



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

Joe Lombardo  
*Governor*

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Shellie Hughes  
*Secretary*

In the Matter of	)	
EMPIRE SOUTHWEST, LLC,	)	Case No. 25-128
PETITIONER	)	
vs.	)	
HUMBOLDT COUNTY ASSESSOR,	)	
RESPONDENT	)	
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**AMENDED NOTICE OF DECISION**

***Appearances***

Jim Susa appeared on behalf of Empire Southwest LLC ("Taxpayer").

Andy Heiser appeared on behalf of the Humboldt County Assessor's Office ("Assessor").

***Summary***

This matter of the Taxpayer's Petition for Review of personal property valuation on the 2023-2024 Tax Rolls came before the State Board of Equalization ("State Board") for hearing on September 29, 2025.

The State 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, Conclusions of Law and Decision.

**FINDINGS OF FACT**

- 1) The State Board is an administrative body created pursuant to NRS 361.375.
- 2) The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.

- 3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the State Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- 4) The subject property is equipment located in Humboldt County, Nevada.
- 5) Upon recommendation of the Assessor, the Humboldt County Board of Equalization ("County Board") ordered that the total taxable value for the subject properties of be \$4,540,111 for the 2023-2024 unsecured roll.
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the Assessor. The State Board found the taxable Caterpillar equipment should be treated as exempt property, even though a portion of the property may be at times rented.
- 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.

### **CONCLUSIONS OF LAW**

- 1) The Taxpayer timely filed a notice of appeal.
- 2) Taxpayer and Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board moved to incorporate the testimony and discussion in Case 25-127. The motion passed.
- 4) The State Board has the authority to determine the taxable values in the State.
- 5) Taxpayer met their burden with respect to the requested tax allocation.
- 6) The State Board found the taxable Caterpillar equipment should be treated as exempt property under NRS 361.068, even though a portion of the property may be at times rented.
- 7) 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**

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board determined that the taxable Caterpillar equipment be treated as exempt property under NRS 361.068.

BY THE STATE BOARD OF EQUALIZATION this 9 day of December, 2025.



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Shellie Hughes, Secretary