



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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DEONNE CONTINE
Secretary

In the Matter of)	
)	
C Punch Ranch Inn and Casino)	
APN: 001-143-03 and 001-142-01)	
Pershing County, Nevada)	
PETITIONER)	
)	Case No. 16-200
Laureen Cerini-Jones)	
Pershing County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
PERSHING COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

No one appeared on behalf of C Punch Ranch Inn and Casino (Taxpayer).

Bryce Shieldds, Pershing County Deputy District Attorney and Laureen Cerini-Jones, County Assessor, appeared on behalf of the Pershing County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2016-17 Secured Roll within Pershing County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on June 29, 2016 after due notice to the Taxpayer and the Assessor.

The subject properties consist of two parcels. APN 001-142-01 is a vacant lot and APN 001-143-03 is known as the C Punch Ranch Inn and Casino. The Inn and Casino is located on 3.58 acres on Cornell Avenue at the north end of Lovelock, approximately ½ mile from interstate access and ½ mile from the center of Lovelock. The structures include a bar, restaurant, casino, 71 room hotel, offices, pool building and pool, garage, shed, fencing, a small residence and paved parking space. The vacant lot is southeast of the casino directly across the street.

At the hearing on June 29, 2016, the parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. *See Tr., 6-29-16, p. 14, ll. 15-20.* The State Board moved to approve the stipulated agreement proposed by the parties. *See Tr.,*

6-29-16, p. 15, l. 9 through p. 16, l. 3. The taxable value was changed for APN 001-143-03 and no change was made to APN 001-142-01.

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 16-200.

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

2016-2017 Secured Roll

APN 001-143-03	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Land	\$125,871	\$125,871	\$44,055	\$44,055
Improvements	\$1,441,043	\$1,191,043	\$504,365	\$416,865
TOTAL	\$1,566,914	\$1,316,914	\$548,420	\$460,920

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

BY THE STATE BOARD OF EQUALIZATION THIS 30th DAY OF AUGUST, 2016.



Deonne Contine, Secretary
DC/ter