

APN: 001-083-06, 001-132-02,  
001-141-01, 001-151-01, 004-112-10,  
004-162-04, 010-173-09



00009329202201625460090090

OFFICIAL RECORD  
AMY ELMER, RECORDER

## TAX DEED

THIS INDENTURE, made this 6<sup>th</sup> day of June, 2022, by and between SHAWN FREHNER, County Treasurer and Ex-officio Tax Receiver of Lincoln County, Nevada, as Grantor,

AND

SHAWN FREHNER, County Treasurer of Lincoln County, Nevada, as Trustee, in Trust for the use and benefit of the State of Nevada, and the County of Lincoln, and any officers having fees due them, as Grantee,

WITNESSETH:

THAT WHEREAS, the said SHAWN FREHNER, is the duly elected, qualified and acting Treasurer and Ex-officio Tax Receiver of Lincoln County, Nevada, and as such, is custodian of the records of said Treasurer's Office, and

WHEREAS, on the 3<sup>rd</sup> day of July 2019, the County Assessor of said Lincoln County delivered to Shawn Frehner, County Treasurer and Ex-officio Tax Receiver of Lincoln County, the official Assessment Roll of the said County of Lincoln for the fiscal year 2019-2020, upon receipt of which notice was duly given by Shawn Frehner, Ex-officio Tax Receiver, in full compliance with the Revised Statutes of Nevada 361.480, which would be delinquent after the first Monday in March, 2020, the said Shawn Frehner, on June 1, 2020, as Ex-officio Tax Receiver entered upon the assessment roll a statement that she had made a levy upon all property therein assessed upon which the taxes for the Fiscal Year 2019-2020 had not been paid and thereon prepared delinquent certificates in which it was specified that the taxes against the person(s) as owners of the following described property (all parcel numbers and owners are those shown on the 2021-2022 Tax Roll):

Lincoln County  
Treasurer's Tax Deed

Year	Assessed Owner	Roll #	Taxes	Amounts Owed	
				Penalty & Interest	Total
	Parcel # 001-083-06				
19/20	Smerek, Elayne	004307	\$218.75	\$80.70	\$299.45
20/21	Smerek, Elayne	000292	\$218.75	\$58.78	\$277.53
21/22	Smerek, Elayne	004332	\$222.23	\$83.28	\$305.51
			<u>\$659.73</u>	<u>\$222.76</u>	<u>\$882.49</u>

Legal Description: Lots 4 through 8 in Block 17 in the town of Pioche, County of Lincoln, State of Nevada.

Year	Assessed Owner	Roll #	Taxes	Amounts Owed	
				Penalty & Interest	Total
	001-132-02				
19/20	Jeremy Benezet Trustee	000272	\$44.26	\$22.07	\$66.33
20/21	Jeremy Benezet Trustee	000588	\$44.26	\$17.55	\$61.81
21/22	Jeremy Benezet Trustee	000272	\$44.83	\$57.61	\$102.44
			<u>\$133.35</u>	<u>\$97.23</u>	<u>\$230.58</u>

Legal Description: See Attachment "A"

Year	Assessed Owner	Roll #	Taxes	Amounts Owed	
				Penalty & Interest	Total
	Parcel #001-141-01				
19/20	Jeremy Benezet	000270	\$105.80	\$41.41	\$147.21
20/21	Jeremy Benezet	000598	\$105.80	\$30.77	\$136.57
21/22	Jeremy Benezet	000270	\$107.40	\$65.18	\$172.58
			<u>\$319.00</u>	<u>\$137.36</u>	<u>\$456.36</u>

Legal Description: See Attachment "A"

Year	Assessed Owner	Roll #	Taxes	Amounts Owed	
				Penalty & Interest	Total
	Parcel #001-151-01				
19/20	Jeremy Benezet	000271	\$103.41	\$40.40	\$143.81
20/21	Jeremy Benezet	000602	\$103.41	\$30.00	\$133.41
21/22	Jeremy Benezet	000271	\$104.97	\$64.91	\$169.88
			<u>\$311.79</u>	<u>\$135.31</u>	<u>\$447.10</u>

Legal Description: See Attachment "B"

