



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

Joe Lombardo  
Governor

3850 Arrowhead Dr., 2<sup>nd</sup> Floor  
Carson City, Nevada 89706  
Telephone (775) 684-2160  
Fax (775) 684-2020

Shellie Hughes  
Secretary

In the Matter of	)	
	)	
Nevada Department of Taxation,	)	Case No. 24-187
	)	
PETITIONER	)	
	)	
vs.	)	
	)	
Empire Mining Co., LLC,	)	
	)	
RESPONDENT	)	

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NOTICE OF DECISION

**Appearances**

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

No one appeared on behalf of Empire Mining Co., LLC (Taxpayer).

**Summary**

The matter of the Department's direct appeal for review of the property valuation on the 2023-2024 net proceeds of minerals roll came before the State Board of Equalization (State Board) for hearing on June 24, 2024.

The Department presented the State Board with a stipulation letter signed by the Department and Taxpayer on May 29, 2024.

DECISION

The State Board approved the stipulation as presented. The taxable value for the property subject to the direct appeal for the 2023-2024 net proceeds of minerals roll shall be revised as set forth in the stipulation.

BY THE STATE BOARD OF EQUALIZATION THIS 21<sup>st</sup> DAY OF August, 2024.

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Shellie Hughes, Secretary