RECEIVED

March 10, 2025 STATE OF NEVADA DEPARTMENT OF TAXATION



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

Part A. PROPERTY OWNER AND PETITIONER INFORMATION						
NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A) TITLE 1. 00						
	ROPERTY OWNER LISTED IN	PART A)	TITLE	1		
George Cha	achas		Proper EMAIL ADDRESS	ty Manager		
P.O. Box 15	(17)		100			
CITYELV		P CODE DAYTIME I				
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						
☐ Sole Proprietorship ☐ Trust ☐ Corporation ☐ Limited Liability Company (LLC) ☐ General or Limited Partnership ☐ Government or Governmental Agency						
	(LLC) La General o	r Limited Partnersi	iip 🖂 Government of G	overnmental Agency		
Other, please describe:	and the second of	ador the love of the	e State of Nevac	Var		
The organization described ab	ove was formed un	arrenization .				
The organization described about Part C. RELATIONSHIP O	oove is a non-profit	organization. L	OWNED IN DART A			
Check box which best describes th	OF PETITIONER	ioner to Property Own	per: M Additional information	may be necessary.		
Self	☐ Trustee of		Employee of Property Ov			
			Officer of Company			
Co-owner, partner, manag		_	Officer of Company			
☐ Employee or Officer of Ma☐ Employee, Officer, or Own			vinterest or banaficial int	orest in real property		
				erest in real property		
Other, please describe:	— · · · · · · · · · · · · · · · · · · ·	·				
Part D. PROPERTY IDEN		ORMATION				
1. Enter Physical Address of	of Property:	CITY //E	APPLICABLE) COU	INTY D		
ADDRESS 691	Stevens	Ave E		Shite Pine		
2. Enter Applicable APN or	Account Number	from assessment	notice or taxbill:			
ASSESSOR'S PARCEL NUMBER (APN)		ACCOUN	TNUMBER			
001-035-	07					
3. Does this appeal involve				s on a separate, letter sized sheet		
If yes, enter number of parcel	ls:	Multiple parc	el list is attached. 🛘			
4. Check Property Use Type	e: ☑					
⊠Vacant Land		e Home (Not on fo				
☐ Residential Property		nercial Property	☐ Industria			
☐ Multi-Family Residential Pro	, ,	ultural Property	☐ Persona	l Property		
□ Possessory Interest in Real or Personal property						
5. Check Year and Roll Type						
☐ 2025-2026 Secured Roll	r	2024-2025 Unsecu		I-2025 Supplemental Roll		
□ 2025-2026 Centrally-assessed Roll □ 2024-2025 Net Proceeds Roll						
Other years being appealed:						
Part E. VALUE OF PROP			, ,			
TAILE. VALUE OF FROM	As established by (e value you seek? Write N/A on		
Property Type	Equaliza Taxable Value	Assessed Value	each line for values which a Taxable Value	Assessed value		
Land	3201.00	. 1000000 1 11110	100.00			
Buildings						
Personal Property Total	3201.00		100.00			

Form 5101SBE			
Part F. TYPE OF APPEAL Check box which best describes the authority	v of the State Board to ta	ke jurisdiction to hear	the appeal
NRS 361.360(1); NRS 361.400(2): The victority Board or the failure of the County Board property.	alue of real or personal pr	operty is being appeale	d; the Petitioner is aggrieved at the action of the ty or undervaluation or non-assessment of other
NRS 361A.240(2)(b): The under-or-over v.	aluation of open-space use	property is being appea	iled
deferred tax years; the notice of conversion from County Board.	determination that agricul the assessor was receive	Itural property has been ed after July 1 and befor	converted to a higher use and for valuations for e December 16 and the appeal was heard by the
NRS 361.360(1); NAC 361.747(2)(c): The	property was denied an ex	emption that is allowed t	by law. If so, describe the applicable exemption:
Other reason, please describe.			
Part G. ATTACH A BRIEF STATE		DESCRIBING T	HE ISSUES AND CONTENTIONS
Part H. COUNTY APPEAL INFOR County in which appeal was heard:	County Case Number:	***	Date Heard by County:
White Pine	2005-3	3	Feb. 21,2005
	VEDICIO	ATION	
Lygrify / or declare) under populty of perium	VERIFIC		oregoing and all information hereon, including
Owner or an affiliate of the Property Owner certify I have authorized each agent named agent named in Part I.	and I am acting within t therein to represent the	he scope of my emplo Property Owner as sta	or (2) I am a person employed by the Property syment. If Part I below is completed, I further ated and I have the authority to appoint each
Petitioner Signature		Title	
Print Name of Signatory		Date	
Part I. AUTHORIZATION OF AGE represent the Property Owner/Petitioner in p needed, including printed name, contact info	roceedings before the Si	tate Board. List additio	including an attorney, has been appointed to onal authorized agents on a separate sheet as
Equalization and to contest the value and/ authorize the agent listed below to receive	or exemption establishe all notices and decision and withdrawals before	ed for the properties related theret re the Nevada State	file a petition to the Nevada State Board of named in Part D(2) of this Petition. I further to; and represent the Petitioner in all related Board of Equalization. This authorization is (5) of this Petition.
Authorized Agent Contact Information:		TITLE	
George Chackas	3	Prope	rty
AUTHORIZED AGENT COMPANY, IF APPLICABLE:		EMAIL ADDRESS.	
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDR	RESS OR P O BOX)		
EC	NU 893/5	775-289-3570	ALTERNATE PHONE FAX NUMBER 775 ★ 93 → 649 5
Authorized Agent must check each applicable	. ,		11361310413
hereby accept appointment as the author	-		is before the County Board
			nat the foregoing and all information hereon,
including any accompanying statements or o	documents, is true, corre n the State Board subjec	ect, and complete to the	ne best of my knowledge and belief; and I am of NRS 361.362 and the limitations contained
· Searge Chackas	_	Propert	v manager
Authorized Agent Signature	-	Title	1

George Chachas
Print Name of Signatory



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: 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 PERAGENT	RSON GRANTING A	UTHORITY TO
NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL LACKAS TOUST TO MES C. CHACKAS TO NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A)	'US tee	
Tames Chachas MAILING ADDRESS OF PETITIONER (STREET ADDRESS OF P.O. BOX) P.O. BOX 15 1171	EMAIL ADDRESS	:
STATE ZIP CODE DAYTIME PHONE 702-908-8870	ALTERNATE PHONE	FAX NUMBER
,	Corporation overnment or Government	•
Part C. RELATIONSHIP OF PERSON GRANTING AUTHORITY TO A Check box which best describes the relationship of Petitioner to Property Owner: Addition Self Trustee of Trust Employee of Officer of Co Employee or Officer of Management Company Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or Other, please describe:	nal information may be ne of Property Owner company	cessary.
Part D. PROPERTY SUBJECT TO THIS AGENT AUTHORIZATION: Enter Applicable Number from assessment notice or tax bill:		
ASSESSOR'S PARCEL NUMBER (APN) OOL-035-07	PROPERTY IDENTIFICATION N	UMBER (PIN)-MINES
☐ Multiple parcel list attached. (Use letter-size paper)		
Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED:	5 000 4 000 F G	www.lawaaaAal.Ball
□ 2025-2026 Secured Roll □ 2025-2026 Centrally-Assessed Roll □ 2024-2025 Unsecured Roll □ 2024-2025 Net Proceeds Roll	LI 2024-2025 S	upplemental Roll
Other years being appealed: 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

Last Revised 11/19/2024

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	TITLE: D_
George Chachas	troperty manager
AUTHORIZED AGENT COMPANY, IF APPLICABLE:	EMAIL ADDRESS: \
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)	
1 P.O. Box 15(17)	V.
 _ 	AYTIME PHONE 7570 ALTERNATE PHONE FAX NUMBER
Nr. 189315 17	75-289-3570 775-293-0495
I hereby accept appointment as the authorized agent of the f	Property Owner in proceedings before the State Board.
Searge Charles Pr	moorty Manager Mas 9 2025
Authorized Agent Signature Title	operty Manager Mar. 9, 2025
	
Authorized Agent Contact Information:	TITLE:
George Chachas	
AUTHORIZED AGENT SOMPANY, IF APPLICABLE	EMAIL ADDRESS.
RO, Box 131171	
<i> </i>	AYTIME PHONE ALTERNATE PHONE FAX NUMBER
E(y NV 89315 7	75-289-3570 775-293-0495
I hereby accept appointment as the authorized agent of the F	Property Owner in proceedings before the State Board.
· Serge Chackas Prop	erty manager Mar. 9,2025
Authorized Agent Signature Title	Date
VERIFICA	ATION
I verify (or declare) under penalty of perjury under the la	aws of the State of Nevada that the foregoing and all
information hereon, including any accompanying statem	
the best of my knowledge and belief; and that I am e	
property, or possesses in its entirety taxable property	
possessory interest, beneficial interest or beneficial us	se, pursuant to NRS 361.334; or (2) I am a person
employed by the Property Owner or an affiliate of the Pro	
employment. I further certify I have authorized each age	
stated and I have the authority to appoint each agent nam	ed herein.
Property Owner / Petitioner Signature Title	Date
Topony Owner / Fellioner Signature 1108	Date
Form \$105SBE Agent Authorization	Page 2

Form 5106SBE

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 sheef as needed, including printed name, contact information, signature, title and date.

Authorized Agent Contact Information:	
AUTHORIZED AGENT COMPANY IF APPLICABLE	Property manager
P.O. Box 15 (17)	DAYTIME PHONE 3570 ALTERNATE PHONE FAX NUMBER
Ely NV. 89313	775-289-3570 775-293-0495
Authorized Agent Signature Title Authorized Agent Contact Information:	Property Manager Mar.9, 2025
NAME OF AUTHORIZED AGENT GEOTGE Chacks AUTHORIZED AGENT SOMPANY IF APPLICABLE	me
MALLING ADDRESS OF AUTHORITED AGENT (STREET ADDRESS OR PO BOX) F.O. Box 151171 Ely STATE ZIPCODE 2007	
	operty manager Man. 9,3035
AND	EGATION
the best of my knowledge and belief; and that I a property, or possesses in its entirety taxable propossessory interest, beneficial interest or beneficial employed by the Property Owner or an affiliate of the employment. I further certify I have authorized each stated and I have the authority to appoint each agent	
Properly Owner / Petitioner Signature Title	nistee 3/9/2025
Form 5105SBE Agent Authorication	Per 2

March 9,0005

Members: I am requesting that my petitions for review to be held in Las Vegas. The trip is shorter than going to Carson City for Me. I have family that I can stay with to save on costs. Thank you for your consideration. Leange Chackes

March 9, 2025

I am protesting the tax evaluations on the properties located at 665 stevens, 685 Stevens, and 691 Stevens. My family and I are not allowed to use our property as others do.

I have applied for a variance for all three properties. I paid \$34000 for the variance and was denied. I have received two citations for supposed zoning infractions. I have had to evict four different tenants, a Veteran, a Native American, a Hispanic, and the last one was white. Others are using their property without any variance.

Thank you, George Chachas P.O. Box 151171 Ely, Nevada 89301



Retail



US POSTAGE PAID

\$5.40

Origin: 89301 03/10/25 3126400893-03

USPS GROUND ADVANTAGE®

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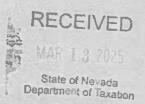
3850 ARROWHEAD DR CARSON CITY NV 89706-2016

USPS TRACKING® #



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State Board of Equalization 3850 Arrowhead Drive Carson City, Nevada 89706

COUNTY RECORD



OFFICE OF THE COUNTY CLERK and EX-OFFICIO CLERK OF THE BOARD OF EQUALIZATION IN AND FOR WHITE PINE COUNTY, NEVADA

CBOE PETITION NO.:

25-03

APN NO.:

001-035-07

DATE HEARD BY CBOE:

2/21/2025

PETITIONER:

GEORGE C. CHACHAS

RESPONDENT:

WHITE PINE COUNTY ASSESSOR

I, Nichole Stephey, County Clerk and ex-officio Clerk of the Board of Equalization, County of White Pine, do hereby certify that the documents set forth in the attached General Index are the complete record of the final administrative decision in the above-entitled matter and that the said documents and the original of this Certification were forwarded to the State Board of Equalization pursuant to NAC 361.645 via electronic transfer on or before the date referenced below.

The undersigned further certifies that a copy of this Certification, together with the attached General Index, was electrically transferred to the White Pine County Assessor on or before the date referenced below.

Finally, the undersigned certifies that a copy of this Certification, together with the attached General Index, was deposited in the US mail, with first class postage fully prepaid, on the date set forth above, addressed to: GEORGE C. CHACHAS, PO Box 151171, Ely, NV 89315

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Seal of said Clerk at my office in the City of Ely, this 26th day of February 2025.

Nichole Stephey, White Pine County Clerk

& Ex-Officio Clerk to the Board of Equalization

cc: Assessor's Office

STATE BOARD OF EQUALIZATION RECORD ON APPEAL

White Pine County Board of Equalization

GENERAL INDEX

CBOE PETITION NO.: 25-03

APN NO.: 001-035-07

DATE HEARD BY CBOE: 2/21/2025

PETITIONER: George C. Chachas

RESPONDENT: WHITE PINE COUNTY ASSESSOR

1. Petition for Review of Taxable Valuation to the County Board of Equalization

- 2. Certificate of Mailing for Letter to Appellants, Notice of Meeting, and Rules and Procedures mailed 1/23/2025
- 3. Notice of Meeting
- 4. Certificate of Mailing for Parcel Information packets mailed 2/7/2025
- 5. Certificate of Mailing for Assessor Brief packets mailed 2/12/2025
- 6. Certificate of Mailing of Agenda with back-up material emailed 2/14/2025
- 7. Agenda for 2/21/2025 CBOE Meeting
- 8. Certificate of Mailing of Notice of Decision mailed 2/26/2025
- 9. Notice of Decision

10. Petitioner's Exhibits

Exhibit 1-12: copies of photos, citation, notices, and assessed values, 43 pages

11. Assessor's Exhibits

Assessor's Parcel Information property appraisal card, Marshall & Swift calculations, maps and subject appraisal records, 9 pages Exhibit A: Assessor's Office Brief including explanation, NRS 361.357, info card on petitioning CBOE, 4 pages

- 10. Recording of 2/21/2025 CBOE Meeting
- 12. Minutes from 2/21/2025 CBOE Meeting

