES CAT	320, M322, 323, 325 COMPACTOR
CE008270B	Accessory CAT	FK02	C00250587001	302 7/18	74	-	595.24	496.06	5/16/2023	6/28/2023	B15200R - RENTAL SERVICES CAT	18" 302 BUCKET
CE009988Q	Accessory CAT	FK02	23601526	308/QC	51	-	1,261.37	1,051.19	5/16/2023	7/22/2023	B15200R - RENTAL SERVICES CAT	307, 308, 309 MIGH QUICK COUPL
CE015665Q	Accessory CAT	EK02	258413319	302 7/QC	32	-	697.23	581.07	5/16/2023	6/28/2023	B15200R - RENTAL SERVICES CAT	302 QUICK COUPLER
CE016418A	Accessory CAT	FK02	A42118K22107	308/13	28	-	1,338.28	1,115.26	5/16/2023	6/28/2023	B15200R - RENTAL SERVICES CAT	13" 307, 308, 309 BUCKET
CE007954	CAT	FK02	51400277	CS34	2017	74	802.80	64,173.43	5/16/2023	7/6/2023	B15200R - RENTAL SERVICES CAT	SMOOTH SINGLE DRUM ROLLER
CE010333	CAT	FK02	OKW207394	DSK2XL	2019	51	2,011.00	131,261.00	5/16/2023	6/6/2023	B15200R - RENTAL SERVICES CAT	DOZER DSK / D3-12
CE010669	CAT	FK02	OGG800327	308 07	2019	50	2,913.80	94,668.24	5/16/2023	7/22/2023	B15200R - RENTAL SERVICES CAT	308 MINI EX W/CAB
CE011914	CAT	FK02	OLJ702069	302 7D CR	2020	32	244.70	39,640.52	5/16/2023	6/16/2023	B15200R - RENTAL SERVICES CAT	302 7 MINI EX
CE006272N	Accessory CAT	FK02	150301363	926/3 2	75	-	4,008.82	3,340.72	5/16/2023	6/20/2023	B15200R - RENTAL SERVICES CAT	924/926 BUCKETS
CE011612Q	Accessory CAT	FK02	2578115	303/QC	36	-	861.11	717.65	5/16/2023	6/16/2023	B15200R - RENTAL SERVICES CAT	303 & 304 QUICK COUPLER
CE017380C	Accessory CAT	FK02	CH2168K20007	302 7/24	15	-	640.87	534.07	5/16/2023	6/16/2023	B15200R - RENTAL SERVICES CAT	24" 302 BUCKET
CE019356E	Accessory CAT	FK02	A42228K30866	303/36	13	-	1,121.10	1,052.10	5/19/2023	6/19/2023	B15200R - RENTAL SERVICES CAT	36" 303 & 304 BUCKET
CE019430F	Accessory CAT	FK02	14225CC26001	938/TK 60	10	-	8,297.10	7,951.10	5/19/2023	7/23/2023	B15200R - RENTAL SERVICES CAT	924, 926, 930, 938 FUSION UTILITY
CE008088	CAT	FK02	OT3R03909	938M	2017	74	8,214.00	135,215.56	5/19/2023	6/20/2023	B15200R - RENTAL SERVICES CAT	938 WHEEL LOADER WITH FUSION &
CE011228	CAT	FK02	OKM207427	D4K2	2020	39	1,548.80	125,189.00	5/19/2023	7/10/2023	B15200R - RENTAL SERVICES CAT	DOZER D4K / D2-14
CE011612	CAT	FK02	OMWY06901	303 5E2 C	2020	36	1,280.80	46,220.00	5/19/2023	6/19/2023	B15200R - RENTAL SERVICES CAT	303 5 MINI EX W/CAB
CE014942	CAT	FK02	OC2601748	302 7-07 C	2022	15	407.80	43,388.13	5/19/2023	6/19/2023	B15200R - RENTAL SERVICES CAT	302 7 MINI EX
CE015876B	Accessory CAT	FK02	A4208BK21109	308/18	32	-	1,302.00	1,085.04	5/19/2023	6/19/2023	B15200R - RENTAL SERVICES CAT	18" 307, 308, 309 BUCKET
CE009441T	Accessory CAT	FK02	CE9441T-CBD	308THUMB	60	-	2,268.33	1,890.33	5/21/2023	6/21/2023	B15200R - RENTAL SERVICES CAT	307, 308, 309 THUMB

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 28, 2025
ASSESSOR'S EXHIBIT X2
CASE NO.: 25-004

