

RECEIVED

March 10, 2025

STATE OF NEVADA

DEPARTMENT OF TAXATION



Form 5101SBE

Nevada State Board of Equalization
Taxpayer Petition for Appeal from

the Decision of the County Board of Equalization

If you have questions about this form or the appeal process, please call: (775) 684-2160.

Email completed form to: stateboard@tax.state.nv.us or Fax (775) 684-2020 EMAIL or FAX by 5:00 p.m. March 10, 2025

Mail: State Board of Equalization, 3850 Arrowhead Dr, Carson City, NV, 89706 POSTMARK by 5:00 p.m. March 10, 2025

Please Print or Type:

Part A. PROPERTY OWNER AND PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL <u>Chachas, George C. Trust / Chachas George C. Trustee</u>		TITLE			
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A)					
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) <u>P.O. Box 151171</u>		EMAIL ADDRESS			
CITY <u>Ely</u>	STATE <u>NV</u>	ZIP CODE <u>89315</u>	DAYTIME PHONE <u>775-289-3570</u>	ALTERNATE PHONE <u>775-293-0495</u>	FAX NUMBER

Part B. PROPERTY OWNER ENTITY DESCRIPTION

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

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

The organization described above was formed under the laws of the State of NevadaThe organization described above is a non-profit organization. ☐ Yes ☐ No

Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A

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

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

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS	STREET/ROAD <u>052 - Pearce</u>	CITY (IF APPLICABLE) <u>Ely</u>	COUNTY <u>White Pine</u>
---------	------------------------------------	------------------------------------	-----------------------------

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

ASSESSOR'S PARCEL NUMBER (APN) <u>001-490-05</u>	ACCOUNT NUMBER
---	----------------

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

If yes, enter number of parcels:	Multiple parcel list is attached. <input type="checkbox"/>
----------------------------------	--

4. Check Property Use Type: ☒

<input checked="" type="checkbox"/> Vacant Land	<input type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input type="checkbox"/> Residential Property	<input type="checkbox"/> Commercial Property	<input type="checkbox"/> Industrial Property
<input type="checkbox"/> Multi-Family Residential Property	<input type="checkbox"/> Agricultural Property	<input type="checkbox"/> Personal Property
<input type="checkbox"/> Possessory Interest in Real or Personal property		

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

<input type="checkbox"/> 2025-2026 Secured Roll	<input type="checkbox"/> 2024-2025 Unsecured Roll	<input type="checkbox"/> 2024-2025 Supplemental Roll
<input type="checkbox"/> 2025-2026 Centrally-assessed Roll	<input type="checkbox"/> 2024-2025 Net Proceeds 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.

Part E. VALUE OF PROPERTY

Property Type	As established by County Board of Equalization		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land	<u>23,070.00</u>		<u>2,000.00</u>	
Buildings				
Personal Property				
Total	<u>23,070.00</u>		<u>2,000.00</u>	

For Clerk Use Only:

25-149

March 9, 2025

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.

Serge Chacka

March 9, 2025

I am protesting the tax evaluation on my property parcel number 001-490-05. The County Commission sold 13 lots for a total of \$100⁰⁰. When they did that they set a precedent for not following the professional appraisers recommended value.

The contractor that purchased the lots, which were supposed to be for affordable housing, sold some of the lots to others.

One purchaser is now selling the lots for \$37,500⁰⁰.

The City of Ely sold 1.18 acres, which they implied was to be for Tiny homes. On April 4, 2024 the purchaser paid \$14,000⁰⁰ and built a private home. The zoning for the parcel is "Parks for public use" and the property tax is \$196.99.

White Pine County and the City of Ely have no business competing against the private sector. They are destroying the valuation of other private properties.

Thank you,

George Chachas

Payment History

010-035-09

665 Stevens

	Fiscal Year	Total Due	Total Paid	Amount Unpaid
+	(2024 - 2025)	\$137.79	\$137.79	\$0.00
+	(2023 - 2024)	\$130.26	\$130.26	\$0.00
+	(2022 - 2023)	\$117.08	\$117.08	\$0.00
+	(2021 - 2022)	\$111.06	\$111.06	\$0.00
+	(2020 - 2021)	\$108.22	\$108.22	\$0.00
+	(2019 - 2020)	\$101.89	\$101.89	\$0.00
+	(2018 - 2019)	\$97.53	\$97.53	\$0.00
+	(2017 - 2018)	\$93.61	\$93.61	\$0.00
+	(2016 - 2017)	\$97.38	\$97.38	\$0.00
+	(2015 - 2016)	\$97.05	\$97.05	\$0.00
+	(2014 - 2015)	\$125.30	\$125.30	\$0.00
+	(2013 - 2014)	\$135.30	\$135.30	\$0.00
+	(2012 - 2013)	\$136.66	\$136.66	\$0.00
+	(2011 - 2012)	\$129.22	\$129.22	\$0.00
+	(2010 - 2011)	\$121.17	\$121.17	\$0.00

Show 5 More (14)

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

No Personal Property

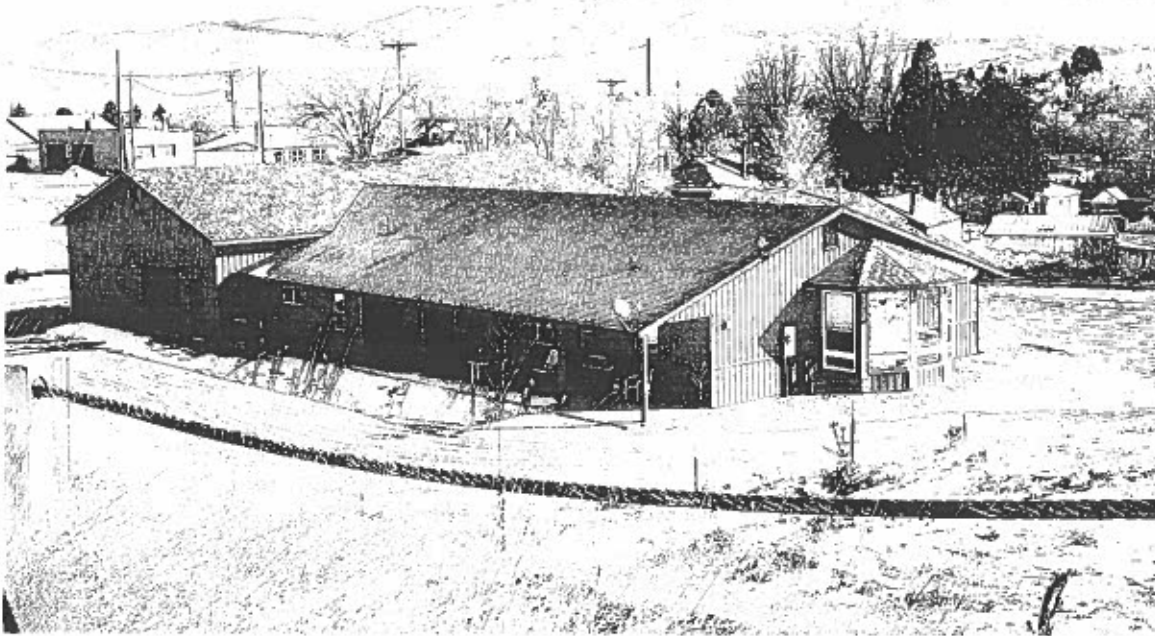
Structure 1 of 1

JCR Project (County) May 4, 2022



Jan 28, 2025

238 Belfort Ave



Zoning - Parks for public use

1.18 Acres \$191.99

Purchased April 4, 2024 \$14,000

P.O. Box 151171
Ely, Nevada
89301

RECEIVED

MAR 13 2025

State of Nevada
Department of Taxation

 UNITED STATES
POSTAL SERVICE.

Retail

G

US POSTAGE PAID

\$5.40

Origin: 89301
03/10/25
3126400893-03

USPS GROUND ADVANTAGE®

0 Lb 3.10 Oz
RDC 01

SHIP
TO:

C045



3850 ARROWHEAD DR
CARSON CITY NV 89706-2016

USPS TRACKING® #



9500 1100 5013 5069 5801 38



State Board of Equalization
3830 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**

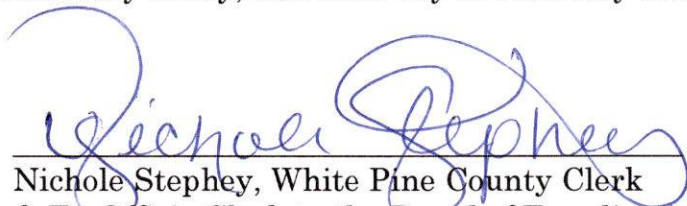
CBOE PETITION NO.: 25-01
APN NO.: 001-490-05
DATE HEARD BY CBOE: 2/21/2025
PETITIONER: GEORGE C. CHACHAS
RESPONDENT: WHITE PINE COUNTY ASSESSOR

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

RECEIVED

JAN 15 2025

White Pine County Board of Equalization

PETITION FOR REVIEW OF TAXABLE VALUATION

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

Please Print or Type:

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

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: <u>Chachas, George C. Trust / Chachas, George C. Trustee</u>					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) <u>P.O. Box 151171</u>				EMAIL ADDRESS:	
CITY <u>Ely</u>	STATE <u>NV</u>	ZIP CODE <u>89315</u>	DAYTIME PHONE <u>775-389-3570</u>	ALTERNATE PHONE <u>775-293-0495</u>	FAX NUMBER

Part B. PROPERTY OWNER ENTITY DESCRIPTION

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

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

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

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

Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A

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

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

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS	STREET/ROAD <u>052 - Pearce</u>	CITY (IF APPLICABLE) <u>Ely</u>	COUNTY <u>White Pine</u>
Purchase Price: <u>80,000.00</u>	Purchase date: <u>1970's ?</u>		

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

ASSESSOR'S PARCEL NUMBER (APN) <u>001-490-05</u>	ACCOUNT NUMBER
---	----------------

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

List multiple parcels on a separate, letter-sized sheet.

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

4. Check Property Use Type: ☒

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

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

☐ 2025-26 Secured Roll
 ☒ 2024-25 Unsecured Roll
 ☐ 2024-25 Supplemental Roll

Part E. VALUE OF PROPERTY

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

Property Type	Assessor's Taxable Value	Owner's Opinion of Value
Land	<u>23,070.00</u>	<u>2,000.00</u>
Buildings		
Personal Property		
Possessory Interest in real property		
Exempt Value		SBE 11
Total	<u>23,070.00</u>	<u>2,000.00</u>

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

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

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

REQUEST FOR REVIEW OR COMPLAINT. (ATTACH A SEPARATE PAGE IF MORE ROOM IS NEEDED).
The County Commission has sold 13 lots for a total of \$8100.00 when they did that they set a precedent for not following a professional appraiser's recommended value.
I want equal consideration and protection under the law.

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

George Chachas
Petitioner Signature

Petitioner Signature

George Chachas

Print Name of Signatory

Trustee

Title

Jan. 15, 2025

Date _____

Part H. AUTHORIZATION OF AGENT *Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the County Board.*

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

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

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

Authorized Agent must check each applicable statement and sign below.

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

Authorized Agent Signature

Print Name of Signatory

Title

Date _____

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

Signature of Owner or Authorized Agent/Attorney _____

Date _____

STATE BOARD OF EQUALIZATION RECORD ON APPEAL

White Pine County Board of Equalization

GENERAL INDEX

CBOE PETITION NO.: 25-01

APN NO.: 001-490-05

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, maps and subject's appraisal records, 5 pages
Exhibit A: Assessor's Office Brief including explanation, NRS 361.357, info card on petitioning CBOE, 5 pages
10. Recording of 2/21/2025 CBOE Meeting
12. Minutes from 2/21/2025 CBOE Meeting

Office of the County Clerk of White Pine County on behalf of the

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

(X) priority mail

() via facsimile

() certified mail

(X) other:



COUNTY CLERK

NOTICE OF HEARING

Petitioners:

George C. Chachas Trust
Chachas Trust
PO Box 151171
Ely, NV 89315

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

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

Respondent:

Burton Hilton
White Pine County Assessor
297 Nevada Northern Rail Way
Ely, Nevada 89301
775-293-6542

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

Office of the County Clerk of White Pine County on behalf of the
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:

copy 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

() priority mail

() via facsimile

() certified mail

() other:



COUNTY CLERK

Office of the County Clerk of White Pine County on behalf of the

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


COUNTY CLERK

Office of the County Clerk of White Pine County on behalf of the
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:

<https://us02web.zoom.us/j/84427505760?pwd=5SQXsUxSAOVej9aPf6ACSaEmJWOeOJ.1>

Dial: 1 408 638 0968

Meeting ID: 844 2750 5760

Passcode: 541243

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. Persons 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. Chachas	Vacant Land	001-035-09	WPC Assessor
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 & Dawn Ione Brown	Residential Property	011-330-02	WPC Assessor
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

Office of the County Clerk of White Pine County on behalf of the
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



COUNTY CLERK

**INSUFFICIENT EVIDENCE
TO OVERTURN VALUE OF ASSESSOR**

In the Matter of:
George C. Chachas Trust
George C. Chachas, Trustee
Parcel No. 001-490-05

)
)
)
)

Case No. 25-01

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.

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.
- 5) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the 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.

/s/ Katie Gianoli-Rozich
Katie Gianoli-Rozich, Chairman

ATTEST:

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

RECEIVED
MAY 03 2022

BY: *PC*

Nov. 4, 2021

RECEIVED
JAN 28 2025
INPC CLERK'S OFFICE

2025-1
2025-2
2025-3
2025-4

PETITIONER'S
EXHIBIT
1

Mayor Robertson and Ely City Council

Mr. Mayor once again I am requesting a complete 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 Regional Planning Commission meetings on a regular basis and I have not seen one application presented for consideration.

On numerous occasions I have asked for an application and to date I have not been provided one. The City is not allowing me and my family to use our property as others are allowed to do. Stop the discrimination! The City is selectively enforcing the law under color of law. I have been issued two citations for so called non compliance, how many others have been given citations? I am requesting a complete list of those that have been given a citation for the same so-called non compliance.

Please respond in writing. If you refuse the request, please provide me the basis for your refusal.

