



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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DEONNE E. CONTINE  
*Secretary*

In the Matter of

Sunrise Mountainview Hospital  
Account No. 117067  
PETITIONER

Michele W. Shafe,  
Clark County Assessor  
RESPONDENT

Case No. 17-161

**NOTICE OF DECISION**

***Appearances***

No one appeared on behalf of Petitioner. (Taxpayer).

David Denman appeared on behalf of the Clark County Assessor (Assessor).

***Summary***

The matter of the Taxpayer's direct appeal petition of its business personal property audit came before the State Board of Equalization ("State Board") for hearing in Las Vegas, Nevada on June 15, 2017, after due notice to the Taxpayer and the Department. See *Record, SBE* at 135-137. The petition was brought pursuant to NRS 361.360(3) as a direct appeal because the personal property was placed on the unsecured tax roll after December 15th.

At the hearing, the Assessor proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board. The State Board approved the stipulation for the subject property proposed by the parties. *Transcript 6-15-2017* at 126-127; *Record, SBE* at 139.

**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 17-161.

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

**2016-2017 Unsecured Roll**

<b>Sunrise Mountainview Hospital</b>	<b>Taxable Value</b>		<b>Assessed Value</b>	
	<b>Established by Clark County Assessor</b>	<b>Revised by State Board</b>	<b>Established by Clark County Assessor</b>	<b>Revised by State Board</b>
Personal Property	\$24,973,008	\$24,435,877	\$8,740,553	\$8,552,557
<b>Total Taxable Value</b>	<b>\$24,973,008</b>	<b>\$24,435,877</b>	<b>\$8,740,553</b>	<b>\$8,552,557</b>

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

BY THE STATE BOARD OF EQUALIZATION THIS 14<sup>th</sup> DAY OF SEPTEMBER, 2017.

Deonne E. Contine

Deonne Contine, Secretary  
DC/hd