RECEIVED White Pine County Board of Equalization

JAN 1 5 2025 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 NAME OF PROPERTY OWNER AS IT APPE	ARS ON THE TAY ROLL		nation to be completed in Part	H)
Chaches Trus	James C.	Chachas "	Trustee	
NAME OF RETITIONER (IF DIFFERENT THE	AN PROPERTY OWNER USTED IN PAR	TA)	The sale	Start Co.
	eorge		Property Man	2955
MAILING ADDRESS OF PETITIONER (STR		To be the second	MAIL ADDRESS	
P.O. BOX 1511		DAYTIME PHONE	ALTERNATE PHONE FAX	NUMBER
Ely		775-289-3570		
Part B. PROPERTY OWN Check organization type which bes Sole Proprietorship Limited Liability Company Other, please describe:	Trust		Corporation covernment or Governmen	
The organization described at The organization described at Part C. RELATIONSHIP (Check box which best describes to Self Co-owner, partner, management of the	bove is a non-profit organizati OF PETITIONER TO PROFITE TO PROFIT	on. Yes C PERTY OWNER II perty Owner: Addition	of Property Owner	ssery.
☐ Employee or Officer of Ma ☐ Employee, Officer, or Own ☐ Other, please describe: ☐ Part D. PROPERTY IDEN 1. Enter Physical Address	nagement Company ner of Lessee of leasehold, point of Lessee of Le	on	San San San	l property
691	Stevens Ave	E (y	White	e Pinc
Purchase Price. 8,600			2008 3	
2. Enter Applicable Assess	or Parcel Number (APN) or	Personal Property	Account Number-from	assessment
notice or tax bill:				
ASSESSOR'S PARCEL NUMBER (APN)		ACCOUNT NUMBER		
		No 🗹	List multiple parcels on a separate	letter-sked sheet.
3. Does this appeal involve If yes, enter number of parce	Multiple parcels 1 cs C	tiple parcel list is att	The second secon	
il yes, enter number of parce	na. I Mul	ibie barcei list is att	acried.	
4. Check Property Use Typ				
☑ Residential Property ☐ Multi-Family Residential F ☐ Possessory Interest in Re	Commercial Property		☐ Mining Property ☐ Industrial Property ☐ Personal Property	
	pe of Assessment being ap	pealed: 🗹		
2025-26 Secured Roll		Unsecured Roll	☐ 2024-25 Sup	plemental Roll
Part E. VALUE OF PRO	PERTY	T	The same and the s	
Property Owner: What is the va definition of Full Cash Value.	lue you seek? Write N/A on each	line for values which a	re not being appealed. See NR	RS 361.025 for the
Property Type	Assessor's Taxable Valu	•	Owner's Opinion of Valu	10
Land	3301.00		100,00	
Buildings Personal Property			IIV	
Possessory Interest in real property				
Exempt Value Total	3201.00		100.00	
	The second secon	and the second s		

	t F. TYPE OF		ity of the U	County Board	to take jurisdiction to h	ear the appeal	
M			-		computed taxable value of		
		•	- 44			an identical use and a cor	nparable location to my
	NRS 361.355: M				within the county is und	ervalued or not assessed, a	and I have attached the
					y my claim for exemption	5.00 (500)	
		•				to a higher use and deferre	d taxes are now due
	NRS 361.769: My	property has been ass	essed as p	property escapi	ng taxation for this year a	nd/or prior years	F 60
RE	QUEST, FOR F	REVIEW, OR CO	MPLAI	NT. (ATTA	CH A SEPARATE P	REASONS FOR YOUR ROOM	N IS NEEDED).
				-s' are u		oporty with	
Print Par repril he Equath hear	i Name of Signature I Name of Signature I H. AUTHOR Resent the Property A street authorize the alization and to chorize the agent lirings and matters	RIZATION OF AC Owner/Petitioner in phe agent whose na ontest the value and sted below to receive including stipulation	GENT corporeeding arme and afor exemple all notices and with	omplete this s gs before the c contact infon ption establish es and decisi ndrawals befo	Date section only if an agent, County Board. mation appears belowed for the properties on letters related them	Including an attorney, has to file a petition to to named in Part D(2) of the ato, and represent the P of Equalization. This auth of Petition.	to been appointed to the County Board of his Petition. I further etitioner in all related
Aut		chack		et as needed, i	TILE Pro Per F	marieg	
MALL	NG ADDRESS OF AUTHO	ORIZED AGENT (STREET AG	ORESS OR P	0 800			
P	10 Box	151(7)					
CITY	CIV		STATE	SIP CODE	776-289-3570	775-293-0495	FAX NUMBER
Auni	hard-and Alexand result	check each applicabl	INV	107.212	177	1120120110	
Mich	verify (or declare) under penalty of panying statements of	erjury und documer	ler the laws o	f the State of Nevada rrect, and complete to	ngs before the County Bo that the foregoing and a the beat of my knowledg of NRS 361.362 and the	Il information hereon, e and belief; and I am
		tion Form to be sepa				ad 11445 Bild file	
Auth	Search Signal	go Chac	has		Property	mullager	200 - 201 - 2 0
	George Name of Signatory	Chacha	5		Tan 15	,2025	
		v my appeal to the Cou	inty Board	of Equalization			
	<u> </u>		-2-2				
Sig	nature of Owner or	Authorized Agent/Attor	ney		Date		

	ite Pine County Board of Ed	qualization	
	Agent Authorization Fo		
	re questions about this form or the appeal process, p		
Part A. PROPERTY OWNE	R AND CONTACT INFORMATION OF F	PERSON GRANTING	AUTHORITY TO
charles Trust	/ James C Chachas	Trustee	The Control of
Ames C.	PHACHAS	TRUSTEE	
FLY.	STATE OF CODE CAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
	NY 99315 702-908-8	810	
Part B. PROPERTY OWNER Check organization type which best of Sole Proprietorship	leacribes the Property Owner If not a natural person	Natural parsons may	Shin Part B
Limited Liability Company (LL	- 5	Corporation Government or Gove	
The organization described above	a was formed under the bar	To the state of th	annenial Agency
The organization described above	e is a non-profit organization. Yes	□ No	
Part C. RELATIONSHIP OF	Yes	□ No	
Part C. RELATIONSHIP OF	PERSON GRANTING AUTHORITY TO	AGENT TO PROPI	ERTY OWNER
Part C. RELATIONSHIP OF Check box which best describes the re	PERSON GRANTING AUTHORITY TO	AGENT TO PROPI	ERTY OWNER
Part C. RELATIONSHIP OF Check box which best describes the re	PERSON GRANTING AUTHORITY TO Authorish of Petitioner to Property Owner: 22 Adds Trustee of Trust Employee Confidence of Officer of	AGENT TO PROPI Identification may be a of Property Owner Company	necessary
Part C. RELATIONSHIP OF Check box which best describes the re	PERSON GRANTING AUTHORITY TO	AGENT TO PROPI Identification may be a of Property Owner Company	necessary
Part C. RELATIONSHIP OF Check box which best describes the re ID Self ID Co-owner, partner, managing ID Employee or Officer of Manag ID Employee, Officer, or Owner of Other, please describe	PERSON GRANTING AUTHORITY TO Interest of Petitioner to Property Owner. 22 Add Strustee of Trust Employee Officer of Employee Company of Lessee of leasehold, possessory interest, Property Manager.	AGENT TO PROPI	necessary
Part C. RELATIONSHIP OF Check box which best describes the re Self Co-owner, partner, managing Employee or Officer of Managor Employee, Officer, or Owner of Other, please describe: Part D. PROPERTY SUBJECT Enter Applicable Number from assessment ASSESSOR'S PARCE, WINDER FOR ASSESSOR S. PARCE, WINDER FOR	PERSON GRANTING AUTHORITY TO Interest of Petitioner to Property Owner. 22 Add Strustee of Trust Employee Officer of Employee Company of Lessee of leasehold, possessory interest, Property Manager.	AGENT TO PROPI Itional Information may be a of Property Owner Company or beneficial interest	in real property
Part C. RELATIONSHIP OF Check box which best describes the re ID Self ID Co-owner, partner, managing ID Employee or Officer of Manag ID Employee, Officer, or Owner of Other, please describe Part D. PROPERTY SUBJECT Enter Applicable Number from assessing ASSESSOR'S PARCE: NUMBER (APN) 255 276 276 276	PERSON GRANTING AUTHORITY TO Instance of Petitioner to Property Owner: 22 Add St. Trustee of Trust Employee Officer of Employee Company of Lessee of leasehold, possessory interest, Property Wild ACCOUNT NUMBER	AGENT TO PROPI	in real property
Part C. RELATIONSHIP OF Check box which best describes the relationship of Co-owner, partner, managing Employee or Officer of Manage Employee, Officer, or Owner of Other, please describe Part D. PROPERTY SUBJECT Enter Applicable Number from assessant ASSESSOR'S PARCEL NUMBER (APN) ASSESSOR'S PARCEL NUMBER (APN) OF COMMITTEE O	PERSON GRANTING AUTHORITY TO Islandship of Petitioner to Property Owner: 20 Add St. Trustee of Trust Employee member Officer of ement Company of Lessee of leasehold, possessory interest, Property Walk age. To THIS AGENT AUTHORIZATION:	AGENT TO PROPI Itional Information may be a of Property Owner Company or beneficial interest	in real property
Part C. RELATIONSHIP OF Check box which best describes the religion of the check box which best describes the religion of the check box which best describes the religion of the check box which best describes of the check box which best described by the check by	PERSON GRANTING AUTHORITY TO Instance or leasehold, possessory interest, Property Owner: 20 Add Control of Instance of Instance of Instance or leasehold, possessory interest, Property Manager of Instance of Instance or leasehold, possessory interest, Property Manager of Instance of Ins	AGENT TO PROPI Idenal Information may be a of Property Owner Company or beneficial interest	in real property
Part C. RELATIONSHIP OF Check box which best describes the relationship of Co-owner, partner, managing Employee or Officer of Manage Employee, Officer, or Owner of Other, please describe Part D. PROPERTY SUBJECT Enter Applicable Number from assessant ASSESSOR'S PARCEL NUMBER (APN) ASSESSOR'S PARCEL NUMBER (APN) OF COMMITTEE O	PERSON GRANTING AUTHORITY TO Interest of Property Owner: 20 Add St. Trustee of Trust Employee	AGENT TO PROPI	in real property
Part C. RELATIONSHIP OF Check box which best describes the re of Self Co-owner, partner, managing Employee or Officer of Managor Employee, Officer, or Owner of Other, please describe: Part D. PROPERTY SUBJECT Enter Applicable Number from assessment ASSESSOR'S PARCE, NUMBER (APN) ASSESSOR'S PARCE, NUMBER (APN) OF COMMENT OF THE OTHER PART OTHER PART OF THE OTHER PART OF THE OTHER PART OF THE OTHER PART OTHER	PERSON GRANTING AUTHORITY TO Instance of Perildoner to Property Owner: 20 Add Strustee of Trust Employee Employ	AGENT TO PROPI	in real property
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art F. AUTHORIZATI	ON OF AGENT			
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metalance in all enlated by	nt listed below to receive parings and matters inclu- is authorization is limited cument.	v bna snotfaluots and v	rithdrawals before t	he White Pine County
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P.O. BOX 1511	STATE TIP CC	DE DAYTIME PHONE 3/5 775-389-35	ALTERNATE PHON	E FAX NUMBER
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	Chackas			
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Harry Che ted Agent Signature	ockes	nie groperty m	anager	Jan 15,2025
TELEVISION OF	VE	RIFICATION		
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ment. I further certi and I have the author	fy i have authorized a Ry to appoint each age	ich egent named he	rein to represent	the Property Owner
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BOARD OF EQUALIZATION

CERTIFICATE OF MAILING

The undersigned being an employee of the White Pine County Clerk's Office hereby certifies that on the 23RD day of JANUARY 2025, I personally deposited for mailing at Ely, Nevada, a true and correct copy of the following:

copy of

LETTER TO APPELLANTS WITH NOTICE OF HEARING, HEARING RULES AND PROCEDURES FOR THE WHITE PINE COUNTY BOARD OF EQUALIZATION, HOW TO PETITION FOR A REVIEW OF YOUR PROPERTY TAXES: COUNTY BOARD OF EQUALIZATION, PRESENTING EVIDENCE TO THE STATE BOARD OF EQUALIZATION

Addressed to:

GEORGE C. CHACHAS, TRUSTEE, PO BOX 151171 ELY, NV 89315 (AUTHORIZED AGENT FOR JAMES C. CHACHAS)

GARY ALLEN FREITAG & DAWN IONE BROWN, HC 34 BOX 34040, ELY, NV 89301

TIM & VICTORIA PAULEY, 1 WARM SPRINGS RD, ELY, NV 89301

In the	following manner:			
()	regular mail	()	via facsimile	
		()	certified mail	
		(X)	other:	
(X)	priority mail		() N	
		(Stoph	des
		COUNT	TY CLERK	

NOTICE OF HEARING

Petitioners: Respondent:

George C. Chachas Trust Chachas Trust PO Box 151171 Elv. NV 89315 Burton Hilton White Pine County Assessor 297 Nevada Northern Rail Way Ely, Nevada 89301 775-293-6542

Gary Allen Freitag Dawn Ione Brown HC 34 Box 34040 Ely, NV 89301

Tim & Victoria Pauley 1 Warm Springs Rd Ely, NV 89301

NOTICE OF WHITE PINE COUNTY BOARD OF EQUALIZATION MEETING

Notice is hereby given that the White Pine County Board of Equalization will hold a meeting on Friday, February 21, 2025 at 9:15 a.m.

SAID MEETING will be held in the conference room of the White Pine County Aquatic Center, 1111 Veterans Blvd., Ely, Nevada.

Legal Authority and Jurisdiction of the Board of Equalization: NRS 361.360

Petitions to contest the value and/or exemption established by the White Pine County Assessor have been filed and will be heard as follows:

Petitioner George C. Chachas Trust	Case No. 25-01	Parcel No. 001-490-05
Petitioner George C. Chachas Trust	Case No. 25-02	Parcel No. 001-035-09
Petitioner Chachas Trust	Case No. 25-03	Parcel No. 001-035-07
Petitioner Jame C. Chachas	Case No. 25-04	Parcel No. 001-035-08
Petitioners Gary A. Freitag & Dawn I. Brown	Case No. 25-05	Parcel No. 011-330-02
Petitioners Tim & Victoria Pauley	Case No. 25-06	Parcel No. 010-424-02

Please be aware that the County Board of Equalization will limit its consideration to the issues and contentions set forth in the petition. Information regarding the rules of practice and procedure before the Board are in the State of Nevada Department of Taxation, Board of Equalization handbook.

If one desires for a reporter or transcriber to be present to transcribe the meeting, one must hire and pay for the reporter/transcriber on his/her own and provide a copy of the transcript to the Board of Equalization, the County Clerk, and the County Assessor.

If you have any questions please call (775) 293-6509.

By:
Nichole Stephey
White Pine County Clerk
1786 Great Basin Blvd., Ste. 3
Ely, NV 89301
775-293-6509
wpclerk@whitepinecountynv.gov

Publish Bristlecone Tribune-Legal Notice: January 24 & 31, 2025

BOARD OF EQUALIZATION

CERTIFICATE OF MAILING

The undersigned being an employee of the White Pine County Clerk's Office hereby certifies that on the 7TH day of FEBRUARY 2025, I personally deposited for mailing at Ely, Nevada, a true and correct copy of the following:

co	рy	of

CASE# 2025-1	011-330-02 PARCEL INFORMATION
2025-2	001-035-09 PARCEL INFORMATION
2025-3	001-035-07 PARCEL INFORMATION
2025-4	001-035-08 PARCEL INFORMATION

Addressed to:

GEORGE C. CHACHAS, TRUSTEE PO BOX 151171 ELY, NV 89315 (AUTHORIZED AGENT FOR JAMES C. CHACHAS)

In the	following manner:	
(X)	regular mail	() via facsimile
	-	() certified mail
		() other:
()	priority mail	
		1000
		CXXXIII WILL
		COUNTY CHERK

BOARD OF EQUALIZATION

CERTIFICATE OF MAILING

The undersigned being an employee of the White Pine County Clerk's Office hereby certifies that on the 12TH day of FEBRUARY 2025, I personally deposited for mailing at Ely, Nevada, a true and correct copy of the following:

copy of

CASE# 2025-1	011-330-02 ASSESSOR BRIEF (CHACHAS)
2025-2	001-035-09 ASSESSOR BRIEF (CHACHAS)
2025-3	001-035-07 ASSESSOR BRIEF (CHACHAS)
2025-4	001-035-08 ASSESSOR BRIEF (CHACHAS)
2025-5	011-330-02 ASSESSOR BRIEF (FREITAG/BROWN)
2025-6	010-424-02 ASSESSOR BRIEF (PAULEY)

Addressed to:

GEORGE C. CHACHAS, TRUSTEE (AUTHORIZED AGENT FOR JAMES C. CHACHAS)

TIM PAULEY

GARY FREITAG & DAWN BROWN, HC 34 BOX 34040, ELY, NV 89301

In the following manner:

(X) regular mail & email TO GARY FRIETAG & DAWN BROWN mijonme@yahoo.com

(X) hand delivered TO GEORGE CHACHAS & TIM PAULEY

BOARD OF EQUALIZATION

CERTIFICATE OF MAILING

The undersigned being an employee of the White Pine County Clerk's Office hereby certifies that on the 14TH day of FEBRUARY 2025, I personally deposited for mailing at Ely, Nevada, a true and correct copy of the following:

copy of

CBOE AGENDA TO APPELLANTS
CBOE AGENDA WITH BACKUP MATERIAL TO BOARD MEMBERS, DA, AND
ASSESSOR

Addressed to:

GEORGE C. CHACHAS, TRUSTEE (AUTHORIZED AGENT FOR JAMES C. CHACHAS) PO BOX 151171, ELY, NV 89315 TIM PAULEY 1 WARM SPRINGS RD, ELY, NV 89301 GARY FREITAG & DAWN BROWN, HC 34 BOX 34040, ELY, NV 89301

KATIE GIANOLI-ROZICH 1407 MILL ST, ELY, NV 89301 EDWIN SZEWCZYK 2380 OPAL DR, ELY, NV 89301 PAUL HOLDAWAY 1155 AVENUE M, ELY, NV 89301

MELISSA BROWN, DISTRICT ATTORNEY BURTON HILTON, ASSESSOR (BHILTON@WHITEPINECOUNTYNV.GOV)

In the following manner:

- (X) regular mail & email TO ALL PARTIES
- (X) hand delivered AGENCY BOX FOR DA

COUNTY CLERK

AGENDA WHITE PINE COUNTY BOARD OF EQUALIZATION

BOARD MEMBERS

Katie Gianoli-Rozich Edwin Szewczyk Paul Holdaway **COUNTY CLERK**

Nichole Stephey

DISTRICT ATTORNEY

Melissa Brown

COUNTY ASSESSOR

Burton Hilton

Time 9:15 a.m.