Thank you,
George Chachos

City Council 8/2021
RPC Dec 21, 2022
Utility Bd Mar. 14, 2024
Utility Bd Jan. 12, 2023
Utility Bd Mar 9, 2023
RPC Mar 15, 2023
City Council 4/13/23
RPC April 9, 2023
City Council May 12, 2022
RPC May 18, 2022
City Council May 26, 2022
City Utility Bd June 9, 2022
City Council June 9, 2022
City Council July 14, 2022
City Council March 9, 2023
July 13, 2023
Utility Bd RPC Nov. 17, 2022
RPC Feb. 16, 2022
City Council 10/13/22
City Council Feb. 24, 2022
W.P. County Board of Equalization Jan 25, 2022
Ely City Council April 14, 2022
Regional Planning April 29, 2022
City Council April 29, 2022
Utility Bd May 14, 2022
Planning Aug 17, 2022
City Council Aug 17, 2022
RPC June 21, 2023
City Council 10/13/22
Regional Planning Oct 19, 2022
City Council 10/13/22

RPC - Jan. 12, 2022
RPC - Nov. 16, 2022

SBE 26

1-2000
2-2000
3-2000
4-2000

Ely Utility Bd April 11, 2004 10:00 AM

RPC

Ely Utility Board May 9, 2004 and meeting of Town

Ely City Council May 9, 2004

Ely City Council June 13, 2004 and Town Meeting

RPC June 20, 2004 and Town Meeting to tell

for RPA July 18, 2004 and Town Meeting

Ely City Council July 25, 2004 and Town Meeting

Ely City Council Aug 8, 2004 and Town Meeting

RPC August 15, 2004 and Town Meeting

RPC Sept. 19, 2004

City of Ely - Sept. 26, 2004 and Town Meeting

Oct 17, 2004 and RPC and Town Meeting

Oct 24, 2004 and Ely City Council and Town Meeting

Nov 14, 2004 and Ely City Council and Town Meeting

Nov 21, 2004 and Ely City Council and Town Meeting

Nov 28, 2004 and Ely City Council and Town Meeting

Dec 5, 2004 and Ely City Council and Town Meeting

Dec 12, 2004 and Ely City Council and Town Meeting

Dec 19, 2004 and Ely City Council and Town Meeting

Dec 26, 2004 and Ely City Council and Town Meeting

Jan 2, 2005 and Ely City Council and Town Meeting

Jan 9, 2005 and Ely City Council and Town Meeting

Jan 16, 2005 and Ely City Council and Town Meeting

Jan 23, 2005 and Ely City Council and Town Meeting

Jan 30, 2005 and Ely City Council and Town Meeting

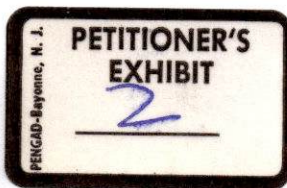
Feb 6, 2005 and Ely City Council and Town Meeting

Feb 13, 2005 and Ely City Council and Town Meeting

Feb 20, 2005 and Ely City Council and Town Meeting

Keith Carson
June 18, 2023

Crawford



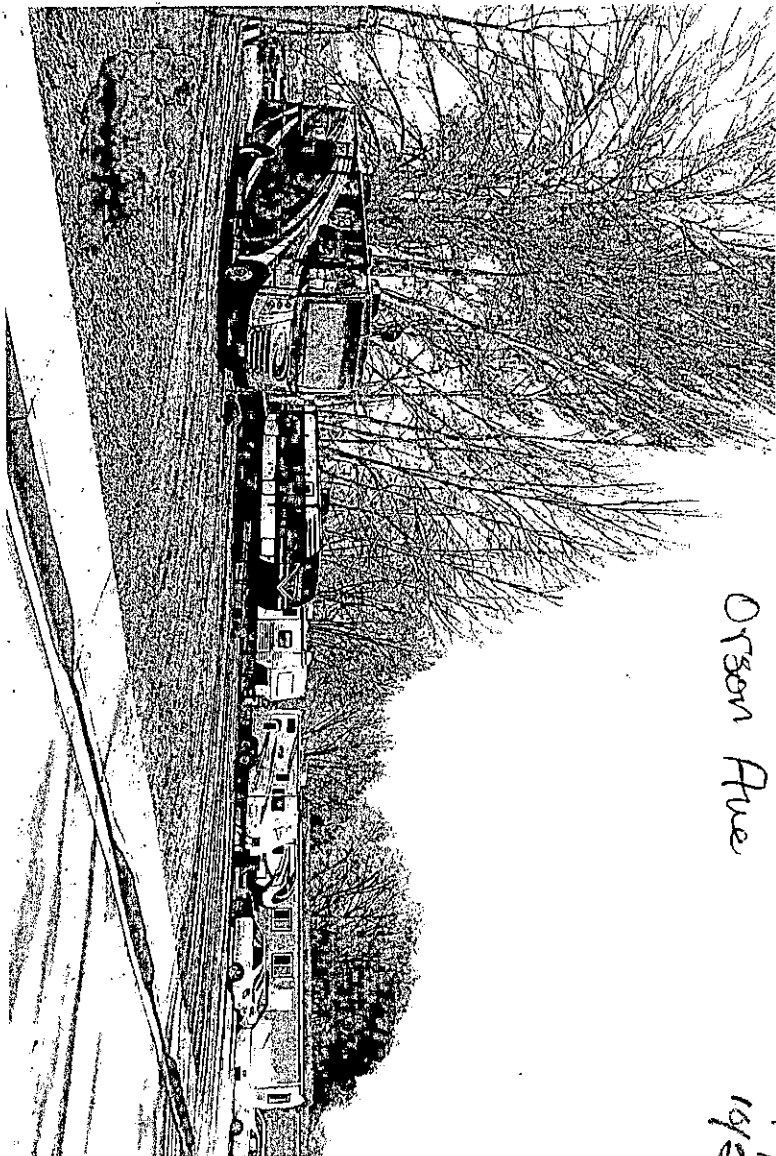
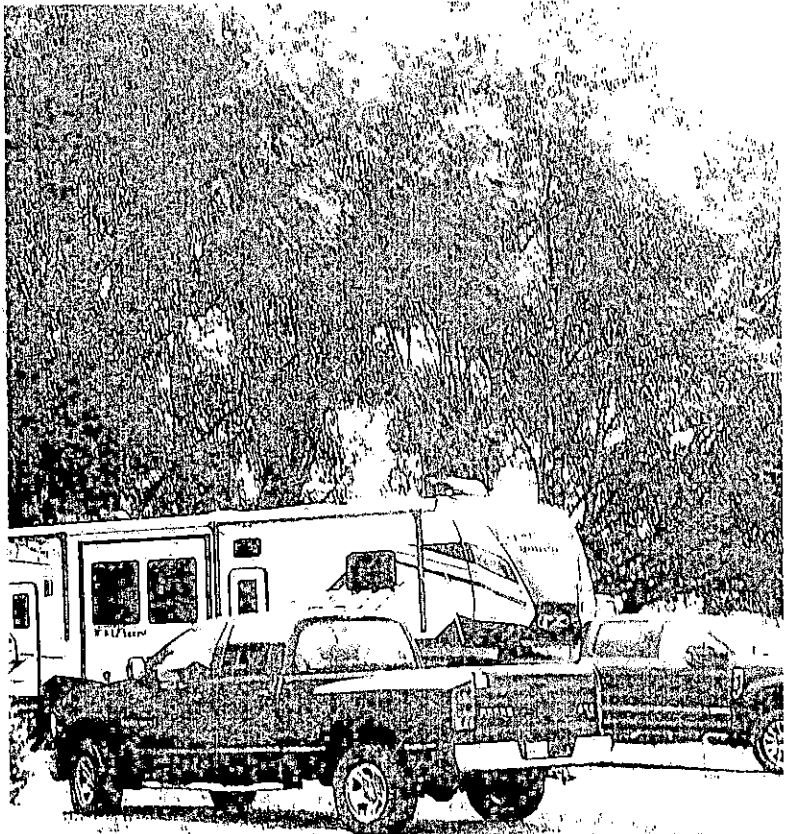
6

8



RPC - June 21, 2023

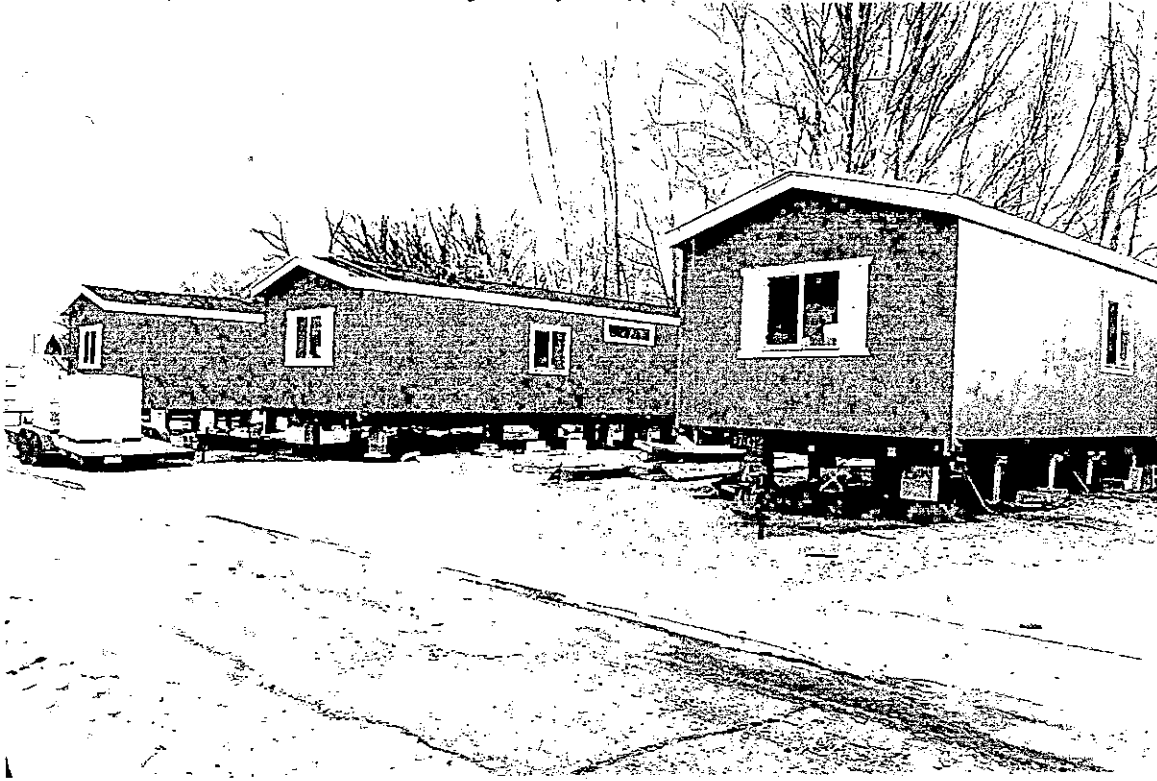
Aug. 10, 2022 Calibre Trailer Park
Orson Avenue (Carson)
July 17, 2023



May 10, 2021 Carson Trailer Park
Orson Ave

10/26/23 County
10/27/23 City

Dec. 20, 2022 Carson Trailer Park Orson Ave

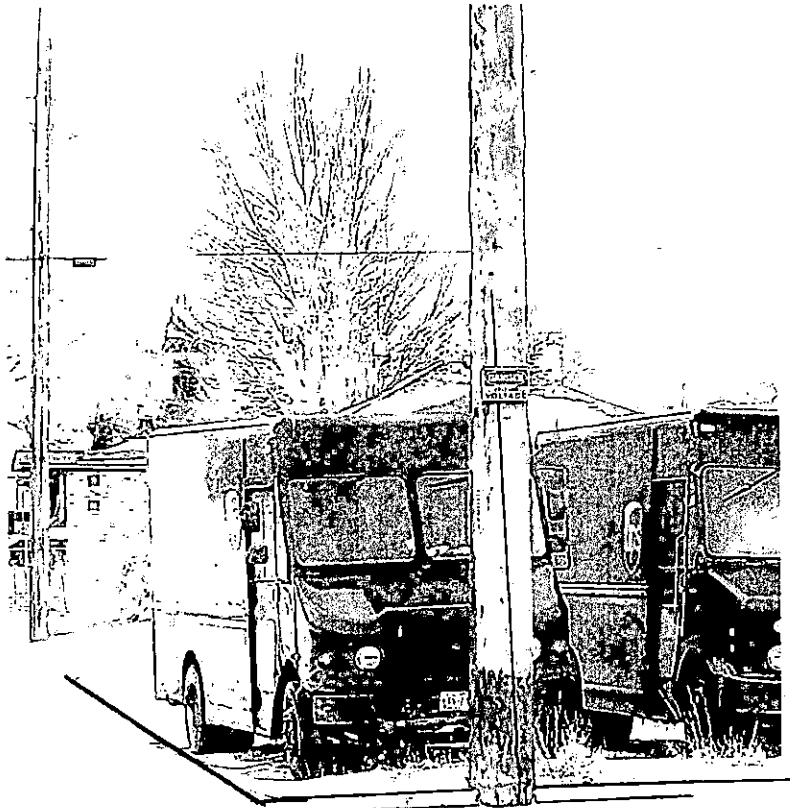


Jan. 6, 2024 ~ White Pine Trailer Park



Ely City Council Feb. 8, 2024

Dec. 3, 2022
~~UPS~~ UPS station Aultman



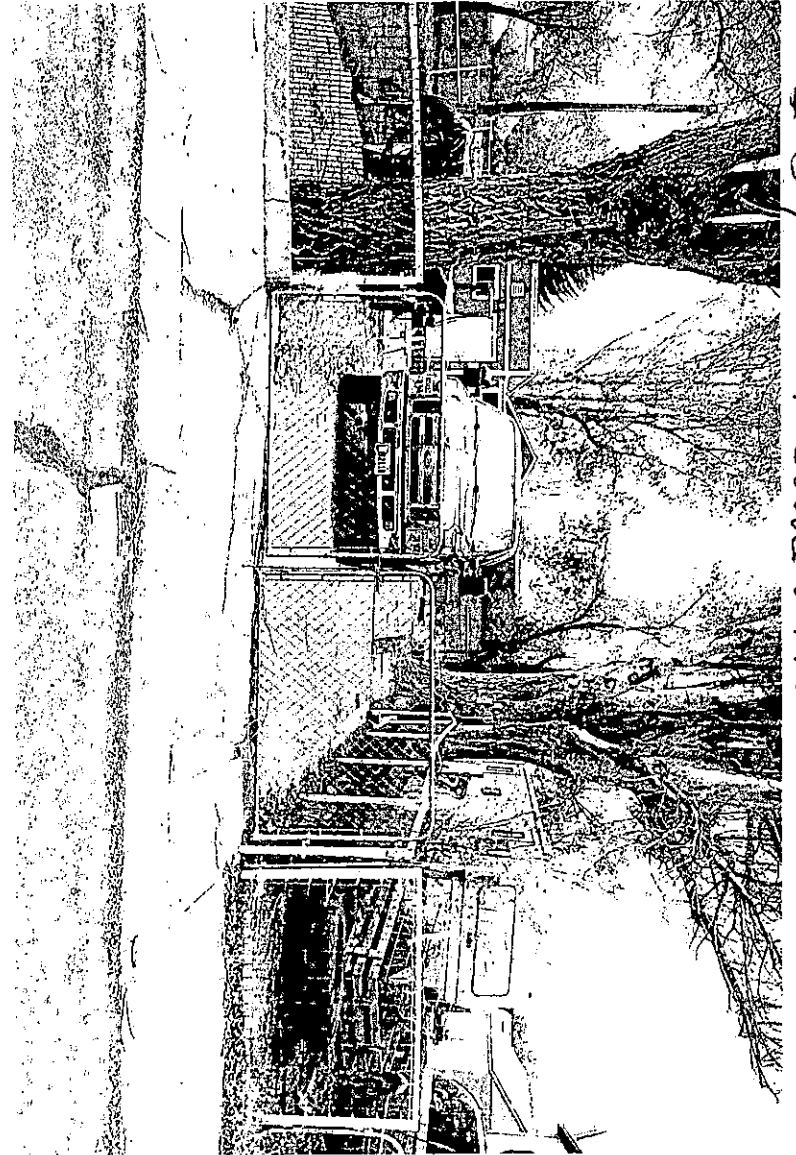
Ely City Council 12/08/22

Ely City Council 12/8/2022
 County Commission 12/14/2022
 County Commission Jan 4, 2023
 County Commission Jan 25, 2023
 City Council Jan 26, 2023



