



STOREY COUNTY, NEVADA
COUNTY BOARD OF EQUALIZATION HEARING
DISTRICT COURTROOM
26 South B Street
Virginia City, Nevada

AGENDA

Wednesday, February 18, 2026
10:00 A.M.

This meeting will be held in person and the public is welcome to attend.

Jay Carmona, Member
Greg "Bum" Hess, Member
Scott Jolcover, Member

Anne Langer, District Attorney
Jim Hindle, Clerk & Treasurer
Jana Seddon, Assessor

1. CALL TO ORDER AT 10:00 A.M.

2. PLEDGE OF ALLEGIANCE

3. DISCUSSION/ FOR POSSIBLE ACTION:

Election of Chair and Vice Chair

4. DISCUSSION/ FOR POSSIBLE ACTION:

Approval Of Agenda for February 18, 2026

5. DISCUSSION/FOR POSSIBLE ACTION:

Approval of the February 26, 2025, Meeting Minutes

6. DISCUSSION/FOR POSSIBLE ACTION:

Assessor Roll Changes

7. FOR DISCUSSION ONLY:

Briefing By District Attorney on The County Board of Equalization Procedures

8. SWEAR IN PETITIONERS AND MEMBERS OF THE ASSESSORS STAFF

9. DISCUSSION/FOR POSSIBLE ACTION:

a. Petitions for Review of Assessed Valuation of the 2026-27 Tax Roll

<u>Appeal Case#</u>	<u>Petitioner</u>	<u>Assessor Parcel No.</u>
2026-01	Wal*Mart Stores East LP	005-091-02

10. COUNTY BOARD OF EQUALIZATION COMMENTS

11. PUBLIC COMMENT

12. ADJOURNMENT

NOTICE:

- Anyone interested may request personal notice of the meetings.
- Agenda items must be received in writing by 12:00 noon on the Monday of the week preceding the regular meeting. For information call (775) 847-0969.
- Items may not necessarily be heard in the order that they appear.
- Public Comment will be allowed at the end of each meeting (this comment should be limited to matters not on the agenda). Public Comment will also be allowed during each item upon which action will be taken on the agenda (this comment should be limited to the item on the agenda). Time limits on Public Comment will be at the discretion of the Chairman of the Board. Please limit your comments to three minutes.
- Storey County recognizes the needs and civil rights of all persons regardless of race, color, religion, gender, disability, family status, or nation origin.
- In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies:

The USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English. To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

(1) mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410;

(2) fax: (202) 690-7442; or

(3) email: program.intake@usda.gov.

USDA is an equal opportunity provider, employer, and lender.

Notice to persons with disabilities: Members of the public who are disabled and require special assistance or accommodations at the meeting are requested to notify the Commissioners' Office in writing at PO Box 176, Virginia City, Nevada 89440.

CERTIFICATION OF POSTING

I, Jim Hindle, Clerk to the Board of Equalization, do hereby certify that I posted, or caused to be posted, a copy of this agenda at the following locations on or before February 7, 2026; Storey County Courthouse located at 26 S B St, Virginia City, NV, the Virginia City Fire Department located at 145 N C St, Virginia City, NV, the Virginia Highlands Fire Department located at 2610 Cartwright Rd, VC Highlands, NV and Lockwood Fire Department located at 431 Canyon Way, Lockwood, NV. This agenda was also posted to the Nevada State website at <https://notice.nv.gov/> and to the Storey County website at <https://www.storeycounty.org/agendacenter>.

By _____


Jim Hindle, Clerk & Treasurer

Agenda Item #5
February 26, 2025 Meeting Minutes



**STOREY COUNTY, NEVADA
COUNTY BOARD OF EQUALIZATION HEARING
DISTRICT COURTROOM
26 South B Street
Virginia City, Nevada**

MINUTES

Wednesday, Feb. 26, 2025
9:00 AM

This meeting will be held in person and the public is welcome to attend.

**Marshall McBride, Chair
Scott Jolcover, Vice Chair
Jay Carmona, Member**

**Anne Langer, District Attorney
Jim Hindle, Clerk & Treasurer
Jana Seddon, Assessor**

1. CALL TO ORDER AT 9:00 A.M.

Commission Chairman Marshall McBride called the meeting to order.

