



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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DEONNE CONTINE
Secretary

In the Matter of)
)
Clearwater Paper Corporation)
Account Numbers 113502 and 123277)
Clark County, Nevada)
PETITIONER)
) Case No. 15-304
Michele Shafe)
Clark County Assessor)
RESPONDENT)
)

NOTICE OF DECISION

Appearances

No one appeared on behalf of Clearwater Paper Corporation (Taxpayer).

J. David Denman appeared on behalf of the Clark County Assessor's Office (Assessor)

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2015-16 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada on July 20, 2015 after due notice to the Taxpayer and the Assessor.

The subject property is personal property consisting of paper mill equipment and exempt pollution control equipment located on Donna Street in North Las Vegas, Clark County, Nevada.

At the hearing on July 20, 2015, the parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. *See Tr. 7-20-15, p. 243, ll. 13-16.* The State Board moved to approve the stipulated agreement proposed by the parties. *See Tr. 7-20-15, p. 243, l. 17 through p. 244, l. 5.*

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 15-304.

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

2014-2015 Unsecured Roll

Account Number 113502	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Personal Property	\$11,956,233	\$11,441,631	\$4,184,682	\$4,004,571
Exempt Personal Property – Pollution Control	\$1,763,772	\$1,687,858	\$617,320	\$590,750
TOTAL	\$13,720,005	\$13,129,489	\$4,802,002	\$4,595,321

2014-2015 Unsecured Roll

Account Number 123277	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Personal Property	\$25,747,171	\$24,639,000	\$9,011,510	\$8,623,650
TOTAL	\$25,747,171	\$24,639,000	\$9,011,510	\$8,623,650

The Clark County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 23RD DAY OF SEPTEMBER, 2015



Deonne Contine, Secretary
DC/ter