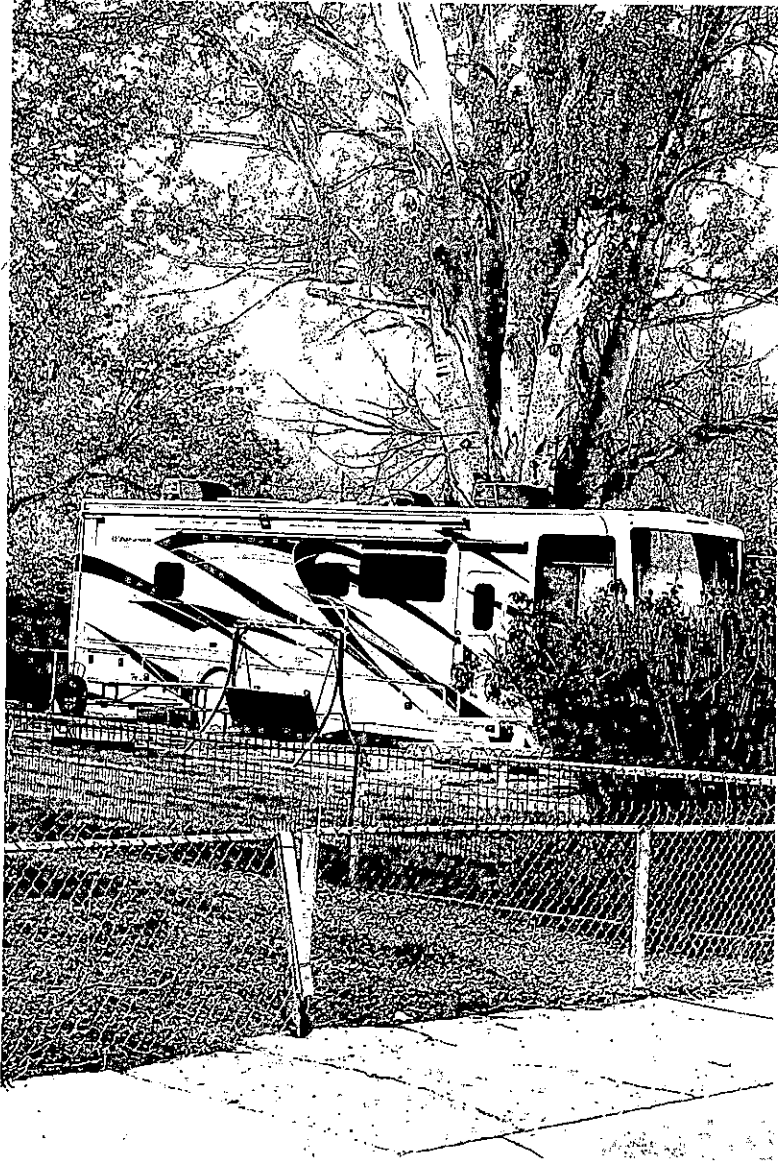
Dec. 3, 2022 Larson Trailer Park
 Calibre

