

STATE OF NEVADA STATE BOARD OF EQUALIZATION

Joe Lombardo Governor

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Case No. 24-189

Nobody appeared on behalf of the Petitioner (hereafter referred to as the "Taxpayer").

Elizabeth Hubsky appeared on behalf of the Respondent, Clark County Assessor ("Assessor").

SUMMARY

The matter of the Taxpayer's petition for review of personal property valuation on the 2023-24 Unsecured Roll came before the State Board of Equalization ("State Board") for hearing on July 24, 2024. The subject property is a 1991 Bell Helicopter having Serial Number 36033 and Tail Number N-412DE. The parties agreed via a Stipulation that was signed on July 12, 2024, that the aircraft had not been used in Clark County for the entirety of the 2023-24 Tax Year and as such, the parties agreed the taxable value should be adjusted to \$0.

DECISION

The State Board, having fully considered the matter, voted unanimously to approve the Stipulation as presented. The taxable value for the property shall be revised as set forth in the Stipulation.

DATED THIS 24th DAY OF September , 2024.

BY THE STATE BOARD OF EQUALIZATION

Shellie Hughes, Secretary