Date Friday, February 21, 2025

Place White Pine County Aquatic Center, 1111 Veteran Boulevard

Ely, NV

This meeting is available via Zoom link:

NOTE: Items on agenda may be taken out of order; combined with other items; removed from the agenda; or moved to the agenda of another later meeting. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. The Board may take short breaks approximately every 90 minutes.

NOTICE TO PERSONS WITH DISABILITIES: Members of the public who are disabled and require special assistance or accommodations at the Board of Equalization meeting are requested to notify the County Clerk's Office in writing at 1786 Great Basin Boulevard, Suite 3, Ely, NV 89301 or by calling 775-293-6509 at least two (2) days in advance of the meeting.

PUBLIC COMMENT: a period 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 of the agenda until the matter itself has been specifically included on an agenda as an item upon which action will be taken (N.R.S. 241.020(2)(c)(3). Speakers are limited to three minutes per person. Persona may not allocate unused time to other speakers.

FORUM RESTRICTIONS AND ORDERLY CONDUCT OF BUSINESS: The Board of Equalization conducts the business of White Pine County and its citizens during its meetings. The presiding officer may order the removal of any person whose statement or other conduct disrupts the orderly, efficient or safe conduct of the meeting. Warnings against disruptive comments of behavior may or may not be given prior to removal. The viewpoint of a speaker will not be restricted, but reasonable restrictions may be imposed upon the time, place and manner of speech. Irrelevant and unruly repetitious statements and personal attacks which antagonize or incite others are examples of speech that may be reasonably limited.

RESPONSES TO PUBLIC COMMENTS. The Board of Equalization can deliberate or take action only if a matter has been listed on the agenda properly posted prior to the meeting. During the public comment period, speakers may address matters listed or not listed on the published agenda. The Open Meeting Law does not expressly prohibit responses to public comments by the board. However, responses from the Board to unlisted public comment topics could become deliberation on a matter without notice to the public. On the advice of legal counsel and to ensure the public has notice of all matters the Board will consider, members may choose not to respond to public comments, except to correct factual inaccuracies, ask for County staff action or to ask that a matter be listed on a future agenda. The Board may do this either during the public comment item or during the following item: "*Board Member Comments. This item is limited to announcements or topics/issues proposed for future agendas."

- A. Call to Order
- B. Pledge of Allegiance
- C. Public Comment: Comments heard under this item will be limited to three (3) minutes per person and may pertain to matters both on and off the Board agenda. Comments are to be made to the Board as a whole.
- **D. Withdrawals:** Petitions may be withdrawn after posting of agenda.
- E. Consolidation of Hearings: Discussion/For Possible Action: Approval to consolidate hearings listed on this agenda. Consolidation to be considered when appeals assert same or similar questions of law or fact.
- F. Discussion/For Possible Action: to be taken on the following appeal of property tax valuation: (Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels and the other parcels listed in the backup material for the case no. by the Petitioners)

Case No.	Petitioner(s)	Property Type	Parcel No.	Respondent
25-01	George C. Chachas	Vacant Land	001-490-05	WPC Assessor
25-02	George C. & James C.	Vacant Land	001-035-09	WPC Assessor
	<u>Chachas</u>			
25-03	George Chachas	Vacant Land	001-035-07	WPC Assessor
25-04	George Chachas	Vacant Land	001-035-08	WPC Assessor
25-05	Gary Allen Freitag &	Residential Property	011-330-02	WPC Assessor
	Dawn Ione Brown			
25-06	Tim & Victoria Pauley	Residential Property	010-424-02	WPC Assessor

- **G. Board members Comments:** This item is limited to announcements of topics/issues proposed for future agendas.
- **H. Public Comment:** Comment heard under this item will be limited to three (3) minutes per person and may pertain to matters both on and off the Board agenda. Comments are to be made to the Board as a whole.
- I. Adjournment

Affidavit:

I, Nichole Stephey, did on the 14th day of February 2025 cause to be posted five (5) notices of the White Pine County Board of Equalization agenda in the County of White Pine, to- wit: in the New White Pine County Courthouse, at the Old County Courthouse, at the Public Safety Building, at the Ely Post Office, and at the White Pine County Aquatic Center. The meeting notice is also posted to the White Pine County website at http://whitepinecounty.net and on the State of Nevada Public Notices website at http://notice.nv.gov. Additional copies are on display and available at the front counter of the WPC Clerk's Office. Copies also sent via e-mail and regular mail to the Nevada Department of Taxation.

Nichole Stephey

Nichole Stephey White Pine County Clerk/Ex-Officio Clerk to the Board of Equalization

BOARD OF EQUALIZATION

CERTIFICATE OF MAILING

The undersigned being an employee of the White Pine County Clerk's Office hereby certifies that on the 26TH day of FEBRUARY 2025, I personally deposited for mailing at Ely, Nevada, a true and correct copy of the following:

copy of

NOTICE OF DECISION BY CBOE MINUTES OF CBOE 2/21/2025

Addressed to:

GEORGE C. CHACHAS, TRUSTEE (AUTHORIZED AGENT FOR JAMES C. CHACHAS) PO BOX 151171, ELY, NV 89315 TIM PAULEY 1 WARM SPRINGS RD, ELY, NV 89301 GARY FREITAG & DAWN BROWN, HC 34 BOX 34040, ELY, NV 89301

KATIE GIANOLI-ROZICH 1407 MILL ST, ELY, NV 89301 EDWIN SZEWCZYK 2380 OPAL DR, ELY, NV 89301 PAUL HOLDAWAY 1155 AVENUE M, ELY, NV 89301

MELISSA BROWN, DISTRICT ATTORNEY BURTON HILTON, ASSESSOR (BHILTON@WHITEPINECOUNTYNV.GOV)

In the following manner:

(X) regular mail & email TO ALL PARTIES

(X) hand delivered AGENCY BOX FOR DA

SBE 25

INSUFFICIENT EVIDENCE TO OVERTURN VALUE OF ASSESSOR

In the Matter of:)	
Chachas Trust, James C. Chachas, Tru	stee)	
George Chachas, Authorized Agent	j	Case No. 25-03
Parcel No. 001-035-07)	

NOTICE OF DECISION

Appearances

Burton Hilton, White Pine County Assessor, and Melanie Cato, Chief Deputy Assessor, appeared on behalf of the White Pine County Assessor's Office.

George C. Chachas appeared as the named Petitioner and Authorized Agent.

Summary

The matter of the Taxpayer's petition for review of property valuations within White Pine County, Nevada came before the White Pine County Board of Equalization (County Board) for a hearing in Ely, Nevada on February 21, 2025 after due notice to the Taxpayer and the Assessor.

Taxpayer objects to the assessment on this parcel and other parcels noted with his petition and asserted that White Pine County Commission sold several lots for \$100 (below fair market value) to a developer who then sold the lots for a profit in a previous tax year. He cited ongoing permitting issues that prevented him from using his parcels like others do, rendering them worthless. Further, the Petitioner asserted discrimination and unfair treatment, and he demanded equal consideration and protection under the law

The County Board, having considered all evidence, documents, and testimony pertaining to the valuation of the property in accordance with NRS 361.227 hereby makes the following Findings of Fact, and conclusion of Law and Decision.

FINDINGS OF FACT

- 1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- 2) The County Board is mandated to hear appeals of property tax assessments pursuant to NRS 361.345.
- 3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law, at NRS 241.020.
- 4) The Taxpayer did not produce sufficient evidence to support a value different from that established by the County Assessor.
- 5) The evidence presented by the Assessor indicates that the taxable value of the Subject Property does not exceed full cash value.

- 6) The assessed value as previously determined is approximately 35% of taxable value.
- 7) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.
- 8) Taxpayer has been advised of their right to appeal this decision to the State Board of Equalization

CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal, and the County Board did have jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.
- 3) The County Board has the authority to determine the taxable values in this county.
- 4) The subject property is appraised at the proper taxable value in accordance with NRS 361.227.
- Any conclusion of law above construed to constitute a finding of fact is adopted as such to the 5) same extent as if originally so denominated.

DECISION

The Petition of the Taxpayer is denied based on the above Findings of Fact and Conclusions of Law. The White Pine County Treasurer is instructed to certify the assessment roll of the county consistent with this decision.

BY THE COUNTY BOARD OF EQUALIZATION THIS 25 DAY OF FEBRUARY 2025.

ATTEST

Nichole Stephey, White Pine County Clerk Ex-Officio Clerk to the Board of Equalization

2025-1 2025-2 DECETWER 2025-3 MAY 0 3 7077 W Nov. 4,2021 BY to Mayor Robertson and Ely City Council City Counci 8,2021 APC Dec 21,2022 Mr. Mayor once again I am requesting a complete utility Bd Mar. 14,2024 list of properties and individuals that the City has permitted and allowed to park R.V. 's onto City lots and City streets while living in them. I attend City Council Degional Planning Commission meetings on a regular basis and I have not seen one application presented City Council May 12,2000 for consideration. On numerous occasions I have asked for May 18, 2033 an application and to date I have not obeen City Council May 24,2022 provided one. The City is not allowing me and city utility be my family to use our property as others ar allowed city Council to do. Stop the discrimination! The City is June 9, 2022 City Council selectively enforcing the law under color of law. July 14,2000 I have been issued two citations for so called July 13, 2053 4tility 3093 non compliance, how many others have been D60.17.202 given citations. I am requesting a complete list of those that have been given a citation for the same so-called non compliance, aity courses 10/10/13 Please respond in writing. If you refuse the request, please provide me the basis for your Thank you, of George Chac

April 11,2004 16 12. RPC i Bow May 920 04 boo mostronoff Town Council May 9, 2004 Mr. Mayor ence actical Elismo Tul chigate <u> 1300 (189</u>8) Sept. 19,2004 MANG