April 11, 2024 Nevada Ave



May 13, 2024 Nevada Ave

May 20, 2024 Nevada Ave

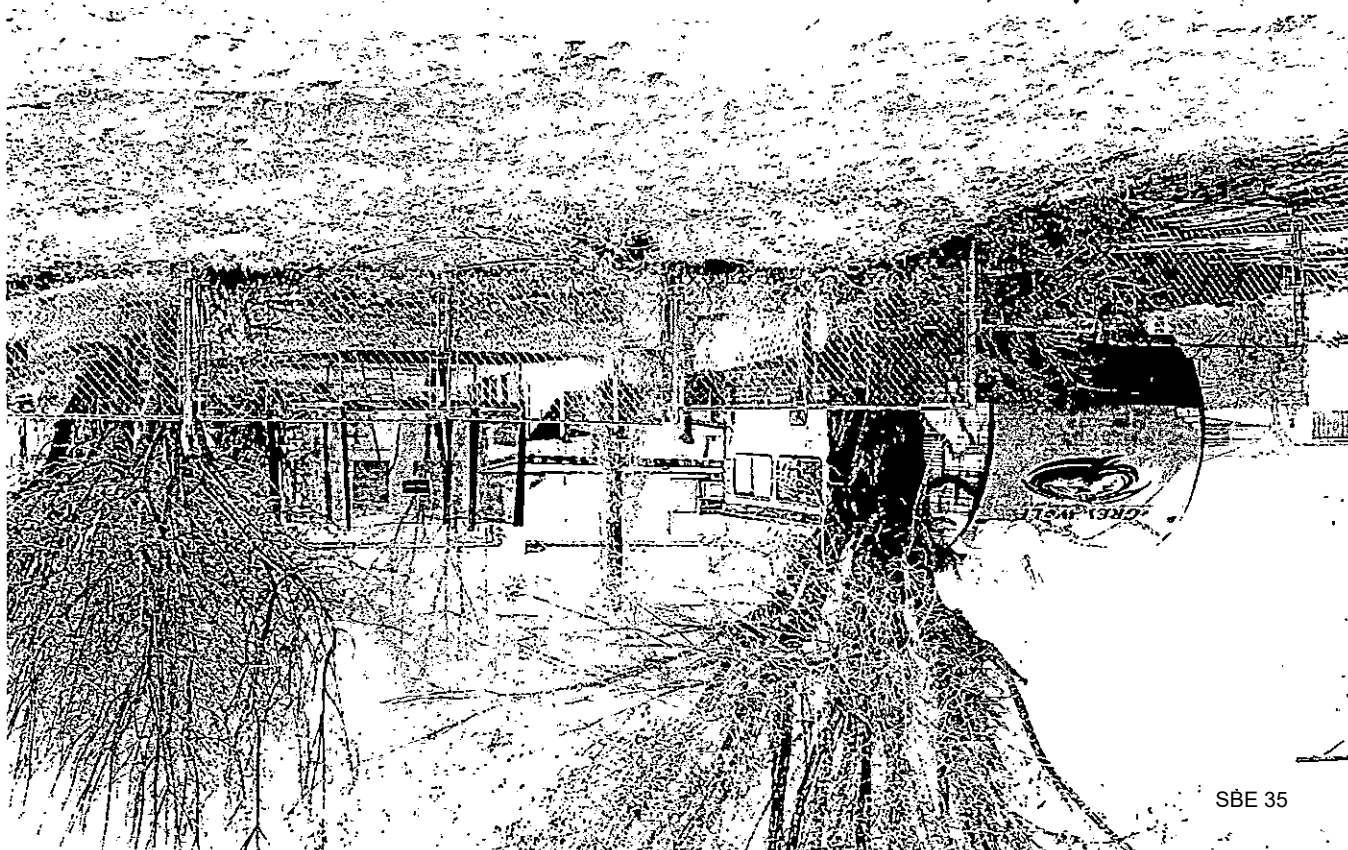


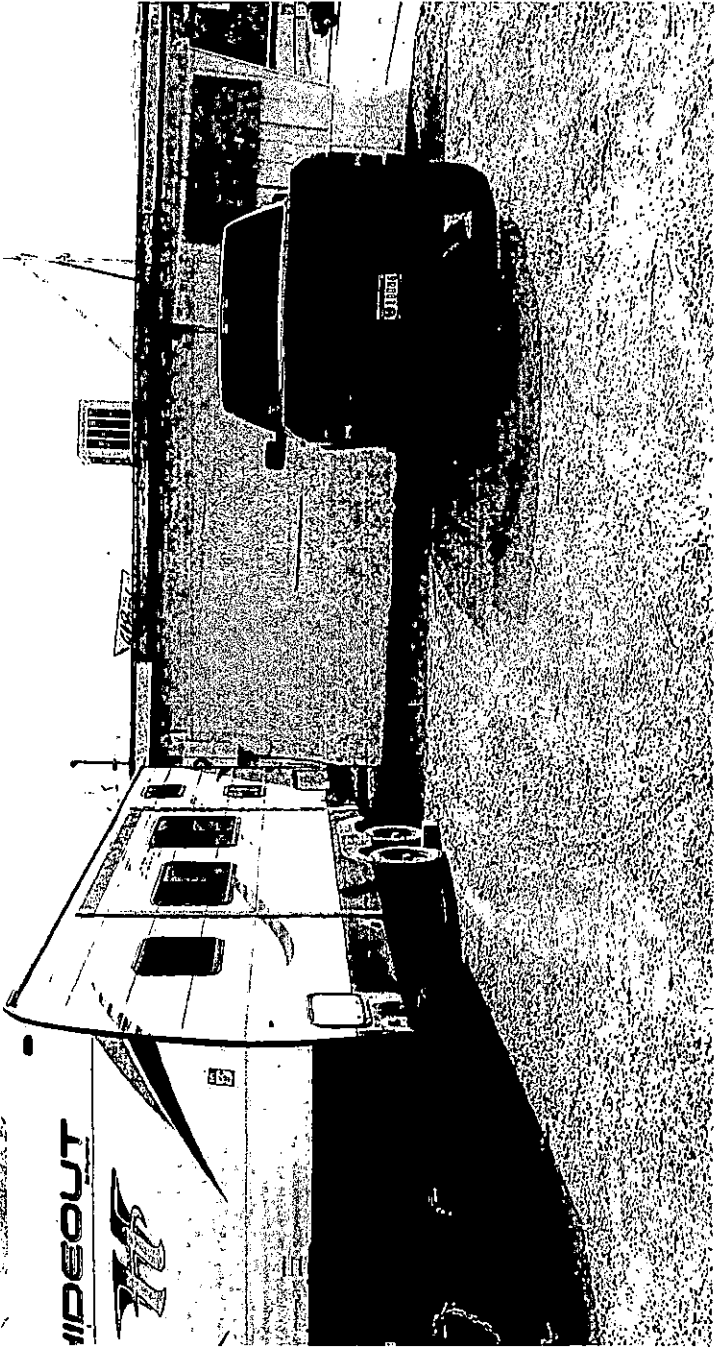


Bell Ave (Behind Cal Ranch) April 28, 2021

AVE H

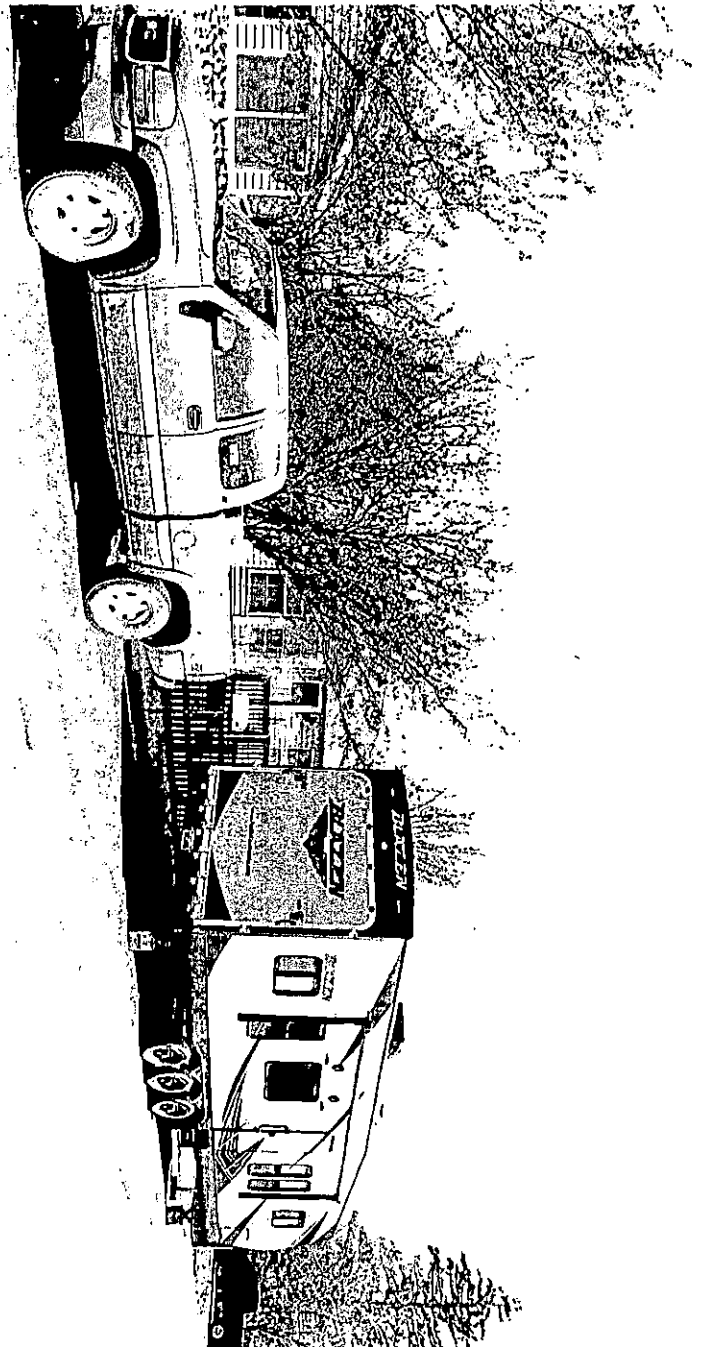
April 28, 2021





Aultman April 21, 2021

— Aultman April 23, 2021





820 Ave B

Campton



old Carson - now Calibre

June 18, 2023

Orson Ave Tr. Park

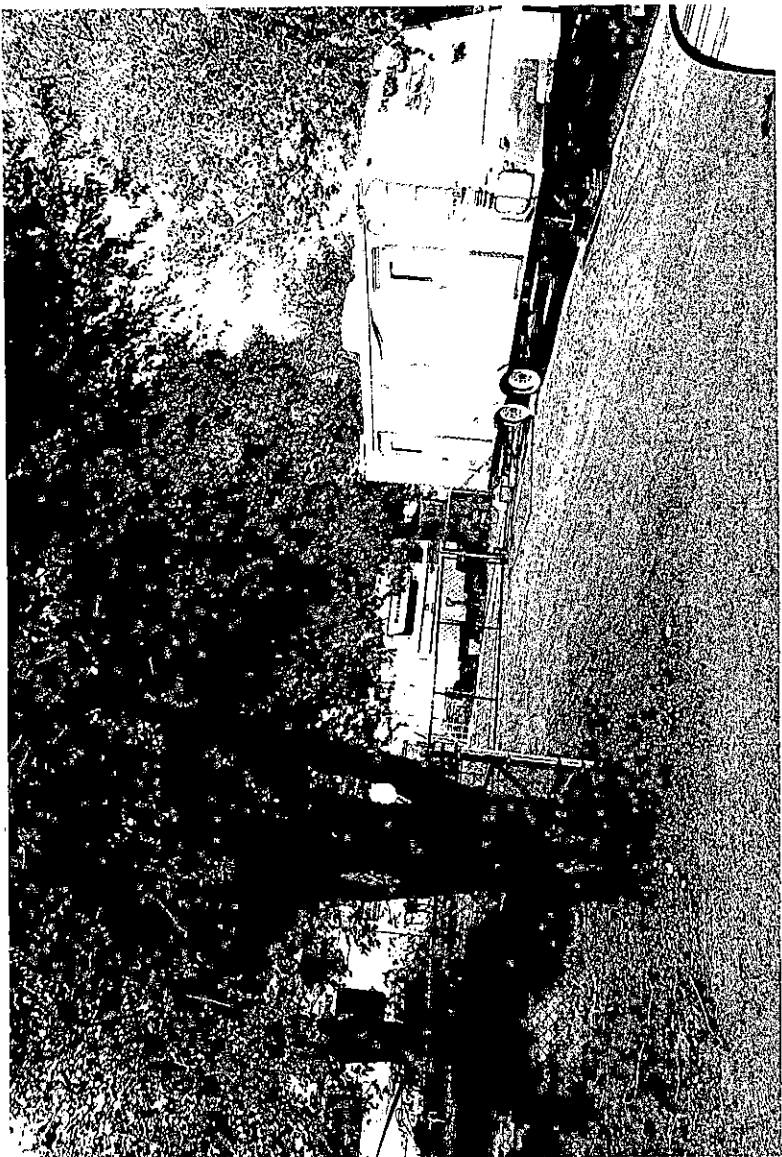
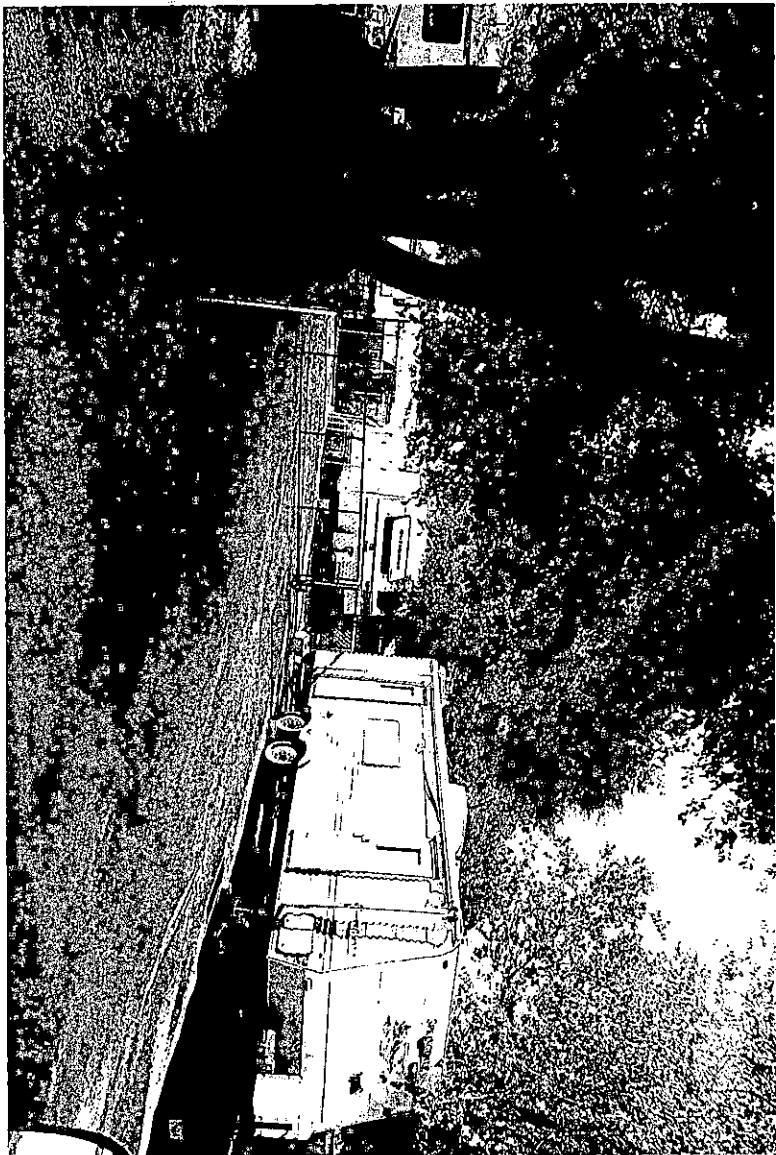
Utility Board July 13, 2023





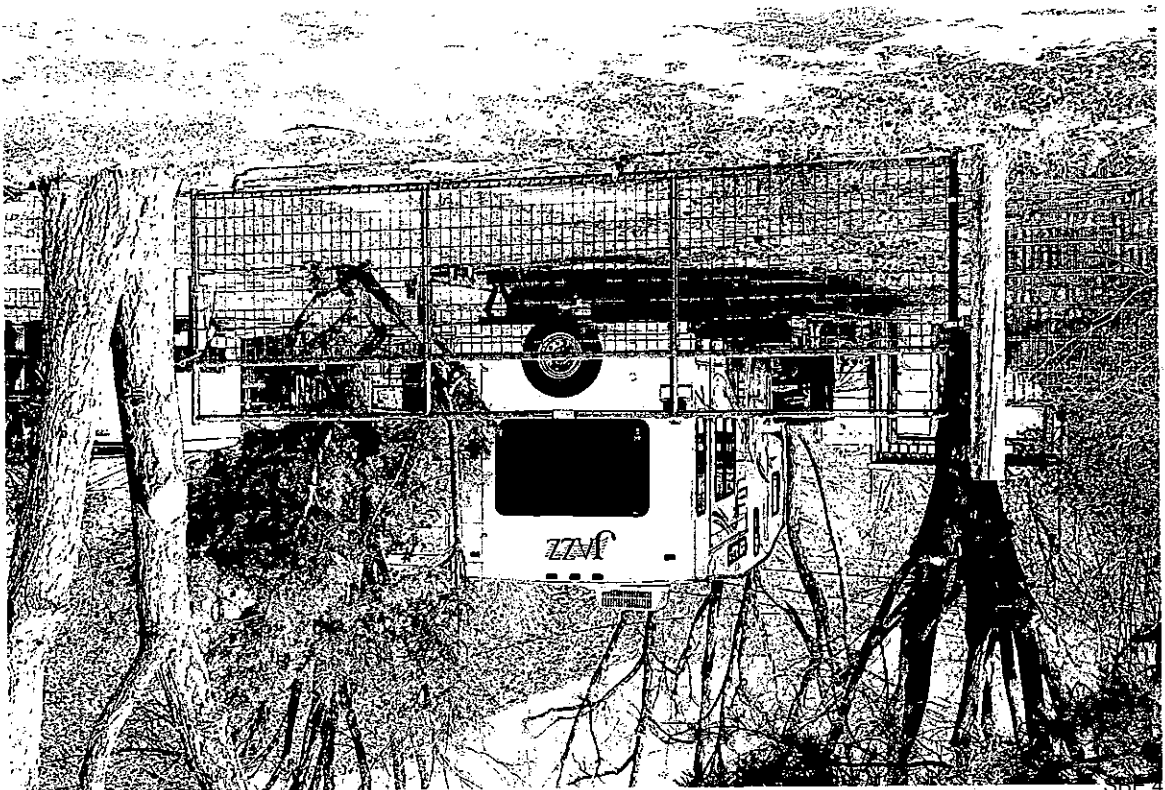
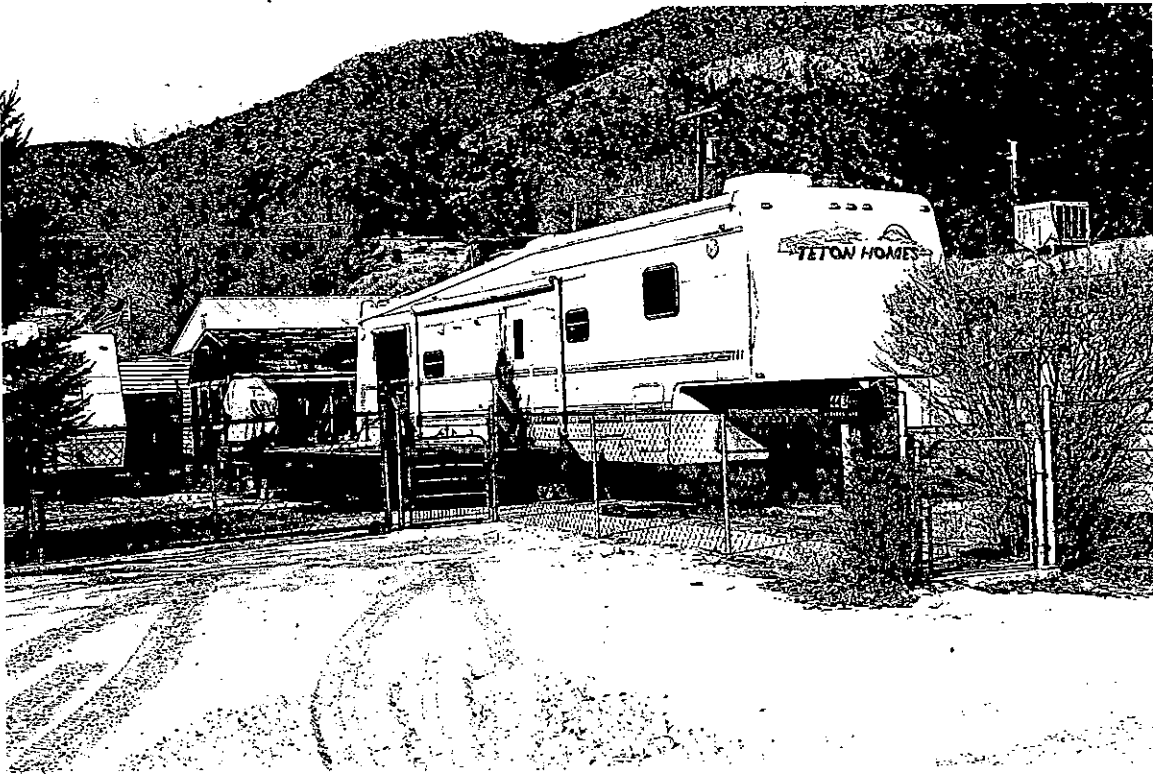
mt wheeler pole yard Ave C.
Oct. 8, 2020

Parlier Ave



Jan. 28, 2025

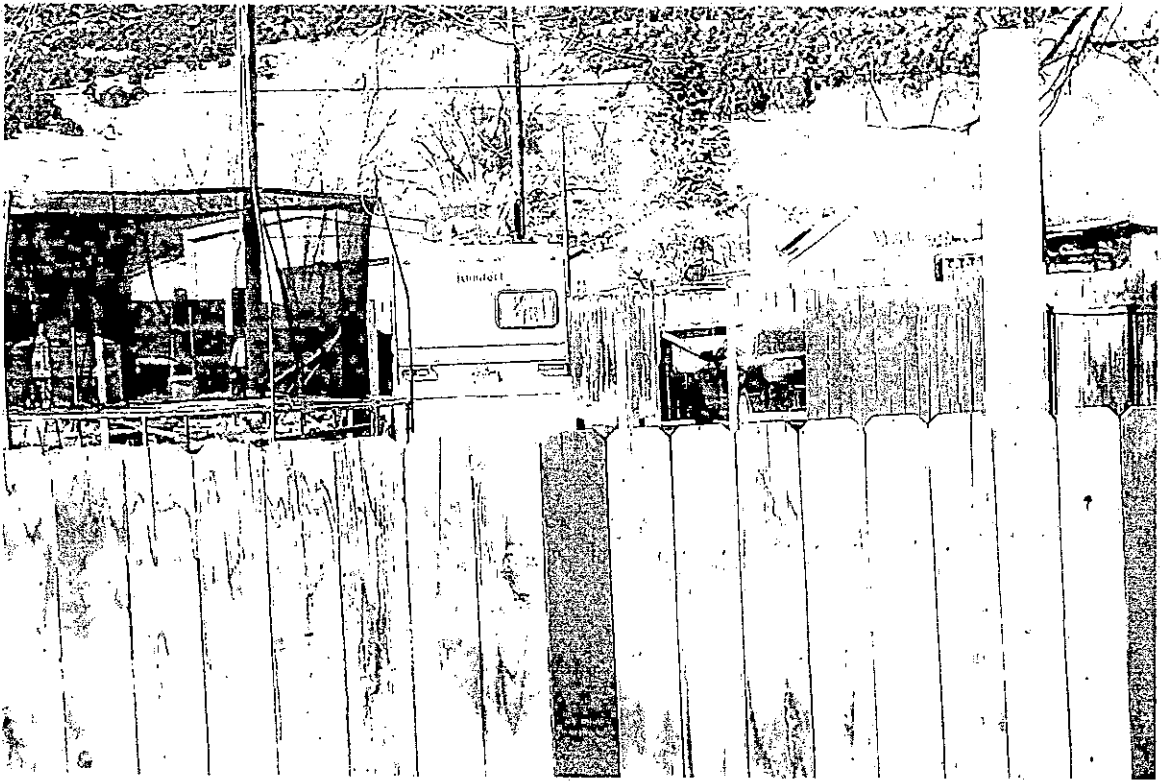
400 Block Stevens



SBL 42

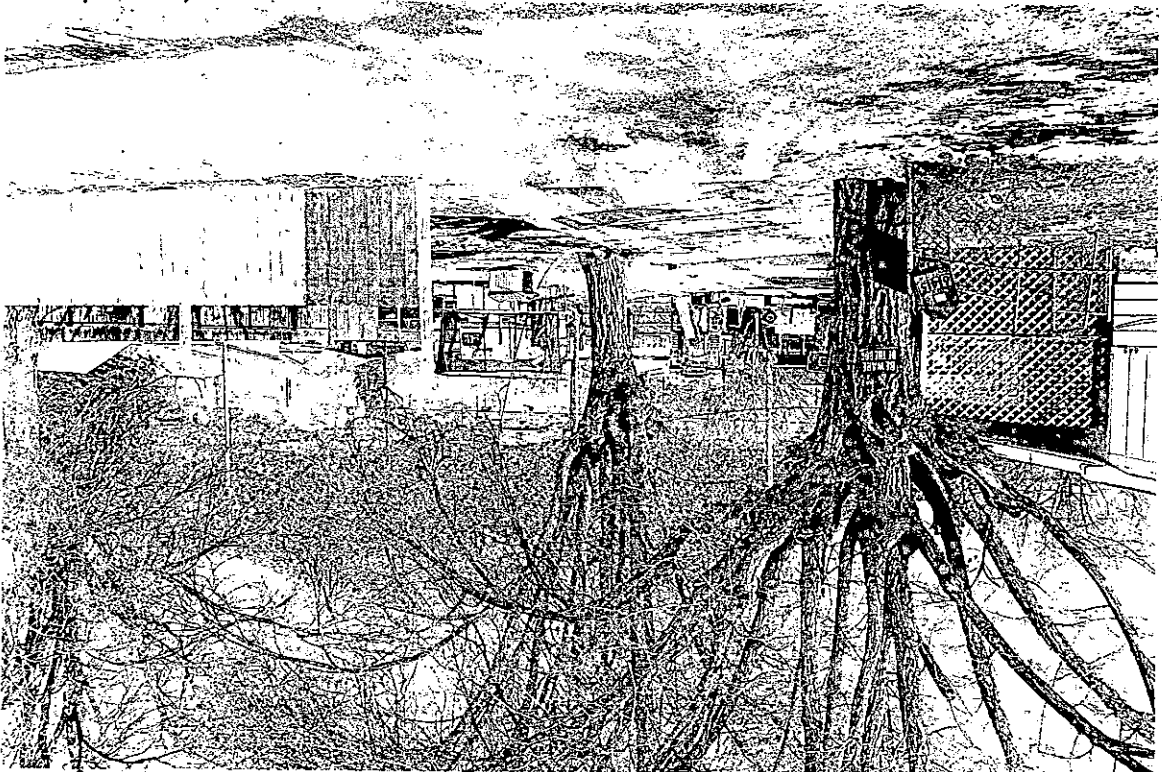
400 Block Stevens

Jan. 28, 2025



P.O. Box 151031

645 Stevens Circle Irving Trust



600 Block Stevens

Jan. 28, 2005 SBE 13

645 Stevens Ave

Ciscar Living Trust

Billing Fiscal Year (2024 - 2025)