CE010675C	Accessory CAT	EK02	ABK22898	308/24	51	-	1,164.16	970.18	6/21/2023	7/17/2024	B15200R - RENTAL SERVICES CAT	24" 307, 308, 309 BUCKET
CE011383Q	Accessory CAT	EK02	Z3661581	308/QC	51	-	1,261.37	1,051.19	6/21/2023	6/4/2024	B15200R - RENTAL SERVICES CAT	307, 308, 309 MECH QUICK COUPL
CE016593Z	Accessory CAT	EK02	CE016593Z-RW	308/GUARD	27	-	1,999.88	1,666.58	6/21/2023	8/4/2024	B15200R - RENTAL SERVICES CAT	HAMMER GUARD FOR 307/308
CE019311Z	Accessory CAT	EK02	0T8700887	T112	13	-	5,186.06	4,862.06	6/21/2023	7/26/2024	B15200R - RENTAL SERVICES CAT	TRENCHER ATTACHMENT 198 / T1
CE010240	CAT	EK02	OGW700359	307.5 T	2019	51	1,705.80	88,400.14	6/21/2023	6/4/2024	B15200R - RENTAL SERVICES CAT	307.5 MINI EX WITHUMB
CE004143A	Accessory CAT	EK02	MMHDDGM040031	302 7/10	65	-	396.95	330.83	6/22/2023		B15200R - RENTAL SERVICES CAT	10' 302 BUCKET
CE011151	CAT	EK02	OLJ701998	302 70 CR	2020	41	828.40	37,901.75	6/22/2023		B15200R - RENTAL SERVICES CAT	302.7 MINI EX
CE016584Z	Accessory CAT	EK02	0H7501603	A41/305	26	-	2,273.39	1,731.78	6/23/2023		B15200R - RENTAL SERVICES CAT	A19 / A41 AUGER (SSL/CTL 303, 307, 308, 309 MECH QUICK COUPL
22-042	CAT	EK02	CKK500285	XQ125	2018	16	6,178.00	54,978.00	6/23/2023	5/2/2022	B12500E - RENTAL FLEET CAT PD	100KW GENERATOR
CE011922B	Accessory CAT	EK02	6ANHDDG00585	300 9/15	50	-	327.98	273.32	6/26/2023		B15200R - RENTAL SERVICES CAT	15' 300 9 BUCKETS
CE015079N	Accessory CAT	EK02	A42038K22803	SSL/74 GP	36	-	1,065.35	887.81	6/26/2023		B15200R - RENTAL SERVICES CAT	GP BUCKET 74" (SSL/CTL)
CE004855	CAT	EK02	0THH01202	T1943	2014	108	4,320.50	62,210.74	6/26/2023		B15200R - RENTAL SERVICES CAT	REACH FORKLIFT 9,000LB 43 LIFT
CE009931	CAT	EK02	0LJ201212	300 9D	2019	54	733.60	20,935.02	6/26/2023		B15200R - RENTAL SERVICES CAT	300 9 MINI EX
CE010235	CAT	EK02	0ML502380	T110550 C	2020	44	4,843.70	115,011.42	6/26/2023	7/18/2024	B15200R - RENTAL SERVICES CAT	REACH FORKLIFT 10,000LB 55 LIFT
CE010875	CAT	EK02	0ML00702	23603 C	2019	45	1,297.20	37,621.65	6/26/2023		B15200R - RENTAL SERVICES CAT	236 SSL W/CAB
CE008223	CAT	EK02	0ML00253	T1943D C	2017	74	2,672.90	88,853.00	6/27/2023	7/31/2024	B15200R - RENTAL SERVICES CAT	REACH FORKLIFT 9,000LB 43 LIFT
CE006504Q	Accessory CAT	EK02	HB200771	315/QC	84	-	3,590.18	3,140.18	6/28/2023		B15200R - RENTAL SERVICES CAT	311, 313, 314, 315 QUICK COUPL
CE010674E	Accessory CAT	EK02	0MCH18326	315/36	66	-	2,730.63	2,275.53	6/28/2023	6/1/2024	B15200R - RENTAL SERVICES CAT	36" 311, 313, 314, 315 BUCKET
CE018668Z	Accessory CAT	EK02	0WA601191	BR118	12	-	6,068.34	5,056.98	6/28/2023		B15200R - RENTAL SERVICES CAT	BR172, BR118 BRUSH CUTTER (5' 314 EXCAVATOR W/CAB
CE006504	CAT	EK02	0ZJ701112	314E CR	2015	84	3,063.80	101,491.19	6/28/2023		B15200R - RENTAL SERVICES CAT	262 SSL W/CAB
CE015971	CAT	EK02	0ZB705498	262D3 C	2022	10	671.80	61,722.90	6/28/2023	7/5/2024	B15200R - RENTAL SERVICES CAT	GP BUCKET 74" (SSL/CTL)
CE008461N	Accessory CAT	EK02	A41828K22021	SSL/74 GP	62	-	942.58	785.50	6/28/2023	7/13/2024	B15200R - RENTAL SERVICES CAT	320, M322, 323, 325 QUICK COUPL
CE011154Z	Accessory CAT	EK02	0H8306698	320/QC	30	-	-	-	6/28/2023	7/17/2024	B12320U - USED CAT-RENTAL DEPT RTR	24" AUGER BITS (FITS A19/A26/A6
CE011754C	Accessory CAT	EK02	CE11754C-C8D	A41/24	50	-	1,139.25	491.73	6/28/2023		B15200R - RENTAL SERVICES CAT	320, M322, 323, 325 QUICK COUPL
CE013457Q	Accessory CAT	EK02	0C9003424	320/QC	76	-	5,872.12	4,893.46	6/28/2023	6/5/2024	B12320U - USED CAT-RENTAL DEPT RTR	48" 320, 321, M322, 323, 325 BUC
CE015883N	Accessory CAT	EK02	0GV001061	320/4R	30	-	-	-	6/28/2023	6/26/2024	B12320U - USED CAT-RENTAL DEPT RTR	B15200R - RENTAL SERVICES CAT
CE016189C	Accessory CAT	EK02	BL210130368	420/24	29	-	1,273.25	1,061.09	6/29/2023		B15200R - RENTAL SERVICES CAT	24" 415/416/420/430/440 BUCKE
CE016382C	Accessory CAT	EK02	0GY001403	320/24	27	-	6,073.53	5,061.33	6/29/2023		B15200R - RENTAL SERVICES CAT	74" 320, 321, M322, 323, 325 BUC
CE017130R	Accessory CAT	EK02	0MFF48315	320/42	0	-	-	-	6/29/2023	10/1/2024	B15200R - RENTAL SERVICES CAT	320, M322, 323, 325 QUICK COUPL
CE017130Q	Accessory CAT	EK02	0H8312840	320/QC	0	-	-	-	6/29/2023	7/26/2024	B15200R - RENTAL SERVICES CAT	DOZER D6T / D6-20
CE010207	CAT	EK02	0RBP00309	D6-20VP	2019	49	3,818.20	343,824.00	6/29/2023	7/13/2024	B12500F - HEAVY RENTAL FLEET CAT	REACH FORKLIFT 8,800LB 24 LIFT
CE010211	CAT	EK02	0TH900553	TH408D C	2019	51	804.40	99,566.74	6/29/2023	6/18/2024	B15200R - RENTAL SERVICES CAT	420 BACKHOE LOADER W/CAB
CE010712	CAT	EK02	0HWC02142	420F2 C	2017	49	3,135.50	63,570.75	6/29/2023		B12320U - USED CAT-RENTAL DEPT RTR	320 EXCAVATOR W/CAB
CE013457	CAT	EK02	0HFX12206	320-07	2019	27	4,100.30	140,125.88	6/29/2023	6/5/2024	B12320U - USED CAT-RENTAL DEPT RTR	323 EXCAVATOR W/CAB
CE016498	CAT	EK02	0HAX20296	323 07	2020	7	440.40	252,585.85	6/29/2023	7/17/2024	B12320U - USED CAT-RENTAL DEPT RTR	320 EXCAVATOR W/CAB
CE017130	CAT	EK02	0HFX30378	320-07	2023	0	13.30	227,955.74	6/29/2023	7/29/2024	B15200R - RENTAL SERVICES CAT	259 / 255-05 CTL W/CAB & HIGH 1
CE040097	CAT	EK02	0CW921305	259D3 C	2023	8	250.80	63,519.15	6/29/2023	7/12/2024	B15200R - RENTAL SERVICES CAT	12" AUGER BIT (FITS A19/A26/A68
CE010942Z	Accessory CAT	EK02	CE10942Z-C8D	A41/12 IND	60	-	115.12	431.86	6/30/2023		B15200R - RENTAL SERVICES CAT	GP BUCKET 62" (SSL/CTL)
CE013815N	Accessory CAT	EK02	A42018K22172	SSL/62 GP	39	-	899.95	750.01	6/30/2023	7/10/2024	B15200R - RENTAL SERVICES CAT	328, 329, 330, 335 RIPPER ATTAC
CE013880R	Accessory CAT	EK02	08AW02424	330/RIPPER	36	-	9,490.03	8,266.42	6/30/2023		B12311U - CAT RENTAL ROLL OUT	A19 / A41 AUGER (SSL/CTL 303, 307, 308, 309 MECH QUICK COUPL
CE015001Z	Accessory CAT	EK02	0SMR28044	A41B/SSL	37	-	2,205.52	1,502.08	6/30/2023		B15200R - RENTAL SERVICES CAT	336/340 QUICK COUPLER
CE015251Q	Accessory CAT	EK02	0H8703203	336/QC	12	-	11,893.15	9,910.99	6/30/2023	10/4/2024	B12500F - HEAVY RENTAL FLEET CAT	36" 415/416/420/430/440 BUCKE
CE015425E	Accessory CAT	EK02	BH200504682	420/36	34	-	1,330.84	1,109.06	6/30/2023		B15200R - RENTAL SERVICES CAT	54" 336/340 BUCKET
CE017715J	Accessory CAT	EK02	191361	336/54	13	-	15,933.55	13,278.01	6/30/2023		B12500F - HEAVY RENTAL FLEET CAT	REACH FORKLIFT 6,000LB 42 LIFT
CE007871	CAT	EK02	0ML800579	T1642D	2017	75	2,351.80	68,703.91	6/30/2023		B15200R - RENTAL SERVICES CAT	REACH FORKLIFT 6,000LB 42 LIFT
CE008847	CAT	EK02	0HL800858	T1642D	2018	63	1,289.40	84,809.41	6/30/2023	7/2/2024	B15200R - RENTAL SERVICES CAT	226 SSL W/CAB
CE010497	CAT	EK02	0HRD03309	726D C	2018	51	1,103.70	29,293.05	6/30/2023	7/10/2024	B15200R - RENTAL SERVICES CAT	336 EXCAVATOR W/CAB
CE015251	CAT	EK02	0YBN21496	336-07	2022	12	865.18	408,404.95	6/30/2023	10/4/2024	B12500F - HEAVY RENTAL FLEET CAT	301 QUICK COUPLER
CE018526Q	Accessory CAT	EK02	2742990163	301 7/QC	13	-	-	617.83	514.87	7/14/2024	B15200R - RENTAL SERVICES CAT	ARTICULATED TRUCK 730
CE018527Q	Accessory CAT	EK02	2742990152	301 7/QC	13	-	-	617.83	514.87	7/22/2024	B15200R - RENTAL SERVICES CAT	DOZER D10T
CE016698	CAT	EK02	03T303208	730 04	2023	0	8.00	488,626.89	6/31/2024	8/31/2024	B12500F - HEAVY RENTAL FLEET CAT	
CE040288	CAT	EK02	01HW0661	D10T2	2023	2	7.80	1,470,964.60			B12500F - HEAVY RENTAL FLEET CAT	

