



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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CHRISTOPHER G.
NIELSEN
Secretary

In the Matter of

Spirit Airlines, Inc.
PETITIONER

Department of Taxation
RESPONDENT

Case No. 14-103

NOTICE OF DECISION

Appearances

No one appeared on behalf of Spirit Airlines, Inc. (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 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. 6, ll.12-15.* The State Board moved to approve the specific centrally-assessed airline property tax values proposed by the parties. *See Tr., 3-24-14, p. 6, ll.16-25.*

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 14-103.

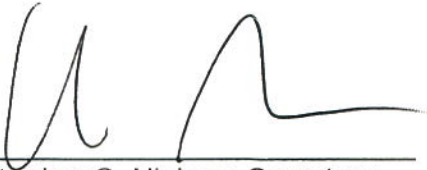
The Department is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2013-2014 Unsecured Roll

Spirit Airlines, Inc.	Taxable Value		Assessed Value	
	Established by Department	Revised By State Board	Established by Department	Revised by State Board
Unitary Property	\$0	\$127,552	\$0	\$44,643
TOTAL	\$0	\$127,552	\$0	\$44,643

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

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



Christopher G. Nielsen, Secretary
CGN/ter