



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

Joe Lombardo
Governor

3850 Arrowhead Drive, 2nd Floor
Carson City, Nevada 89706
Telephone (775) 684-2160
Fax (775) 684-2020

Shellie Hughes
Secretary

In the Matter of:)	
)	Case No. 23-106
Ruby Pipeline LLC,)	
PETITIONER)	
)	
vs.)	
)	
Nevada Department of Taxation,)	
RESPONDENT)	
_____)	

NOTICE OF DECISION

Appearances

No one appeared on behalf of Ruby Pipeline LLC, (Taxpayer).

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

Summary

The matter of the Taxpayer’s direct appeal for review of centrally assessed property on the 2023-2024 secured tax roll came before the State Board of Equalization (State Board) for hearing on September 28, 2023, in Carson City, Nevada and via Zoom. The subject property is a natural gas pipeline that runs through Wyoming, Utah, Nevada, and Oregon.

The Department presented the State Board with a signed stipulation letter dated August 23, 2023. The stipulation was signed by the Department and the Taxpayer on August 23, 2023.

DECISION

The State Board, having considered the signed Stipulation, voted unanimously to approve the stipulation as presented. The taxable value for the property subject to the direct appeal for the 2023-2024 secured centrally assessed tax roll shall be revised as set forth in the stipulation.

BY THE STATE BOARD OF EQUALIZATION THIS 15 DAY OF December, 2023.



Shellie Hughes, Secretary