Keith Carson June 18,2023

Crawford



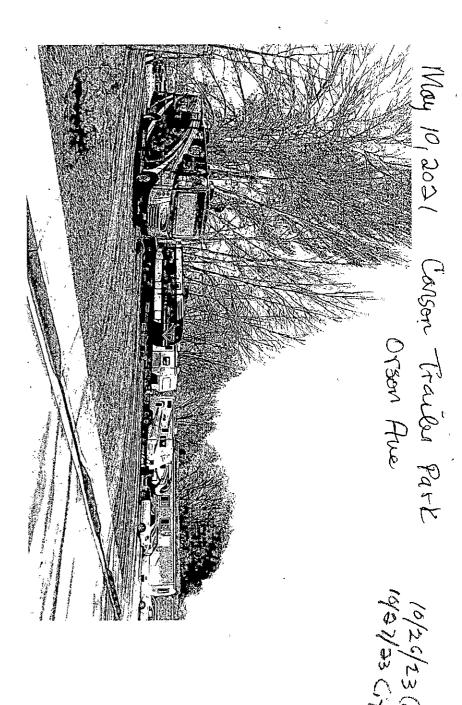


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RPC- June 21,3033

Aug. 10,2022 Calibre Trailer Park Orsen Avenue (Carson) July 17,3023





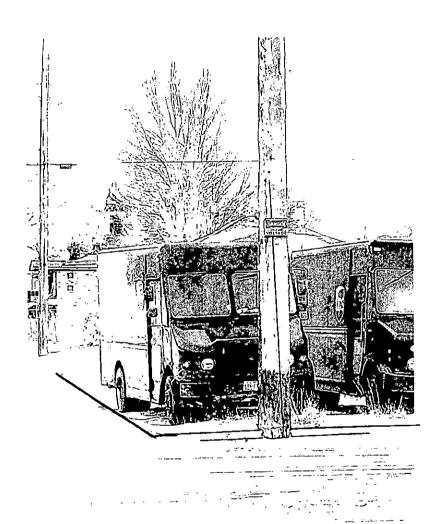


Jan. 6, 2024 - White Pine trailer fack



Ely City Council Feb. 8,2024

Dec. 3,2022 Dec. 3,2022

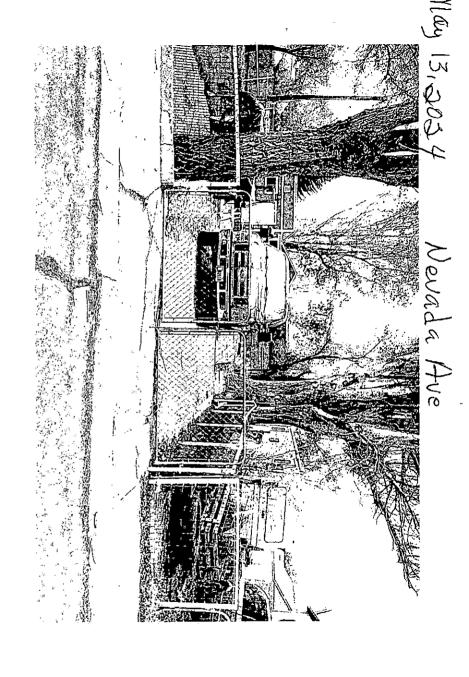


Ely City Council 12/08/32

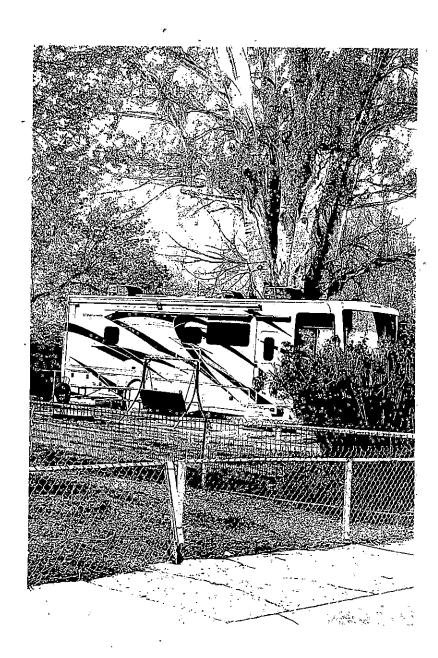


April 11,2004 Nevada Ave



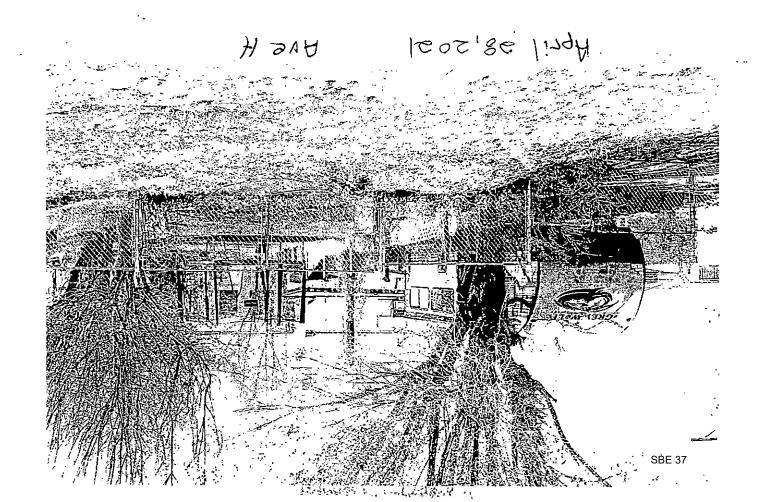


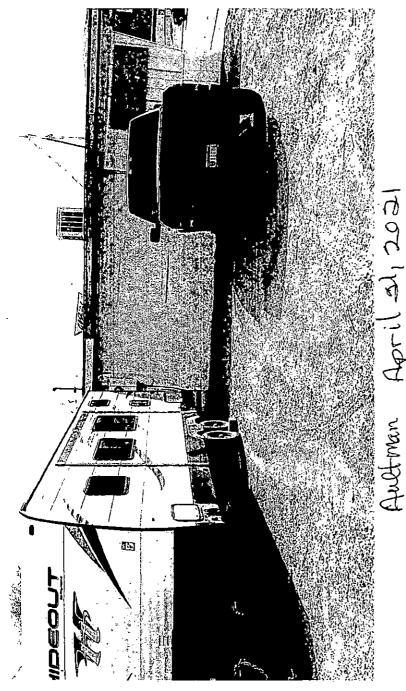
May 20,2094 Nevada Ave

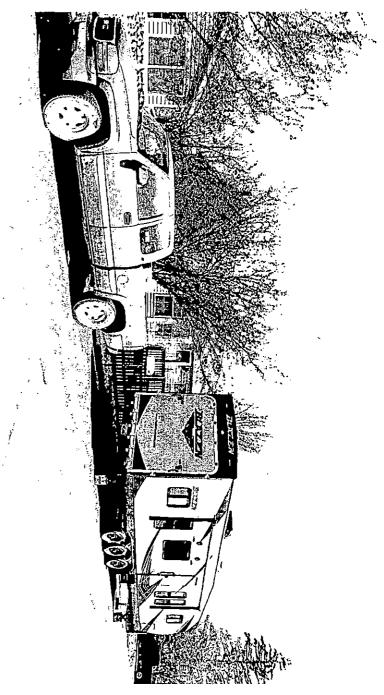


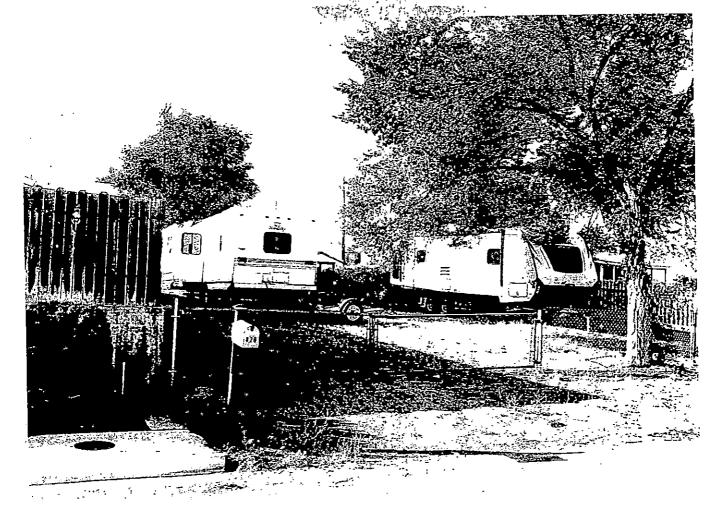


Bell Ave (Behind Cal Ranch) April 28,2021

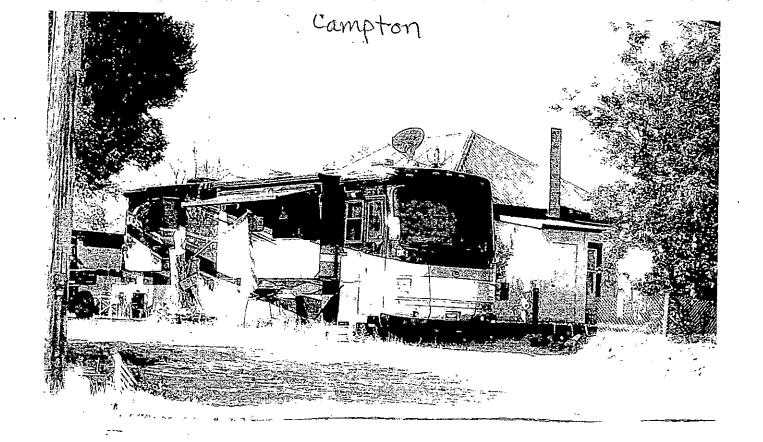








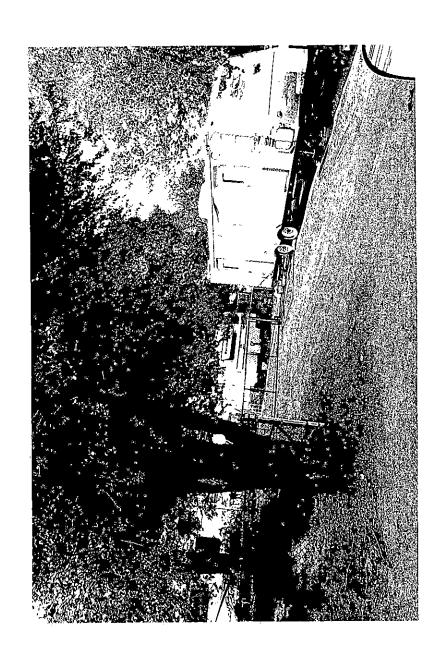
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old Carson - now Calibre June 18,2023 Orson Ave Tr. Park Utility Board July 13, 2023 SBE 41

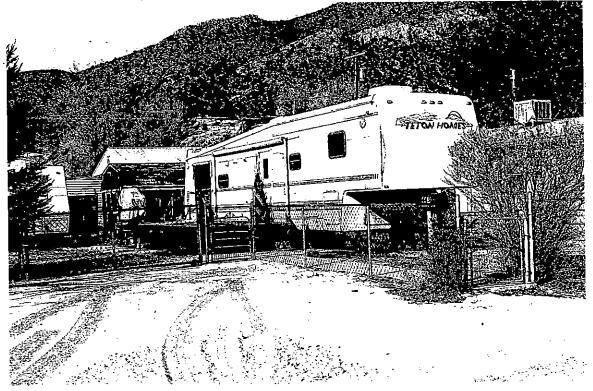


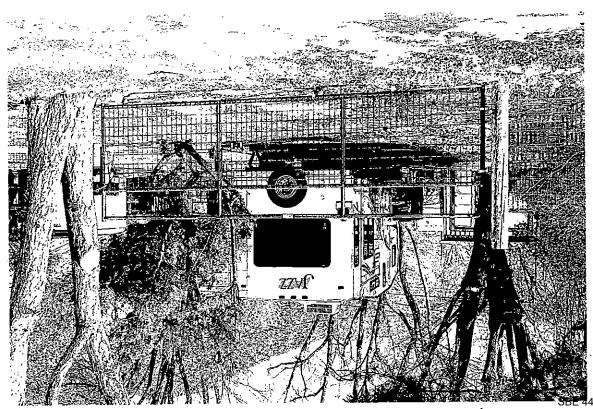
Mt Wheeler Pole Yard Ave C.





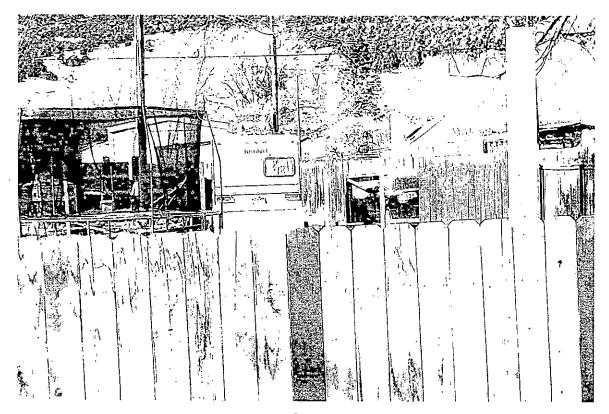
Jan. 28,2025 400 Block Stevens



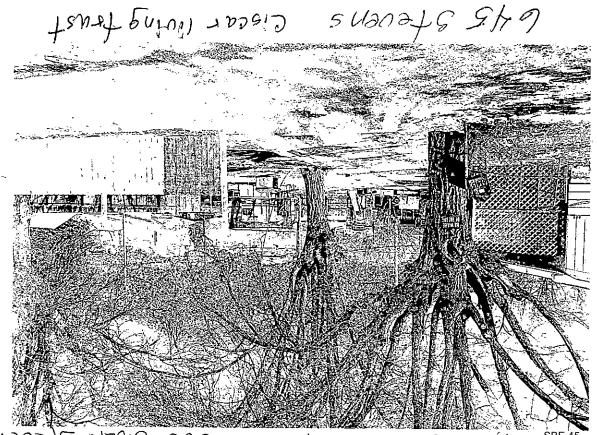


400 PLOCK STEVENS

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P.O. Box 15/03/



600 Block Stevens

Seoc'se SBEAD &

645 Hevens Ave Ciscar living trust

Billing Fiscal Year (2024 - 2025)

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Installment	Date Due	Tax Billed	Cost Billed	Penalty/Interest	Total Due	Amount Paid	Total Unpaid
i	8/19/2024	\$140.62	\$0.00	\$5.62	\$146.24	\$0.00	\$146.24
<u></u>	10/7/2024	\$104.00	\$0.00	\$12.23	\$116.23	\$0.00	\$116.23
3	1/6/2025	\$104.00	\$0.00	\$20.92	\$124.92	\$0.00	\$124.92
. , = 4	3/3/2025	\$104.00	\$0.00	\$0.00	\$104.00	\$0.00	\$104.00
Total	ge salem on saministe en sametro civil de en-	\$452.62	\$0.00	\$38.77	\$491.39	\$0.00	\$491.39

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7	Fiscal Year	Total Due	Total Paid	Amount Unpaid
)	(2024 - 2025)	\$491.39	\$0.00	\$491.39
	(2023 - 2024)	\$444.54	\$444.54	\$0.00
	(2022 - 2023)	\$411.20	\$411.20	\$0:00
)	(2021 - 2022)	\$395.05	\$395.05	\$0.00
)	(2020 - 2021)	\$419.89	\$419.89	\$0.00
•	(2019 - 2020)	\$400.35	\$400.35	\$0:00
h 1	(2018 - 2019)	\$466.42	\$466.42	\$0.00
)	(2017 - 2018)	\$547.45	\$547.45	\$0.00
•	(2016 - 2017)	\$563.92	\$563.92	\$0.00
	(2015 - 2016)	\$591.55	\$591.55	\$0.00
)	(2014 - 2015)	\$567.43	\$567.43	\$0.00
•	(2013 - 2014)	\$599.24	\$599.24	\$0.00
•	(2012 - 2013)	\$575.36	\$575.36	\$0.00
)	(2011 - 2012)	\$606.77	\$606.77	\$0.00
	(2010 - 2011)	\$613.45	\$613.45	\$0.00

Related Names

CURRENT OWNER FOR 2025 (2025 - 2026)

Name

CISCAR LIVING TRUST

Mailing Address

BOX 151031

ELY, NV, 89315

Status

Current

CISCAR LIVING TRUST

BOX 151031

ELY, NV, 89315

Mailing Address

Current

Status

OWNER FOR 2024 (2024 - 2025)

No Personal Property

PETITIONER'S EXHIBIT SBF 40

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PETITIONER'S EXHIBIT TRAFFIC/MISDEMEANOR CITATION/COMPLAINT STATE OF NEVADA ss. Complaint/A davit In the Justice Court of ... City of and Municipal Court of Adult ☐ Arrest ☐ Posted Bail*. Juvenile Commercial Hazmat PENGAD-Bayonne, M. J. Tra c, Parking Non-Tra c Radar School Zone ° 5 3 , TRAVELING FINE SITE Mile Post Name (Last, First, Middle - 4517 2/7 ☐ Driver ☐ Other OLS ISE Class LIC Color(s) Veh Type Reg. Owners Name ☐ Same Address THE UNDERSIGNED PEACE OFFICER OF THE STATE OF NEVADA HEREBY DECLARES UNDER THE PENALTY OF PERJURY THAT ON OR ABOUT THE DATE AND TIME AND AT THE LOCATION SPECIFIED HEREIN THE ABOVE NAMED DEFENDANT DID WILLFULLY AND UNLAWFULLY COMMIT THE FOLLOWING OFFENSE(S). ☐ NRS ☐ CFR ☐ County Code ☐ Municipal Code PARTHUM " MAN Bail Amount Admin. Assess Total Light ■ NRS □ CFR □ County Code □ Municipal Code man in the MOUNT Bail Admin. Assess Court Assess Total Amount 3. Violation ☐ NRS ☐ CFR ☐ County Code ☐ Municipal Code To wit: Admin Assess Court SCP -----Amount 4. Violation □ NRS □ CFR □ County Code □ Municipal Code D To wit: Bail Admin. Court Assess Total Amount Assess O. reer/Complainant's PRINTED Name O_cer/Complainant's Signature Ely Justice Court Ely Municipal Court 1785 Great Basin Blvd. 801 Clark St. Ely, Nevada 89301 775-293-6540 Ely, Nevada 89301 775-289-4838 ÌI. Court Address A SECTION OF SECTION You are hereby ordered to appear on to answer the above charges Without admitting having comitted each of the above infraction(s)/o ense(s). I hereby promise to respond as directed on this notice Total Ball Amount Defendant's Signature Interpreter Language Failure to comply with this complaint or future dates relating to this complaint will constitute separate or ense-A see man to be SBE 47EDFP.5690-11/13

WHITE PINE COUNTY SHERIFF'S DEPT.

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CITY OF ELY APPLICATION FOR VARIANCE

NOTE: APPLICATION MUST BE COMPLETED BY APPLICANT

☐ FEE - \$150.00 Application Fee + \$100.00 Advertising/\$7.50 Mailing Fee
OWNER(S) George C and James C. Chachastelephone 289-3570
MAILING ADDRESS 570 Aultman St.
APPLICANT(S) George & and James C. Chachas
MAILING ADDRESS 520 Aultman
LEGAL: TOWNSHIP RANGE SECTION LOT(S)
PROPERTY LOCATION 665 and 685 Stevens Avenue
SUBDIVISION Central Fly LOT 30 \$33 BLOCK 9
SIZE OF PARCEL 685 - 4100 WIDTH 41 DEPTH 100
CURRENT ZONING
ORDINANCE 410 SECTION 12-5-2
These are existing lots and do not have 5000 sqft They should be grandfuthered in or they
are worthless - I am applying under protest. ADOPTED ORDINANCES STATE THAT NO VARIANCE SHALL BE GRANTED UNLESS ALL OF THE FOLLOWING CONDITIONS EXIST:

- Exceptional or extraordinary conditions apply to the property that do not apply generally to other
 properties in the same district or vicinity, which conditions are a result of lot size or shape,
 topography or other circumstances over which the applicant has no control.
- 2. The variance is necessary for the preservation of a property right of the applicant substantially the same as is possessed by owners of other property in the same district or vicinity.
- 3. The authorization of the variance shall not be materially detrimental to the purposes of this ordinance, be injurious to property in the district or vicinity in which the property is located or be otherwise detrimental to the objective of any city development plan or policy.
- The variance requested is the minimum variance from the provisions and standards of this
 ordinance which will alleviate the hardship.

