



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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SHELLIE HUGHES  
Secretary

In the Matter of )  
 ) Case No. 21-177  
Nevada Department of Taxation, )  
PETITIONER )  
 )  
v. )  
 )  
Welshaupt Family Trust, )  
RESPONDENT )  
 )  
Direct Appeal to State Board of Equalization )

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, Welshaupt Family Trust (Taxpayer).

**Summary**

The matter of the Department's direct appeal of mining property net proceeds of minerals pursuant to NRS 362.135 for the 2020-2021 net proceeds roll came before the State Board of Equalization (State Board) for hearing via Zoom on August 10, 2021.

The Department presented the State Board with a signed Stipulation from the Department and Taxpayer for review and approval by the State Board. The Stipulation dated May 18, 2021 was signed by Taxpayer on May 24, 2021 and Department on May 27, 2021.

DECISION

The State Board, having considered the signed Stipulation, voted unanimously to approve the Stipulation presented. The 2020-2021 net proceeds roll shall be revised as set forth in the Stipulation.

BY THE STATE BOARD OF EQUALIZATION THIS 8<sup>th</sup> DAY OF December, 2021.

  
Shellie Hughes, Secretary