

APN: 001-113-05, 001-113-06,
001-341-12, 002-131-05, 002-143-14,
003-132-20, 003-171-07, 005-121-08,
008-241-04, 009-012-89, 010-114-02,
010-134-07, 013-030-23, 013-030-93,
013-150-06



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OFFICIAL RECORD
AMY ELMER, RECORDER

TAX DEED

THIS INDENTURE, made this 3rd day of June, 2024, 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 1st day of July 2021, 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 2021-2022, 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, 2022, the said Shawn Frehner, on June 6, 2022, 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 2021-2022 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 2023-2024 Tax Roll):

Lincoln County
Treasurer's Tax Deed

Year	Assessed Owner	Roll #	Taxes	Amounts Owed Penalty & Interest	Total
Parcel # 001-113-05					
2021/22	Elayne Coroneos	1129	\$37.02	\$23.43	\$60.45
2022/23	Elayne Coroneos	1108	\$37.10	\$17.19	\$54.29
2023/24	Elayne Coroneos	1118	\$37.10	\$19.58	\$56.68
			<u>\$111.22</u>	<u>\$60.20</u>	<u>\$171.42</u>

Legal Description: Lots 20 and 21 in Block 27 in the Town of Pioche, as said lots and block are platted and described on the official plat of said Town of Pioche now on file in the office of the County Recorder of Lincoln County, Nevada

Year	Assessed Owner	Roll #	Taxes	Amounts Owed Penalty & Interest	Total
Parcel # 001-113-06					
2021/22	Elayne Coroneos	1130	\$64.26	\$29.44	\$93.70
2022/23	Elayne Coroneos	1109	\$64.56	\$25.98	\$90.54
2023/24	Elayne Coroneos	1119	\$64.43	\$31.10	\$95.53
			<u>\$193.25</u>	<u>\$86.52</u>	<u>\$279.77</u>

Legal Description: Lots 22, 23, and 24 in Block 27 in the Town of Pioche, Lincoln County, Nevada as said lots and block are platted and described on the official plat of said Town of Pioche, now on file and of record in the office of the County Recorder of said Lincoln County, Nevada and to which plat and the records thereof reference is hereby made for further particular description.

Year	Assessed Owner	Roll #	Taxes	Amounts Owed Penalty & Interest	Total
Parcel # 001-341-12					
2021/22	Adrienne Gonzales	1784	\$0.00	\$0.00	\$0.00
2022/23	Adrienne Gonzales	1768	\$0.00	\$0.00	\$0.00
2023/24	Adrienne Gonzales	1767	\$265.41	\$50.02	\$315.43
			<u>\$265.41</u>	<u>\$50.02</u>	<u>\$315.43</u>

Legal Description: Parcel No. Forty-seven (47) as shown on Parcel Map for James Vincent, filed in the office of the County Recorder, Lincoln County on March 8, 1999, in Book B, Page 191, of plats as File No. 112427, and Certificate of Amendment recorded March 17, 1999 in Book 8, Page 198 A/B of plats as File No. 112464, located in a portion of NE1/4 of Section 15, Township 1 North, Range 69 East, M.D.B.&M., Lincoln County, Nevada

Lincoln County
Treasurer's Tax Deed

Year	Assessed Owner	Roll #	Taxes	Penalty & Interest	Total
	Parcel # 002-131-05				
2021/22	Betty J Knight Trustee	2439	\$0.00	\$0.00	\$0.00
2022/23	Betty J Knight Trustee	2416	\$418.60	\$0.00	\$418.60
2023/24	Betty J Knight Trustee	2424	\$563.84	\$103.18	\$667.02
			<u>\$982.44</u>	<u>\$103.18</u>	<u>\$1,085.62</u>

Legal Description: The North 1/2 of Lot 3 in Block 45 in the Town of Panaca, County of Lincoln, State of Nevada as shown on the Official Map thereof recorded in the Book of Plats, page 34, Lincoln County, Nevada records, previously described as: 1/2 of Lot 3 in Block 45 in the Town of Panaca, County of Lincoln, State of Nevada, commencing on the Northwest corner of Lot 3 thence running East 264 feet thence running South 132 feet thence running West 264 feet thence running North 132 feet to the place of beginning.

