



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

Joe Lombardo
Governor

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Shellie Hughes
Secretary

In the Matter of)	
)	
MANDALAY BAY HOTEL & CASINO,)	Case No. 24-160
)	
Petitioner)	
)	
vs.)	
)	
CLARK COUNTY ASSESSOR,)	
)	
Respondent)	
_____)	

NOTICE OF DECISION

Appearances

James Susa appeared on behalf of the Petitioner, Mandalay Bay Hotel & Casino (Taxpayer).

Mary Ann Weidner and Vincent Kelly appeared on behalf of the Respondent, Clark County Assessor (Assessor).

Summary

A stipulation in the matter of the Taxpayer’s petition for review of personal property valuation on the 2023-24 unsecured tax roll came before the State Board of Equalization (State Board) for hearing on October 21, 2024. The State Board reviewed the stipulation dated October 3, 2024, stating that the taxable value of the property should be adjusted from \$130,903,328 to \$120,755,743.

DECISION

The State Board approved the stipulation as presented. The taxable 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