Installment	Date Due	Tax Billed	Cost Billed	Penalty/Interest	Total Due	Amount Paid	Total Unpaid
1	8/19/2024	\$140.62	\$0.00	\$5.62	\$146.24	\$0.00	\$146.24
2	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		\$452.62	\$0.00	\$38.77	\$491.39	\$0.00	\$491.39

1148

Payment History

	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
+	(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

Show 5 More (14)

Related Names

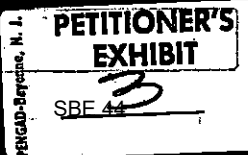
CURRENT OWNER FOR 2025 (2025 - 2026)

Name CISCAR LIVING TRUST
Mailing Address BOX 151031
ELY, NV, 89315
Status Current

OWNER FOR 2024 (2024 - 2025)

Name CISCAR LIVING TRUST
Mailing Address BOX 151031
ELY, NV, 89315
Status Current

No Personal Property



WHITE PINE COUNTY SHERIFF'S DEPT.
TRAFFIC/MISDEMEANOR CITATION/COMPLAINT COURT # **1935026018**

STATE OF NEVADA ss. Complaint/A. Davit
 County of **White Pine** In the Justice Court of
 City of and Municipal Court of **Elko**

1935026018
☐ Adult ☐ Juvenile ☐ Arrest ☐ Posted Bail ☐ Commercial ☐ Hazardous ☐ Urban ☐ Rural

625 Stevens Ave Elko
 TRAVELING ☐ N ☐ S ☐ E ☐ W
 VIOLATION DATE **5-27-19** Day Code **100** TIME **24 HOUR** Mile Post

1935026018
 Name (Last, First, Middle) **Thomas, Andrew** Phone **214-221-1011**
 Res. Address **625 Stevens Ave Elko**

DOB **03/05/1983** **SEX** **M** **RAC** **W** **HGT** **5'11"** **WGT** **160** **HAI** **100** **EYE** **Blue** **State** **NV** **Zip** **89301** ☐ Driver ☐ Other
OLN **0301010101** **OLS** **WV** **Class** **SS#** **92-305402**

UC **1** **LIY** **1** **State** **VYR** **VMA** **1** **Color(s)** **1** **Veh** **1**
 Reg. Owners Name **1** **Same** **Address** **1**

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).

1. Violation **Zoning Violation** ☐ NRS ☐ CFR ☐ County Code ☐ Municipal Code
12-17-7
250 **Admin. Assess** **80** **Court Assess** **10** **SCP Fee** **7** **Total** **355**

2. Violation **not zoned** ☐ NRS ☐ CFR ☐ County Code ☐ Municipal Code
1 **Admin. Assess** **1** **Court Assess** **1** **SCP Fee** **1** **Total** **3**

3. Violation **Call for service** ☐ NRS ☐ CFR ☐ County Code ☐ Municipal Code
1 **Admin. Assess** **1** **Court Assess** **1** **SCP Fee** **1** **Total** **3**

Complainant's PRINTED Name **W. Davis** Officer/Complainant's Signature **W. Davis** ID# **428**
 Ely Municipal Court 1785 Great Basin Blvd. Ely Nevada 89301 775-289-4838
 Ely Justice Court 801 Clark St. Ely, Nevada 89301 775-293-6540

By Court **17** day of **July** 20 **19** at **9:00** am
 Without admitting having committed each of the above infraction(s)/offense(s), I hereby promise to respond as directed on this notice. **Total Bail Amount** **\$355.00**
 Defendant's Signature **Andrew Thomas** Interpreter Needed ☐ Language **English**
 Failure to comply with this complaint or future dates relating to this complaint will constitute separate offense.

WHITE PINE COUNTY SHERIFF'S DEPT.
TRAFFIC/MISDEMEANOR CITATION/COMPLAINT COURT # **1935026018**

STATE OF NEVADA ss. Complaint/A. Davit
 County of **White Pine** In the Justice Court of
 City of and Municipal Court of **Elko**

1935026018
☐ Adult ☐ Juvenile ☐ Arrest ☐ Posted Bail ☐ Commercial ☐ Hazardous ☐ Urban ☐ Rural

625 Stevens Ave Elko
 TRAVELING ☐ N ☐ S ☐ E ☐ W
 VIOLATION DATE **5-27-19** Day Code **100** TIME **24 HOUR** Mile Post

1935026018
 Name (Last, First, Middle) **Thomas, Andrew** Phone **214-221-1011**
 Res. Address **625 Stevens Ave Elko**

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OLN **0301010101** **OLS** **WV** **Class** **SS#** **92-305402**

UC **1** **LIY** **1** **State** **VYR** **VMA** **1** **Color(s)** **1** **Veh** **1**
 Reg. Owners Name **1** **Same** **Address** **1**

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).

1. Violation **Accumulation in kind** ☐ NRS ☐ CFR ☐ County Code ☐ Municipal Code
4-2-1
250 **Admin. Assess** **80** **Court Assess** **10** **SCP Fee** **7** **Total** **355**

2. Violation **Violation of zoning ordinance** ☐ NRS ☐ CFR ☐ County Code ☐ Municipal Code
1 **Admin. Assess** **1** **Court Assess** **1** **SCP Fee** **1** **Total** **3**

3. Violation **Call for service** ☐ NRS ☐ CFR ☐ County Code ☐ Municipal Code
1 **Admin. Assess** **1** **Court Assess** **1** **SCP Fee** **1** **Total** **3**

Complainant's PRINTED Name **W. Davis** Officer/Complainant's Signature **W. Davis** ID# **428**
 Ely Municipal Court 1785 Great Basin Blvd. Ely Nevada 89301 775-289-4838
 Ely Justice Court 801 Clark St. Ely, Nevada 89301 775-293-6540

By Court **27** day of **July** 20 **19** at **9:00** am
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 Defendant's Signature **Andrew Thomas** Interpreter Needed ☐ Language **English**
 Failure to comply with this complaint or future dates relating to this complaint will constitute separate offense.

PETITIONER'S
 EXHIBIT
 4

COURT A

WP

EDFP 5690-11/13

www

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. Chachas TELEPHONE 289-3570

MAILING ADDRESS 570 Aultman St.

APPLICANT(S) George C and James C. Chachas

MAILING ADDRESS 570 Aultman

LEGAL: TOWNSHIP _____ RANGE _____ SECTION _____ LOT(S) _____

PROPERTY LOCATION 665 and 685 Stevens Avenue

SUBDIVISION Central Ely LOT 20422 BLOCK 9

SIZE OF PARCEL 665 - 3600 685 - 4100 WIDTH 3600 4100 DEPTH 100 100

CURRENT ZONING M-H-3

WHAT SECTION (S) OF THE ORDINANCE CAUSES A HARDSHIP?

ORDINANCE 410 SECTION 12-5-2

WHY?

These are existing lots and do not have
5000 sq ft. - They should be grandfathered 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:

1. 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.
4. The variance requested is the minimum variance from the provisions and standards of this ordinance which will alleviate the hardship.

PLEASE ANSWER THE FOLLOWING QUESTIONS, EXPLAINING HOW THE REQUEST MEETS
ALL OF THE ABOVE REQUIREMENTS



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?

They are existing lots and not newly developed lots

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?

The right to use ones property

WILL THIS REQUESTED VARIANCE BE INJURIOUS TO NEIGHBORING PROPERTIES? IF YES, HOW?

No

WHAT IMPACTS WILL RESULT FROM THIS VARIANCE TO NEIGHBORING PROPERTIES OF THE AREA ZONING PATTERN?

None

WILL THE PROPOSED VARIANCE BE MATERIALLY DETRIMENTAL TO THE PURPOSE OF ADOPTED LOCAL ORDINANCES?

No

IS THE REQUESTED VARIANCE THE MINIMUM VARIANCE REQUIRED TO RELIEVE THE HARDSHIP? YES, WHY?

It is the only one that I am aware of.

WHAT ALTERNATIVES ARE AVAILABLE IN LIEU OF A VARIANCE REQUEST?

None

WHY ARE THE ALTERNATIVES NOT FEASIBLE?

There is not any available land
to add on.

OTHER INFORMATION WHICH THE COMMISSION SHOULD CONSIDER

There are numerous 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. Indication of the proposed use of buildings shown on the site.
4. Indications of the approximated height of buildings and structures.
5. Location and layout of sewage disposal and domestic water systems.
6. Location of adjacent roads, entry and exit for motor vehicles, and internal circulation pattern.
7. Location and layout of off-street parking and loading facilities.
8. Location of proposed landscaping.
9. Location of walls 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 walkways 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 THIS MEETING.

A PUBLIC HEARING WILL BE HELD ON YOUR REQUEST ON A _____ EVENING. YOU WILL BE NOTIFIED BY MAIL OF THE TIME, DATE, AND PLACE OF THE HEARING. YOU MUST APPEAR AND PRESENT YOUR CASE AT THAT TIME.

DATE SUBMITTED June 24, 2011

George Chachas
OWNER'S SIGNATURE

George Chachas
APPLICANT'S SIGNATURE

665 Stevens

⊖ Billing Fiscal Year (2024 - 2025)

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

⊖ Payment History

	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
+	(2021 - 2022)	\$111.06	\$111.06	\$0.00
+	(2020 - 2021)	\$108.22	\$108.22	\$0.00
+	(2019 - 2020)	\$101.89	\$101.89	\$0.00
+	(2018 - 2019)	\$97.53	\$97.53	\$0.00
+	(2017 - 2018)	\$93.61	\$93.61	\$0.00
+	(2016 - 2017)	\$97.38	\$97.38	\$0.00
+	(2015 - 2016)	\$97.05	\$97.05	\$0.00
Show 5 More (19)				

⊖ Related Names

CURRENT OWNER FOR 2025 (2025 - 2026)

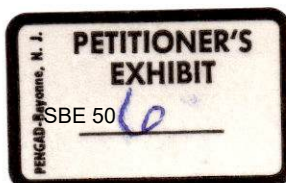
Name CHACHAS, GEORGE C TRUST,
CHACHAS, GEORGE C & JAMES C
TRUSTEES
Mailing Address BOX 151171
ELY, NV, 89315
Status Current

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

+ Structure 1 of 1



James 691 Stevens

⊖ Billing Fiscal Year (2024 - 2025)

Installment	Date Due	Tax Billed	Cost Billed	Penalty/Interest	Total Due	Amount Paid	Total Unpaid
1	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

⊖ Payment History

	Fiscal Year	Total Due	Total Paid	Amount Unpaid
+	(2024 - 2025)	\$94.75	\$94.75	\$0.00
+	(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
+	(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

Show 5 More (14)

⊖ 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 Fiscal 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		\$52.53	\$0.00	\$0.00	\$52.53	\$52.53	\$0.00

⊖ Payment History

	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
Show 5 More (19)				

⊖ Related Names

CURRENT OWNER FOR 2025 (2025 - 2026)

Name CHACHAS, JAMES C
Mailing Address 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

Jan 28, 2025

238 Belfort Ave



Zoning - Parks for public use

1.18 Acres \$191.99

Purchased April 4, 2024

RECEIVED
MAY 03 2022

September 16, 2020 / March 17, 2021

BY: PC

Regional Planning Commission Members

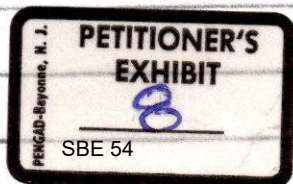
City Council April 28, 2022
Planning Com May 18, 2022
City Council May 12, 2022
City Council May 26, 2022
Utility Bd July 14, 2022
City Council July 14, 2022
Planning Com July
City Council July 28, 2022
Planning Com Aug. 17, 2022
Utility Bd Jan. 12, 2023
City Council Jan. 12, 2023
PC June 2, 2023
Utility Board July 13, 2023
RPC
City Council Aug 17, 2023
Utility Board Oct. 12, 2023
RPC - Jan 17, 2024
City Council Feb 8, 2024
PC Feb 24, 2024
Utility Bd Apr. 14, 2024
Utility Bd April 11, 2024
PC
City Council May 9, 2024
City Council June 13, 2024
City Council July 16, 2024
City Council July 25, 2024

Mr Chairman at numerous City Council and Ely Utility Board meetings I've reported that numerous R.V.'s, possibly squatters were setting up through out the City. How many have been issued permits by you? How many of them were billed for landfill and or water and sewer?

I was billed by former City Clerk - now City Councilman Jim Alworth in the past when a renter of mine was visited by a friend in an R.V. that was parked alongside the property line. If no one was billed - then I want my money back with interest. This Planning Commission, the City and its staff must stop the blatant discrimination. You need to stop enforcing your ordinances selectively under color of law.

Please respond in writing, if you refuse the request please provide me the basis for your refusal.