Year	Assessed Owner	Roll #	Taxes	Amounts Owed Penalty & Interest	Total
	Parcel # 002-143-14				
2021/22	Mathew E Wadsworth & Jule Wadsworth	4861	\$245.85	\$0.00	\$245.85
2022/23	Mathew E Wadsworth & Jule Wadsworth	4869	\$753.92	\$196.97	\$950.89
2023/24	Mathew E Wadsworth & Jule Wadsworth	4889	\$785.22	\$136.21	\$921.43
			<u>\$1,784.99</u>	<u>\$333.18</u>	<u>\$2,118.17</u>

Legal Description: That portion of Lot 4, Block 15, Town of Panaca, Nevada, described as follows: Parcel 2, of Parcel Map for Bruce N and Irene Bulloch, recorded October 21, 1985 in the Recorder's Office, as File 83733 in Book A of Plats, Page 251, Lincoln County, Nevada.

Year	Assessed Owner	Roll #	Taxes	Amounts Owed Penalty & Interest	Total
	Parcel # 003-132-20				
2021/22	Raelee Esqueda & Leandro Esqueda	1528	\$216.10	\$50.20	\$266.30
2022/23	Raelee Esqueda & Leandro Esqueda	1509	\$216.68	\$62.09	\$278.77
2023/24	Raelee Esqueda & Leandro Esqueda	1503	\$215.51	\$82.02	\$297.53
			<u>\$648.29</u>	<u>\$194.31</u>	<u>\$842.60</u>

Legal Description: Lot Twelve (12) in Block "B", in the James H. Gottfredson addition to the City of Caliente, as shown upon map thereof, recorded August 8, 1963 as File 40599, Lincoln County, Nevada.

Lincoln County
Treasurer's Tax Deed

Year	Assessed Owner	Roll #	Taxes	Amounts Owed	
				Penalty &	Total
Parcel # 003-171-07					
2021/22	Ted Cottrell & Jeanette Cottrell	1143	\$0.00	\$0.00	\$0.00
2022/23	Ted Cottrell & Jeanette Cottrell	1122	\$42.10	\$0.00	\$42.10
2023/24	Ted Cottrell & Jeanette Cottrell	1132	\$336.36	\$68.26	\$404.62
			<u>\$378.46</u>	<u>\$68.26</u>	<u>\$446.72</u>

Legal Description: Lot No. 22, Rowan Sub-Division, Caliente, Lincoln County, Nevada, as recorded in Book of Plat A, page 78, Lincoln County Recorder, Pioche, Nevada.

Year	Assessed Owner	Roll #	Taxes	Amounts Owed	
				Penalty & Interest	Total
Parcel # 005-121-08					
2021/22	Wallace M. Dill & Charlotte Dill	1355	\$1,343.48	\$477.64	\$1,821.12
2022/23	Wallace M. Dill & Charlotte Dill	1335	\$1,367.50	\$350.56	\$1,718.06
2023/24	Wallace M. Dill & Charlotte Dill	1325	\$1,391.69	\$227.35	\$1,619.04
			<u>\$4,102.67</u>	<u>\$1,055.55</u>	<u>\$5,158.22</u>

Legal Description: The East Half (E1/2) of the Southwest Quarter (SW1/4) of Section 19, and the Northeast Quarter (NE1/4) of the Northwest Quarter (NW1/4) of Section 30, Township 5 North, Range 66 East, M.D.M.