PLEASE ANSWER THE FOLLWING QUESTIONS, EXPLAINING HOW THE REQUEST MEETS ALL OF THE ABOVE REQUIRMENTS



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WHAT ARE THE EXCEPTIONAL OR EXTRAORDINARY CONDITIONS WHICH APPLY TO THE AFFECTED PROPERTY THAT DO NOT GENERALLY APPLY TO OTHER PROPERTIES IN THE VICINITY OR PROPERTIES WITH A SIMILAR ZONING CLASSIFICATION? ARE THESE CONDITIONS A RESULT OF LOT SIZE OR SHAPE, TOPOGRAPHY OR OTHER CIRCUMSTANCES OVER WHICH YOU HAVE NO CONTROL? IS THIS REQUIRED VARIANCE NECESSARY FOR THE PRESERVATION OF A PROPERTY RIGHT WHICH IS POSSESSED BY NEIGHBORING PROPERTIES? IF SO, WHAT IS THAT PROPERTY RIGHT? WILL THIS REQUESTED VARIANCE BE INJURIOUS TO NEIGHBORING PROPERTIES? IF YES, HOW? WHAT IMPACTS WILL RESULT FROM THIS VARIANCE TO NEIGHBORING PROPERTIES OF THE AREA ZONING PATTERN? WILL THE PROPOSED VARIANCE BE MATERIALLY DETRIMENTAL TO THE PURPOSE OF ADOPTED LOCAL ORDINANCES? IS THE REQUESTED VARIANCE THE MINIMUM VARIANCE REQUIRED TO RELIEVE THE HARDSHIP? EYES, WHY?

WHAT ALTERNATIVES ARE AVAILABLE IN LIEU OF A VARIANCE REQUEST?

None

OTHER INFORMATION WHICH THE COMMISSION SHOULD CONSIDER There are jumerous properties that are presently being A SITE PLAN MUST BE SUBMITTED WITH THIS APPLICATION. THE SITE PLAN SHALL SHOW THE FOLLOWING: 1. Compass Direction (North Arrow) 2. Location of all buildings and structures, both existing and proposed. 3. Indications of the approximated height of buildings and structures. 4. Indications of the approximated height of buildings and structures. 5. Location and layout of off-street parking and loading facilities. 6. Location of adjacent roads, entry aid exit for motor vehicles, and internal circulation pattern. 7. Location of values and fences, indication of their height, and material of their construction. 10. Indications of exterior lighting standards and devices. 11. Location and size of exterior signs and outdoor advertising, if any. 12. Grading and slopes where they affect relationship of the buildings, and drainage. 13. Other such architectural or engineering data, as appropriate. 14. Access for handicapped as appropriate. 15. Location of wilkways and bike paths, as appropriate. 16. Adjoining land uses including distances to adjacent structures, as appropriate. 17. Security considerations, as appropriate. THE LOCAL CITIZENS ADVISORY COMMITTEE MAY HOLD A PRELIMINARY MEETING FOR NEIGHBORHOOD DISCUSSION OF YOUR REQUEST. YOU SHOULD ATTEND THIS MEETING. YOU WILL BE NOTIFIED BY MAIL OF THE TIME, DATE, AND PLACE OF THE HEARING. YOU WILL BE NOTIFIED BY MAIL OF THE TIME, DATE, AND PLACE OF THE HEARING. YOU WILL BE NOTIFIED BY MAIL OF THE TIME, DATE, AND PLACE OF THE HEARING. YOU WILL BE NOTIFIED BY MAIL OF THE TIME, DATE, AND PLACE OF THE HEARING. YOU WILL BE NOTIFIED BY MAIL OF THE TIME, DATE, AND PLACE OF THE HEARING. YOU WILL BE NOTIFIED BY MAIL OF THE TIME, DATE, AND PLACE OF THE HEARING. YOU WILL BE NOTIFIED BY MAIL OF THE TIME, DATE, AND PLACE OF THE HEARING. YOU WILL BE NOTIFIED BY MAIL OF THE TIME, DATE, AND PLACE OF THE HEARING. YOU WILL BE NOTIFIED BY MAIL OF THE TIME, DATE, AND PLAC	WHY ARE THE ALTERNATIVES NOT FEASIBLE?	
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DATE SUBMITTED JUNE 24, 2011 Leage Chackes OWNER'S SIGNATURE APPLICANT'S SIGNATURE	EVENING, YOU WILL BE NOTIFIED BY MAIL OF THE TIME, DATE, AND PLACE	
APPLICANT'S SIGNATURE	DATE SUBMITTED JUNE 24, 2011 Search Checker	
9 · · · · · · · · · · · · · · · · · · ·	APPLICANT'S SIGNATURE	

665 Stevens

Installment	Date Due	Tax Billed	Cost Billed	Penalty/Interest	Total Due	Amount Paid	Total Unpaid
1	8/19/2024	\$62.79	\$0.00	\$0.00	\$62.79	\$62.79	\$0.00
2	10/7/2024	\$25.00	\$0.00	\$0.00	\$25.00	\$25.00	\$0.00
3	1/6/2025	\$25.00	\$0.00	\$0.00	\$25.00	\$25.00	\$0.00
4	3/3/2025	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00
Total		\$137.79	\$0.00	\$0.00	\$137.79	\$112.79	\$25.00

	Fiscal Year	Total Due	Total Paid	Amount Unpaid
)	(2024 - 2025)	\$137.79	\$112.79	\$25.00
)	(2023 - 2024)	\$130.26	\$130.26	\$0.00
)	(2022 - 2023)	\$117.08	\$117.08	\$0.00
Ð	(2021 - 2022)	\$111.06	\$111.06	\$0.00
0	(2020 - 2021)	\$108.22	\$108.22	\$0.00
0	(2019 - 2020)	\$101.89	\$101.89	\$0.00
0	(2018 - 2019)	\$97.53	\$97.53	\$0.00
0	(2017 - 2018)	\$93.61	\$93.61	\$0.00
0	(2016 - 2017)	\$97.38	\$97.38	\$0.00
0	(2015 - 2016)	\$97.05	\$97.05	\$0.00

_		
0	Related	Names

CURRENT OWNER FOR 2025 (2025 - 2026)

Name

CHACHAS, GEORGE C TRUST,

CHACHAS, GEORGE C & JAMES C

TRUSTEES

Mailing Address

BOX 151171

ELY, NV, 89315

Status

Current

OWNER FOR 2024 (2024 - 2025)

Name

CHACHAS, GEORGE C TRUST,

CHACHAS, GEORGE C & JAMES C

TRUSTEES

Mailing Address

BOX 151171

ELY, NV, 89315

Status

Current

No Personal Property

❸ Structure 1 of 1



James 691 Stevens

Billing Fisc	al Year (2024 -	2025)					
Installment	Date Due	Tax Billed	Cost Billed	Penalty/Interest	Total Due	Amount Paid	Total Unpaid
i	8/19/2024	\$94.75	\$0.00	\$0.00	\$94.75	\$94.75	\$0.00
Total	,	\$94.75	\$0.00	\$0.00	\$94.75	\$94.75	\$0.00

į	Fiscal Year	Total Due	Total Paid	Amount Unpaid
1	(2024 - 2025)	\$94.75	\$94.75	\$0.00
1	(2023 - 2024)	\$87.72	\$87.72	\$0.00
)	(2022 - 2023)	\$81.23	\$81.23	\$0.00
)	(2021 - 2022)	\$75.22	\$75.22	\$0.00
)	(2020 - 2021)	\$71.31	\$71.31	\$0.00
", <i></i>	(2019 - 2020)	\$66.01	\$66.01	\$0.00
)	(2018 - 2019)	\$61.64	\$61.64	\$0.00
) '	(2017 - 2018)	\$57.72	\$57.72	\$0.00
)	(2016 - 2017)	\$56.51	\$56.51	\$0.00
)	(2015 - 2016)	\$56.40	\$56.40	\$0.00
;	(2014 - 2015)	\$103.14	\$103.14	\$0.00
	(2013 - 2014)	\$97.12	\$97.12	\$0.00
)	(2012 - 2013)	\$89.93	\$89.93	\$0.00
)	(2011 - 2012)	\$83.25	\$83.25	\$0.00
	(2010 - 2011)	\$77.08	\$77.08	\$0.00

Related	Names
---------	-------

CURRENT OWNER FOR 2025 (2025 - 2026)

Name CHACHAS TRUST, CHACHAS, JAMES C

TRUSTEE

Mailing Address 2400 EL CORTEZ AVENUE

LAS VEGAS, NV, 89102

Status Current

OWNER FOR 2024 (2024 - 2025)

Name CHACHAS TRUST, CHACHAS, JAMES C

TRUSTEE

Mailing Address 2400 EL CORTEZ AVENUE

LAS VEGAS, NV, 89102

Status Current

No Personal Property

Structure 1 of 1

James 685 Stevens

Billing Fisc	al Year (2024 -	2025)					
Installment	Date Due	Tax Billed	Cost Billed	Penalty/Interest	Total Due	Amount Paid	Total Unpaid
1	8/19/2024	\$52.53	\$0.00	\$0.00	\$52.53	\$52.53	\$0.00
Total	والمراقب وال	\$52.53	\$0.00	\$0.00	\$52.53	\$52.53	\$0.00

1	Fiscal Year	Total Due	Total Paid	Amount Unpaid
	(2024 - 2025)	\$52.53	\$52.53	\$0,00
	(2023 - 2024)	\$48.65	\$48.65	\$0.00
)	(2022 - 2023)	\$45.06	\$45.06	\$0.00
)	(2021 - 2022)	\$41.74	\$41.74	\$0.00
>	(2020 - 2021)	\$39.57	\$39.57	\$0.00
)	(2019 - 2020)	\$36.65	\$36.65	\$0.00
)	(2018 - 2019)	\$34.21	\$34.21	\$0.00
•	(2017 - 2018)	\$68.03	\$68.03	\$0.00
)	(2016 - 2017)	\$68.03	\$68.03	\$0.00
)	(2015 - 2016)	\$68.03	\$68.03	\$0.00

	Related Names	
_	PARTEN NATEDAY	

CURRENT OWNER FOR 2025 (2025 - 2026)

Name **Mailing Address** CHACHAS, JAMES C 2400 EL CORTEZ AVE

LAS VEGAS, NV, 89102

Status

Current

OWNER FOR 2024 (2024 - 2025)

Name

CHACHAS, JAMES C

Mailing Address

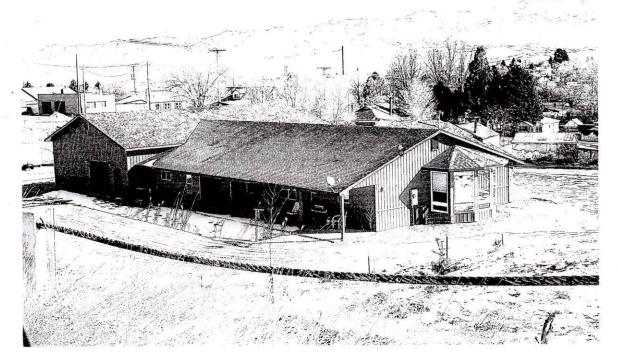
2400 EL CORTEZ AVE LAS VEGAS, NV, 89102

Status

Current

No Personal Property

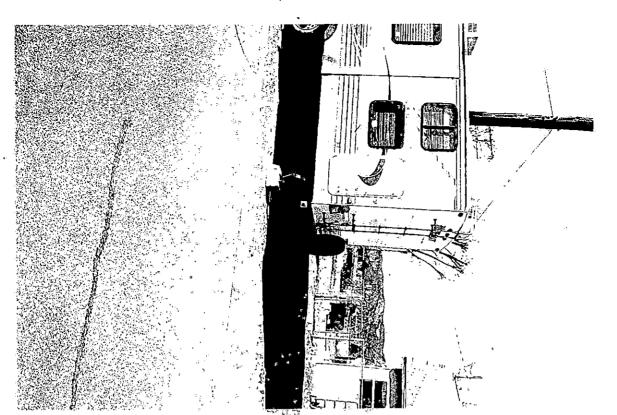
No CAMA



Zoning - Parks for public use 1.18 Acres \$191.99 Purchased April 4,2024



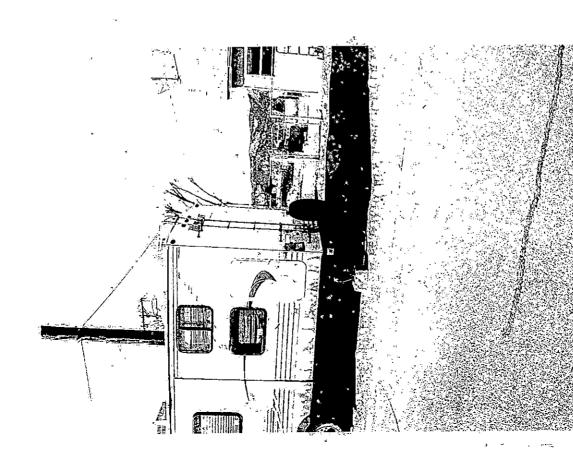
September 16, 2020 / March 17,2021 MAY 0 3 2022 BY: K Regional Planning Commission Members City Council April28/2022 Mr Chairman at numerous City Council and Ely Utility Board meetings I we reported inting low lay 18,20 22 Lity Council that numerous R.V's, possibly squatters were May 12,2022 ity Council now 26, 2022 Hility Bd July 14, 2023 setting up though out the City. How many have been issued permits by you? How ity Council many of them were billed for landfill and or inly 14,2025 anning com water and sewer? ity Council I was billed by former City Clerk-now uly 38, 2023 anning Com City Councilman Jim Alworth in the past 49-17,2002 itility Bd when a renter of mine was visited Jan.12,2023 Lity Council friend in an R.V. that was parked alonside Jan. 12,2023 the property line, If no one was billed - then June 3,2633 I want my money back with interest. This tility Board Suly 13,2003 Planning Commission, the City and it's staff must stop the blatant discrimination. You ity Council need to stop enforcing your ordinances tug (7,2073 tility Board selectively under color of law. ct. 12,2023 ety Count repayory Please respond in writing, if you per tobular refuse the request please provide me the basis for your refusal. 18. 14,3004 15 il ity Bd pril 11,2024 Thank you George Chackers Ely Chy Council May 9,2024 PETITIONER'S Ely City Council June 13,2034 EXHIBIT Ely City Coursel July 11.2024 Ely City Coursel July 25, 2024



March 11, 2002

#

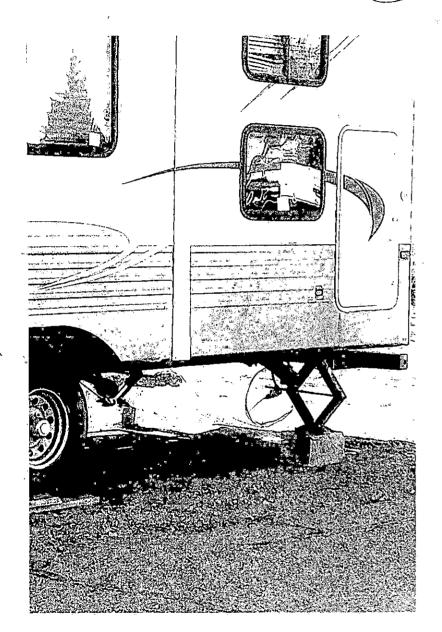
Mark 21, 2022 (#2)

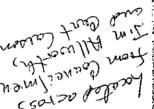


PETITIONER'S
EXHIBIT



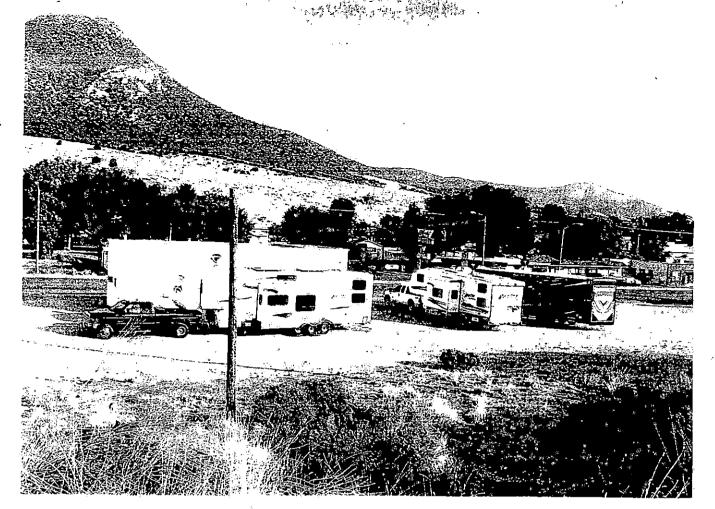








rearing from W



Sept. 20, 2020 Aultman St.