Lincoln County  
Treasurer's Tax Deed

Year	Assessed Owner	Roll #	Taxes	Amounts Owed	
				Penalty & Interest	Total
Parcel #004-112-10					
19/20	Dale C. Winn and Marilyn Jean Boyle Winn	005079	\$478.44	\$171.71	\$650.15
20/21	Dale C. Winn and Marilyn Jean Boyle Winn	002399	\$492.50	\$127.33	\$619.83
21/22	Dale C. Winn and Marilyn Jean Boyle Winn	005125	\$506.98	\$135.80	\$642.78
			<u>\$1,477.92</u>	<u>\$434.84</u>	<u>\$1,912.76</u>

Legal Description: A parcel situated within the NE ¼, NW ¼, Section 8, T7S, R61E MDB&M, Lincoln County, Nevada and described as follows:

Commencing at the Southwest corner of Lot 2, Block 66, Alamo Townsite, The True Point of Beginning: Thence South 89° 50' 56" E along the South Line thereof a distance of 247.50 feet to the south east corner of said Lot 2; Thence South 0° 09' 04" West, a distance of 123.75 feet; Thence North 89° 50' 56" West a distance of 247.50 feet; Thence North 0° 09' 04" East, a distance of 123.50 feet to the True Point of Beginning. Containing 0.703 acres.

Year	Assessed Owner	Roll #	Taxes	Amounts Owed	
				Penalty & Interest	Total
Parcel #004-162-04					
19/20	Donald B. Spotten	004375	\$244.70	\$90.01	\$334.71
20/21	Donald B. Spotten	002580	\$251.76	\$67.16	\$318.92
21/22	Donald B. Spotten	004406	\$259.01	\$89.16	\$348.17
			<u>\$755.47</u>	<u>\$246.33</u>	<u>\$1,001.80</u>

Legal Description: Lot No. 4 of Phase 1 of the Alamo West Subdivision, located in the N1/2 of the NW1/4 of the NW1/4, of Section 8, Township 7 South, Range 67 East, M.D.B.&M. as recorded in Plat A, Page 270, of official records of Lincoln County, Nevada on March 9, 1987. Excepting therefrom all the mineral deposits in the land so patented as reserved by United States of America in Patent recorded March 11, 1986, in Book 70, Page 25, official records, Lincoln County, Nevada.

Year	Assessed Owner	Roll #	Taxes	Amounts Owed	
				Penalty & Interest	Total
Parcel #010-173-09					
19/20	Eric Douglas Carl	000823	\$95.01	\$43.31	\$138.32
20/21	Eric Douglas Carl	004027	\$95.01	\$33.75	\$128.76
21/22	Eric Douglas Carl	000824	\$94.16	\$68.88	\$163.04
			<u>\$284.18</u>	<u>\$145.94</u>	<u>\$430.12</u>

Legal Description: Lot 9, Block 3 in the Sunset Acres, Tract Number 1. A portion of NW 1/4 and SW 1/4, NE 1/4 of Section 36, Township 3 South, Range 55 East.

and on the first Monday in June, 2020 did record said delinquent certificates, as such Ex-officio Tax Receiver, in the office of the County Recorder.

That immediately after the first Monday in March, 2020, Shawn Frehner, as Ex-officio Tax Receiver, gave notice by publication in the manner and form prescribed by Nevada Revised Statutes 361.565, stating in said notice, the name of the owner, the description of the property, the amount of the taxes due on the property, the penalties, and costs, not paid by the said owner, or taxpayer or his or her successor in interest, the said Tax Receiver would, on the first Monday in June, 2020, at 5:00 o'clock in the afternoon of said day, issue to the County Treasurer, as Trustee for the State of Nevada and the County of Lincoln, a certificate authorizing her to hold said property, subject to redemption within two (2) years after date thereof, by payment of said taxes and accruing taxes, penalties, and costs, together with interest at the rate of ten per cent (10%) per annum, from date due until paid, as provided by law, and that such redemption may be made in accordance with the provisions of the Civil Act of this State in regard to real property sold under execution.