Year	Assessed Owner	Roll #	Taxes	Amounts Owed	
				Penalty & Interest	Total
Parcel # 008-241-04					
2021/22	Bruce Edward Bennett	274	\$434.94	\$156.90	\$591.84
2022/23	Bruce Edward Bennett	266	\$434.94	\$114.76	\$549.70
2023/24	Bruce Edward Bennett	273	\$434.94	\$81.28	\$516.22
			<u>\$1,304.82</u>	<u>\$352.94</u>	<u>\$1,657.76</u>

Legal Description: Forty (40) acres of unimproved real property situate, lying and being in the County of Lincoln, State of Nevada, more particularly described as follows, to wit: The Southeast Quarter (SE1/4) of the Southeast Quarter (SE 1/4) of Section 36, Township 12 South, Range 65 East, Pat. No. 99345, as shown by map thereof in Book H-1 of Real Estate Tax Deeds, page 276, Lincoln County Records, Pioche, Nevada.

Year	Assessed Owner	Roll #	Taxes	Amounts Owed	
				Penalty &	Total
Parcel # 009-012-89					
2021/22	Dallas Mines, Inc	1275	\$769.71	\$273.42	\$1,043.13
2022/23	Dallas Mines, Inc	1252	\$777.40	\$199.77	\$977.17
2023/24	Dallas Mines, Inc	1246	\$769.71	\$130.84	\$900.55
			<u>\$2,316.82</u>	<u>\$604.03</u>	<u>\$2,920.85</u>

Legal Description: Improvements at Caselton Mill & Personal Property.

Lincoln County
Treasurer's Tax Deed

Year	Assessed Owner	Roll #	Taxes	Amounts Owed Penalty & Interest	Total
Parcel # 010-114-02					
2021/22	Edwin W Gunderson & Norma J Gunderson	1849	\$44.43	\$22.66	\$67.09
2022/23	Edwin W Gunderson & Norma J Gunderson	1830	\$44.43	\$19.52	\$63.95
2023/24	Edwin W Gunderson & Norma J Gunderson	1830	\$44.43	\$25.04	\$69.47
			<u>\$133.29</u>	<u>\$67.22</u>	<u>\$200.51</u>

Legal Description: Lot 15 in Block 2 of LINCOLN ESTATES UNIT 2 SUBDIVISION recorded April 5, 1972 in the Office of the County Recorder of Lincoln County, Nevada in Book A of Plats, page 98 as File No. 51423, Lincoln County, Nevada records.

Year	Assessed Owner	Roll #	Taxes	Amounts Owed Penalty & Interest	Total
Parcel # 010-134-07					
2021/22	Sharon J. Grover Trust 5/3/99	1843	\$46.45	\$23.58	\$70.03
2022/23	Sharon J. Grover Trust 5/3/99	1824	\$46.45	\$20.20	\$66.65
2023/24	Sharon J. Grover Trust 5/3/99	1824	\$46.45	\$25.48	\$71.93
			<u>\$139.35</u>	<u>\$69.26</u>	<u>\$208.61</u>

Legal Description: Lot 10 in Block 7 of LINCOLN ESTATES SUBDIVISION recorded June 5, 1970 in the Office of the County Recorder of Lincoln County, Nevada in Book A of Plats, page 79 as File No. 49097, Lincoln County, Nevada records.

Year	Assessed Owner	Roll #	Taxes	Penalty &	Total
Parcel # 013-030-23					
2021/22	Horatio Holding LLC	2171	\$342.47	\$124.50	\$466.97
2022/23	Horatio Holding LLC	2161	\$342.47	\$91.60	\$434.07
2023/24	Horatio Holding LLC	2162	\$342.47	\$67.36	\$409.83
			<u>\$1,027.41</u>	<u>\$283.46</u>	<u>\$1,310.87</u>