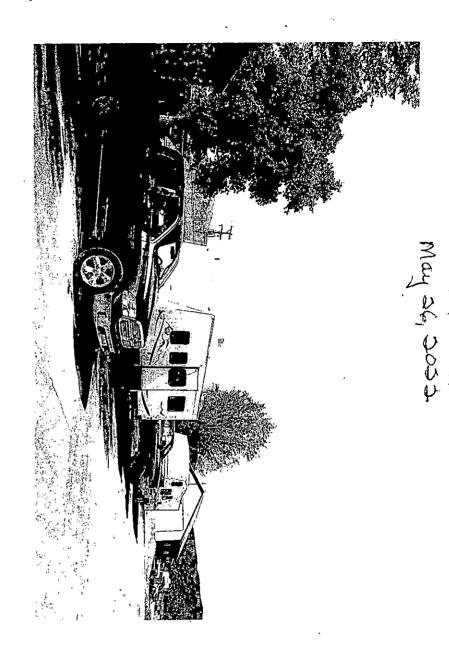


820 Ave B

July 30, 2020

Ave G. May 23, 2022

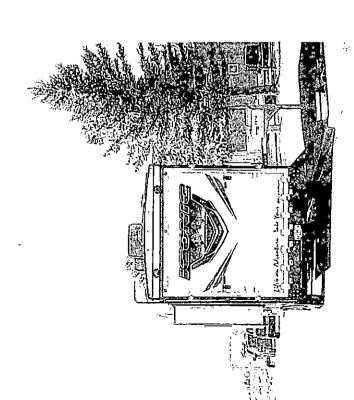




May 36, 2057.



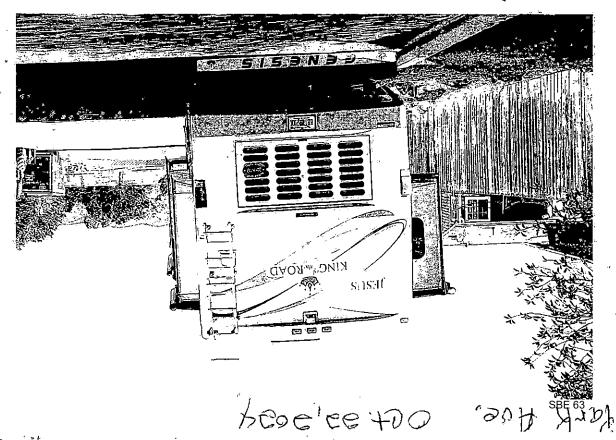
stangate subdivision May 24, 2022



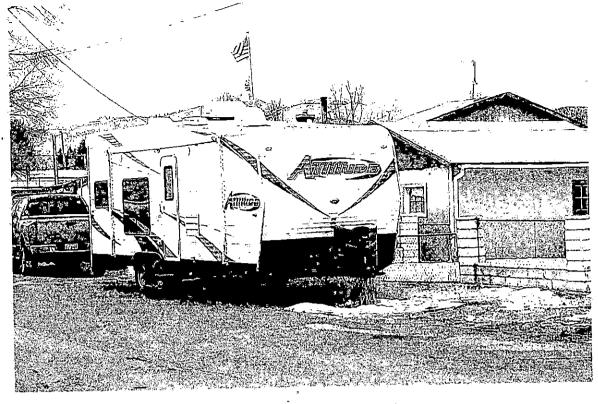
Park Ave. Dec. 10, 2024



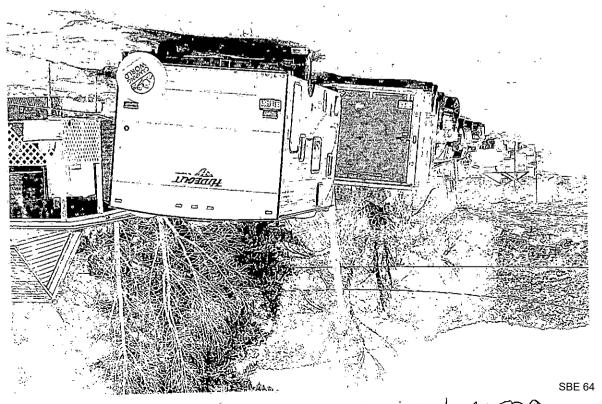
4606,61,0004



Dec. 12,2024. Stevens

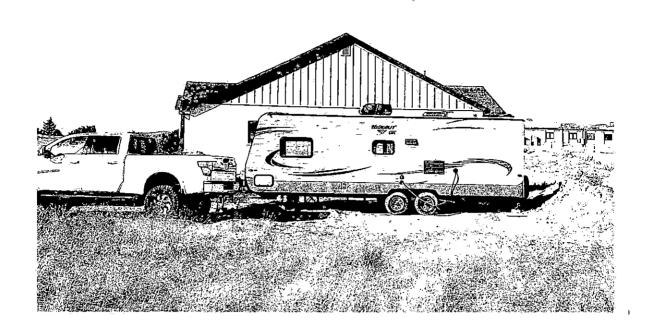


Dity Council - Deci 12, 2024



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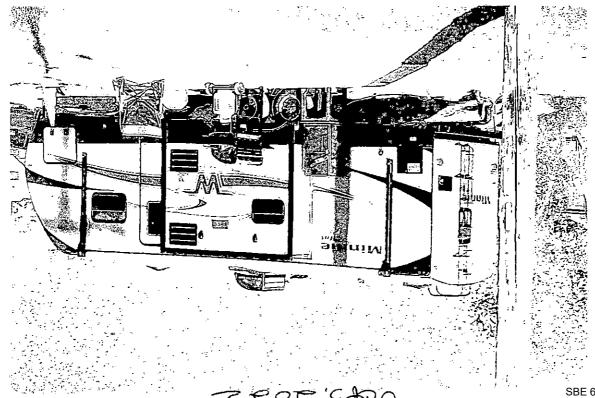
RPC- oct 17, 2004



Wedda Railroad Way

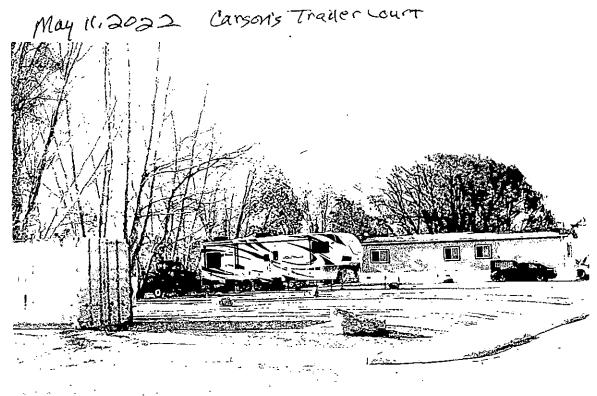
Oct 5, 2002 Shane Byber





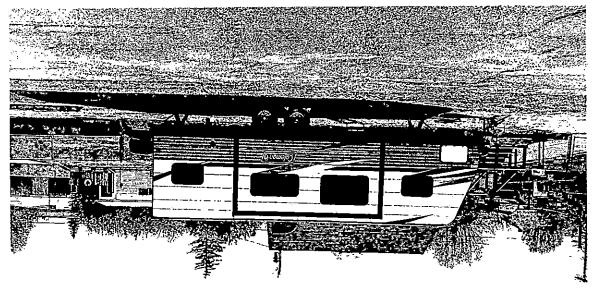
260E,2400

SBE 66



May 18,2000 RPC May 26,2022 City Council

eeoe'8/mom-Ddy



-9 = 1 CE 0 E' LI from SBE 67

IF THIS VELLICLE'IS NOT REMOVE	DIT WILL BE DEEMED ABANI	PONED AND TAKEN INTO CUSTODY.
Year Nake 1074	Colon 6 kel	Model:
Prefise Not 12 2 2 14 N	VIN	
This Notice Affixed on:	Nordboll.	20/24 at 10800 Since
This vehicle may be taken into custo and stored at the owners expense scrapped tinot removed by	ody 4-per 24-8-25 years you	
This vehicle is located on PRIV cate and time specified above.	VATE PROPERTY slathe vehi if shall be impounded. You ma	cle is not removed or repaired by the ay be hilled a service fee and charged
This vehicle is located on PUB aby the date and line specified	LIC PROPERTY State venicle above it shall be infournable	e is potremoved from public property
Minson Of Marketine	LEGINATE AND LEGICAL PROPERTY OF THE PARTY O	Complaint # 2 2 4 43 2.89
Officer: # ***	Phone: ***	Incident#
FOR MORE INFORMATION O	N THIS MATTER, CALL	THE NUMBER NOTED ABOVE



CITY OF ELY

501 Mill Street Ely, Nevada 89801 City Hall (77.5) 289-2430 Fax (77.5) 289-1463

November 20, 2024

Martin W. Westland P.O. Box 151047 Ely, NV 89315

Dear Mr. Westland,

The City of Ely received a complaint, which has been verified by City staff: there is a motorhome and a car trailer with a truck on it being stored in the City Right-of-Way in front of your home located at 104 Nevada Northern Railway; see included exhibit.

Per Ely Municipal Code (EMC) 4-1-4 (H): PUBLIC NUISANCES ENUMERATED:
Each and all of the things, properties, acts, commissions, omissions, performances, failures and operations in this section set forth, within the limits of the city, are hereby declared to be and are, and each of them is declared to be and is a public nuisance:

H. Obstruction On Streets or Alleys: The obstruction of any street or alley, or part thereof, except such part as may be necessary in the erection and construction of buildings or other improvements upon the adjoining property.

From the date of receipt of this letter you have five (5) days to commence work to resolve the issue(s) listed above and thirty (30) days to complete the work necessary to resolve the issue(s). If you do not believe that your property is in a condition to justify a notice from the City, you have five (5) days from the date of receipt of this letter to submit a written hearing request. The hearing will be held before the City Council at the next available council meeting. During the time period in which the receipt of letter and hearing take place, the thirty (30) day time period will be tolled.

Please be advised that if you do not satisfactorily remove your property or abate the condition that necessitated this letter, you could be subject to civil or criminal penalty following the thirty (30) day time period indicated herein.

If you have any additional questions or concerns, please do not hesitate to contact me at cityclerk@cityofelynv.gov or call 289-2430.

Sincerely,

Jennifer Lee City Clerk

PETITIONER'S
EXHIBIT

001-490-05

ş 	Fiscal Year	Total Due	Total Paid	Amount Unpaid
e d Serial Security	(2024 - 2025)	\$ 518.17	\$389.17	\$129.00
۵	(2023 - 2024)	\$479.79	\$479.79	\$0.00
	(2022 - 2023)	\$444.26	\$444.26	\$0.00
******	(2021 - 2022)	\$411.34	\$411.34	\$0.00
. 6. 2. 3	(2020 - 2021)	\$393.80	\$393.80	\$0.00
ر سائد	(2019 - 2020)	\$361.02	\$361.02	\$0,00
	(2018 - 2019)	\$340.46	\$340.46	\$0.00
	(2017 - 2018)	\$315.65	\$315.65	\$0.00
downs income	(2016 - 2017)	\$306.16	\$306.16	\$0.00
	(2015 - 2016)	\$306,16	\$306.16	\$0.00

0	Related Names

CURRENT OWNER FOR 2025 (2025 - 2026)

Name

CHACHAS GEORGE C TRUST, CHACHAS, GEORGE C TRUSTEE

Mailing Address

BOX 151171

ELY, NV, 89315

Current

No Personal Property

No CAMA

Petitioners Ex sbe lo 2

White Pine County Board of Equalization Case 2025-3

Parcel Information

2025-26 Secured Tax Roll

Owner: James Chachas Trust APN: 001-035-07

Property Description:

The subject property is located at 691 Stevens Avenue in Ely, Nevada. The parcel is 3,600 sq ft in size. The parcel is zone M-H-3, Single Family Residential (including Mobile Homes). The Assessor's property code is 280, Single Family Residential with minor improvements. The owner acquired the property in 2004 from a County tax sale.

Property Information:

The property was re-costed for the 2025-2026 tax year, no factors were used for the improvements or the land. No adjustments were made to the land value. The parcel has no negative factors to consider. Marshall-Swift Valuation and the Nevada Rural Manual were used to appraise improvements, in accordance with Nevada Administrative Code. This includes the Western Region and Lincoln County Local Modifiers as approved by the Nevada Tax Commission. The parcel's assessment notice, improvements, sketch, imagery, and plat map are attached in Exhibit A.

Appeal:

Mr. Chachas is appealing under NRS 361.357, The full cash (market) value of my property is less than the computed taxable value of the property. He is not appealing the valuation of the improvements (which is \$2,168 taxable), only the land valuation of the parcel.

The Assessor's Office is valuing the land at \$10,207 taxable and Mr. Chachas's opinion of value is \$100.00 taxable. Mr. Chachas incorrectly stated that

the Assessor's land valuation was \$3,201, which is what the assessed value of the land was for the 2024-25 tax year.

No other information was provided by Mr. Chachas with the appeal form.

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.

OFFICE OF THE WHITE PINE COUNTY ASSESSOR BURTON HILTON, ASSESSOR

297 Nevada Northern Rail Way, Suite 3 Ely, NV 89301 Phone: 775-293-6542 Fax: 775-289-8842 whitepinecounty.net

2025-2026 NOTICE OF ASSESSED VALUATION THIS IS NOT A TAX BILL - NOTICE OF VALUE FOR TAX PURPOSES

CHACHAS TRUST, CHACHAS, JAMES C TRUSTEE 2400 EL CORTEZ AVENUE LAS VEGAS, NV 89102

NOTICE MAILING DATE: 12/17/2024

ASSESSMENT LEVEL: Open Roll

PARCEL NUMBER: 001-035-07

APPRAISAL YEAR:

2025

TAXING DISTRICT: 012 - ELY

PROPERTY LOCATION: 691 STEVENS AVENUE ELY, NV 89301

SPECIAL NOTICE: SEE OTHER SIDE FOR ADDITIONAL INFORMATION.

Current Fiscal Year

Next Fiscal Year

		HEAL I ISOUL LEGI		
Assessed Values	2024-2025	2025-2026 3,572 759 0		
Land Value	3,201			
Structures, Etc.	742			
Personal Property	0			
Personal Exemption	0	0 0 4,331		
Exempt Value	0			
Total Assessed Value	3,943			
Abatement Status				
Abated Taxes are based on Prior Year Gross Assessed Value of	2,397	2,589		
Value Excluded from Partial Tax Abatement	0	0		
Total Taxable Value	11,264	12,375		

The 2025-2026 Assessment Roll is now available per NRS 361.300 on our website whitepinecounty.net.

