



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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DEONNE CONTINE
Secretary

In the Matter of)
)
United States Gypsum Company)
PETITIONER) Case No. 15-110
)
Department of Taxation)
RESPONDENT)
)

NOTICE OF DECISION

Appearances

No one appeared on behalf of United States Gypsum Company (Taxpayer).

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

Summary

The matter of the Taxpayer's petition for review of mining property valuations came before the State Board of Equalization (State Board) for hearing in Reno, Nevada, on March 23, 2015 after due notice to the Taxpayer and the Department. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Record, SBE page 15-16; Tr. 3-23-15, p. 86, ll. 9-13.*

At the hearing on March 23, 2015, the Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board. *See Tr., 3-23-15, p. 86, ll. 16-20.* The State Board moved to approve the specific mining property tax values proposed by the parties. *See Tr., 3-23-15, p. 86, l. 22 through p. 87, l. 17.*

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 15-110.

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

2015-2016 Secured Roll

US Gypsum Company	Taxable Value		Assessed Value	
	Established by Department	Revised By State Board	Established by Department	Revised by State Board
Real Property	\$13,330,069	\$8,691,400	\$4,665,524	\$3,041,990
Personal Property	\$5,040,967	\$1,403,078	\$1,764,338	\$491,077
Less Pollution Control	\$110,152	\$1,748	\$38,553	\$612
TOTAL	\$18,260,884	\$10,092,730	\$6,391,309	\$3,532,455

The Department is instructed to certify the assessment consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 14th DAY OF MAY, 2015.

Deonne E. Contine

Deonne Contine, Secretary
DC/ter