



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. 18-186
	)	
Sprott (Royalty Recipient at Jerriitt	)	
Canyon Mine)	)	
PETITIONER	)	
	)	
v.	)	
	)	
Nevada Department of Taxation	)	
RESPONDENT	)	
	)	

NOTICE OF DECISION

*Appearances*

Sharon R. Rigby appeared on behalf of Sprott (Royalty Recipient at Jerriitt Canyon Mine) (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 and Taxpayer presented a stipulated agreement for review and approval by the State Board. The stipulation is dated and signed by the parties August 7, 2018.

DECISION

The State Board, having considered the stipulation and testimony, unanimously approved the signed stipulation (Member Johnson not present). The 2017-2018 Net Proceeds Roll shall be revised as set forth in the stipulation.

BY THE STATE BOARD OF EQUALIZATION THIS 22<sup>ND</sup> DAY OF OCTOBER, 2018.

William D. Anderson, Secretary