



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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Shellie Hughes
Secretary

In the Matter of)	
)	Case No. 23-110
Albemarle US Inc.,)	
PETITIONER)	
)	
vs.)	
)	
Nevada Department of Taxation,)	
RESPONDENT)	
_____)	

NOTICE OF DECISION

Appearances

No one appeared on behalf of Albemarle US Inc., (Taxpayer).

Sorin Popa appeared on behalf of the Nevada Department of Taxation (Department).

Summary

The matter of the Taxpayer's direct appeal regarding the valuation of mining property on the 2023-2024 secured tax roll came before the State Board of Equalization (State Board) for hearing on September 28, 2023, in Carson City, Nevada and via Zoom. The subject property is a lithium mine in the Silver Peak District in Esmeralda County, Nevada.

The Department presented the State Board with a signed stipulation letter dated August 1, 2023. The stipulation was signed by the Department and the Taxpayer on August 2, 2023.

DECISION

The State Board, having considered the signed Stipulation, voted unanimously to approve the stipulation as presented. The taxable value for the property subject to the direct appeal for the 2023-2024 secured tax roll shall be revised as set forth in the stipulation.

BY THE STATE BOARD OF EQUALIZATION THIS 15 DAY OF December, 2023.



Shellie Hughes, Secretary