

# STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

1550 College Parkway, Suite 115 Carson City, Nevada 89706-7921 Telephone (775) 684-2160 Fax (775) 684-2020 DEONNE E. CONTINE Secretary

In the Matter of	)	
4M Properties, LLC	)	
APN 030-14-601-001	)	Case No. 17-125
PETITIONER	)	
Michele W. Shafe,	)	
Clark County Assessor	j	
RESPONDENT	į	
Appeal of the Decisions of the	)~	
CLARK COUNTY	j	
<b>BOARD OF EQUALIZATION</b>	j	

# NOTICE OF DECISION

#### Appearances

No one appeared on behalf of Petitioner. (Taxpayer).

Jim Jacobs appeared on behalf of the Clark County Assessor (Assessor).

## 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 Las Vegas, Nevada on June 15, 2017, after due notice to the Taxpayer and the Department. See Record, SBE at 34-36. The subject property is 8.96 acres of vacant land located in Moapa, Clark County. Transcript 6-15-2017 at 86; Record, SBE at 19.

At the hearing, the Assessor proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board. The State Board approved the stipulation for the subject property proposed by the parties. *Transcript 6-15-2017* at 86-87.

### 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 17-125.

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

2017-2018 Secured Roll

Parcel Number APN 030-14-601-001	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Maintained By State Board	Established by County Board of Equalization	Maintained by State Board
Land	40,000	\$15,000	\$14,000	\$5,250
Improvements	\$0	\$0	\$0	\$0
Supplemental Value	\$0	\$0	\$0	\$0
Common Element	\$0	\$0	\$0	\$0
TOTAL	\$40,000	\$15,000	\$14,000	\$5,250

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

BY THE STATE BOARD OF EQUALIZATION THIS 14th DAY OF SEPTEMBER, 2017.

Deonne Contine, Secretary

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DC/hd