



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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Shellie Hughes
Secretary

In the Matter of)	
)	
Nevada Department of Taxation,)	Case No. 23-104
)	
PETITIONER)	
)	
vs.)	
)	
Union Pacific Railroad,)	
)	
RESPONDENT)	
_____)	

NOTICE OF DECISION

Appearances

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

No one appeared on behalf of Union Pacific Railroad (Taxpayer).

Summary

The matter of the Department’s direct appeal for review of property valuation on the 2023-2024 centrally assessed roll came before the State Board of Equalization (State Board) for hearing on March 27, 2023, in Carson City, Nevada and via Zoom.

The Department presented the State Board with a signed stipulation letter dated February 8, 2023. The stipulation was signed by the Department on February 13, 2023, and by the Taxpayer on February 10, 2023.

DECISION

The State Board approved the stipulation as presented. The taxable value for the property subject to the direct appeal for the 2023-2024 centrally assessed 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