And prior to the time of first publication of said notice, SHAWN FREHNER as Ex-Officio Tax Receiver, sent a copy of the same by first class mail the owners of the persons listed as the taxpayers on said property, and such being the last known address of such owner, or taxpayer, and in addition in the manner prescribed by law, SHAWN FREHNER, as Ex-officio Tax Receiver sent a second copy of said notice, no less than sixty (60) days before the expiration of the period of redemption, as stated in said notice.

AND WHEREAS, payments of said taxes, penalties, and costs not having been made before the first Monday in June, 2020 said Shawn Frehner, as Ex-officio Tax Receiver, did on said date, pursuant to said notice, and at the time so noticed, make out a Certificate authorizing Shawn Frehner, County Treasurer, or her successor, as Trustee for the State and County, to hold the property described therein for the period of two (2) years after the date thereof, unless sooner redeemed.

AND WHEREAS, the time for redemption allowed by law has expired, and no redemption of said property has been made within said time, or at any time prior to date of this "INDENTURE." A copy of this Tax Deed was mailed by first class mail to the owners as follows:

Elayne Smerek 3 Lowrey Street Henderson, NV 89015	Jeremy Benezet Trustee c/o Jeremy Benezet HC 74 Box 150 Pioche, NV 89043	Dale C Winn and Marilyn J.B. Winn c/o Tanya Deitrich 3594 Winner Drive Las Vegas, NV 89120
Donald Spotten c/o Irene James 11089 NE Highway 2 Windsor, MO 65360	Eric D. Carl PO Box 84 Issaquah, WA 98027	

NOW, THEREFORE THIS INDENTURE WITNESSETH:

That the said Shawn Frehner, Ex-officio Tax Receiver and Grantor, as aforesaid by virtue of the premises and strict compliance with all statutes in such cases made and provided, and for the consideration therein stated does hereby grant, bargain, sell and convey and confirm to the said Shawn Frehner, County Treasurer of Lincoln County, as Grantee, as aforesaid, and to her successors forever, in trust, for the use and benefit of the State of Nevada, and the County of Lincoln, and any officers having fees due them in connection herewith, all property and improvements hereinafter described.

TOGETHER, with all and singular the tenements, hereditaments and appurtenances thereunto belonging or in any wise appertaining.

TO HAVE AND TO HOLD ALL and singular the herein before described premises, together with the appurtenances, unto the said Grantee, and to her successor in office forever.



APN: 001-132-02  
001-141-01

Attachment "A"  
(2 pages)

### LEGAL DESCRIPTION

The land referred to herein is described as follows:

All that certain real property situate in the County of Lincoln, State of Nevada, described as follows:

All of that certain portion of the Burke and Washington Patented Lode Mining Claim, U.S. Lot No. 41; Pioche Patented Lode Mining Claim, U.S. Lot No. 40; Panacker Patented Lode Mining Claim, U.S. Lot No. 39; King and Queen Patented Lode Mining Claims, U.S. Lot No. 53; and Bullion Patented Lode Mining Claim, U.S. Lot No. 54, situate in the Ely Mining District, Pioche, Lincoln County, Nevada, being a portion of the South Half (S1/2) of Section 22, Township 1 North, Range 67 East, M.D.B. & M., bearing Assessor's Parcel numbers 001-141-01 and 001-132-02, as deeded to Amalgamated by Nevada-Utah Mines & Smelters Corporation by Deed recorded August 4, 1911 in Book A-1 of Mining Deeds, page 324 as File No. 21638, Lincoln County, Nevada records, wherein said ground is described as follows:

Beginning at an iron pin at the Southeasterly corner of Lot One in Block Twenty-two, as the same is shown on the Official Map of the Town of Pioche, Lincoln County, Nevada;

Thence South  $49\frac{3}{4}^{\circ}$  East, 674 feet to an iron pin on the Westerly side of the railroad;

Thence South  $59^{\circ}$  West along the railroad,  $163\frac{1}{2}$  feet to an iron pin on the Southerly side of the railroad;

Thence South  $87^{\circ}$  West, 160 feet to an iron pin on the Southerly side of the railroad;

Thence South  $62^{\circ}$  West, 508 feet to an iron pin;