2. PLEDGE OF ALLEGIANCE

3. DISCUSSION/ FOR POSSIBLE ACTION: Election of Chair and Vice Chair

Chairman McBride opened nominations for Chair and Vice Chair.

Commissioner Jay Carmona nominated Mr. McBride for Chair, Commissioner Scott Jolcover seconded the motion.

Public comment: None

Motion passed unanimously.

For Vice Chair, Mr. Carmona nominated Mr. Jolcover, Mr. McBride seconded the motion.

Public Comment: None

Motion passed unanimously.

4. DISCUSSION/ FOR POSSIBLE ACTION: Approval of Agenda for February 26, 2025.
Mr. Jolcover moved to approve; Mr. Carmona seconded the motion.

Public Comment: None

Motion passed unanimously.

5. DISCUSSION/FOR POSSIBLE ACTION: Approval of the Minutes from the February 21, 2024, Meeting.

Mr. Jolcover moved to approve, Mr. Carmona seconded the motion.

Public comment: None

6. DISCUSSION/FOR POSSIBLE ACTION: Assessor Roll Changes
Assessor Jana Seddon said there were no roll changes.

7. FOR DISCUSSION ONLY: Briefing By District Attorney on The County Board of Equalization Procedures

Anne Langer gave instructions on BOE Procedures. District Attorney Anne Langer went over the procedures for the Storey County Board of Equalization. She said the Assessor makes a brief statement, followed by a presentation by the petitioner establishing value. Then a response by the Assessor, followed by petitioner’s rebuttal and questions from the board. The issues have to do with values, not taxes, and the paperwork must be in by March 10, 2024.

8. SWEAR IN PETITIONERS AND MEMBERS OF THE ASSESSORS STAFF

Clerk-Treasurer Jim Hindle swore in the Assessor and her staff.

9. DISCUSSION/FOR POSSIBLE ACTION:

a. Petitions Withdrawn by the Appellant

Mark Stafford, working for the Assessor’s Office, said one petition was withdrawn by the petitioner:

Appeal Case# 2025-003 Petitioner – BGO-TI Reno LLC Assessor Parcel No. 005-011-97

Public Comment: None

Mr. Carmona moved to withdraw the petition. Mr. Jolcover seconded, and the motion passed unanimously.

b. Petitions for Review of Assessed Valuation of the Reopened 2024-25 Tax Roll

Appeal Case# 2025-01 Petitioner - Stericycle, Inc Assessor Parcel No. 005-111-75

Mr. Stafford said this is a stipulated value adjustment on Stericycle property dated Feb. 18, 2025, and it goes from \$43,593,065 to \$38,941,988 for the 2024-2025 tax year.

Mr. Jolcover moved to accept the stipulated agreement with the Assessor, Item 2025-01, petitioner Stericycle Inc., Assessor Parcel 005-111-75. Mr. Carmona seconded the motion.

Public Comment: None

Motion passed unanimously.

c. Petitions for Review of Assessed Valuation of the 2025-26 Tax Roll

Appeal Case# 2025-02 Petitioner - Stericycle, Inc Assessor's Parcel #005=511-75

Mr. Stafford said this is for the 2025-2026 tax roll. We are adjusting value from \$43,444,650 to \$43,139,273, due to minor adjustments in land value.

Mr. Jolcover moved to approve of the appeal case of 2025-02, Assessor's Parcel #005-511-75 as to the entered stipulated agreement with the Storey County Assessor. Mr. Carmona seconded the motion.

Public Comment: None

Motion passed unanimously.

10. COUNTY BOARD OF EQUALIZATION COMMENTS

Mr. Jolcover praised the Storey County Assessor's Team for doing an excellent job, as shown by the lack of protest.

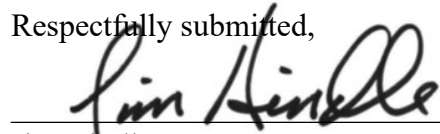
Mr. McBride said this would be his last Board of Equalization meeting as he planned to resign my post and let some new blood come in and take my spot. Assessor Seddon thanked him for his service on the board.

