



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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CHRISTOPHER G.
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Secretary

In the Matter of

American Multi-Cinema, Inc.
Parcel Identifier 145138
Clark County, Nevada
PETITIONER

Michele Shafe
Clark County Assessor
RESPONDENT

Case No. 14-279

NOTICE OF DECISION

Appearances

No one appeared on behalf of American Multi-Cinema, Inc. (Taxpayer).

Laurie Schneider appeared on behalf of the Clark County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2013-14 Unsecured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on August 25, 2014 after due notice to the Taxpayer and the Assessor.

The subject property is personal property located in a movie theater. *See Record, SBE pages 6-34, Itemized List.*

At the hearing on August 25, 2014, the parties proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board. *See Record, Stipulation, p. 51.* The State Board moved to approve the stipulated agreement proposed by the parties. *See Tr., 8-25-14, p. 345, ll. 6-15.*

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 14-279.


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

2013-2014 Secured Roll

Parcel Identifier 145138	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Personal Property	\$1,539,820	\$955,655	\$538,937	\$334,479
TOTAL	\$1,539,820	\$955,655	\$538,937	\$334,479

The Clark County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 19th DAY OF NOVEMBER, 2014.



Christopher G. Nielsen, Secretary
CGN/ter