PLEASE NOTE: YOUR PROPERTY TAXES ARE CAPPED NOT YOUR ASSESSED VALUE

Each fiscal year runs from July 1st to June 30th. Tax bills are calculated by the White Pine County Treasurer's Office and printed in July. For tax billing questions please contact the Treasurer's Office at (775) 293-6506 or visit their website at whitepinecounty.net.

See other side for additional information

White Pine County is an equal opportunity provider and employer.

Tax Year: 2025 Parcel: 001-035-07

Marshall and Swift Residential Structure Structure: Outbuilding Structure 1 Totals

1/17/2025 11:06:13

Page 1

 Outbuildings
 316 Quantity
 \$27.44
 \$2,168.00

 Outbuildings Subtotal
 316 Sq.Ft.
 \$6.86
 \$2,168.00

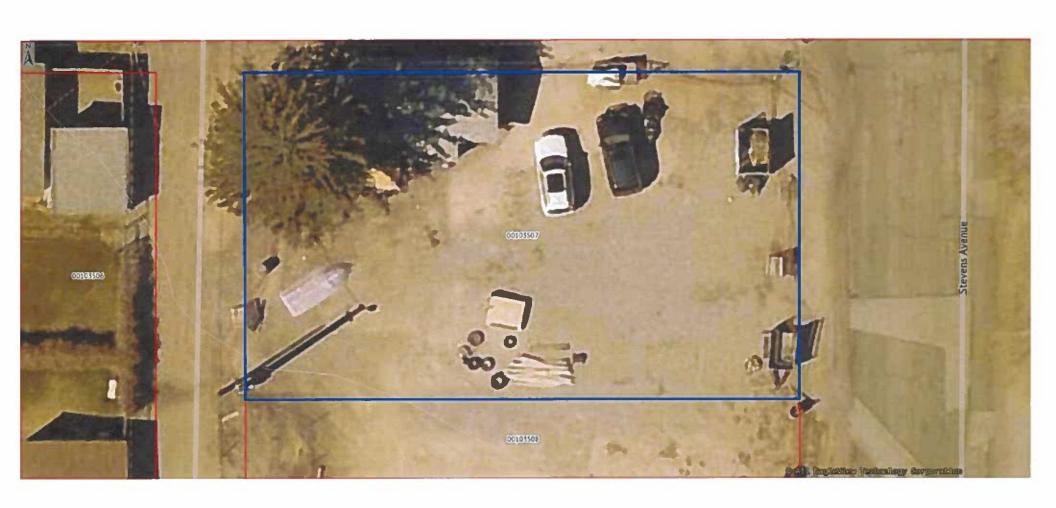
Depreciated Total

2025 PROPERTY APPRAISAL CARD

00103507

Structure Name		Section/Attribute Name	Yr. Built	QlL	Length	Width	Count/Size	Notes
Outbuilding Structure 1		SMALL SHEDS CLOSED W/FLOOR	1938	2.00	0.00	0.00	316.00	SHED T1C1 12X24 7X4 MS FOUND WOOD SIDING GABLE COMP ROOF WOOD FLOOR
Structure Count:	1							

001-035-07





SKETCH/AREA TABLE ADDENDUM

SUBJECT INFO File No.: Parcel No.: 001-035-07 Property Address: 691 STEVENS AVENUE City: ELY ZipCode: 89301 County: State: NV Owner: Client: Client Address: Appraiser Name: Inspection Date: SKETCH 12' **SHED** 24' 316.0 sf 12' Sketch by ApexSketch **AREA CALCULATIONS SUMMARY COMMENT TABLE 1** Code Description Factor Net Size Perimeter **Net Totals** SHD SHED 1.0 316.0 80.0 316.0 COMMENT TABLE 2 **COMMENT TABLE 3**



White Pine County Board of Equalization

Case #2025-3

001-035-07

Assessor's Office Brief

Filed with the Clerk of the Board on 2/11/2025

The Petitioner filed their appeal and agent authorization in a timely manner. They also filed their brief/evidence in a timely manner with the Clerk of the Board of Equalization, per NRS and the White Pine County Board of Equalization rules. The Petitioner marked the 24-25 Unsecured Roll for the year and type of property being appealed. There is no 24-25 unsecured property associated with this parcel. The Petitioner should have marked the 25-26 Secured Roll.

The Petitioner did not want to discuss the parcel with the Assessor's Office.

The Petitioner has appealed under NRS 361.357 (attached), which is "The full cash (market) value of my property is less than the computed taxable value of the property." The Assessor's Office taxable value for the property is \$12,375. The petitioner acquired the parcel from a County tax sale in 2004. The current tax cap for the parcel is \$7,397. This means that \$4,978 of the taxable value is currently being abated.

The Petitioner states that he can not use his property as others do and that he has applied for a variance (in 2011) and was denied and that others used their property with no variance.

The Petitioner's evidence/brief contains letters read to various local government entities, several pictures of RV's and Manufactured Homes taken over a period of years, Sheriff's Office citations, and an abandoned vehicle notice. There does not appear to be any evidence that references the value of this parcel.

The Assessor's Office has no knowledge or jurisdiction with regards to the Petitioner's allegations.

The taxpayer has the burden of proof to demonstrate why the property should be changed. The Assessor's Office feels that the Petitioner has not demonstrated that the Assessor's Office has exceeded full cash value with the parcel and recommends that no changes be made to the valuation.

Attachments:

NRS 361.357

Information Sheet

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.
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- 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.

How to Petition for a Review of Your Property Taxes: County Board of Equalization

Talk with the Assessor

There are several reasons why you may want to petition for a review of your property taxes. Whatever the reason, the first step is to contact your county assessor. Be prepared before you call or go to the Assessor's office: Have your "APN" – the Assessor's Parcel Number or the parcel identifier number if the property is personal property, readily available. The "APN" or the parcel identifier number can be found on your Notice of Assessment or tax bill.

There are three government organizations which hear property tax appeals, depending on the issue and type of property.

The **County Board of Equalization** hears appeals about the value of property established by the county assessor; whether property should be exempt from taxation; and whether certain property is appropriately designated as agricultural or openspace land.

The State Board of Equalization hears appeals from the decisions of the county boards of equalization. It also hears direct appeals on the value of utility property assessed by the Department of Taxation; value of mining property established by the Department of Taxation and appeals of locally assessed property under certain conditions, such as when new property is placed on the tax roll after the close of the County Board of Equalization session.

The **Nevada Tax Commission** hears appeals about property taxes (not assessed value), including appeals about tax abatements and waivers of penalties and interest. The Commission does not hear appeals about the value of property.

Be prepared to discuss vour questions and with points the Ask the assessor. assessor or his staff to discuss how the value was estimated. You may request a copy of the property record card to see if the property is correctly listed. You may also request a copy of the current market evidence which supports the valuation adjustments made to your property and a comprehensive written analysis describing the adjustments. NAC 361.118(1)(f)(2) and Provide (3).assessor with a copy of any information which supports your request for a change in value.

The County Board of Equalization hears most appeals on issues of valuation. Depending on the type of property or the issue, however, both the State Board of Equalization and the Nevada Tax Commission also hear appeals. Make sure you understand which forum is the correct forum to hear your appeal. See Figure 1.

Steps in a County Board of Equalization Appeal

If you still believe a review by the County Board of Equalization is necessary after you have discussed the matter with the assessor, reviewed the assessor's information and after any factual errors have been corrected, you may initiate the appeal process as follows:

- 1. Obtain a copy of the County Board appeal petition form from your County Assessor. NRS 361.357(2).
- 2. Fill out the correct petition form. The County Board of Equalization, the State Board of Equalization, and the Nevada Tax Commission each has a petition form. Make sure you have obtained the correct form for the type of appeal you are making.
- 3. Turn in the completed County Board petition form to the County Assessor by the due date. After the petition is received, the County Board Clerk will notify you of the time and place scheduled for your hearing.

Due Date for Filing County Board Appeals January 15

Or the first business day following January 15 if it falls on a Saturday, Sunday or holiday

- 4. Provide any evidence to the County Board ahead of your scheduled hearing date so the members can read and study your information. You may also present evidence to the County Board during the scheduled hearing.
- 5. Show up to the scheduled hearing! The County Board may have questions about your appeal or your evidence.

The taxpayer has the burden to show why the property valuation should be changed; exempted from taxation; or the agricultural or open-space use designation changed.

SBE 83

MINUTES FROM THE WHITE PINE COUNTY BOARD OF EQUALIZATION MEETING HELD FRIDAY, FEBRUARY 21, 2025 AT 9:15 A.M. IN THE WHITE PINE COUNTY AQUATIC CENTER CONFERENCE MEETING ROOM

BOARD MEMBERS

Katie Gianoli-Rozich Edwin Szewczyk Paul Holdaway **COUNTY CLERK**

Nichole Stephey

DISTRICT ATTORNEY

Melissa Brown

PETITIONERS APPEARING

George Chachas Dawn Brown nka Freitag Tim Pauley **RESPONDENTS APPEARING**

Burton Hilton, Assessor Melanie Cato, Chief Deputy Assessor

Appearing in person: Paula Carson, Jasen Hutchens, James Judd

Appearing on Zoom: McKinzie Hilton, Mike Cripps, Stephanie Backhaus, Heidi Linney, Chrissie Shady, Kristi Lynch-Rozich, MT Hammer, RunDMC, Christina G., and others

A. Call to Order

Chairman Katie Gianoli-Rozich called the meeting to order at 9:15 a.m.

B. Pledge of Allegiance

Chair Gianoli-Rozich led the Pledge of Allegiance.

C. Public Comment:

District Attorney Melissa Brown thanked everyone for being here, including those who served on this Board in the past. She advised that this was her first Board of Equalization meeting.

James Judd asked everyone to introduce themselves and they did. Mr. Judd asked if the Assessor had a license to appraise and if each of his staff did, as well. Assessor Burton Hilton responded in the affirmative. Mr. Judd asked where it would be located and if it was available to the public, and Assessor Hilton responded that the licenses were at his office, and they were available to the public for inspection.

D. Withdrawals:

No one indicated the desire to withdraw their petition.

E. Consolidation of Hearings: Discussion/For Possible Action: Approval to consolidate hearings listed on this agenda. Consolidation to be considered when appeals assert same or similar questions of law or fact.

Assessor Hilton asked the Board to consider consolidating 25-01, 25-02, 25-03, and 25-04. Petitioner George Chachas agreed. Member Edwin Szewczyk

moved to consolidate those 4 cases and Member Paul Holdaway seconded the motion. The motion passed unanimously, and the 4 cases were consolidated.

F. Discussion/For Possible Action: to be taken on the following appeal of property tax valuation:

Chairman Gianoli-Rozich called cases 25-01, 25-02, 25-03, and 25-04 and Petitioner George Chachas approached the Board. Chief Deputy Assessor Melanie Cato read from the information packets in the backup material for each parcel and summarized the appeal information for the Board. District Attorney Brown asked Clerk Nichole Stephey to swear in the parties, so the Petitioner, Assessor, and Chief Deputy Assessor were duly sworn.

Petitioner Chachas stated that he was concerned that the government was competing against the private sector. He noted a property sold to JCR by the County for \$100 and added that he has a property in that area that is about 20 acres. He stated that a fire occurred, and a garage and corrals were burned on his parcel. He did not want the government setting land values. He advised that the JCR property sold for \$7.00+/- per lot and that developers sold some of those lots for as much as \$37,500. He felt that this made his property worthless, and he complained that he couldn't get the County to fix ruts in the road. He cited a 1.1-acre property on Belfort that was sold by the City of Ely for "tiny homes" in the amount of \$14,000 and that it was still zoned for parks for public use with taxes due for \$191. He stated that his taxes went up every year since 2016-2017 despite his properties being worthless. He wanted the land value to be reduced to \$7. He described the situation on Stevens Avenue where other people were able to place RVs and 5th wheels on their property, but he had been denied permits to do the same. His problem was that he had not been getting equal protection under the law. He advised that he had been applying for permits and variances since 2000 to 2021 and while he currently sits on the Regional Planning Commission, his questions about who applied for permits and variances had He cited the current housing shortage and claimed gone unanswered. discrimination was happening to him. He felt that land had no value unless it could be used, and he wanted his taxes cut. He added that his neighbor's taxes decreased in 2021 but increased the following year. He stated that he was mad at everyone and demanded equal protection.

Chief Deputy Assessor Cato read NRS 361.357 that the Petitioner had to prove the Assessor had exceeded full cash value, or market value, on the properties in question. This was looking at the total taxable value that the Assessor's Office reported regardless of the components that made up that value. The Petitioner had the burden of proof and had not shown anything that demonstrated that the Assessor has exceeded the full cash value of these parcels. Based on this, the Board could not change the value. She added that 2 of the parcels were less than 5,000 sq/ft which inhibited the Petitioner's ability to build on them without a variance. She noted a possible solution that they be combined to make one parcel totaling 7,700 square feet, which could be improved upon. The other 2 parcels in questions were of adequate square footage for buildings. Assessors are to determine the taxable value of a parcel for tax purposes based on NRS and NAC and that value is multiplied by the tax rate set by the County

Commissioners to determine taxes. She advised that all of the parcels in the appeals were under abatements, which means the taxes billed were based on the number that was less than what the taxable value was.

Petitioner Chachas was heard in rebuttal. He advised that he saw what goes in and what goes out of the area of Stevens. He felt other lots were not 5,000 square feet. He stated that he had made efforts and paid for the variance; he wanted equal protection under the law. He felt his property was worthless because he cannot use it like others do. He felt discriminated against. He stated that he wouldn't be told when to sell or when to buy and he had that right. He claimed the Assessor was competing against the private sector and used a "lame excuse" of following the law to determine what to charge. He wanted his taxes cut.

Member Szewczyk asked the Assessor how adjacent properties in the Petitioner's neighborhood got to keep RVs on their lots. Assessor Hilton replied that his office had nothing to do with zoning or the lot size restriction; that lied with the City of Ely or the Regional Planning Commission. His office only looked at what was present on the parcel. He added that that issue was outside the scope of this Board. Chairman Gianoli-Rozich asked the Petitioner regarding the 20.8 acres, and what he would he be willing to sell it for. Petitioner Chachas replied that he would try to get as much as the market would allow. She then asked if he thought he could get more than \$2,000 and he replied that he would hope so. She asked about the remaining parcels and if he thought he would be able to sell them for more than their taxable values. Petitioner Chachas replied that he hoped to sell the other parcels for market value, but at least more than the valuation. The Chairman advised that the NRS the Petitioner had applied under, the market value had to be proved to be less than the taxable value, and the Petitioner was contradicting his application with his testimony. She reiterated her guestions and stated her concerns that there was more value than what was in the applications. The Petitioner felt he was "thrown up against a fence to compete against government entities" and repeated that his properties were worthless and were not accessible by a proper road.

Assessor Hilton educated the Board about what the Petitioner was referring to when he made allegations about the County's parcels that were sold to JCR in years passed. Chairman Gianoli-Rozich admitted that she did some research and learned that the parcels were "gifted for economic development purposes" by the County. She reported that the lots by the Petitioner's Rosewood Cove property that he was referring to were currently assessed at a value of \$206,433 at 2.39 acres. She added that some were returned to the County because they had not been developed and some were sold. She continued that the Petitioner's 20.8 acres were 870% larger than what the County "gifted" and its current taxable assessed value of \$61,090 was 338% lower than those other parcels. summarized that the other parcels were valued when the County owned them, but taxes were not paid by the County since they were exempt. The current owners of the parcels did pay taxes on the parcels, and they did have value. She understood the Petitioner's frustration when it came to his permitting issues and liked the suggestion to combine the smaller parcels to allow him to build on them. The permits did not fall under the purview of this Board, but she suggested

that he continue to take those issues up with the proper authorities. Petitioner Chachas restated that it was not the government's job to sell a property at a lower price and then reevaluate its value after it was sold to a private party for an increase. He stated that if the County did economic development, the parcels should be valued at \$37,000 per lot at the beginning. The Chairman noted that his issues with the County had nothing to do with this Board. She then added that the developers paid property taxes once they took ownership of the parcels.

