

**LYON COUNTY
BOARD OF EQUALIZATION**

The Lyon County Board of Equalization met this day, Thursday, February 17, 2026 at 9:00 a.m. in the LYON COUNTY ADMINISTRATIVE COMPLEX, 27 S. MAIN STREET, YERINGTON, NV 89447.

1. Roll Call

Present: Madam Chair Leandra Hanshaw, Elmer Bull, Mike Glass, Bruce Bartolowits, and Wendy Fagundes.

Staff Present: District Attorney Steve Rye, Assessor Troy Villines, Assessor's Chief Deputy Erin Singley, Appraiser Kelly Wilson, and Appraiser Mike Perumean.

2. Pledge of Allegiance

3. Public Participation

Leandra Hanshaw asked for public comment and there was none.

4. For Possible Action: Review and Adoption of Agenda

Leandra Hanshaw asked for public comment and there was none.

Elmer Bull moved to approve the agenda as presented, Mike Glass seconded, and the motion passed 5-0.

5. Administration of the Oath

Deputy Clerk, Melissa Colocho, administered the Oath to those giving testimony today. Each of the participants raised their hand and confirmed the oath.

6. REGULAR AGENDA

6.a. For Possible Action: Approve February 18, 2025 Minutes.

Mike Glass moved to approve the February 18, 2025 minutes, Bruce Bartolowits seconded, and the motion passed 5-0.

6.b. For Possible Action: Review regulations, law and authority with the District Attorney and Assessor.

Assessor Troy Villines explained the state statutes on the valuation of property under NRS 361.357 and 361.227, and also referred to NAC 361.109 and 361.109. He clarified that appeals do not affect future valuations.

Mr. Villines also read the following statement into record as part of opening comments at the request of Council: "A public officer cannot act on a matter that would reasonably be affected by the public officer's commitment in a private capacity without disclosing the information in public to the Chair and any other member of the board. In addition, a public officer shall not vote upon or advocate the passage or failure of the matter with respect to which the independent judgement of a reasonable person in the public officer's situation would be materially affected by the officer's acceptance of a gift or a loan, the officer's significant pecuniary

interests, or the officer's commitment in a private capacity to the interests of another person relating to an appeal or subject that is agendized for this meeting of the Board of Equalization.”

6.c. For Report Only: Petitions Withdrawn After Posting of Agenda

There were none at this time.

6.d. For Possible Action: Approve or Deny appeals of Property Tax Valuation as listed.

APN 016-252-05 Esly Carmona Irrevocable Trust

Assessor's Appraiser, Kelly Wilson, notified the Board that the Appellant was not present to provide a presentation, and requested the Board make motions to address the Veteran's Exemption, the Blind Exemption, and the Widow's Exemption from Ms. Carmona's Appeal.

Ms. Wilson presented a timeline of events relating to the Veteran's Exemption as part of the Esly Carmona Trustee Appeal.

Assessor Troy Villines asked for the property to be identified.

Appraiser Kelly Wilson stated this is the Appeal from Esly Carmona Trustee, parcel number 016-252-05, 60 Jeanette Drive, Mound House, NV. The parcel consists of a five-acre lot with a 2,664 sq. ft. residence built in 1988. This property was purchased eight years ago for \$698,000 with a 2026-27 tax year valuation at \$565,711. The home also has 6,420 sq. ft. of outbuildings.

Assessor Troy Villines asked if the Board had any questions about the evidence submitted by Ms. Carmona as far as valuation goes, and asked that separate motions be made by the Board for each part mentioned in the appeal (valuation, Veteran's Exemption, Blind Exemption, and Widow's Exemption).

Michael Glass moved to accept the Veteran's Exemption despite it not being filed in a timely manner; Bruce Bartolowits seconded.

Mr. Villines and the Board discussed the lack of timeliness with document submission on the Appellant's part, concerns with setting a precedent with the acceptance of alternate documentation and past due submission, why the Veteran's Exemption needs to be submitted annually, and questions that have arisen regarding ownership of the home.