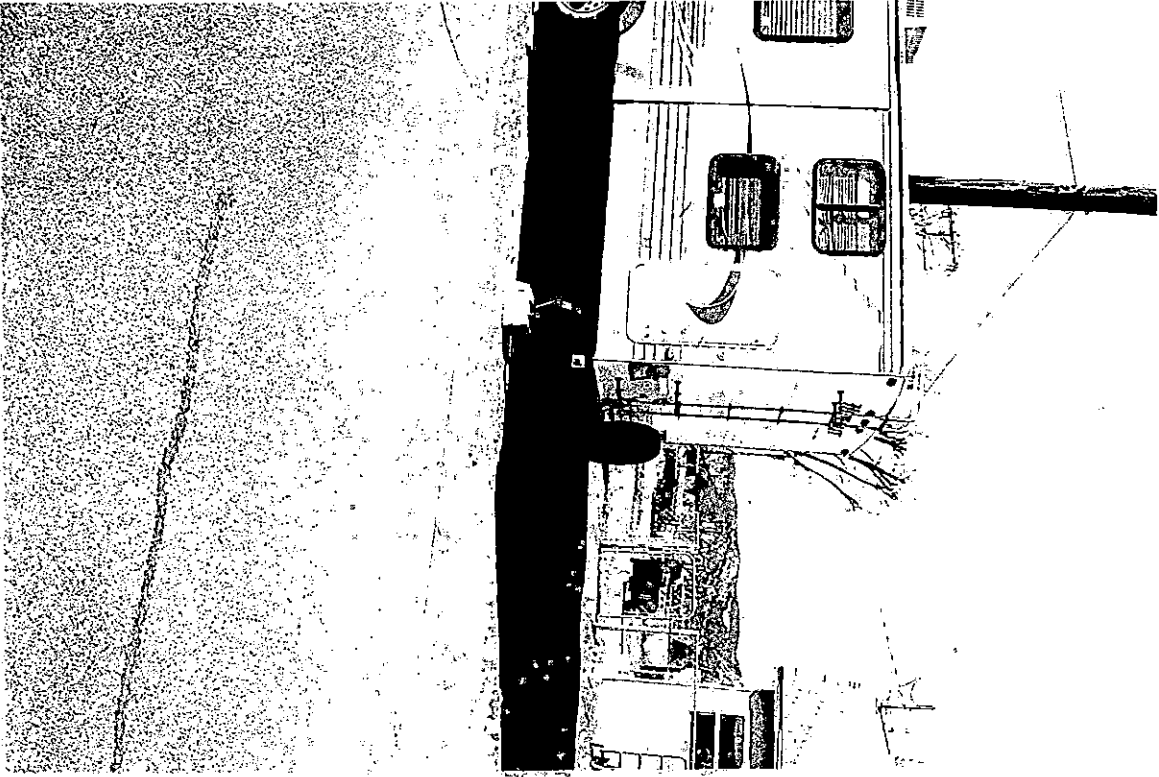
Thank you
George Chachas



11

March 11, 2002

1#



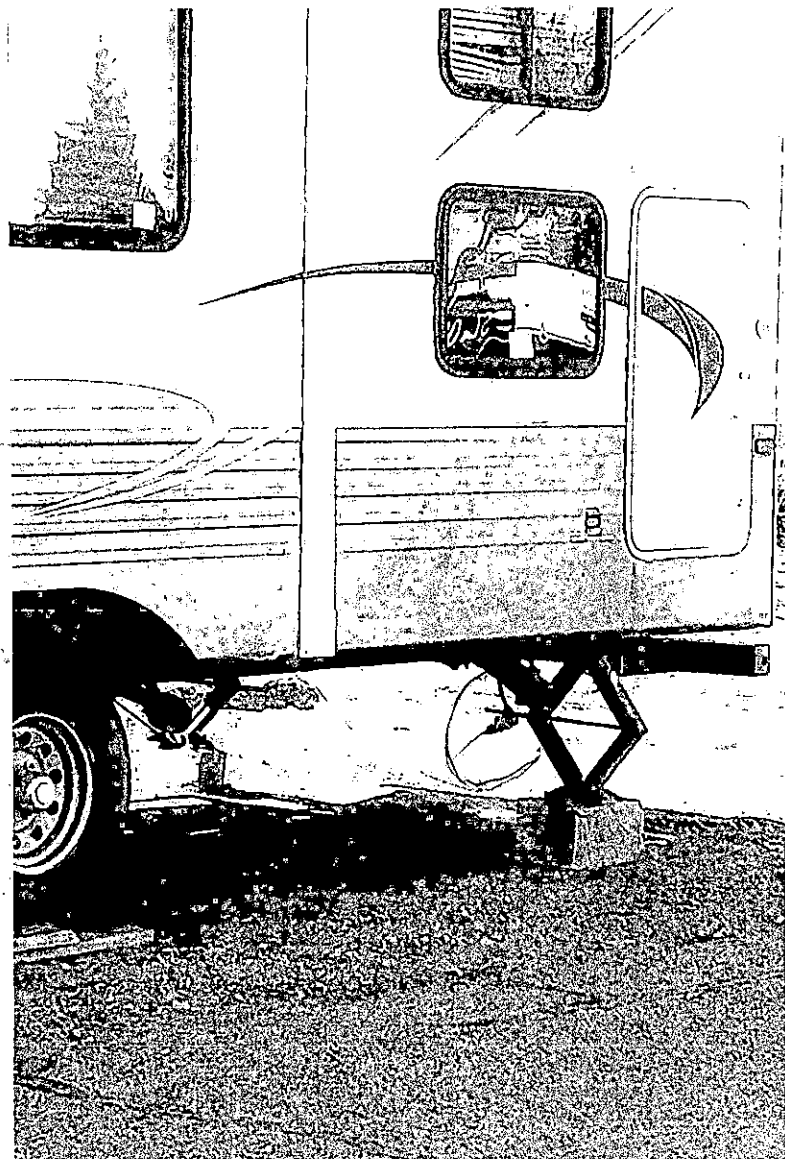
2#

March 21, 2002



March 21, 2022

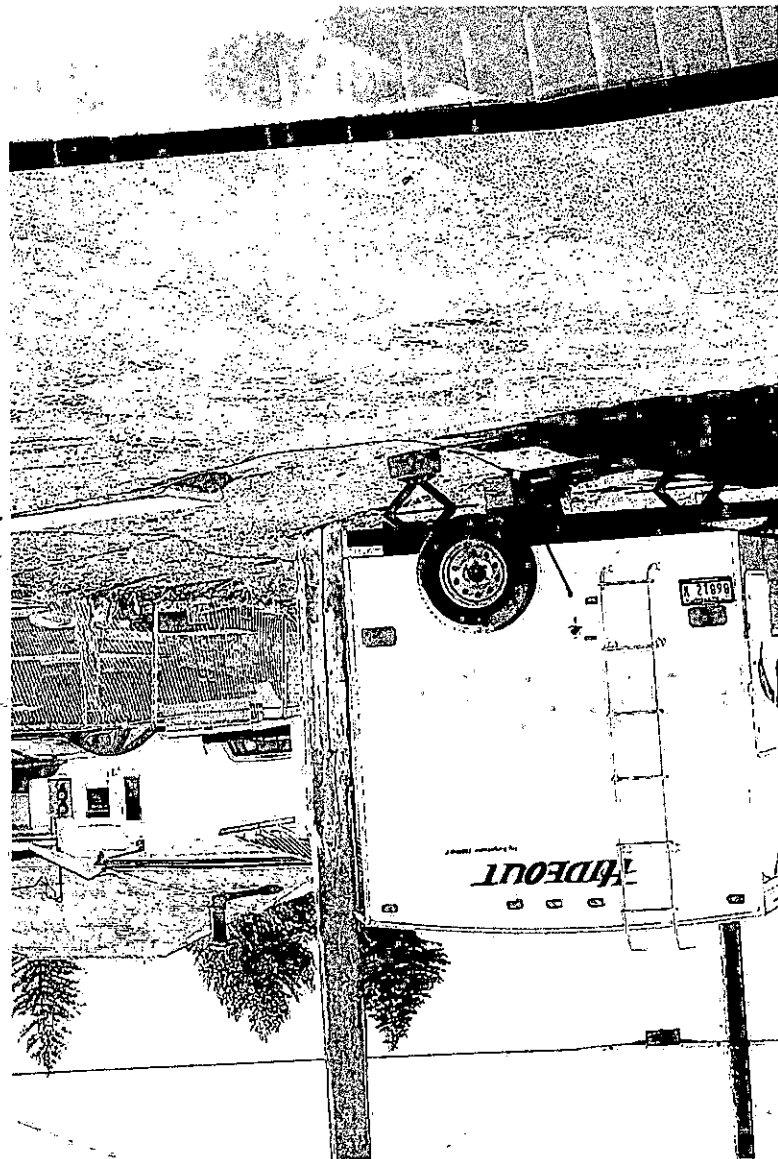
(#4)



located across
from Councilmen
Jim Allworth,
and Gert Casper

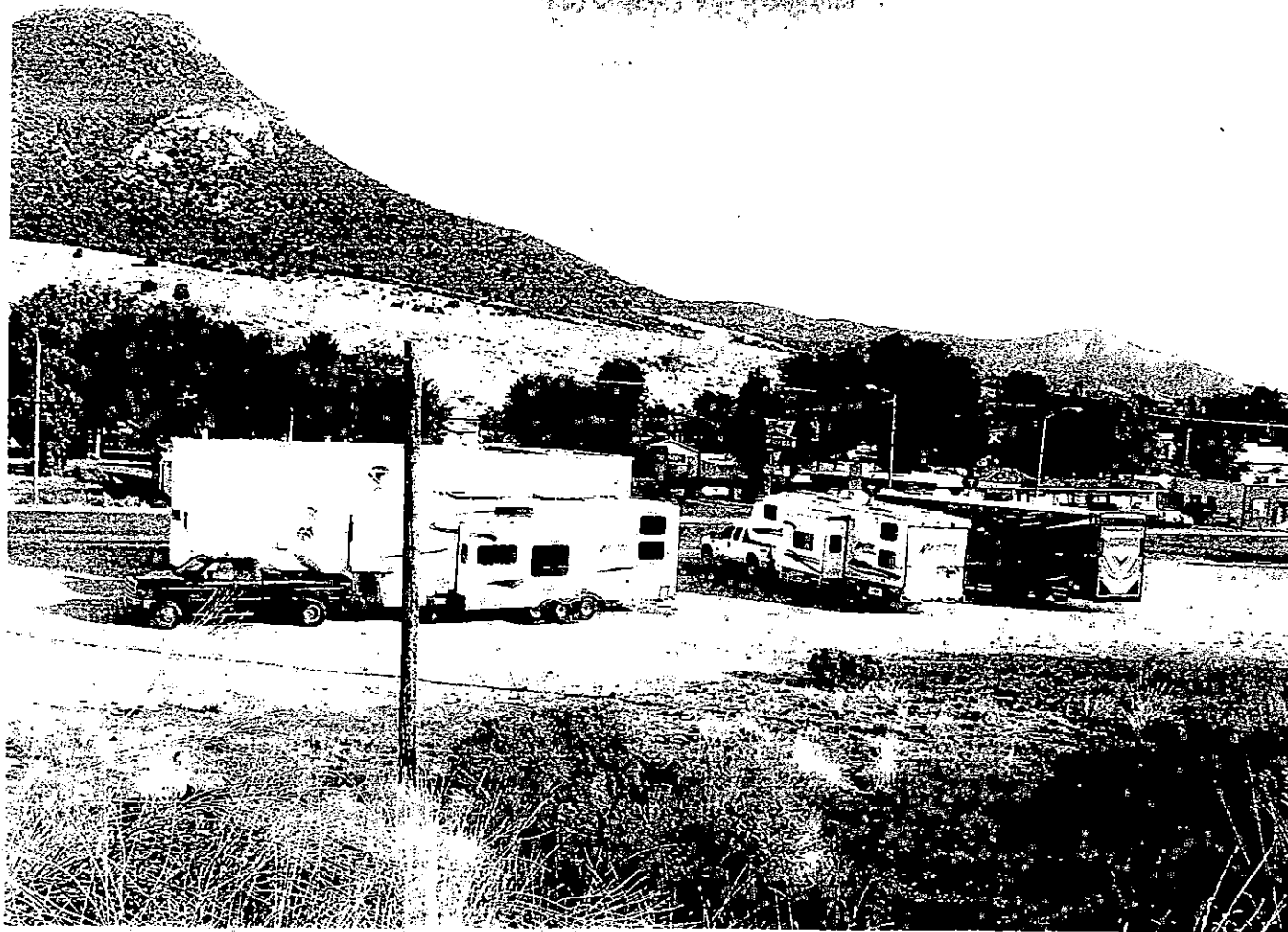
By City Council April 28, 2022

Planning Commission
April 20, 2022



(#3)

March 21, 2022



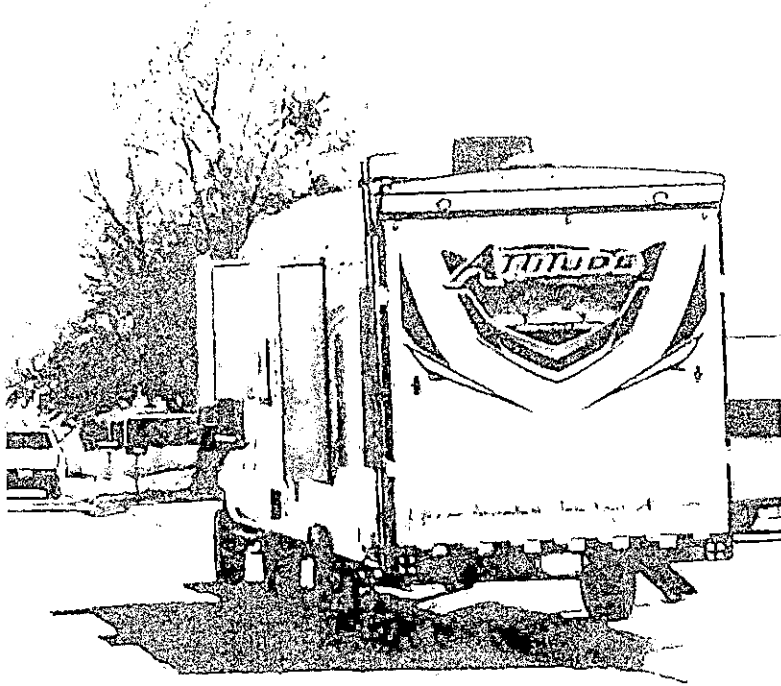
Sept. 20, 2020 Aultman St.