Member Holdaway asked the Petitioner if his parcels had power and a water well. The Petitioner responded in the affirmative. Member Holdaway advised him that any improvements made to the parcels increased their value. He then pointed out that the Petitioner's taxes had gone down in the current year. The Petitioner repeated that he felt he should not be taxed on something he could use as others did. Assessor Hilton explained that what the Petitioner paid in property taxes was not the same as the taxable value and that even though his taxable value had decreased on the parcel 010-490-05, his property taxes went up just like everyone else. He explained about the tax cap and the discount the Petitioner received. Member Holdaway still could not understand why the Petitioner wanted to devalue his property to get out of paying taxes. Petitioner Chachas handed something to the Board that the Clerk marked as Petitioner's Exhibit 12. Member Holdaway explained that he had an issue with his taxable valuation and went to the Assessor and it was corrected. DA Brown noted that what was handed to the Board was marked as Petitioner's Exhibit 12.

Chairman Gianoli-Rozich moved to deny all 4 petitions on the basis that permitting issues were not under the purview of this Board, the Petitioner only submitted evidence in support of the permitting issues and his complaints regarding the County's "gifting" of parcels for economic development, and he did not submit evidence to support his claim that his parcels were valued in an amount that exceeded the full case value. Member Holdaway seconded the motion. The motion passed unanimously.

Chairman Gianoli-Rozich called case 25-05 and Petitioner Dawn Brown nka Freitag approached the Board. DA Brown reminded the Assessor and Chief Deputy Assessor that they were still under oath and asked the Clerk to swear in the Petitioner. The Petitioner was duly sworn. The Assessor read the parcel information contained in the backup.

Petitioner Dawn Freitag recounted that she called the Assessor as to why her valuation had increased. She was told that it was due to her portable horse and livestock panels and her portable dog panels and that she "was charged for using your personal items on your private property." She was further told that this fell under NRS 361.045. She argued that pursuant to NAC 361.085, her panels fell under item 10 and should be exempt without restriction. She claimed that she had made no improvements on her property since it was purchased; they only cleaned up trash. She corrected the bottom of her Petitioner's Exhibit 2 where it said NRS, it should be NAC. She felt that the Assessor was redefining her items as fixtures, despite his acknowledgement that they were portable and would be exempt. With that, she asked DA Brown for clarification on her assertion that the Assessor was trying to redefine the panels as fixtures in

relation to her interpretation of NAC 361.085. She added that they discussed the age of her panels and their depreciation. Petitioner Freitag described the panels for the DA. She added that she had made it very clear that she intended to take the panels with her if she were to relocate. She read NAC 361.1127 that defined fixtures and argued why that was incorrect. She advised that she called other Assessor's Offices who confirmed her opinion. She reiterated that her panels fell under NAC 361.085 and should be exempt. She felt the Assessor's assessment of \$7,882 should be abated in its entirety.

Assessor Hilton thanked the Petitioner for her work that was thoughtful and well done. He read from the Assessor's Office Brief (Respondent's Exhibit A) and explained that in an effort to act in good faith, he reduced the value of the panels from \$7,882 to \$4,703. He addressed the fact that the Petitioner was contesting the \$4,703 amount and argued that the panels were not being used temporarily but were in fact a part of the perpetual use of the parcel because they were set up last summer and are in the same place as witnessed this week. He noted a misconception over the term "portable" being used by the Petitioner. He explained that virtually everything can be portable and thus can be taxable. Regarding the Petitioner's assertion that she called other Assessor's Offices and was told that portable panels were exempt under NAC 361.085, he advised that he called 2 of the counties to inquire as to their answers to the issue at hand. and they agreed with the Assessor. He stated that when the Petitioners filed their appeal form, they stated that they were selling their home and leaving the county. In addition, the Petitioners had indicated the same thing on social media just last week. He reiterated the adjustment from \$7.882 to \$4,703 as a good faith act to address the Petitioner's concerns. He further explained that the Nevada Supreme Court had ruled that exemptions from taxation had to be strictly construed; the presumption was that everything is taxable unless it specifically is not. Laws are looked at as a whole and he read beyond NAC 361.085 to look at the use of the panels to hold horses or dogs. He stated that "if the item is not physically annexed to the land it can still be assessed if its design committed for use with the land or essential to the improvement that it can't perform its desired function". ... "A reasonable person would consider the item to be a permanent part of the land or improvement taking into account that annexation, adaptation, and objective manifestation is a permanence including without limitation, the historic use of the item." It was his purview that the panels were serving a purpose in perpetuity and should be assessable. In summary, he reminded the Board of NRS 361.357 and stated that he did not believe the Petitioner had demonstrated the burden of proof required.

Petitioner Freitag did not appreciate the Assessor "snooping on social media" and felt that statements about selling her home and leaving were irrelevant. She stated that the Assessor contradicted himself when he said the panels were portable and would be exempt and then called them fixtures that could be assessed. She explained that she was constantly moving and using the panels for her horses and dogs and just because they were in the same location did not mean they had not been moved or reconfigured several times. She was not aware of any lawful limitation that restricted how long the panels could be in place for any intended use. She stated that she used the panels as a convenience,

but did not need to use them. She described the many different ways that she could choose to store them and that was her choice because they were hers. In summary, she felt the portable horse and dog panels should be exempt from her taxable valuation and that NAC 361.085 was not a comprehensive list.

Chairman Gianoli-Rozich felt the Petitioner did a good job in her argument and what she presented. The Chairman felt that the NRS selected by the Petitioner limited the Board on what they were able to consider, and she wondered if a different NRS should have been checked. The Petitioner alleged that she was advised to select that NRS by the Assessor and the Assessor explained that that box was the most applicable. DA Brown explained that the box selected by the Petitioner was the lens in which the Board should be viewing this matter whether or not the panels were portable or fixtures. The Petitioner objected and stated that her issue was with the fact that she was being charged more in taxes because she was utilizing the panels. Chairman Gianoli-Rozich expressed her concern over the definition of the use of the land and added that the Petitioner having horses was incidental to her use of the land, but the presence of a coral on her property didn't mean that she had to have horses and it didn't prevent her from using her land in a different fashion.

Member Szewczyk cited NAC 361.1127 from the Assessor's Response Brief (Respondent's Ex. A) and asked for clarification of the contradictions that he had read. Assessor Hilton tried to explain his interpretation and DA Brown clarified the issue before the Board. The Assessor then explained that they came up with the total valuation of \$118,000 based on NRS and NAC, but due to the tax cap in Nevada, the Petitioner was paying taxes based on \$90,937 leaving the remaining \$27,722 abated. Removal of the panels would not reduce the valuation enough to impact her property taxes. The Chairman asked how the Petitioner could receive the proper guidance on this issue because she felt that the Petitioner had a valid argument. There was discussion about the different NRS boxes a Petitioner could appeal under and what they meant.

It was clarified that the Board could not make decision on the panels based on what was submitted and based on the selected NRS. Assessor Hilton agreed to work with the Petitioner to draft a comprehensive letter requesting guidance from the State Department of Taxation on this issue and he will share the response with the Board. There was further discussion to explain why the panels were listed in the tax valuation summary, but did not affect the amount of property taxes she paid. Petitioner Freitag felt she was misinformed by the Assessor and asked for a legal opinion on the application of the laws. DA Brown stated that whether or not the panels were fixtures did not figure into the full cash value being less than the taxable value. Member Szewczyk moved to deny the appeal and the Chairman made the second based on the NRS selected. The motion passed 3 to 0.

The Chairman called case 25-06 and Petitioner Tim Pauley approached the Board. She asked that the parties remain cordial. The DA reminded the Assessor and Chief Deputy Assessor that they were still under oath and the Petitioner was duly sworn in by the Clerk. Assessor Hilton read the parcel information packet from the backup material. He added that the Petitioner did not select an NRS to

authorize the Board to hear this appeal, therefore this Board did not have the authority to hear this appeal.

Petitioner Pauley thanked the Board and stated this was his 3rd time before them. He explained that the SBOE ruled several times in his favor. He stated that if the Board's eyes were open that they could see "the damage that this rogue Assessor has been doing to this county." He talked about a situation where the Assessor had a woman arrested for protecting her property from trespassers (the Assessor's Office staff) that were on her land illegally in an unmarked car with unexempt plates. He claimed that this was not the standard operational procedures by any County Assessor and the property owner should have been notified. He alleged that the citizens of White Pine County (WPC) were afraid of repercussions from the Assessor. To support his allegation, he stated that he asked the Assessor to make an appointment, and in retaliation the Assessor ended up valuing his home at \$1,088,000 putting his tax rate at \$3,980. He asserted that the Assessor and his staff were attacking White Pine citizens and that the county's "spending was out of control." He mentioned case 25-05 and questioned if the inclusion of the valuation of the panels increased the backup cap to Petitioner Freitag's taxes, or if they were removed from the valuation, would the backup cap also be lowered? He felt that WPC citizens were being taxed on things that were the choice of the Assessor and stated that Nevada was a "right to disclose state" when it came to personal property. He then thanked Assessor Hilton for the presence of the State Assessor who had spent many hours on his property this week. He explained that he did not choose an NRS box on his appeal form in an effort to not tie the hands of the Board. He added that the transcript from the SBOE proved that Assessor Hilton held his property at 99.9% taxable value while others depreciated an average of 60%. He asserted that the State had seen an inequality in his case and cited discrimination against him by the Assessor. He further cited that his property had been capped at \$470,000 by the SBOE, but Assessor Hilton increased it by \$249,000 this year.

Assessor Hilton stated that this Board did not have authority to hear this case. Petitioner Pauley made statements that WPC "had egg splattered on their face for a lot of years," that people in government were overpaid, that he didn't know how many times the county was in bankruptcy and needed pulled out of it, and that WPC had the highest taxes in the state. Next, he stated that the Assessor had attended the SBOE meeting with comparables and it was found that his property had not been properly devaluated and was sitting at 99.9%.

DA Brown then summarized NAC 361.622 that it was mandatory for a Petitioner to select an NRS on the appeal form to give this Board authority to hear the case and make a decision. Petitioner Pauley then made some statements about taking this matter to the State Board and how he felt confident they would rule in his favor. DA Brown recommended the Board not act.

Chairman Gianoli-Rozich moved to deny the petition due to no NRS being selected. Member Szewczyk made the second and the motion passed unanimously.

G. Board members Comments:

Member Holdaway expressed that he wanted to get clarification on the issue with the cow and dog panels from case 25-05 and the Chairman agreed. Assessor Hilton stated that he will keep them posted.

H. Public Comment:

From the audience, James Judd asked about the words "connex boxes" being used and he stated that they were portable. Assessor Hilton invited Mr. Judd to his office to discuss any questions he might have. DA Brown stated that this was not a time for discussion, but for public comment only. Mr. Judd then stated that fixture versus portable was the determination that needed to be made. He then said that he found it ironic that everyone was using the wrong NRS to bring their appeals to the Board and noted their confusion. He felt some determinations needed to be made. He ended with questioning what this Board was for if they had no authority.

Petitioner Tim Pauley mentioned connex boxes and then stated that a lot of things brought into this meeting were based upon their use and were at the "actual discretion of the Assessor." He then asserted that the Assessor "weaponized his office against the citizens of WPC" by choosing whether or not to tax a connex box. He then stated that he knew for a fact that 7 homes that were supposed to be built were lost due to high taxes in WPC. He then told the Board to keep their eyes open because the citizens of WPC were moving out. He cited 3 people he knew that disclosed to him that they would not be able to afford to live in WPC after they retire unless they purchased an older home. He ended with a comment about the taxes needing reduced if they wanted people to stay in WPC.

I. Adjournment

Member Paul Holdaway moved to adjourn the meeting and Member Edwin Szewczyk seconded the motion. The County Board of Equalization meeting was adjourned at 11:06 a.m.

Approved this 24th day of February 2025.

Board of Equalization County of White Pine State of Nevada

/S/ Katie Glanoli-Rozich

Attest:

Nichole Stephey, Ex-Officio Clerk to the

Board of Equalization

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 3, 2025

NOTICE OF HEARING

CERTIFIED MAIL -9489 0090 0027 6554 2392 68

PETITIONER: CHACHAS TRUST/JAMES C. CHACHAS TRUSTEE C/O GEORGE CHACHAS

PO BOX 151171 ELY, NV 89315 **CERTIFIED MAIL** – 9489 0090 0027 6554 2393 98

RESPONDENT: BURTON HILTON WHITE PINE COUNTY ASSESSOR

297 11TH STREET EAST SUITE 3
ELY NV 89301

DATE/ TIME: September 29, 2025 at 9:30 AM

September 30, 2025 at 9:00 AM October 1, 2025 at 9:00 AM

PLACE: Nevada Department of Taxation

700 E Warm Springs Road, Room 150

Las Vegas, Nevada 89119

Nevada Department of Taxation

9850 Double R Blvd. Reno. Nevada 89521

ZOOM OPTION:

https://us02web.zoom.us/j/82951348384

Or Telephone:

US:+1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592

or +1 312 626 6799

Webinar ID: 829 5134 8384

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

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

BRIEF STATEMENT OF MATTER: Appeal from the action of the White Pine County Board of Equalization

Case No: 25-146 Parcel No: APN: 001-035-07

The State Board of Equalization (State Board) will determine whether the above case is within the legal authority and jurisdiction of the State Board pursuant to the requirements of NRS 361.360. Please be aware that the time is approximate and although you may be assured the appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled at the same time. If the taxpayer or his representative is not present when his hearing is called, the State Board will invoke the requirements of NRS 361.385 and NAC 361.708(4). The State Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) recess the hearing for a period to be set by the State Board to enable the party to attend.

If the State Board decides to hear the merits of the appeal immediately upon determination it has jurisdiction, then the petitioner and the respondent may each make an additional presentation on the merits of the case.

Information regarding the rules of practice and procedure before the State Board are on the attached information sheet.

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

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

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Kari Skalsky al 775-684-2160 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de state.nv.us.

If you have any questions, please call (775) 684-2160.

Shellie Hughes

Secretary to the State Board of Equalization

Kari Skalsky

Management Analyst III, Boards and Commissions

Department of Taxation



STATE OF NEVADA STATE BOARD OF EQUALIZATION

JOE LOMBARDO Governor

3850 Arrowhead Drive, Second Floor Carson City, Nevada 89706 Telephone (775) 684-2160 Fax (775) 684-2020 SHELLIE HUGHES
Secretary

CERTIFIED MAIL - 9489 0090 0027 6613 7917 99

WHITE PINE COUNTY ASSESSOR

297 11TH STREET EAST SUITE 3

July 3, 2024

NOTICE OF HEARING

RESPONDENT:

ELY NV 89301

BURTON HILTON

CERTIFIED MAIL -9489 0090 0027 6613 7918 05

PETITIONER:

CHACHAS TRUST/JAMES C. CHACHAS

TRUSTEE

C/O GEORGE CHACHAS

PO BOX 151171

ELY, NV 89315

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 White Pine County Board of Equalization

Case No: 25-146 Parcel No: APN: 001-035-07

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.

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If you have any questions, please call (775) 684-2160.

Shellie Hughes Secretary to the State Board of Equalization

By: Christina Griffith

Department of Taxation