

STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

1550 College Parkway, Suite 115 Carson City, Nevada 89706-7921 Telephone (775) 684-2160 Fax (775) 684-2020 CHRISTOPHER G. NIELSEN Secretary

In the Matter of)
Level 3 Communications PETITIONER)) Case No. 13-113
Department of Taxation RESPONDENT)

NOTICE OF DECISION

Appearances

No one appeared on behalf of Level 3 Communications (Taxpayer).

Jan Kelley appeared on behalf of the Department of Taxation (Department).

Summary

The matter of the Taxpayer's petition for review of centrally-assessed property valuations came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on March 25, 2013 after due notice to the Taxpayer and the Department.

At the hearing on March 25, 2013, the Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board. See Tr., 3-25-13, p. 73, II. 3-12. The State Board moved to approve the specific centrally-assessed airline property tax values proposed by the parties. See Tr., 3-25-13, p. 73, II. 15-20.

DECISION

The State Board, having considered all evidence, documents and testimony, hereby approves the taxable values proposed by the parties for the subject property, case number 13-113.

The Department is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2013-2014 Secured Roll

Level 3 Communications	Taxable Value		Assessed Value	
	Established by Department	Revised By State Board	Established by Department	Revised by State Board
Unitary Property	\$7,000,000,000	\$0	\$10,773,000	\$0
TOTAL	\$7,000,000,000	\$0	\$10,773,000	\$0

The Department is instructed to certify the assessment consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS JULY DAY OF MAY, 2013.

Christopher G. Nielsen, Secretary

CGN/ter