820 Ave B

July 30, 2020

Ave G. May 23, 2022

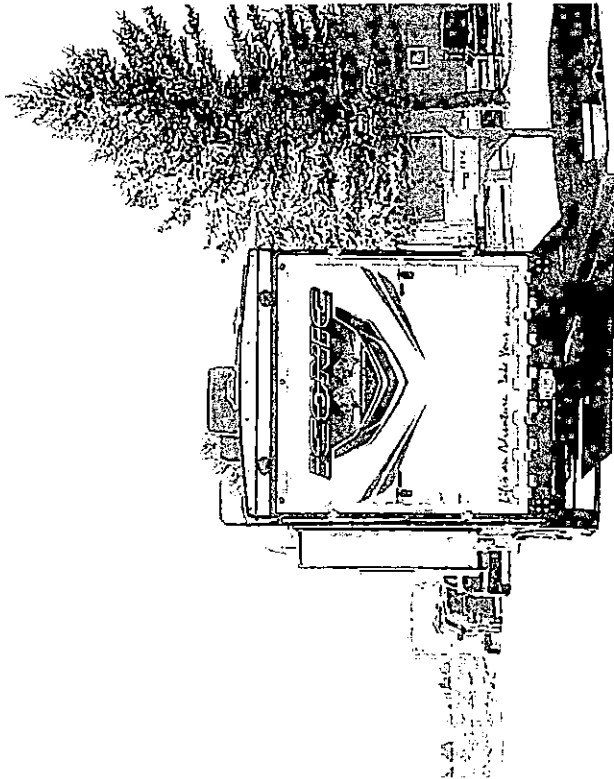


May 26, 2022

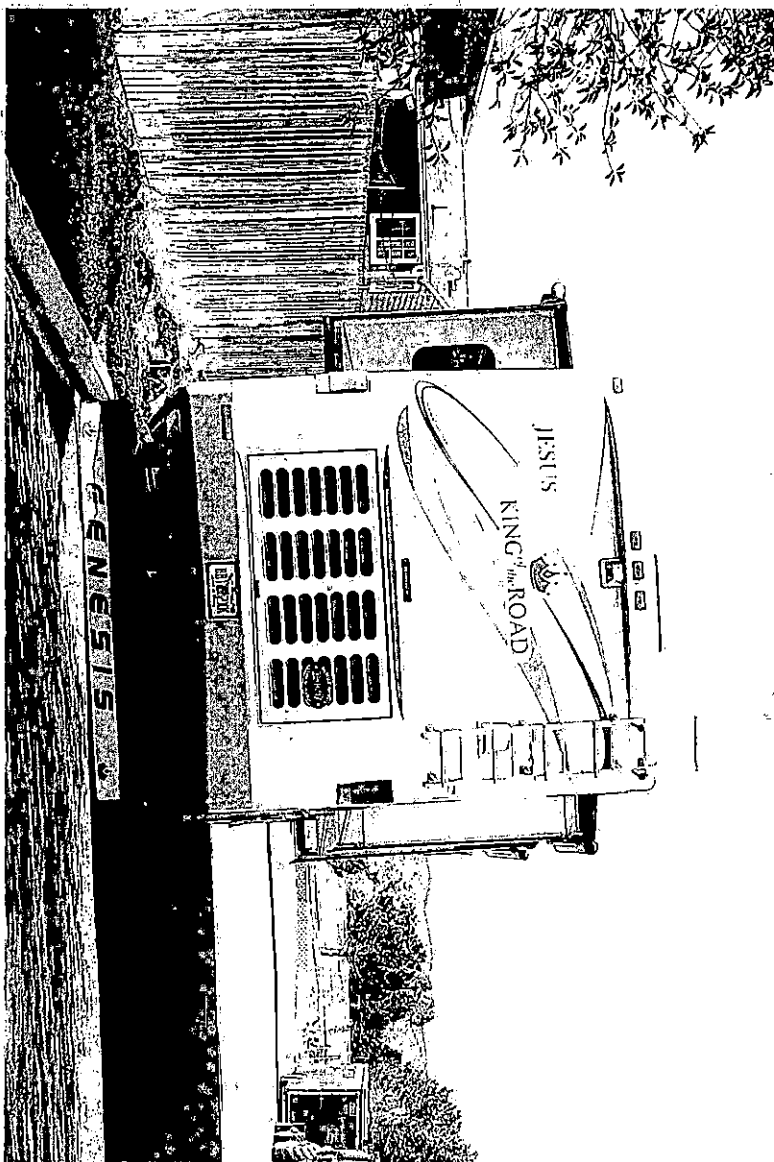
May 26, 2022.