Legal Description: A parcel of land situate in the Southwest Quarter (SW1/4) of the Northeast Quarter (NE1/4) of the Northwest Quarter (NW1/4) of the Southeast Quarter (SE1/4) of Section 2, Township 3 South, Range 67 East, M.D.B.&M., Lincoln County, Nevada, and being further described as follows: Beginning at a point from which the North Quarter corner of said Section 2 bears North 0°08'30" East a distance of 2424.92 feet; thence South 84°30' East a distance of 512.12 feet to a point on the Westerly right of way of the Union Pacific Railroad; thence south 27°02' West along said right of way a distance of 1112.3 feet to a point where said right of way line intersects the West boundary of the Northwest Quarter (NW1/4) of the Southeast Quarter (SE1/4) of said Section 2; thence north 0°08'30" East a distance of 1033 feet, more or less to the point of beginning. Also described as lot three (3) of parcel map filed and recorded by June Cox Pete, September 23, 1980 in Book A of Plats, Page 164, in the official records of Lincoln County, Nevada. Note: The above metes and bound description appeared previously in that certain document recorded March 09, 1981, in Book 42, Page 639, as Instrument No. 71654

Lincoln County
Treasurer's Tax Deed

Year	Assessed Owner	Roll #	Taxes	Amounts Owed Penalty & Interest	Total
Parcel # 013-030-93					
2021/22	Liza Bacana	173	\$280.88	\$103.19	\$384.07
2022/23	Liza Bacana	165	\$280.88	\$76.41	\$357.29
2023/24	Liza Bacana	170	\$280.88	\$58.29	\$339.17
			<u>\$842.64</u>	<u>\$237.89</u>	<u>\$1,080.53</u>

Legal Description: Parcel 4 of subsequent parcel map for Parcel 3 of map of Division of Large Parcels, Plat Book B at Page 336 Doc. #115183 for Nevada Land and Ranches, LLC recorded June 17, 2019, as File No. 2019-156613, in the office of the County Recorder of Lincoln County, Nevada, lying within the West Half (W1/2) of the Southwest Quarter (SW1/4) of Section 2, Township 3 South, Range 67 East, M.D.B.&M.

Year	Assessed Owner	Roll #	Taxes	Penalty &	Total
Parcel # 013-150-06					
2021/22	Erin Such	4531	\$0.00	\$0.00	\$0.00
2022/23	Erin Such	4521	\$0.00	\$0.00	\$0.00
2023/24	Erin B Sandoval Living Trust	1488	\$1,042.51	\$0.00	\$1,042.51
			<u>\$1,042.51</u>	<u>\$0.00</u>	<u>\$1,042.51</u>

Legal Description: Being a portion of Section 10, Township 3 South, Page 67 East, M.D.B.&M. more particularly described as follows: Parcel 2 of that certain parcel map recorded May 28, 1996 in the office of the County Recorder of Lincoln County, Nevada in Book A of plats, Page 484 A-B as File No. 105257, Lincoln County Nevada records.

and on the first Monday in June, 2022 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, 2022, 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, 2022, 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, 2022 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 Coroneos 3 Lowery Street Henderson, NV 89015	Adrienne Gonzales PO Box 92201 Henderson, NV 89009	Betty J Knight Trustee c/o Ross Knight PO Box 916 Panaca, NV 89042
Mathew & Jule Wadsworth PO Box 407 Panaca, NV 89042	Erin B Sandoval Living Trust U/A c/o Daniella K M Sandoval HC 34 Box 56 Caliente, NV 89008	Raelee & Leandro Esqueda 4066 White Opal Street Las Vegas, NV 89130
Liza Bacana 5250 S. Rainbow Blvd Unit 2099 Las Vegas, NV 89118	Ted & Jeanette Cottrell PO Box 334 Caliente, NV 89008	Wallace & Charlotte Dill 27 Telfair Drive Beaufort, SC 29907
Bruce Edward Bennett 649 Arroyo Way Boulder City, NV 89005	Dallas Mines, Inc c/o Roger Atkinson HC 72 Box 21902 Dyer, NV 89010	Edwin & Norma Gunderson c/o Gunderson Law Firm 3895 Warren Way Reno, NV 89509
Sharon J. Grover Trust 5/3/99 c/o Sharon Grover 2513 Lark Sparrow Street N. Las Vegas, NV 89084	Horatio Holding LLC 3707 W. Horatio Street Tampa, FL 33609	

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.

