



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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DEONNE E. CONTINE
Secretary

In the Matter of

Machine Zone, Inc.
Account No. 187848
Account No. 187639
PETITIONER

Michele W. Shafe,
Clark County Assessor
RESPONDENT

Case No. 17-166

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 60-62. 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 130-131; *Record, SBE* at 64-65. The stipulation covered two separate Machine Zone, Inc. locations and the corresponding accounts for each location.

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 17-166.

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

2016-2017 Unsecured Roll

	Taxable Value		Assessed Value	
	Established by Clark County Assessor	Revised by State Board	Established by Clark County Assessor	Revised by State Board
Machine Zone, Inc. Account No. 187848				
Personal Property	\$55,179,185	\$52,364,120	\$19,312,715	\$18,327,442
Exemption	\$681,242	\$25,507,678	\$238,435	\$8,927,687
Total Taxable Value	\$55,179,185	\$52,364,120	\$19,312,715	\$18,327,442

	Taxable Value		Assessed Value	
	Established by Clark County Assessor	Revised by State Board	Established by Clark County Assessor	Revised by State Board
Machine Zone, Inc. Account No. 187639				
Personal Property	\$1,189,264	\$833,168	\$416,242	\$291,609
Exemption	\$0	\$110,426	\$0	\$38,649
Total Taxable Value	\$1,189,264	\$833,168	\$416,24266	\$291,609

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

BY THE STATE BOARD OF EQUALIZATION THIS 14th DAY OF SEPTEMBER, 2017.

Deonne E. Contine

Deonne Contine, Secretary
DC/hd