11. PUBLIC COMMENT: Clerk-Treasurer Jim Hindle I will figure out a way for Adobe to page-number the packet.

12. ADJOURNMENT

Chairman McBride adjourned the meeting at 9:23 a.m.

Respectfully submitted,



Jim Hindle
Clerk & Treasurer
Storey County, Nevada

Item #9
Petitions For Review of Assessed Valuation
of the 2026-27 Tax Roll

Appeal Case # 2026-01

Wal*Mart Stores East LP
APN 005-091-02

Storey County Board of Equalization

RECEIVED

PETITION FOR REVIEW OF TAXABLE VALUATION

JAN 14 2026

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. The appeal resolves 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:

STOREY COUNTY ASSESSOR'S OFFICE

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

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: WAL-MART STORES EAST LP
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Michael Fenton - WALMART TAX DEPT
TITLE: TAX Mgr.
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 1 Customer Dr.
EMAIL ADDRESS: michael.fenton@wal-mart.com
CITY: Bentonville STATE: AR ZIP CODE: 72716-0555 DAYTIME PHONE: 479-936-1471

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.

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

The organization described above was formed under the laws of the State of Delaware
The organization described above is a non-profit organization. No (checked)

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 (checked)
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: 2155 STREET/ROAD: USA Pkwy CITY (IF APPLICABLE): Sparks COUNTY: Storey
Purchase Price: 1 Purchase date: 1/1/2006

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

ASSESSOR'S PARCEL NUMBER (APN): 005-091-02 ACCOUNT NUMBER:

3. Does this appeal involve multiple parcels? Yes No (checked) 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: (checked)

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

5. Check Year and Roll Type of Assessment being appealed: (checked)

2026-2027 Secured Roll (checked) 2025-2026 Unsecured Roll 2025-2026 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.

Table with 3 columns: Property Type, Assessor's Taxable Value, Owner's Opinion of Value. Rows include Land, Buildings, Personal Property, Possessory Interest in real property, Exempt Value, Total.

Part F. TYPE OF APPEAL

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

NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.

NRS 361.356: 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).

\$85 /sq. ft we feel is a fair value for both parties.

VERIFICATION

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

[Signature] Title TAX Mgr - WALMART TAX
 Petitioner Signature

Mike Fenton Date 1-14-25
 Print Name of Signatory

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

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

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

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT			TITLE		
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.

[Signature] Title _____
 Authorized Agent Signature

_____ Date _____
 Print Name of Signatory

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

_____ Date _____
 Signature of Owner or Authorized Agent/Attorney

9589 0710 5270 1965 8743 75

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com
Bentonville, AR 72716

Certified Mail Fee	\$5.30
Extra Services & Fees (check box, add fee as appropriate)	\$0.00
<input type="checkbox"/> Return Receipt (hardcopy)	\$0.00
<input type="checkbox"/> Return Receipt (electronic)	\$0.00
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00
<input type="checkbox"/> Adult Signature Required	\$0.00
<input type="checkbox"/> Adult Signature Restricted Delivery	\$0.00
Postage	\$0.78
Total Postage and Fees	\$6.08

0440
7

Postmark
Here

01/28/2026

Sent To

Street and Apt. No., or PO Box No.

City, State, ZIP+4®

Jim Hindle

From: Jim Hindle
Sent: Wednesday, January 28, 2026 5:11 PM
To: 'michael.fenton@walmart.com'
Cc: Jana Seddon
Subject: Notice of Hearing - Storey County NV Board of Equalization
Attachments: 2026-01 Notice of Hearing - WaMart Stores East LP.pdf

This email of the attached notice is a courtesy.
The original notice was mailed today by USPS Certified Mail #9589 0710 5270 1965 8743 75.
If you have questions, you may contact me per the information below.

Jim Hindle
Storey County Clerk & Treasurer
26 South B Street, Second Floor
PO Drawer D
Virginia City, NV 89440
PH: 775-847-0969
jhindle@storeycounty.org