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: N1
CASE NO: 25-004

CE007617X	Accessory	CA1	EK02	712812	740/TANK	5	-	7,493.30	22,800.00		B12322U - USED CAT-HEAVY RTR	MISC EQUIPMENT
CE014654Q	Accessory	CA1	EK02	2777877-18	308/QC H	14	-	5,315.82	3,743.42		B15200R - RENTAL SERVICES CAT	307, 308, 309 HYD QUICK COUPL
CE016826E	Accessory	CA1	EK02	CE016826E-BG	A41/36	14	-	1,905.46	1,587.94		B15200R - RENTAL SERVICES CAT	24' ROCK HEAD BIT
CE016827E	Accessory	CA1	EK02	CE016827E-RW	A41/36	14	-	1,460.80	1,217.38		B15200R - RENTAL SERVICES CAT	24' ROCK HEAD BIT
CE018460T	Accessory	CA1	EK02	A421CTH20236	301.7/TH	15	-	1,539.34	1,282.84		B15200R - RENTAL SERVICES CAT	301 THUMB
CE018461T	Accessory	CA1	EK02	A4221TH20477	301.7/TH	15	-	1,539.34	1,282.84		B15200R - RENTAL SERVICES CAT	301 THUMB
CE018523T	Accessory	CA1	EK02	TH220112048	308/THUMB	14	-	3,296.69	2,713.93		B15200R - RENTAL SERVICES CAT	307, 308, 309 THUMB
CE018528Q	Accessory	CA1	EK02	2742990151	301.7/QC	13	-	617.83	514.87		B15200R - RENTAL SERVICES CAT	301 QUICK COUPLER
CE018665Q	Accessory	CA1	EK02	27879133	302.7/QC	14	-	905.60	754.84		B15200R - RENTAL SERVICES CAT	302 QUICK COUPLER
CE019057T	Accessory	CA1	EK02	0THC11706	320/TH 42	10	-	15,985.88	13,321.58		B15200R - RENTAL SERVICES CAT	320, 321, M322, 323, 325 THUMB
CE020050Z	Accessory	CA1	EK02	CE020050Z-BOT	CW34/APRON	2	-	202.00	4,746.59		B15200R - RENTAL SERVICES CAT	MISC EQUIPMENT
CE020051Z	Accessory	CA1	EK02	CE020051Z-BG	CW34/MAT	1	-	78.00	1,828.45		B15200R - RENTAL SERVICES CAT	MISC EQUIPMENT
CE021404Z	Accessory	CA1	EK02	CE021404Z-BOT	730/GATE	0	-	271.00	12,721.64		B12500F - HEAVY RENTAL FLEET CA	MISC EQUIPMENT
TOTAL								13,947,398.10				
TOTAL VALUE OF EQUIP RENTED OR USED AS OF 7/1/2023 AS PER EMPHIRE REPORTING								13,906,826.84				
TOTAL VALUE EQUIP NOT RENTED OR USED AS OF 7/1/2023 AS PER EMPHIRE REPORTING								40,571.26				

