



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL  
Governor

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CHRISTOPHER G.  
NIELSEN  
Secretary

In the Matter of

BS Air  
Account number 020613-99  
Clark County, Nevada  
PETITIONER

Michele Shafe  
Clark County Assessor  
RESPONDENT

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Case No. 11-479

**NOTICE OF DECISION**

***Appearances***

Paul Whissel appeared on behalf of BS Air (Taxpayer).

Angela Menzel appeared on behalf of the Clark County Assessor's Office (Assessor).

***Summary***

The matter of the Taxpayer's petition for review of personal property valuations came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on October 16, 2012 after due notice to the Taxpayer and the Department.

The subject property is a 2006 Dowrick Light Sport aircraft.

At the hearing on October 16, 2012, the Assessor proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board. See *Tr., 10-16-12, p. 227, ll. 17-21*. The State Board moved to approve the specific property tax values proposed by the parties. See *Tr., 10-16-12, p. 228, ll. 11-21*.

## DECISION

The State Board, having considered all evidence, documents and testimony, hereby approves the taxable values proposed by the parties for the subject property, case number 12-479.


The County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

### 2010-2011 Unsecured Roll

Account Number	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
020613-99				
Personal Property	\$55,000	\$22,500	\$19,250	\$7,875
<b>TOTAL</b>	<b>\$55,000</b>	<b>\$22,500</b>	<b>\$19,250</b>	<b>\$7,875</b>

The County Comptroller is instructed to certify the assessment roll for net proceeds of minerals tax with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 31<sup>st</sup> DAY OF JANUARY, 2013.

  
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Christopher G. Nielsen, Secretary  
CGN/ter