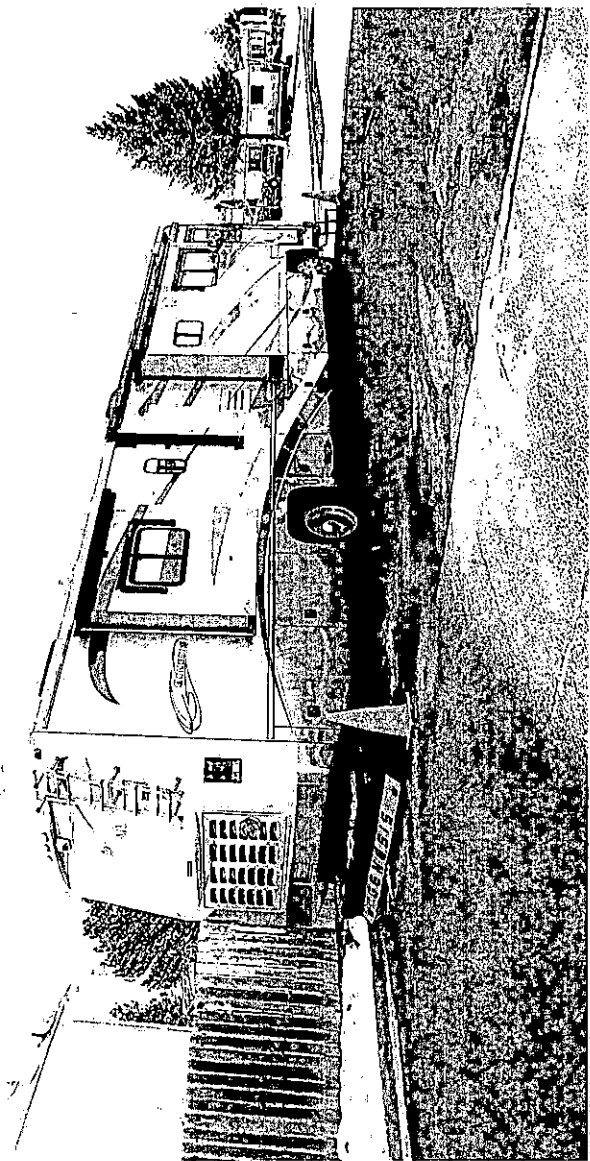
StarGate Subdivision
May 24, 2022



Park Ave, Oct. 22, 2024



Dec. 12, 2024

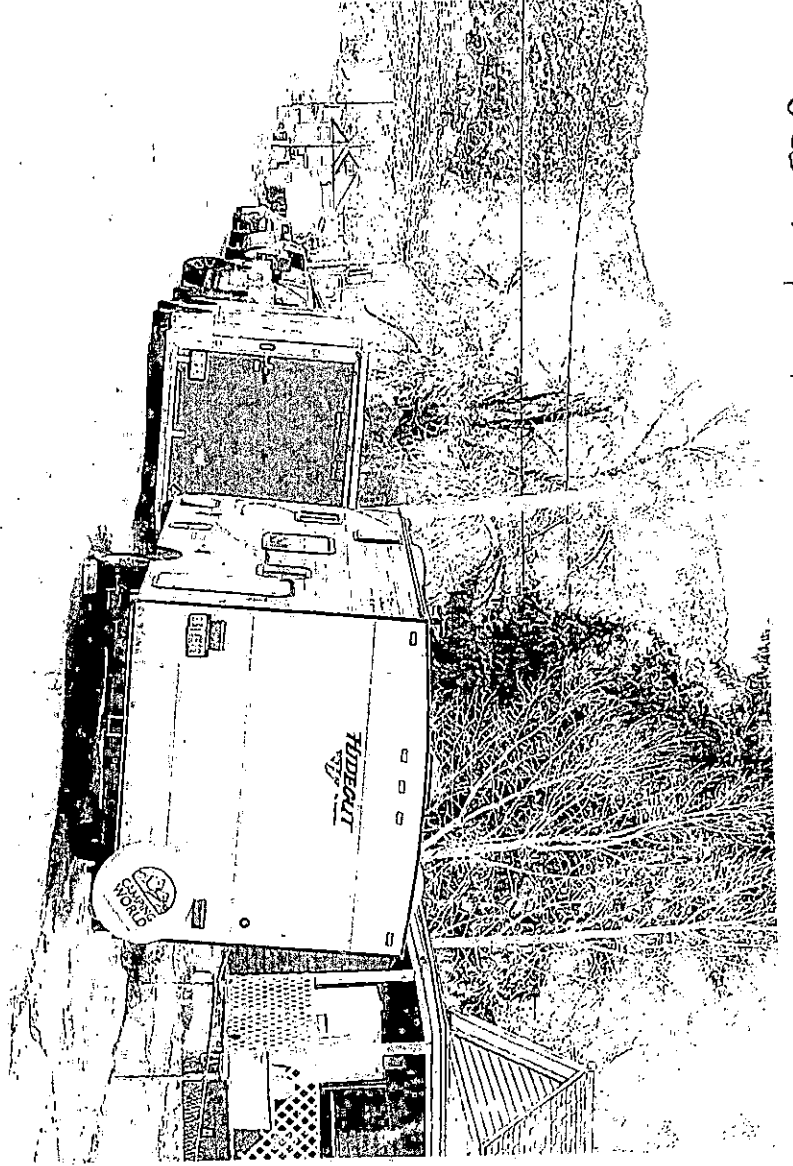


Park Ave, Dec. 10, 2024

Dec. 12, 2024 Stevens



City Council - Dec 12, 2024

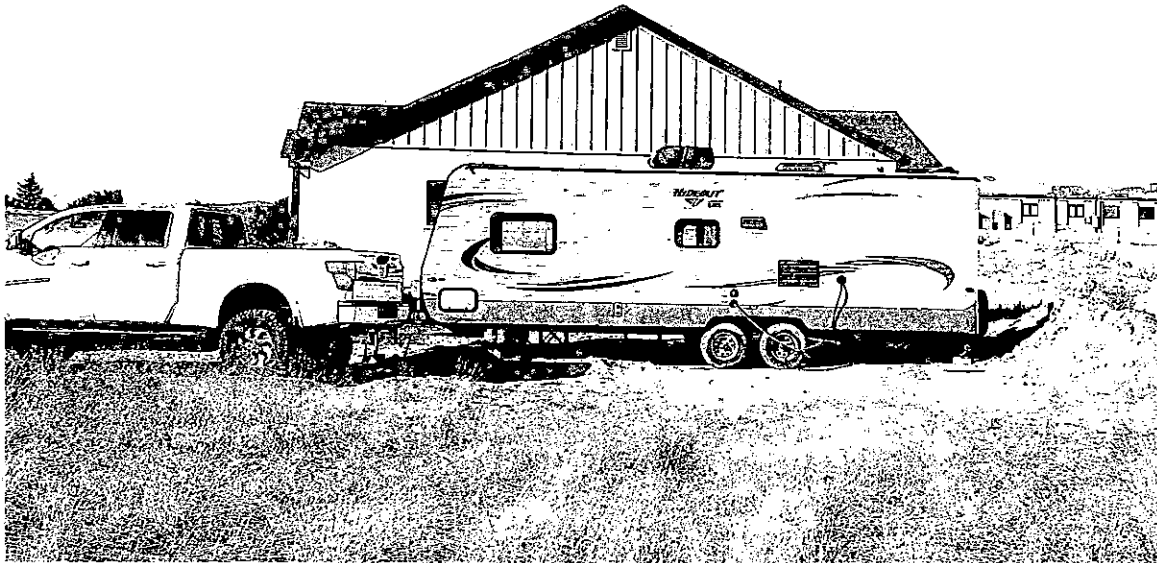


Dec. 12, 2024

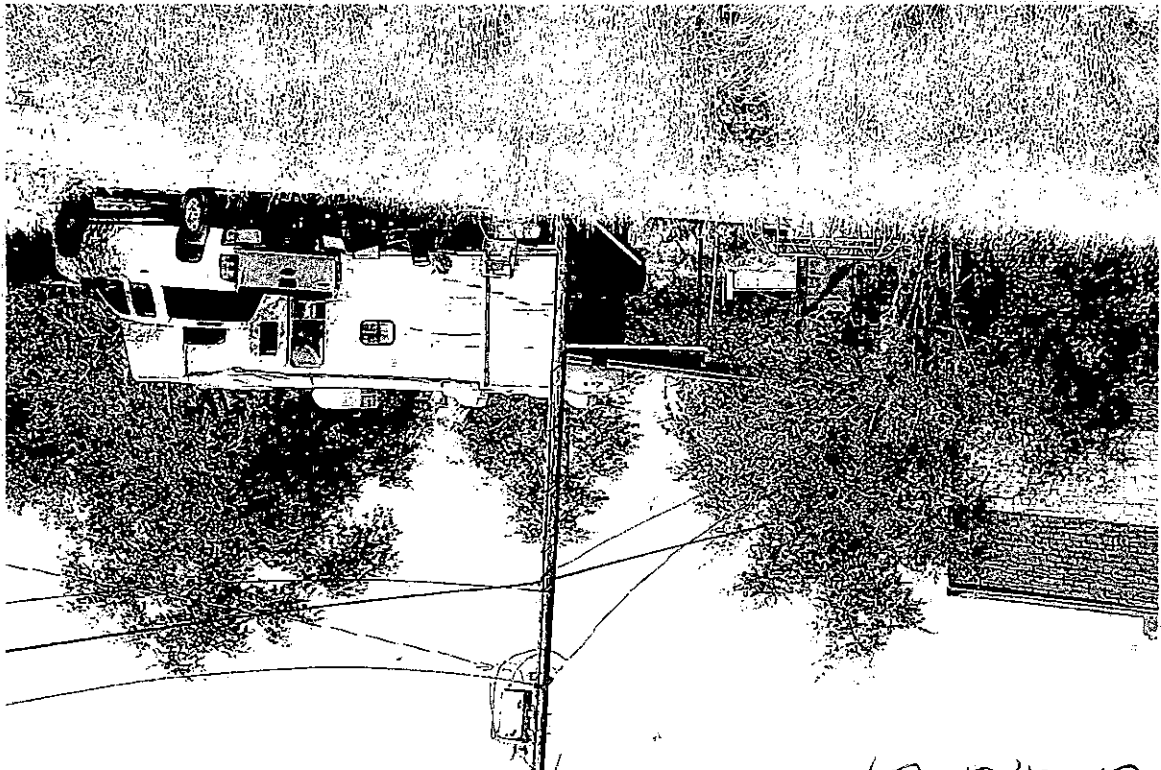
Nov 12, 2024

Oct. 16, 2024

Park Ave



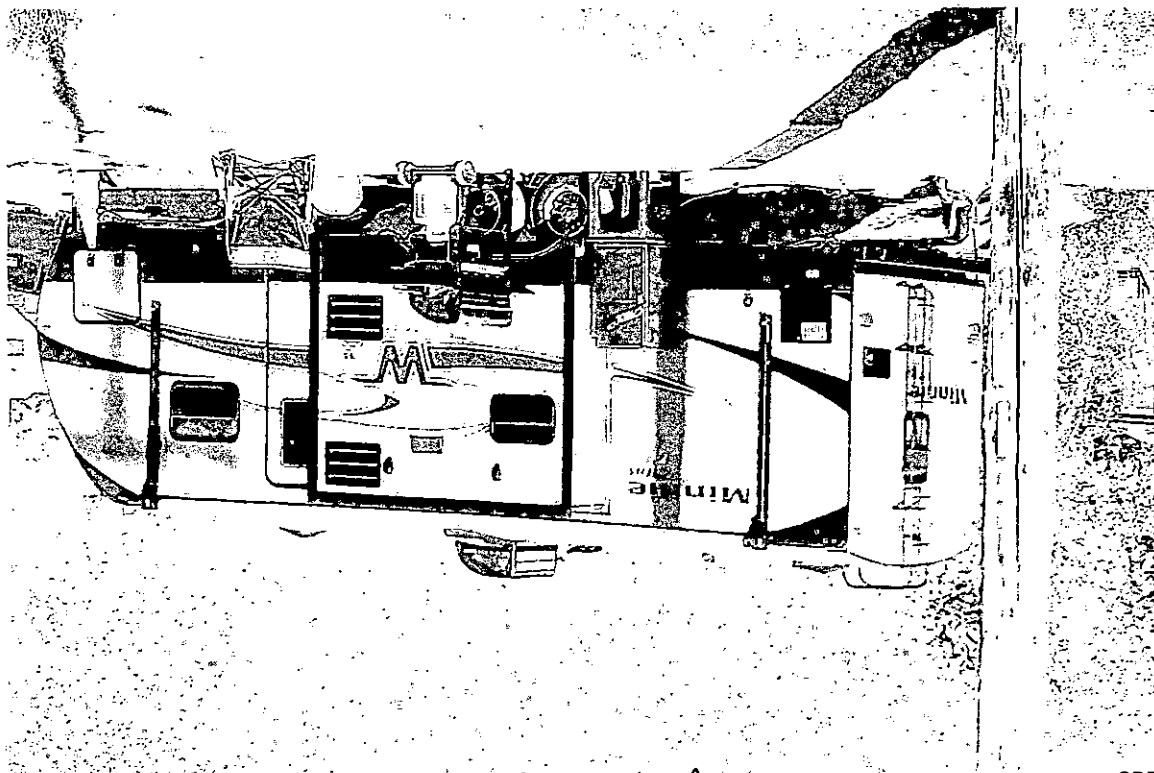
RPC - Oct 17, 2024



Nevada Railroad way

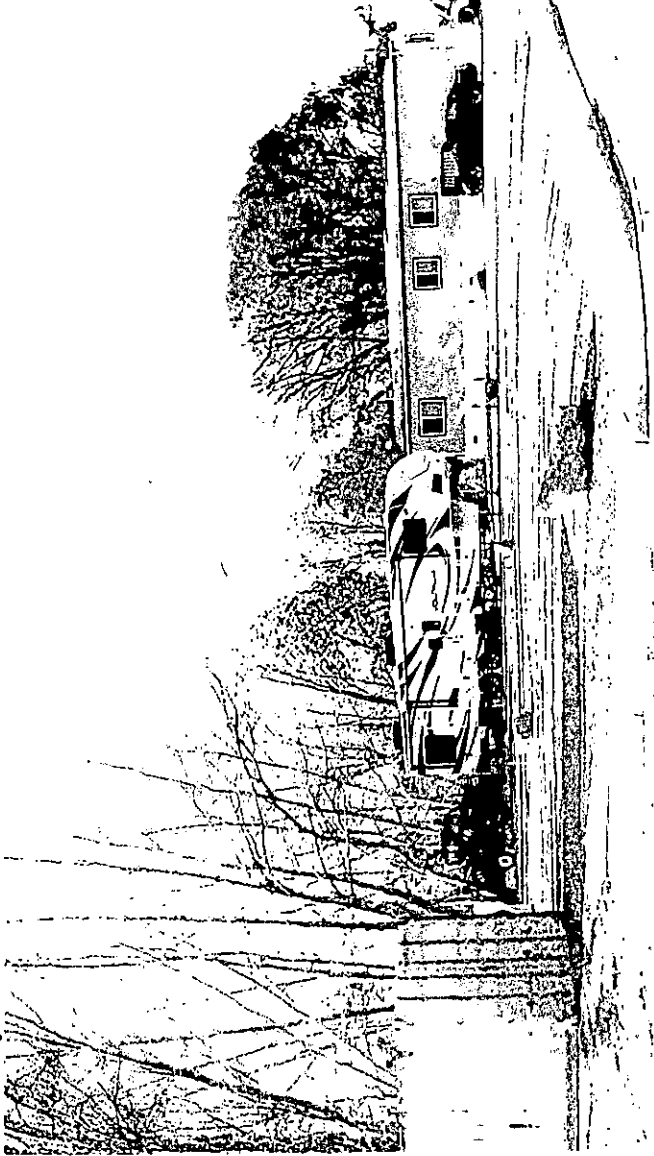
Oct 2, 2024 SBH 62

Oct 5, 2022 Shane Bybee



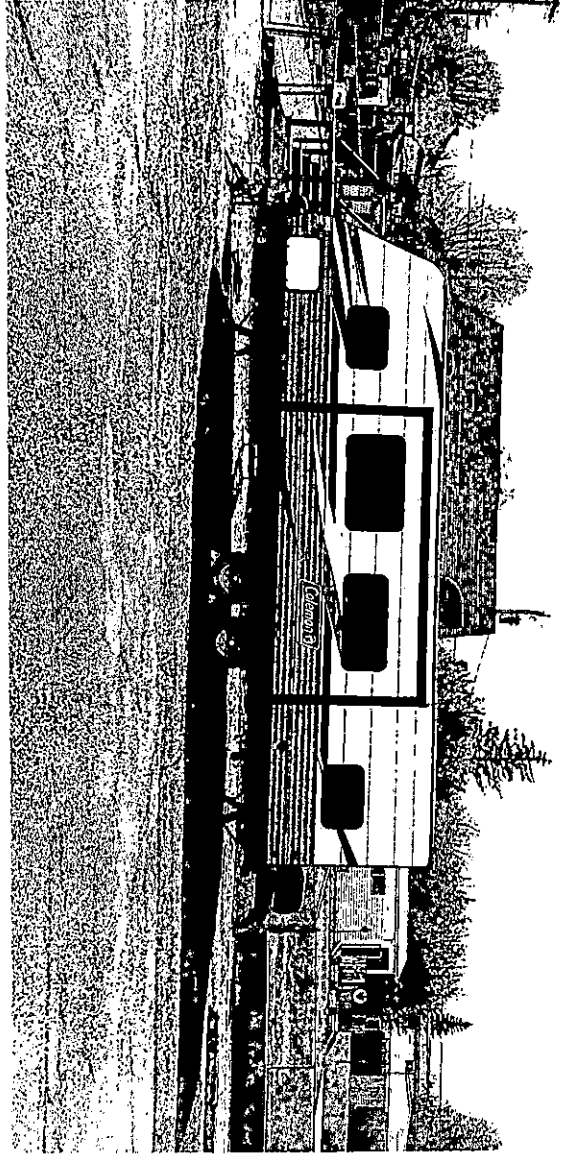
Oct 5, 2022

May 11, 2022 Carson's Trailer Court



May 18, 2022 RPD
May 26, 2022 City Council

RPD - May 18, 2022



May 17, 2022 Ave G.

PETITIONER'S
EXHIBIT
10

ABANDONED VEHICLE NOTICE

IF THIS VEHICLE IS NOT REMOVED IT WILL BE DEEMED ABANDONED AND TAKEN INTO CUSTODY.

Year: _____ Make: **Ford** Color: **Black** Model: _____
License No: **242-VHN** VIN: _____

This Notice Affixed on: **November 11** 20**24** at **10:00** **PM**

This vehicle may be taken into custody and stored at the owner's expense or scrapped if not removed by: **November 12** 20**24** at **10:00** **PM**

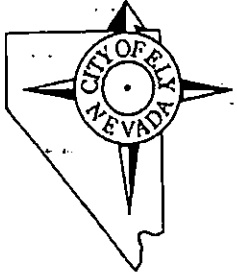
☒ This vehicle is located on **PRIVATE PROPERTY**. If the vehicle is not removed or repaired by the date and time specified above, it shall be impounded. You may be billed a service fee and charged for storage.

☐ This vehicle is located on **PUBLIC PROPERTY**. If the vehicle is not removed from public property by the date and time specified above it shall be impounded.

Inspector: **M. Bissett** Phone: **(775) 289-2085** Complaint #: _____

Officer: _____ Phone: _____ Incident #: _____

FOR MORE INFORMATION ON THIS MATTER, CALL THE NUMBER NOTED ABOVE



CITY OF ELY

501 Mill Street Ely, Nevada 89301

City Hall (775) 289-2430

Fax (775) 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:

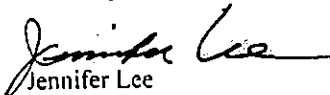
H. Obstruction On Streets or Alleys: The obstruction of any street or alley, or part thereof, except such part as may be necessary in the erection and construction of buildings or other improvements upon the adjoining property.

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

The City of Ely is an equal opportunity provider and employer.



No Billing Information

001-490-05

Payment History

	Fiscal Year	Total Due	Total Paid	Amount Unpaid
+	(2024 - 2025)	\$518.17	\$389.17	\$129.00
+	(2023 - 2024)	\$479.79	\$479.79	\$0.00
+	(2022 - 2023)	\$444.26	\$444.26	\$0.00
+	(2021 - 2022)	\$411.34	\$411.34	\$0.00
+	(2020 - 2021)	\$393.80	\$393.80	\$0.00
+	(2019 - 2020)	\$361.02	\$361.02	\$0.00
+	(2018 - 2019)	\$340.46	\$340.46	\$0.00
+	(2017 - 2018)	\$315.65	\$315.65	\$0.00
+	(2016 - 2017)	\$306.16	\$306.16	\$0.00
+	(2015 - 2016)	\$306.16	\$306.16	\$0.00

Show 5 More (19)

Related Names**CURRENT OWNER FOR 2025 (2025 - 2026)**

Name CHACHAS GEORGE C TRUST,
CHACHAS, GEORGE C TRUSTEE
Mailing Address BOX 151171
ELY, NV, 89315
Status Current

No Personal Property**No CAMA**

Petitioners
Ex 12
SBE 68

White Pine County Board of Equalization Case 2025-1

Parcel Information

2025-26 Secured Tax Roll

Owner: George Chachas Trust

APN: 010-490-05

Property Description:

The subject property is located adjacent to the City of Ely, Nevada. The parcel is 20.8 acres in size. The parcel is zone R-A-2.5, Ranch Agriculture District, which allows ranching/agricultural activity in conjunction with rural residential living on the fringe of Ely. The Assessor's property code is 120, Vacant Single Family Residential. The owner acquired the property in 2009.

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. The parcel's assessment notice, 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.

The Assessor's Office is valuing the 2025-26 land at \$61,090 taxable and Mr. Chachas's opinion of value for the parcel is \$2,000 taxable. There are no improvements on the parcel. Mr. Chachas incorrectly stated that the Assessor's land valuation was \$23,070, which was 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 GEORGE C TRUST CHACHAS, GEORGE C TRUSTEE
BOX 151171
ELY, NV 89315



NOTICE MAILING DATE: 01/17/2025

ASSESSMENT LEVEL: Reopen Roll

PARCEL NUMBER: 010-490-05

APPRAISAL YEAR: 2025

TAXING DISTRICT: 050 - GENERAL COUNTY

PROPERTY LOCATION:

SPECIAL NOTICE: SEE OTHER SIDE FOR ADDITIONAL INFORMATION.

	Current Fiscal Year	Next Fiscal Year
Assessed Values	2024-2025	2025-2026
Land Value	23,070	21,382
Structures, Etc.	0	0
Personal Property	0	0
Personal Exemption	0	0
Exempt Value	0	0
Total Assessed Value	23,070	21,382
<i>Abatement Status</i>		
<i>Abated Taxes are based on Prior Year Gross Assessed Value of</i>	13,109	14,158
<i>Value Excluded from Partial Tax Abatement</i>	0	0
Total Taxable Value	65,915	61,090

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.

11/01/2020 - 11/19/2020

WHITE PINE COUNTY

White Pine County Board of Equalization

Case #2025-1

010-490-05

Assessor's Office Brief

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

The Petitioner filed their appeal 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 \$61,090. The petitioner acquired the property in 2009 after the prior owners passed away. The current tax cap for the parcel is \$40,451. This means that \$20,639 of the taxable value is currently being abated.

The Petitioner states that the County Commission sold 13 lots for a total of \$100. When they did that they set a precedent for not following a professional appraisers recommended value. I want equal consideration and protection under the law.

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 Petitioner is correct that the County Commission sold 12 lots for \$100 in 2021. This was done legally under their authority for economic development. The value of those lots for assessment was never valued based on that transaction. The land was assessed in the same manner as all other land.

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.

(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.

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 open-space 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 your questions and points with the assessor. Ask the 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 (3).* Provide the 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.

**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 gone unanswered. He cited the current housing shortage and claimed 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 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 questions 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. She 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 Gianoli-Rozich
Chairman Katie Gianoli-Rozich

Attest:


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

SBE NOTICE OF HEARING



JOE LOMBARDO
Governor

**STATE OF NEVADA
STATE BOARD OF EQUALIZATION**

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

SHELLIE HUGHES
Secretary

September 3, 2025

NOTICE OF HEARING

CERTIFIED MAIL –9489 0090 0027 6554 2392 68

PETITIONER:
CHACHAS, GEORGE C. TRUST/CHACHAS,
GEORGE C. TRUSTEE
PO BOX 15117
ELY, NV 89301

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: 25-149

Parcel No: APN: 001-490-05

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

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

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


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

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

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

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

Shellie Hughes
Secretary to the State Board of Equalization

By: 
Kari Skalsky
Management Analyst III, Boards and Commissions
Department of Taxation



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

JOE LOMBARDO
Governor

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

SHELLIE HUGHES
Secretary

July 3, 2024

NOTICE OF HEARING

CERTIFIED MAIL –9489 0090 0027 6613 7918 05

PETITIONER:
CHACHAS, GEORGE C. TRUST/CHACHAS,
GEORGE C. TRUSTEE
PO BOX 15117
ELY, NV 89301

CERTIFIED MAIL – 9489 0090 0027 6613 7917 99

RESPONDENT:
BURTON HILTON
WHITE PINE COUNTY ASSESSOR
297 11TH STREET EAST SUITE 3
ELY NV 89301

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: 25-149

Parcel No: APN: 001-490-05

The State Board of Equalization (State Board) will hear the Petitioner's appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured the appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled at the same time.

Please be aware the State Board will limit its consideration to the issues and contentions set forth in the petition. Information regarding the rules of practice and procedure before the State Board are on the attached information sheet.

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

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

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

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

Shellie Hughes
Secretary to the State Board of Equalization

By: *Christina Griffith*
Christina Griffith
Department of Taxation