FRONT COUNTY BOARD OF EQUALIZATION
FEBRUARY 28, 2023
ASSESSOR'S EXHIBIT X4
EXAM NO. 25 004

UNDISPUTED TAXABLE RENTAL EQUIPMENT

ELKO INVENTORY

Cat/Group/ID	Loc	Serial	Model	Model Year	Age	Status	Meter	Total Acquisition	Bk Val	Last Rent	Est. Return	Inv Cust	Cat/Group Desc
13-111 Non CAT	EK02	61856-06-41	LOADBANK	2006	100	F	1.00	24,843.00	20,684.82	6/10/2021	7/28/2024	B12420E	12000KW RESISTIVE LOADBANK
CE005490 Non CAT	EK02	7775401	420/24 CW		111	F	-	2,277.29	1,897.79	6/24/2022		B15205R	1415/416/420/440 COMPACTION WHEEL
21-065 Non CAT	EK02	3	AIRSTARPK		27	F	-	1,134.00	-	9/22/2022		B12530E	1-BALLOON LIGHT ATTACHMENT
21-064 Non CAT	EK02	2	AIRSTARPK		27	F	-	1,134.00	-	9/21/2023		B12530E	1-BALLOON LIGHT ATTACHMENT
21-066 Non CAT	EK02	4	AIRSTARPK		27	F	-	1,134.00	-	9/21/2023		B12530E	1-BALLOON LIGHT ATTACHMENT
CE014458 Non CAT	EK02	M160431111	M160		8	F	-	856.60	713.86	2/3/2023		B15205R	1-PNEUMATIC/AIR HAMMER 60LB
CE003661 Non CAT	EK02	S8008-6602	S80	2008	132	F	3,548.10	34,948.84	32,573.50	3/29/2023	7/30/2024	B12420U	BOOM LIFT STR 80-89 (DIESEL)
CE0135171 Non CAT	EK02	DEQ192183	MB1000/31		40	F	-	21,311.85	17,759.91	4/4/2023		B15205R	1-316 & 317 HAMMER (MB1000)
CE005984 Non CAT	EK02	GS3215A-137289	GS2632	2014	102	F	208.40	8,189.00	7,533.92	5/4/2023	6/24/2024	B15205R	1-SCISSOR LIFT ELECTRIC 26'
22-264 Non CAT	EK02	V02202201	VANTRANS	2022	12	F	0.10	88,850.66	88,026.66	5/16/2023	6/14/2024	B12530E	1-3500KVA TRANSFORMER
20-078 Non CAT	EK02	USO1402299	A15	2019	40	F	1.00	27,521.75	12,740.00	5/17/2023		B12530E	1-1120AMP ATS
CE011046 Non CAT	EK02	E-13445	MVC88VTH	2019	44	F	39.00	1,272.00	1,170.24	5/19/2023		B15205R	1-SMALL PLATE COMPACTORS, MVC88
CE006025 Non CAT	EK02	S6015-29578	S65	2014	102	F	2,402.00	44,286.00	39,791.70	5/23/2023		B15205R	1-BOOM LIFT STR 60-65' (DIESEL)
CE0180351 Non CAT	EK02	A42188K24030	308/36		17	F	-	2,167.64	1,806.38	5/26/2023		B15205R	1-36" 307, 308, 309 BUCKET
17-074 Non CAT	EK02	7153285	DCA25	2017	73	F	13,942.00	14,259.00	11,455.20	8/3/2023	6/25/2024	B12530E	1-20KW GENERATOR
17-071 Non CAT	EK02	7153260	DCA25	2017	72	F	12,061.00	15,887.00	9,646.70	6/5/2023	5/2/2024	B12530E	1-20KW GENERATOR
CE014252 Non CAT	EK02	3ALACWF03PDNM	DUMP SCYD	2023	12	F	422.00	79,944.05	75,946.85	6/5/2023		B15205R	1-DUMP TRUCK SCYD
CE013990 Non CAT	EK02	HDP031145	XAS188	2021	24	F	1,000.00	16,330.00	15,513.52	6/7/2023		B15205R	1-AIR COMPRESSOR 185CFM-TOWABLE
18-230 Non CAT	EK02	1881006	6CHTDP-SJ	2018	59	F	577.00	71,400.00	69,659.58	6/8/2023	7/1/2024	B12530P	1-6GHT SOUND ATTENUATED
20-034 Non CAT	EK02	7355895	DCA70	2019	40	F	6,343.00	40,773.45	31,626.11	6/9/2023	9/9/2023	B12530E	1-56KW GENERATOR
CE0168751 Non CAT	EK02	409342023	TXS25/TREI		26	F	-	4,086.79	3,405.67	6/9/2023		B15205R	1-ITX525 WALK BEHIND 55' TRENCHER
18-169 Non CAT	EK02	RT6577	HEATER	2017	61	F	3,193.00	31,850.00	2,684.00	6/12/2023		B12530E	1-HEATER
CE015019 Non CAT	EK02	3N5M4A577NE314	PRO XD	2022	9	F	32.20	14,931.85	13,737.31	6/13/2023	7/15/2024	B15205R	1-UTV/JOB CART 4 SEAT GAS
CE015666 Non CAT	EK02	S601H-609	S601	2023	2	F	42.10	104,261.61	101,657.61	6/19/2023	1/2/2025	B15205R	1-BOOM LIFT STR 60-65' (DIESEL)
17-161 Non CAT	EK02	7354114	DCA70	2017	68	F	5,825.00	33,095.46	34,228.89	6/23/2023	11/2/2019	B12530E	1-56KW GENERATOR
22-233 Non CAT	EK02	D15601000188-818	DGK45F	2022	12	F	3,576.00	32,130.00	18,985.80	6/23/2023	6/22/2024	B12530E	1-36KW GENERATOR
12-259 Non CAT	EK02	APP221492	XATS1050	2012	126	F	7,240.00	52,920.00	50,388.60	6/24/2023		B12530E	1-AIR COMPRESSOR XATS1050
22-473 Non CAT	EK02	D16201000262-886	DGK25F	2022	8	F	156.00	24,990.00	24,085.58	6/25/2023		B12530E	1-20KW GENERATOR
19-431 Non CAT	EK02	7355754	DCA70	2019	42	F	9,996.00	37,787.77	26,931.97	6/26/2023	3/9/2020	B12530E	1-56KW GENERATOR
19-512 Non CAT	EK02	39-004566	NL V	2019	50	F	5,531.00	4,158.00	-	6/26/2023	4/11/2021	B12530E	1-4 HEAD LIGHT TOWER
21-059 Non CAT	EK02	781103	NL PRO IV	2021	28	F	5,635.00	4,410.00	281.70	6/26/2023		B12530E	1-4 HEAD LIGHT TOWER
23-310 Non CAT	EK02	1491134	NL PRO IV	2023	0	F	7.00	12,512.47	12,512.47	6/26/2023		B12530E	1-4 HEAD LIGHT TOWER
23-312 Non CAT	EK02	1492595	NL PRO IV	2023	0	F	8.00	12,512.47	12,512.47	6/26/2023	1/8/2024	B12530E	1-4 HEAD LIGHT TOWER
23-313 Non CAT	EK02	1492960	NL PRO IV	2023	0	F	5.00	12,512.47	12,512.47	6/26/2023	1/6/2024	B12530E	1-4 HEAD LIGHT TOWER
23-314 Non CAT	EK02	1493326	NL PRO IV	2023	0	F	5.00	12,512.47	12,512.47	6/26/2023	6/30/2024	B12530E	1-4 HEAD LIGHT TOWER
23-317 Non CAT	EK02	1495152	NL PRO IV	2023	0	F	30.00	12,512.47	12,512.47	6/26/2023	6/27/2024	B12530E	1-4 HEAD LIGHT TOWER
21-119 Non CAT	EK02	39-000618	NL V	2021	26	F	2,675.00	4,158.00	455.52	6/27/2023		B12530E	1-4 HEAD LIGHT TOWER
CE004251 Non CAT	EK02	GS3213A-114074	GS3232	2013	125	F	199.80	11,753.00	10,812.80	6/27/2023	7/15/2024	B15205R	1-SCISSOR LIFT ELECTRIC 32'
CE012346 Non CAT	EK02	22143589	3219	2019	51	F	83.10	8,409.00	7,736.34	6/27/2023		B15205R	1-SCISSOR LIFT ELECTRIC 19'
CE012405 Non CAT	EK02	160097173	10054	2019	48	F	1,577.70	99,866.00	94,967.70	6/27/2023		B15205R	1-REACH FORK LIFT 10,000LB 55' LIFT
CE014892 Non CAT	EK02	160113082	10054	2022	15	F	586.50	122,547.00	116,419.68	6/27/2023	7/1/2024	B15205R	1-REACH FORK LIFT 10,000LB 55' LIFT
20-041 Non CAT	EK02	7355854	DCA70	2019	40	F	3,401.00	41,487.45	31,706.25	6/28/2023		B12530E	1-56KW GENERATOR
22-066 Non CAT	EK02	25-001806	NL GR	2022	16	F	864.00	7,354.20	6,088.41	6/28/2023		B12530E	1-4 HEAD LIGHT TOWER
21-073 Non CAT	EK02	D18401000056	DGK180F	2021	27	F	4,930.00	74,970.00	57,920.40	6/29/2023	7/9/2021	B12530E	1-1150KW GENERATOR
23-369 Non CAT	EK02	1464106	NL PRO IV	2023	0	F	-	15,202.61	15,202.61	6/29/2023	6/28/2024	B12530E	1-4 HEAD LIGHT TOWER
CE008161 Non CAT	EK02	S60H-36825	S65	2017	75	F	1,766.30	59,550.00	56,572.50	6/29/2023		B15205R	1-BOOM LIFT STR 60-65' (DIESEL)
CE012366 Non CAT	EK02	300259262	6605J	2019	51	F	742.80	76,572.00	72,743.40	6/29/2023	6/27/2024	B15205R	1-BOOM LIFT STR 60-65' (DUAL FUEL)

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 28, 2025
 ASSESSOR'S EXHIBIT X5
 CASE NO: 25-004

