



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL  
*Governor*

1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7921  
Telephone (775) 684-2160  
Fax (775) 684-2020

DEONNE E. CONTINE  
*Secretary*

In the Matter of	)	
	)	Case No. 17-172
Nevada Department of Taxation	)	
PETITIONER	)	
	)	
	)	
Gypsum Resources LLC / Blue Diamond	)	
Hill	)	
RESPONDENT	)	

NOTICE OF DECISION

*Appearances*

Sharon Rigby, appeared on behalf of Gypsum Resources LLC / Blue Diamond Hill (Taxpayer).

Jeffrey Mitchell appeared on behalf of the Nevada Department of Taxation (Department).

*Summary*

The matter of the Department's direct appeal of the certification of Net Proceeds of Minerals Tax by the Department for the Net Proceeds 2016-17 Unsecured Roll came before the State Board of Equalization (State Board) on September 18, 2017 in Clark County, Nevada. The subject property is Net Proceeds of Minerals.

The Department and Ms. Rigby presented the State Board with a signed stipulation for review and approval of the State Board.

DECISION

The State Board, having considered the signed stipulation, hereby approves, by a vote of 4-0-1 (Board member Plank abstained due to phone connection issues), the signed stipulation presented by the Department. The Taxpayer's tax bill for the Net Proceeds of Minerals for 2016 mineral production for the 2016-2017 tax year was revised to state: the Revised Net Proceeds is a negative \$117,380 with an ending credit balance of \$8,332.25.

BY THE STATE BOARD OF EQUALIZATION THIS 30<sup>th</sup> DAY OF NOVEMBER, 2017.

Deonne Contine, Secretary  
DC/jm