

# STATE OF NEVADA STATE BOARD OF EQUALIZATION

STEVE SISOLAK
Governor

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In the Matter of	) Case No. 20-162
Nevada Department of Taxation, PETITIONER	
v.	
Curtis Family Trust, RESPONDENT	

### NOTICE OF DECISION

## **Appearances**

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

No one appeared on behalf of the Respondent, Curtis Family Trust (Taxpayer), but its representative may have observed the hearing by YouTube.

## Summary

The matter of the Department's direct appeal of mining property net proceeds of minerals pursuant to NRS 362.135 for the 2019-2020 net proceeds roll came before the State Board of Equalization (State Board) via Zoom meeting (in accordance with Governor's Declaration of Emergency Directive 006 (extended by Directive 026) on July 16, 2020.

The Department presented the State Board with a signed stipulation for review and approval by the State Board. The stipulation is dated June 8, 2020 and signed by Taxpayer and the Department on June 9, 2020 and June 10, 2020, respectively.

#### DECISION

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

BY THE STATE BOARD OF EQUALIZATION THIS <u>21</u> DAY OF <u>september</u>, 2020.

Melanie Young, Secretary