Thence North  $61\frac{1}{2}^{\circ}$  West, 127 feet to an iron pin from which the Southwest corner of Hoisting House No. 5 of the Meadow Valley Mining Company bears North  $16^{\circ}$  West, 84 feet;

Thence South  $84\frac{1}{4}^{\circ}$  West, 83 feet to an iron pin;

Thence South  $51\frac{1}{4}^{\circ}$  West, 172 feet to an iron pin;

Thence South  $71^{\circ}$  West, 214 feet to an iron pin;

Thence South  $83\frac{1}{4}^{\circ}$  West, 212 feet to an iron pin from which the Southwest corner of Hoisting House No. 3 of the Meadow Valley Mining Company bears North  $1^{\circ}$  West, 96 feet;

Thence South  $77^{\circ}$  West, 176 feet to an iron pin;

Thence North  $13^{\circ}$  West,  $70\frac{1}{2}$  feet to an iron pin;

Thence North  $55^{\circ}$  West, 280 feet to an iron pin;

Thence North  $34\frac{1}{4}^{\circ}$  East, 352 feet to an iron pin twenty-five feet South of the railroad;

Thence North  $87\frac{3}{4}^{\circ}$  East, 809 feet to an iron pin, twenty feet South of a wagon road;

Thence North  $68\frac{3}{4}^{\circ}$  East, 409 feet to an iron pin;

Thence North  $2\frac{1}{2}^{\circ}$  East, 256 feet to an iron pin, the place of beginning, the same is described and designated upon the plat of said Town.

EXCEPTING THEREFROM that portion of land conveyed by Deed recorded December 10, 2007 in Book 238 of Official Records, page 54 as File No 130662, Lincoln County, Nevada records

ASSESSOR'S PARCEL NUMBER FOR 2013 - 2014: 001-141-01 and 001-132-02

The above legal description is a metes and bounds description and was obtained from a Deed, recorded March 19, 2002 in Book 162 Official Records, page 280 as File No 117846, Lincoln County, Nevada records

This additional information required by NRS 111 312 and NRS 239B 030.

COPY



APN: 001-151-01

Attachment "B"

### LEGAL DESCRIPTION

The land referred to herein is described as follows:

All that certain real property situate in the County of Lincoln, State of Nevada, described as follows:

A parcel of land situate within the Southeast Quarter (SE1/4) of the Southwest Quarter (SW1/4) of Section 22, Township 1 North, Range 67 East, M.D.B. & M., situate in the Town of Pioche, County of Lincoln, State of Nevada, bearing Assessor's parcel number 01-151-01, and more particularly described as follows:

Commencing on the Northern sideline of the Panacker (erroneously known as the Panaca) patented claim, Lot 39, a point along the Northern side of said Panacker (erroneously known as the Panaca) claim, 455 feet Westerly from the Northeast corner of said Panacker (erroneously known as the Panaca) claim running in a Westerly direction toward the Northwest corner of said Panacker (erroneously known as the Panaca) claim, and taking said point as the point of beginning;

Thence in a true Northerly direction, 650 feet;

Thence in a true Westerly direction, 600 feet;

Thence in a true Southerly direction, 800 feet (more or less) to the Northern sideline of said Panacker (erroneously known as the Panaca) claim;

Thence in an Easterly direction along the said North sideline of said Panacker (erroneously known as the Panaca) claim a distance of 655 feet (more or less) to the point of beginning as said area appears on the Official Map of the Town of Pioche.

Said plot of ground was deeded to Amalgamated by Charles Lee Horsey, District Judge as Trustee, on February 25, 1915, said Deed being recorded August 12, 1915 in Book B-1 of Real Estate Deeds, page 123 as File No. 24299, Lincoln County, Nevada records.

EXCEPTING THEREFROM those certain Surface Rights as conveyed by Deed recorded May 30, 1989 in Book 85 of Official Records, page 148 as File No. 91268, Lincoln County, Nevada records.

ASSESSOR'S PARCEL NUMBER FOR 2013 - 2014: 001-151-01

The above legal description is a metes and bounds description and was obtained from a Deed, recorded March 18, 2002 in Book 162 of Official Records, page 280 as File No. 117846, Lincoln County, Nevada records.

This additional information required by NRS 111.312 and NRS 239B.030.