



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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DEONNE CONTINE
Secretary

In the Matter of)	
)	
Nevada Cogeneration Assoc #2)	
Aka Quantum Resource Management)	
Assessor ID Number 113120)	
Clark County, Nevada)	
PETITIONER)	
)	Case No. 16-323
Michele Shafe)	
Clark County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
CLARK COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

No one appeared on behalf of Nevada Cogeneration Assoc #2 (Taxpayer).

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 Unsecured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 18, 2016 after due notice to the Taxpayer and the Assessor.

The subject properties consist of spare parts inventory, office furniture, and computers.

At the hearing on July 18, 2016, 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.*, 7-18-16, p. 70, ll. 17-20. The State Board moved to approve the stipulated agreement proposed by the parties. See *Tr.*, 7-18-16, p. 76, l. 17 through p. 77, l. 4.

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 16-323.

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

2015-2016 Unsecured Roll

Assessor ID #	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
113120				
Personal Property	\$26,328,192	\$14,282,996	\$9,214,867	\$4,999,049
TOTAL	\$26,328,192	\$14,282,996	\$9,214,867	\$4,999,049

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 27 DAY OF SEPTEMBER, 2016.



Deonne Contine, Secretary
DC/ter