

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 WILLIAM D.ANDERSON Secretary

In the Matter of	Case No. 18-181
Heart of Nature, LLC, PETITIONER	
ν.	
Nevada Department of Taxation RESPONDENT	

NOTICE OF DECISION

Appearances

No one appeared on behalf of Heart of Nature, LLC (Taxpayer).

Sorin Popa appeared on behalf of the Nevada Department of Taxation (Department).

Summary

The matter of the Taxpayer's direct appeal of the Department's value of property of a mine for the 2017-2018 Net Proceeds Roll came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on August 14, 2018.

The Department presented the State Board with a signed stipulation for review and approval by the State Board. The stipulation is dated May 18, 2018 and signed by Petitioner on May 24, 2018 and the Department on June 14, 2018.

DECISION

The State Board, having considered the signed stipulation, unanimously approved the signed stipulation presented by the Department (Member Johnson not present). The 2017-2018 Net Proceeds of Minerals Tax Roll shall be revised as set forth in the stipulation.

BY THE STATE BOARD OF EQUALIZATION THIS 22 DAY OF COTOBER, 2018.

William D. Anderson, Secretary