



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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DEONNE E. CONTINE
Secretary

In the Matter of)
)
 Filer Mutual Telephone Company)
 PETITIONER) Case No. 16-307
)
 Department of Taxation)
 RESPONDENT)
)

NOTICE OF DECISION

Appearances

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

No one appeared on behalf of Filer Mutual Telephone Company.

Summary

The matter of the Taxpayer's petition for review of the value of telecommunications property for property tax purposes came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on November 20, 2015 after due notice to the Taxpayer and the Department.

At the hearing on November 20, 2015, the Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board. *See Tr., 11-20-15, p. 39, ll. 9-19; Record, SBE page 12.* The State Board moved to approve the value proposed by the parties. *See Tr., 11-20-15, p. 40, ll. 9-19.*

DECISION

The State Board, having considered all evidence, documents and testimony, hereby approves the taxable value for telecommunications property proposed by the parties.

The Department is instructed to correct the 2014-15 Unsecured assessment roll by adjusting the assessed valuation of the subject property as follows:

2015-16 Unsecured Roll

Filer Mutual Telephone Company	Original Taxable Value	Revised Taxable Value	Original Assessed Value	Revised Assessed Value
Six Month CWIP	\$213,220	\$7,305	\$62,000	\$2,600
Total	\$213,220	\$7,305	\$62,000	\$2,600

2016-17 Secured Roll

Filer Mutual Telephone Company	Original Taxable Value	Revised Taxable Value	Original Assessed Value	Revised Assessed Value
12 Month CWIP	\$423,606	\$59,075	\$148,300	\$20,700
Total	\$423,606	\$59,075	\$148,300	\$20,700

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

BY THE STATE BOARD OF EQUALIZATION THIS 6th DAY OF JANUARY, 2016.



Deonne Contine, Secretary
DC/ter