A Certificate of Trust was submitted by Assessor Troy Villines as late backup and was discussed by the Board and Mr. Villines, and Assessor's Chief Deputy Erin Singley.

Chair Hanshaw stated she would run the gavel, but knew people listed in the Certificate of Trust.

Chair Hanshaw restated the motion to accept the Veteran's Exemption made by Michael Glass and seconded by Elmer Bull; the motion passed 4-0, with Chair Hanshaw abstaining.

Erin Singley and the Board discussed the Widow's and Blind Exemption, and the District Attorney, Steve Rye, clarified the Assessor's Office recommendation of denial of the exemption based on insufficient documentation and untimely filing.

Elmer Bull moved to deny the application for the Widow's and Blind-Person Exemption based on procedural timelines not followed; Bruce Bartolowits seconded, and the motion passed 4-0, with Chair Hanshaw abstaining.

Appraiser Kelly Wilson presented the valuation of the property, explaining how the valuation was arrived at, and sales comps.

Elmer Bull stated he felt Kelly Wilson provided viable sales comps, and that the sizes of the home and out buildings on the property justify the valuation of \$565,711.

Wendy Fagundes asked if the Appellant has allowed access to the property based on prior conversations, and Ms. Wilson responded she had not.

Elmer Bull motioned to approve the Property Tax valuation as presented by the Assessor's Office Staff for APN 016-252-05; Bruce Bartolowitz seconded, and the motion passes 4-0, with Chair Hansworth abstaining.

6.e. For Possible Action: Approve correction of errors and adjustment of value changes for various parcels as listed.

Corrections

APN	Address	Original	Adjusted
01-241-39	515 W Bridge St, Yerington	\$82,195	\$18,000
16-222-01	10125 Hwy 50, Mound House	\$312,355	\$242,355
16-405-09	5 Pine Cone Rd, Dayton	\$3,078,219	\$2,656,082

Appraiser Kelly Wilson stated 001-241-39 is 515 W Bridge St.; the owner had called and they had a conversation about valuation. This is a commercial property and was overvalued based on common area value previously applied for an expected building. Ms. Wilson agreed to remove the common area value until a building is constructed on the vacant land.

Chair Hanshaw asked for public participation, and there was none.

Elmer Bull motioned to accept the stipulation on parcel 001-241-39; Bruce Bartolowits seconded, and the motion passed 5-0.

Appraiser Kelly Wilson stated 016-222-01 is 10125 Hwy 50 in Mound House; the owner had called and pointed out that this property is on Highway 50, pie-shaped, and only has a certain percentage that is usable/able to be developed because of the shape and setbacks. Ms. Wilson agreed to lower the land value going forward starting in the 2026-27 year, not retroactively.

Chair Hanshaw asked for public participation, and there was none.

Michael Glass motioned to accept the stipulation on parcel 001-241-39; Bruce Bartolowits seconded, and the motion passed 5-0.

Appraiser Michael Perumean stated 016-415-09 is 5 Pine Cone Rd.; the owner had called because the property has been listed for sale for a couple of years at \$3,000,000, and has been unable to sell. Based on comps in Carson

City and Dayton, Mr. Perumean agreed to lower the class in the medical building to bring the price per sq. ft. down.

Chair Hanshaw asked for public participation, and there was none.

Michael Glass motioned to accept the reduction in value of the improvements on 016-405-09; Bruce Bartolowits seconded, and the motion passed 5-0.

7. Board Comments/Requests

Chair Hanshaw requested staff to provide information relating to Board Member terms, reapplication, and term limits. She also asked how to update her name with the Board.

Deputy Clerk Melissa Colocho advised Chair Hanshaw to go to the Clerk-Treasurer's office to obtain the information and to sign a new Oath with identification.

8. Public Participation

There were none at this time.

23. Adjourn

Meeting was adjourned at 10:01 A.M.

LYON COUNTY BOARD OF EQUALIZATION

Leandra Carr, Chairman

ATTEST

STACI LINDBERG, Lyon County Clerk/Treasurer