CE012892	Non CAI	EK02	P265-1187	P265	2021	23 F	300.10	129,986.00	129,986.00	6/29/2023	B12530F - IWEILER P265 ASPHALT PAYER *NO DAY RENT
CE016353	Non CAI	EK02	UVC201998	XAS188	2022	9 F	9.00	20,310.93	18,430.87	6/29/2023	7/19/2024 B15205R - IAIR COMPRESSOR 185CFM-TOWABLE
CE016350	Non CAI	EK02	UVC201940	XAS188	2022	9 F	577.00	19,421.89	18,450.85	6/30/2023	B15205R - IAIR COMPRESSOR 185CFM-TOWABLE
23-375	Non CAI	EK02	1481638	NL PRO IV	2023	0 F	-	15,202.61	15,202.61		9/23/2023 B12530E - I4 HEAD LIGHT TOWER
23-371	Non CAI	EK02	1480177	NL PRO IV	2023	0 F	-	15,202.61	15,202.61		5/22/2024 B12530E - I4 HEAD LIGHT TOWER
23-374	Non CAI	EK02	1481272	NL PRO IV	2023	0 F	-	15,202.61	15,202.61		5/22/2024 B12530E - I4 HEAD LIGHT TOWER
23-387	Non CAI	EK02	1486021	NL PRO IV	2023	0 F	-	15,182.09	15,182.09		5/22/2024 B12530E - I4 HEAD LIGHT TOWER
23-153	Non CAI	EK02	1238E14777	SDG25	2023	2 F	3.00	96,013.06	96,013.06		6/17/2024 B12530E - I20KW GENERATOR
23-373	Non CAI	EK02	1480907	NL PRO IV	2023	0 F	-	15,202.61	15,202.61		6/24/2024 B12530E - I4 HEAD LIGHT TOWER
23-390	Non CAI	EK02	1487116	NL PRO IV	2023	0 F	-	15,182.09	15,182.09		6/24/2024 B12530E - I4 HEAD LIGHT TOWER
23-391	Non CAI	EK02	1487482	NL PRO IV	2023	0 F	-	15,182.09	15,182.09		6/24/2024 B12530E - I4 HEAD LIGHT TOWER
23-378	Non CAI	EK02	1482733	NL PRO IV	2023	0 F	-	15,202.61	15,202.61		6/26/2024 B12530E - I4 HEAD LIGHT TOWER
23-392	Non CAI	EK02	1487847	NL PRO IV	2023	0 F	-	15,182.09	15,182.09		6/27/2024 B12530E - I4 HEAD LIGHT TOWER
23-372	Non CAI	EK02	1480542	NL PRO IV	2023	0 F	-	15,202.61	15,202.61		6/28/2024 B12530E - I4 HEAD LIGHT TOWER
23-370	Non CAI	EK02	1464471	NL PRO IV	2023	0 F	-	15,202.61	15,202.61		6/30/2024 B12530E - I4 HEAD LIGHT TOWER
23-379	Non CAI	EK02	1483099	NL PRO IV	2023	0 F	-	15,202.61	15,202.61		7/5/2024 B12530E - I4 HEAD LIGHT TOWER
23-388	Non CAI	EK02	1486386	NL PRO IV	2023	0 R	-	15,182.09	15,182.09		7/13/2024 B12530E - I4 HEAD LIGHT TOWER
23-382	Non CAI	EK02	1484194	NL PRO IV	2023	0 F	-	15,182.09	15,182.09		7/15/2024 B12530E - I4 HEAD LIGHT TOWER
23-385	Non CAI	EK02	1485290	NL PRO IV	2023	0 F	-	15,182.09	15,182.09		7/26/2024 B12530E - I4 HEAD LIGHT TOWER
23-383	Non CAI	EK02	1484560	NL PRO IV	2023	0 F	-	15,182.09	15,182.09		8/26/2024 B12530E - I4 HEAD LIGHT TOWER
23-393	Non CAI	EK02	1488212	NL PRO IV	2023	0 F	-	15,182.14	15,182.14		9/11/2024 B12530E - I4 HEAD LIGHT TOWER
CE016688	Non CAI	EK02	1DS1522P9P170181HX30GA		2023	1 F	1.40	64,318.69	61,254.64		B15205R - IVACUUM TRAILER - GAS
23-376	Non CAI	EK02	1482003	NL PRO IV	2023	0 F	-	15,202.61	15,202.61		B12530E - I4 HEAD LIGHT TOWER
23-377	Non CAI	EK02	1482368	NL PRO IV	2023	0 F	-	15,202.61	15,202.61		B12530E - I4 HEAD LIGHT TOWER
23-380	Non CAI	EK02	1483464	NL PRO IV	2023	0 F	-	15,202.57	15,202.57		B12530E - I4 HEAD LIGHT TOWER
23-381	Non CAI	EK02	1483829	NL PRO IV	2023	0 F	-	15,182.09	15,182.09		B12530E - I4 HEAD LIGHT TOWER
23-384	Non CAI	EK02	1484925	NL PRO IV	2023	0 F	-	15,182.09	15,182.09		B12530E - I4 HEAD LIGHT TOWER
23-386	Non CAI	EK02	1485655	NL PRO IV	2023	0 F	-	15,182.09	15,182.09		B12530E - I4 HEAD LIGHT TOWER
23-389	Non CAI	EK02	1486751	NL PRO IV	2023	0 F	-	15,182.09	15,182.09		B12530E - I4 HEAD LIGHT TOWER
CE014463	Non CAI	EK02	M160431051	M160		8 F	-	853.63	711.37		B15205R - IPNEUMATIC/AIR HAMMER 60LB
CE014465	Non CAI	EK02	M190336403	M190		8 F	-	848.01	706.71		B15205R - IPNEUMATIC/AIR HAMMER 90LB
CE014475	Non CAI	EK02	M117518614	M117		8 F	-	684.12	570.12		B15205R - IPNEUMATIC/AIR HAMMER 30LB
CE014478	Non CAI	EK02	M1312202108	M131		8 F	-	745.85	621.59		B15205R - IPNEUMATIC/AIR TAMPER
CE015141	Non CAI	EK02	33631186	HB2000/BI		24 F	-	1,600.03	1,333.39		B12530F - IHB2000 BIT
CE017337	Non CAI	EK02	CE017337Z-BG	HB2000/BI		24 F	-	1,635.09	1,362.63		B15205R - IHB2000 BIT
CE019866	Non CAI	EK02	73175-4-48BS52	420FK 48		13 F	-	1,492.67	1,243.91		B15205R - I420, 430 IT LOADER FORKS
TOTAL								2,129,879.08			
TAXABLE (ASSESSOR CALCS)								2,129,879.08			

HKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 28, 2025
ASSESSOR'S EXHIBIT 1A
CASE NO. 25-004

