



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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CHRISTOPHER G.
NIELSEN
Secretary

In the Matter of)	
)	
EP Minerals, LLC fka)	
Eaglepicher Filtration & Minerals, Inc.)	
Brady's Mine (Churchill County))	
Hazen Mine (Churchill County))	
Popcorn Mine (Churchill County))	Case No. 07-1230
Hazen Mine (Lyon County))	
Lovelock Mine (Pershing County))	
Clark Mine (Storey County))	
PETITIONER)	
)	
Nevada Department of Taxation)	
RESPONDENT)	
)	
Net Proceeds of Minerals Tax, 2007-2012)	

NOTICE OF DECISION

Appearances

Tammi Scott, Vice-president, EP Minerals appeared on behalf of EP Minerals, LLC (Taxpayer).

Terry Rubald appeared on behalf of the Department of Taxation (Department).

Summary

The matter of the Taxpayer's petition for review of net proceeds of minerals tax valuation came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on March 24, 2014 after due notice to the Taxpayer and the Department.

At the hearing on March 24, 2014, the Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board. *See Tr., 3-24-14, p. 8, ll.14-20;*


Record, SBE Stipulation. The State Board moved to approve the net proceeds of minerals tax value and stipulated settlement proposed by the parties. *See Tr., 3-24-14, p. 9, l. 10 through p. 10, l. 18.*

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 07-1230.

The Department is instructed to correct and certify the net proceeds assessment roll by adjusting the assessed valuation of the net proceeds of minerals tax as itemized on page 3 of the stipulated agreement.

BY THE STATE BOARD OF EQUALIZATION THIS 25th DAY OF APRIL, 2014.

A handwritten signature in black ink, appearing to read 'Christopher G. Nielsen', is written over a horizontal line.

Christopher G. Nielsen, Secretary
CGN/ter