

STATE OF NEVADA STATE BOARD OF EQUALIZATION

STEVE SISOLAK Governor

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| In the Matter of |) Case No. 20-101 |
|---|-------------------|
| Nevada Department of Taxation, PETITIONER |))) |
| v. | |
| Citizens Telecommunications Company of Nevada, Inc., RESPONDENT |))) |

NOTICE OF DECISION

Appearances

No one appeared on behalf of Citizens Telecommunications Company of Nevada, Inc. (Taxpayer).

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

Summary

The matter of the Department's direct appeal of commercial property pursuant to NRS 361.403 for the 2020-2021 Centrally-Assessed roll, the 2020-2021 Secured roll, and the 2019-2020 Unsecured roll came before the State Board of Equalization (State Board) for a teleconferenced hearing with a public location in Carson City, Nevada, on March 23, 2020.

The Department presented the State Board with a signed stipulation for review and approval by the State Board. The stipulation is dated January 7, 2020 and signed by Taxpayer and the Department on January 7, 2020.

DECISION

The State Board, having considered the signed stipulation, unanimously approved the signed stipulation presented by the Department. The 2019-2020 Unsecured roll and 2020-2021 Secured roll shall be revised as set forth in the stipulation.

BY THE STATE BOARD OF EQUALIZATION THIS 2100 DAY OF may , 2020.

Melanie Young, Secretary