UNDISPUTED EQUIPMENT

ASSET #	ASSET DESCRIPTION	ACQUIRED	COST
07332-16-FURN	4 PARTS COUNTER STATIONS	12/20/22	1,032
07348-16-TOOL	CLIMAX LINE BORE TOOLING-MODEL B	12/20/22	7,282
07349-16-HEATR	HEATER FOR WASH PIT-ELKO	12/20/22	1,725
07361-17-JACKS	(2) 200 TON JACKS FROM GLOBAL MINI	12/20/22	14,135
07365-17-AIRCN	ROOFTOP UNIT-CHARLES CHESTER	12/20/22	3,281
07377-17-FURN	FURNITURE FOR ELKO STORE	12/20/22	3,988
07388-18-SWEP1	ELGIN SWEEPER MODIFICATIONS	12/20/22	6,794
07390-18-CART	TAYLOR DUNN SC-090 PARTS CHASER	12/20/22	3,501
07392-18-CLNR	CLARUS TORNADO CLEANING SYSTEM	12/20/22	15,469
07395-18-FREEZ	SO LOW FREEZER MODEL C85-12	12/20/22	3,793
07396-18-FURN	12 HIGH BACK MESH SWIVEL CHAIRS 2	12/20/22	8,819
07406-18-FLOOR	FLOORING FOR LITHIUM TRAINING RO	12/20/22	4,042
07415-19-FURN	FURNITURE FOR SERVICE MANAGER	12/20/22	3,272
07426-19-COMP	DESIGN JET T1700	12/20/22	2,085
07427-19-FURN	TABLES AND CHAIRS FOR TRAINING RC	12/20/22	13,194
07428-19-SWEEP	POWER SWEEPER-RIDER-MODEL 800	12/20/22	40,812
07448-19-SIGNS	SIGNS FOR ELKO BUILDING-5190 IDAH	12/20/22	14,409
07466-20-HONE	SUNNEN TUBE HONING SYSTEM	12/20/22	87,772
07472-20-PRESS	CAT HOSE PRESS MACHINE	12/20/22	21,703
07503-20-COMP	2 SHARP COPIERS	12/20/22	16,074
07504-20-FURN	VARIOUS FURNITURE-ENVIROTECH & F	12/20/22	40,034
07505-20-SIGN	NEW SIGNS FOR 5190 IDAHO STORE	12/20/22	5,766
07506-20-EQUIP	VARIOUS EQUIPMENT 5190 IDAHO	12/20/22	148,973
07513-21-WMS	24 NEW RF GUNS FOR ELKO PARTS WM	12/20/22	46,283
07522-21-VENT	VENT SYSTEM FOR ELKO TRAINING DEF	12/20/22	13,227
07533-21-FURN	4 WORK STATIONS	12/20/22	10,463
07543-21-CMPR	COMPRESSOR FOR ELKO FACILITIES	12/20/22	19,783
07548-21-UPEND	BUSHMAN UPENDER	12/20/22	145,258
07554-21-VIDMR	VIDMARS FOR KITTING	12/20/22	32,202
07562-21-LFTTK	FORKLIFT-CE008177-DTR345A	12/20/22	28,450
07563-21-LFTTK	FORKLIFT-CE008833-GC70K6	12/20/22	61,601
07564-21-LFTTK	FORKLIFT-CE009316-GP25N5	12/20/22	11,995
07566-21-LFTTK	FORKLIFT-CE010597-Z80/60	12/20/22	38,705
07567-21-LFTTK	FORKLIFT-CE011326-930	12/20/22	24,764
07574-21-LFTTK	FORKLIFT-CE012480-ETR340A	12/20/22	44,085

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: X7
CASE NO.: 25-004

07575-21-LFTTK	FORKLIFT-CE012887-GP25N	12/20/22	24,612
07589-22-FURN	FURNITURE FOR NEW OFFICE IN ELKO	12/20/22	9,816
07594-22-WLDR	WELDER FROM LINDE	12/20/22	13,752
07604-22-SWEEP	TENNANT SWEEPER AND SCRUBBER	12/20/22	17,384
07605-22-SAW	MITERING SAW	12/20/22	26,794
07607-22-JACKS	2 100 TON JACKS	12/20/22	41,927
07617-22-WSHR	CUDA 2848 SERIES PARTS WASHER	12/20/22	25,868
07624-22-TIRES	2 FORKLIFT TIRES FOR 330 FORKLIFT	12/20/22	8,123
07627-22-WELD	WELD BORE SET TOOLING	12/20/22	27,838
07630-22-WELDR	DUAL FEED WELDER	12/20/22	30,955
07647-22-BORE	LINE BORE TOOLING	12/20/22	113,018
07648-22-RACK	PALLET RACKING AND SHELVING	12/20/22	157,882
N0679-19-BLD	REMODEL TRAINING ROOM-ELKO	12/20/22	27,143
N0698-21-HOIST	HOIST AND TROLRIES FOR ELKO SERVICE	12/20/22	31,532
07655-23-DRSYS	DRIVER SAFETY SYSTEM	04/01/23	25,999
07657-23-CRANE	GANTRY CRANE	04/01/23	18,832
07663-23-FLOORING	FLOORING FOR PLATINUM ROOM	05/01/23	34,420
07665-23-WELDER	MILLER WELDER	05/01/23	16,200
TAXABLE (UNDISPUTED)			1,596,861

ELKO COUNTY BOARD OF EQUALIZATION
FEBRUARY 20, 2025
ASSESSOR'S EXHIBIT: X8
CASE NO.: 25-004

ELKO INVENTORY													
Cat/Group/ID	Loc	Serial	Model	Model Year	Age	Status	Meter	Total Acquisition	Bk Val	Last Rent	Est. Return Date	Inv Cust	Cat/Group Desc
CE013613	Auto	G	EK02	1FDX77DC	DUMP 5CY	2021	25	1,276.00	72,069.54	68,771.46	6/5/2023		B15205R - DUMP TRUCK 5CYD
CE015089	Auto	G	EK02	3ALACWFC	DUMP 5CY	2023	14	19.00	84,526.56	83,822.56	6/22/2023	7/4/2024	B15205R - DUMP TRUCK 5CYD
CE015090	Auto	G	EK02	3ALACWFC	DUMP 5CY	2023	14	-	85,191.94	84,036.78		12/31/2024	B15205R - DUMP TRUCK 5CYD
CE015091	Auto	G	EK02	3ALACWFC	DUMP 5CY	2022	14	-	84,407.86	83,704.85		8/7/2024	B15205R - DUMP TRUCK 5CYD
CE015092	Auto	G	EK02	3ALACWFC	DUMP 5CY	2023	13	-	84,381.34	83,208.18			B15205R - DUMP TRUCK 5CYD
CE012706	Auto	G	EK02	W112K200	VALEW 12	2020	29	-	46,747.00	46,747.00	6/20/2023		B15230F - WATER STAND TANK 12000 (MPT/VALEW)
CE012441	Auto	G	EK02	4GNBM122	500	2018	54	1.20	5,160.00	4,747.20	4/17/2023		B15205R - WATER TRAILER 500
CE008933	Auto	G	EK02	3ALACWFC	2000	2018	61	16,851.70	82,719.00	77,443.08	6/30/2023		B15205R - WATER TRUCK 2000
CE008934	Auto	G	EK02	3ALACWFC	2000	2018	62	5,475.00	76,009.00	72,208.50	5/23/2023	7/22/2024	B15205R - WATER TRUCK 2000
CE012222	Auto	G	EK02	3ALACFD	2000	2018	50	33,818.70	81,256.12	75,181.50	3/8/2023		B15205R - WATER TRUCK 2000
CE014243	Auto	G	EK02	3ALACWFC	2000	2022	15	7,147.00	100,038.01	93,818.24	5/9/2023	9/3/2024	B15205R - WATER TRUCK 2000
CE014248	Auto	G	EK02	3ALACWFC	2000	2023	12	3,274.20	82,634.04	78,502.38	6/26/2023	12/31/2024	B15205R - WATER TRUCK 2000
CE015085	Auto	G	EK02	3ALACWFC	2000	2023	11	36.30	87,293.01	86,132.35		8/2/2024	B15205R - WATER TRUCK 2000
CE012223	Auto	G	EK02	3ALHCYFE	4000	2020	49	125,696.00	96,960.00	92,112.00	5/13/2023	7/31/2024	B15205R - WATER TRUCK 4000
TOTAL									1,068,393.42				
NOT TAXABLE-ASSESSOR CALCS									1,069,393.42				
NOT TAXABLE- PETITIONER									1,097,438.00				

