

# STATE OF NEVADA STATE BOARD OF EQUALIZATION

Joe Lombardo Governor

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In the Matter of:	Case No.	24 102
Nevada Department of Taxation,	) Case No.	24-103
PETITIONER	) )	
vs.	) )	
Citizens Telecommunications Co. of Nevada, Inc.,	) )	
RESPONDENT	) )	

### **NOTICE OF DECISION**

#### **Appearances**

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

No one appeared on behalf of Citizens Telecommunications Co. of Nevada, Inc. (Taxpayer).

## Summary

A stipulation in the matter of the Department's direct appeal for review of the Taxpayer's property valuation on the 2024-2025 secured and 2023-2024 unsecured centrally assessed tax rolls came before the State Board of Equalization (Board) for hearing on March 25, 2024, in Carson City, Nevada and via Zoom. The Board reviewed the stipulation dated January 23, 2024.

# **DECISION**

The Board approved the stipulation with a correction to the applicable tax years as noted on the record at the hearing. The taxable value for the property subject to the direct appeal for the 2024-2025 secured and 2023-2024 unsecured centrally assessed tax rolls shall be revised as set forth in the stipulation.

BY THE STATE BOARD OF EQUALIZATION THIS ${\cal L}^{SF}$ DAY OF ${\cal M}a$ (	, 2024.
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Shellie Hughes, Se