



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

Joe Lombardo
Governor

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Shellie Hughes
Secretary

In the Matter of)	
)	
RUBY PIPELINE, LLC,)	Case No. 24-101
)	
Petitioner)	
)	
vs.)	
)	
NEVADA DEPARTMENT OF TAXATION,)	
)	
Respondent)	
_____)	

NOTICE OF DECISION

Appearances

David Crapo appeared on behalf of the Petitioner, Ruby Pipeline, LLC (Taxpayer).

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

Summary

A stipulation in the matter of the Taxpayer’s direct appeal for review of the centrally assessed property on the 2024-25 secured tax roll came before the State Board of Equalization (State Board) for hearing on September 9, 2024. The State Board reviewed the stipulation dated August 24, 2024, stating that the assessed value of the property should be adjusted from \$200,972,373 to \$86,344,000.

DECISION

The State Board approved the stipulation as presented. The assessed value for the property shall be revised as set forth in the stipulation.

BY THE STATE BOARD OF EQUALIZATION THIS 31 DAY OF January, 2025.



Shellie Hughes, Secretary