SBE 326

Elko County
 Empire Southwest
 Summary of On-Lot Rental/Equipment

Capitalized Costs	Description	Type of Equipment	Meter	Model Year	Taxed
\$ 1,069,393	Auto	Water and Dump Trucks			No.
\$ 341,543	Accessories	Buckets, Augers, Couples, Forks, Cutters, etc.	N/A	Various	Yes.
\$ 2,129,979	Non-CAT Equipment	Boom Lifts, Scissor Lifts, Compressors, Compactors, Pavers, Etc.	Various	Various	Yes.
\$ 3,540,915	Subtotal				
	Cat Equipment				
\$ 559,539	Generators	100KW, 500KW Generators	1247, 5178 & 13320	2015, 2018 and 2020	Yes.
\$ 1,644,689	Articulated Trucks	Articulated Trucks and Articulated Water Trucks	8, 1432, 9825, 7408, 12429	2012, 2014, 2015, 2022 & 2023	Yes.
\$ 988,735	reach Forklifts	Reach Forklifts of Various Sizes	904-4344	2015, 2017, 2018, 2019 & 2020	Yes.
\$ 1,690,896	Push Scraper	631G Push Scraper	7965, 8572, 9514 & 11083	2002, 2003, & 2011	Yes.
\$ 5,437,372	Dozers	Various Dozers, D4, D5, D6, D9 and D10	8, 10, 1342, 1549, 2011, 3818, 7987	2018, 2019, 2020, 2022, & 2023	Yes.
\$ 1,633,673	Excavators	Various Excavators, 314, 349, 320, 336, 323, 330	13, 440, 565, 2186, 3064, 4109 & 4967	2015, 2017, 2018, 2019, 2020, 2022 & 2023	Yes.
\$ 316,526	Backhoe Loaders	420 Model Backhoes	865, 1829, 2587 & 3135	2015, 2017, 2018 & 2021	Yes.
\$ 292,395	Wheel Loaders	938 Wheel Loaders	3857 & 6214	2017	Yes.
\$ 438,378	Mini Excavators	Mini - Excavators 302.7, 300.9, 307.5, 308, 303.5	407-2914	2017, 2018, 2019, 2020 & 2022	Yes.
\$ 383,066	Skid Steer	259-255, 226, 236, 262, 292	257-4606	2018, 2019, 2021, 2022 & 2023	Yes.
\$ 220,564	Misc	Air Compressor, Smooth Single Drum Roller and UTV/Job Cart	693-5531	2013, 2017 & 2019	Yes.
\$ 13,605,834	Subtotal - Cat Equipment				
\$ 17,146,749	Grand Total				

ELKO COUNTY BOARD OF EQUALIZATION
 FEBRUARY 20, 2025
 ASSESSOR'S EXHIBIT: Y
 CASE NO.: 25-004

AFFIDAVIT OF MAILING

I, JENNIFER SCHULER, do hereby swear under penalty of perjury that the following assertions of this Affidavit are true.

I am a citizen of the United States, over 21 years of age, a resident of Elko County, and not a party to the within action.

This Affiant's business address is Elko County Clerk's Office, 550 Court Street, Third Floor, Elko NV 89801; that Affiant deposited for certified mailing, postage fully prepaid, a true and correct copy of the NOTICE OF DECISION, by placing said documents in envelopes addressed as follows:

Empire Southwest, LLC
John Helms
3300 Saint Rose Parkway
Henderson, NV 89052

Which envelopes were then sealed and postage fully prepaid and thereafter were, on February 28, 2025, deposited in the United States Mail at Elko, Nevada.

REBECCA PLUNKETT, ELKO COUNTY CLERK

By: 
DEPUTY CLERK

Elko County Board of Equalization

540 Court Street, Suite 101, Elko, Nevada 89801

775-738-5398 Phone 775-753-8535 Fax

www.elkocountynv.net

Board Members

Sharon Byram
K.P. Polkinghorn
James Winer
Robert Wines
John Wright



In the Matter of)

Empire Southwest, LLC)

Parcel No. 001-860-090)

Case No: 25-004

NOTICE OF DECISION

Appearances:

Tammie Dickenson, Elko County Real Property Appraiser, appeared on behalf of the Elko County Assessor's Office.

The petitioner was not present.

Summary:

The matter of Taxpayer's Petition for Review of Property Tax Valuations within Elko County, Nevada, came before the County Board for hearing on February 20, 2025, in Elko, Nevada, after due notice to the Taxpayers and the Assessor.

Taxpayer objected to the assessed value determined by the assessor and felt the full cash value of the property was less than the computed taxable value of the property.

The Assessor recommended no change in value at this time.

The County Board, having considered all evidence, documents, and testimony pertaining to the valuation of the property in accordance with NRS 361, hereby makes the following Findings of Fact, Conclusions of Law, and Decision.

FINDINGS OF FACT

1. The Elko County Board of Equalization is an administrative body created pursuant to NRS 361.
2. The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.

3. The Taxpayer and the Assessor were given adequate, proper, and legal notice of the date, time, and place of the hearing before the Elko County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law, NRS 241.020.
4. The Board determined that there was not sufficient evidence to change the assessed value of the property.

CONCLUSIONS OF LAW

1. The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
2. The Taxpayer and the Assessor are subject to the jurisdiction of the Elko County Board of Equalization.
3. The County Board has the authority to determine the taxable values in the county.
4. The subject property was found to be appraised at the proper taxable value in accordance with NRS 361.
5. Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally denominated.

DECISION

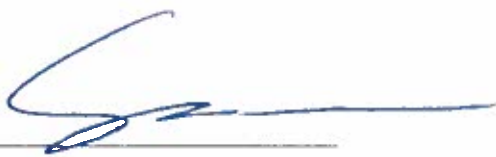
The Petition of the Taxpayer is denied based upon the above Findings of Fact and Conclusions of Law.

The Elko County Assessor is hereby instructed to certify the assessment roll of the County consistent with this decision.

Please be advised that if you wish to appeal the Board's decision to the State Board of Equalization, you must do so by March 10, 2025. Enclosed is an appeal form which is to be used for that purpose.

Dated this 27th day of February 2025, at Elko, Nevada.

ELKO COUNTY BOARD OF EQUALIZATION



SHARON BYRAM, Chair

Enclosure

cc: Janet Iribarne, Elko County Assessor

7007 1490 0001 8782 3636

U.S. Postal Service™

CERTIFIED MAIL™ RECEIPT

(Domestic Mail Only; No Insurance Coverage Provided)

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

OFFICIAL USE

Postage	\$
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$

ELKO CO

FEB 28 2025

Postman
Here

MAILROOM

Sen

Stro
or P
City

Empire Southwest, LLC

John Helms

3300 Saint Rose Parkway

Henderson, NV 89052

PS Form 3800, September 2015 Edition Use Reverse for Instructions

AFFIDAVIT OF MAILING

I, JENNIFER SCHULER, do hereby swear under penalty of perjury that the following assertions of this Affidavit are true.

I am a citizen of the United States, over 21 years of age, a resident of Elko County, and not a party to the within action.

This Affiant's business address is Elko County Clerk's Office, 550 Court Street, Third Floor, Elko NV 89801; that Affiant deposited for certified mailing, postage fully prepaid, a true and correct copy of the NOTICE OF HEARING, by placing said documents in envelopes addressed as follows:

Empire Southwest, LLC
John Helms
3300 Saint Rose Parkway
Henderson, NV 89052

Which envelopes were then sealed and postage fully prepaid and thereafter were, on January 28, 2025, deposited in the United States Mail at Elko, Nevada.

