



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

Joe Lombardo
Governor

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Shellie Hughes
Secretary

In the Matter of)	
)	
Nevada Department of Taxation,)	Case No. 24-198
)	
PETITIONER)	
)	
vs.)	
)	
SWA Interests Inc.,)	
)	
RESPONDENT)	

NOTICE OF DECISION

Appearances

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

No one appeared on behalf of SWA Interests Inc. (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 June 5, 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 21st DAY OF August, 2024.


Shellie Hughes, Secretary