REBECCA PLUNKETT, ELKO COUNTY CLERK

By: 
DEPUTY CLERK

Elko County Board of Equalization

540 Court Street, Suite 101, Elko, Nevada 89801

775-738-5398 Phone 775-753-8535 Fax

www.elkocountynv.net



Board Members

Sharon Byram
K.P. Polkinghorn
James Winer
Robert Wines
John Wright

Deputy Clerk

Jennifer Schuler

NOTICE OF HEARING

DATE OF HEARING: February 20, 2025 **TIME:** 9:00 a.m.

PLACE: Nannini Administrative Bldg.
540 Court Street, Ste. 102
Elko, Nevada

Case No: 25-004
Parcel No. 001-860-090

Empire Southwest, LLC
John Helms
3300 Saint Rose Parkway
Henderson, NV 89052

The Elko County Board of Equalization will hear your Petition for Review of Assessed Valuation at the time and place stated above. This time is approximate because many appeals are scheduled for the same date and time so you should be prepared for possible delays. The Taxpayer and County Assessor will each make a presentation to the Board.

The Taxpayer may either appear in person, file a letter for consideration, or be represented by an attorney or any qualified individual. If an appeal is made by a Taxpayer's representative, the person making the appeal on behalf of the owner of the property shall provide written authorization from the owner of the property within 48 hours after the last day allowed for filing the appeal. If the Taxpayer or his representative fails to appear at the scheduled time, the hearing will be held in his absence and the County Board will consider the available evidence at the scheduled hearing time. If a party chooses to be represented by an attorney, the attorney shall be one who is admitted to practice and in good standing before the highest court of any state of the United States. If it is a corporation, a municipal corporation or an unincorporated association, the taxpayer may be represented by an officer or any other duly authorized representative or regular employee of such corporation.

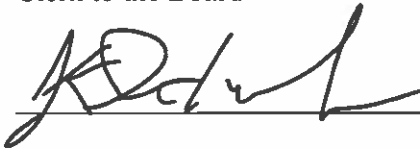
If you choose to submit a brief and/or evidence to the County Board, the documents must be received by the County Clerk no later than **5:00 p.m. February 13, 2025**. Please have available eight (8) copies of any material you wish to distribute. Please submit a copy of the documents directly to the other party no later than 5:00 p.m. of the day indicated above.

If you desire a verbatim transcript of the appeal hearing held before the Elko County Board of Equalization, you must furnish a court reporter, pay for the transcript, and deliver a copy of the transcript to the County Clerk to be included as part of the administrative record, before any subsequent hearing or appeal of the matter (NAC 361.634).

Procedural rules governing the County Board's hearings may be found in the Nevada Administrative Code 361.622 through 361.643. The Administrative Code may be found on the internet by selecting Chapter 361 at <http://leg.state.nv.us/NAC>. The legal authority and jurisdiction under which this hearing is being held is pursuant to NRS 361.357.

If you have any further questions, please contact the Elko County Assessor's Office at (775) 738-5217.

JENNIFER SCHULER
Clerk to the Board

A handwritten signature in black ink, appearing to read 'J. Iribarne', is written over a horizontal line.

cc: Janet Iribarne
Elko County Assessor

4490 9628 1000 0547 2102
7017 1450 0001 8796 0644

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

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

OFFICIAL USE

Certified Mail Fee

\$

Extra Services & Fees (check box, add fee as appropriate)

☐ Return Receipt (hardcopy) \$

☐ Return Receipt (electronic) \$

☐ Certified Mail Restricted Delivery \$

☐ Adult Signature Required \$

☐ Adult Signature Restricted Delivery \$

Postage

\$

Total Postage and Fees

\$

Sent To Empire Southwest, LLC

Street at John Helms

City, Sta 3300 Saint Rose Parkway

Henderson, NV 89052

PS Form 3800, April 2015 PSN 7530-02-000-9047

See Reverse for Instructions

ELKO CO

JAN 28 2025

MAILROOM

Postmark
Here

USPS TRACKING #



9590 9402 5003 9063 8743 75



First-Class Mail
Postage & Fees Paid
USPS
Permit No. G-10

United States
Postal Service

• Sender: Please print your name, address, and ZIP+4® in this box•

Attn: Jennifer Schuler
Elko County Clerk's Office
550 Court Street, 3rd Floor
Elko, NV 89801

RECEIVED

FEB 5 2025

Elko County Clerk

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Empire Southwest, LLC
John Helms
3300 Saint Rose Parkway
Henderson, NV 89052



9590 9402 5003 9063 8743 75

2. Article Number (Transfer from service label)

7017 1450 0001 8796 0644

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X *Ashlee Chamberlain*

- ☒ Agent
☐ Addressee

B. Received by (Printed Name)

Ashlee Chamberlain

C. Date of Delivery

1-31-25

D. Is delivery address different from item 1?

☐ Yes

If YES, enter delivery address below:

☒ No

3. Service Type

- ☐ Adult Signature
- ☐ Adult Signature Restricted Delivery
- ☐ Certified Mail®
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery
- ☐ Collect on Delivery Restricted Delivery
- ☐ Insured Mail
- ☐ Insured Mail Restricted Delivery (over \$500)

- ☐ Priority Mail Express®
- ☐ Registered Mail™
- ☐ Registered Mail Restricted Delivery
- ☐ Return Receipt for Merchandise
- ☐ Signature Confirmation™
- ☐ Signature Confirmation Restricted Delivery

PS Form 3811, July 2015 PSN 7530-02-000-9053

Domestic Return Receipt

SBE NOTICE OF HEARING



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

September 2, 2025

NOTICE OF HEARING

PETITIONER:
EMPIRE SOUTHWEST LLC
JOHN HELMS
3300 SAINT ROSE PARKWAY
HENDERSON, NV 89052

CERTIFIED MAIL – 9489 0090 0027 6554 2394 04
RESPONDENT:
MS. JANET IRIBARNE
ELKO COUNTY ASSESSOR
571 IDAHO STREET
ELKO NV 89801

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 361.360 (3)

BRIEF STATEMENT OF MATTER: Appeal from the action of the Elko County Assessor taken pursuant to NRS 361.260 – Unsecured Roll – Personal Property

Case No: 25-126

Parcel No: 001-860-090

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

cc: **CERTIFIED MAIL** - 9489 0090 0027 6554 2391 83
DECONCINI MCDONALD YETWIN & LACY, PC
ATTN: JAMES SUSA
2525 E BROADWAY BLVD., SUITE 200
PHOENIX AZ 85716



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

PETITIONER:
EMPIRE SOUTHWEST LLC
JOHN HELMS
3300 SAINT ROSE PARKWAY
HENDERSON, NV 89052

CERTIFIED MAIL – 9489 0090 0027 6613 7917 06
RESPONDENT:
MS. JANET IRIBARNE
ELKO COUNTY ASSESSOR
571 IDAHO STREET
ELKO NV 89801

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 Elko County Board of Equalization

Case No: 25-127

Parcel No: APN: 001-860-090

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

cc: **CERTIFIED MAIL** - 9489 0090 0027 6613 7917 13
DECONCINI MCDONALD YETWIN & LACY, PC
ATTN: JAMES SUSA
2525 E BROADWAY BLVD., SUITE 200
PHOENIX AZ 85716